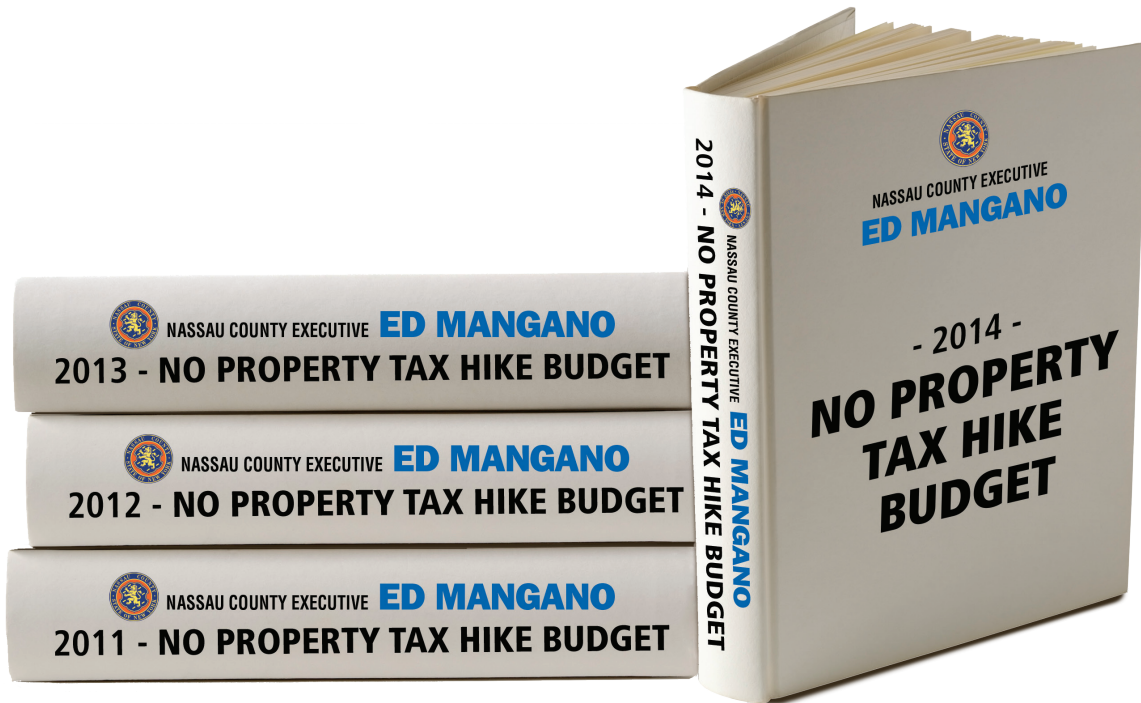


NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE



PROPOSED BUDGET

SUMMARY OF FISCAL 2014

SEPTEMBER 2013

2013 WINNER
New York State Local Government
Efficiency and Cost Cutting Award



DEPARTMENT OF MANAGEMENT, BUDGET & FINANCE

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Timothy Sullivan

Acting Budget Director

Roseann D'Alleva

Office of Management & Budget

Finance & Operations Unit

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Robert Conroy
Ann Hulka
Steve Conkling
Martha Worsham
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Narda Hall
Anthony Romano
Joseph Schiliro
Ryan Studdert
Thomas Love
Eleanor McCormack
John Macari**

Grants Management Unit

**Stephen Feiner
Richard Haemmerle**

Project & Performance Management

**Christopher Nolan
Douglas Cioffi
Steve Munzing
John Quinlan**



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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**

A list that explains or defines words and/or expressions used in the Adopted Budget.

7-57



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Nassau County
New York**

For the Fiscal Year Beginning

January 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation Award to Nassau County, New York for the fiscal year beginning January 1, 2013. 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 16, 2013

Dear Neighbors,

We have been faced with daunting challenges, most notably the devastation wrought by Superstorm Sandy and Hurricane Irene and the lingering economic impacts from the recent recession. Without raising property taxes, my Administration addressed a \$378 million deficit we inherited from the prior Administration.

To successfully meet these challenges I spent the first four years of my term instilling fiscal discipline that has led to responsible budgeting choices by cutting taxes and eliminating wasteful, duplicative services. Freezing County property taxes, coupled with the elimination of the home energy tax, has saved taxpayers \$495 million from the financial plan of the prior administration.

The budget that I am proposing today represents the fourth consecutive No-Property Tax Hike Budget of my Administration and the second consecutive budget that reduces spending from the prior year. I have been able to successfully reduce spending even while pension costs have more than doubled since I assumed office and health insurance costs for family coverage have escalated to \$21,000 per County employee in 2014.

Faced with these harsh realities, my Administration chose to cut expenses rather than tax already overburdened County residents. As a result of strong fiscal management, the County's budgeted workforce is 7,395 positions for 2014 and the County's current on-board positions total 7,301, a 20.4% reduction from 2009 authorized levels. The choices made were tough, but necessary to protect and energize the local economy.

Public-Private Partnerships have also played a vital role in controlling costs and restoring the County's finances. On January 1, 2012, my Administration entered into a successful bus Public-Private Partnership with Veolia Transportation that delivers bus service to Nassau residents at a cost that is \$33 million less than what the MTA proposed and provides significant operational benefits. My Administration was also able to generate 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 2011 and is generating annual savings of \$7 million.

The good news here in Nassau is that the extensive actions I have undertaken have firmly placed Nassau on the road to recovery. During my Administration there have been no property tax hikes, expenses have been cut, and we are now seeing signs that the economy is recovering.

Unemployment in July fell below 6%, at 5.9%, for the first time since 2008. Nassau's unemployment number is lower than both New York State and National numbers, which are 7.6% and 7.7% respectively.

Hain Celestial chose to move its International Headquarters and its 500 jobs to Nassau County. Arizona Iced Tea, a cornerstone of Nassau County's food and beverage industry, chose to keep its home in Nassau County when it outgrew its corporate headquarters and needed a new facility. Nassau County is becoming the Hollywood East of the film and television production industry as Grumman Studios and Gold Coast Studios are both helping to contribute over \$140 million annually in economic benefit to the local economy. These are signs that businesses are willing to put their faith in Nassau County.

Most recently, I was thrilled to announce Bruce Ratner and his Nassau Events Center team as the winning developer for the renovation and continued operation of the Nassau Veterans Memorial Coliseum. This promises to keep Nassau County as a destination for world class sporting events, concerts and family entertainment for generations to come.

While our work is not yet finished, my reforms over the past four 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. The gains made over the past four 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

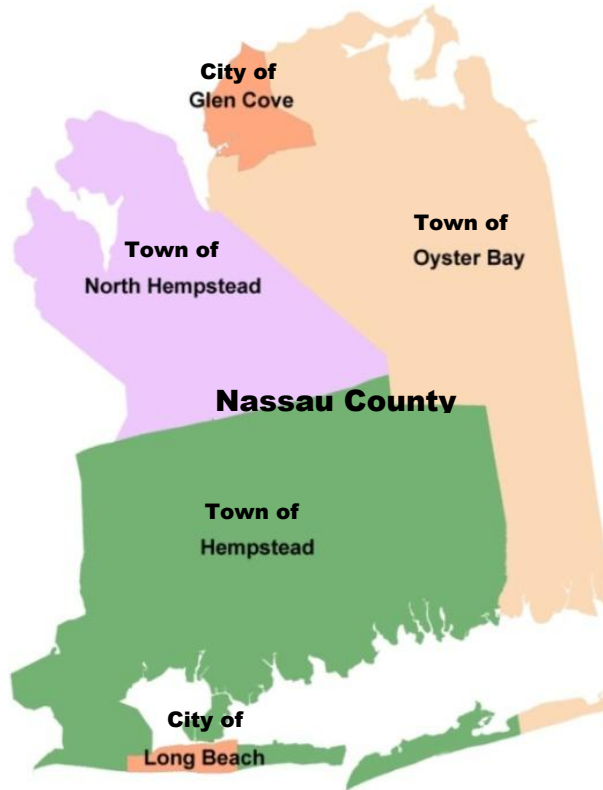
COUNTY MISSION, VISION & VALUES STATEMENT



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY



Overview

The 2014 Proposed Budget represents the fourth consecutive No-Property Tax Hike Budget of the Mangano Administration and the second consecutive budget that reduces spending from the prior year. Since taking office on January 1, 2010, County Executive Mangano has made significant progress toward fixing Nassau’s finances while 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 \$495 million from the financial plan of the prior administration. The Mangano Administration has accomplished this while still maintaining essential health and public safety services.

The good news here in Nassau is that the extensive actions undertaken by the Mangano Administration have firmly placed Nassau on the road to recovery. During the Mangano Administration there have been no property tax increases, two consecutive budgets have reduced year-over-year spending, and we are now seeing signs that the economy is recovering.



In fact, year-to-date sales tax revenues have increased 9.4% from the prior year. Unemployment in July 2013 fell below 6%, at 5.9%, for the first time since 2008. Nassau's unemployment number is lower than both New York State and national numbers, which are 7.6% and 7.7% respectively.

Hain Celestial chose to move its International Headquarters and its 500 jobs to Nassau County. Arizona Iced Tea, a cornerstone of Nassau County's food and beverage industry, chose to keep its home here when it outgrew its corporate headquarters and needed a new facility. Grumman Studios built a 160,000 square-foot production facility to turn Nassau County into a true hub for film and TV. These actions demonstrate that businesses are willing to put their faith in Nassau County.

Professional sports remain alive and well in Nassau County. Most recently, County Executive Mangano announced Bruce Ratner and his Nassau Events Center team as the winning developer for the renovation and continued operation of the Nassau Veterans Memorial Coliseum. This promises to establish Nassau County as a destination for world class sporting events, concerts and family entertainment for generations to come. The legendary New York Cosmos have begun to play in their temporary home at Hofstra University's Shuart Stadium and, through a Public-Private Partnership with Nassau County, built its home practice facility at Mitchel Field.

Positive signs indicate that the worst of a prolonged recession is over and that the economy is recovering. The fiscal actions undertaken by the Mangano Administration have been difficult, but necessary. Nassau County is now beginning to see the benefits from these actions and the Administration will stay the course to safeguard County taxpayers and ensure that residents continue to receive a high-level of service and experience a great quality of life here in Nassau County.

2014 Budget

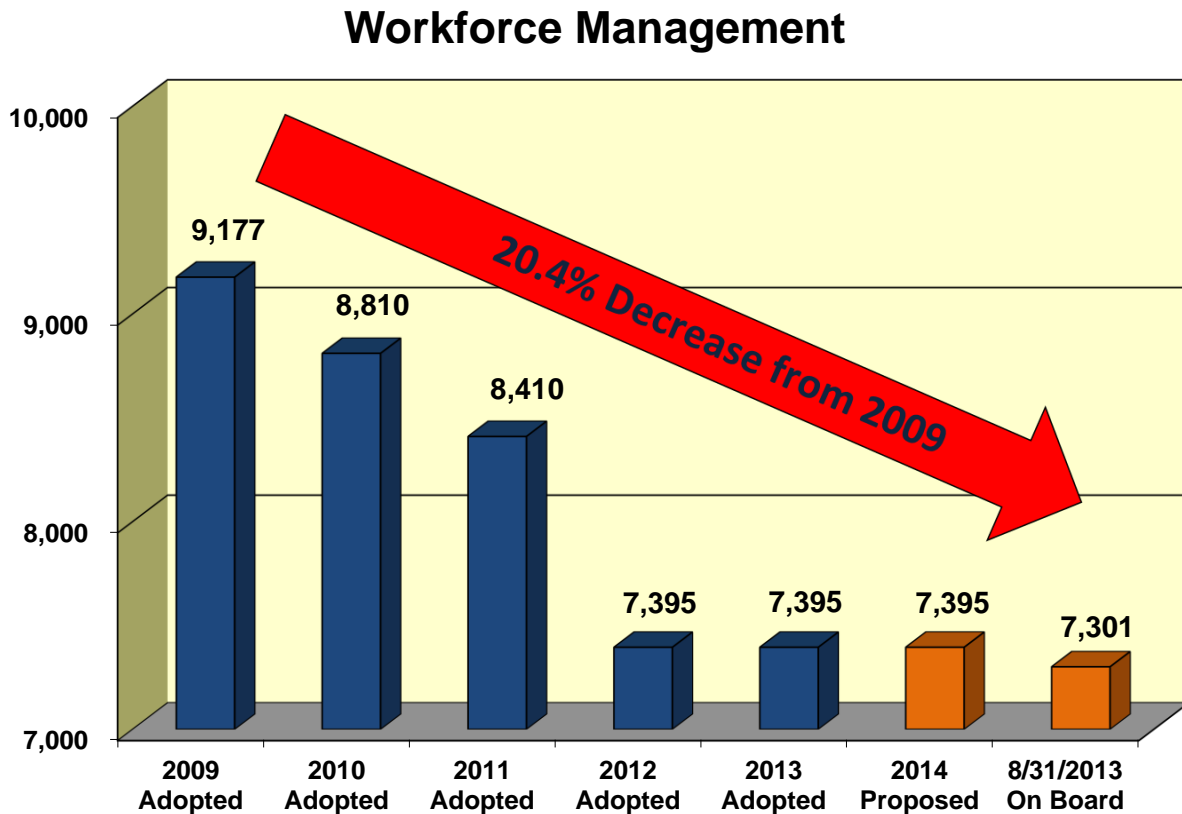
The 2014 Proposed Budget reduces spending from the 2013 Adopted Budget despite increases for employee pensions and escalating costs for employee and retiree health insurance. County Executive Mangano has accomplished this by successfully cutting costs during the first four years of his Administration. Some of the many accomplishments that have resulted in significant savings include:

- Reducing the County's budgeted workforce by 20%
- Creating a Public-Private Partnership for the delivery of bus services – saving over \$30 million annually
- Creating a Public-Private Partnership for the delivery of healthcare services at the Correctional Center – saving over \$7 million annually



The 2014 Proposed Budget continues to control and reduce expenditures. The County successfully reduced its workforce in 2010, 2011, 2012 and 2013 through a combination of voluntary separation incentive programs, layoffs and attrition, and will maintain these reductions in 2014. In 2009, the County’s budgeted workforce was 9,177 full-time employees. As a result of strong fiscal management, the County’s budgeted workforce is 7,395 positions for 2014 and the County’s current on-board positions total 7,301, a 20.4% reduction from 2009 authorized levels. Going forward, the County will maintain these reductions to ensure budgetary balance.

The chart below illustrates the workforce reduction since 2009.



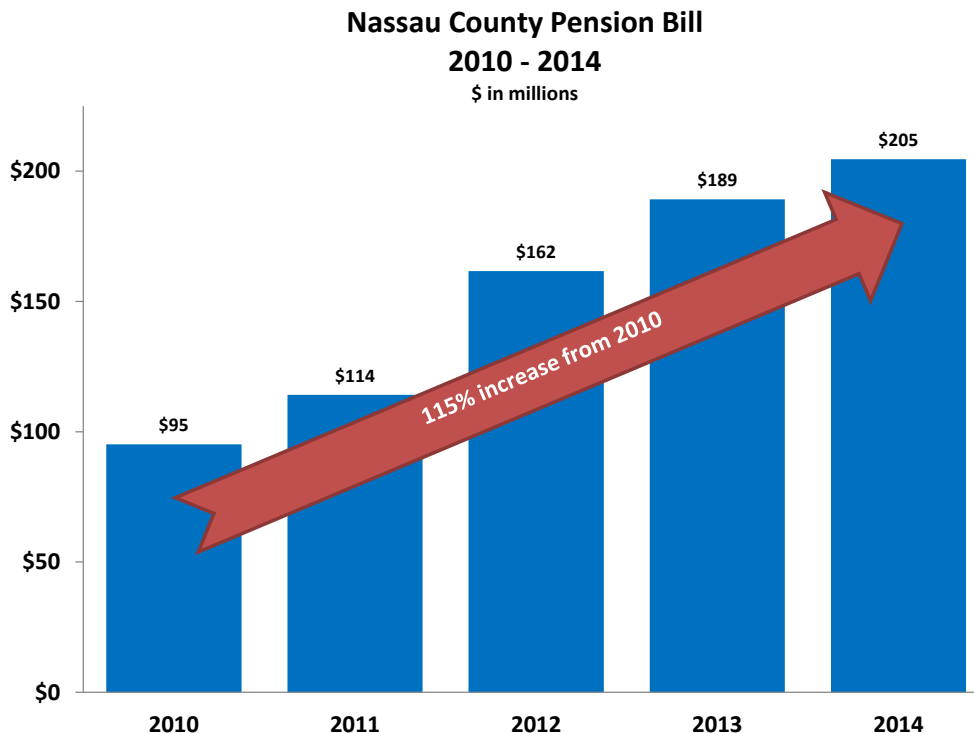
On January 1, 2012, the Mangano Administration entered into a successful Public-Private Partnership with Veolia Transportation to deliver bus service to Nassau residents at a cost that is \$33 million less than what the Metropolitan Transportation Authority (“MTA”) would have charged the County and provides 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 improved on-time performance.

EXECUTIVE SUMMARY



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 County's two major fringe benefit costs are employee pensions and health insurance. Health insurance rates in the Proposed Budget are projected to rise by nearly 4% in 2014, an increase of \$11 million from 2013 projected costs, bringing the total cost for family coverage to nearly \$21,000. The chart below illustrates the growth in pension contributions, which have more than doubled since 2010.



Conclusion

Within a 14-month span, Nassau County and its residents have had to endure the wrath of Hurricane Irene and Superstorm Sandy, with the latter being the “storm of the century.” Superstorm Sandy ravaged neighborhoods 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 widespread and prolonged power outages to ninety percent of Long Island Power Authority customers. The

EXECUTIVE SUMMARY



storms and their aftereffects have rattled many residents and businesses and devastated others; however, the process of recovery is underway and these experiences have provided an opportunity for the County and its residents to rebuild stronger and safer for a more prosperous future.

The Mangano Administration has worked vigorously to secure the financial assistance needed by residents and businesses to rebuild homes and restore commerce. To date, the Federal Emergency Management Agency (“FEMA”) has obligated approximately \$100 million toward the recovery effort. The County will continue to repair buildings, parks facilities, roads and other infrastructure damaged by the storm.

Additionally, County Executive Mangano is advancing a plan to repair and enhance the Bay Park Sewer Treatment Plant. The plan includes the consolidation of the Long Beach sewer system, rerouting waste to support economic development in the villages of Hempstead and Freeport and building an ocean outfall for Bay Park. The County continues to work with FEMA and the New York State Office of Emergency Management (“SEMO”) to document and recover the County’s outlay.

County Executive Mangano has created a County government that is more streamlined, efficient and effective. The Administration has successfully met the fiscal challenges by reducing its expenses and we are beginning to see the signs of economic recovery. Finally, responding at a time of greatest need, the County is assisting its residents and businesses by freezing their property taxes while continuing to provide all vital health and safety services.

EXECUTIVE SUMMARY



COUNTY-WIDE EXPENSES AND REVENUES

COUNTYWIDE EXPENSES AND REVENUES



The 2014 Proposed 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 60.2%. Funding for Police services is \$720.8 million, 25.8% of Major Operating Funds expense.

Fiscal 2014 Expenses by Fund (Excludes Interdepartmental Transfers)

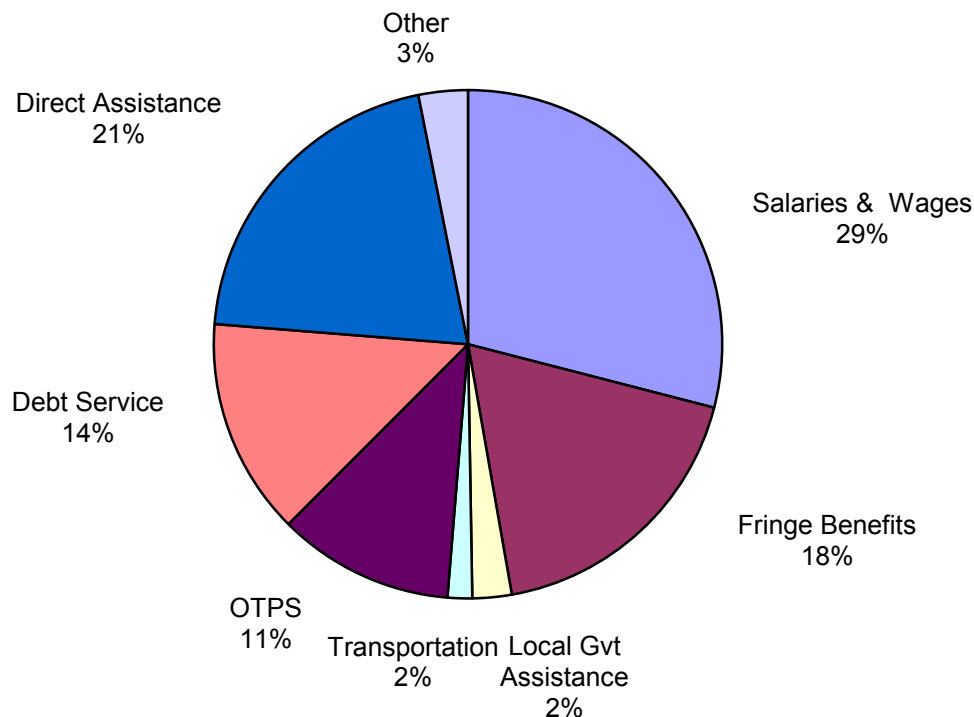
Fund	2014 Proposed Budget
General Fund	\$ 1,679,877,294
Debt Service Fund	\$ 368,345,294
Police District Fund	\$ 348,533,393
Police Headquarters Fund	\$ 372,259,412
Fire Prevention Fund	\$ 21,110,886
Total Major Operating Funds	\$ 2,790,126,279
Sewer & Storm Water Resources District	\$ 177,854,142
Total Major Operating Funds & Sewers	\$ 2,967,980,421



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 \$809.5 million. This includes items such as base wages, overtime and termination compensation. Workforce reductions (a 20.4% decrease in headcount when compared to the current on board), combined with a NIFA imposed wage freeze have enabled the County to reduce funding for Salaries and Wages significantly.

Fringe Benefits costs including Workers' Compensation for the Major Funds in the 2014 Proposed Budget are \$508.4 million. Pension costs have more than doubled over the past four years with 2014 gross costs for the Major Operating Funds estimated to be \$200.1 million prior to taking advantage of the new amortization method offered under the New York State Employee Retirement System's Contribution Stabilization Program. Health Insurance costs for the Major Operating Funds are expected to reach \$266.0 million in 2014, an increase of \$10.5 million from the 2013 projection. These costs continue to place an enormous burden on the taxpayers of

COUNTYWIDE EXPENSES AND REVENUES



Nassau County as well as all municipalities throughout New York State. Direct Assistance costs account for 20.6% of total Major Operating Funds expense. These expenses consist of benefit payments to clients enrolled in mandated human services entitlement programs such as Medicaid, Public Assistance, Day Care, Child Protective Services and Foster Care. 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 2014 Proposed Budget supports 7,395 full-time staff. This represents a decrease of 19.4% from the 2009 authorized levels and is the lowest workforce level in decades. As of August 2013, there are 7,301 full-time staff, representing a 20.4% decrease from 2009 authorized levels. The table on the following page compares full-time staffing levels authorized in the preceding four years to the 2014 Proposed Budget.

COUNTYWIDE EXPENSES AND REVENUES



Full-Time Staffing 2014 - Major Operating Funds

Full-Time Staffing 2014 - Major Operating Funds							
Department	2009 Adopted Budget	2010 Adopted Budget	2011 Adopted Budget	2012 Adopted Budget	2013 Adopted Budget	8/31/2013 On Board	2014 Proposed Budget
AC - DEPARTMENT OF INVESTIGATIONS	2	1	0	0	0	0	0
AR - ASSESSMENT REVIEW COMMISSION	41	42	43	29	29	28	29
AS - ASSESSMENT DEPARTMENT	252	232	216	169	160	156	158
AT - COUNTY ATTORNEY	155	157	135	112	106	106	107
BH - DEPT. OF MH, CD AND DD SERVICES ¹	86	74	62	0	0	0	0
BU - OFFICE OF MANAGEMENT AND BUDGET	40	34	27	24	25	21	25
CA - OFFICE OF CONSUMER AFFAIRS	44	36	33	32	27	26	27
CC - SHERIFF / CORRECTIONAL CENTER	1317	1,281	1,235	1,227	1,152	1,093	1,134
CE - COUNTY EXECUTIVE	35	35	26	21	20	18	18
CF - OFFICE OF CONSTITUENT AFFAIRS	53	47	44	43	39	38	38
CL - COUNTY CLERK	106	106	103	103	84	83	84
CO - COUNTY COMPTROLLER	99	92	88	87	86	76	86
CS - CIVIL SERVICE	61	57	55	53	53	49	51
DA - DISTRICT ATTORNEY ³	375	371	369	361	375	361	375
EL - BOARD OF ELECTIONS	115	126	129	143	139	154	139
EM - EMERGENCY MANAGEMENT	6	7	7	7	10	9	9
FC - FIRE COMMISSION	112	110	107	101	97	91	95
HE - HEALTH DEPARTMENT	239	220	210	203	169	169	173
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	6	7	3	2	12	12	12
HP - PHYSICALLY CHALLENGED ¹	7	5	4	0	0	0	0
HR - COMMISSION ON HUMAN RIGHTS	10	9	9	8	8	8	8
HS - HUMAN SERVICES	0	0	0	96	80	74	77
IT - INFORMATION TECHNOLOGY	158	133	121	81	85	75	79
LE - COUNTY LEGISLATURE	97	95	95	94	97	88	102
LR - OFFICE OF LABOR RELATIONS	6	5	5	5	4	4	5
MA - MINORITY AFFAIRS	8	6	6	7	5	6	6
ME - MEDICAL EXAMINER	50	46	53	58	74	68	72
PA - PUBLIC ADMINISTRATOR	7	7	7	7	6	6	6
PB - PROBATION	239	215	216	236	198	193	200
PD - POLICE DEPARTMENT	3476	3,420	3,306	3,216	3,025	2,969	3,052
PE - DEPARTMENT OF HUMAN RESOURCES	17	16	9	9	9	9	9
PK - PARKS, RECREATION AND MUSEUMS	173	151	148	172	151	153	151
PL - PLANNING	21	23	22	0	0	0	0
PR - PURCHASING DEPARTMENT	24	21	17	16	11	11	11
PW - PUBLIC WORKS DEPARTMENT ²	706	634	526	471	422	410	417
RE - OFFICE OF REAL ESTATE SERVICES ²	9	9	7	10	0	0	0
RM - RECORDS MANAGEMENT (GEN FUND)	13	13	12	12	14	12	14
SA - COORD AGENCY FOR SPANISH AMERICANS	8	8	4	5	4	4	4
SC - SENIOR CITIZENS AFFAIRS ¹	39	31	34	0	0	0	0
SS - SOCIAL SERVICES	870	829	820	816	644	641	640
TR - COUNTY TREASURER	42	41	37	35	33	30	32
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	38	45	47	46	43	43	43
VS - VETERANS SERVICES AGENCY	8	8	8	3	6	7	7
YB - NASSAU COUNTY YOUTH BOARD ¹	7	5	5	0	0	0	0
Sub Total	9,177	8,810	8,410	8,120	7,502	7,301	7,495
* Non-allocated Reductions	0	0	0	(725)	(107)	0	(100)
Grand Total	9,177	8,810	8,410	7,395	7,395	7,301	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

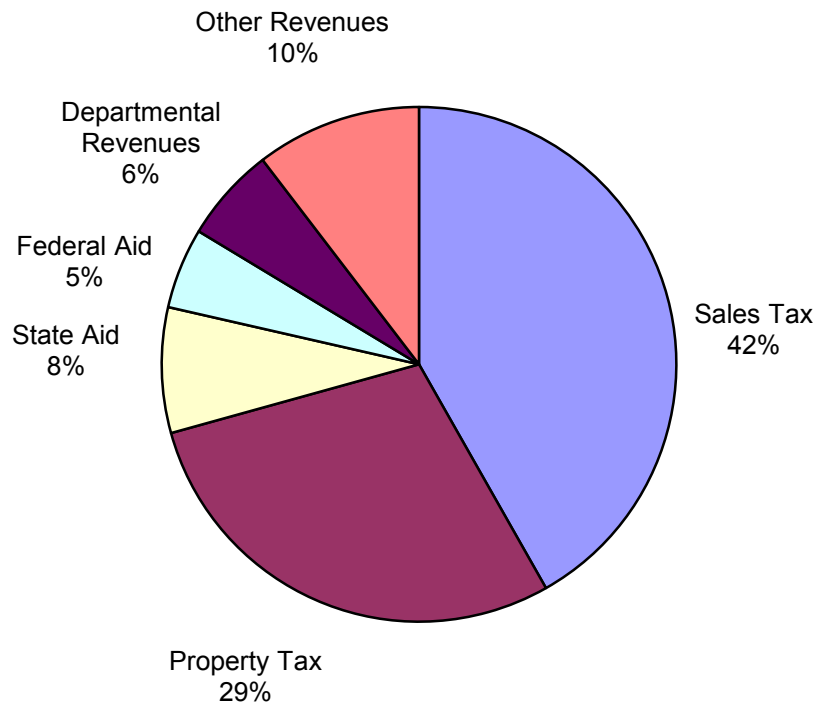
The District Attorney includes 20 Full-Time positions (AAFA - District Attorney Law Assistant) in the 2014 Proposed Budget that were previously categorized as Seasonal positions.³



REVENUES

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

Figure 4.2: Revenues of Major Operating Funds



Note: Excludes interdepartmental transfers.

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 \$1.166 billion in 2014. This estimate assumes a 4.0% growth rate over the current 2013 Adopted Budget of \$1.121 billion. This estimate is very conservative as year-to-date sales tax collections have increased 9.4% from the prior year. Some of this growth has resulted from rebuilding activity following

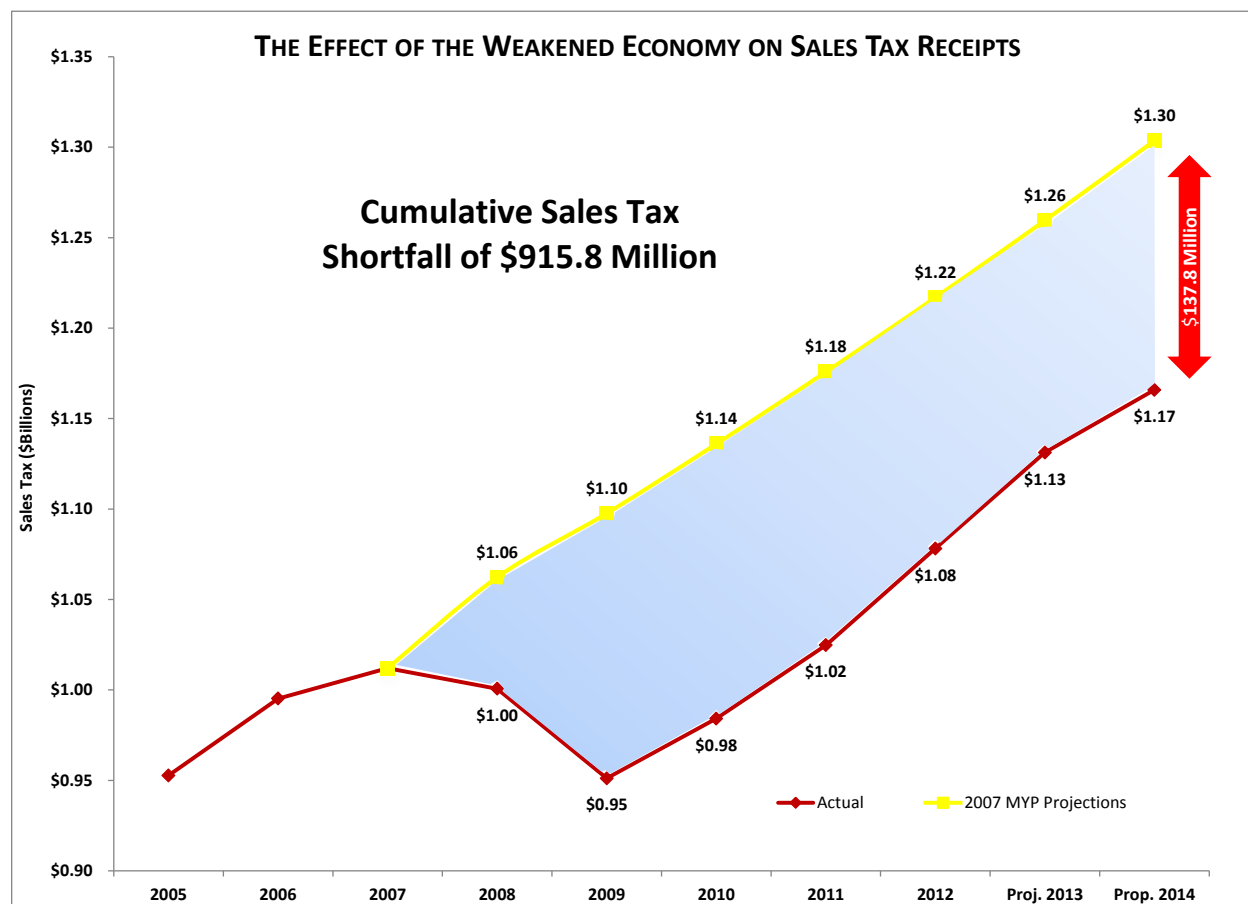
COUNTYWIDE EXPENSES AND REVENUES



Superstorm Sandy, but it also reflects a return to long-term economic trends and the strength of the region.

Sales Tax is the largest revenue source for the County, comprising 41.8% of total revenues. While Sales Tax has significantly improved over the past three years, the chart below delineates how much the County has lost due to the recent 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 \$915.8 million over the past seven years and would have an additional \$137.8 million of projected Sales Tax revenue in 2014.

COUNTYWIDE EXPENSES AND REVENUES



PROPERTY TAX

Property Tax is the second largest revenue source for the County, accounting for 28.9% of all revenues. The 2014 Proposed Budget for property tax is \$807.0 million and is the fourth consecutive No-Property Tax increase budget presented by the Mangano Administration.

State and Federal Aid

State and Federal Aid comprise \$219.9 million and \$141.5 million respectively of the County's revenues in the 2014 Proposed Budget, versus \$217.1 million and \$151.0 million respectively in the 2013 projection. The vast majority of these reimbursements are attributed to Health and Human Services entitlement programs, and \$61.6 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

FUNDS SUMMARY



MAJOR FUNDS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	811,545,798	784,644,942	783,284,048	809,531,333
	AB - FRINGE BENEFITS	429,933,465	470,084,548	459,619,340	480,418,472
	AC - WORKERS COMPENSATION	24,884,687	25,536,733	25,536,733	28,022,281
	BB - EQUIPMENT	963,749	1,590,788	1,604,188	1,788,495
	DD - GENERAL EXPENSES	28,179,456	32,221,435	32,208,035	33,299,079
	DE - CONTRACTUAL SERVICES	214,305,280	221,181,700	223,551,601	237,747,536
	DF - UTILITY COSTS	32,855,880	36,828,674	36,828,674	39,563,757
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	71,344,286	86,103,480	86,590,417	98,451,669
	GA - LOCAL GOVT ASST PROGRAM	64,051,560	66,944,894	67,533,128	69,572,689
	GG - PRINCIPAL	57,530,000	61,874,999	61,424,999	69,234,999
	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	26,803,380	20,463,524	20,463,524	20,316,649
	JA - CONTINGENCIES RESERVE	246,967	0	0	0
	LB - TRANS TO GEN FUND	698,200	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	0	0	0
	LL - TRANS TO FCF FUND	420,000	0	0	0
	MM - MASS TRANSPORTATION	42,002,238	43,264,576	43,264,576	43,575,746
	NA - NCIFA EXPENDITURES	1,550,000	1,776,000	1,776,000	1,960,000
	OO - OTHER EXPENSE	243,330,422	308,910,162	306,089,526	263,944,053
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	148,864,247	169,950,000	154,900,000	139,500,000
	SS - RECIPIENT GRANTS	64,646,029	67,165,000	63,165,000	64,100,000
	TT - PURCHASED SERVICES	65,649,070	59,316,405	59,816,405	61,247,021
	WW - EMERGENCY VENDOR PAYMENTS	62,847,586	62,430,000	55,525,000	56,595,000
	XX - MEDICAID	247,935,261	253,089,365	250,750,000	253,257,500
Expenses Excluding Interdepartmental Transfers		2,667,525,261	2,791,377,225	2,751,931,194	2,790,126,279
Interdepartmental Transfers		376,438,084	421,862,546	421,850,554	417,475,485
Expenses Including Interdepartmental Transfers		3,043,963,345	3,213,239,771	3,173,781,748	3,207,601,764
REV	AA - FUND BALANCE	0	10,000,000	10,000,000	10,000,000
	BA - INT PENALTY ON TAX	27,988,221	28,800,000	28,800,000	29,100,000
	BC - PERMITS & LICENSES	13,533,584	13,733,768	14,227,768	13,483,587
	BD - FINES & FORFEITS	44,059,417	62,539,710	58,666,185	67,901,789
	BE - INVEST INCOME	1,591,372	3,074,900	2,368,300	2,118,700
	BF - RENTS & RECOVERIES	56,263,079	27,554,518	24,885,419	22,182,978
	BG - REVENUE OFFSET TO EXPENSE	4,266,584	11,184,418	11,484,418	11,198,740
	BH - DEPT REVENUES	164,450,005	178,191,690	166,375,016	166,298,625
	BI - CAP BACKCHARGES	(2,418,257)	2,099,910	1,600,000	100,000
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	8,583,256	9,646,819	10,012,974	9,424,089
	BQ - CAPITAL RESOURCES FOR DEBT	25,000,919	27,394,875	28,796,700	7,185,600
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	13,557	0	143,393	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	71,036,032	71,428,988	69,415,578	83,787,910
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	166,259,322	156,116,499	151,002,934	141,461,668
	IF - INTERFUND	10,055,900	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	207,144,513	232,408,316	217,118,686	219,869,773
	TA - SALES TAX CO SALES TAX COUNTYWIDE	992,706,177	1,031,663,514	1,041,663,514	1,072,930,055
	TB - PART COUNTY SALES TAX PART COUNTY	85,423,241	89,582,099	89,582,099	92,933,278
	TL - PROPERTY TAX	803,282,465	804,788,915	804,788,915	807,049,409
	TO - OTB 5% TAX	3,515,628	3,232,286	2,932,286	2,999,078
	TX - SPECIAL TAXES SPECIAL TAXES	26,086,730	27,936,000	27,936,000	30,101,000
Revenues Excluding Interdepartmental Transfers		2,708,841,745	2,791,377,225	2,761,800,185	2,790,126,279
Interdepartmental Transfers		376,446,151	421,862,546	421,850,554	417,475,485
Total Revenues Including Interdepartmental Transfers		3,085,287,896	3,213,239,771	3,183,650,739	3,207,601,764

FUNDS SUMMARY



MAJOR FUNDS INCLUDING SEWER RESOURCE DISTRICT					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	829,178,411	803,773,828	800,178,651	829,406,094
	AB - FRINGE BENEFITS	440,329,638	481,562,894	470,700,234	492,884,430
	AC - WORKERS COMPENSATION	24,884,687	25,536,733	25,536,733	28,022,281
	BB - EQUIPMENT	1,047,506	1,914,688	1,928,088	2,149,350
	DD - GENERAL EXPENSES	40,519,926	47,758,709	45,208,035	50,282,586
	DE - CONTRACTUAL SERVICES	240,443,850	248,906,800	251,276,701	266,437,136
	DF - UTILITY COSTS	42,332,855	47,963,574	46,828,674	50,563,757
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	77,779,022	94,421,531	94,908,468	105,930,785
	GA - LOCAL GOVT ASST PROGRAM	64,051,560	66,944,894	67,533,128	69,572,689
	GG - PRINCIPAL	74,207,500	76,308,999	75,858,999	83,037,999
	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	56,540,240	53,578,275	53,551,523	60,014,417
	JA - CONTINGENCIES RESERVE	246,967	0	0	0
	LB - TRANS TO GEN FUND	698,200	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	0	0	0
	LL - TRANS TO FCF FUND	420,000	0	0	0
	MM - MASS TRANSPORTATION	42,002,238	43,264,576	43,264,576	43,575,746
	NA - NCIFA EXPENDITURES	1,550,000	1,776,000	1,776,000	1,960,000
	OO - OTHER EXPENSE	243,405,422	335,507,422	306,628,024	291,443,630
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	148,864,247	169,950,000	154,900,000	139,500,000
	SS - RECIPIENT GRANTS	64,646,029	67,165,000	63,165,000	64,100,000
	TT - PURCHASED SERVICES	65,649,070	59,316,405	59,816,405	61,247,021
	WW - EMERGENCY VENDOR PAYMENTS	62,847,586	62,430,000	55,525,000	56,595,000
	XX - MEDICAID	247,935,261	253,089,365	250,750,000	253,257,500
Expenses Excluding Interdepartmental Transfers		2,796,517,915	2,959,169,693	2,887,334,239	2,967,980,421
Interdepartmental Transfers		376,438,084	421,862,546	421,850,554	417,475,485
Expenses Including Interdepartmental Transfers		3,172,955,999	3,381,032,239	3,309,184,793	3,385,455,906
REV	AA - FUND BALANCE	0	58,966,865	58,966,865	66,908,339
	BA - INT PENALTY ON TAX	27,988,221	28,800,000	28,800,000	29,100,000
	BC - PERMITS & LICENSES	14,339,355	14,468,568	14,962,568	14,293,587
	BD - FINES & FORFEITS	44,059,417	62,539,710	58,666,185	67,901,789
	BE - INVEST INCOME	1,807,680	3,294,900	2,588,300	2,338,700
	BF - RENTS & RECOVERIES	58,454,224	27,625,518	27,234,343	24,253,978
	BG - REVENUE OFFSET TO EXPENSE	4,266,584	11,184,418	11,484,418	11,378,740
	BH - DEPT REVENUES	166,044,734	192,623,990	180,807,316	180,412,625
	BI - CAP BACKCHARGES	(2,418,257)	2,099,910	1,600,000	100,000
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	8,583,256	9,646,819	10,012,974	9,424,089
	BQ - CAPITAL RESOURCES FOR DEBT	25,340,919	27,394,875	28,796,700	7,485,600
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,264,951	2,251,394	2,394,787	2,251,394
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	71,036,032	71,428,988	69,415,578	83,787,910
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	166,259,322	156,116,499	151,002,934	141,461,668
	IF - INTERFUND	123,101,887	101,116,109	101,116,109	100,999,409
	SA - STATE AID REIMBURSEMENT OF EXPENSES	207,144,513	232,408,316	217,118,686	219,869,773
	TA - SALES TAX CO SALES TAX COUNTYWIDE	992,706,177	1,031,663,514	1,041,663,514	1,072,930,055
	TB - PART COUNTY SALES TAX PART COUNTY	85,423,241	89,582,099	89,582,099	92,933,278
	TL - PROPERTY TAX	803,282,465	804,788,915	804,788,915	807,049,409
	TO - OTB 5% TAX	3,515,628	3,232,286	2,932,286	2,999,078
	TX - SPECIAL TAXES SPECIAL TAXES	26,086,730	27,936,000	27,936,000	30,101,000
Revenues Excluding Interdepartmental Transfers		2,829,287,079	2,959,169,693	2,931,870,577	2,967,980,421
Interdepartmental Transfers		376,446,151	421,862,546	421,850,554	417,475,485
Total Revenues Including Interdepartmental Transfers		3,205,733,230	3,381,032,239	3,353,721,131	3,385,455,906

FUNDS SUMMARY



GENERAL FUND					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	356,645,031	358,881,579	352,837,505	362,099,638
	AB - FRINGE BENEFITS	211,877,463	229,407,097	225,416,771	231,600,136
	AC - WORKERS COMPENSATION	16,240,823	16,686,919	16,686,919	17,250,236
	BB - EQUIPMENT	751,854	1,088,235	1,101,635	1,184,377
	DD - GENERAL EXPENSES	19,372,048	23,286,839	23,273,439	24,039,746
	DE - CONTRACTUAL SERVICES	200,578,381	204,098,166	206,468,067	219,716,136
	DF - UTILITY COSTS	29,356,690	32,841,910	32,841,910	35,576,993
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	64,051,560	66,944,894	67,533,128	69,572,689
	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	24,777,276	20,463,524	20,463,524	20,316,649
	JA - CONTINGENCIES RESERVE	246,967	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	0	0	0
	LL - TRANS TO FCF FUND	420,000	0	0	0
	MM - MASS TRANSPORTATION	42,002,238	43,264,576	43,264,576	43,575,746
	NA - NCIFA EXPENDITURES	1,550,000	1,776,000	1,776,000	1,960,000
	OO - OTHER EXPENSE	29,545,732	86,461,678	86,461,678	60,285,427
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	148,864,247	169,950,000	154,900,000	139,500,000
	SS - RECIPIENT GRANTS	64,646,029	67,165,000	63,165,000	64,100,000
	TT - PURCHASED SERVICES	65,649,070	59,316,405	59,816,405	61,247,021
	WW - EMERGENCY VENDOR PAYMENTS	62,847,586	62,430,000	55,525,000	56,595,000
	XX - MEDICAID	247,935,261	253,089,365	250,750,000	253,257,500
Expenses Excluding Interdepartmental Transfers		1,614,295,956	1,715,152,187	1,680,281,557	1,679,877,294
Interdepartmental Charges		318,850,375	361,354,987	359,928,588	352,555,661
Expenses Including Interdepartmental Transfer		1,933,146,331	2,076,507,174	2,040,210,145	2,032,432,955
REV	AA - FUND BALANCE	0	10,000,000	10,000,000	10,000,000
	BA - INT PENALTY ON TAX	27,988,221	28,800,000	28,800,000	29,100,000
	BC - PERMITS & LICENSES	8,881,064	10,005,268	9,499,268	9,755,087
	BD - FINES & FORFEITS	43,271,142	59,789,710	56,916,185	65,151,789
	BE - INVEST INCOME	1,524,783	2,780,000	2,301,000	1,830,000
	BF - RENTS & RECOVERIES	55,965,002	27,488,378	24,786,009	22,116,838
	BG - REVENUE OFFSET TO EXPENSE	4,266,584	11,184,418	11,484,418	11,198,740
	BH - DEPT REVENUES	130,545,880	141,646,322	131,720,721	129,357,525
	BI - CAP BACKCHARGES	(2,418,257)	2,099,910	1,600,000	100,000
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	8,583,256	9,646,819	10,012,974	9,424,089
	BQ - CAPITAL RESOURCES FOR DEBT	0	20,535,875	20,535,875	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	13,557	0	143,393	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	40,215,740	45,340,736	45,387,232	52,507,674
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	154,536,601	149,288,591	144,775,026	135,233,760
	IF - INTERFUND	698,200	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	205,753,836	231,629,316	216,339,686	219,135,773
	TA - SALES TAX CO SALES TAX COUNTYWIDE	992,706,177	1,031,663,514	1,041,663,514	1,072,930,055
	TB - PART COUNTY SALES TAX PART COUNTY	85,423,241	89,582,099	89,582,099	92,933,278
	TL - PROPERTY TAX	118,980,289	117,107,798	117,107,798	80,509,740
	TO - OTB 5% TAX	3,515,628	3,232,286	2,932,286	2,999,078
	TX - SPECIAL TAXES SPECIAL TAXES	3,373,606	4,035,000	4,035,000	6,200,000
Revenues Excluding Interdepartmental Transfers		1,883,824,550	1,995,856,040	1,969,622,484	1,950,483,426
Interdepartmental Charges		75,521,796	80,651,134	80,651,134	81,949,529
Total Revenues Including Interdepartmental Transfers		1,959,346,346	2,076,507,174	2,050,273,618	2,032,432,955

FUNDS SUMMARY



DEBT SERVICE FUND

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	FF - INTEREST	71,344,286	86,103,480	86,590,417	98,451,669
	GG - PRINCIPAL	57,530,000	61,874,999	61,424,999	69,234,999
	OO - OTHER EXPENSE	212,666,702	215,634,858	214,927,848	200,658,626
EXP Total		341,540,988	363,613,337	362,943,264	368,345,294
REV	BQ - CAPITAL RESOURCES FOR DEBT	25,000,919	4,240,000	5,641,825	7,185,600
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,929,987	328,600,404	328,588,412	325,097,477
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	20,446,776	25,609,625	23,549,719	30,898,909
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	5,163,308
REV Total		341,540,990	363,613,337	362,943,264	368,345,294

FUNDS SUMMARY



FIRE COMMISSION FUND

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	10,345,716	9,935,212	9,778,013	10,196,409
	AB - FRINGE BENEFITS	4,156,122	4,811,786	4,696,295	5,041,677
	BB - EQUIPMENT	402	29,000	29,000	29,000
	DD - GENERAL EXPENSES	75,506	222,903	222,903	232,300
	DE - CONTRACTUAL SERVICES	4,244,593	5,507,400	5,507,400	5,611,500
	LB - TRANS TO GEN FUND	61,492	0	0	0
Expenses Excluding Interdepartmental Transfers		18,883,831	20,506,301	20,233,611	21,110,886
Interdepartmental Transfers		2,100,136	2,632,022	2,599,201	2,454,598
Expenses Including Interdepartmental Transfers		20,983,967	23,138,323	22,832,812	23,565,484
REV	BE - INVEST INCOME	0	6,200	0	0
	BF - RENTS & RECOVERIES	2,513	0	1,449	0
	BH - DEPT REVENUES	5,921,904	7,579,868	7,188,795	7,475,600
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	0	104,600	104,600	0
	IF - INTERFD TSFS-INTERFUND TRANSFERS	420,000	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	128,031	190,000	190,000	145,000
	TL - PROPERTY TAX	15,254,563	15,257,655	15,257,655	15,944,884
Revenues Excluding Interdepartmental Transfers		21,727,011	23,138,323	22,742,499	23,565,484
Interdepartmental Transfers		0	0	0	0
Total Revenues Including Interdepartmental Transfers		21,727,011	23,138,323	22,742,499	23,565,484

FUNDS SUMMARY



POLICE DISTRICT FUND

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	227,457,161	211,024,804	213,878,705	212,598,430
	AB - FRINGE BENEFITS	108,972,514	116,615,526	113,019,631	118,243,742
	AC - WORKERS COMPENSATION	5,616,374	5,880,966	5,880,966	6,941,232
	BB - EQUIPMENT	117,153	223,538	223,538	227,247
	DD - GENERAL EXPENSES	5,374,924	4,982,034	4,982,034	5,377,678
	DE - CONTRACTUAL SERVICES	809,309	840,500	840,500	1,040,500
	DF - UTILITY COSTS	1,209,400	1,354,564	1,354,564	1,354,564
	OO - OTHER EXPENSE	916,212	4,613,626	3,000,000	2,750,000
Expenses Excluding Interdepartmental Transfers		350,473,047	345,535,558	343,179,938	348,533,393
Interdepartmental Transfers		23,385,254	24,636,818	24,739,764	23,480,963
Expenses Including Interdepartmental Transfers		373,858,301	370,172,376	367,919,702	372,014,356
REV	BC - PERMITS & LICENSES	3,630,225	2,828,500	3,828,500	2,828,500
	BD - FINES & FORFEITS	788,275	2,750,000	1,750,000	2,750,000
	BE - INVEST INCOME	49,994	271,400	50,000	271,400
	BF - RENTS & RECOVERIES	41,800	0	31,821	0
	BH - DEPT REVENUES	2,996,322	3,883,000	2,383,000	3,883,000
	BQ - CAPITAL RESOURCES FOR DEBT	0	1,171,000	1,171,000	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	10,365,788	0	0	0
	PA- FEDERAL AID-REINBURSEMENT OF EXPENSES	5,160,817	0	0	0
	SA- STATE AID-REINBURSEMENT OF EXPENSES	350,904	0	0	0
	TL - PROPERTY TAX	369,987,988	358,716,376	358,716,376	361,727,267
Revenues Excluding Interdepartmental Transfers		393,372,114	369,620,276	367,930,697	371,460,167
Interdepartmental Transfers		280,391	552,100	552,100	554,189
Revenues Including Interdepartmental Transfers		393,652,505	370,172,376	368,482,797	372,014,356

FUNDS SUMMARY



POLICE HEADQUARTERS FUND

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	217,097,890	204,803,347	206,789,825	224,636,856
	AB - FRINGE BENEFITS	104,927,366	119,250,139	116,486,643	125,532,917
	AC - WORKERS COMPENSATION	3,027,490	2,968,848	2,968,848	3,830,813
	BB - EQUIPMENT	94,340	250,015	250,015	347,871
	DD - GENERAL EXPENSES	3,356,978	3,729,659	3,729,659	3,649,355
	DE - CONTRACTUAL SERVICES	8,672,997	10,735,634	10,735,634	11,379,400
	DF - UTILITY COSTS	2,289,790	2,632,200	2,632,200	2,632,200
	LB - TRANS TO GEN FUND	698,200	0	0	0
	OO - OTHER EXPENSE	201,776	2,200,000	1,700,000	250,000
Expenses Excluding Interdepartmental Transfers		340,366,827	346,569,842	345,292,824	372,259,412
	Interdepartmental Transfers	34,066,931	33,238,719	34,583,001	38,984,263
Expenses Including Interdepartmental Transfers		374,433,758	379,808,561	379,875,825	411,243,675
REV	BC - PERMITS & LICENSES	1,022,295	900,000	900,000	900,000
	BE - INVEST INCOME	16,595	17,300	17,300	17,300
	BF - RENTS & RECOVERIES	253,764	66,140	66,140	66,140
	BH - DEPT REVENUES	24,985,899	25,082,500	25,082,500	25,582,500
	BQ - CAPITAL RESOURCES FOR DEBT	0	1,448,000	1,448,000	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	7,728	374,027	374,027	381,327
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,398,596	1,664,600	1,064,600	1,064,600
	IF - INTERFUND	8,937,700	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	911,742	589,000	589,000	589,000
	TL - PROPERTY TAX	299,059,625	313,707,086	313,707,086	348,867,518
	TX - SPECIAL TAXS SPECIAL TAXES	22,713,124	23,901,000	23,901,000	23,901,000
Revenues Excluding Interdepartmental Transfers		359,307,068	367,749,653	367,149,653	401,369,385
	Interdepartmental Transfers	9,713,977	12,058,908	12,058,908	9,874,290
Revenues Including Interdepartmental Transfers		369,021,045	379,808,561	379,208,561	411,243,675

FUNDS SUMMARY



SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	Object	2012 Actual	2013 Adopted Budget	Revised Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	17,632,613	19,128,886	16,894,603	19,874,761
	AB - FRINGE BENEFITS	10,396,173	11,478,346	11,080,894	12,465,958
	BB - EQUIPMENT	83,757	323,900	323,900	360,855
	DD - GENERAL EXPENSES	12,340,470	15,537,274	13,000,000	16,983,507
	DE - CONTRACTUAL SERVICES	26,138,570	27,725,100	27,725,100	28,689,600
	DF - UTILITY COSTS	9,476,975	11,134,900	10,000,000	11,000,000
	FF - INTEREST	6,434,736	8,318,051	8,318,051	7,479,116
	GG - PRINCIPAL	16,677,500	14,434,000	14,434,000	13,803,000
	HH - INTERFD CHGS INTERFUND CHARGES	29,736,860	33,114,751	33,087,999	39,697,768
	OO - OTHER EXPENSE	75,000	26,597,260	538,500	27,499,577
EXP Total		128,992,654	167,792,468	135,403,047	177,854,142
REV	AA - FUND BALANCE	0	48,966,865	48,966,865	56,908,339
	BC - PERMITS & LICENSES	805,771	734,800	734,800	810,000
	BE - INVEST INCOME	216,308	220,000	220,000	220,000
	BF - RENTS & RECOVERIES	2,191,145	71,000	2,348,924	2,071,000
	BG - REVENUE OFFSET TO EXPENSE	0	0	0	180,000
	BH - DEPT REVENUES	1,594,729	14,432,300	14,432,300	14,114,000
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	340,000	0	0	300,000
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	IF - INTERFUND	113,045,987	101,116,109	101,116,109	100,999,409
REV Total		120,445,334	167,792,468	170,070,392	177,854,142

DESCRIPTION OF EXPENSE AND REVENUE CODES



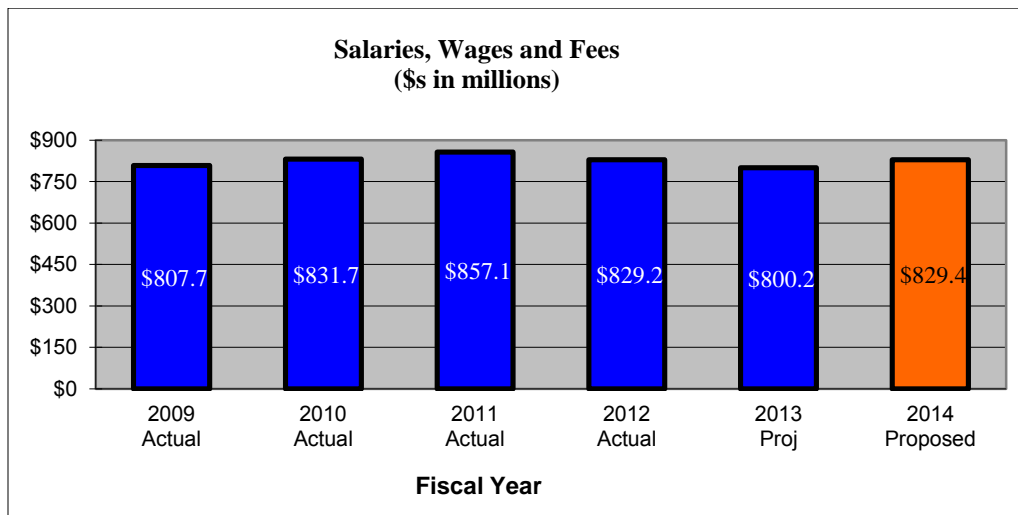
SALARIES, WAGES AND FEES

DEFINITION

Salaries, Wages and Fees is 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 increased between 2009 and 2010 by approximately \$24.1 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. In 2012, salaries decreased by \$27.9 million, or 3.3%. Projected salaries for 2013 will decrease by \$29.0 million, or 3.5%. The significant decrease in salary expense is due to the successful implementation of various corrective actions, including the achievement of the lowest headcount in several decades, which is over 20% less than the 2009 Adopted Budget.



Historically, base wages typically increased each year because the County's primarily unionized workforce received wage increases consistent with collective bargaining agreements (CBAs). The CBAs inherited by the Administration contained salary increases that are approximately twice the rate of inflation. To help offset the impact of the labor agreements, the Administration successfully reduced its workforce in 2011, 2012 and 2013, and will continue its on-going efforts to reduce costs in 2014. In addition, beginning in March 2011, the Nassau County Interim Finance Authority (NIFA) exercised its control power and implemented a wage freeze. The legality of the wage freeze is currently in the courts. To limit the financial exposure from an unfavorable court decision and garner savings over the frozen PBA labor agreement, the

DESCRIPTION OF EXPENSE CODES



Administration has recently proposed a new agreement with the Police union that will bring cost certainty and achieve savings through employee health insurance and pension contributions for prospective hires, coupled with work-rule changes.

2014 BUDGET

The 2014 Proposed Budget for Salary, Wages and Fees is \$829.4 million, which is \$29.2 million or 3.6% higher than the 2013 projection. This increase is primarily attributable to the funding of \$25 million in termination pay for the Police Department and the 2010 deferment of negotiated salary increases for the Civil Service Employees Association, Inc. (CSEA) and the Correctional Officers Benevolence Association (COBA) payable in 2014. This object code is the largest component of the County's 2014 Proposed Budget. The Administration will continue its efforts to reduce costs. This will require innovative management initiatives to reduce headcount without affecting the services provided to residents.

The 2014 Proposed Budget includes Police Department overtime expense of \$50 million, which represents 11.4% of the Department's total Salary and Wages and is consistent with the 2012 actual, net of Superstorm Sandy. The Correctional Center's overtime funding is \$16.2 million; the same amount as the 2013 Adopted Budget. The Department anticipates maintaining the same amount of overtime as the 2013 Adopted Budget due to cost saving initiatives implemented earlier in 2013, such as the removal of employees from payroll on long-term disability, and providing strong managerial oversight in maintaining overtime at a steady level.



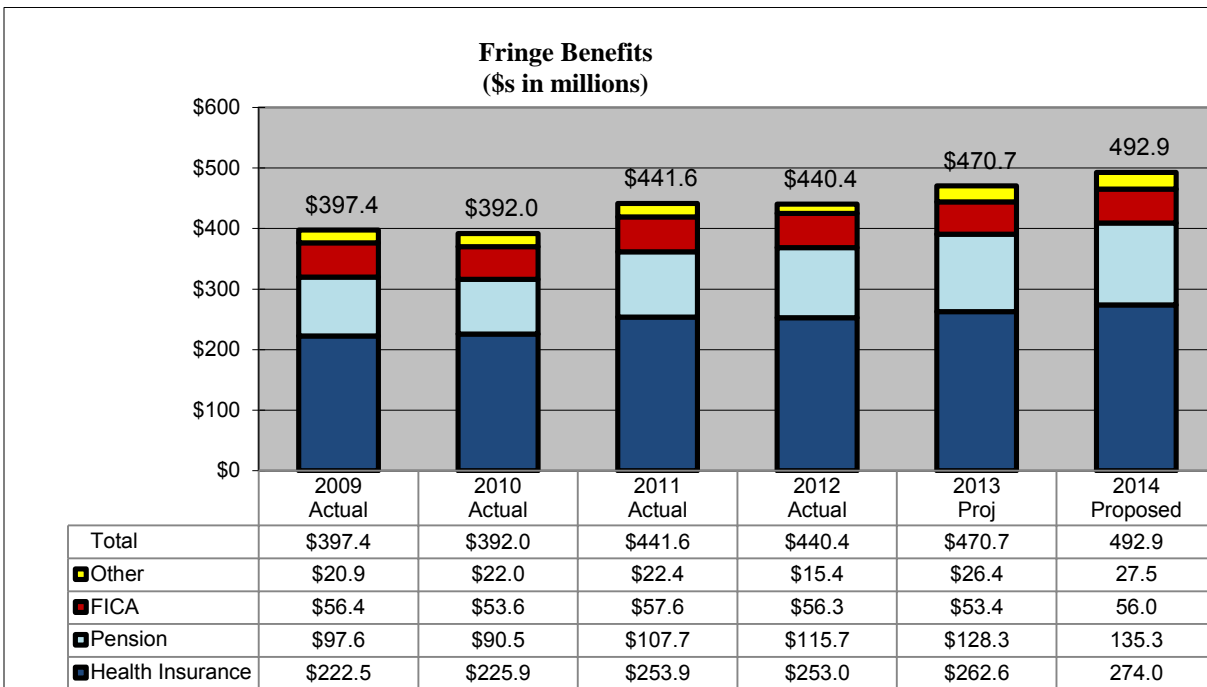
FRINGE BENEFITS

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 16.6% 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 10.8% between 2009 and 2012, from \$397.4 million to \$440.3 million primarily due to on-going increases in pension and health insurance costs. Pension and health insurance costs comprise the largest portion of Fringe Benefits accounting for 83.0% of the total. (Per the 2013 Projection)



Nassau County participates in the State-run Empire Plan to provide health insurance benefits for its employees and retirees. The average cost for a Family Health Insurance Plan in August 2013 is approximately \$20,239 per year and has increased approximately 31.5% from 2009 when the annual rate was approximately \$15,386. Health Insurance expense increased only 13.7% between 2009 and 2012, from \$222.5 million to \$253.0 million due to the Administration’s work force reduction initiative. As of August 1, 2013, the County provided health insurance to 18,813

DESCRIPTION OF EXPENSE CODES



individuals (7,403 active members and 11,410 retirees). Among these individuals, 97.8% were covered by some form of an Empire Health Insurance Plan.

Pension expense has increased 18.6% between 2009 and 2012, from \$97.6 million to \$115.7 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 defer a portion of their annual pension costs and pay this deferred portion over time. The County first elected to participate in the program beginning in fiscal year 2012. For fiscal 2012 and 2013, the County has deferred approximately \$91.6 million or 27.3% of its pension liability over the two years. If the County had not availed itself of this option, the total pension expense attributable to the County for 2012 and 2013 would have been approximately \$335.2 million. Between 2011 and 2013, the gross amount of the Pension Invoice has increased approximately 65.8% (\$114.1 million vs. \$189.2 million).

The 2013 projection for Fringe Benefits is \$470.7 million, only a 6.9% increase when compared with 2012 mainly due to the County taking advantage of the pension deferral option described above. The increases in both health insurance and pension costs are indicative of the increasing strain that Fringe Benefits place on County operations despite significant staffing reductions over the last few years.

2014 BUDGET

Fringe Benefits in the 2014 Proposed Budget total approximately \$492.9 million, a 4.7% increase from the 2013 projection.

The provision for health insurance in the 2014 Proposed Budget of approximately \$274.0 million is based on inflating the August 2013 invoice by 3.7% pursuant to consultation with the New York State Health Insurance Plan (NYSHIP) and includes provisions for new hires and retirees. Health Insurance in the 2014 Proposed Budget is comprised of \$137.4 million for employees and \$136.6 million for retirees.

Beginning in 2014, the New York State Retirement System is offering an alternate pension contribution deferral program to the Contribution Stabilization Program discussed above. Aside from other features, this new program provides a further smoothing of pension obligations by amortizing deferred amounts over a 12-year period as opposed to 10 years under the current Contribution Stabilization Program discussed above. The 2014 Proposed Budget assumes the County will elect to participate in this new program.

Excluding estimated allotments for Nassau Community College and Grants and assuming deferring the maximum amount allowable under the new Alternate Contribution Stabilization Program, pension expense in the 2014 Proposed Budget is approximately \$135.3 million or 5.5% higher than the 2013 projection. The gross invoice amounts in 2014 are approximately \$106.8 million and \$109.2 million for the Employee Retirement System (ERS) and Police & Fire

DESCRIPTION OF EXPENSE CODES



Retirement System (PFRS) respectively, a decrease of 0.7% in the ERS system and an increase of 26.6% in the PFRS system from the prior year.

The employer match for FICA payroll taxes is the most significant component of the remaining Fringe Benefits in the 2014 Proposed Budget. FICA is \$56.0 million, representing 11.4% of all Fringe Benefits.



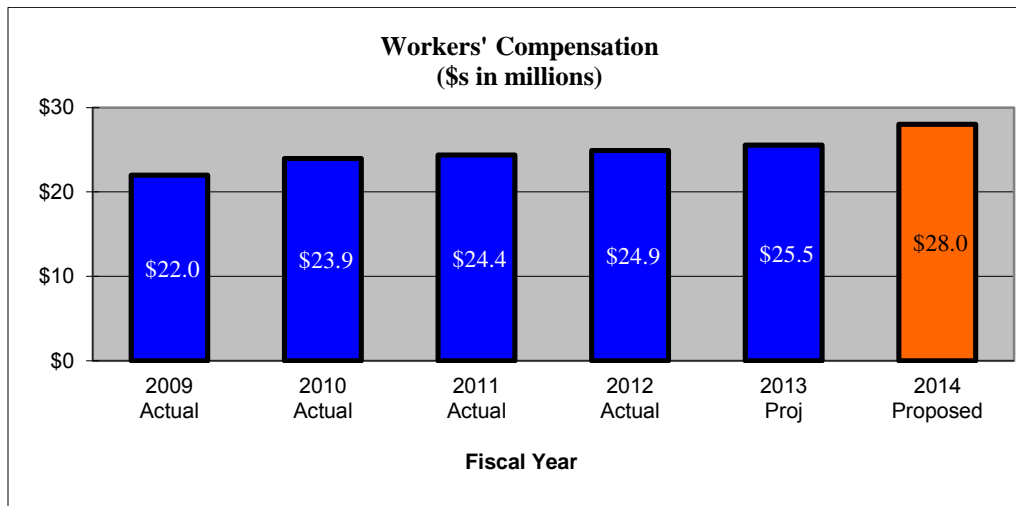
WORKERS' COMPENSATION

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 required to make payments to the State in the form of assessments to fund the overall administration of the State Workers' Compensation Board and various programs and funds administered by the board.

HISTORICAL TRENDS

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 \$803.21 in 2013, representing a 101% increase in six years.



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

DESCRIPTION OF EXPENSE CODES



effective. The implementation of Medical Treatment Guidelines by the Workers' Compensation Board in December 2010 has yielded significant savings. 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 realized significant medical expense reductions. 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 2013 projection for Workers' Compensation is \$25.5 million.

2014 BUDGET

The 2014 Proposed Budget for Workers' Compensation is \$28.0 million, a 9.7% increase from the 2013 projection. This increase is due to a larger number of partial loss disability awards.



EQUIPMENT

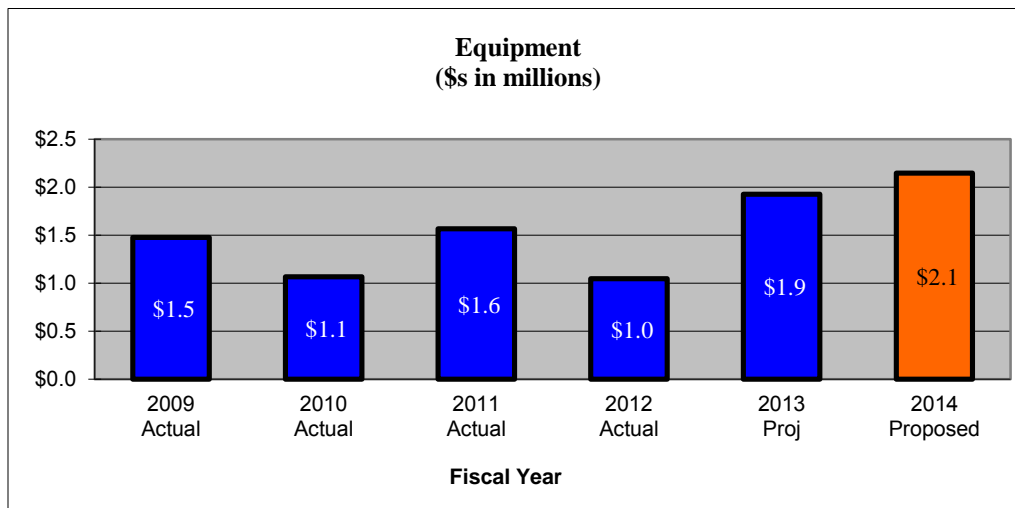
DEFINITION

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 between 2009 and 2012 are a reflection of a spending freeze implemented during those years. The 2013 projection of \$1.9 million is primarily a continuation of this trend with the County approving only essential equipment purchases.



2014 BUDGET

The 2014 Proposed Budget for Equipment has minimal change from the 2013 projection. The largest portion of Equipment is \$575,118, which is in the Police Department. This appropriation covers purchasing automobile-related equipment and upgrading network systems and applications, communication equipment, and computer equipment. In addition, the Department will purchase uniforms, boots, etc. for new members and as replacements for current officers.

DESCRIPTION OF EXPENSE CODES



The Department of Parks, Recreation and Museums accounts for \$456,500, which is primarily for grounds maintenance equipment. The Sewer and Storm Water District Equipment Budget totals \$360,885, the majority of which is comprised of safety and security equipment.



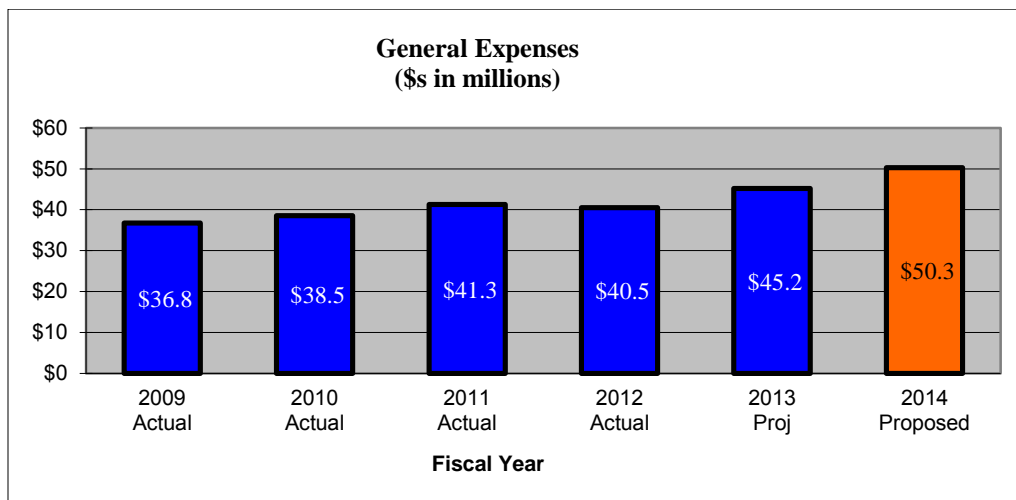
GENERAL EXPENSES

DEFINITION

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

HISTORICAL TRENDS

General Expenses have been gradually increasing since 2009. The 2013 projected General Expense of \$45.2 million is \$4.7 million or 11.6% higher than the 2012 actual. The projected increase is attributable to three main factors: the need for motor vehicle supplies and parts, gasoline, and sewage and drainage supplies. Motor vehicle supplies and parts are used to maintain the Police Department's fleet. Gasoline consumption affects the Police Department, Department of Public Works and the Sewer and Storm Water Resource District. The Sewer and Storm Water Resource District uses sewage and drainage supplies to maintain the infrastructure of the sewer system.



2014 BUDGET

The 2014 Proposed Budget for General Expenses is \$50.3 million, which is \$5.1 million or 11.2% higher than the 2013 projection. The increase is due to higher prices for gasoline and diesel, sewage and drainage supplies at Bay Park, and traffic and highway supplies. The projected increase in fuel prices is based on current price levels, which are higher than the 2013 projections. It also reflects a projected increase need for various automobile parts and supplies in the Police Department to maintain the current fleet.

DESCRIPTION OF EXPENSE CODES



The Department of Public Works comprises the largest portion of General Expenses at \$22.6 million, followed by the Police Department at \$9.0 million. There is an ongoing effort by the County to manage expenses, inventory and services more efficiently and cost-effectively.



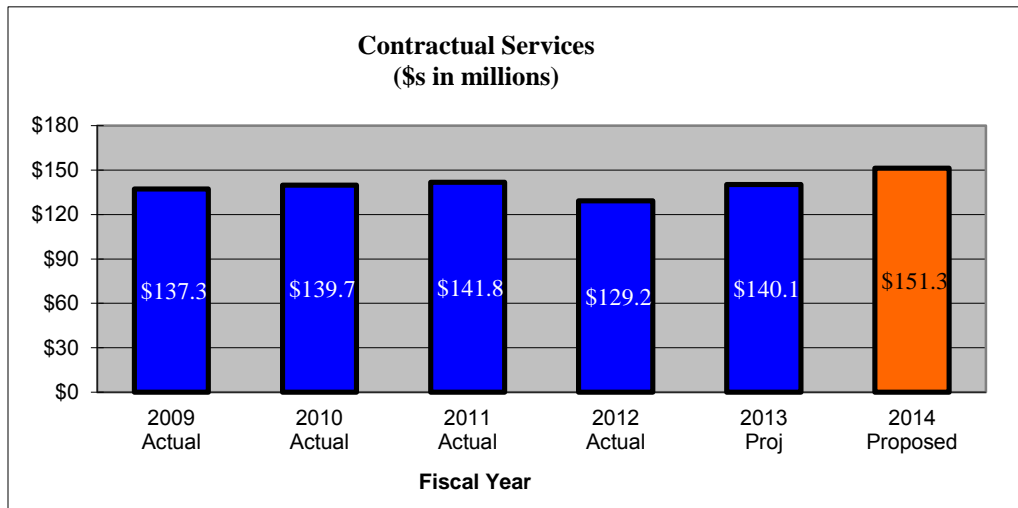
CONTRACTUAL SERVICES

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 began operating the County’s NICE (Nassau Inter-County Express) bus system in January 2012. The agreement with Veolia is for the Fixed Route Bus and Para-Transit Operation, Management and License agreement. Other examples of services that the County contracts out are specialized education and training, food and medical services for the Juvenile Detention and Correctional Centers, and counseling services.

HISTORICAL TRENDS

Contractual Services were essentially flat between 2009 and 2011. In 2012, Contractual Services decreased by \$12.5 million compared to 2011. The decrease is mainly attributable to reduced expenditures of \$6.4 million and \$4.1 million in the Nassau County Correctional Center and County Attorney’s Office, respectively. The remaining \$2.0 million reduction is spread over many departments. The decrease in the County Attorney’s Office is due to the reduction in the use of outside counsel. The Nassau County Correctional Center entered into a public-private partnership for the delivery of inmate healthcare services with Armor Correctional Health Services in May 2011, which generates an annual savings of approximately \$7.0 million. The projection for Contractual Services in 2013 is \$140.1 million, excluding the Veolia contract.



*Excludes Veolia Contract

DESCRIPTION OF EXPENSE CODES



2014 BUDGET

The 2014 Proposed Budget for Contractual Services (net of the Veolia contract for NICE services) is \$151.3 million, an \$11.1 million or 7.9% increase from the 2013 projection. Including the Veolia contract, the 2014 Proposed Budget for Contractual Service is \$266.4 million, which is \$15.2 million or 6.0% higher than the 2013 projection. The contract, primarily funded with State and Federal dollars as well as fare box revenues, is estimated to be \$46.0 million. The County also provides \$2.5 million in a required funding match for the NICE bus service, which is composed of \$1.9 million for fixed routes and \$609,500 for the Able-Ride Paratransit routes.

The increases in Contractual Services are mainly attributable to the Traffic & Parking Violations Agency and the Department of Human Services. The installation and maintenance of Red Light Cameras account for a \$2.3 million increase in the Traffic & Parking Violations Agency, which will be more than offset by the corresponding revenue from the cameras. Human Services will be reinstating Youth Board contracts in 2014, which accounts for the \$2.6 million increase.

The Sewer and Storm Water District has the second largest Contractual Expense Budget of \$28.7 million, which includes \$9.6 million of sludge disposal contracts.



UTILITY COSTS

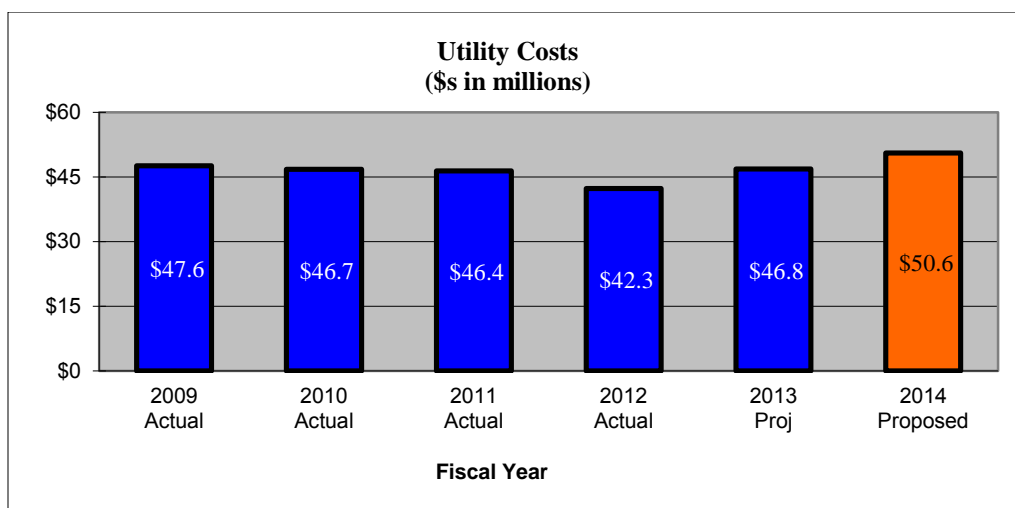
DEFINITION

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 County has a contractual relationship with GDF SUEZ Energy (formerly known as Trigen Nassau Energy Corporation) to supply thermal energy to meet the heating and cooling needs of various entities and County-owned facilities in and around the Nassau Hub area in Uniondale. These facilities include Nassau Community College, Nassau University Medical Center (NUMC), Nassau Veterans Memorial Coliseum, and the Eisenhower Park Aquatic Center.

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

HISTORICAL TRENDS

Between 2009 and 2011, Utility Costs remained relatively flat. In 2012, Utility Costs decreased by \$4.1 million or 8.8% compared to 2011. The decrease was mainly attributable to lower natural gas prices in 2012, the effect of Superstorm Sandy on the electric distribution system, and the reduction of County telephone lines as a result of the 2011 IT initiative.



DESCRIPTION OF EXPENSE CODES



2014 BUDGET

The 2014 Proposed Budget for Utility Costs is \$3.7 million higher than the 2013 projection, primarily due to a reclassification of budgeted funds from contracts to utilities. This change was prompted by the recent installation of new switch gear at the Correctional Center allowing the service to come directly through a LIPA feeder. Prior to August 2013, the Correctional Center received its primary electrical service through a shared meter with NUMC. In turn, NUMC billed the County for the Correctional Center's electrical use on an area basis, rather than metered use. As part of its services agreement with NUMC, the Correctional Center continues to receive thermal energy passed through the hospital from the cogeneration plant in Uniondale. The balance of the increase is attributable to an increase in the financing payments to New York Power Authority (NYPA) for an energy conservation project that converted traffic signals from incandescent bulbs to LED fixtures. Almost 55.0% 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 \$11.0 million and \$4.0 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.

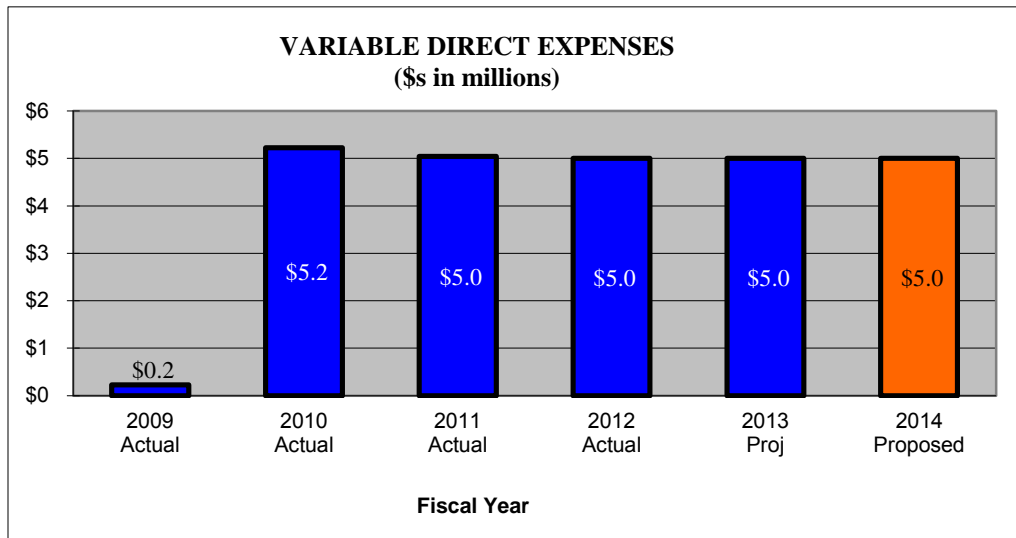
- Dental health education for children under age 21
- Primary and preventative health care: pediatrics, dental care, and medical services for persons under age 21 except HIV-positive patients
- Lead poisoning screening for children ages nine months to six years
- Prenatal care including dental services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

DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

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



2014 BUDGET

The 2014 Proposed Budget for Variable Direct Expenses is \$5 million. There is no change from the 2013 projection because the Public Health Service Contract with NHCC remains the same.



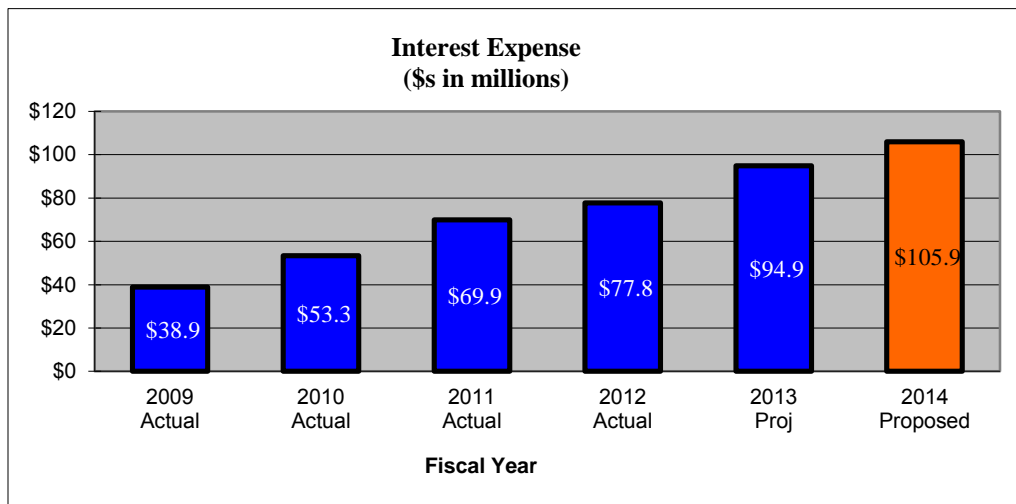
DEBT SERVICE INTEREST

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 \$94.9 million in 2013. As the County continues to issue debt under its own authority, the amount of interest payments have been increasing each year; however this is offset by the decrease in NIFA's debt service. See "Debt Service Fund" for a further explanation of total debt service.



2014 BUDGET

The 2014 Proposed Budget includes \$105.9 million in interest payments, an 11.6% increase from the 2013 projection as the County continues to issue debt under its own authority. The total consists of \$98.5 million in the major funds and \$7.5 million in the Sewer and Storm Water Resources District Fund.



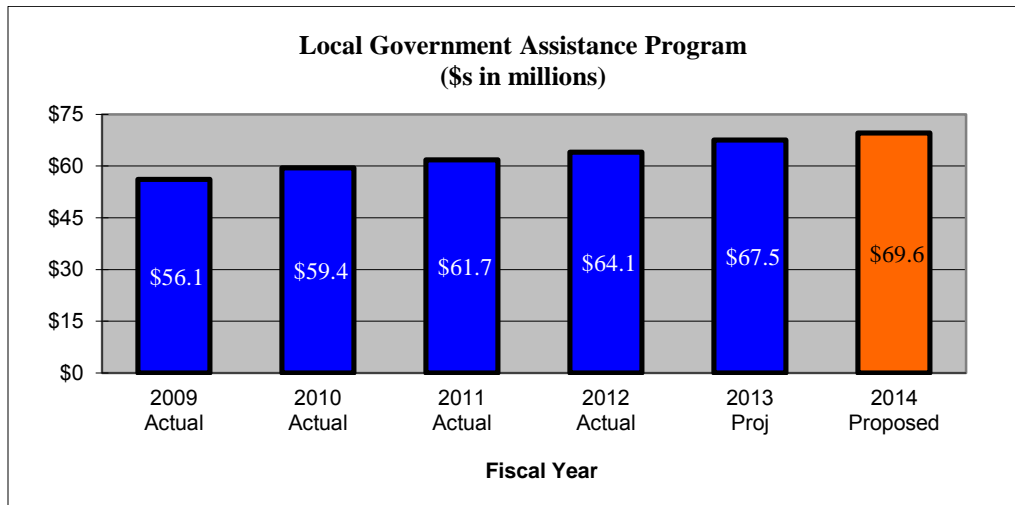
LOCAL GOVERNMENT ASSISTANCE PROGRAM

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 2009 and 2012, these distributions increased an average of 4.5% per year, reflecting a rebound in the County’s Sales Tax receipts. Local Government Assistance is projected to be \$67.5 million for 2013.



2014 BUDGET

The 2014 Proposed Budget for Local Government Assistance is \$69.6 million, a 3.0% increase from the 2013 projection. The increase is consistent with the County’s sales tax growth anticipated for 2014. The Aid to Villages portion remains unchanged.



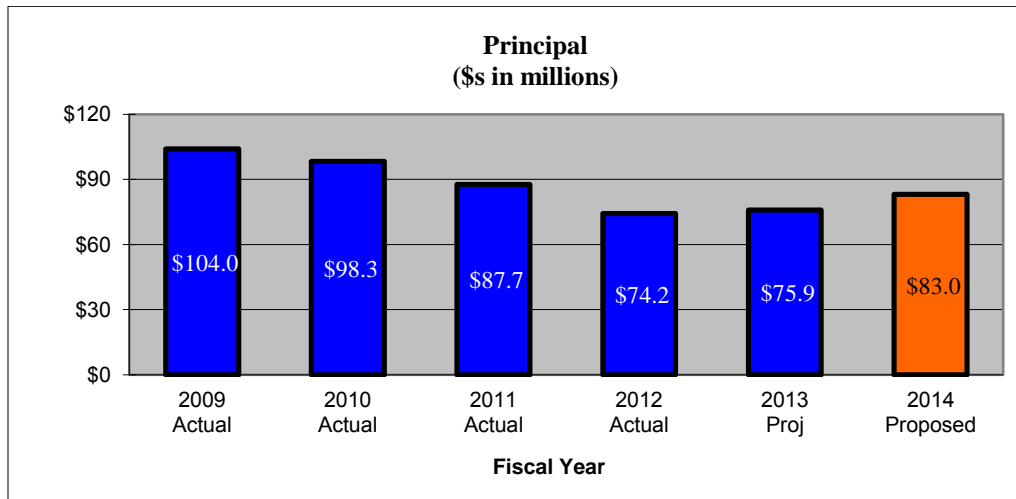
DEBT SERVICE PRINCIPAL

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 in recent years to a projected \$75.9 million in 2013 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; however, this is offset by the decrease in NIFA’s debt service. See “Debt Service Fund” for a further explanation of total debt service.



2014 BUDGET

The 2014 Proposed Budget includes \$83.0 million for principal payments, a 9.5% increase from the 2013 Projection, which consists of \$69.2 million in the Major Operating Funds and \$13.8 million in the Sewer and Storm Water Resources District Fund.



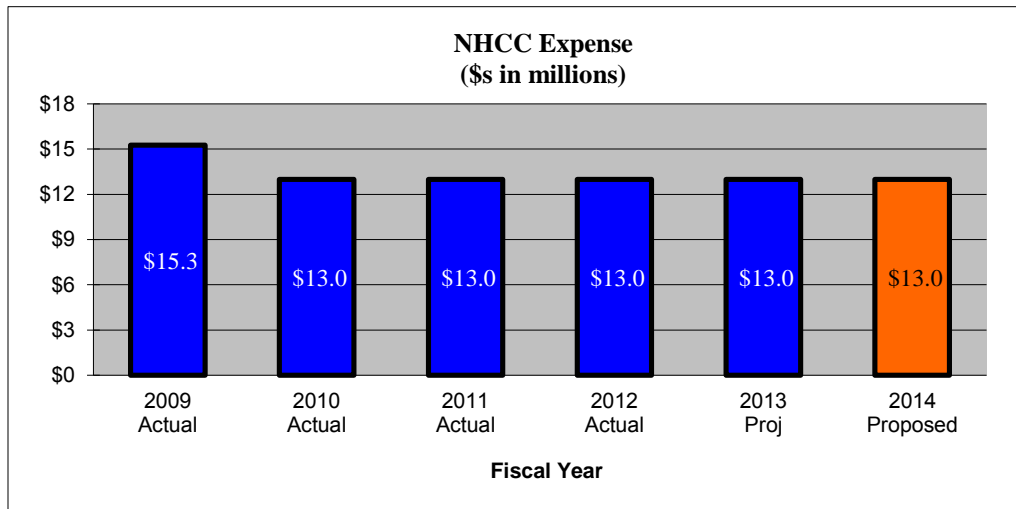
NASSAU HEALTHCARE CORPORATION

DEFINITION

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

HISTORICAL TRENDS

With the exception of 2009, this is an annual \$13.0 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.



2014 BUDGET

The 2014 Adopted Budget continues to provide the Nassau Health Care Corporation with \$13.0 million for the Historic Mission payment.



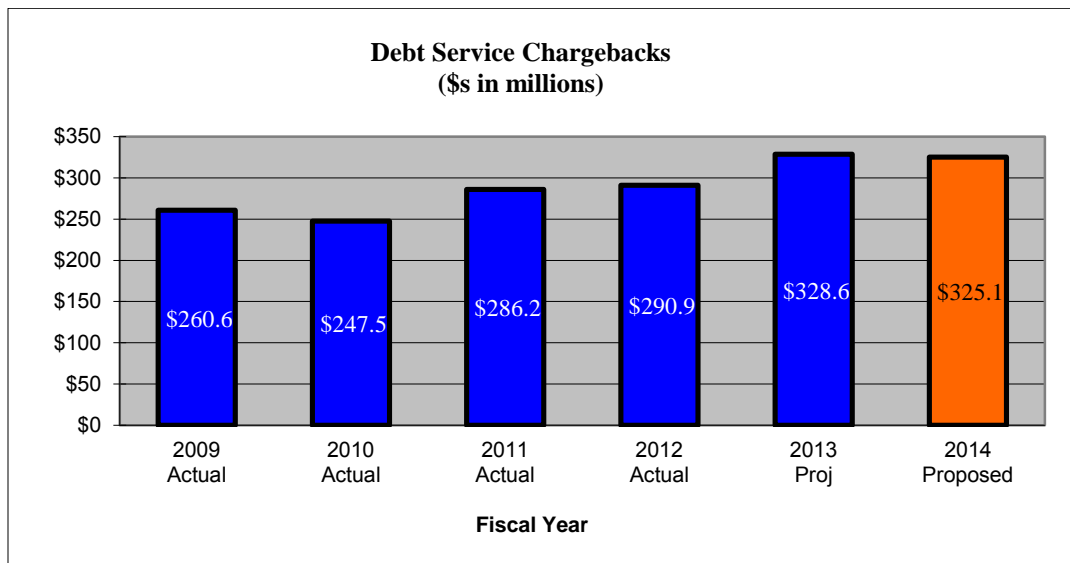
DEBT SERVICE CHARGEBACKS

DEFINITION

The County budgets for and makes all Major Operating Funds debt service interest, principal and set-aside payments from the Debt Service Fund. These expenses are then charged to the operating funds on a project-by-project basis. Debt Service Chargebacks reflects these costs to the General, Fire Prevention, Police Headquarters, and Police District Funds. In the Sewer and Storm Water 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 2013 projection for Chargebacks is \$328.6 million, a 12.9% increase over 2012. See “Debt Service Fund” for a further explanation of total debt service.



2014 BUDGET

The 2014 Proposed Budget contains \$325.1 million in Debt Service Chargebacks to the Major Operating Funds. This is a 1.1% decrease from the 2013 projection.



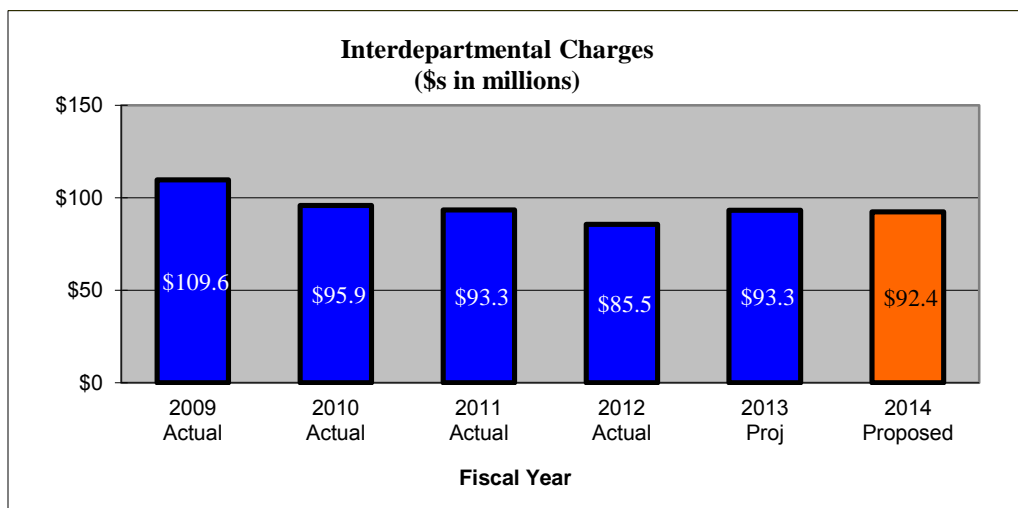
INTERDEPARTMENTAL CHARGES

DEFINITION

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

HISTORICAL TRENDS

Between 2009 and 2010, Interdepartmental Charges decreased by \$13.7 million primarily due to the reorganization of fleet management functions and cost cutting initiatives implemented by the County. Interdepartmental Charges remained relatively flat in 2011. The 2012 Interdepartmental Charges were \$85.5 million, a decrease of \$7.8 million compared to 2011 primarily due to lower than expected expenses in Human Services resulting from legislative and policy decisions and lower costs in Social Services and other services. Interdepartmental Charges for 2013 are projected to be \$93.3 million, an increase of 9.1 %.



DESCRIPTION OF EXPENSE CODES



2014 BUDGET

The 2014 Proposed Budget for Interdepartmental Charges is \$92.4 million, a 1.0% decrease from the 2013 projection.

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	554	4,595	0	0	0	0	0	0	0	5,149
FC	76	522	0	764	0	26	770	0	0	0	0	0	0	2,159
HE	0	743	0	1,987	0	37	2,908	0	0	0	0	45	245	5,720
HI	0	28	0	24	0	0	86	0	0	0	0	0	0	138
HS	101	467	0	1,397	0	97	1,445	0	0	0	0	64	0	3,571
PDD	127	0	0	1,685	0	3,441	15,989	0	0	0	0	0	0	21,241
PDH	701	0	0	4,125	0	435	19,217	143	0	0	0	0	0	24,622
PB	0	3	0	975	0	77	165	0	0	0	150	167	0	1,536
PW	0	141	0	0	0	0	9,509	0	0	0	0	0	0	9,650
SS	268	3,051	379	6,588	0	1,166	4,341	570	372	346	0	0	1,263	17,082
TV	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VS	0	0	0	0	0	0	0	0	0	0	0	1	0	1
TOTAL	1,274	4,956	379	17,545	554	9,874	54,428	713	372	346	150	277	1,509	92,378

BU¹ Indirect Cost; BU² Workers Comp.

Note: In thousands



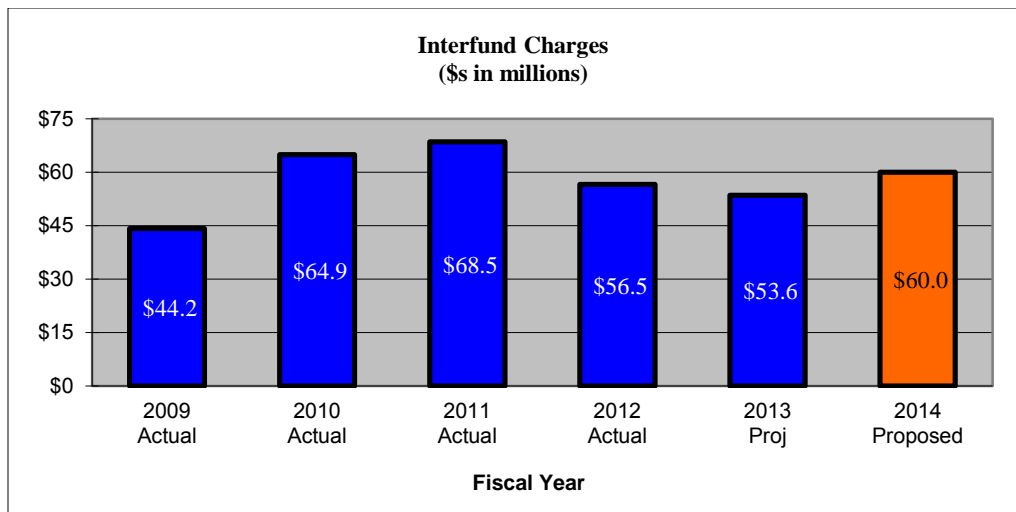
INTERFUND CHARGES

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 2009, Interfund Charges was comprised of chargebacks from the Department of Public Works and the Debt Service Fund to the Sewer and Storm Water Resources District Fund, in addition to \$17.7 million of Debt Service for NHCC and OTB. The increase of 46.9% from 2009 to 2010 was due to the transfer from the Red Light Camera (RLC) Fund to the following agencies: Behavioral Health, Physically Challenged, Senior Citizens and Youth Board. Fiscal 2011 included RLC transfers of \$23.3 million and other Chargebacks with nominal increases. During the Adoption of the 2012 Budget, RLC charges were moved from Interfund Charges to Interdepartmental Charges. This resulted in a decrease from 2011 to 2012 which was partially offset by the recognition of a 10% County share reserve for Superstorm Sandy related expenses. The 2013 projection does not include this reserve and the resulting decrease is partially offset by higher Sewer Debt Service and operational cost transfers to the Sewer and Storm Water Resource District Fund.



DESCRIPTION OF EXPENSE CODES



2014 BUDGET

The 2014 Proposed Budget for Interfund Charges is \$60.0 million, a 12.1% increase from the 2013 projection, due to an increase in Sewer Debt Service. The 2014 Proposed Budget includes \$18.5 million for NHCC debt paid by the County and reimbursed by the NHCC. It also includes \$17.7 million for indirect costs, \$21.2 million for Sewer Debt Service, and \$1.9 million for OTB Debt Service, which is reimbursed by OTB.



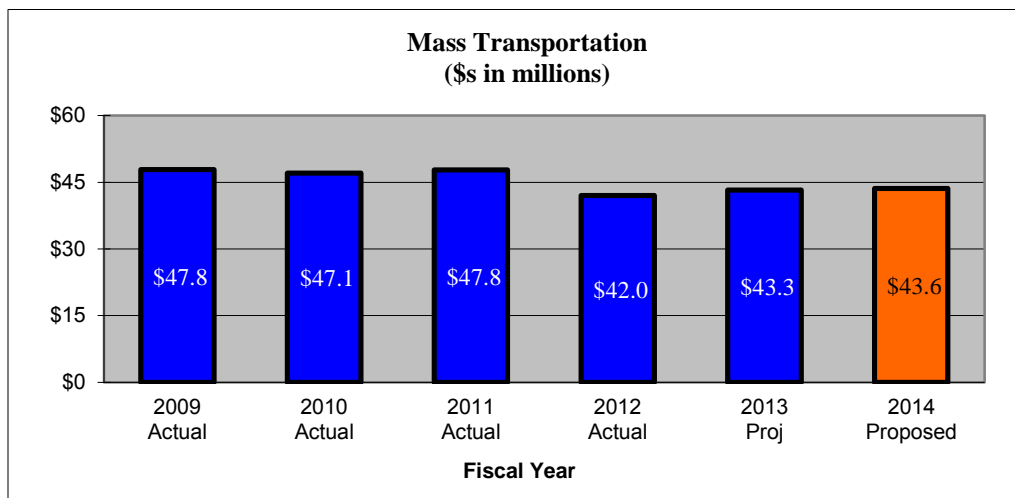
MASS TRANSPORTATION

DEFINITION

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

HISTORICAL TRENDS

Mass Transportation costs were relatively flat between 2009 and 2011, ranging between \$47 million and \$48 million and decreased \$5.8 million or 12.1% to \$42.0 million in 2012. The decrease was primarily attributable to the County lowering its payments 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. For 2013, these costs are projected to be \$43.3 million, a \$1.3 million or 3.0% increase from 2012.



2014 BUDGET

The 2014 Proposed Budget for Mass Transportation is \$43.6 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 Paratransit routes, totaling \$2.5 million (mandated County match towards the STOA program). The MTA-LIRR operating assistance totals \$11.6 million

DESCRIPTION OF EXPENSE CODES



and \$29.1 million for mandated LIRR Station Maintenance, which increased from \$28.1 million in the 2012 Adopted Budget due to a CPI increase according to the agreement with the MTA.



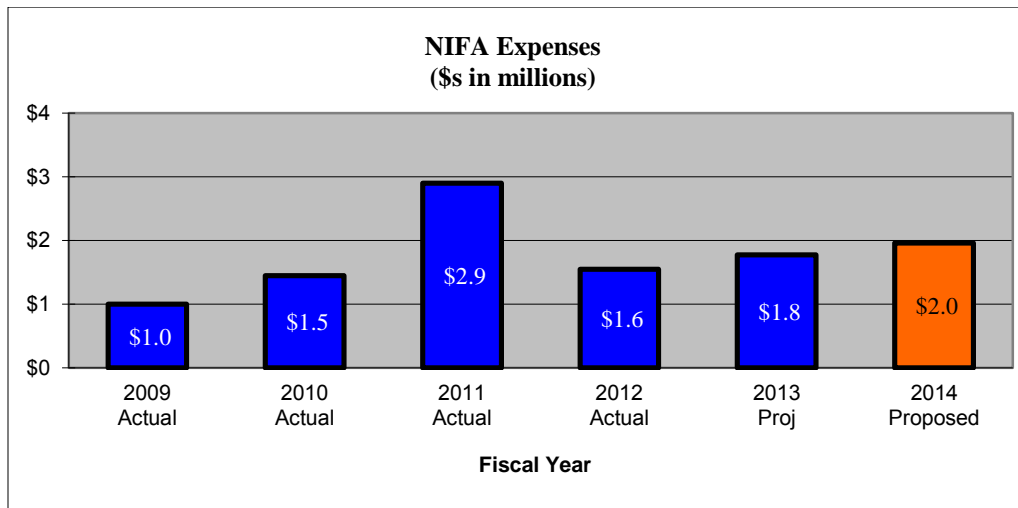
NIFA EXPENDITURES

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 \$1.0 million in 2009, \$1.5 million in 2010 and increased to \$2.9 million in 2011 before declining to \$1.6 million in 2012. The increase of almost 100% in 2011 is attributable to administrative expenses associated with NIFA becoming a Control Board instead of an Oversight Board. The projection for 2013 is \$1.8 million.



2014 BUDGET

The Fiscal 2014 Proposed Budget assumes \$2.0 million for NIFA operating expenses, a 10.4% increase from 2013 projection.



OTHER EXPENSES

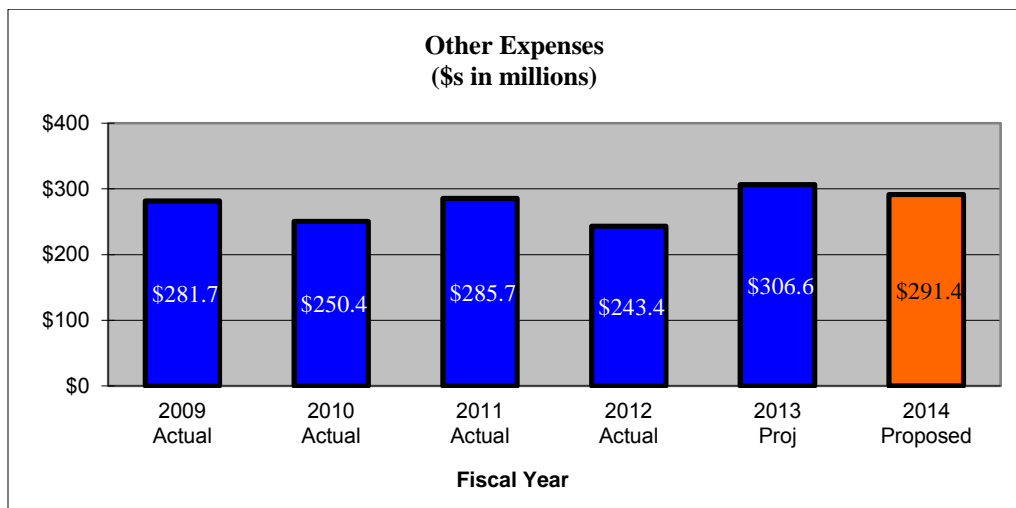
DEFINITION

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

HISTORICAL TRENDS

Total Other Expenses were \$281.7 and \$250.4 million in 2009 and 2010, respectively. The major decreases in 2010 were \$13.1 million in tax certiorari payments and \$3.2 million in expense of loans. Other Expenses increased to \$285.7 million in 2011 before declining 14.9% to \$243.4 million in 2012. The major increase in 2011 was \$15.9 million in NIFA set-asides and the major decrease in 2012 was due to no accrual or payments related to tax certiorari payments as well as a reversal of prior year's tax certiorari accrual in the Treasurer's Office.

In 2013, the County is projecting \$306.6 million in Other Expenses. The major increases in the projection are \$43.2 million in Other Suits and Damages, \$10.0 million in Contingency Reserves, and \$4.1 million in Resident Tuition.



DESCRIPTION OF EXPENSE CODES



2014 BUDGET

Other Expenses are \$291.4 million in the 2014 Proposed Budget, a 5.0% decrease from the 2013 projection. The major components of the decrease are \$15.8 million in NIFA set-asides and \$26.5 million in Other Suits and Damages. The largest components of this allocation are \$193.5 million for NIFA sales tax set-asides; \$26.5 million in O&M reserve in the Sewer and Storm Water Resources District; \$15.4 million for building rentals and insurance; \$13.9 million for indigent criminal defense (\$6.2 million for Legal Aid Society and \$7.7 million for Bar Association Defender Plan); \$13.5 million for Suits & Damages; and \$8.7 million in resident and Fashion Institute of Technology tuitions. In addition, the 2014 Proposed Budget provides \$12.0 million in contingency reserves.

APENDIX OO - OTHER EXPENSE						
Fund	Subject	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projections	2014 Proposed Budget	
DSV	88988	EXPENSE OF LOANS	4,672,894	4,240,000	5,641,825	7,185,600
	88989	NIFA SET-ASIDES	207,993,808	211,394,858	209,286,023	193,473,026
DSV Total			212,666,702	215,634,858	214,927,848	200,658,626
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	58,686	60,750	60,750	63,500
	66966	LEGAL AID SOC OF NC	5,904,000	6,054,467	6,054,467	6,205,830
	67967	BAR ASSN NC PUB DFDR	6,382,776	7,729,564	7,729,564	7,729,564
	70970	RESIDENT TUITION	2,332,813	4,598,000	4,598,000	4,598,000
	79979	NATIONAL ASSOC OF COUNTIES	(605)	0	0	0
	87985	OTHER PAYMENTS	821,009	0	0	0
	87987	OTHER SUITS & DAMAGES	(4,444,653)	38,535,875	38,535,875	12,000,000
	93993	INSURANCE ON BLDGS	531,124	590,700	590,700	599,266
	94994	RENT	13,713,588	14,566,314	14,566,314	14,763,259
	97998	CONTINGENCY RESERVE	0	10,000,000	10,000,000	10,000,000
	6H60H	PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000	75,000
	6Q60Q	HIPAA PAYMENTS	(25,000)	25,000	25,000	25,000
	7097F	FIT RESIDENT TUITION	2,310,582	4,114,000	4,114,000	4,114,000
	8798A	OTHER SUITS & DAMAGES-INTEREST	125,424	0	0	0
	8798B	ATTORNEY FEES	885,253	0	0	0
	8798C	ATTORNEY GROSS PROCEEDS	763,727	0	0	0
GEN Total			29,545,732	86,461,678	86,461,678	60,285,427
PDD	87985	OTHER PAYMENTS	80,480	0	0	0
	87987	OTHER SUITS & DAMAGES	75,844	3,000,000	3,000,000	750,000
	97998	CONTINGENCY RESERVE	0	1,613,626	0	2,000,000
	8798B	ATTORNEY FEES	135,000	0	0	0
	8798C	ATTORNEY GROSS PROCEEDS	624,888	0	0	0
PDD Total			916,212	4,613,626	3,000,000	2,750,000
PDH	87985	OTHER PAYMENTS	19,877	0	0	0
	87987	OTHER SUITS & DAMAGES	54,399	1,700,000	1,700,000	250,000
	97998	CONTINGENCY RESERVE	0	500,000	0	0
	8798C	ATTORNEY GROSS PROCEEDS	127,500	0	0	0
PDH Total			201,776	2,200,000	1,700,000	250,000
SSW	32932	OPERATIONS AND MANAGEMENT RESERVES	0	26,058,760	0	26,961,077
	87987	OTHER SUITS & DAMAGES	75,000	538,500	538,500	538,500
SSW Total			75,000	26,597,260	538,500	27,499,577
Grand Total			243,405,422	335,507,422	306,628,026	291,443,630



EARLY INTERVENTION / SPECIAL EDUCATION

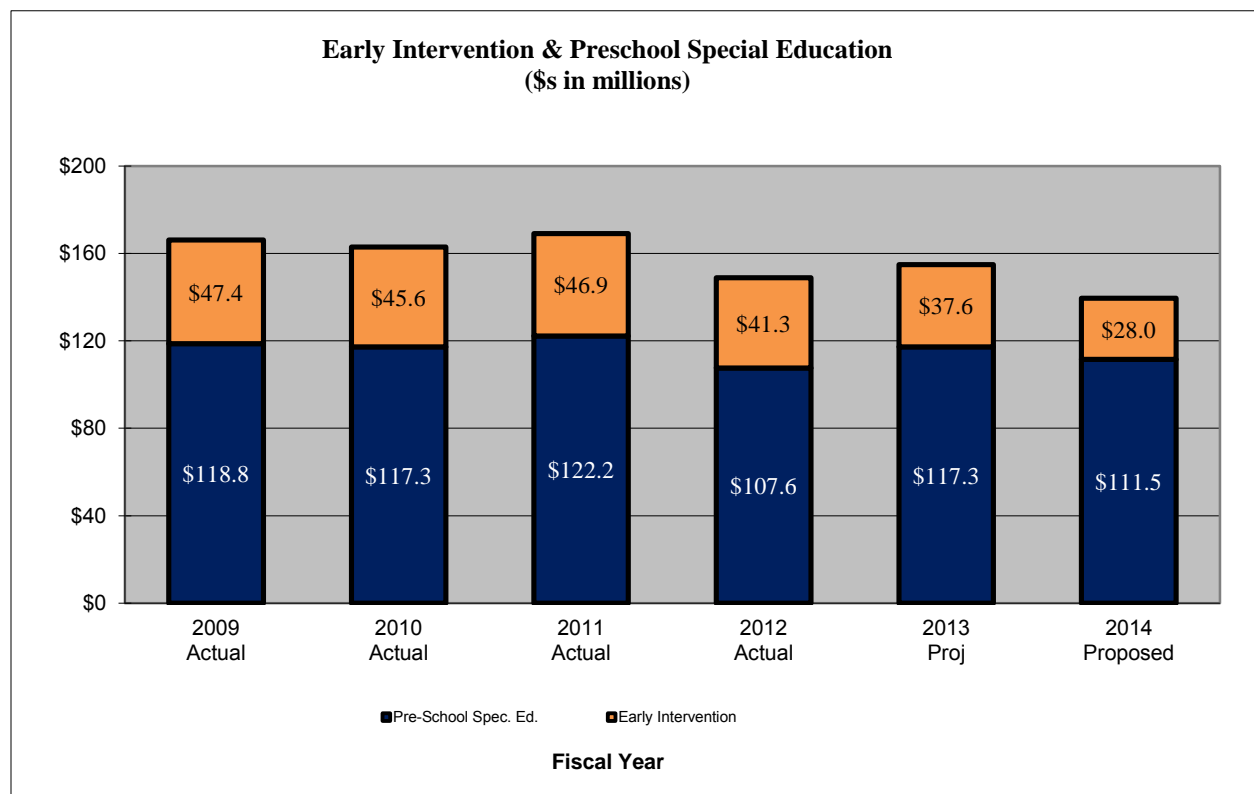
DEFINITION

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

Preschool Special Education and Early Intervention expenses have fluctuated because of changes in the configuration of services provided and in rate changes set by the State. The projection for these programs in 2013 is \$154.9 million, reflecting the continued efforts by the County to manage the volume of Preschool services provided, lower caseloads, 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



2014 BUDGET

The 2014 Proposed Budget for Early Intervention and Preschool Special Education is \$139.5 million, a \$15.4 million or 9.9 % decrease from the 2013 projection. The reduction is due to more efficient management of services, and the change in Early Intervention provider payment procedures implemented by New York State effective April 1, 2013. Provider Payments are now processed through a New York State Fiscal Agent and are net of Medicaid and Third Party private insurers. Prior to the change, Provider Payments were reimbursed by the County at the full allowable rate billed, and Medicaid and Third Party payments were made to the County, not to the Provider.



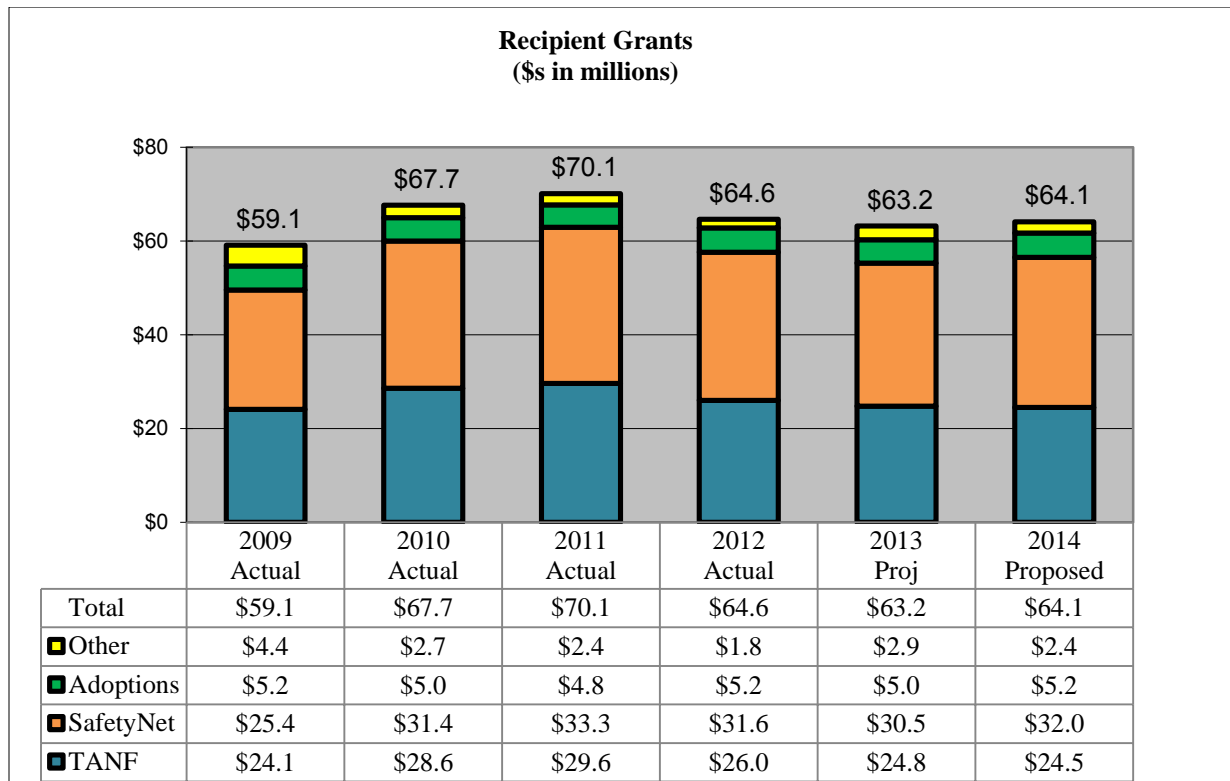
RECIPIENT GRANTS

DEFINITION

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

HISTORICAL TRENDS

Recipient Grant expenses to individuals and families in the TANF and SNA programs increased by 27.1% between 2009 and 2011. These significant increases in TANF and SNA expenses and



DESCRIPTION OF EXPENSE CODES



caseloads were a direct result of the economic downturn and high unemployment rates that began in 2008 and peaked in 2011. The actual in 2012 and projection for 2013 show declines of 7.8% and 2.3% respectively due to easing of caseloads and a moderation in new applications. 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 were qualified under the SNA program where the reimbursement rate dropped from 50% to 29% effective April 2011.

Because 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 because New York State assumed the responsibility of administering a significant portion of the program.

The 2013 projection Recipient Grants expense is \$63.2 million, a 2.3% decrease from the 2012 actual of \$65.2 million. Caseloads in TANF continue to decrease along with the caseloads in the SNA program but at a much slower rate due to of the 60-month limit.

2014 BUDGET

The 2014 Proposed Budget for Recipient Grants is \$64.1 million, or 1.4% greater than the 2013 projection. Over 88.0% of Recipient Grant funding is composed of payments made to clients eligible for the Temporary Assistance for Needy Families (TANF) or the Safety Net Assistance (SNA) programs.



PURCHASED SERVICES

DEFINITION

Purchased Services are payments made to agencies that operate independently of Nassau County for Social Service programs such as Day Care, Preventive Services, Child Protective Services, and Adult Protective Services. Domestic Violence, 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 for children and their families who are at risk of placement or replacement in foster care.

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

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

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

Title XX Day Care Services include assessing the need and arranging for services, and providing, supervising, monitoring and evaluating the provision of care for a child. Generally, those children must be age 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



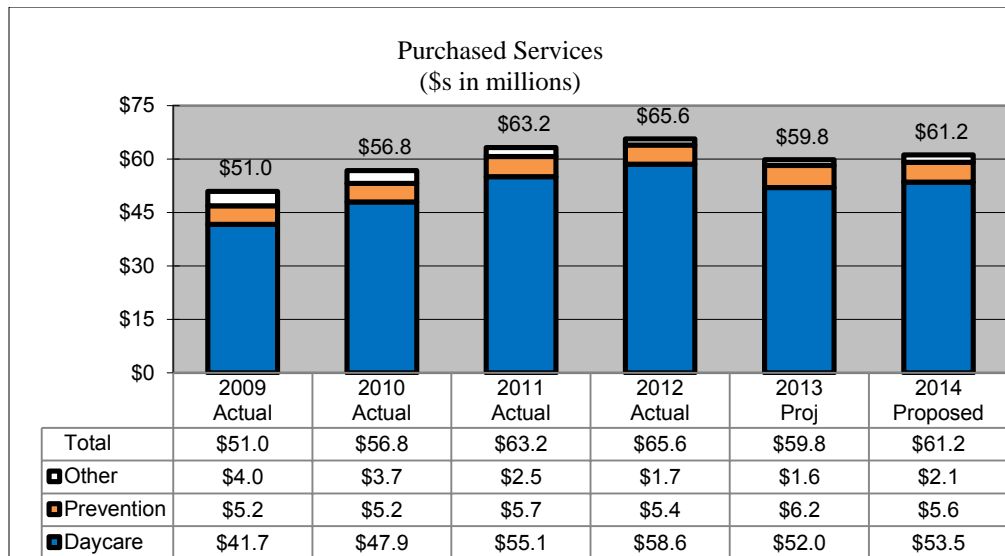
The Independent Living Program provides supportive services to teenagers in foster care with the goal of independent living.

HISTORICAL TRENDS

In 2010, Purchased Services expenses were \$56.8 million, an increase of \$5.8 million over 2009. This increase was due to increased expenses in Day Care, Homemaking Services and Protective Homemaker Adult services. In 2011 and 2012, Purchased Services expenses increased \$6.3 and \$2.4 million respectively. This was primarily due to the continued increase in Group and Family Day Care caseloads due to families meeting the 275% poverty level requirement. The main reason for these increases was the economic downturn that began late in 2008.

The 2013 projection for Purchased Services is \$59.8 million, a decrease of \$5.8 million, or 8.9% compared to 2012. This decrease is a result of the County revising the family income eligibility level from 275% to 200% of the poverty level.

The Department of Social Services (DSS) 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. It should be noted that Suffolk County has reduced its 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%.



2014 BUDGET

The 2014 Proposed Budget for Purchased Services is \$61.2 million, or 2.4% higher than the 2013 projection. DSS is projecting an increase in caseloads due to an improved economy, as people who return to the workforce require Day Care services.



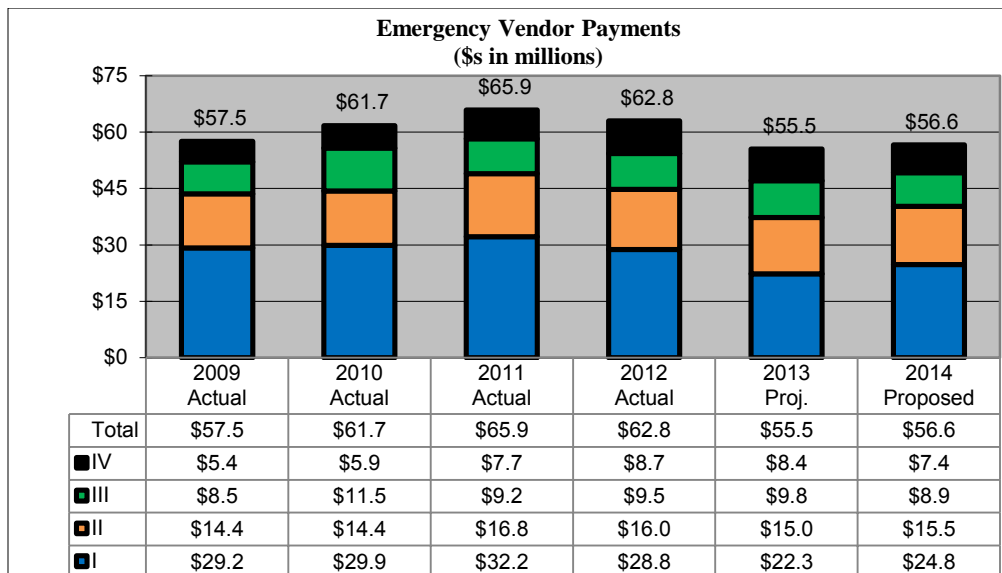
EMERGENCY VENDOR PAYMENTS

DEFINITION

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

HISTORICAL TRENDS

The trend of increasing caseloads from 2009 through 2011 in the Temporary Assistance for Needy Families (TANF) and Safety Net Assistance (SNA) programs was primarily responsible for the increase in Emergency Vendor Payments.



- (I) = RM & BRD for JV (Juveniles) P.I.N.S (Persons in Need of Supervision)
- (II) = Special Education
- (III) = Shelter for TANF/SN
- (IV) = Utilities/ Other

DESCRIPTION OF EXPENSE CODES



In 2012, there was a decrease of \$3.1 million in expenses and caseloads. In 2013, projected Emergency Vendor Payments are \$55.5 million, an approximate \$7.3 million decrease from 2012 levels primarily due to a continued decrease in the number of caseloads in the TANF and SNA programs and Foster Care, and negotiating lower shelter rates.

2014 BUDGET

The 2014 Proposed Budget for Emergency Vendor Payments is \$56.6 million, a 2.0% increase from the 2013 projection. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services include providing shelter to citizens in need, paying utility companies, providing institutional care to a foster child or a child having special needs, and maintaining other services.



MEDICAID

DEFINITION

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

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

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

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

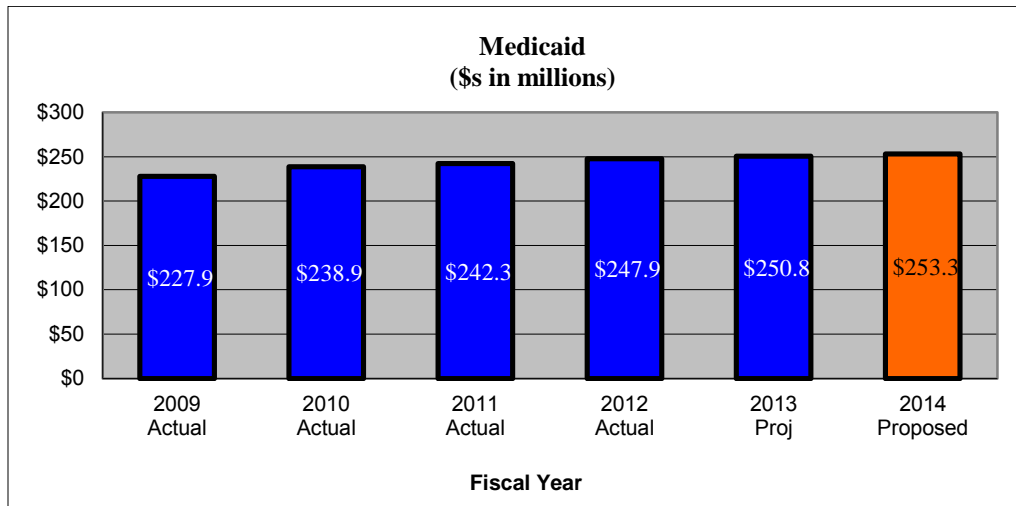
DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

In 2009, the rules of the Medicaid cap were first applied. Growth in County expense was no longer based on the 2005 level of \$225 million. Medicaid expense in 2009 was \$227.9 million, and increased to \$238.9 in 2010 and \$242.3 in 2011. Medicaid expense continued to increase to \$247.9 in 2012.

In 2013, expenses are projected to be \$250.8 million or about \$2.9 million higher than 2012 but less than the 2% CAP adjustment resulting from the New York State Mandate Relief program. This program was enacted as part of the NYS 2013/2014 Budget effective April 1, 2013. The State lowered the County's weekly Medicaid payments resulting in savings of approximately \$2.3 million.



2014 BUDGET

The 2014 Proposed Budget for Medicaid is \$253.3 million, a 1.0% increase from the 2013 projection due to the revised Medicaid cap of 1%. 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%. This will help lower the burden on the local County share.

DESCRIPTION OF EXPENSE CODES





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

At the end of 2012, the budgetary surplus of \$41.5 million in the County's primary operating funds was added to the accumulated Fund Balance bringing the total to \$82.0 million. This increase reflects the County's ongoing efforts to manage its finances prudently in challenging economic times for local governments.

2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget appropriates \$10.0 million from Fund Balance in the General Fund to provide contingency funds.



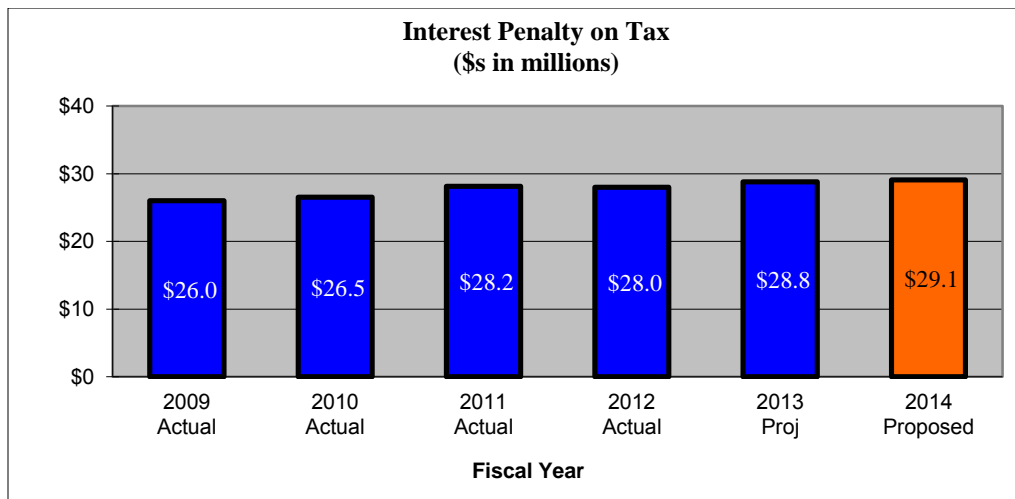
INTEREST PENALTY ON TAX

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 the remaining inventory of liens consists of very old liens and liens of properties in litigation. Interest Penalty between 2009 and 2010 was relatively flat and rose about 6.2% 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 2013 is projected at \$28.8 million, slightly higher than 2012 and continuing to reflect a higher delinquency rate since 2011.

DESCRIPTION OF REVENUE CODES



2014 BUDGET

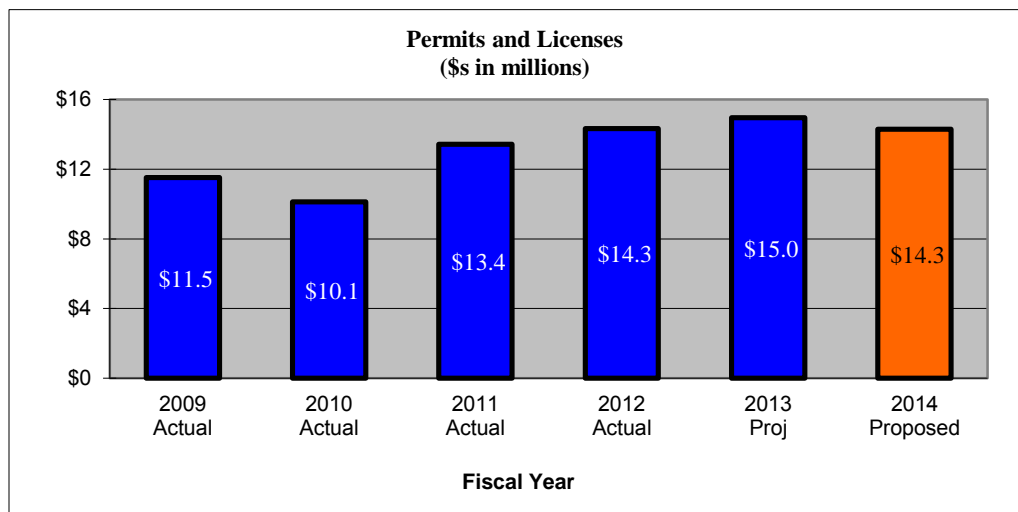
The 2014 Proposed Budget for Interest Penalty on Tax is \$29.1 million, an increase of \$300,000 or 1.0% from the 2013 projection. This will continue a trend that began in 2011, initially due to the economic downturn, of higher collections of interest and penalties on delinquent taxes.



PERMITS AND LICENSES

DEFINITION

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



HISTORICAL TRENDS

Permits and Licenses revenues were \$11.5 million in 2009; declined to \$10.1 in 2010; increased to \$13.4 in 2011; and increased to \$14.3 million in 2012. These revenues are projected to be \$15.0 million for 2013. Some of the year-to-year fluctuations are attributed to renewal cycles of licenses, which produce peaks in receipts and volume.

In 2013, the Health Department projects to generate \$5.5 million in fee income for issuing a variety of permits and licenses. Their largest revenue stream is from the issuance of food establishment permits followed by the storing and handling of hazardous material permits, which combined generates \$4.5 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 projects to generate \$3.6 million in revenue for a range of fees including the licensing of home improvement contractors and registering non-bank automated teller machines (ATMs). 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.

2014 BUDGET

Permits and Licenses Fees in the 2014 Proposed Budget are \$668,981 lower, a 4.5% decrease from the 2013 projection. The Health Department's Permit and License revenue is \$5.5 million, which is a \$37,931, or 0.7% decrease primarily due to Life Guard Certification being transferred to the Parks Department and a decline in permits for food establishments due to the aftermath of Superstorm Sandy. 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 2013 projection. The Office of Consumer Affairs 2014 Proposed revenue is \$3.6 million, which is a \$66,250 or 1.8% decrease from the 2013 projection. The decrease is due to the Department anticipating lower renewal of home improvement licenses in 2014 due to the cyclical two-year renewal, which produces approximately 1,500 less licenses.



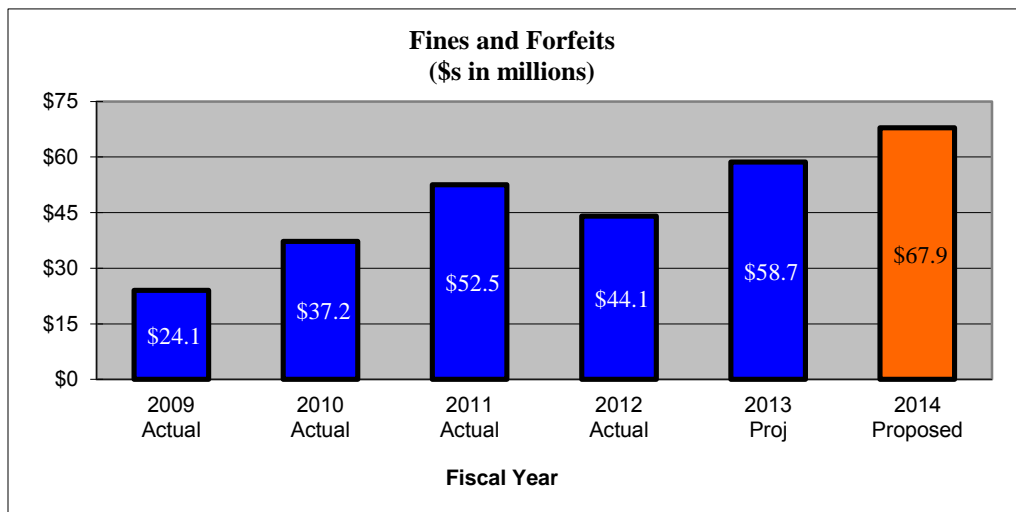
FINES AND FORFEITS

DEFINITION

Fines and Forfeits represents 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 significantly increased from 2009 to 2010 due to the implementation of the Red Light Camera Program (RLCP) during the latter part of 2009. There was 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 between 2010 and 2011. In 2012, Fines and Forfeits were \$44.1 million, a reduction of \$8.4 million from 2011. This decrease primarily reflects a moderation of monthly revenues from previous levels in the RLCP due to the success of the program which altered driver behavior. For 2013, Fines and Forfeits are projected to increase by \$14.6 million, when compared to 2012 actuals primarily due to the expansion of cameras to 196.



DESCRIPTION OF REVENUE CODES



2014 BUDGET

The revenue for Fines and Forfeits is projected to increase by approximately \$9.2 million, a 15.7% increase in the 2014 Proposed Budget from the 2013 projection. A major contributing factor is an amendment increasing administrative fees and legislative approval to add 50 intersections to the RLCP for a total of 100. The increase is primarily attributed to Traffic and Parking Violations of \$7.1 million. The remaining revenue sources that accrue to this object code are from fines and/or forfeitures paid to Consumer Affairs, County Attorney's Office, County Clerk, Department of Health, Police Department, Sheriff's Office and the Treasurer's Office, which are estimated to be consistent with the 2013 projection.



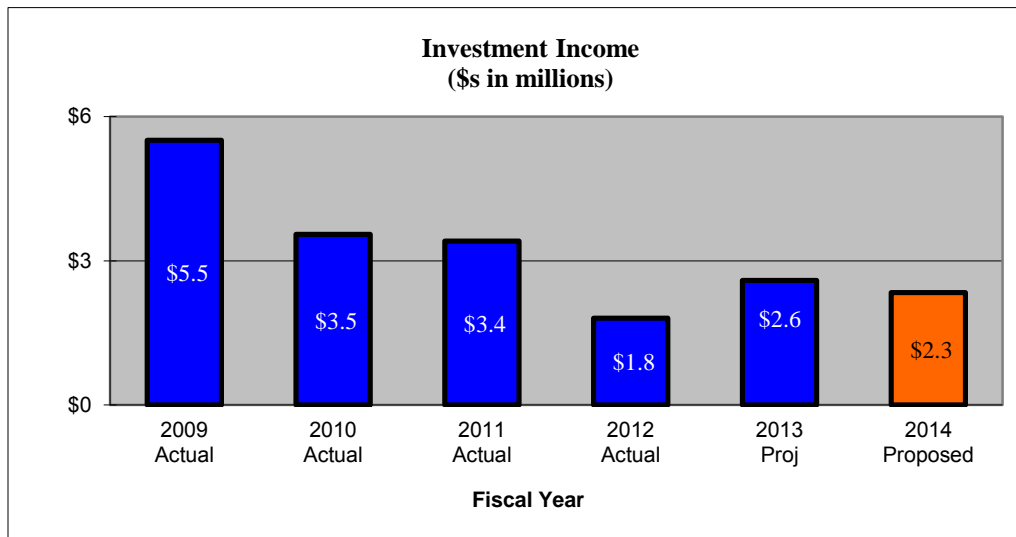
INVESTMENT INCOME

DEFINITION

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

HISTORICAL TRENDS

The balances in County investments in money market and interest bearing checking accounts average \$600 million a year. Starting in 2008 through 2013, short-term interest rates have been at record lows. Consequently, investment income declined sharply from \$16.9 million in 2008 to a 2013 projection of \$2.6 million.



2014 BUDGET

The 2014 Proposed Budget for Investment Income includes a decrease of \$300,000 to \$2.3 million, or 9.6% from the 2013 projection. The decrease is due to the continued suppression of short-term interest rates.



RENTS AND RECOVERIES

DEFINITION

Rents and Recoveries comprise three distinct categories of revenue.

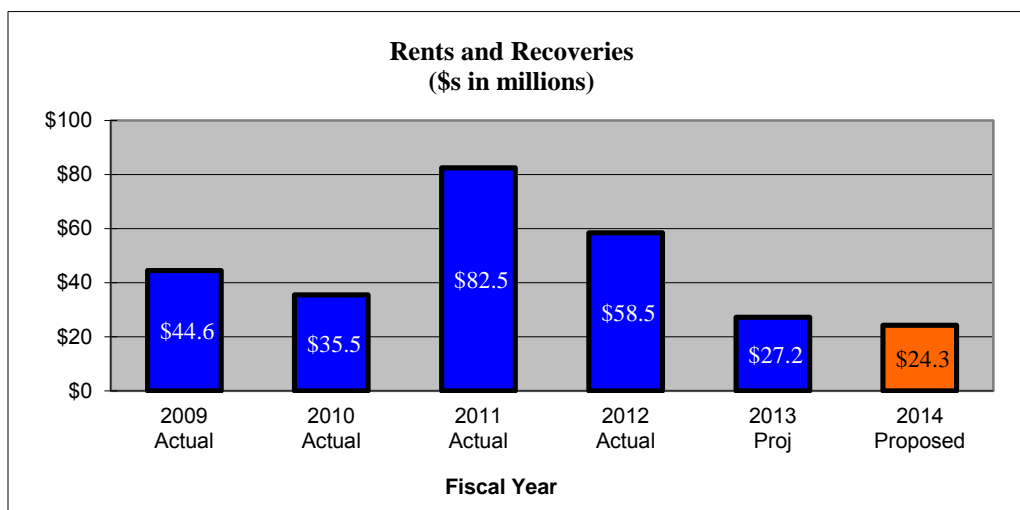
The first relates to rental income collected primarily through the Department of Public Works (Office of Real Estate Services) from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex. Rents from the Complex are nominal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

The second category relates to recoveries generated by the reversal of prior years' appropriation reserves. Departments enter into contractual agreements, sign purchase orders, or make requisitions for services or products that ultimately do not materialize. Upon determination that these 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 are 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. It also includes Tobacco Settlement Proceeds.

HISTORICAL TRENDS

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



DESCRIPTION OF REVENUE CODES



Rents and Recoveries in 2009 included \$15.2 million in Tobacco Proceeds. The decrease in 2010 from 2009 is attributable to the Tobacco Settlement Fund reserves no longer being available to the County. During 2011, Rents and Recoveries increased sharply to \$82.5 million because the County securitized various Mitchell Field Leases, which generated \$43.4 million. In addition, the County sold some Grumman Property, which yielded \$9.5 million in revenues to the General Fund. Rents and Recoveries was \$58.5 million in 2012, including \$11.6 million for various land sales. The 2013 projection for Rents and Recoveries is \$27.2 million, including \$6.1 million for land sales. The decrease is due to lower recoveries generated by the reversal of prior years' appropriation reserves and lower proposed land sales.

2014 BUDGET

The 2014 Proposed Budget for Rents and Recoveries is \$24.3 million, a 10.9% decrease from the 2013 projection. The decrease is due to a low number of prior years' appropriation reserves projected for next year and a reduction in revenues generated by the sale of County property. The 2014 Budget includes departmental prior year recoveries of \$4.5 million in the Office of Management and Budget, \$2.0 million in the Sewer and Storm Water Resources District, \$1.9 million in Social Services, and \$1.0 million in Health.

The 2014 Proposed Budget also includes \$3.0 million in the Department of Public Works – Real Estate for land sales and \$6.6 million for rents of County-owned property of which \$5.0 million is related to the Department of Public Works and \$1.6 million to the Parks Department.



REVENUE OFFSET TO EXPENSES

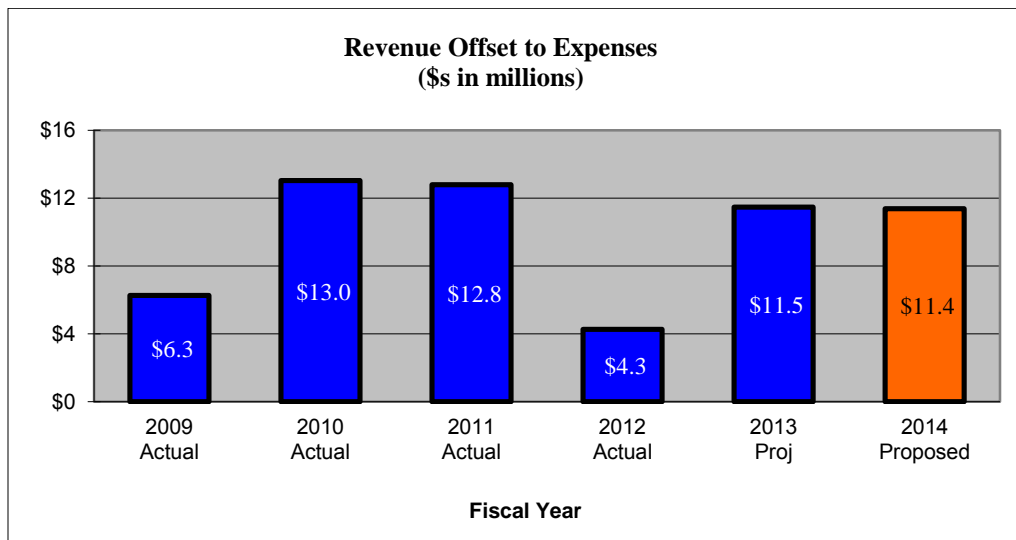
DEFINITION

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

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

HISTORICAL TRENDS

Revenue Offset to Expenses increased from \$6.3 million in 2009 to \$12.8 million in 2011 before decreasing to \$4.3 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, which was primarily attributable to newly-imposed reimbursements of Fashion Institute of Technology (FIT) tuition. The decrease in 2012 was a result of a correction of prior years' receivables. The 2013 projection for Revenue Offset to Expenses is \$11.5 million, including \$8.7 million in reimbursements of tuition from the Fashion Institute of Technology and various community colleges and \$2.4 million from the Flexible Benefits Program.



2014 BUDGET

The 2014 Proposed Budget for Revenue Offset to Expenses is \$11.4 million, relatively unchanged from the 2013 projection. This includes \$8.7 million from tuition reimbursements, and \$2.1 million in employee revenue for the Flexible Benefits Program.



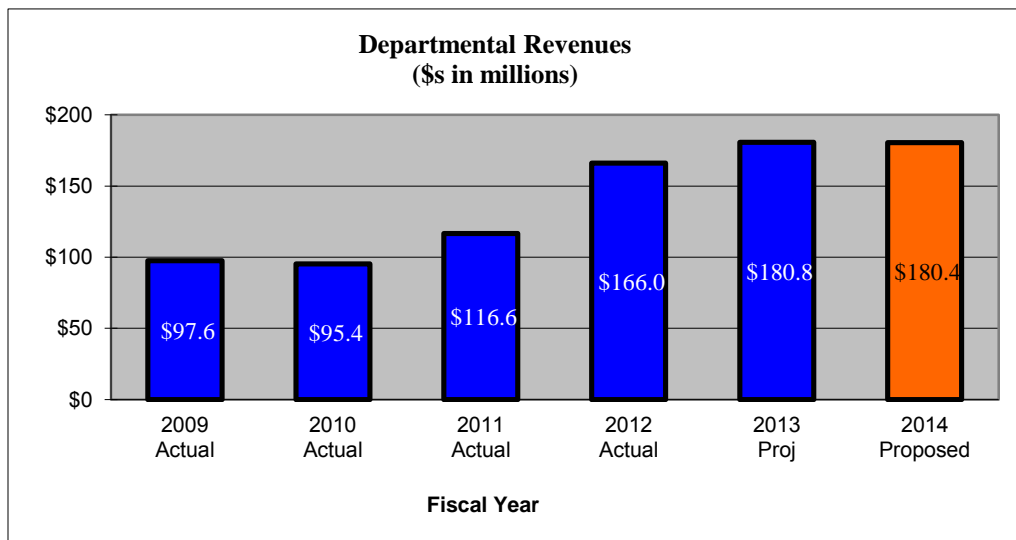
DEPARTMENTAL REVENUES

DEFINITION

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

HISTORICAL TRENDS

Between 2009 and 2012, Departmental Revenues increased 70.1%, from \$97.6 million to \$166.0 million. This was attributable to various fee increases in the Office of 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 2013 projected Departmental Revenues is \$180.8 million, which includes \$43.7 million for Nassau Inter-County Express (NICE) Bus services of which \$43.0 million is fare box. All fare box revenue is used to fund the Fixed Route Bus and Paratransit Operation, Management, and the License Agreement with Veolia Transportation Services, Inc. Prior to 2012 the County paid the MTA for bus service and fare box revenue was recognized by the MTA, not the County.



DESCRIPTION OF REVENUE CODES



2014 BUDGET

The 2014 Proposed Budget for Departmental Revenue is \$180.4 million, which is \$0.4 million less than the 2013 projection. The decrease is due to various changes within departments, as described below.

Revenues for the Office of the County Clerk are projected to increase by \$4.8 million over the 2013 projections due to two factors: an increase in the trend of mortgage recording fees, and an initiative that will make documents available online for a fee.

The Office of Assessment will account for \$1.6 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.

In the Sewer and Storm Water District, the imposition of sewage facility service charges on tax-exempt users did not occur as anticipated in 2013. The County expects this fee to be imposed in 2014.

These increases are offset by a \$9.2 million reduction of Departmental Revenues in the Health Department. The reduction is due to a change in New York State procedures in the Early Intervention program where the disbursements of Medicaid fees are made directly to the health care provider. Prior to April 1, 2013, payment passed through Nassau County.

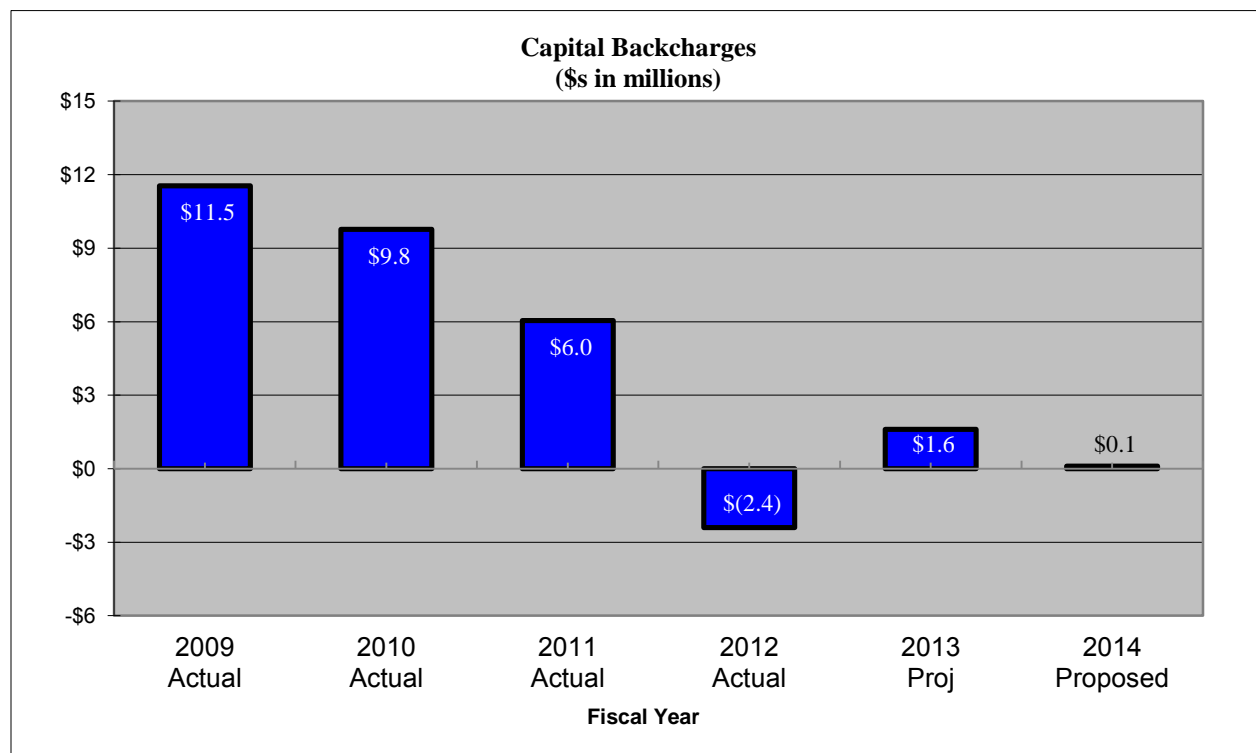


CAPITAL BACKCHARGES

DEFINITION

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

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



DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

Capital Backcharges have been trending down since 2009. This downward trend continued in 2011 and 2012. In 2011, the County's ability to borrow was limited by the Nassau County Interim Financing Authority (NIFA), which instituted a control period over County finances on January 26, 2011. The 2012 decrease was due to a change in the accounting treatment for these charges. Instead of recognizing revenue, Capital Backcharges for Salaries and Fringe Benefits are recognized as offsets to Operating Fund costs. Charges not related to Salaries or Fringe Benefits continue to be recognized under Capital Backcharges Revenue. The 2013 Projection of \$1.6 million is due to the continuation of the change in accounting for Capital Backcharges.

2014 BUDGET

The 2014 Proposed Budget for Capital Backcharges is \$0.1 million. The methodology for calculating capital backcharges was changed in 2012 from grossing up revenues and expenses to recording expense related to Salaries and Fringe Benefits in the Capital Fund. Adjustments to Salaries and Fringe Benefits in the 2014 Proposed Budget are \$8.8 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.

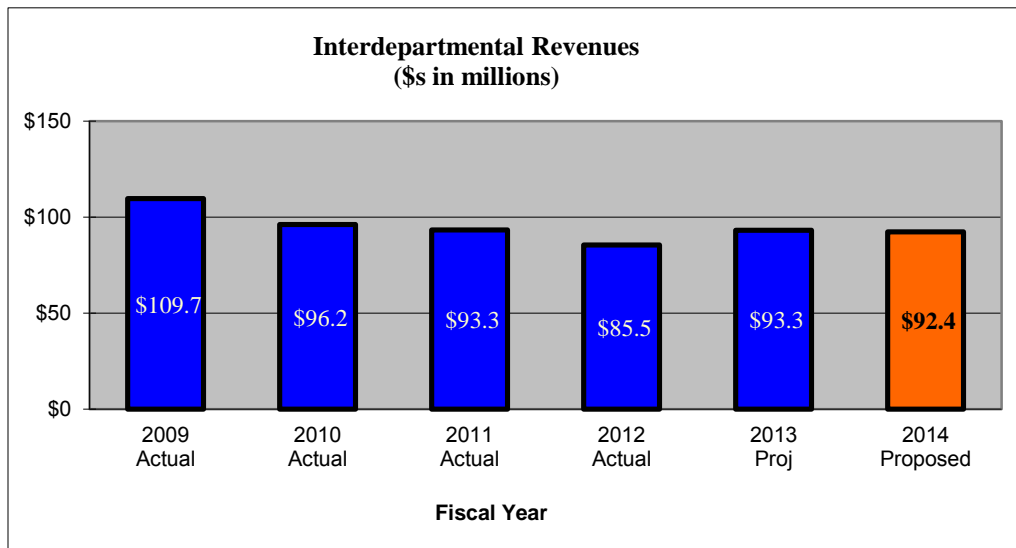
Capital Backcharges currently represent charges for indirect cost for Department of Public Works and Other Than Personal Services (OTPS) for the Department of Information Technology.



INTERDEPARTMENTAL REVENUES

DEFINITION

Interdepartmental Revenues are revenues for services performed by one County department for another County department. They can also be revenues in connection with departments that collaborate and share resources for purposes of providing a constituent service or program deliverable. County departments with specialized knowledge, expertise, experience and capabilities usually perform services for other departments. Examples of these centralized services include information technology, public safety and security, legal, 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 2009 and 2010, Interdepartmental Revenues decreased by \$13.5 million primarily due to the reorganization of fleet management functions and cost-cutting initiatives implemented by the County. Interdepartmental Charges remained relatively flat in 2011. Interdepartmental Revenues for 2012 decreased by \$7.8 million compared to 2011 primarily due to lower than

DESCRIPTION OF REVENUE CODES



expected expenses in Human Services due to legislative and policy decision changes. The 2013 Interdepartmental Revenue is projected to be \$93.3 million, an increase of 9.1%

2014 BUDGET

The 2014 Projected Budget for Interdepartmental Revenues is \$92.4 million, a 1.0% decrease from the 2013 projection.

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	554	4,595	0	0	0	0	0	0	0	5,149
FC	76	522	0	764	0	26	770	0	0	0	0	0	0	2,159
HE	0	743	0	1,987	0	37	2,908	0	0	0	0	45	245	5,720
HI	0	28	0	24	0	0	86	0	0	0	0	0	0	138
HS	101	467	0	1,397	0	97	1,445	0	0	0	0	64	0	3,571
PDD	127	0	0	1,685	0	3,441	15,989	0	0	0	0	0	0	21,241
PDH	701	0	0	4,125	0	435	19,217	143	0	0	0	0	0	24,622
PB	0	3	0	975	0	77	165	0	0	0	150	167	0	1,536
PW	0	141	0	0	0	0	9,509	0	0	0	0	0	0	9,650
SS	268	3,051	379	6,588	0	1,166	4,341	570	372	346	0	0	1,263	17,082
TV	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VS	0	0	0	0	0	0	0	0	0	0	0	1	0	1
TOTAL	1,274	4,956	379	17,545	554	9,874	54,428	713	372	346	150	277	1,509	92,378

BU¹ Indirect Cost; BU² Workers Comp.

Note: In thousands



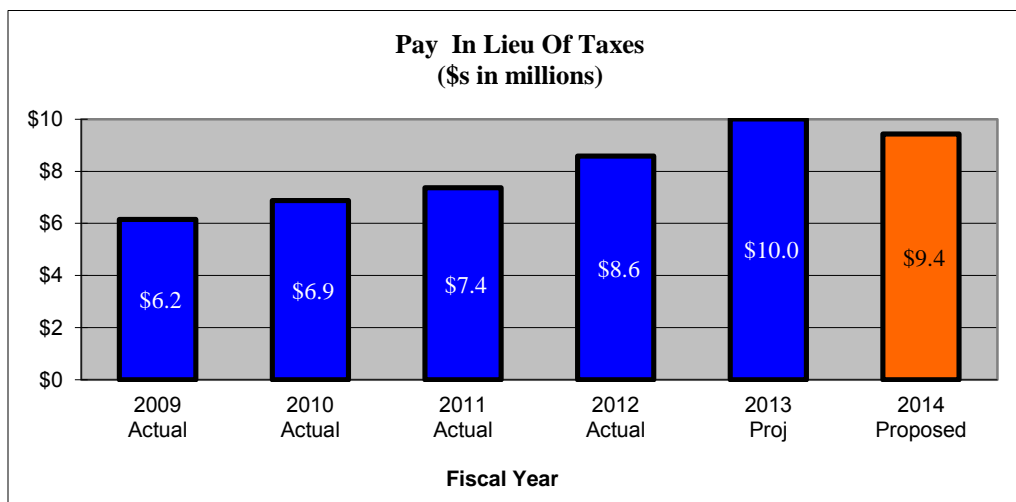
PAYMENTS IN LIEU OF TAXES

DEFINITION

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

HISTORICAL TRENDS

Between 2009 and 2012, PILOT revenue increased 39.4% from \$6.2 million to \$8.6 million, primarily due to a proliferation of new PILOT contracts with the various IDAs within the County as well as new contracts on properties held by organizations where the property would normally be considered tax-exempt (e.g., Long Island Power Authority as a New York State Authority). The 2012 revenues were \$8.6 million or 16.5% higher than the 2011 level and were primarily due to many older PILOTS entering an “Acceleration Phase” in their respective agreements. The 2013 revenue is projected to surpass \$10.0 million due to underestimation of PILOTS for the Town of Hempstead. Payments associated with PILOT agreements generally start low, stay flat for three years, and then increase thereafter over time.



DESCRIPTION OF REVENUE CODES



2014 BUDGET

The 2014 Proposed Budget for PILOT revenue is \$9.4 million, a decrease of 5.9% from the 2013 projection. The decrease is due to the 2013 projection including a positive adjustment from the Town of Hempstead. 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

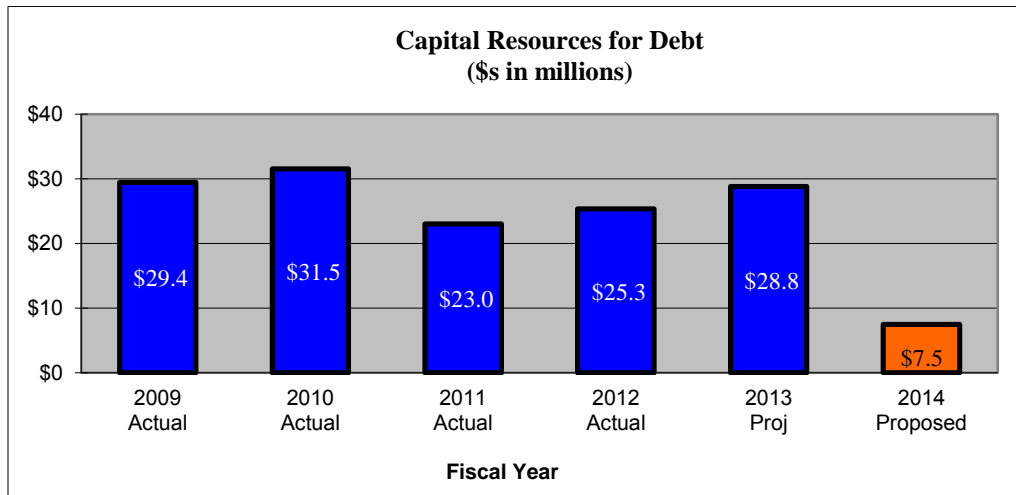
DEFINITION

Capital Resources for Debt includes excess cash in closed capital projects and premiums received on County borrowings. The County uses the excess cash 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 2009 and 2010 increased 7.1% due to receipts of premiums on bonds in connection with County bond issuances. The \$8.5 million or 27.0% decrease in 2011 was primarily due to a decrease in bond premiums. The 2012 revenues increased to \$25.3 million primarily due to an increase in proceeds received from the closing of certain capital projects. In 2013, the revenues are projected to be \$28.8 million because bond proceeds used to pay suits and damages, previously not included in the Operating Budget, were moved to this budget code.



2014 BUDGET

The 2014 Proposed Budget contains \$7.5 million in Capital Resources for Debt revenue, a decrease of 74.0%, which is primarily in bonds proceeds that will be used to pay for certain suits and damages expenses.



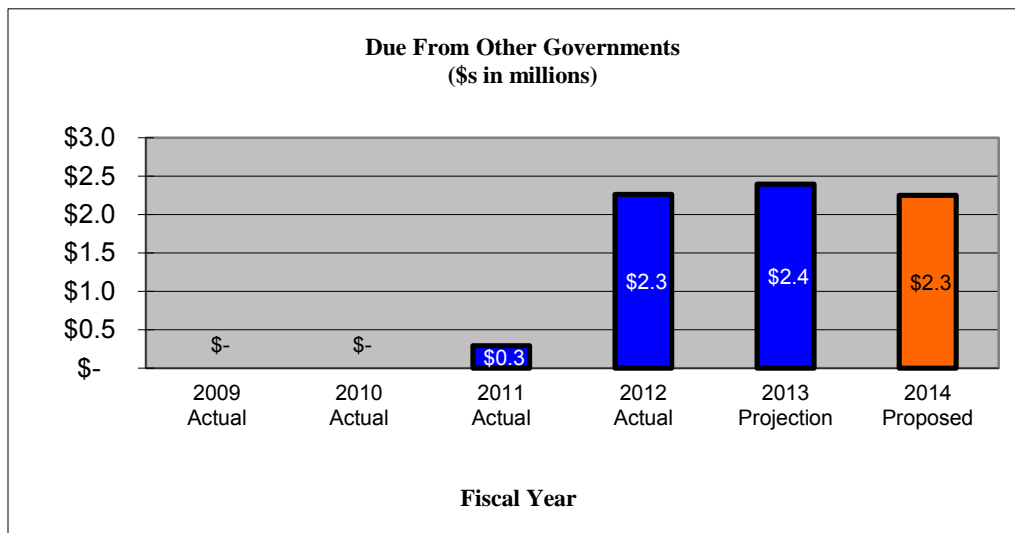
DUE FROM OTHER GOVERNMENTS

DEFINITION

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

HISTORICAL TRENDS

The 2011 year-end results reflect funds received from New York City to reimburse Nassau County for snow response assistance. In 2012 the County signed an inter-municipal agreement with the Villages of Cedarhurst and Lawrence, where the County took over the operation of each village’s sewer treatment plant and collections systems. The 2012 year end results reflect the collection of the sewer rents paid to the County. The increase from 2011 to 2012 is \$2.0 million or 87.1%. The 2013 projections are slightly higher than 2012 results due to funds received from the Town of Hempstead for Super Storm Sandy related expenses.



2014 BUDGET

The 2014 Proposed Budget for Due from other Governments is \$2.3 million and it reflects the terms of the inter-municipal agreement with the Villages of Cedarhurst and Lawrence.



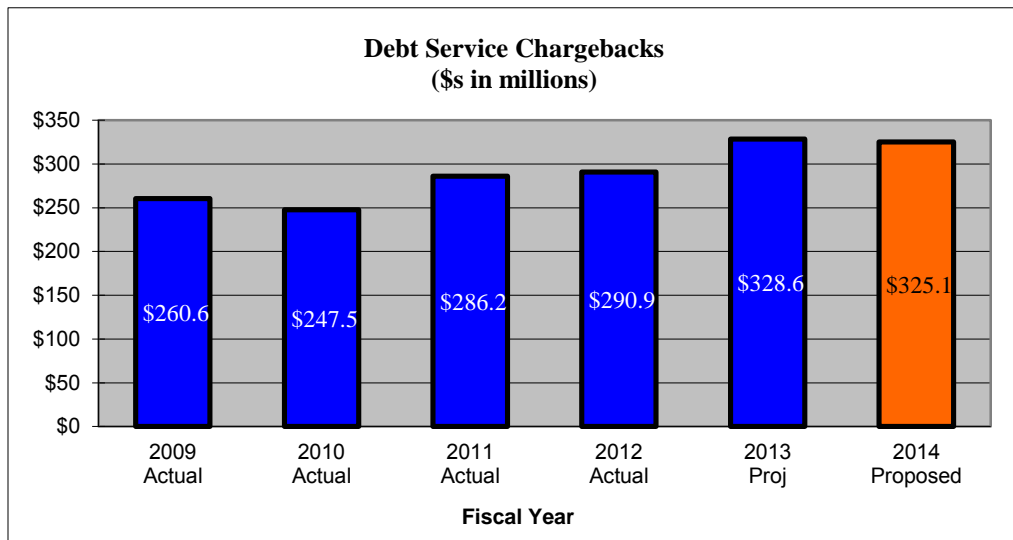
DEBT SERVICE CHARGEBACK REVENUES

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 gradually increased as the County continues to borrow for capital improvements. The 2013 for Chargebacks is \$328.6 million, a 12.9% increase over 2012 Actual. See “Debt Service Fund” for a further explanation of total debt service.



2014 BUDGET

The 2014 Proposed Budget for Debt Service Chargeback Revenue is \$325.1 million, a 1.1% decrease from the 2013 projection.



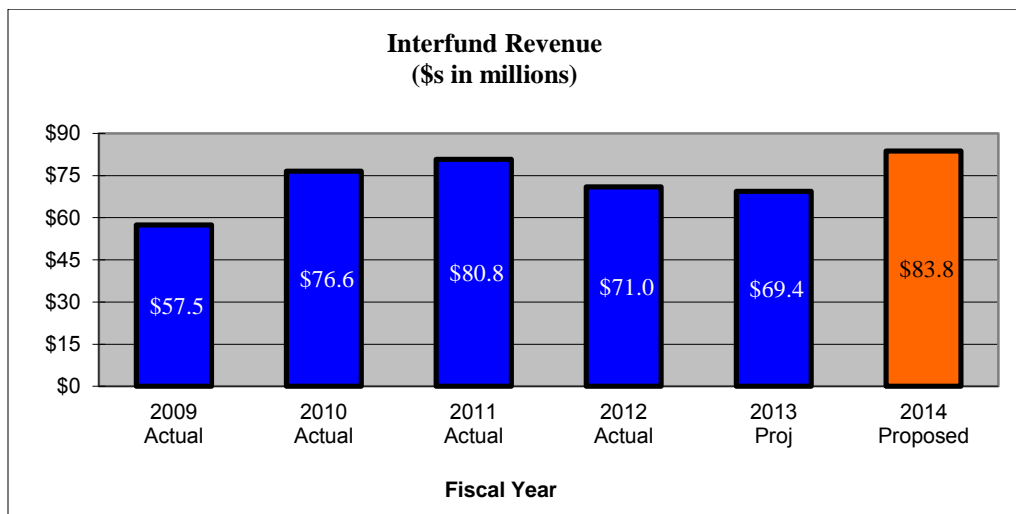
INTERFUND REVENUES

DEFINITION

Revenues received by departments within the Major Operating Funds for services they provide on behalf of non-Major Operating Fund entities are classified as Interfund Revenues. These can include revenues for services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District funds. In addition, 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 2010, Interfund Revenue was \$76.6 million, a 33.3% increase from 2009 primarily 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 \$9.8 million between 2011 and 2012 actuals, offset by the transfer of \$10.4 million from the Employee Benefits Accrued Liability Reserve Fund partially to fund terminal leave from police officers who retired from the Police District. This transfer does not re-occur in 2013; therefore, although the Debt Service for the Sewer District, the guarantee for NHCC and the transfers from the Sewer Fund to the Operating funds are higher in the 2013 projections, the overall projections for Interfund Transfers decrease by 2.3% when compared to 2012 actuals.



DESCRIPTION OF REVENUE CODES



2014 BUDGET

The 2014 Proposed Budget for Interfund Revenue totals \$83.8 million, a 20.7% increase from the 2013 projections. The increase is attributable to an increase in the Debt Service for the Sewer and Storm Water Fund and a change in the accounting methodology for the funds received via Federal Aid in the Capital Fund that supports the Veolia NICE bus program operation.



FEDERAL AID

DEFINITION

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

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

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

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

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

DESCRIPTION OF REVENUE CODES

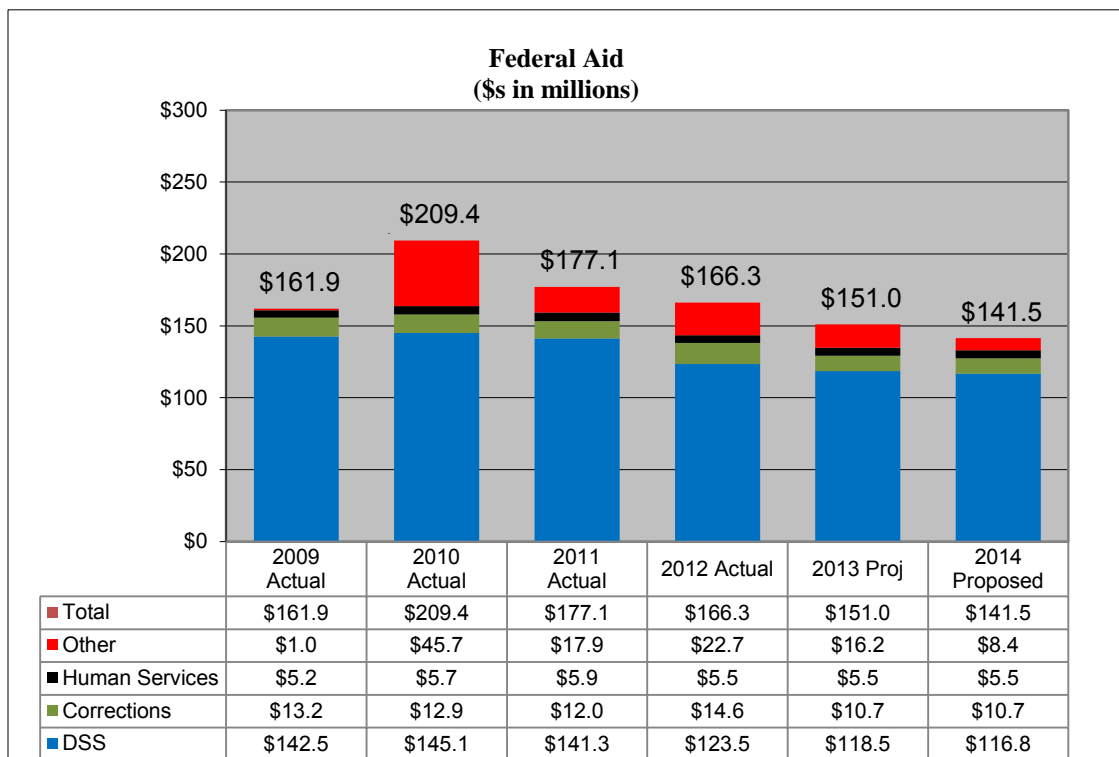


each Federal Fiscal Year that commences on October 1. For all of these reasons, Federal Aid can fluctuate significantly.

HISTORICAL TRENDS

American Recovery and Reinvestment Act (ARRA)

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



Department of Social Services

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

Federal Aid for DSS in 2010 increased 1.8% because of additional ARRA funding of \$48.7 million and further increases in TANF caseloads. The increase was partially offset by a decrease in Federal Aid for reimbursement of salary expenses. Federal Aid for DSS in 2011 was \$141.3 million, a 2.6% decrease due to the end of a Medicaid-related ARRA program in June, partially

DESCRIPTION OF REVENUE CODES



offset by a continued increase in TANF caseloads and expenses for other DSS programs offering services to clients affected by the weak economy. Federal Aid for DSS in 2012 was \$123.5 million, a 12.6% decrease from 2011 and is mainly due to a decrease in caseloads in TANF and other DSS programs. While these decreases reflect the economic recovery that began late in 2010, the totals are significantly higher than pre-recession levels in 2008, reflecting the weakness of the economic recovery. Federal Aid for DSS in 2013 is projected to be \$118.5 million, a 4% decrease from 2012 primarily due to the continued decrease in Foster Care, Institutional Care, and the TANF program for clients who met the maximum 60 months allowable time period falling into the Safety Net program that is non-reimbursable under Federal Aid.

Other Departments

Federal Aid to the Correctional Center and the Department of Human Services remained relatively unchanged between 2009 and 2012, with the former receiving Federal Aid between \$10 million to \$14 million and the latter in the \$5 million to \$5.7 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 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 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.

In 2011, Federal Aid in the Other category decreased \$27.4 million due to the absence of the Health Department's ARRA funding; however, the total of \$18.3 million was significant compared to 2010 (excluding ARRA funding) 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, Police, and Emergency Management. The largest component of 2012 actual revenue is \$6 million to DPW for the NICE Bus system, \$5.2 million for debt service, and \$1.7 for the Police. These totals are largely flat with 2011 actuals. In 2013, Federal Aid in the Other category is projected to be approximately \$16.2 million, a 28.6% decrease from 2012 mostly attributable to the FEMA funds to DPW that helped defray costs related to Hurricane Irene.

2014 BUDGET

Federal Aid in the 2014 Proposed Budget is \$141.5 million, a 6.3% decrease from the 2013 projection. The decrease is primarily due to a change in the accounting methodology for Federal

DESCRIPTION OF REVENUE CODES



Aid received in the Capital Fund that supports the Veolia NICE bus program operation. It is also due to lower caseloads for Temporary Assistance for Needy Families, Foster Care and Institutional Care at DSS. Because of the magnitude of the Federal Aid the County expects to receive to cover expenses related to Superstorm Sandy and because those funds will be reimbursed at a yet to be determined rate, the County has decided to separate those funds outside the five major operating funds in the FEMA Fund. (See Appendix B – Fund Structure)



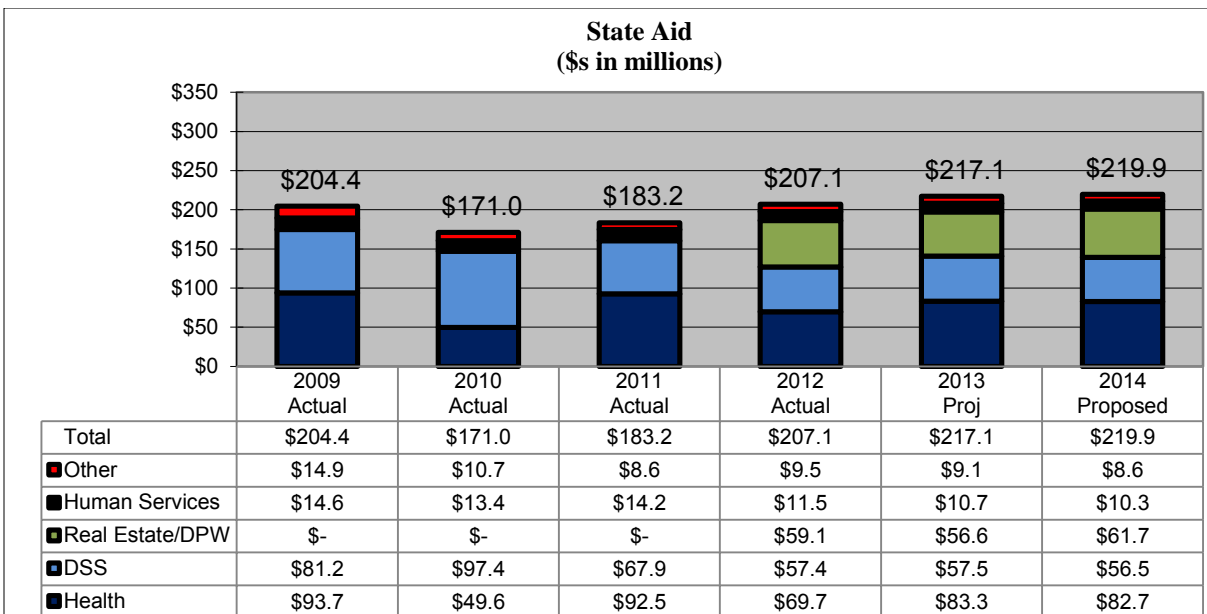
STATE AID

DEFINITION

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

Historical Trends

State Aid between 2009 and 2012 increased 1.3%. The largest change was a decrease of \$33 million or 16.2% between 2009 and 2010, which was primarily attributable to lower reimbursements for expenses incurred in Pre-School/Special Education programs for children ages 3-5. Reimbursements for State Aid rebounded in 2011, primarily due to higher reimbursements for Pre-School/Special Education program expenses, partially offset by lower reimbursements for various direct assistance payments through DSS. In 2012, State Aid revenue was \$207.1 million, a 13.0% increase over 2011. This increase was 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 partially offset by a decrease in spending for the Pre-School and Early Intervention program under the department of Health and the Safety Net program through the Social Services Department. In 2013, State Aid was approximately \$217.1



DESCRIPTION OF REVENUE CODES



million, a 4.8% increase compared to 2012 primarily due to a prior period adjustment in the Pre-School and Early Intervention program under the Health Department.

2014 Budget

The 2014 Proposed Budget for State Aid is \$219.9 million, a 1.3% increase from the 2013 projection primarily due to an increase of \$5.2 million in State Operating Assistance (STOA) grant funds for aid to support Veolia NICE bus program operations.



SALES TAX COUNTYWIDE

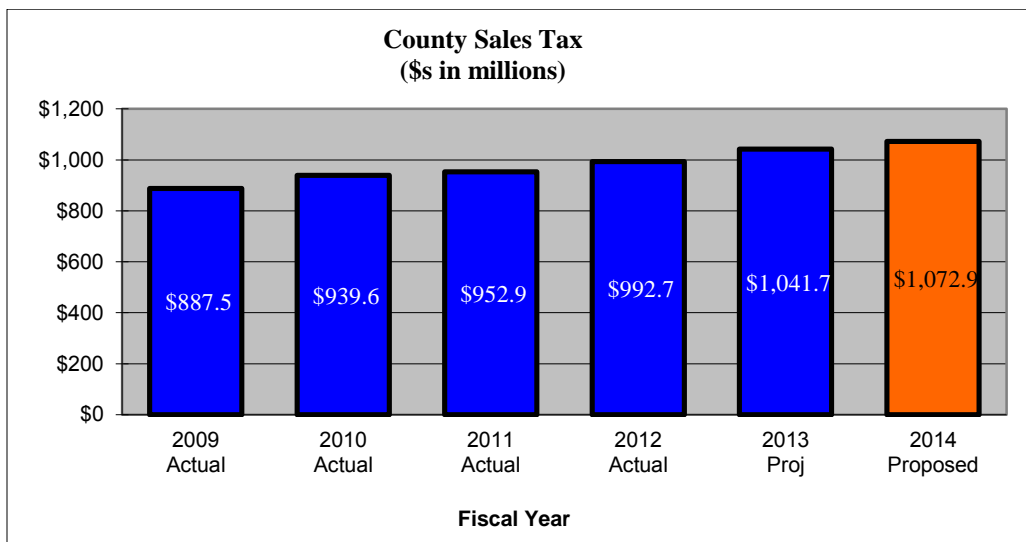
DEFINITION

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 within the County.

HISTORICAL TRENDS

Between 2009 and 2012, Countywide Sales Tax has increased 11.9%, from \$887.5 to \$992.7 million and growing at an average annual rate of 3.8%. Countywide Sales Tax for 2013 is projected to be \$1,041.7 million, which is a 4.9% increase over the actual 2012 amount.



2014 BUDGET

The 2014 Proposed Budget includes \$1,072.9 million in Countywide Sales Tax revenues, which reflects a conservative 3.0% increase when compared with the current 2013 projection. As the graph above illustrates, Countywide Sales Tax Receipts have been trending favorably over the last several years.



SALES TAX PART COUNTY

DEFINITION

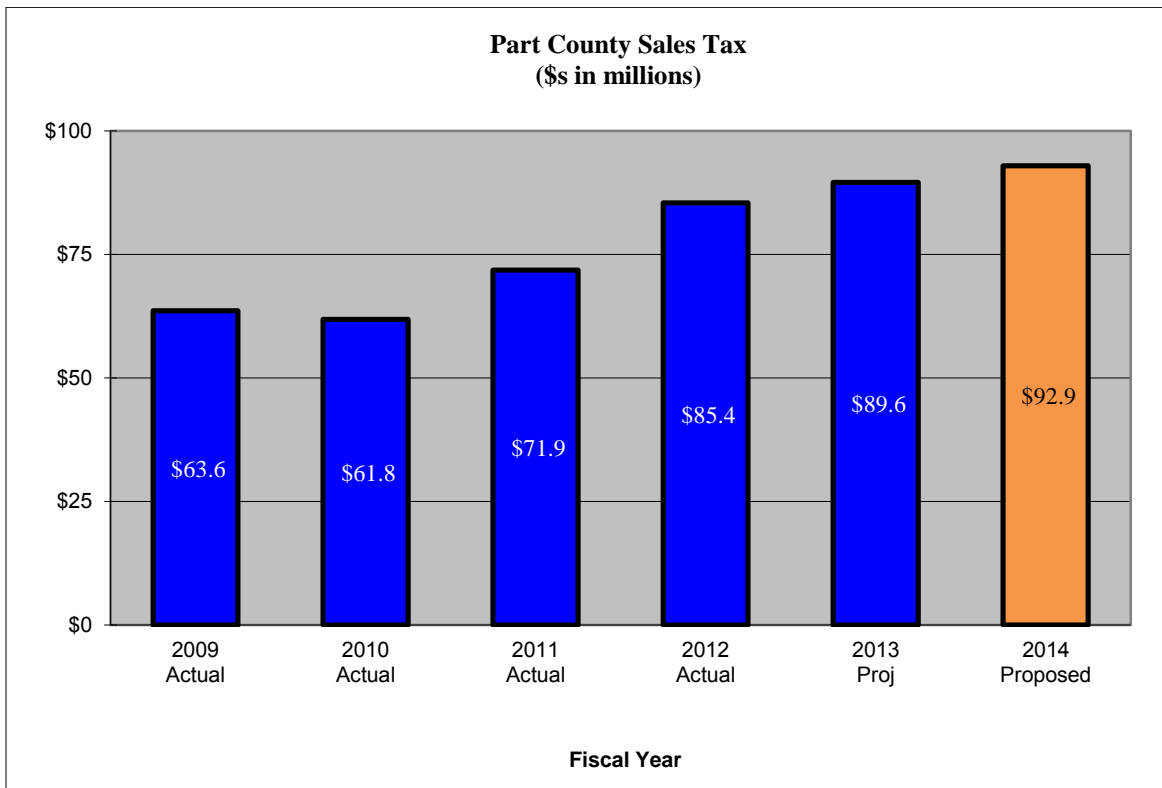
New York State Tax Law Section 1262(d) gives the cities of Long Beach and Glen Cove a choice regarding their share of certain sales taxes collected by restaurants, hotels and other retail establishments. They can either receive these revenues directly from New York State or allow the State to send the revenues to the County and receive a credit for Property Taxes. The City of Long Beach receives a direct distribution of these Sales Taxes from New York State, while the City of Glen Cove has chosen not to receive these taxes. The Towns of Hempstead, North Hempstead and Oyster Bay do not have the option of receiving these sales taxes directly from New York State, and the State distributes their share to Nassau County. "Part County Sales Tax" represents these sales taxes sent to Nassau County by the State. The townships and cities collect their portions of property taxes in Nassau County, and 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 adjustments for over or under collections discussed above. In 2010, the budget for Part County Sales Tax was only \$61.8 million, which was too low. As a result, \$12 million of collections were deferred and recognized in 2012, increasing the total Part County Sales Tax to \$85.4 million. The projection for 2013 is \$89.6 million.



2014 BUDGET

The 2014 Proposed Part County Sales Tax Budget is \$92.9 million, an approximate 3.7% increase from the 2013 projection. This amount includes approximately \$4.4 million of receipts deferred from 2012, 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, 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.

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

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

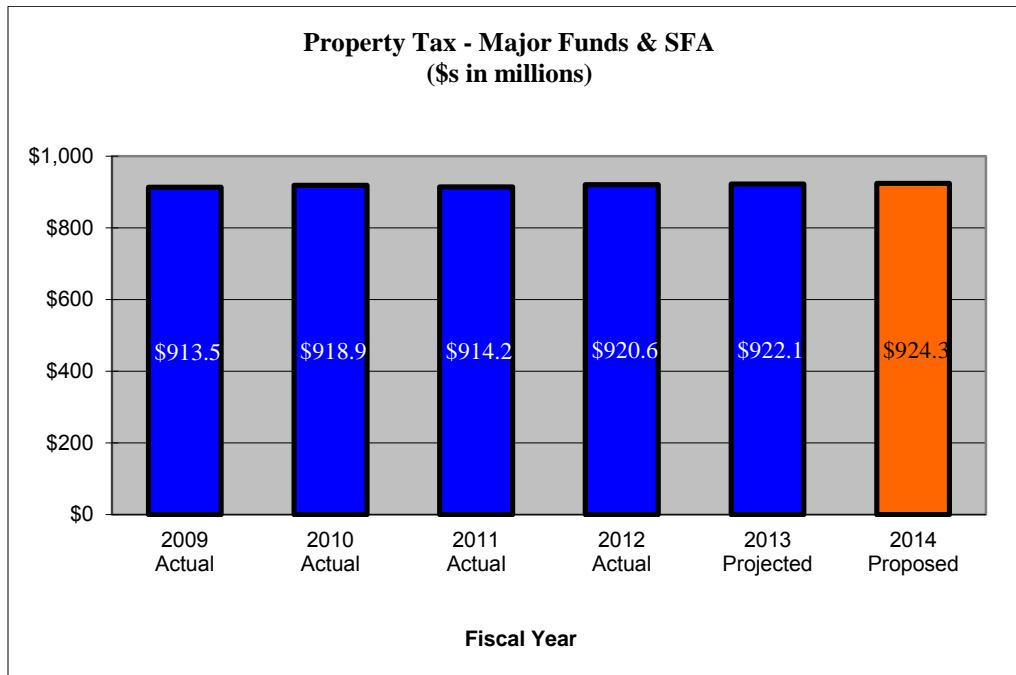
DESCRIPTION OF REVENUE CODES



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 Operating Funds and the Sewer & Storm Water Financing Authority were \$913.4 million, \$918.9 million, \$914.2 million and \$920.6 million for the years 2009, 2010, 2011 and 2012, respectively. The 2013 projection for Property Taxes is \$922.1 million.



Note: Growth between 2010 and 2012 is due to expansion of the tax base. County Executive Mangano has held the line on property taxes for three consecutive years and will do so again in 2014.

DESCRIPTION OF REVENUE CODES



2014 BUDGET

Property Taxes are frozen for the fourth consecutive year and are \$924.3 in the 2014 Proposed Budget. This continues the County Executive's ongoing commitment to hold the line on property taxes for County residents and businesses. Any variations in total Property Taxes from budgeted levels are solely based on increases in the number of properties that are assessed, improvements made to existing properties, and restored taxes for exemptions no longer valid.

Property Taxes by Fund						
FUND	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Projected	2014 Proposed
Police District	345.0	343.4	364.5	370.0	313.7	361.7
Police Headquarters	289.1	280.0	245.7	299.1	358.7	348.9
General	153.8	164.2	169.3	119.0	117.1	80.5
Sewer Finance Authority	110.0	116.0	119.0	117.3	117.3	117.3
Fire	15.5	15.4	15.7	15.3	15.3	15.9
TOTAL	913.4	918.9	914.2	920.6	922.1	924.3



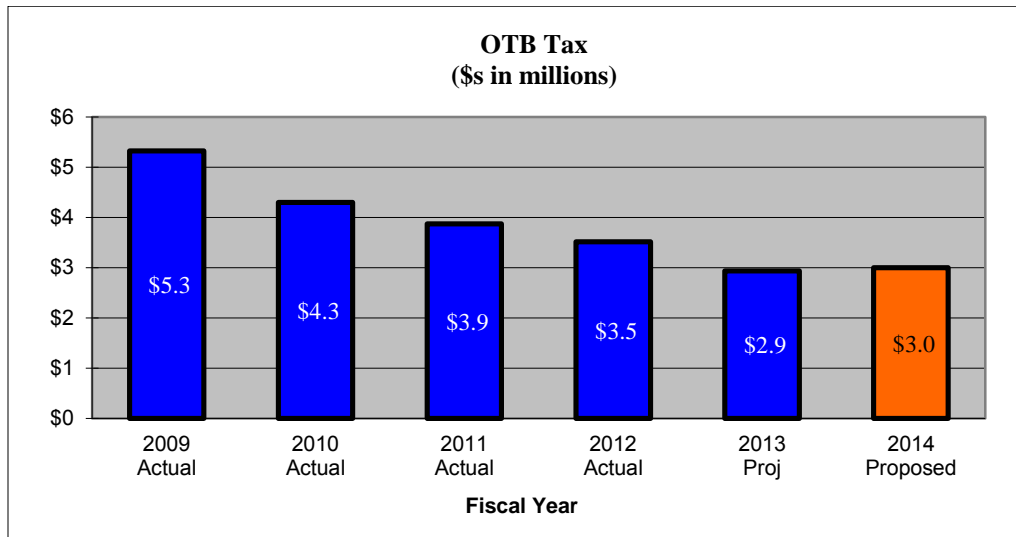
OFF TRACK BETTING (OTB) 5% TAX

DEFINITION

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

HISTORICAL TRENDS

The surcharge revenue has been declining steadily due to lower wagering subject to the surcharge over this period. OTB expects the trend to continue, as projected revenue for 2013 is \$2.9 million. The trend was influenced by the economic downturn commencing in 2008 and the weak recovery. In 2013, the New York State Legislature enacted a law which allows Off-Track Betting Corporations in New York State to host video lottery terminals (VLT's). This law designates Nassau County as a "newly eligible municipality" which would give it the right to share in the profits produced by these terminals. At the time of this budget submission, specific details regarding income sharing formulas are still being formulated.



2014 BUDGET

The 2014 Proposed Budget assumes that OTB 5% Tax revenue will be almost flat with the 2013 projection. Factors that influence this revenue source, e.g., the economy, discretionary spending, social mores about gambling, etc., are beyond the County's control.



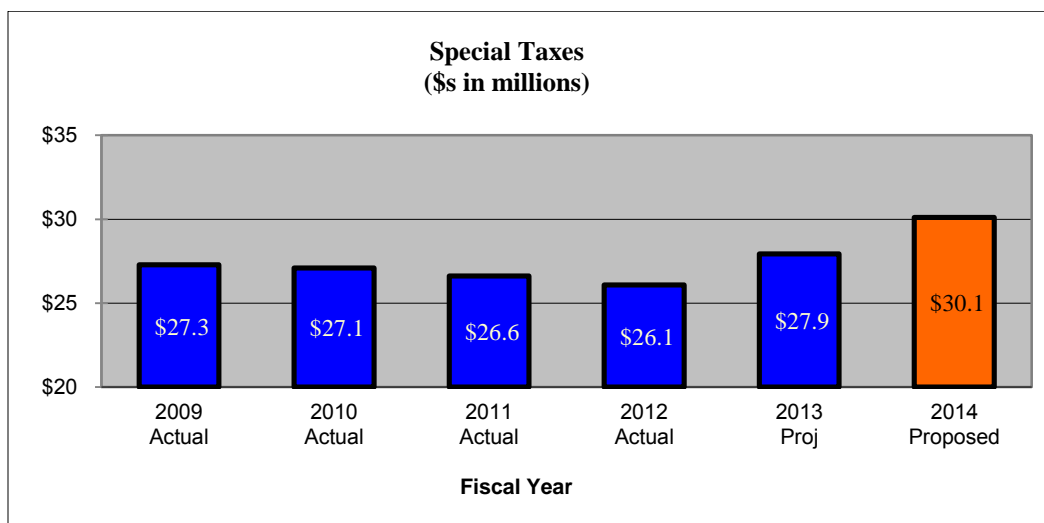
SPECIAL SURCHARGES AND TAXES

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 Fees, Emergency Phone and Enhanced 911 Telephone surcharges (realized by the Police Department), Hotel/Motel Occupancy Tax (Department of Parks, Recreation and Museums and the Office of the Treasurer), and the Entertainment Ticket Tax (Office of the Treasurer).

HISTORICAL TRENDS

Special Tax revenue realized by the Police Department comprises approximately 86% of total Special Surcharges and Taxes remitted to the County. In 2011, revenues declined \$472,813 or 1.7% from 2010, and in 2012 revenues declined \$523,951 or 2.0% from 2011, primarily due to lower revenue realized from the E911 landline and cell phone surcharge and lower motor vehicle registrations. The Projected Special Tax revenue for 2013 is expected to increase 7.1% with growth in revenues collected from the Emergency Phone Surcharge and Entertainment Tax.



2014 BUDGET

The 2014 Proposed Budget for Special Surcharges and Taxes is \$30.1 million, a 7.7% increase from the 2013 projection. The \$2.2 million increase is due to the inclusion of the proceeds from Local Law 29-200 Hotel Motel Tax; these funds were previously recorded in the Grant Fund. The 2014 Proposed Budget includes two new responsibility centers in the Department of Parks, Recreation and Museums for it to remain in compliance with the guidelines of the Local Law. The 2014 Proposed Budget includes \$16.5 million in Motor Vehicle Registration Fees, \$7.4

DESCRIPTION OF REVENUE CODES



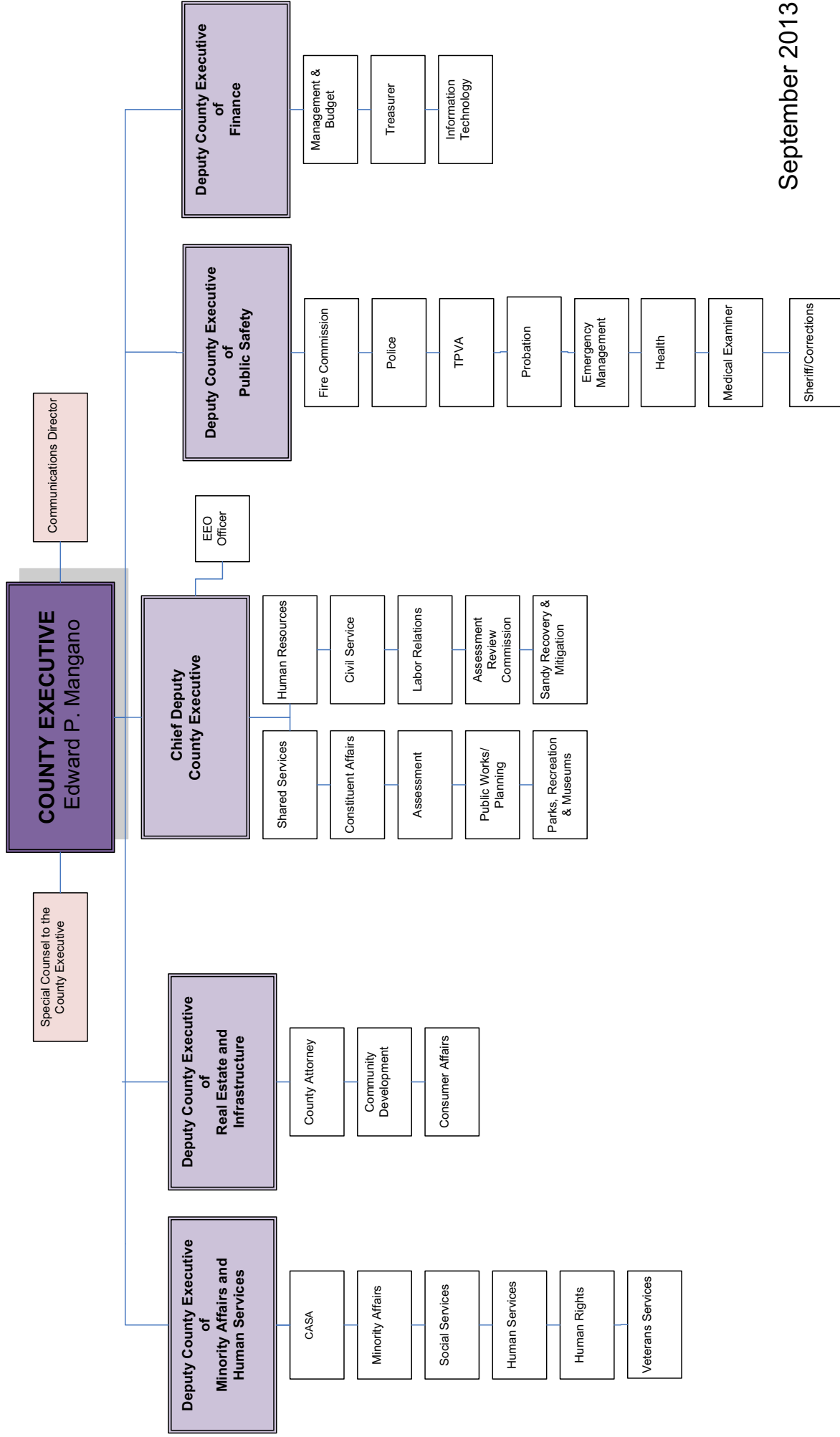
million in Emergency Phone and Enhanced 911 Telephone surcharges, \$2.5 million in Entertainment Ticket Tax, and \$1.6 million in Hotel/Motel Occupancy Tax.

DESCRIPTION OF REVENUE CODES



**OPERATING DEPARTMENTS
AND
AGENCIES**

Nassau County



NASSAU COUNTY ORGANIZATIONAL CHART





VISION

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

MISSION

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



DEPARTMENT OF ASSESSMENT

The Department of Assessment is responsible for developing fair and equitable assessments for all residential and commercial properties in Nassau County. It is the second largest assessing entity in the State after New York City. The County's assessment roll includes over 423,000 properties with full valuation of over \$205 billion.

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

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

2014 BUDGET HIGHLIGHTS

The Department of Assessment's 2014 Proposed Budget expense is \$13.3 million, a 39.9% increase from the 2013 projection. This includes \$9.4 million in personnel related expenses, a 3.1% increase from the 2013 projection due to adjustments in staffing. Other Than Personal Services (OTPS) expenses is \$3.8 million, an increase of \$3.5 million primarily attributable to the County's intention to initiate a commercial settlement program to resolve all commercial appeals prior to finalization of the tax roll.

Revenue for the Department of Assessment's 2014 Proposed Budget is \$1.6 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. The 2013 projection does not include this revenue because of a delay in the implementation of this fee.

ASSESSMENT



AS - ASSESSMENT DEPARTMENT

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	9,400,495	9,419,132	9,134,658	9,414,467
	BB - EQUIPMENT	0	5,000	5,000	5,000
	DD - GENERAL EXPENSES	280,741	303,900	303,900	303,900
	DE - CONTRACTUAL SERVICES	0	39,000	39,000	3,539,000
EXP Total		9,681,237	9,767,032	9,482,558	13,262,367
REV	BH - DEPT REVENUES	54,910	3,115,000	115,000	1,615,000
REV Total		54,910	3,115,000	115,000	1,615,000

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	154	150	152
	ORDINANCE	6	6	6
Full-time Total		160	156	158



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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Field Inspections Performed	Residential	32.4%	33.1%	100.0%	20.2%	35.0%
% Field Inspections Performed	Other Properties	82.9%	76.7%	100.0%	106.6%	85.0%
% Sales Validated	Residential	100.0%	100.0%	100.0%	100.0%	100.0%
% Sales Validated	Other Properties	--	100.0%	100.0%	100.0%	100.0%
Field Inspections Performed	Residential	21,084	21,530	65,040	6,567	25,000
Field Inspections Performed	Other Properties	5,181	4,797	6,252	3,332	7,500



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 over \$82 million in the last three years. This successful initiative has resulted in the County resolving all residential grievances prior to the finalization of the tax roll, which has provided homeowners with timely resolution of their challenges without generating costly refunds. In summary, residents receive their correct home values before paying taxes and no longer have to pay money they do not owe Nassau County.

GOALS

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



(ADAPT) that will integrate the various systems currently utilized by ARC, Department of Assessment, County Attorney, and County Treasurer

OBJECTIVES

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

2014 BUDGET HIGHLIGHTS

The Assessment Review Commission’s 2014 Proposed Budget expense is \$2.2 million, a 2.8% increase from the projected expense in 2013. Expenses include Salary and Wages of \$2.1 million, which is a 1.3% increase from the 2013 projection due to adjustments in staffing. Other Than Personal Services (OTPS) expenses show an increase of \$32,250 from the 2013 projection, which is due to the renewal of the temporary worker contract that expires in November 2013.

AR - ASSESSMENT REVIEW COMMISSION					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,120,836	2,133,171	2,109,662	2,137,456
	DD - GENERAL EXPENSES	29,328	33,033	33,033	33,033
	DE - CONTRACTUAL SERVICES	12,249	12,250	12,250	44,500
EXP Total		2,162,412	2,178,454	2,154,945	2,214,989
REV	BF - RENTS & RECOVERIES	22,414	0	0	0
REV Total		22,414	0	0	0

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	BOARD	6	5	6
	CSEA	21	21	21
	ORDINANCE	2	2	2
Full-time Total		29	28	29
Part-time		1	1	2
Part-time Total		1	1	2

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	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.
Government Efficiency	Reviews-Residential Prop	Includes reviews performed on residential properties by ARC. ARC staff performs an analysis to determine value on parcels under review.	Review all valid assessment appeals for the current annual assessment year.

Assessment Review Commission					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Accepted Offers	--	73.40%	65.00%	75.50%	65.00%
% Pro Se AROW Appeals Filed	67.23%	68.97%	65.00%	68.42%	65.00%
ARC-Cust Svc Inquiries Rec	10,855	10,849	9,500	8,192	10,000
Parcels-Appealed	119,197	130,676	130,000	130,998	140,000
Reviews-Residential Property	63,618	6,913	94,000	4,465	90,000



VISION

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

MISSION

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



CIVIL SERVICE COMMISSION

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

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

GOALS

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



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

OBJECTIVES

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



2014 BUDGET HIGHLIGHTS

The expenses in the 2014 Proposed Budget for the Civil Service Commission are \$4.9 million, a 7.7% increase from the 2013 projection. The increase is due to two additional full-time employees and an elimination of the Capital Backcharges credit.

The revenues in the 2014 Proposed Budget for the Civil Service Commission are \$463,000, a 26.7% decrease from the 2013 projection. The decrease is based on the assumption that there will not be a police entrance exam in 2014.

CS - CIVIL SERVICE					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	4,192,563	4,480,429	4,144,375	4,568,725
	DD - GENERAL EXPENSES	196,363	352,400	352,400	287,400
	DE - CONTRACTUAL SERVICES	72,155	11,000	11,000	0
	HH - INTERFD CHGS INTERFUND CHARGES	0	10,000	10,000	10,000
	EXP Total	4,461,081	4,853,829	4,517,775	4,866,125
REV	BF - RENTS & RECOVERIES	26,942	138,000	29,949	138,000
	BH - DEPT REVENUES	1,806,651	602,000	602,000	325,000
	REV Total	1,833,593	740,000	631,949	463,000

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	51	47	49
	ORDINANCE	2	2	2
	Full-time Total	53	49	51
Part-time		43	39	44
Seasonal		1	1	1
	Part-time / Seasonal Total	44	40	45



PERFORMANCE MANAGEMENT

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

CIVIL SERVICE COMMISSION



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

Civil Service Commission					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
Applications Reviewed	14,789	9,818	12,000	8,428	14,250
Candidates Scheduled	6,518	3,313	4,500	4,959	3,500
Class Specs Reviewed/Revised	93	82	100	54	80
Criminal & Rsdncy Invest	631	566	480	286	460
CS-4'S Reviewed	2,684	2,484	1,500	1,600	1,500
Employment Investigations	32,324	12,760	25,000	9,729	18,000
Examinations Announced	311	191	180	94	140
Fingerprinting	430	387	375	250	400
Positions Audited	24	18	10	7	10
Psychological Testing	185	77	200	279	400



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

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

BUREAU OF PRINTING AND GRAPHICS

Through 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 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 the Office's operations
- Streamline mail processing with online accounting and mail tracking

OBJECTIVES

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



2014 BUDGET HIGHLIGHTS

Expenses in the 2014 Proposed Budget for the Office of Constituent Affairs are \$3.9 million, a 6.1% increase from the 2013 projection. Expenses include Salary and Wages of \$2.3 million, a 0.9% increase from the 2013 projection due to adjustments in staffing. Other Than Personal Services (OTPS) expenses show an increase of 14.7% compared to the 2013 projection, which is primarily due to an increase in copying and blueprint supplies for the printing machines in Printing and Graphics.

Revenues in the 2014 Proposed Budget for the Office of Constituent Affairs are \$1.3 million, a 5.5% decrease compared to the 2013 projection primarily due to lower Inter-Departmental Revenues related to a decrease in expenses for the Fire Commission and the Office of Housing and Community Development. Inter-Departmental and Interfund Revenues are for the reimbursement of central mail and printing and graphics services.

CF - OFFICE OF CONSTITUENT AFFAIRS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,422,684	2,289,604	2,289,604	2,311,072
	BB - EQUIPMENT	0	1,000	1,000	1,000
	DD - GENERAL EXPENSES	1,349,755	1,397,100	1,397,100	1,602,100
EXP Total		3,772,439	3,687,704	3,687,704	3,914,172
REV	BJ - INTERDEPT REVENUES	341,530	1,302,672	1,302,672	1,273,937
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	0	45,691	45,691	0
REV Total		341,530	1,348,363	1,348,363	1,273,937

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	27	26	26
	ORDINANCE	12	12	12
Full-time Total		39	38	38
Part-time		3	3	4
Part-time Total		3	3	4



VISION

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

MISSION

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



OFFICE OF CONSUMER AFFAIRS

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

CONSUMER PROTECTION

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

WEIGHTS AND MEASURES

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

INVESTIGATIONS AND COMPLAINTS

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

LICENSING

This Division manages and oversees the licensing of residential home improvement contracting businesses. Applications are reviewed to ensure that the contractors are compliant with established standards. A home improvement contractor can be fined or have the company's license suspended for non-compliance with the law. In addition, Local Law mandates 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 the various police departments throughout the County. The Division promotes increased consumer safety through drug testing and fingerprinting and requires all for-hire license applicants take a defensive driving course.

GOALS

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

OBJECTIVE

The following guidelines assist the OCA in achieving its objectives.

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



2014 BUDGET HIGHLIGHTS

The expenses for the Office of Consumer Affairs in the 2014 Proposed Budget reflect a \$20,340 or 1.2% increase from the 2013 projection. Salaries, Wages and Fees represent a 1.2% increase from the 2013 projection. Other Than Personal Services (OTPS) expenses are flat at \$17,800.

The revenues for the Office of Consumer Affairs in the 2014 Proposed Budget are \$4.2 million, an increase of 1.0% from the 2013 projection. Fines and Forfeits is increasing by \$109,525, 22.3% from the 2013 projection 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 decreased by \$66,250, or 1.8% from the 2013 projection. The decrease is due to the Department estimating a lower renewal of home improvement licenses in 2014 due to the cyclical 2-year renewal cycle, which is projected to result in approximately 1,500 fewer license renewals in 2014 than in 2013.

CA - OFFICE OF CONSUMER AFFAIRS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	1,635,229	1,710,691	1,666,925	1,687,265
	BB - EQUIPMENT	0	2,400	2,400	2,400
	DD - GENERAL EXPENSES	8,709	15,400	15,400	15,400
EXP Total		1,643,938	1,728,491	1,684,725	1,705,065
REV	BC - PERMITS & LICENSES	3,280,564	3,631,250	3,631,250	3,565,000
	BD - FINES & FORFEITS	481,437	842,000	490,475	600,000
	BH - DEPT REVENUES	155	200	245	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	52,279	45,000	45,000	45,000
REV Total		3,814,436	4,518,450	4,166,970	4,210,200

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	25	24	25
	ORDINANCE	2	2	2
Full-time Total		27	26	27
Part-time		1	0	1
Part-time Total		1	0	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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
Home Imprvmt Apps-Total	5,635	4,459	5,500	3,599	4,500
Violations Issued	1,558	1,424	1,100	971	1,100



VISION

Coordinates services for the Latino community that help 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; refer its clients to national, State and County resources; and act as a liaison between Nassau County departments and the Latino community, businesses and civic organizations



COORDINATING AGENCY FOR SPANISH AMERICANS

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

OBJECTIVES

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

COORDINATING AGENCY FOR SPANISH AMERICANS



2014 BUDGET HIGHLIGHTS

The expenses in the 2014 Proposed Budget for the Coordinating Agency for Spanish Americans are \$242,742, an 11.6% decrease from the 2013 projection. Expenses include a 13.1% decrease in Salary and Wages from the 2013 projection due to staff adjustments. Other Than Personal Services (OTPS) expenses show an increase of 18.1% from the 2013 projection due to an increase in the office supply budget line.

The revenues in the 2014 Proposed Budget for the Coordinating Agency for Spanish Americans are \$15,000, which is flat with the 2013 projection. The revenue is from fees charged for assisting the community with translations and completing immigration forms.

SA - COORD AGENCY FOR SPANISH AMERICANS						
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget	
EXP	AA - SALARIES, WAGES & FEES	300,941	230,021	261,056	226,800	
	DD - GENERAL EXPENSES	2,721	1,000	1,000	3,442	
	DE - CONTRACTUAL SERVICES	4,450	12,500	12,500	12,500	
EXP Total		308,112	243,521	274,556	242,742	
REV	BH - DEPT REVENUES	13,570	15,000	15,000	15,000	
REV Total		13,570	15,000	15,000	15,000	

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ORDINANCE	4	4	4
Full-time Total		4	4	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 Office provides County agencies, the Administration and the Legislature with 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 investigates 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 and 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 as the County's Code of Ethics, the Freedom of Information Law, and privacy issues (Health Insurance Portability and Accountability Act [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 (IMAs).



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, including §207C litigation where applicable. Section 207C provides the payment of full regular salary or wages and for medical treatment for specific groups of law enforcement and municipal employees who are injured or who are taken ill as a result of the performance of their duties. Applicants applying for §207C benefits must show that there is a direct causal relationship between their job duties and the resulting illness or injury.

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 Bureau also pursues claims on behalf of the County and/or its agencies for damage to County property, facilities and/or personnel.

GOALS

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

2014 BUDGET HIGHLIGHTS

The expenses for the Office of the County Attorney in the 2014 Proposed Budget are \$14.5 million, a 3.5% increase from the 2013 projection. Expenses include Salary and Wages of \$9.0 million, an increase of 4.9% from the 2013 projection. The 2014 Proposed Budget funds \$5.5 million in Other Than Personal Services (OTPS), a 1.2% increase primarily due to increased investigative expenses in conjunction with County lawsuits.

AT - COUNTY ATTORNEY					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	8,695,277	8,720,225	8,597,369	9,020,570
	BB - EQUIPMENT	1,162	15,000	15,000	15,000
	DD - GENERAL EXPENSES	421,501	426,600	426,600	494,100
	DE - CONTRACTUAL SERVICES	3,561,509	5,000,000	5,000,000	5,000,000
EXP Total		12,679,449	14,161,825	14,038,969	14,529,670
REV	BD - FINES & FORFEITS	301,972	590,000	590,000	592,500
	BF - RENTS & RECOVERIES	2,812,863	1,220,000	2,018,383	1,915,000
	BH - DEPT REVENUES	111,960	95,000	95,000	125,000
	BJ - INTERDEPT REVENUES	1,013,680	681,324	681,324	712,527
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	55,868	55,868	55,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	256,346	300,000	300,000	300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(4,569)	75,000	75,000	75,000
REV Total		4,492,252	3,017,192	3,815,575	3,775,027

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	31	31	31
	ORDINANCE	75	75	76
Full-time Total		106	106	107
Part-time		2	2	8
Part-time Total		2	2	8

The 2014 Proposed Budget assumes the Office of the County Attorney will realize \$3.8 million in revenue, about flat with the 2013 projection. Rents and Recoveries reflects the continued success of the County Attorney’s Office to litigate claims on behalf of the County.



VISION

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

MISSION

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



OFFICE OF THE COUNTY CLERK

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

REAL ESTATE

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

- Land Document Recording registers and verifies deeds, mortgages and mortgage satisfactions, commercial mortgages, building loans and their disposition; computes and collects transfer and mortgage taxes; and records subdivision maps
- 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
- Maintain sufficient staff levels to handle the continued increase in volume associated with legal filings and land recordings

OBJECTIVES

- Manage the increased volume of documents to be processed by maintaining adequate staffing levels and backfilling documents that predate technology initiatives into an electronic platform
- Continue to develop seamless information sharing between Supreme and County Courts and the Clerk's Office while expanding e-filing availability
- 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



2014 BUDGET HIGHLIGHTS

The 2014 Proposed Expense Budget for the Office of the County Clerk is \$5.8 million. The total includes \$5.2 million in salary-related expenses, a 1.0% increase from the 2013 projection. Other Than Personal Services (OTPS) is \$650,000, which is flat with 2013 projection.

Revenues for the 2014 Projected Budget for the Office of the County Clerk are \$36.6 million, an increase of \$4.8 million or 15.2% from the 2013 projection. The increase is attributable to an amendment of existing fees that was passed in 2012, which is projected to generate \$3.8 million and a new initiative that will make documents available online for a fee projected to generate \$1.0 million.

CL - COUNTY CLERK					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	4,796,833	5,235,541	5,120,017	5,169,609
	BB - EQUIPMENT	43,781	50,000	50,000	50,000
	DD - GENERAL EXPENSES	281,758	300,000	300,000	300,000
	DE - CONTRACTUAL SERVICES	278,411	300,000	300,000	300,000
EXP Total		5,400,783	5,885,541	5,770,017	5,819,609
REV	BD - FINES & FORFEITS	106,361	175,000	175,000	100,000
	BH - DEPT REVENUES	27,948,393	30,049,000	31,549,000	36,450,618
REV Total		28,054,754	30,224,000	31,724,000	36,550,618

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	76	75	76
	ELECT	1	1	1
	ORDINANCE	7	7	7
Full-time Total		84	83	84
Part-time		60	27	60
Seasonal		40	10	40
Part-time / Seasonal Total		100	37	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.



OFFICE OF THE COMPTROLLER

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

GOALS

To achieve its Vision, the Comptroller's Office will

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

OBJECTIVES

To accomplish its Mission, the Comptroller will

- Issue timely reports on matters that significantly affect the County's financial health and operations
- Monitor, analyze and forecast the County's revenues and expenses
- Establish and execute the 2014 audit plan focusing on areas of greatest risk to the County's taxpayers
- Generate the County's Annual Financial Report

2014 BUDGET HIGHLIGHTS

The expenses for County Comptroller in the 2014 Proposed Budget are \$7.0 million, a 9.0% increase from the 2013 projection. Salaries & Wages is \$6.2 million, a 9.3% increase from the 2013 projection. The increase is due to the funding of backfill positions to remain in compliance with the Office's mandates. Other Than Personal Services (OTPS) is \$753,500, a 7.2% increase from the 2013 projections. This increase is due to additional expenses for the issuance of the Office's annual report and expected increases in public notices and other activities performed by the Office.

COUNTY COMPTROLLER



The revenues for County Comptroller in the 2014 Proposed Budget are \$266,300, flat with the 2013 projection. The primary source of revenue is 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	5,870,974	6,304,320	5,715,585	6,244,805
	BB - EQUIPMENT	320	5,000	5,000	5,000
	DD - GENERAL EXPENSES	47,150	125,000	125,000	125,000
	DE - CONTRACTUAL SERVICES	440,302	573,000	573,000	623,500
EXP Total		6,358,746	7,007,320	6,418,585	6,998,305
REV	BF - RENTS & RECOVERIES	3,773	250,000	250,000	250,000
	BH - DEPT REVENUES	19,765	16,300	16,300	16,300
REV Total		23,538	266,300	266,300	266,300

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	72	62	72
	ELECT	1	1	1
	ORDINANCE	13	13	13
Full-time Total		86	76	86
Part-time		5	3	5
Seasonal		0	1	0
Part-time / Seasonal Total		5	4	5



VISION

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

To consolidate similar functions reducing the size of government while providing responsive and timely services to residents; hold the line on property taxes; and develop a growth model that retains and attracts private sector jobs to our communities



OFFICE OF THE COUNTY EXECUTIVE

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

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

In Fiscal 2014, 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](#).



2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget for the County Executive is \$2.0 million. Salaries & Wages are \$1.7 million, which has remained the same since 2012. Other Than Personal Services (OTPS) is \$305,000, which is the same as the 2013 projection.

CE - COUNTY EXECUTIVE					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	1,712,917	1,733,129	1,733,129	1,733,129
	DD - GENERAL EXPENSES	56,662	80,000	80,000	80,000
	DE - CONTRACTUAL SERVICES	200,000	225,000	225,000	225,000
EXP Total		1,969,579	2,038,129	2,038,129	2,038,129
REV	BF - RENTS & RECOVERIES	8,246	0	0	0
REV Total		8,246	0	0	0

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ELECT	1	1	1
	ORDINANCE	19	17	17
Full-time Total		20	18	18
Part-time		0	1	0
Seasonal		0	1	0
Part-time / Seasonal Total		0	2	0



VISION

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

MISSION

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



OFFICE OF THE COUNTY LEGISLATURE

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

2014 BUDGET HIGHLIGHTS

The expenses in the 2014 Proposed Budget for the County Legislature are \$9.1 million, a 7.2% increase from the 2013 projection. Salaries & Wages is \$6.2 million, a 13.4% increase from the 2013 projection. The increase is due to funding vacant positions. Other Than Personal Services (OTPS) are \$2.8 million, a 4.3% decrease from the 2013 projection. The decrease in OTPS is due to the elimination of expenses associated with the redistricting process.

LE - COUNTY LEGISLATURE					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	5,542,267	6,137,493	5,511,288	6,248,334
	BB - EQUIPMENT	27,099	40,777	40,777	60,777
	DD - GENERAL EXPENSES	1,641,956	1,682,331	1,682,331	1,684,331
	DE - CONTRACTUAL SERVICES	1,165,000	1,254,600	1,254,600	1,104,700
	EXP Total	8,376,322	9,115,201	8,488,996	9,098,142
REV	BF - RENTS & RECOVERIES	1	0	0	0
	REV Total	1	0	0	0

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ELECT	19	19	19
	ORDINANCE	78	69	83
	Full-time Total	97	88	102
Part-time		1	1	2
Seasonal		18	38	20
	Part-time / Seasonal Total	19	39	22



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 in the Operating Budget and the amount reimbursed by New York State represents Retiree Health Insurance Premiums paid by the County on behalf of Retirees of the Court System who retired prior to the Court System being taken over by New York State.

2014 BUDGET HIGHLIGHTS

Expenses for the 2014 Proposed Budget for the Courts are \$1.5 million for medical insurance, which is a 13.8% decrease from the 2013 projection due to a downward trend in the number of Retired Court employees receiving health insurance paid by the County and reimbursed through State Aid. Total revenues for the 2014 Proposed Budget are \$1.5 million, relatively flat with the 2013 projection.

CT - COURTS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AB - FRINGE BENEFITS	1,576,528	1,794,516	1,793,482	1,545,938
EXP Total		1,576,528	1,794,516	1,793,482	1,545,938
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,506,230	1,526,847	1,526,847	1,507,290
REV Total		1,506,230	1,526,847	1,526,847	1,507,290



VISION

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

MISSION

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

To accomplish this mission we will

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



OFFICE OF THE DISTRICT ATTORNEY

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

ADMINISTRATION

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

2014 BUDGET HIGHLIGHTS

The expenses for the Office of the District Attorney in the 2014 Proposed Budget are \$31.4 million, approximately flat with the 2013 projection. Salary & Wages is \$29.1 million, a 0.6% decrease from the 2013 projection. The Investigative Police Benevolent Association won an

DA - DISTRICT ATTORNEY					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	30,555,715	27,930,809	29,223,245	29,054,886
	BB - EQUIPMENT	70,280	75,500	75,500	75,500
	DD - GENERAL EXPENSES	871,253	1,002,300	1,002,300	1,002,300
	DE - CONTRACTUAL SERVICES	868,935	1,142,500	1,142,500	1,281,608
	EXP Total	32,366,183	30,151,109	31,443,545	31,414,294
REV	BD - FINES & FORFEITS	5,000	0	3,000	0
	BF - RENTS & RECOVERIES	362,656	0	824	0
	BH - DEPT REVENUES	38,096	12,000	16,875	12,000
	BJ - INTERDEPT REVENUES	366,454	372,467	372,467	372,327
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	275,000	250,000	250,000	275,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	28,651	30,000	30,000	30,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,793	56,500	69,793	62,800
	REV Total	1,138,650	720,967	742,959	752,727

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	130	125	128
	ELECT	1	1	1
	IPBA	42	41	41
	ORDINANCE	202	194	205
Full-time Total		375	361	375
Part-time		0	4	0
Part-time Total		0	4	0

DISTRICT ATTORNEY



interest arbitration award at the end of 2012; therefore, the 2012 results and the 2013 projections are significantly higher compared to the 2013 Adopted Budget. Other Than Personal Services (OTPS) in the 2014 Proposed Budget is \$2.4 million, a 6.3% increase from the 2013 projection.

The increase is attributable to a maintenance contract for the Office of the District Attorney's Case Management System Program that will become operational in June 2014.

Revenues for the Office of the District Attorney in the 2014 Proposed Budget are \$752,727, relatively flat with the 2013 projection.



VISION

The Board of Elections ensures that elections which 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 District 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

2014 BUDGET HIGHLIGHTS

The expenses for the Board of Elections in the 2014 Proposed Budget are \$17.6 million, a 0.5% decrease from the 2013 projection. Salary & Wages is \$14.5 million, a 1.3% decrease from the 2013 projection. Other Than Personal Services (OTPS) is \$3.1 million, a 3.6% increase compared to the 2013 projection. The increase is attributable to additional funds needed for transportation services during the election process.

The revenues for the Board of Elections in the 2014 Proposed Budget are \$155,000. There is no significant variance in this category compared to the 2013 projection. The revenues for

ELECTIONS



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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	13,183,668	14,719,296	14,719,296	14,529,299
	BB - EQUIPMENT	28,985	112,500	112,500	112,500
	DD - GENERAL EXPENSES	1,883,213	2,348,553	2,348,553	2,252,400
	DE - CONTRACTUAL SERVICES	401,363	520,722	520,722	725,082
EXP Total		15,497,229	17,701,071	17,701,071	17,619,281
REV	BF - RENTS & RECOVERIES	89,100	120,000	120,000	120,000
	BH - DEPT REVENUES	48,174	35,000	37,159	35,000
REV Total		137,274	155,000	157,159	155,000

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	113	121	102
	ORDINANCE	26	33	37
Full-time Total		139	154	139
Part-time		0	58	0
Seasonal		0	32	0
Part-time / Seasonal Total		0	90	0



VISION

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

MISSION

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



OFFICE OF EMERGENCY MANAGEMENT

Nassau County's Office of Emergency Management (OEM) has the statutory responsibility to coordinate all County emergency response plans. OEM's responsibilities are to identify vulnerabilities, effectively mitigate disasters, provide public education, respond to all hazard 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 work with officials on the Federal, State and local levels to strengthen Nassau County's ability to mitigate against, prepare for, respond to and recover from all hazards including natural disasters, acts of terrorism and public-health incidents. To achieve these ends, OEM's daily focus is on activities surrounding planning and preparedness.

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

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

OEM oversees the administration of the Community Emergency Response Team (CERT) Program, which educates volunteers in disaster preparedness and trains them in basic disaster response skills, such as fire safety, light search and rescue, team organization, and disaster medical operations. CERT has trained over 1,400 people in disaster response and awareness and, combined with the Medical Reserve Corps (MRC), currently has over 700 active, dedicated members. CERT and MRC will continue to develop 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 is capable of responding to the multi-faceted needs related to emergency management. This team of professionals facilitates the development of plans that address the procedures and responsibilities



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

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

OBJECTIVES

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

EMERGENCY MANAGEMENT



2014 BUDGET HIGHLIGHTS

Expenses for the Office of Emergency Management (OEM) in the 2014 Proposed Budget are \$843,273. Salary and Wages is \$827,773, an increase of 8.3% from the 2013 projection. This increase is consistent with the Administration's commitment to enhance emergency preparedness and improve communications with other local jurisdictions.

The expenses of the Office of Emergency Management are largely offset by revenues in the form of Federal funds. Revenue for the Office of Emergency Management in the 2014 Proposed Budget is \$778,663, a 20.0% increase over the 2013 projection, composed entirely of Federal funds, which the County receives as a pass-thru via New York State and reimburse the County for incurred expenses.

EM - EMERGENCY MANAGEMENT					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	477,455	771,537	764,499	827,773
	DD - GENERAL EXPENSES	6,849	12,500	12,500	15,500
	DE - CONTRACTUAL SERVICES	97,010	0	0	0
EXP Total		581,314	784,037	776,999	843,273
REV	BF- RENTS & RECOVERIES	72,738	0	353	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	609,773	648,701	648,701	778,663
REV Total		682,511	648,701	649,054	778,663

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	2	2	2
	ORDINANCE	8	7	7
Full-time Total		10	9	9
Part-time		0	1	1
Part-time Total		0	1	1

EMERGENCY MANAGEMENT



PERFORMANCE MANAGEMENT

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

Office of Emergency Management					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 2nd QTR Actual	2014 Target
Communications Tests	76	52	52	26	52
Grants Awarded to OEM	5	2	2	2	2
OEM Employee Training	--	10	18	8	18
OEM EOC Testing	--	12	12	6	12
Recruited Volunteers	314	153	100	36	100
Training-ICS	782	2,259	200	397	200



VISION

The Nassau County Fire Commission strives to ensure that the County continues to be one of the safest counties in the country in which 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 Nassau County Fire Commission seeks to protect the residents of Nassau County and to assist the seventy-one County fire departments by providing highly efficient and cost-effective fire safety services.



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 seventy-one 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 seventy-one fire departments in Nassau County, twenty-four 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 that information is accurate to ensure proper fire department response to automatic alarms.

BUREAU OF FIRE AND RESCUE SERVICES

The Fire Communications Center provides complete dispatching service for forty-one Nassau County Fire Departments and four Volunteer Ambulance Corps, and back-up dispatching for an additional twenty-two Nassau County Fire Departments and 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 seventy-one 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 seventy-one 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 Fire Police EMS Academy (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



2014 BUDGET HIGHLIGHTS

The expenses for the Fire Commission in the 2014 Proposed Budget are \$732,672 or 3.2% higher than the 2013 projection. Expenses include Salary and Wages of \$10.2 million, or a 4.3% increase primarily due to an increase in overtime expenditures. Other Than Personal Services (OTPS) expenses are \$113,497 or 2.0% higher than the 2013 projection.

The revenues for the Fire Commission in the 2014 Proposed Budget are \$822,985, or a 3.6% increase from the 2013 projection. This is partially 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	10,345,716	9,935,212	9,778,013	10,196,409
	AB - FRINGE BENEFITS	4,156,122	4,811,786	4,696,295	5,041,677
	BB - EQUIPMENT	402	29,000	29,000	29,000
	DD - GENERAL EXPENSES	75,506	222,903	222,903	232,300
	DE - CONTRACTUAL SERVICES	4,244,593	5,507,400	5,507,400	5,611,500
	LB - TRANS TO GEN FUND	61,492	0	0	0
Expenses Excluding Interdepartmental Transfers		18,883,831	20,506,301	20,233,611	21,110,886
Interdepartmental Transfers		2,100,136	2,632,022	2,599,201	2,454,598
Expenses Including Interdepartmental Transfers		20,983,967	23,138,323	22,832,812	23,565,484
REV	BE - INVEST INCOME	0	6,200	0	0
	BF - RENTS & RECOVERIES	2,513	0	1,449	0
	BH - DEPT REVENUES	5,921,904	7,579,868	7,188,795	7,475,600
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	0	104,600	104,600	0
	IF- INTERFD TSFS-INTERFUND TRANSFERS	420,000	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	128,031	190,000	190,000	145,000
	TL - PROPERTY TAX	15,254,563	15,257,655	15,257,655	15,944,884
Revenues Excluding Interdepartmental Transfers		21,727,011	23,138,323	22,742,499	23,565,484
Interdepartmental Transfers		0	0	0	0
Total Revenues Including Interdepartmental Transfers		21,727,011	23,138,323	22,742,499	23,565,484

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	97	91	95
Full-time Total		97	91	95
Part-time		12	31	17
Part-time Total		12	31	17



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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
DEC Inspections	76	273	300	299	200
Emergency Lighting Tests	2,601	2,586	2,400	1,195	2,100
Fire Alarm Permits	15,184	15,718	16,000	11,676	9,500
General Inspections	6,513	6,206	6,000	2,310	6,000
Holiday Safety Inspections	1,296	946	1,275	18	900
Night Safety Inspections	843	796	750	334	700
Sprinkler/Standpipe Conn Test	--	--	350	0	350



VISION

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

The values are

Integrity

Professionalism

Respect

Dedication

Innovation

MISSION

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



DEPARTMENT OF HEALTH

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

ADMINISTRATION

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

DIVISION OF ENVIRONMENTAL HEALTH

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

ENVIRONMENTAL HEALTH LABORATORY

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

DIVISION OF COMMUNITY AND MATERNAL CHILD HEALTH SERVICES

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

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



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

CENTER FOR POPULATION HEALTH AND DISEASE PREVENTION

This Division incorporates the Bureaus of Communicable Disease, HIV/STD and Tuberculosis which work 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 outbreak 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’s services, maintain grant support and disseminate information to Nassau County residents. Demographic and health surveillance data provide information in support of a community health assessment, a community health plan and a strategic plan for the Department.
- **Public Health Emergency Preparedness (PHEP)** is responsible for developing and implementing a comprehensive public health response to bioterrorism, chemical and/or radiological exposure, influenza and natural and manmade disasters. The PHEP Unit manages the Health Desk at the Nassau County Office of Emergency Management. The Unit is also responsible for directing all aspects of Nassau County’s Medical Reserve Corps (MRC), which has over 900 medical professional volunteers committed to support the Health Department’s emergency response.

The Department receives more than \$14 million in 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

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

2014 Budget Highlights

Expenses for the Health Department in the 2014 Proposed Budget are \$166.2 million, an 8.4% decrease from the 2013 projection. Salary and Wages is \$13.9 million, which is a 3.4% increase from the 2013 projection, primarily due to the payment of salary increases that were negotiated in 2010 but deferred to 2014. The 2014 Proposed Budget funds \$152.4 million in Other Than Personal Services (OTPS), of which 91.2% or \$139.5 million is for Preschool and Early Intervention services. Preschool and Early Intervention are budgeted to decrease 9.9% due to fluctuations in caseloads, caseload service requirements, and changes in the New York State payment procedures of Early Intervention provider payments, whereby provider payments are now net of third-party reimbursements.

The 2014 Proposed Budget assumes the Health Department will realize \$91.2 million in revenue, an 11.0% reduction from the 2013 projection. This is primarily the result of the change in New York State payment procedures of Early Intervention provider payments, whereby the County no longer receives third-party reimbursements prior to disbursing provider funds. Third-party payments are now made directly to the provider.

HEALTH DEPARTMENT



HE - HEALTH DEPARTMENT

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	13,288,584	13,700,489	13,421,289	13,874,046
	BB - EQUIPMENT	9,450	66,000	66,000	53,000
	DD - GENERAL EXPENSES	1,002,002	1,422,050	1,422,050	1,431,050
	DE - CONTRACTUAL SERVICES	275,715	427,330	427,330	402,330
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	6,161,857	6,150,287	6,150,287	5,965,837
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	148,864,247	169,950,000	154,900,000	139,500,000
EXP Total		174,601,855	196,716,156	181,386,956	166,226,263
REV	BC - PERMITS & LICENSES	5,121,319	5,674,018	5,518,018	5,480,087
	BD - FINES & FORFEITS	200,844	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	26,652,995	2,470,000	2,860,756	1,470,000
	BH - DEPT REVENUES	12,186,938	10,525,200	10,525,200	1,313,700
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	53,174	57,100	57,100	57,100
	SA - STATE AID REIMBURSEMENT OF EXPENSES	69,690,093	94,618,640	83,308,640	82,698,500
REV Total		113,905,363	113,494,958	102,419,714	91,169,387

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	165	165	168
	ORDINANCE	4	4	5
Full-time Total		169	169	173
Part-time		15	15	15
Seasonal		19	9	19
Part-time / Seasonal Total		34	24	34



PERFORMANCE MANAGEMENT

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

HEALTH DEPARTMENT



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

HEALTH DEPARTMENT



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

Health Department					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Call Back Rsp-15 Minutes	--	70.5%	100.0%	85.9%	100.0%
% CD Rpts Rsp-72 Hours	98.8%	96.6%	99.0%	99.8%	99.0%
% HIV Partners Contacted	--	41.4%	80.0%	34.8%	80.0%
% NYSDOH Reports on Time	--	98.6%	100.0%	100.0%	100.0%
% Sant Cmplnts Investigated	87.3%	82.3%	90.0%	90.1%	90.0%
% Tobac Vendors Cmplc ATUPA	93.5%	92.0%	90.0%	92.8%	92.0%
Artl XI Engnr Plans-Backlog	2.8	1.2	2.0	0.3	1.0
Children's Camps Permitted	139	133	140	121	140
DOT Encounters per Staff	--	186.7	100.0	176.8	100.0
Drinking Water-SDWIS Tests	305,247	244,136	200,000	115,643	220,000
EIP-Average Caseload	91	94	65	97	65
Enforcement Fines Assessed	\$117,635	\$337,550	\$300,000	\$207,715	\$300,000
Primary Food Inspections	7,151	6,604	7,375	3,077	7,375
Pub Water Sanitary Surveys	14	16	16	3	16
PWS Engnr Plans-Backlog	20.4	23.4	2.0	17.3	2.0
Sub-Div Engnr Plans-Backlog	1.3	2.4	1.0	1.8	1.0
Swimming Pool Engnr-Backlog	3.9	2.6	2.0	0.7	2.0
Temp Food Svc Permits Issued	1,156	1,337	1,125	426	1,125



VISION

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

MISSION

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



OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

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

COMMUNITY DEVELOPMENT UNIT

This Unit administers the following HUD grant programs.

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

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

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

HOUSING AND HOMELESS SERVICES UNIT

This Unit administers the following HUD grant programs.

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



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

Section 8 Housing Choice Voucher Program (HCV) increases affordable housing choices for very low- and low-income families. OHCD is the Local Administrator of the HUD-funded Section 8 HCV program for New York State Homes and Community Renewal (HCR). The County also administers Section 8 for the Villages of Farmingdale and Island Park, through HUD. 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.

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

BROWNFIELDS REDEVELOPMENT UNIT (BRU)

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

2014 BUDGET HIGHLIGHTS

Expenses in the 2014 Proposed Budget for the Office of Housing and Community Development are \$888,668, a 2.1% decrease from the 2013 projection. Expenses include Salary and Wages of \$748,800, a 1.2% increase from the 2013 projection due to a salary and wage adjustment. Other Than Personal Service (OTPS) expenses reflect a decrease of \$28,014 or 16.7%, primarily due to lower Interdepartmental Charges.

The revenues in the 2014 Proposed Budget for the Office of Housing and Community Development are \$670,900, a 43.1% decrease from the 2013 projection. The decrease is primarily due to a prior year payment in 2013 related to the Homeless Intervention & Employment program in June 2012.

HOUSING AND COMMUNITY DEVELOPMENT



HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	694,189	720,000	739,751	748,800
	AB - FRINGE BENEFITS	14,278	0	0	0
	DD - GENERAL EXPENSES	0	2,500	2,500	2,000
	HF - INTER DEPARTMENTAL CHARGES	145,140	165,382	165,382	137,868
EXP Total		853,607	887,882	907,633	888,668
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	431,533	498,400	990,400	436,120
	SA - STATE AID REIMBURSEMENT OF EXPENSES	151,869	124,600	189,209	234,780
REV Total		583,402	623,000	1,179,609	670,900

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ORDINANCE	12	12	12
Full-time Total		12	12	12



VISION

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

MISSION

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



HUMAN RESOURCES

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

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

GOALS

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

OBJECTIVES

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

HUMAN RESOURCES



2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget for the Department of Human Resources includes \$790,454 in expenses, a 17.0% increase from the 2013 projection. The increase in salary is mostly due to a decrease in the amount of Capital Backcharge credits. Expenses include \$739,354 in salaries.

PE - DEPARTMENT OF HUMAN RESOURCES						
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget	
EXP	AA - SALARIES, WAGES & FEES	583,139	591,077	614,581	739,354	
	DD - GENERAL EXPENSES	8,363	38,600	38,600	38,600	
	DE - CONTRACTUAL SERVICES	0	22,500	22,500	12,500	
EXP Total		591,502	652,177	675,681	790,454	

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ORDINANCE	9	9	9
Full-time Total		9	9	9
Part-time		1	2	2
Seasonal		1	0	1
Part-time / Seasonal Total		2	2	3



VISION

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

MISSION

The Commission on Human Rights fulfills its legislative mandate by 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



2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget for the Commission on Human Rights includes \$564,968 in expenses, a 6.9% increase from the 2013 projection. The increase in salaries is due to one additional part-time employee and labor contract deferrals that become due in 2014. Expenses include \$548,518 in salaries and \$16,450 of Other Than Personal Services (OTPS) consistent with the 2013 projection.

HR - COMMISSION ON HUMAN RIGHTS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	513,560	535,514	512,134	548,518
	DD - GENERAL EXPENSES	1,666	5,450	5,450	5,450
	DE - CONTRACTUAL SERVICES	10,050	11,000	11,000	11,000
EXP Total		525,276	551,964	528,584	564,968

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	6	6	6
	ORDINANCE	2	2	2
Full-time Total		8	8	8
Part-time		1	0	0
Part-time Total		1	0	0



VISION

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

MISSION

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



DEPARTMENT OF HUMAN SERVICES

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

OFFICE FOR THE AGING

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

GOALS

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

OBJECTIVES

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



OFFICE FOR YOUTH SERVICES

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

GOALS

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

OBJECTIVES

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

OFFICE FOR THE PHYSICALLY CHALLENGED

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

GOALS

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



OBJECTIVES

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

OFFICE OF MENTAL HEALTH, CHEMICAL DEPENDENCY AND DEVELOPMENTAL DISABILITIES SERVICE

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



2014 BUDGET HIGHLIGHTS

Expenses for the Department of Human Services in the 2014 Proposed Budget reflect an increase of \$214,895 or 0.6% from the 2013 projection. Salaries, Wages and Fees are \$229,286 or 4.3% higher than the 2013 projection primarily due to a 2010 CSEA pay deferral. Other Than Personal Services (OTPS) expenses reflect a decrease of \$14,391 from the 2013 projection.

The revenues for the Department of Human Services in the 2013 Adopted Budget are \$16.3 million, or a 11.1% reduction from the 2013 projection. The decrease is primarily due to the receipt of unbudgeted rents and recoveries of \$1.6 million reflected in the 2013 projection but not in the 2014 Proposed Budget and a decline in State Aid reimbursement of \$363,805 or 3.4%.

HS - DEPARTMENT OF HUMAN SERVICES					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	6,547,321	6,283,625	5,271,603	5,500,889
	BB - EQUIPMENT	0	1,000	1,000	0
	DD - GENERAL EXPENSES	409,294	658,400	658,400	701,898
	DE - CONTRACTUAL SERVICES	26,662,600	23,334,354	25,704,255	25,913,873
	HF - INTER DEPARTMENTAL CHARGES	3,474,059	3,837,870	3,837,870	3,571,363
EXP Total		37,093,274	34,115,249	35,473,128	35,688,023
REV	BD - FINES & FORFEITS	15,287	40,000	40,000	40,000
	BF - RENTS & RECOVERIES	318,473	0	1,636,957	0
	BH - DEPT REVENUES	252	0	70	0
	BJ - INTERDEPT REVENUES	267,750	379,280	379,280	379,280
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	175,000	0	46,496	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,509,847	5,526,052	5,526,052	5,543,758
	SA - STATE AID REIMBURSEMENT OF EXPENSES	11,522,239	10,678,629	10,678,629	10,314,824
REV Total		17,808,847	16,623,961	18,307,484	16,277,862

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	70	65	68
	ORDINANCE	10	9	9
Full-time Total		80	74	77
Part-time		7	7	9
Part-time Total		7	7	9



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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
Adult Day Svc-# Svc Hrs	66,202	66,443	65,000	35,434	65,000
Case Management-#Svc Hrs	25,009	24,328	25,500	11,457	23,000
Congregate Meals-# Meals	207,084	200,978	205,000	100,103	195,000
Home Dlvr Meals-# Meals	451,576	409,003	420,000	207,663	410,000
Transportation-#1 Way Trips	157,359	146,580	155,000	66,979	135,000



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



Office for Youth Services					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 2nd QTR Actual	2014 Target
YB-Agency Contacts	446	228	60	73	60
YB-Claim Reviews Audited	388	429	156	162	175
YB-Cnty & Muni Applications	62	90	60	125	125
YB-Community Collaborations	217	169	20	87	20
YB-Contracts Processed	56	88	12	35	56
YB-RHY Service Contacts	4,641	2,025	2,000	1,797	1,700
YB-Youth Served	17,749	17,441	2,500	13,487	10,000

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

Office for the Physically Challenged					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
HC Parking Permits-Total	17,105	16,205	22,000	14,983	21,000
HP-Volunteer Prog Tck Issd	4	0	1,200	0	750
OPC Advocacy & Education	4,090	5,473	4,000	2,608	6,500
OPC Website Hits	1,945	2,140	3,500	2,458	4,500



Mental Health, Chemical Dependency & Developmental Disabilities Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% Utilization-ACT Slots	Includes the percent utilization of ACT slots. Assertive Community Treatment (ACT) for Adults serves clients in need of intensive case management through community-based agencies that utilize a multi-disciplinary team to provide a full range of services.	Ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utilization-HCBS Slots	Includes the number of HCBS slots utilized as a percent of total slots available. Home and Community Based Services (HCBS Medicaid Waiver) for Children program provides support services, skill building and linkages for children who have a severe emotional disorder. Services are delivered at home or elsewhere in the community with the goal of preventing hospitalization or residential placement.	Ensure that Home and Community Based Services (HCBS) waiver services are provided to the seriously emotionally disturbed child.
Government Assistance	% Utiliz'n-Apart Treat Beds	Includes the number of Apartment Treatment beds utilized as a percent of total beds available. Apartment Treatment for Adults consists of apartments shared by 2-3 adults, with staff visits occurring 2-5 days a week.	Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utiliz'n-Comm Rsdnc Beds	Includes the number of Community Residence beds utilized as a percent of total beds available. Community Residences for Adults are group homes where clients reside for a limited period with 24-hour staffing and individualized rehabilitative services designed to promote client independent functioning.	Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utiliz'n-Supprt Housing Beds	Includes the number of Supported Housing beds utilized as a percent of total beds available. Supported Housing for Adults provides apartments for 2-3 individuals with staff visits occurring on at least a monthly basis.	Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client.
Government Assistance	Active AOT Orders	Includes the number of individuals currently on Court ordered Assisted Outpatient Treatment (AOT) orders. The program serves individuals with a serious and persistent mental illness and those with co-occurring disorders who have a history of multiple hospitalizations within 36 months and/or a documented act or threat of violence to self or others, resulting from non-compliance with psychotropic medication.	Assure oversight responsibility for the Assisted Outpatient Treatment (AOT) program within Nassau County, including review of eligibility for AOT, bringing forth petitions to the Court, evaluations for AOT and renewals, development and review of treatment plans, and review of case management monitoring and incident reports.
Government Assistance	Court Services-Persons Served	Includes the number of persons served by the Community Court, Drug Treatment Court, Family Treatment Court and STEP Program. Clinical staff from the Nassau County Department of Drug and Alcohol work together with the Judges, District Attorney's Office, and defense attorneys to engage defendants in treatment.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	EAP-Persons Treated	Includes the number of persons treated by the Employee Assistance Program (EAP). EAP provides services to Nassau County employees and their families who may be having problems that interfere with daily living and functioning in the work place.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	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					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Utilization-ACT Slots	98.0%	97.8%	95.0%	98.7%	95.0%
% Utilization-HCBS Slots	95.7%	98.6%	90.0%	96.2%	90.0%
% Utiliz'n-Apart Treat Beds	95.2%	97.3%	90.0%	94.8%	90.0%
% Utiliz'n-Comm Rsdnc Beds	95.0%	95.0%	90.0%	94.3%	90.0%
% Utiliz'n-Suprt Housing Beds	95.8%	96.4%	90.0%	95.5%	90.0%
Active AOT Orders	124	133	115	138	115
Court Services-Persons Served	467	692	500	695	500
EAP-Persons Treated	80	69	55	82	55
Mental Health Housing	221	159	110	105	110
MH Court-Persons Served	17	23	20	26	20
On-site Rvw-Treat & Prev Prog	268	265	79	115	79
Prog Reviews & Evaluations	81	62	65	26	65
SAC-Persons Served	590	569	575	612	575



VISION

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

MISSION

The Department of Information Technology provides high quality, 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, implementing and supporting technology initiatives and infrastructure in the County. The IT team establishes strategic directions for technology and telecommunications, encourages cross-agency collaborations that are mutually beneficial, and advocates best practices for operations and project management. The Department actively collaborates with other County departments and management to implement common technology solutions and services that enable efficient operations and delivery of County services, while maximizing the County's investment in technology.

GOALS

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

OBJECTIVES

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



2014 BUDGET HIGHLIGHTS

The expenses in the 2014 Proposed Budget for the Department of Information Technology are \$21.7 million, an 11.1% increase from the 2013 projection. Salary and Wages is \$7.1 million, a 9.1% increase from the 2013 projection. The increase in salaries is due to funding of backfill positions to remain in compliance with a 2012 grievance and additional personnel that will be charged back to various capital projects, e.g., People Soft, E-Government, etc. These charges are reflected as an adjustment reducing Operating Funds salaries. Another contributing factor is the payment of the labor concessions that were negotiated in 2010.

Other Than Personal Services (OTPS) in the 2014 Proposed Budget is \$14.6 million, a 12.0% increase from the 2013 projection. This increase is due to the extra funds needed for contractually obligated maintenance agreements. This overall increase is partially offset by additional contractual services that are being charged to Capital Backcharges.

The revenues in the 2014 Proposed Budget for the Department of Information Technologies are \$5.4 million, a 6.5% increase from the 2013 projection. The increase is due to higher Interdepartmental Charges to different agencies where revenue can be maximized via State Aid claims.

IT - INFORMATION TECHNOLOGY					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	7,113,398	6,915,296	6,507,877	7,102,898
	AB-FRINGE BENEFITS	(207,472)	0	0	0
	DD - GENERAL EXPENSES	164,351	347,750	347,750	347,750
	DE - CONTRACTUAL SERVICES	7,497,196	8,844,278	8,844,278	10,411,816
	DF - UTILITY COSTS	3,678,025	3,868,318	3,868,318	3,868,318
EXP Total		18,245,499	19,975,642	19,568,223	21,730,782
REV	BF - RENTS & RECOVERIES	1,242	0	742	0
	BH - DEPT REVENUES	10,470	14,000	14,000	40,000
	BI - CAP BACKCHARGES	(2,418,257)	599,910	100,000	100,000
	BJ - INTERDEPT REVENUES	4,740,173	4,654,790	4,654,790	4,956,265
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	197,888	285,873	285,873	289,294
	FA- FEDERAL AID-REIMBURSEMENT OF EXPENSES	19,078	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,677	0	0	0
REV Total		2,613,272	5,554,573	5,055,405	5,385,559

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	81	72	75
	ORDINANCE	4	3	4
Full-time Total		85	75	79
Part-time		0	1	0
Part-time Total		0	1	0



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

Department of Information Technology					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
# Days-Mean Repair Time	1.94 Days	1.74 Days	2.00 Days	1.79 Days	1.80 Days
# Days-Mean to Fill Requests	2.21 Days	2.32 Days	2.50 Days	2.39 Days	2.40 Days
# Second Call Incidents	306	268	300	110	220
# Trouble Tickets Reported	6,491	9,676	7,400	6,632	7,575
# Users Trained-Technology	78	43	-	347	693
% Core Network Uptime	99.8%	99.9%	99.9%	99.9%	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

2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget for the Commissioner of Investigations consists of \$5,400 in expenses primarily related to Contractual Services, which is a reduction from the 2013 projection.

AC - COMMISSIONER OF INVESTIGATIONS						
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget	
EXP	DD - GENERAL EXPENSES	0	100	100	100	
	DE - CONTRACTUAL SERVICES	0	15,300	15,300	5,300	
EXP Total		0	15,400	15,400	5,400	



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

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



OFFICE OF LABOR RELATIONS

The Office of Labor Relations is responsible for representing the County, 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 the County
- Act as the County Executive's representative when negotiating with County labor unions to effectuate CBAs consistent with the constraints of the budget and management needs

OBJECTIVES

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

LABOR RELATIONS



2014 BUDGET HIGHLIGHTS

Expenses in the 2014 Proposed Budget for the Office of Labor Relations are \$728,600, a 6.3% increase from the 2013 projection. Salary and Wages is \$315,000, which includes one additional full-time employee, and Other Than Personal Services (OTPS) are \$413,600.

LR - OFFICE OF LABOR RELATIONS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	289,915	279,454	271,849	315,000
	DD - GENERAL EXPENSES	2,552	5,700	5,700	5,700
	DE - CONTRACTUAL SERVICES	228,301	407,900	407,900	407,900
EXP Total		520,768	693,054	685,449	728,600
REV	BF - RENTS & RECOVERIES	69,577	0	0	0
REV Total		69,577	0	0	0

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ORDINANCE	4	4	5
Full-time Total		4	4	5



VISION

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

MISSION

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



OFFICE OF MANAGEMENT AND BUDGET

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

BUDGET

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

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

PERFORMANCE MANAGEMENT, RISK MANAGEMENT AND SPECIAL PROJECTS

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

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

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

DEBT MANAGEMENT

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

GOALS

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

OBJECTIVES

- Develop a balanced Operating Budget, Capital Budget and MYP approved by the County Legislature and the Nassau County Interim Finance Authority (NIFA)
- Develop policies and procedures to minimize risk and audit findings
- Measure operational performance and analyze data to improve outcomes
- Work with Departments to establish measures and set annual targets with the expectation of year-over-year improvement
- Maintain or improve the County's ratings with the rating agencies
- Continue to earn Government Finance Officers Association Distinguished Budget Presentation Award



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

2014 BUDGET HIGHLIGHTS

Expenses in the 2014 Proposed Budget for OMB are \$496.7 million, a \$23.4 million or 4.5% decrease from the 2013 projection. This decrease is primarily attributable to \$18.5 million in Other Suits and Damages and \$5.7 million in Debt Service Chargebacks. The 2014 Proposed Budget includes \$1.6 million for Countywide attrition savings.

The OMB 2014 Proposed Budget establishes a \$10 million contingency, appropriated from accumulated fund balance for expenses that are not predictable but may occur, such as special elections cost, snow removal, or mandated program overruns.

Revenues in the 2014 Proposed Budget for OMB are \$1,382.5 million, an \$18.3 million or 1.3% decrease from the 2013 projection. The major decreases are \$20.5 million in Capital Resources for Debt and \$37 million due to shifting of property tax levy among five major funds. These decreases are partially offset by \$34.7 million in sales tax revenue growth. Sales tax revenue, which includes Sales Tax Countywide and Sales Tax Part County, is \$1,165.9 million. This represents projected growth in sales tax in 2014 of 3.1% from the 2013 projection, which is conservative based on current trends.

MANAGEMENT AND BUDGET



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - SALARIES, WAGES & FEES	4,866,797	5,050,806	4,775,610	5,009,430
	AB - FRINGE BENEFITS	24,633,641	26,968,963	26,971,261	27,558,580
	AC - WORKERS COMPENSATION	9,408,053	9,551,771	9,551,771	9,114,275
	BB - EQUIPMENT	0	8,000	8,000	5,000
	DD - GENERAL EXPENSES	53,376	103,200	103,200	117,105
	DE - CONTRACTUAL SERVICES	1,867,151	2,916,766	2,916,766	2,916,766
	GA - LOCAL GOVT ASST PROGRAM	64,051,560	66,944,894	67,533,128	69,572,689
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	277,563,668	315,300,478	313,874,079	308,199,125
	HF - INTER-DEPARTMENTAL CHARGES	5,257,241	5,318,891	5,318,891	5,149,385
	HH - INTERFD CHGS - INTERFUND CHARGES	24,777,276	20,453,524	20,453,524	20,306,649
	JA - CONTINGENCIES RESERVE	246,967	0	0	0
	LL - TRANS TO FIRE COMM FUND	420,000	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	0	0	0
	NA - NCIFA EXPENDITURES	1,550,000	1,776,000	1,776,000	1,960,000
	OO - OTHER EXPENSE	20,898,717	53,820,364	53,820,364	35,447,168
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	457,532,147	521,213,657	520,102,594	498,356,172
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	0	(2,569,101)	0	(1,636,246)
	30 - FISCAL ANALYSIS Total	0	(2,569,101)	0	(1,636,246)
EXP Total		457,532,147	518,644,556	520,102,594	496,719,926
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - FUND BALANCE	0	10,000,000	10,000,000	10,000,000
	BD - FINES & FORFEITS	1,285,076	2,850,000	1,325,000	1,190,000
	BF - RENTS & RECOVERIES	3,599,976	6,914,723	1,181,220	5,544,643
	BG - REVENUE OFFSET TO EXPENSE	3,891,584	11,184,418	11,184,418	10,898,740
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	53,526,240	54,579,489	54,579,489	55,936,740
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,583,256	9,646,819	10,034,706	9,424,089
	BQ - CAPITAL RESOURCES FOR DEBT	0	20,535,875	20,535,875	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	33,193,653	38,586,700	38,586,700	38,676,274
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	146,252	118,400	118,400	92,400
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,172,145	2,405,000	1,329,462	769,700
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	992,706,177	1,031,663,514	1,041,663,514	1,072,930,055
	TB - PART COUNTY - SALES TAX PART COUNTY	85,423,241	89,582,099	89,582,099	92,933,278
	TL - PROPERTY TAX	118,980,289	117,107,798	117,107,798	80,509,740
	TO - OTB 5% TAX	3,515,628	3,232,286	2,932,286	2,999,078
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,308,341,717	1,399,027,121	1,400,780,967	1,382,524,737
REV Total		1,308,341,717	1,399,027,121	1,400,780,967	1,382,524,737

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

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ORDINANCE	25	21	25
Full-time Total		25	21	25
Part-time		3	4	4
Part-time Total		3	4	4



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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
# New Grants Identified	155	168	156	76	156
% Board Trans Proc On Time	100%	100%	100%	100%	100%
% GAIFs Processed On Time	100%	100%	100%	100%	100%
% Supp Approp Proc On Time	100%	100%	100%	100%	100%

MANAGEMENT AND BUDGET



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

Risk Management					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Safety Inspc-Cmplnt Driven	100%	100%	100%	100%	100%
Risk Management Procedures	9	16	13	9	14
Safety Inspc-Reoccurring	12	20	14	10	14
Safety Risk Mgmt Train Classes	38	15	9	2	10
Triad Audits	93	122	108	46	84



VISION

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

MISSION

Nassau County Medical Examiner provides the residents of Nassau County with the highest quality and most cost-effective medical-legal investigation services into the causes and manner of deaths in Nassau County. Toward this end, the Medical Examiner's Office is dedicated to advancing our collaborative working relationship with Nassau County's legal and criminal justice systems and providing 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, latent prints 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 works in conjunction with the District Attorney, Police Department, and other law enforcement agencies. Under the direction of the Medical Examiner, this Unit performs scene investigations and autopsies, and the staff may testify in court on subject matter.

LABORATORIES

Forensic Toxicology Laboratory: The Forensic Toxicologists of the NCME perform chemical analyses on biological tissues and fluids collected during post mortem investigation and 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: The Division of Forensic Services, commonly known as the Crime Laboratory, is comprised of the Department of Forensic Genetics (DNA Lab), Latent Prints and Controlled Substance/Arson sections. The Nassau County Office of the Medical Examiner Crime Laboratory was established on November 17, 2011 as the public forensic laboratory for Nassau County. The Crime Laboratory engages in independent and objective analysis to provide accurate and reliable results to the legal system of Nassau County in a timely and efficient



manner. Below is a more expansive description of each laboratory and their complementary functions.

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

The Latent Print Section is responsible for the examination of latent prints recovered from crime scenes and comparing evidentiary items to known fingerprints. If no subject information is available, 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 also has applications in identifying missing persons; in the biometric industry for security systems; for identifying infants from the impressions recorded of their feet; and for homeland security measures.

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



GOALS

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

OBJECTIVES

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



2014 BUDGET HIGHLIGHTS

The expense for the Office of the Medical Examiner in the 2014 Proposed Budget is \$7.5 million, a 9.6% increase from the 2013 projection. The increase is primarily the full-year impact of Crime Lab personnel who have been hired throughout 2013.

The 2014 Proposed Budget assumes the Office of the Medical Examiner will collect \$25,000 in fee related revenue, a slight increase from 2013 projections.

ME - MEDICAL EXAMINER

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	5,615,438	6,630,556	6,095,470	6,687,325
	AB-FRINGE BENEFITS	(438)	0	0	0
	BB - EQUIPMENT	67,274	14,958	28,358	45,900
	DD - GENERAL EXPENSES	428,345	653,017	639,617	643,017
	DE - CONTRACTUAL SERVICES	56,625	58,145	58,145	99,664
EXP Total		6,167,244	7,356,676	6,821,590	7,475,906
REV	BF - RENTS & RECOVERIES	24,926	0	0	0
	BH - DEPT REVENUES	32,954	20,000	20,000	25,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	26	0	0	0
REV Total		57,906	20,000	20,000	25,000

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	71	65	69
	ORDINANCE	3	3	3
Full-time Total		74	68	72
Part-time		6	9	10
Part-time Total		6	9	10

MEDICAL EXAMINER



PERFORMANCE MANAGEMENT

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

MEDICAL EXAMINER



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

Office of the Medical Examiner					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
Alcohol DWI Analysis-Avg Days	--	4.8 Days	3.0 Days	10.6 Days	3.0 Days
Assault Forensics-Avg Days	114.8 Days	83.7 Days	30.0 Days	75.8 Days	30.0 Days
Autopsy Report-Avg Days	95.7 Days	177.3 Days	90.0 Days	95.1 Days	90.0 Days
Burglary Forensics-Avg Days	81.1 Days	160.5 Days	30.0 Days	69.9 Days	30.0 Days
Drug DWI Analysis-Avg Days	--	75.2 Days	36.0 Days	59.8 Days	36.0 Days
Homicide Frnsc-Avg Days	139.6 Days	161.4 Days	30.0 Days	105.4 Days	30.0 Days
Known Exemplar-Avg Days	116.2 Days	131.7 Days	30.0 Days	92.8 Days	30.0 Days
Other Forensics-Avg Days	81.2 Days	34.3 Days	30.0 Days	49.0 Days	30.0 Days
Pend->Final Cause Death-Avg	76.0 Days	97.7 Days	56.0 Days	89.8 Days	56.0 Days
Robbery Forensics-Avg Days	87.1 Days	117.4 Days	30.0 Days	71.0 Days	30.0 Days
Sex Assault Frnsc-Avg Days	125.8 Days	157.5 Days	30.0 Days	108.1 Days	30.0 Days
Toxicology Analysis-Avg Days	56.5 Days	73.7 Days	30.0 Days	65.9 Days	30.0 Days



VISION

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

MISSION

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



OFFICE OF MINORITY AFFAIRS

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

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

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

GOALS

- Maintain compliance with the Disadvantaged Business Enterprise Program
- Achieve compliance with 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
- Develop, with the assistance of the County Attorney, recommend and, upon approval of the County Legislature, implement a bonding waiver policy for M/WBE contractors.

OBJECTIVES

- Implement and begin analysis of the second phase of data collection for the Disparity Study
- Increase the number of new certified M/WBE firms in Nassau County
- Help develop and qualify certified M/WBE businesses to be more successful in securing contracts with the County through technical assistance training
- Continue development of an Affirmative Action Plan
- Conduct Workforce Diversity workshops with all County department heads



- Improve and increase M/WBE participation in County contracts, particularly in construction
- Design and execute a Merchant’s Commerce Market for all Nassau County M/WBEs for them to be able to exhibit and provide an open air market of goods and services
- Monitor all applicable procurement activities regarding construction, professional services and other goods and service contracts
- Through enforcement of the County’s Disadvantaged Business Enterprise (DBE) program, establish and monitor contracting goals for Veolia Transportation, Inc., operator of the County’s bus system, in accordance with Federal law to prevent denial, recapture and sanctioning of funding
- Monitor and assist County departments and agencies with compliance of Federal and State regulations regarding M/WBE and Affirmative Action programs

2014 BUDGET HIGHLIGHTS

Expenses in the 2014 Proposed Budget for the Office of Minority Affairs are \$530,567, an 8.0% increase from the 2013 projection. Expenses include Salary and Wages of \$474,667, a 7.0% increase from the 2013 projection due to staffing adjustments. Other Than Personal Services (OTPS) expenses are \$55,900, a 17.8% increase from 2013 projection primarily due to an increase in miscellaneous supplies.

MA - OFFICE OF MINORITY AFFAIRS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	437,613	411,142	443,614	474,667
	DD - GENERAL EXPENSES	4,672	16,445	16,445	24,900
	DE - CONTRACTUAL SERVICES	3,428	31,000	31,000	31,000
EXP Total		445,713	458,587	491,059	530,567

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	ORDINANCE	5	6	6
Full-time Total		5	6	6
Part-time		2	0	2
Part-time Total		2	0	2



PERFORMANCE MANAGEMENT

Office of Minority Affairs			
Category	Performance Measures	Description	Goal Statement
Economic Growth	% MWBE-Certified	Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), that have been certified by the Nassau County MWBE Program.	To increase certified MWBE business activity in Nassau County.
Economic Growth	% MWBE-Self Identified	Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), that have not been certified by the Nassau County MWBE Program.	To increase certified MWBE business activity in Nassau County.
Economic Growth	Affirmative Action Plans	Includes the total number of 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.
Economic Growth	Voucher pay-Total DBE	Includes the dollar value of voucher payments all disadvantaged businesses enterprises (DBE) (including Nassau Community College but excluding non-profits and municipalities).	To track DBE participation to assist with methodologies of establishing overall goals for DBE program

MINORITY AFFAIRS



Category	Performance Measures	Description	Goal Statement
Economic Growth	OMA DBE Goals	Includes the number of compliance related goals that needed to be set on DBE related contracts across county government	To demonstrate increased activity of DBE and/or MWBE participation.
Economic Growth	OMA DBE and MWBE Goals Met	Includes the number and percentage of compliance related contract-specific goals that were met or exceeded the set goal.	Achieve compliance with DBE and MWBE programs as set by federal and state contractual agreements.
Economic Growth	OMA Pre-bid/ Pre-award Meetings	Includes the number of pre-bid meetings attended or participated in on DBE and/or MWBE related contracts.	To ensure and increase meaningful participation of DBE and MWBE contractors.
Economic Growth	OMA Pre-construction Meetings	Includes the number of pre-construction meetings attended or participated in on DBE and/or MWBE related contracts.	To ensure and increase meaningful participation of DBE and MWBE contractors.

Office of Minority Affairs					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% MWBE Certified	5.34%	4.65%	15.00%	2.54%	20.00%
% MWBE Self Identified	9.07%	6.66%	5.00%	4.68%	5.00%
Affirmative Action Plans	1	0	10	1	10
Dvrsty Mgmt/Affrmtv Act Wrk Shp	3	8	6	2	6
OMA Bus Dvlop Workshops	2	3	4	4	4
OMA Tot Certifications-Annual	188	213	200	87	200
OMA Total Site Visits	12	14	21	17	21
Voucher Pay-Total MWBE	\$56,157,201	\$52,686,329	\$55,000,000	\$ 17,524,637	\$55,000,000
Voucher pay-Total DBE	--	--	--	\$ 2,295,898	\$55,000,000
% DBE Certified	--	--	--	--	10%
OMA DBE Goals	--	--	--	--	20
OMA DBE and MWBE Goals Met	--	--	--	--	20
OMA Pre-bid/ Pre-award Meetings	--	--	--	--	20
OMA Pre-construction Meetings	--	--	--	--	20



VISION

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

MISSION

The Department of Parks, Recreation and Museums works with citizens, 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 did 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.

In 2013, Nassau County has entered into agreements with Molloy College and The New York Cosmos to rehabilitate, enhance and maintain the Mitchell Athletic Complex soccer and baseball fields for its use as a practice facility. The public will also have substantial access to the newly renovated field. Additional developments include the construction of two new indoor ice rinks at Eisenhower Park, which will be state-of-the-art facilities with many amenities. The aforementioned projects are expected to bolster County revenues.

ADMINISTRATION

Administration provides planning, policy-making and administrative support. In addition to the Commissioner's Office, other functional units include Personnel, Payroll, Budget and Planning, Public Information and Special Events. These units help procure goods and services, coordinate and promote department-sponsored events, handle constituent complaints and issues, develop



partnerships with community-based non-profit organizations and private businesses, and sanction group use of parks through the issuance of permits.

RECREATION SERVICES DIVISION

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

MUSEUM SERVICES DIVISION

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

GOLF DIVISION

The Golf Division is responsible for golf course maintenance, operations and related programming. Staff manages and maintains seven golf courses (three 18-hole courses at Eisenhower Park and four nine-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

PARKS, RECREATION AND MUSEUMS



- Continue to protect our heritage by being stewards for our museum collections and enhancing museum and cultural programs

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

PARKS, RECREATION AND MUSEUMS



2014 BUDGET HIGHLIGHTS

The expenses for the Department of Parks, Recreation & Museums in the 2014 Proposed Budget are \$24.1 million, a 16.9% increase from the 2013 projection. Salary & Wages is \$15.8 million, a 4.9% increase from the 2013 projection. The increase is mainly in the Seasonal and Part-Time category. Another contributing factor is the payment of the 2010 deferment of negotiated salary increases for the Civil Service Employees Association, Inc. (CSEA) payable in 2014.

Other Than Personal Services (OTPS) are \$8.3 million, a 49.5% increase from the 2013 projection. This increase is primarily in Contractual Services due to the inclusion of an additional \$1.9 million that will be funded by the proceeds from Local Law 29-200 Hotel Motel Tax. Both proceeds and expenses were previously recorded in the Grant Fund. To remain in compliance with the Local Law, two new responsibility centers have been established in the Department.

The revenues for the Department of Parks, Recreation & Museums in the 2014 Proposed Budget are \$24.0 million, an 11.6% increase from the 2013 projection. The increase is due to the inclusion of the Hotel Motel Tax proceeds.

PK - PARKS, RECREATION AND MUSEUMS					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	13,596,353	14,589,416	15,059,480	15,799,646
	BB - EQUIPMENT	399,506	456,500	456,500	456,500
	DD - GENERAL EXPENSES	1,628,584	1,704,700	1,704,700	1,704,700
	DE - CONTRACTUAL SERVICES	2,897,697	3,383,511	3,383,511	6,130,500
	HF - INTER DEPARTMENTAL CHARGES	616	0	0	0
EXP Total		18,522,756	20,134,127	20,604,191	24,091,346
REV	BF - RENTS & RECOVERIES	1,519,229	1,564,760	1,564,760	1,577,300
	BH - DEPT REVENUES	18,426,727	20,283,752	19,283,752	19,515,342
	BJ - INTERDEPT REVENUES	62,000	0	0	0
	TX - SPECIAL TAXES SPECIAL TAXES	675,000	675,000	675,000	2,925,000
REV Total		20,682,956	22,523,512	21,523,512	24,017,642

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	146	147	145
	ORDINANCE	5	6	6
Full-time Total		151	153	151
Part-time		214	137	209
Seasonal		849	846	869
Part-time / Seasonal Total		1063	983	1078

PARKS, RECREATION AND MUSEUMS



PERFORMANCE MANAGEMENT

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

PARKS, RECREATION AND MUSEUMS



Department of Parks, Recreation & Museums					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Campsites Rented-Total	40.3%	44.7%	38.0%	34.9%	38.0%
Field Court Reservations	9,008	9,994	8,000	4,953	8,000
Golf-Rounds Played	257,723	269,940	280,000	95,659	250,000
Leisure Passes Sold	19,582	26,950	25,000	13,622	25,000
Parks Attendance	607,715	614,789	700,000	228,187	650,000
Parks Revenue-Exc Rent	\$ 19,240,773	\$ 19,325,480	\$ 21,027,512	\$ 9,147,564	\$ 20,338,320
Rec Prog-Children Registered	824	997	1,000	1,004	1,000



VISION

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

MISSION

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



POLICE DEPARTMENT

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

The Nassau County Police Department is funded through two separate and distinct budgets. The Police Headquarters Fund (PDH) supports investigations and specialized services for all localities in Nassau County and is funded by all County taxpayers. The Police District Fund (PDD) supports the uniform patrol force for those residents residing within the five 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 five precincts, Highway Patrol, Marine/Aviation Bureau, and the Mounted Unit. The Patrol Division also includes the Emergency Ambulance Bureau and the Bureau of Special Operations.
- **The Detective Division** investigates reported crimes, arrests offenders, and participates in criminal prosecutions. In addition to the precinct detective squads, other squads include the Arson/Bomb, Crimes Against Property, Electronics, Homicide, Robbery, Special Services, Central Detectives, Evidence Management Section, Narcotics/Vice and Special Investigations.
- **The 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 has implemented a



new radio system, which continues to increase public safety, particularly on the North Shore where there were many radio “dead spots.” As a result the Department was able to assist Long Beach when their Communication system went down as a result of Superstorm Sandy. Over the last twelve months, the Nassau County Police Department has supplied all the villages with both mobile and portable radios, which will enable them to migrate onto the County’s system.

The Police Department will continue to reduce crime through both proven patrol and detective techniques and through 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
- Ensure that adequate personnel and equipment are available to accomplish the Department’s mission
- Strive to reduce crime in all categories

OBJECTIVES

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



2014 BUDGET HIGHLIGHTS

Police Department – Headquarters Fund and District Fund

Expenses for both Police Department funds, PDD and PDH, in the 2014 Proposed Budget are \$783.3 million, a 4.7% increase from the 2013 projection. Salaries, Wages & Fees in the 2014 Proposed Budget is \$437.2 million, which includes \$25.2 million in termination payments. The 2014 Proposed Budget funds 2,270 sworn officers including 361 Detective Association Inc. (DAI), 1,575 Police Benevolent Association (PBA), and 334 Superior Officers Association (SOA) members. Due to recent retirements, the Police Department has added 33 new police officers in May 2013 and expects to hire an additional 80 police officers in the fall of 2013.

POLICE DEPARTMENT				
Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	759	756	770
	DAI	358	348	361
	PBA	1,569	1,530	1,575
	SOA	333	329	334
	ORDINANCE	6	6	12
Full-time Total		3,025	2,969	3,052
Part-time		445	455	506
Seasonal		10	3	0
Part-time / Seasonal Total		455	458	506

Salaries, Wages & Fees and Fringe Benefits represent 86.9% of total operating expenses of the Police Department’s 2014 Proposed Budget. The Department’s 2013 overtime is projected to be \$60 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 incurred. The 2014 Proposed Budget funds overtime of \$50 million, which represents 11.4% of the Salaries, Wages & Fees. Proposed 2014 overtime is consistent with the 2012 actual overtime when netting out overtime incurred due to Superstorm Sandy.

The 2014 Proposed Budget funds \$10.8 million in Workers’ Compensation and \$91.5 million in Other Than Personal Services (OTPS) including \$45.9 million in Inter-Departmental Charges.

Aggregated revenue from both Police Funds in the 2014 Proposed Budget is \$783.3 million, virtually unchanged from the 2013 projection and includes \$10.4 million in Inter-Departmental Revenues. The major revenue source for the Police Department is the property tax levy that equates to about 90.7% of the total revenue for the Department and is 88.1% of the total tax levy collected for the five major funds.



POLICE DEPARTMENT

E/R	Object	2012 Actual	2013 Adopted	Mid-Year 2013	2014 Proposed
			Budget	Projection	Budget
EXP	AA - SALARIES, WAGES & FEES	444,555,051	415,828,151	420,668,530	437,235,286
	AB - FRINGE BENEFITS	213,899,880	235,865,665	229,506,274	243,776,659
	AC - WORKERS COMPENSATION	8,643,864	8,849,814	8,849,814	10,772,045
	BB - EQUIPMENT	211,493	473,553	473,553	575,118
	DD - GENERAL EXPENSES	8,731,902	8,711,693	8,711,693	9,027,033
	DE - CONTRACTUAL SERVICES	9,482,306	11,576,134	11,576,134	12,419,900
	DF - UTILITY COSTS	3,499,190	3,986,764	3,986,764	3,986,764
	HD - DEBT SERVICE CHARGEBACKS	13,088,406	12,981,284	14,428,512	16,602,417
	HF - INTER DEPARTMENTAL CHARGES	42,399,167	44,894,253	44,894,253	45,862,809
	HH - INTERFD CHGS INTERFUND CHARGES	1,964,612	0	0	0
	LB - TRANS TO GEN FUND	698,200	0	0	0
	OO - OTHER EXPENSE	1,117,988	6,813,626	4,700,000	3,000,000
EXP Total		748,292,059	749,980,937	747,795,527	783,258,031
REV	BC - PERMITS & LICENSES	4,652,520	3,728,500	4,728,500	3,728,500
	BD - FINES & FORFEITS	788,275	2,750,000	1,750,000	2,750,000
	BE - INVEST INCOME	66,589	288,700	67,300	288,700
	BF - RENTS & RECOVERIES	295,564	66,140	97,961	66,140
	BH - DEPT REVENUES	27,982,221	28,965,500	27,465,500	29,465,500
	BJ - INTERDEPT REVENUES	9,994,368	12,611,008	12,611,008	10,428,479
	BQ - CAPITAL RESOURCES FOR DEBT	0	2,619,000	2,619,000	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	10,373,516	374,027	374,027	381,327
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,559,413	1,664,600	1,064,600	1,064,600
	IF - INTERFUND	8,937,700	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,262,646	589,000	589,000	589,000
	TL - PROPERTY TAX	669,047,613	672,423,462	672,423,462	710,594,785
	TX - SPECIAL TAXES SPECIAL TAXES	22,713,124	23,901,000	23,901,000	23,901,000
REV Total		762,673,549	749,980,937	747,691,358	783,258,031

Police Department Headquarters (PDH)

Expenses for the PDH Fund in the 2014 Proposed Budget are \$411.2 million, an 8.3% increase when compared with the 2013 projection. Salaries, Wages & Fees and Fringe Benefits are \$350.2 million, which represent approximately 85.2% of expenses in the 2014 Proposed Budget. The overtime in the 2014 Proposed Budget is \$25 million, which represents 11.1% of the Salary, Wages and Fees. The 2014 Proposed Budget funds \$3.8 million in Workers' Compensation.

Police Headquarters' OTPS in the 2014 Proposed Budget is \$57.2 million including \$39 million in Inter-Departmental Charges and Debt Service Chargebacks. The Department continues to work to reduce costs by leveraging external funding sources to augment its operating expenses.

PDH revenues in the 2014 Proposed Budget are \$411.2 million, which includes \$9.9 million from Inter-Departmental Revenues. The largest revenue source in the Headquarters Fund in the 2014 Proposed Budget is the property tax levy, which is \$348.9 million. Other major revenue sources in the 2014 Proposed Budget are non-tax related department revenues consisting entirely of emergency ambulance fees of \$25.6 million and Special Taxes of \$23.9 million (motor vehicle registration and emergency E911 taxes levied on landline and cellular telephone users).



POLICE HEADQUARTERS FUND					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	217,097,890	204,803,347	206,789,825	224,636,856
	AB - FRINGE BENEFITS	104,927,366	119,250,139	116,486,643	125,532,917
	AC - WORKERS COMPENSATION	3,027,490	2,968,848	2,968,848	3,830,813
	BB - EQUIPMENT	94,340	250,015	250,015	347,871
	DD - GENERAL EXPENSES	3,356,978	3,729,659	3,729,659	3,649,355
	DE - CONTRACTUAL SERVICES	8,672,997	10,735,634	10,735,634	11,379,400
	DF - UTILITY COSTS	2,289,790	2,632,200	2,632,200	2,632,200
	LB - TRANS TO GEN FUND	698,200	0	0	0
	OO - OTHER EXPENSE	201,776	2,200,000	1,700,000	250,000
Expenses Excluding Interdepartmental Transfers		340,366,827	346,569,842	345,292,824	372,259,412
Interdepartmental Transfers		34,066,931	33,238,719	34,583,001	38,984,263
Expenses Including Interdepartmental Transfers		374,433,758	379,808,561	379,875,825	411,243,675
REV	BC - PERMITS & LICENSES	1,022,295	900,000	900,000	900,000
	BE - INVEST INCOME	16,595	17,300	17,300	17,300
	BF - RENTS & RECOVERIES	253,764	66,140	66,140	66,140
	BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
	BH - DEPT REVENUES	24,985,899	25,082,500	25,082,500	25,582,500
	BI - CAP BACKCHARGES	0	0	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	0	1,448,000	1,448,000	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	7,728	374,027	374,027	381,327
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,398,596	1,664,600	1,064,600	1,064,600
	IF - INTERFUND	8,937,700	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	911,742	589,000	589,000	589,000
	TL - PROPERTY TAX	299,059,625	313,707,086	313,707,086	348,867,518
	TX - SPECIAL TAXES SPECIAL TAXES	22,713,124	23,901,000	23,901,000	23,901,000
Revenues Excluding Interdepartmental Transfers		359,307,068	367,749,653	367,149,653	401,369,385
Interdepartmental Transfers		9,713,977	12,058,908	12,058,908	9,874,290
Revenues Including Interdepartmental Transfers		369,021,045	379,808,561	379,208,561	411,243,675

POLICE HEADQUARTERS FUND				
Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	685	696	710
	DAI	358	348	361
	PBA	367	358	375
	SOA	164	175	173
	ORDINANCE	6	6	11
Full-time Total		1,580	1,583	1,630
Part-time		63	56	64
Seasonal		10	3	0
Part-time / Seasonal Total		73	59	64



POLICE DEPARTMENT DISTRICT (PDD)

Expenses for the PDD Fund in the 2014 Proposed Budget are \$372 million including \$23.5 million in Inter-Departmental Charges, a 1.1% increase from the 2013 projection. Salaries, Wages & Fees and Fringe Benefits are \$330.8 million in the 2014 Proposed Budget, which represents approximately 88.9% of total operating expenses. Overtime in the 2014 Proposed Budget is \$25 million, which represents 11.8% of total Salaries, Wages & Fees. OTPS in the 2014 Proposed Budget is \$34.2 million including \$23.5 million in Inter-Departmental Charges.

Revenues in the PDD Fund in the 2014 Proposed Budget are \$372 million, including \$554,189 from Inter-Departmental Revenues. The property tax levy in the Proposed Budget is \$361.7 million or 97.2% of the District’s revenue. The other major revenue sources include \$5.6 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	227,457,161	211,024,804	213,878,705	212,598,430
	AB - FRINGE BENEFITS	108,972,514	116,615,526	113,019,631	118,243,742
	AC - WORKERS COMPENSATION	5,616,374	5,880,966	5,880,966	6,941,232
	BB - EQUIPMENT	117,153	223,538	223,538	227,247
	DD - GENERAL EXPENSES	5,374,924	4,982,034	4,982,034	5,377,678
	DE - CONTRACTUAL SERVICES	809,309	840,500	840,500	1,040,500
	DF - UTILITY COSTS	1,209,400	1,354,564	1,354,564	1,354,564
	OO - OTHER EXPENSE	916,212	4,613,626	3,000,000	2,750,000
Expenses Excluding Interdepartmental Transfers		350,473,047	345,535,558	343,179,938	348,533,393
	Interdepartmental Transfers	23,385,254	24,636,818	24,739,764	23,480,963
Expenses Including Interdepartmental Transfers		373,858,301	370,172,376	367,919,702	372,014,356
REV	BC - PERMITS & LICENSES	3,630,225	2,828,500	3,828,500	2,828,500
	BD - FINES & FORFEITS	788,275	2,750,000	1,750,000	2,750,000
	BE - INVEST INCOME	49,994	271,400	50,000	271,400
	BF - RENTS & RECOVERIES	41,800	0	31,821	0
	BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
	BH - DEPT REVENUES	2,996,322	3,883,000	2,383,000	3,883,000
	BQ - CAPITAL RESOURCES FOR DEBT	0	1,171,000	1,171,000	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	10,365,788	0	0	0
	PA - FEDERAL AID-REINBURSEMENT OF EXPENSES	5,160,817	0	0	0
	SA - STATE AID-REINBURSEMENT OF EXPENSES	350,904	0	0	0
	TL - PROPERTY TAX	369,987,988	358,716,376	358,716,376	361,727,267
Revenues Excluding Interdepartmental Transfers		393,372,114	369,620,276	367,930,697	371,460,167
	Interdepartmental Transfers	280,391	552,100	552,100	554,189
Revenues Including Interdepartmental Transfers		393,652,505	370,172,376	368,482,797	372,014,356

POLICE



Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	74	60	60
	PBA	1202	1172	1200
	SOA	169	154	161
	ORDINANCE	0	0	1
Full-time Total		1445	1386	1422
Part-time		382	399	442
Part-time Total		382	399	442



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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% 911 Calls Answ 0-10 Sec	94.7%	91.9%	92.0%	96.7%	92.0%
% Alarm Calls Answ 0-10 Sec	82.1%	81.6%	82.0%	86.4%	82.0%
DWI Arrests	2,183	1,968	2,100	807	1,980
Moving Violation Citations	157,403	149,456	160,000	86,230	155,000



VISION

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

MISSION

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



PROBATION DEPARTMENT

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

Probation consists of the Criminal and Family Divisions. Both provide pre-disposition diversion services, and for those offenders who cannot be diverted, court-mandated investigations and community supervision services. Probation generates approximately \$1.8 million a year in restitution surcharges and fees, which is used to defray local probation costs, as well as approximately \$2.3 million in State Aid and several hundred thousand dollars in grants. State reimbursement for operation of Nassau's Juvenile Detention Center (JDC), for which Probation assumed oversight from the Department of Social Services in January 2012, generated an additional \$1.56 million in State reimbursement in 2012.

Pre-Dispositional Investigations

In 2012, Probation prepared 3,714 Court-ordered pre-disposition reports for the Criminal Court and 288 for the Family Court. These are comprehensive offender evaluations that include actuarially-based risk assessments and identify viable dispositional alternatives. Correctional facilities and NYS Parole rely on the report as well.

Probation Supervision

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

As of December 31, 2012, there were 7,325 adult and 92 juvenile active 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 require less direct supervision, which permits 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 the Court upholds Violations of Probation (VOP) in Nassau County is one of the highest in New



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

Field Operations

Probation's highly successful Operation Nightwatch involves Probation and Police visiting the homes of high-risk offenders. Teams conducted 536 searches in 2012 and made 28 arrests, primarily for weapons and drugs. Night Lite, a similar operation focusing on juvenile delinquents, resulted in an additional 243 off-hours field visits and one arrest. Night Lite, like Nightwatch, is largely NYS funded. In addition, support from the District Attorney's Office and Traffic Safety Board helped Probation make 3,244 unannounced, off-hours visits to the homes of drunk drivers and 1,286 visits to the homes of sex offenders in 2012.

Alcohol Interlock Monitoring (AIM)

Probation has led New York in utilizing ignition interlocks devices to combat drunk drivers for several years. In 2010, through Probation's Alcohol Interlock Monitoring (AIM) program, Probation expanded its services to include the interlock monitoring of relatively low-risk, first time DWI offenders sentenced to Conditional Discharges (unsupervised probation). Through ongoing collaboration with the County Executive's Office, Judiciary, District Attorney's Office, Traffic Safety Board, and other stakeholders, Nassau County continues to set the standard for DWI management, including the 690 drunk drivers known to AIM in 2012.

Pre-Trial Services

Nassau County continues to have one of the highest pre-trial detention rates in New York, significantly affecting local costs of incarceration. New York State Division of Criminal Justice Services (DCJS) funding supports Probation's efforts to keep the percentage of pre-trial detainees as low as possible and also allows the Nassau County Correctional Center to operate at a more cost-efficient classification level. In 2012, Probation Officers screened 12,599 prisoners awaiting arraignment and interviewed 2,766 of that number. Probation also monitors approximately 800 defendants Conditionally Released to Probation (CRP) as an alternative to pre-trial detention.

Adolescent Diversion

Nassau County's Adolescent Diversion Program (ADP), one of nine pilot sites Statewide, has been operational since January 17, 2012. Through the end of 2012, Probation risk-assessed 757 non-violent 16 and 17 year-olds to help identify those adolescents appropriate for diversion and those requiring services to address specific needs, which, left unaddressed, increase their potential for further antisocial behavior. Of the 757 defendants, 498 ultimately had their charges dismissed, almost all after making fewer court appearances than would have occurred absent



ADP. Again, Probation is collaborating with system stakeholders to achieve better outcomes while preserving system resources.

Intake Services

In our role as the Family Court “gatekeeper,” Probation is mandated to provide “adjustment services” to divert appropriate Juvenile Delinquents from Family Court. In 2012, 481 Intake cases were opened. Each juvenile was risk-assessed, and 284 juveniles 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 timely and appropriate system response to offender risks and needs.

Juvenile Detention Center

Juvenile Detention Center (JDC) provides secure detention for juveniles awaiting Family or Criminal Court appearances. In June 2012, NYS Office of Children and Family Services (OCFS) approved, for the second time in a year, Nassau’s request to reduce the number of certified detention beds by half (from 32 to 16 in July 2011 and from 16 to 8, the lowest possible certification level, last June). Local reform efforts have allowed Probation to reduce secure detention costs by nearly half while maintaining the same level of care for the juveniles. State reimbursement offsets 49% of the remaining local costs. Nassau also continues to rent unused beds to Suffolk County on a per diem, 100% reimbursement basis, further reducing costs.

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

GOALS

- Assess pre-trial defendants awaiting arraignment who are at risk of detention and provide the court with alternatives to incarceration as appropriate
- Collaborate with local juvenile justice stakeholders to ensure that only those juveniles for whom there is no appropriate alternative are placed in detention and, while in detention, their individual needs are assessed and addressed in a secure and safe environment
- Provide adjustment services to select juvenile delinquents and non-violent adolescents that identify and address the drivers of their risk of recidivism and divert as appropriate those youth who do not require formal and/or protracted court contact
- Prepare thorough, timely pre-disposition reports for the courts that meaningfully inform judicial decisions and establish a rational basis for the community supervision of appropriate offenders

PROBATION



- Provide supervision services to address those underlying issues that aggravate an offender's risk of recidivism to produce positive supervision outcomes for the offenders while addressing the safety needs of the community
- Maintain a robust field presence, in cooperation with other law enforcement agencies, capable of responding to both individual offender and community issues

OBJECTIVES

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



2014 BUDGET HIGHLIGHTS

The expense for Probation in the 2014 Proposed Budget is \$19.3 million, a 4.2% increase from the 2013 projection. Salary and Wages is \$16.8 million, a \$352,756 increase or 2.2% from the 2013 projection.

The 2014 Proposed Budget funds \$2.5 million in Other Than Personal Services (OTPS), a 20.7% increase that is due to increases in Interdepartmental Charges. Interdepartmental Charges have increased 38.6% due to space charges that had not previously been allocated to Probation.

The 2014 Proposed Budget assumes Probation will realize \$6.7 million in revenue, which is flat with 2013.

PB - PROBATION					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	16,165,744	16,580,753	16,398,759	16,751,515
	BB - EQUIPMENT	19,162	30,900	30,900	30,900
	DD - GENERAL EXPENSES	224,693	277,800	277,800	277,800
	DE - CONTRACTUAL SERVICES	519,941	653,325	653,325	653,325
	DF - UTILITY COSTS	450	500	500	500
	HF - INTER DEPARTMENTAL CHARGES	211,452	1,107,938	1,107,938	1,535,544
EXP Total		17,141,441	18,651,216	18,469,222	19,249,584
REV	BF - RENTS & RECOVERIES	0	0	33,502	0
	BH - DEPT REVENUES	1,895,634	1,783,500	1,783,500	1,780,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	214,564	16,000	55,335	16,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	3,904,092	4,798,022	4,798,022	4,857,877
REV Total		6,014,290	6,597,522	6,670,359	6,653,877

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	197	192	198
	ORDINANCE	1	1	2
Full-time Total		198	193	200
Part-time		19	15	17
Part-time Total		19	15	17

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 Dischge	Represents the rate of successfully completed Family Division and Criminal Division probation cases as a percentage of total cases discharged.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers by promoting pro-social behavior.
Public Safety	% Prtrl Part-Fail Return Court	Represents the number of Pretrial participants released under supervision who fail to return for a scheduled court appearance as a percentage of all Pretrial released participants.	Decrease County expenditures through efficient use of the Pre-Trial Unit. Maximize the number of defendants who return to Court through Pre-Trial supervision.
Public Safety	Cases Adjourned Ratio	The ratio of cases adjourned due to unavailability of probation report to total caseload (investigation assigned plus carried monthly).	Provide investigation reports to courts in a timely manner to maximize the efficient disposition of cases.
Public Safety	DWI-#Cases per Officer	The number of Driving While Intoxicated (DWI) cases assigned per DWI Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by DWI probationers.
Public Safety	Fees-Collected % Billed	The dollar amount of probation fees collected as a percentage of fees billed.	Offset the costs of state mandated probation services through the collection of fees.

PROBATION



Category	Performance Measures	Description	Goal Statement
Public Safety	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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Arrests per Caseload	Criminal	1.14%	1.17%	1.50%	1.18%	1.50%
% Diverted fr Jail Cs Intvwd	Criminal	74.2%	62.1%	75.0%	66.3%	65.0%
% Juveniles Adjusted Intake	Family	54.4%	56.8%	55.0%	43.5%	40.0%
% Juveniles Placed	Family	17.4%	11.8%	15.0%	6.9%	12.0%
% Prob Comp of Tot Dischge	Criminal	88%	89%	85%	90%	80%
% Prob Comp of Tot Dischge	Family	81%	87%	70%	93%	75%
% Prtrl Part-Fail Return Court	Criminal	3.0%	2.8%	5.0%	3.1%	5.0%
Cases Adjourned Ratio	Criminal	0.9%	1.0%	5.0%	1.5%	5.0%
DWI-#Cases per Officer	Criminal	98	96	95	91	95
Fees-Collected % Billed	Criminal	33.82%	41.75%	35.00%	45.26%	35.00%
Reg Supvs Crim-#Cs/Ofcr	Criminal	83	87	85	84	95
Restitution-Collected %Billed	Criminal	28.28%	33.88%	30.00%	46.38%	30.00%
Sex/Viol Cases per Officer	Criminal	57	45	65	45	50



VISION

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

GOALS

- Manage resources, 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

2014 BUDGET HIGHLIGHTS

The expenses for the Office of the Public Administrator in the 2014 Proposed Budget are \$522,563, a 0.9% increase from the 2013 projection. Expenses include Salary and Wages of \$506,013, which is a 0.8% increase from the 2013 projection. This increase is primarily attributable to the 2010 deferment of negotiated salary increases for the Civil Service Employees Association, Inc. (CSEA) payable in 2014. Other Than Personal Services (OTPS) expense reflects an increase of \$250, or 1.5% due to an increase in insurance premiums.

Revenues for the Office of the Public Administrator in the 2014 Proposed Budget are \$400,000, the same as the 2013 projection. The revenues are the earned commissions based on the Office’s normal rate of 5% on estates that are closed.

PA - PUBLIC ADMINISTRATOR					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	494,459	501,811	501,811	506,013
	DD - GENERAL EXPENSES	2,564	9,000	9,000	9,250
	DE - CONTRACTUAL SERVICES	7,300	7,300	7,300	7,300
EXP Total		504,323	518,111	518,111	522,563
REV	BH - DEPT REVENUES	412,032	400,000	400,000	400,000
REV Total		412,032	400,000	400,000	400,000

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	4	4	4
	ORDINANCE	2	2	2
Full-time Total		6	6	6



VISION

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

MISSION

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



DEPARTMENT OF PUBLIC WORKS

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

ADMINISTRATION

The Administration Division provides overall leadership and direction of the Department. It also provides administrative support, fiscal management, staff development, and management of human resources, information technology and public information. Included in the Administration Division is the Capital Program Office which develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. The General and Capital Funds support Departmental operations.

ENGINEERING

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

- Water/Wastewater Engineering handles all ground and surface water interactions and investigations. This includes well sampling, salt-water intrusion investigations, ground water contamination issues as well as all storm water management program components, including drainage design and construction. The wastewater group handles all design and construction related to the wastewater treatment plants and the sewer system, including all 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, motorcyclists, bicyclists and pedestrians.
- Traffic Safety Division manages the Nassau County Child Passenger Safety Program that trains parents how to restrain their children in an appropriate child safety seat. It also manages the County's STOP DWI Program that works to reduce the number of deaths or injuries in alcohol and drug-related crashes. The STOP DWI Coordinator administers the program and coordinates the efforts of law enforcement, prosecution of offenders, probation, rehabilitation, and public information and education. Traffic Safety along with Traffic Engineering aid in site selection for the Red Light Camera Program using engineering data along with safety statistics.
- Transit Division oversees and manages the County's bus contract with Veolia Transportation, Inc. and ensures compliance with all Federal Transportation Administration (FTA) requirements.



- Construction Management manages and supervises the construction contracts for parks, buildings, roadways and wastewater facilities.
- Planning reviews and analyzes subdivision applications, County map revisions, and open space acquisitions and development applications that appear before the Planning Commission; processes and reviews zoning referrals received from Nassau County's 69 municipalities; and makes recommendations to the Planning Commission. The Division also manages and oversees FTA earmarks/grants.

OPERATIONS

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

- Facilities Management maintains all buildings and structures under County control.
- Road Maintenance maintains all County-owned roads and 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 from the flow of storm water runoff at drainage channels, streams, storm water basins and drainage culverts.
- Mosquito Control protects public health through aerial and ground spraying.
- Signs & Pavement Markings maintains County street signs and markings.

FLEET MANAGEMENT

The Fleet Management Division administers and coordinates auto the County's fleet, (vehicle-related equipment), machinery and resources, e.g., fuel for all County departments except the police.

REAL ESTATE

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

GOALS

- Utilize all available resources, working with Federal and State Agencies to recover from Superstorm Sandy, and mitigate and harden County infrastructure for protection from future storms



- Continue to ensure the safety and well-being of the County’s residents on 2,000 lane miles of County–owned roadways, 52 fixed bridges, two drawbridges and a traffic control network consisting of over 1,600 traffic signals
- 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 a network of 500 groundwater-monitoring wells
- Coordinate the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations
- Maintain the Department’s fleet of vehicles in peak operating condition
- Continue to process and review all matters brought before the Planning Commission and make recommendations to it. Analyze and review all subdivision proposals using uniform and criteria to determine whether the subdivision complies with the County’s development goals
- Balance the County’s growth and economic development with the goal of environmental protection, and work with and advise the Planning Commission and the County Legislature in the area of environmental protection and the State Environmental Quality Review Act (SEQRA) process
- Provide the leadership and oversight for the Nassau Hub Study Alternative Analysis/Environmental Impact Study (AA/EIS) and ensure all Federal and State requirements are met
- Actively pursue grants to perform environmental studies that will better enable the County to create jobs and stimulate economic growth while reducing its carbon footprint
- Re-engineer the County’s real estate portfolio to consolidate County operations
- Continue assisting the Parks Department with the management of landmark units
- Continue to facilitate the purpose of the Environmental Bond Act in the implementation of acquisitions to preserve County “open space”

OBJECTIVES

- Maintain a preventative maintenance plan for all buildings and other facilities
- Improve the fleet efficiency by reducing greenhouse gas emissions by the procurement of more natural gas powered vehicles and reducing the number and average age of vehicles when the total number and average age of vehicles is reduced
- 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



2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget recognizes the Office of Real Estate, Planning and Development, and the Department of Public Works (DPW) as a single department (DPW). The merging of these three departments has streamlined redundant processes and cut costs to the County. The headcount for the Department of Public Works includes positions from Real Estate and Planning.

PW - PUBLIC WORKS DEPARTMENT					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	27,201,478	27,972,683	26,980,249	27,757,713
	AB-FRINGE BENEFITS	(447,017)	0	0	0
	AC - WORKERS COMPENSATION	1,914,927	1,984,047	1,984,047	2,228,693
	BB - EQUIPMENT	20,121	93,000	93,000	93,000
	DD - GENERAL EXPENSES	4,018,023	5,297,300	5,297,300	5,580,800
	DE - CONTRACTUAL SERVICES	117,396,169	117,805,850	117,805,850	122,907,419
	DF - UTILITY COSTS	25,254,257	28,334,292	28,334,292	28,334,292
	HF - INTER DEPARTMENTAL CHARGES	10,763,628	11,510,853	11,510,853	9,650,361
	MM - MASS TRANSPORTATION	42,002,238	43,264,576	43,264,576	43,575,746
	OO - OTHER EXPENSE	13,788,588	14,641,314	14,641,314	14,838,259
EXP Total		241,912,412	250,903,915	249,911,481	254,966,283
REV	BC - PERMITS & LICENSES	479,181	700,000	350,000	710,000
	BD - FINES & FORFEITS	0	10,000	10,000	10,000
	BF - RENTS & RECOVERIES	19,450,875	11,991,895	11,991,895	8,991,895
	BH - DEPT REVENUES	45,228,934	48,506,870	48,506,870	47,871,425
	BI - CAP BACKCHARGES	0	1,500,000	1,500,000	0
	BJ - INTERDEPT REVENUES	14,910,544	17,857,885	17,857,885	17,545,265
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	13,557	0	143,393	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	6,313,504	6,059,504	6,059,504	13,155,006
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	9,265,962	7,875,000	7,875,000	532,840
	SA - STATE AID REIMBURSEMENT OF EXPENSES	59,055,491	56,556,000	56,556,000	61,749,000
REV Total		154,718,048	151,057,154	150,850,547	150,565,431

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

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	413	402	409
	ORDINANCE	9	8	8
Full-time Total		422	410	417
Part-time		29	24	29
Seasonal		20	23	20
Part-time / Seasonal Total		49	47	49

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

PUBLIC WORKS



entered into a public-private partnership commencing in 2012 that maintained bus service while reducing taxpayer costs.

The 2014 Proposed Contractual Services line of the Department of Public Works budget includes a \$115.2 million contract to fund the Fixed Route Bus and Paratransit 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 \$46.0 million are bus fares. The County, as required by the agreement, provides a \$2.5 million funding match for NICE (Nassau Inter-County Express) Bus service of which \$1.9 million is for fixed routes and \$609,500 is for the Able-Ride Paratransit routes.

The 2014 Proposed Expense Budget for the Department of Public Works is \$255.0 million. This includes \$27.8 million in Salary and Wages, which has remained relatively flat since 2012. Other Than Personal Services (OTPS) are \$15.6 million (excluding the Veolia Contract) which is \$1.7 million or 12.1% higher than the 2013 projection. The increase is mainly attributable to increased cost of workers' compensation and higher gasoline prices.

The revenues for the Department of Public Works in the 2014 Proposed Budget are \$35.4 million excluding the revenue that funds the Veolia contract. Inter-Departmental and Interfund Charges account for most of the Department's revenue. The remaining \$9.0 million is from the rental of various county properties.



PERFORMANCE MANAGEMENT

Department of Public Works			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Fleet Vehicles	Represents the actual number of motorized and non-motorized vehicles in the County fleet, 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 sub-division cases decided, excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.	To ensure the timely review of minor sub-division cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.
Government Efficiency	Storm Water BMP Inspect	Includes the inspection of Storm Water Best Management Practices (BMPs) in accordance with State mandates. These are physical structures such as sedimentation chambers, Continuous Deflection Separation (CDS) units and catch basin inserts that have been in	Achieve State mandate inspection of Storm Water Best Management Practices (BMPs).

PUBLIC WORKS



Category	Performance Measures	Description	Goal Statement
Government Efficiency	Sub Div-Avg Adj Hear Time	Includes the average number of days elapsed from date received to date of public hearing for all minor sub-division cases heard, excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.	To ensure the timely review of minor sub-division cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.
Government Efficiency	Sump Basin Cleanings	Includes the number of routine service cleanings, including vegetation control and debris removal, of County owned recharge basins.	Protect ground water and surface waters in accordance with existing Federal and State regulations.
Government Efficiency	Zoning Applications Received	Includes the number of zoning applications received in a reporting calendar month.	To improve the quality of services provided to the public, the Planning Commission, and County through expedited review of individual applications, increased computerization of functions and expanded role in connection with regional land use issues.

Department of Public Works					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
# of Fleet Vehicles	1,198	1,214	1,234	1,188	1,160
% Capital Projects on Budget	65.0%	76.0%	70.0%	85.9%	70.0%
% Capital Projects on Time	74.3%	71.2%	50.0%	74.7%	50.0%
% Capital Spending	81.6%	N/A	70.0%	N/A	70.0%
% Catch Basins Serviced	14.2%	9.4%	10.0%	7.8%	10.0%
% Complaint Letters Rsp To	32.8%	40.4%	70.0%	43.1%	70.0%
Advertising Bus Shelters Installed	8	0	10	0	10
Facility W/O Response Time	17.9 Days	29.0 Days	21.0 Days	48.8 Days	21.0 Days
Fleet Vehicles-Yearly Avg Age	9.4 Yrs	9.3 Yrs	10.0 Yrs	9.4 Yrs	9.3 Yrs
SD-Avg Adj Decision Time	1.0 Days	.8 Days	62.0 Days	1.0 Days	62.0 Days
Storm Water BMP Inspect	39	44	40	25	40
Sub Div-Avg Adj Hear Time	21.8 Days	25.8 Days	62.0 Days	22.4 Days	62.0 Days
Sump Basin Cleanings	4,005	4,620	1,800	867	1,800
Zoning Applications Received	2,535	2,178	2,100	1,061	2,100



VISION

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

MISSION

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



RECORDS MANAGEMENT

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

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

GOALS

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

OBJECTIVES

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

RECORDS MANAGEMENT



2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget for the Office of Records Management is \$1.2 million. This includes \$879,484 in salary and wages, an increase of 10.9% from the 2013 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) total \$290,500, which is consistent with 2013 projections. Budgets for the Office of Records Management have 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	667,606	864,244	793,223	879,484
	BB - EQUIPMENT	4,275	5,000	5,000	5,000
	DD - GENERAL EXPENSES	139,014	160,500	160,500	160,500
	DE - CONTRACTUAL SERVICES	122,404	125,000	125,000	125,000
EXP Total		933,299	1,154,744	1,083,723	1,169,984
REV	BF - RENTS & RECOVERY	39	0	0	0
REV Total		39	0	0	0

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	14	12	14
Full-time Total		14	12	14
Part-time		13	8	13
Seasonal		8	0	8
Part-time / Seasonal Total		21	8	21



VISION

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



DEPARTMENT OF SHARED SERVICES

The Shared Services Department is responsible, under New York State Municipal Purchasing law, for the purchase of all materials, supplies, equipment and services as covered by the County Charter for all County departments with the exception of the Board of Elections. The Department meets its responsibilities through the 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
- 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

2014 BUDGET HIGHLIGHTS

Expenses for the Department of Shared Services (PR) in the 2014 Proposed Budget is \$896,969, a 3.0% decrease from the 2013 projection.

The 2014 Proposed Budget assumes the Department of Shared Services will realize a 127.5% increase in revenue. Rents and Recoveries is expected to decline by about 33.3%, which fluctuates with the availability and the sale of excess County property/assets and/or the reversal of prior years' appropriation reserves. However, this is more than offset by an increase in Department Revenues of over \$500,000 compared to near negligible revenue in 2013. 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	927,740	910,626	906,087	877,769
	DD - GENERAL EXPENSES	16,463	17,500	17,500	17,500
	DE - CONTRACTUAL SERVICES	1,495	1,500	1,500	1,700
EXP Total		945,698	929,626	925,087	896,969
REV	BF - RENTS & RECOVERIES	314,464	100,000	299,733	200,000
	BH - DEPT REVENUES	23,282	528,500	20,500	528,500
REV Total		337,746	628,500	320,233	728,500

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	10	9	9
	ORDINANCE	1	2	2
Full-time Total		11	11	11

SHARED SERVICES



PERFORMANCE MANAGEMENT

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

Department of Shared Services					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
\$ Savings-Paid/Encmbrd Price	\$ 2,206,592	\$ 1,721,252	\$ 1,500,000	\$ 491,999	\$ 1,000,000
Vendors-Registered On-line	12,719	13,800	14,000	14,419	15,000



VISION

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

MISSION

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



OFFICE OF THE SHERIFF/CORRECTIONAL CENTER

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

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

ENFORCEMENT DIVISION

The Enforcement Division consists of four major units.

Central Office is responsible for receiving and recording various court orders, such as money judgments, warrants of arrest, orders of attachment, income executions, summonses and warrants of eviction. The Central Office also oversees the sale of seized property at public auctions. Staff members assigned to this Division are also responsible for the overall management of personnel in the Civil Enforcement Unit.

Family Court Unit provides and oversees security of the detention areas of Family Court. This Unit also serves summonses and arrest warrants for individuals located within both Nassau and Suffolk Counties and the five boroughs of New York City. Members of the Unit provide transportation services for juvenile offenders and other detainees in the custody of other agencies, such as the Department of Social Services (DSS) and the Department of Probation. The Family Court Warrant Squad works collaboratively with DSS to support the Temporary Assistance for Needy Families (TANF) Program in apprehending parents or guardians who are in violation of support order decrees issued by Family Court.

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

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



CORRECTIONAL CENTER

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

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

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

Legal/Investigations Unit is comprised of Internal Affairs, Legal Affairs, Criminal Investigations, Canine Unit, Gang Intelligence, Policy and Procedures, Inmate Discipline and Compliance Units.

Support Services is responsible for capital projects, food services, maintenance, fleet service, central supply, environmental and fire safety compliance, and building facilities and grounds.

Security Services is responsible for the supervision of all inmates committed to the custody of the Sheriff, including processing newly admitted inmates, discharging inmates, classifying and transporting inmates, housing inmates, inmate visits, inmate property, inmate grievances, and the operation of the Identification Unit.

Rehabilitation Unit is responsible for administering the following programs: Prison Industries, High School Education Program, Inmate Council, Inmate Library, Religious Services, Community Re-Entry Programs, Vocational Programs, Drug and Alcohol Programs, Board of Cooperative Educational Services (BOCES) Programs, and remedial reading services. Additionally, the staff is responsible for the Computer Operations and Communications Units.



2014 BUDGET HIGHLIGHTS

Combined: Sheriffs' Office / Correctional Center

The expenses for the Sheriff's Office/Correctional Center in the 2014 Proposed Budget are \$146.2 million, a 2.4% increase from the 2013 projection. Expenses include Salaries and Wages of \$117.3 million, a 2.1 % increase from the 2013 projection due to labor contract deferrals from 2010 payable in 2014. The Office is expected to have two training classes in 2014. In addition, Salaries and Wages are expected to be offset by anticipated attrition, elimination of vacancies, and other cost saving initiatives such as the removal of employees from payroll due to disabilities and improved management of overtime. Other Than Personal Services (OTPS) expenses are \$23.0 million, a 1.6% increase from the 2013 projection.

The revenues for the Sheriff's Office/Correctional Center in the 2014 Proposed Budget are \$14.6 million, a 1.4% increase from the 2013 projection. This is primarily due to an increase in Departmental Revenues of \$344,750.

CC - SHERIFF/CORRECTIONAL CENTER					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	119,210,437	117,422,317	114,899,777	117,264,859
	AC - WORKERS COMPENSATION	4,917,842	5,151,101	5,151,101	5,907,268
	BB - EQUIPMENT	23,486	65,000	65,000	124,000
	DD - GENERAL EXPENSES	3,050,888	3,000,000	3,000,000	3,257,630
	DE - CONTRACTUAL SERVICES	19,332,525	18,979,900	18,979,900	16,280,989
	DF - UTILITY COSTS	423,958	638,800	638,800	3,373,883
	HF - INTER DEPARTMENTAL CHARGES	4,973	0	0	0
EXP Total		146,964,109	145,257,118	142,734,578	146,208,629
REV	BD - FINES & FORFEITS	8,830	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	62,183	819,000	5,676	0
	BG - REVENUE OFFSET TO EXPENSE	375,000	0	300,000	300,000
	BH - DEPT REVENUES	6,677,267	8,250,000	2,825,250	3,170,000
	BJ - INTERDEPT REVENUES	82,441	250,000	250,000	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXP	14,587,486	11,638,500	10,735,125	10,711,625
	SA - STATE AID REIMBURSEMENT OF EXPE	116,392	262,000	262,000	250,000
REV Total		21,909,599	21,232,500	14,391,051	14,594,625

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	162	160	165
	ORDINANCE	3	2	3
	COBA	987	931	966
Full-time Total		1152	1093	1134
Part-time		6	9	6
Part-time Total		6	9	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	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% Orders of Protection Served	93.4%	95.2%	85.0%	99.0%	85.0%
Civil Process Fees & Poundage	\$ 1,864,302	\$ 1,903,912	\$ 1,580,000	\$ 884,526	\$ 1,500,000
Federal Inmate Housing Rev	\$ 7,415,595	\$ 6,112,095	\$ 7,829,250	\$ 2,342,670	\$ 5,000,000
Housing Consolidation Savings	\$ 4,287,768	\$ 6,653,952	\$ 1,750,000	\$ 4,362,552	\$ 2,000,000
Long Term 207C Employees	33	33	32	35	35
Overtime Hours-NCCC	313,658	245,374	305,092	111,896	300,000
SCOC-Inmate Violence	20.0	7.0	34.0	4.0	20.0
Warrants Executed/Vacated	716	714	600	276	600



VISION

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 other government agencies, schools, hospitals and community-based organizations

MISSION

The Department of Social Services provides financial assistance and supportive 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 many programs such as: the Family Assistance, Safety Net, Food Stamp, Supplemental Nutrition Assistance Program (SNAP)—formerly Food Stamps), Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs (HEAP)
- Establishing, through its Child Support Enforcement program, an initial child support obligation of a legally responsible individual as designated by the Family Court, collecting support payments, and enforcing and modifying existing support orders
- Providing employment and placement services to prepare public assistance recipients for long-term employment
- Protecting individuals such as children, through Child Protective Services (CPS), adults and families through Adult Protective Services (APS), by enforcing the child and adult abuse mandates of New York State Social Services Law

GOALS

- Offer the highest quality, efficient and respectful services while minimizing processing times, number of appointments and delays through the continuing assessment and refinement of the "Single Point of Access" philosophy
- Provide accessible employment services to the eligible and employable Temporary Assistance for Needy Families (TANF) clients
- Collaborate with the Nassau County Office of Housing and Community Development to assist clients in finding permanent housing
- Work with homeless families to secure permanent housing through the Homeless Restabilization Project



- Continue to recruit and secure resource homes for children in foster care
- Continue to evaluate and refine performance measurement systems throughout the Department and with contract agencies through its quality management initiatives
- Create quality management teams to analyze Department functions and create a plan to enhance service delivery
- Assess clients in need of additional services such as drug and alcohol and/or mental health treatment and make appropriate referrals in the community
- Provide childcare subsidies through the Day Care program, enabling income eligible families to offset the cost of childcare, as well as receive specialized training and employment services
- Provide Adult Protective Services' clients with enhanced senior programs
- Work with the Nassau County Office of Youth Services in the Department of Human Services to offer preventive programs and community outreach to enhance and expand services to County youth
- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts
- Continue to provide staff development and training, and maintain compliance with State and Federal regulations

OBJECTIVES

- Work with employers in the County to engage the unemployed in job training and education programs
- Provide community guardianships to assist eligible adults who have no one to serve as a guardian and who lack sufficient assets for a court appointed guardian
- Expand the CPS Multi-Disciplinary Team comprised of DSS (CPS), Nassau County Police Department, Nassau County District Attorney, Nassau University Medical Center, and the Coalition Against Child Abuse and Neglect (CCAN) for cases with allegations of serious physical child abuse and corresponding support services
- Continue to encourage diversity and participation by inviting representatives from communities to participate in the Advisory Council, to which the Commissioner appoints members including recipients of assistance, providers of services, and representatives from the general public, with its purpose being to act in an advisory capacity only and make recommendations regarding program planning and policy development and identify community concerns
- Establish objective standards with accurate data analysis to improve productivity and client outcomes
- Work with the Nassau County Office of Housing and Community Development to assure clients safe and affordable permanent housing
- Continue to work with State agencies to enhance service delivery to Nassau County residents, including but not limited to CPS's Family Assessment Response (FAR)
- Produce and distribute informative materials and conduct regularly scheduled public presentations to provide information to the community 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, Food Stamps) in the event of a disaster
- Conduct timely annual re-certifications of all Medicaid and TANF cases
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected
- Continue maximizing Federal and State reimbursement by referring clients to other County programs where appropriate
- Maintain the Customer Service units which respond to general questions and case-specific inquiries 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

2014 BUDGET HIGHLIGHTS

Expenses

The Department of Social Services (DSS) expenses for the 2014 Proposed Budget are \$507.4 million, a 1.8% increase compared to the 2013 projection. This is primarily due to the Medicaid cap adjustment of 1% and the addition of 16 caseworkers to fill vacant positions to meet New York State Mandated caseload requirements.

Contractual Services

The Department's 2014 Proposed Budget for Contractual Services is \$8.8 million, a 1.7% increase from the 2013 projection due to the renewal of leased vehicles to support the Department and some minor IT-related issues.

Recipient Grants, Purchased Services, Emergency Vendor Payments

DSS's 2014 Proposed Budget for Recipient Grants is \$64.1 million, a 1.5% increase from the 2013 projection to compensate for any increase in caseloads. Over 88% of Recipient Grant funding is composed of payments made to clients eligible for Temporary Assistance for Needy Families (TANF) and the Safety Net Assistance (SNA) programs. In mid-year 2013, caseloads decreased to approximately 6.7% or 7,490 caseloads compared to the 2012 caseload average of 8,032 caseloads. In addition, there has been some moderation in the number of new applications received. If this application trend continues, we can expect the number of caseloads to continue to decrease.



Purchased Services

DSS's 2014 Proposed Budget for Purchased Services is \$61.2 million. This is \$1.4 million or 2.4% above the 2013 projection. Purchased Services represent payments made to independent agencies that provide DSS clients with a variety of services such as Day Care, Adult and Child Protective Services, Foster Care, and Preventive Services. Caseloads have continued to decrease moderately due to of the 2013 revised family income eligibility level from 275% to 200% of the poverty level. However, there is a concern that an improved economy will result in an increase in caseloads because people with young children who rejoin the workforce will increase the demand for Day Care.

The Department's 2014 Proposed Budget for Emergency Vendor Payments is \$56.6 million, a 1.9% increase. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services vary widely and include providing shelter, paying utilities, and maintaining and providing institutional care to a foster child or a child with special needs.

Medicaid

The Department's 2014 Proposed Budget for Medicaid is \$253.3 million, a 1.0% increase in line with the State Medicaid cap of 1%. The 1% Medicaid cap is a result of the New York State 2013-2014 Budget that reduces the annual escalating costs of Medicaid for counties and county property taxpayers by bringing the cap down from 2% to 1% in 2014. In 2015, the Medicaid cap will be flat. In 2013 a Medicaid surplus is projected due to the New York State Mandate Relief program that was enacted as part of the NYS 2013-2014 Budget effective April 1, 2013. The State lowered the counties' weekly Medicaid payments.

Revenues

DSS's 2014 Proposed Budget for Revenues is \$190.5 million. The Federal Aid reimbursement in the 2014 Proposed Budget is \$116.8 million. This is a decrease of \$1.7 million from the 2013 projection and is primarily due to the decrease in TANF caseloads. State Aid reimbursement and Department Revenues in the 2014 Proposed Budget are \$56.5 million and \$15.0 million respectively. This \$930,081 decrease in State Aid results primarily from the decrease in caseloads in the Safety Net program. State Aid also includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) for departments both within and outside the health and human services 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	42,372,419	44,129,626	42,491,734	44,157,561
	BB - EQUIPMENT	13,374	24,000	24,000	24,000
	DD - GENERAL EXPENSES	711,597	882,700	882,700	883,150
	DE - CONTRACTUAL SERVICES	7,781,376	8,632,335	8,632,335	8,779,143
	HF - INTER DEPARTMENTAL CHARGES	15,039,141	17,269,168	17,269,168	18,345,178
	SS - RECIPIENT GRANTS	64,646,027	67,165,000	63,165,000	64,100,000
	TT - PURCHASED SERVICES	65,649,070	59,316,405	59,816,405	61,247,021
	WW - EMERGENCY VENDOR PAYMENTS	62,847,587	62,430,000	55,525,000	56,595,000
	XX - MEDICAID	247,935,261	253,089,365	250,750,000	253,257,500
EXP Total		506,995,851	512,938,599	498,556,342	507,388,553
REV	BF - RENTS & RECOVERIES	55,849	1,900,000	2,733,983	1,900,000
	BH - DEPT REVENUES	14,523,612	16,000,000	14,500,000	14,974,440
	BJ - INTERDEPT REVENUES	206,207	227,068	227,068	277,029
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	123,467,109	122,637,538	118,496,013	116,791,754
	SA - STATE AID REIMBURSEMENT OF EXPENSES	57,402,378	60,450,178	57,468,184	56,538,103
REV Total		195,655,155	201,214,784	193,425,248	190,481,326

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	635	630	630
	ORDINANCE	9	11	10
Full-time Total		644	641	640
Part-time		101	67	101
Part-time Total		101	67	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 & SN MOE Employment	Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) and SN MOE individuals (Safety Net Maintenance of Effort) who participate in employment services provided by the County.	The County will provide accessible employment services to the eligible (Employable) Temporary Assistance and Safety Net Assistance population.

SOCIAL SERVICES



Department of Social Services						
Performance Measures	Division	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
% 7 Day Safety Assess Overdue	Child Protective Services	4.7%	6.7%	6.0%	6.9%	6.0%
% Invest Overdue +60 Day	Child Protective Services	21.3%	20.6%	15.0%	18.6%	15.0%
% Current Payment Level	Child Support Enforce Programs	77.4%	74.5%	80.0%	73.9%	80.0%
% Paternity Established	Child Support Enforce Programs	87.4%	86.9%	80.0%	86.2%	80.0%
% Support Order Estb	Child Support Enforce Programs	85.8%	84.3%	80.0%	83.4%	80.0%
All App: Registered to Disp	Day Care	26 Days	22 Days	30 Days	21 Days	30 Days
% Fam Housed-Hotel Motel	Housing Shelter & Homeless	24.5%	28.3%	30.0%	N/A	30.0%
% Single Adult-Hotel Motel	Housing Shelter & Homeless	27.4%	17.8%	30.0%	N/A	30.0%
% MA Cases Recertified	Medicaid	53.0%	39.1%	45.6%	33.2%	45.6%
All App: Registered to Disp	Medicaid	18 Days	22 Days	45 Days	20 Days	45 Days
% TANF & SN MOE Employment	Public Assistance	28.8%	24.3%	35.8%	28.5%	35.8%
All App: Registered to Disp	Public Assistance	17 Days	17 Days	30 Days	16 Days	30 Days



VISION

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

MISSION

To enhance pedestrian and vehicular safety through education and timely adjudication of all traffic, parking and red light camera related offenses



NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County Traffic and Parking Violations Agency (NCTPVA) assists the District Court and some municipalities in administering the adjudication of traffic and parking tickets and Red Light Camera Notice of Liability (NOL). The Agency has an aggressive in-house collection process, which includes “boot and tow” as well as utilizing contract vendors to recoup revenue from delinquent defendants. The Agency works in conjunction with the New York State Department of Motor Vehicles (NYSDMV) to suspend the licenses of motorists who do not answer their traffic violations. NCTPVA may report parking scofflaw violators to NYSDMV for possible denial of registration renewal and, in some cases, the immediate suspension of all current registrations. In addition, the Agency may order a default judgment(s).

GOALS

- Offer a timely conference and/or trial for traffic and parking tickets and NOLs
- Aggressively pursue the collection of overdue fines and penalties
- Forward delinquent accounts to contract vendors for collection
- Leverage new and existing technologies to serve the public more efficiently and effectively
- Operate the Red Light Camera Program efficiently and effectively to meet the goals of education and public safety
- Enhance and influence pedestrian and motor vehicle safety by increasing public awareness through education and enforcement

OBJECTIVES

- Maintain conference scheduling of a “not-guilty” plea in a timely manner
- Offer trials as soon as practicable based on the issuing officer’s availability
- Attempt to adjudicate violations by first appearance date
- Continue sending scofflaw and suspension information to the NYSDMV
- Maintain the boot and tow program to immobilize scofflaws
- Aggressively continue to send billing notices on traffic, parking violations and red light camera NOLs
- Expand the default judgment process to all violations
- Implement default convictions for failure-to-appear (FTA) traffic, parking and NOL trials and hearings
- Continue efforts to collect delinquent accounts by use of outside collection vendors and credit reporting bureaus
- Plan for an upgraded computer system that leverages and interfaces with other County and State software applications to serve the needs of the Agency and its clientele effectively and efficiently

TRAFFIC AND PARKING VIOLATIONS AGENCY



- Arrange for the acceptance of on-line payments for traffic violations that do not require an appearance
- Arrange for self-service via online access to review scheduled court dates, submit requests for new/modified court dates, and submit pleas on-line
- Operate the 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

2014 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,863,716	2,951,366	2,754,950	3,019,815
	BB - EQUIPMENT	18,588	8,700	8,700	8,900
	DD - GENERAL EXPENSES	174,281	265,210	265,210	283,690
	DE - CONTRACTUAL SERVICES	8,748,000	9,151,100	9,151,100	11,451,521
EXP Total		11,804,585	12,376,376	12,179,960	14,763,926
REV	BD - FINES & FORFEITS	40,860,149	55,069,710	54,069,710	62,446,289
	BF - RENTS & RECOVERIES	238,662	0	52,649	0
	BH - DEPT REVENUES	336	0	0	0
REV Total		41,099,148	55,069,710	54,122,359	62,446,289

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	38	40	38
	ORDINANCE	5	3	5
Full-time Total		43	43	43
Part-time		28	28	28
Part-time Total		28	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 alter driver behavior, thereby reducing accidents while punitively assessing fines on the violators.

The expenses for the Traffic and Parking Violation Agency in the 2014 Proposed Budget are \$2.6 million, or a 21.2% increase from the 2013 projection. Expenses include Salary and Wages of \$3.0 million, an increase of 9.6%. This increase is primarily attributable to the 2010 deferment of negotiated salary increases for the Civil Service Employees Association, Inc. (CSEA) payable in 2014. Other Than Personal Services (OTPS) expenses are \$11.7 million, a 24.6% increase

TRAFFIC AND PARKING VIOLATIONS AGENCY



from the 2013 projection. This is primarily due to costs associated with additional cameras, to be more than offset by the increase in the RLC revenue.

The revenue for the Traffic and Parking Violation Agency for the 2014 Proposed Budget is \$8.3 million, or a 15.4% increase from the 2013 projection. This is due to an increase in administrative fees that took place in the last quarter of 2012 and the expansion of the Red Light Camera Program, adding 50 additional intersections to the initial 50 for a total of 100.

TRAFFIC AND PARKING VIOLATIONS AGENCY



PERFORMANCE MANAGEMENT

Traffic & Parking Violations Agency			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Boots Applied	Includes the number of boots applied under the Nassau County Boot and/or Tow Program. Beginning in March 2012, 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	Boot 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.
Government Efficiency	1st Billing Notices	Represents the number of days after due date for TPVA to send the 1st billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Increase billing Traffic violations not requiring appearances. Issue the 1st billing notice on the 7th day from the due date. PARKING - Increase TPVA Parking Collections. Issue billing notice for billable Parking Violations on the 7th from return date.
Government Efficiency	2nd Billing Notices	Represents the number of days after due date for TPVA to send the 2nd billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Institute a second billing letter with stronger language to ensure timely payment. PARKING - Increase TPVA Parking Collections. Continue multiple Parking billing notices to decrease use of outside vendor.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Category	Performance Measures	Description	Goal Statement
Government Efficiency	Conference Scheduling Days	Includes the number of days the conference date is scheduled after not guilty plea entry.	Continue to schedule Traffic and Parking Conferences within a reasonable time frame. Maintain standard of scheduling conference within 75 days of Not guilty plea entry.
Government Efficiency	Parking and Traffic Fines and Late Fees	Includes total gross monies reduced by distribution monies. For traffic includes total monies Nassau County can book due to issuance of Traffic Violations (includes agency fee, fines, penalties and certain surcharges). For parking includes total monies Nassau County can book due to issuance of Parking Violations (includes agency fee, fines, penalties and collection fees).	The goal of TPVA is to process tickets efficiently and expeditiously utilizing TPVA resources. The efficient disposition of tickets will generate targeted revenues set for TPVA.
Public Safety	Red Light Camera Violations	Includes the number of notices of liability issued to red light camera violators. There are various ways to receive a Notice of Liability due to a Red Light Camera Violation: Left Turn while Traffic Signal is Red, Going Straight through on a Red Light Signal, Making a right on Red but failing to make a complete stop, Blatant disregard for a red light.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Public Safety	RLC Revenue	Includes total collected revenue from Red Light Camera violations.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Government Efficiency	Susp-Aft NON Appear Cnfrnce Dt	Includes the number of days for TPVA to notify DMV to suspend driving privileges after conference NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend for NON appearance for Conference date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance dates.
Government Efficiency	Susp-Aft NON Appear Trial Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after trial NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend NON Appearance on trial date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance date.
Government Efficiency	Suspend-After Pay Due Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after "suspend deferred payment" due date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Suspend Deferred payments not received. Continue to notify DMV to suspend driving privileges 60 days after payment due date.
Government Efficiency	TPVA Trials Pending-Overall	Includes the number of pending traffic trials waiting to be scheduled by all jurisdictions.	Reduce traffic trial inventory. Continue working with various jurisdictions to increase the number of traffic trials scheduled.
Government Efficiency	TPVA Phone Payments	Includes the amount of TPVA revenue collected over the phone. This measure is a subset of TPVA County Revenue.	Improve phone payment service.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Traffic & Parking Violations Agency						
Performance Measures	Division	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
Boots Applied	TPVA	--	1,544	720	1,386	1,000
Boot Vehicles Towed	TPVA	--	76	70	57	75
Boot & Tow-Net Payment	TPVA	--	\$ 929,618	\$ 1,000,000	\$ 687,058	\$ 1,000,000
1st Billing Notices	Parking	8.3 Days	8.5 Days	9.0 Days	10.2 Days	9.0 Days
2nd Billing Notices	Parking	28.9 Days	29.3 Days	31.0 Days	31.3 Days	31.0 Days
Conference Scheduling Days	Parking	60.7 Days	62.1 Days	70.0 Days	64.1 Days	68.0 Days
1st Billing Notices	Traffic	6.4 Days	6.6 Days	10.0 Days	6.6 Days	9.0 Days
2nd Billing Notices	Traffic	37.0 Days	37.3 Days	40.0 Days	37.3 Days	40.0 Days
Conference Scheduling Days	Traffic	62.8 Days	58.3 Days	50.0 Days	64.7 Days	63.0 Days
Parking and Traffic Fines and Late Fees	TPVA	\$18,576,655	\$18,189,642	\$18,000,000	\$ 10,575,542	\$ 17,500,000
Red Light Camera Violations	RLC	424,341	335,929	409,820	244,571	556,470
RLC Revenue	RLC	\$27,944,730	\$23,106,813	\$25,563,827	\$ 16,876,620	\$ 38,097,115
Susp-Aft NON Appear Cnfrnce Dt	Traffic	95 Days	70 Days	90 Days	67 Days	80 Days
Susp-Aft NON Appear Trial Date	Traffic	92 Days	82 Days	90 Days	72 Days	80 Days
Suspend-After Pay Due Date	Traffic	98 Days	90 Days	90 Days	72 Days	80 Days
TPVA Trials Pending-Overall	Traffic	6,060	3,557	4,000	4,577	4,000
TPVA Phone Payments	TPVA	\$ 2,964,179	\$ 2,753,677	\$ 2,760,000	\$ 1,382,399	\$ 2,500,000



VISION

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

MISSION

The Office of the Treasurer protects County assets, efficiently manages County funds, and provides excellent customer service while actively safeguarding County funds.



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. The Office is responsible for the issuance of all County debt and invests all County funds. The Treasurer consists of the following divisions.

DEBT AND INVESTMENT DIVISION

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

TAX DIVISION

The Tax Division maintains County tax records, collects delinquent property taxes, and processes property tax refunds. This Division also conducts an annual tax lien sale.

ACCOUNTING DIVISION

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

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

GOALS

- Streamline processes, automate functions and maximize resources
- Maximize investment income by reviewing banking relationships
- Automate bank reconciliation process
- Transition check payments to ACH, Payment Cards, and Direct Deposit



2014 BUDGET HIGHLIGHTS

Expenses for the Office of the County Treasurer in the 2014 Proposed Budget are \$12.8 million, a 37.8% decrease from the 2013 projection, which is primarily due to a decrease in funding for suits and damages.

The 2014 Proposed Budget funds approximately \$10.7 million in Other Than Personal Services (OTPS), a 42.5% decrease that is primarily due to decreased funding of suits and damages. Contractual Services in the Proposed 2014 Budget is expected to increase 56.4%, primarily due to third-party debt collection services reflecting the County's aggressive pursuit of delinquent funds.

The 2014 Proposed Budget assumes the Office of the County Treasurer will realize a 1.5% decrease in revenues to \$34.8 million reflecting a decrease in Investment Income resulting from continued low interest rates. Revenue is slightly increasing due to higher Interest and Penalty on Taxes for delinquent tax payments.

TR - COUNTY TREASURER					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES	2,018,979	2,258,022	2,087,748	2,160,515
	BB - EQUIPMENT	4,990	8,000	8,000	11,000
	DD - GENERAL EXPENSE	246,753	329,800	329,800	337,050
	DE - CONTRACTUAL SEF	69,023	198,500	198,500	310,500
	OO - OTHER EXPENSE	(5,141,573)	18,000,000	18,000,000	10,000,000
EXP Total		(2,801,828)	20,794,322	20,624,048	12,819,065
REV	BA - INT PENALTY ON T/	27,988,221	28,800,000	28,800,000	29,100,000
	BD - FINES & FORFEITS	6,186	50,000	50,000	10,000
	BE - INVEST INCOME	1,524,782	2,780,000	2,301,000	1,830,000
	BF - RENTS & RECOVERI	130,991	0	4,627	10,000
	BH - DEPT REVENUES	465,757	775,000	775,000	525,000
	TX - SPECIAL TAXS SPEC	2,698,606	3,360,000	3,360,000	3,275,000
REV Total		32,814,543	35,765,000	35,290,627	34,750,000

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	30	27	29
	ORDINANCE	3	3	3
Full-time Total		33	30	32
Part-time		1	2	2
Part-time Total		1	2	2



PERFORMANCE MANAGEMENT

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

Office of the Treasurer					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
# of Bank Accounts	93	100	85	90	90
% Bank Accounts Reconciled	89.2%	90.0%	85.0%	97.8%	98.0%
% Direct Payroll Deposits	73.4%	76.8%	79.0%	78.6%	80.0%
% Tax Pay Received Online	4.0%	2.4%	5.0%	2.0%	5.0%
Investment Balance Rate	0.42%	0.32%	0.50%	0.30%	0.40%



VISION

The Nassau County Veterans Service Agency ensures that all eligible veterans and their families receive the benefits to which they are entitled, with the partnership with the U.S. Veterans Administration, other Federal agencies, New York State, as well as other County agencies and departments.

MISSION

The Nassau County Veterans Service Agency advocates for Nassau County veterans and their dependents with the U.S. Veterans Administration, New York State and Nassau County agencies by educating them and ensuring receipt of all benefits; assisting with their financial and economic issues; expanding public awareness of veteran issues; and enhancing the quality of life for veterans in Nassau County.



VETERANS SERVICE AGENCY

The Veterans Service Agency (VSA) advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, vocational rehabilitation, burial, hospital care, blind annuity, tax exemptions and discharge upgrading. The Agency provides free transportation for veterans to the Veterans Administration (VA) Hospital in Northport, the VA Health Clinic in East Meadow, the VA Lynbrook Clinic in Valley Stream, and Nassau Vet Center in Hicksville. The program consists of 50 volunteer drivers.

VSA accomplishes its Mission as it works to

- Guide veterans through the process from the application for benefits to the adjudication and, if necessary, any appeal
- 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 the best possible outcome and to maximize 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 streamline and improve the processing of claims and administration of benefits to ensure proper compliance
- 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.

2014 BUDGET HIGHLIGHTS

Expense for Veterans Services in the 2014 Proposed Budget are \$398,777, a 61.0% decrease from the 2013 projection. The decrease is due to lower Inter-Departmental expenses. The increase in salaries reflects one additional full-time employee.

VETERANS SERVICE AGENCY



Revenues in the 2014 Proposed Budget for Veterans Services are \$379,058 consistent with the 2013 projections and are mainly composed of Inter-Departmental revenue resulting from the Department of Social Services' use of VSA as an Information and Referral resource.

VS - VETERANS SERVICES AGENCY					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	268,307	336,459	319,203	385,877
	DD - GENERAL EXPENSES	6,603	9,000	9,000	11,200
	DE - CONTRACTUAL SERVICES	0	700	700	700
	HF - INTER DEPARTMENTAL CHARGES	228,600	694,120	694,120	1,000
EXP Total		503,509	1,040,279	1,023,023	398,777
REV	BJ - INTERDEPT REVENUES	0	346,159	346,159	346,159
	SA - STATE AID REIMBURSEMENT OF EXP	59,703	32,900	32,900	32,899
REV Total		59,703	379,059	379,059	379,058

Head Count	Union	2013 Adopted Budget	On Board HC 8/31/2013	2014 Proposed Budget
Full-time	CSEA	4	5	5
	ORDINANCE	2	2	2
Full-time Total		6	7	7



PERFORMANCE MANAGEMENT

Veterans Services Agency			
Category	Performance Measures	Description	Goal Statement
Government Assistance	Veteran Cash Awards	Represents the total cash awards received by Veterans from the U.S. Department of Veteran Affairs.	To file claims for the Veteran and/or family and to increase the dollar amount received by Nassau County Veterans.
Government Assistance	Veteran Claims Opened	Represents the number of Veteran claims opened, including compensation, pension, tax exemption, and medical claims.	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.
Government Assistance	Veteran Services Provided	Represents the number of Veteran services provided. Examples of such services are medical benefits, military records, education, burial, insurance, loans, taxes, letter review, homeless program, transportation to VA hospital and clinic and claims maintained.	Provide advocacy services for Veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by the deserving and rightful recipients.
Government Assistance	% Vet Counselors Using VIMS	Represents the percentage of Veteran Service Agency Counselors using the VIMS (Veterans Information Management) System.	All VSA Counselors to use the efficient and paperless VIMS (Veterans Information Management) system to store Veterans information.
Government Assistance	% VSA Vehicles >100K Miles	Represents the total percentage of Veteran Service Agency Fleet Vehicles used for veteran transportation that have over 100,000 miles driven.	Replace vehicles used for Veterans transportation that have over 100,000 miles driven.

Veterans Services Agency					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
Veteran Cash Awards	\$ 4,477,386	\$ 7,957,214	\$ 2,000,000	\$ 5,604,345	\$ 8,000,000
Veteran Claims Opened	1,561	724	1,800	416	500
Veteran Services Provided	24,066	98,988	27,000	33,704	25,000
% Vet Counselors Using VIMS	--	--	--	33.30%	100.00%
% VSA Vehicles >100K Miles	--	--	--	55.60%	0.00%

VETERANS SERVICE AGENCY



FUNDS



CAPITAL FUND

The County Executive submitted the 2013 Capital Budget and Four-Year Capital Plan in May 2013, and they were adopted in June 2013. A summary of the Adopted 2013 Capital Budget and Four-Year Capital Plan is included below.

The 2013 Nassau County Capital Budget and 2013-2016 Capital Plan (2013 Budget and Plan) includes the planned capital investment of \$1.52 billion over the next four years to renew and enhance the County’s extensive infrastructure and public facilities.

Between 2013 and 2016, Nassau County anticipates spending \$677.4 million on general capital projects. The other major category of capital expenditures is improvements to the Sewer and Storm Water Resource District. Funding for the entire Capital Program is in the following table.

Nassau County Capital Plan: 2013-2016

	2013	2014	2015	2016	Total FY2013 - 16
General Capital	\$185,775,606	\$269,019,982	\$135,268,272	\$87,367,478	\$677,431,338
Building Consolidation Program	\$2,000,000	\$1,000,000	\$2,000,000	\$1,000,000	\$6,000,000
Sewer and Storm Water Resource District	\$380,786,113	\$358,450,000	\$48,000,000	\$49,000,000	\$836,236,113
Environmental Bond Act	\$0	\$0	\$0	\$0	\$0
Total	\$568,561,719	\$628,469,982	\$185,268,272	\$137,367,478	\$1,519,667,451

The Capital Plan advances projects to improve the health, safety, and quality of life of County residents and makes government more efficient and responsive to the needs of residents. Projects include enhancements to County facilities, rehabilitation of roadways, drainage improvements, and the construction and redevelopment of park facilities.

In 2013, the County continued to focus on completing projects it had begun. The County will be starting 17 new projects in 2013. Following are highlights of the County’s 2013 Capital Plan.

- The County is expected to spend \$187.8 million on general capital projects. This represents all County capital spending with the exception of the Sewer and Storm Water and Environmental Bond Act programs.
- In addition to the general capital projects, the County plans to spend \$380.8 million for the Sewer and Storm Water program. It is important to note that the bulk of these funds will go towards the reconstruction of the Bay Park Sewage Treatment Plant that was significantly damaged during Superstorm Sandy.



FUNDING SOURCES

Funding for capital projects comes from a variety of sources. In the 2013 Budget and Plan, a majority of funding will come from the issuance of long-term debt. Funding sources for the majority of the Capital Plan are indicated in the following table.

Funding Sources for the Total Capital Program, 2013-2016

	2013	2014	2015	2016	Total FY2013 - 16
County Debt	\$532,493,000	\$595,752,482	\$170,057,572	\$133,207,478	\$1,431,510,532
Non County (Grants, etc.)	\$36,068,719	\$32,717,500	\$15,210,700	\$4,160,000	\$88,156,919
Total	\$568,561,719	\$628,469,982	\$185,268,272	\$137,367,478	\$1,519,667,451

Funding Sources for the General Capital Program, 2013-2016

	2013	2014	2015	2016	Total FY2013 - 16
County Debt	\$149,893,000	\$236,302,482	\$120,057,572	\$83,207,478	\$589,460,532
Non County (Grants, etc.)	\$35,882,606	\$32,717,500	\$15,210,700	\$4,160,000	\$87,970,806
Total	\$185,775,606	\$269,019,982	\$135,268,272	\$87,367,478	\$677,431,338

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.

2013 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 facilities, and Fire Service Academy
- **Roads:** Improvements to the County's roads
- **Technology:** Improvements to the County's technology infrastructure and the purchase of new software applications and computing and network equipment
- **Traffic:** Improvements to signals, traffic computers, and other traffic related systems
- **Transportation:** Long Island Rail Road construction projects and the purchase of new buses, as well as overall planning initiatives related to the HUB

Sewer and Storm Water Resources District - The District finances its capital needs through debt issued by the County, the New York State Environmental Facilities Corporation, and/or the Sewer and Storm Water Finance Authority.

Environmental Bond Act - Funds expended to preserve open space through a special assessment approved by County voters.

The 2013 Capital Budget includes \$9.2 million in technological advancements, including the ongoing replacement of the County's human resource and time and leave systems. Additionally, the Capital Budget includes \$13.5 million for continued improvements to our roadway infrastructure. Public safety improvements amount to \$25.6 million (separate from the Public Safety Center) and \$33 million for upgrades to various County buildings. Funding by project category for the 2013 Capital Budget is in the following table.

2013 County Debt /Funding by Project Category

Buildings	\$33,000,000
Equipment	\$ 6,100,000
Infrastructure	\$34,317,500
Parks	\$ 8,000,000
Property	\$ 2,000,000
Public Safety	\$25,550,000
Roads	\$13,450,000
Technology	\$ 9,230,000
Traffic	\$10,892,500
Transportation	\$ 7,353,000



COMMUNITY COLLEGE FUND

The Fiscal Year 2014 (September 1, 2013 – August 31, 2014) Budget for Nassau Community College (NCC) was adopted by the County Legislature on August 5, 2013. The NCC Budget is \$213,879,542, an increase of \$9,132,659 or 4.46% over the budget of the previous year. The rate of growth is driven by contractual increases and premium rate increases for both health insurance and pension plans. Additionally, there is a one-time expenditure to bridge funding for the SAFER Grant (Staffing for Adequate Fire and Emergency Response), which is not awarded to the County for the upcoming year. The SAFER Grant is designed to encourage individuals to become participants in volunteer fire departments. The budget contains three primary revenue sources: tuition, State Aid and local sponsor share (Nassau County Property Taxes). The budget contains no increases in taxes, a \$98 increase in tuition per year and a \$150 increase per Full Time Equivalent student in State Base Aid. Additionally, the College is using \$4.9 million of fund balance to balance the budget. While the College successfully crafted the 2014 Budget, it must be noted that future financial stability can only be predicated on recurring revenue participation from all 3 primary revenue partners: County, State and Students.

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 appropriate funds on a project-by-project basis.

Prior to 2000, the County issued debt on its own. Beginning in 2000, the Nassau County Interim Finance Authority (NIFA) began to issue debt to fund the County's short-term and long-term financing needs, pursuant to NIFA's authority under State law enacted in 2000. The County re-entered the short-term market in late 2003. NIFA's statutory authority to borrow on behalf of the County effectively ended at the end of 2005. The County then resumed long-term borrowing on its own. Therefore, the County's outstanding debt consists of both County bonds and NIFA bonds. To understand the County's total debt profile, one must consider both the County's debt service and NIFA's debt service (reflected in the Other Expense code), which is funded through NIFA's set-asides of County sales tax revenue.

Interest Expense and Principle Expense contain appropriations for scheduled interest and principal payments on outstanding and future General Obligation debt issued for projects in the General, Fire Prevention, Police Headquarters, Police District, Community College and Environmental Bond Funds. Interest Expense also contains appropriations for interest payments on cash flow notes. Other Expense 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	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	FF - INTEREST	71,344,286	86,103,480	86,590,417	98,451,669
	GG - PRINCIPAL	57,530,000	61,874,999	61,424,999	69,234,999
	OO - OTHER EXPENSE	212,666,702	215,634,858	214,927,848	200,658,626
EXP Total		341,540,988	363,613,337	362,943,264	368,345,294
REV	BQ - CAPITAL RESOURCES FOR DEBT	25,000,919	4,240,000	5,641,825	7,185,600
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,929,987	328,600,404	328,588,412	325,097,477
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	20,446,776	25,609,625	23,549,719	30,898,909
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	5,163,308
REV Total		341,540,990	363,613,337	362,943,264	368,345,294

2014 DEBT SERVICE	
Existing Obligations:	
Total General Improvement	
Long Term Debt	
Principal	62,689,999
Interest	73,334,704
Total	136,024,703
Total Existing NIFA	
Principal	141,132,501
Interest	48,286,720
Fees	4,053,805
Total	193,473,026
Expense of Loans	7,185,600
Short Term Interest	
BAN Interest (Sandy)	3,473,159
RAN Interest	3,268,681
TAN Interest	4,400,000
Total	11,141,840
Total Existing Obligations	347,825,169
Future Obligations:	
Principal	6,545,000
Interest	13,975,125
Total Future Obligations	20,520,125
TOTAL COUNTY DEBT SERVICE	368,345,294

ENVIRONMENTAL BOND FUND



ENVIRONMENTAL BOND FUND

The Environmental Bond Fund, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by such local laws. These local laws have authorized \$150 million (\$50 million in 2004 and \$100 million in 2006) in environmental program funding. As of June 30, 2013, the County had issued approximately \$144 million in bonds.

2014 BUDGET HIGHLIGHTS

The 2014 Proposed Budget includes \$9.7 million of property tax levy collections to cover the debt service costs for environmental related purchases and projects.

ENVIRONMENTAL FUND					
E/R	Object	2012 Actual	2012 Adopted Budget	Mid-Year 2013 Projection	2014 Adopted Budget
EXP	HH - INTERFD CHGS INTERFUND CHARGES	8,529,475	11,250,000	11,250,000	9,670,766
EXP Total		8,529,475	11,250,000	11,250,000	9,670,766
REV	AA - FUND BALANCE	14,421,673	0	0	0
	BE - INVEST INCOME	5,374	0	0	0
	TL - PROPERTY TAX	11,252,491	11,250,000	11,250,000	9,670,766
REV Total		25,679,538	11,250,000	11,250,000	9,670,766



FRINGE BENEFITS DEPARTMENT (GENERAL FUND)

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

Fringe Benefits include health insurance contributions for active employees and retirees, as well as the County's pension contributions for employees. Significant mandated growth in many of these categories continues to place an increasing heavy burden on the County's Operating Budget.

2014 BUDGET HIGHLIGHTS

Fringe Benefits allocated to the Fringe Benefits Department (General Fund) for the 2014 Proposed Budget are \$202.5 million a 3.0% increase from the 2013 projection. The increase is primarily attributable to higher health insurance and pension costs.

FB - FRINGE BENEFIT					
E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AB - FRINGE BENEFITS	186,307,931	200,643,618	196,652,028	202,495,618
EXP Total		186,307,931	200,643,618	196,652,028	202,495,618
REV	BF - RENTS & RECOVERIES	126,790	0	0	0
	BJ - INTERDEPT REVENUES	4,777	0	0	0
	BW-INTERFD CHGS- INTERFUND CHARGES REVENUE	7,521	0	0	0
REV Total		139,088	0	0	0



GRANT FUND

The County receives outside funding from grants, primarily from the State and Federal governments that reimburse the cost of certain programs. While most of these programs are in the health and human services area, a sizeable number of grants 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. Because County policy precludes the County from assuming grant revenues in the Adopted Budget before receipt is certain, the County recognizes outside reimbursement and expenses in the Grant Fund by supplemental appropriation after assurance of receipt of the funds. The Office of Management and Budget will publish a companion document (2014 Grants Plan) to the 2014 Adopted Budget, detailing active and anticipated grants and how the County will spend the funding.

Grants typically cover a non-calendar year and grantors may allow the County to carry over unspent funds to future grant periods. These characteristics distinguish grant funding from the State and Federal Aid, which are in the Operating Budget.

Department	2014 Total Appropriation	Federal	State	Non County	County
Correctional Center	813,080	288,000	525,080		
District Attorney	1,697,094		1,697,094		
Emergency Management	4,772,662	4,278,336			494,326
Fire Commission	463,000		463,000		
Health	12,165,365	5,651,657	6,486,183		27,525
Housing	19,762,965	19,762,965			
Human Services	42,459,780	10,725,156	30,124,624	1,610,000	
Medical Examiner	1,336,810	616,931	719,879		
Police Department	3,450,709	1,893,046	1,557,663		
Probation	1,309,018	358,483	853,015		97,520
Public Works - Formerly Planning	215,723	172,578			43,145
Social Services	12,917,548	7,318,422	5,599,126		
Traffic Safety	2,207,310		472,310	1,735,000	
TOTAL	\$ 103,571,064	\$ 51,065,574	\$ 48,497,974	\$ 3,345,000	\$ 662,516



OPEN SPACE FUND

The Open Space Fund, established by Local Law 7 of 2003 and modified by Local Law 21 of 2010, contains resources generated from the proceeds of County real estate sales as well as private gifts and grants to preserve undeveloped land in the County. The law requires that 5% of the proceeds from the sale of real property owned by the County be deposited into an account established for the acquisition, rehabilitation and maintenance of property to be used for open space purposes.

With legislative approval, resources will be appropriated into the Open Space Fund as land-sale proceeds and other resources are received. The value of the Open Space Fund as of August 31, 2013 is approximately \$932,800.



SEWER AND STORM WATER RESOURCES DISTRICT FUND

In 2003, State legislation created the Nassau County Sewer and Storm Water Finance Authority and the 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.

The Authority has, upon the request of the County, restructured a portion of the County's sewer and storm water debt. As the County takes on new sewer or storm water capital projects, the Authority may issue debt to the extent permitted under the cap.

NASSAU COUNTY SEWER AND STORM WATER RESOURCES DISTRICT

The 2003 legislation abolished the then-existing patchwork of 27 sewage collection and three sewage disposal districts. In their place, the legislation created the Nassau County Sewer and Storm Water Resources District (the "District") with responsibility for the County's sewer and storm water resources 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, the Cedar Creek Water Pollution Control Plant ("Cedar Creek") in Wantagh, Glen Cove Waste Treatment Plant Glen Cove, the Lawrence Sewage Treatment Plant in Lawrence, and the Cedarhurst Sewage Treatment Plant in Cedarhurst treat most sewage collected in the County's sewer system. The City of Long Beach's sewage treatment plant treats the sewage collected in the area of Lido Beach. In October 2012, the wastewater facilities were severely damaged by the storm surge associated with Superstorm Sandy. The Department of Public Works along with Federal and State agencies are working to repair these facilities as well as mitigate and harden them from future events.

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 either Bay Park or Cedar Creek.



RATE HARMONIZATION

The 2003 law requires that the County transition to three zones of assessment at the end of 2013: sewage collection and disposal services, sewage disposal services, and storm water resources services. The three zones of assessment will be in effect for 2014.

DISTRICT REVENUE

The County continues to impose District assessments, which are collected by the receivers of taxes of the cities and towns. Pursuant to the 2003 law, the County has directed the receivers to send assessments to the Authority's trustee to ensure payment of Authority bonds and other costs. The County and Authority have entered into a Financing and Acquisition Agreement covering this and other financial relationships between the entities.

The County is in the process of determining suitable charges to users of the County sewage system to reflect the benefit received by the user and had expected to start implementing such charges in 2012. However, a preliminary injunction is currently in effect preventing the County from implementing such charges.

SEWER AND STORM WATER RESOURCES DISTRICT FUND



SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	Object	2012 Actual	2013 Adopted Budget	6-Month Projection	2014 Proposed Budget
EXP	DE - CONTRACTUAL SERVICES	225,969	950,000	950,000	950,000
	FF - INTEREST	7,678,894	7,309,831	7,309,831	7,309,831
	GG - PRINCIPAL	7,800,000	7,955,000	7,955,000	7,955,000
	LS - TRANSFER OUT TO SSW	87,300,334	0	0	0
	LU - TRANS TO DEBT SERVICE FUND	44,494,928	0	0	0
	LZ - TRANSFER OUT TO SSW DEBT SERV	28,871,965	101,116,109	101,116,109	101,116,109
EXP Total		176,372,090	117,330,940	117,330,940	117,330,940
REV	BE - INVEST INCOME	19,727	60,000	60,000	60,000
	IF - INTERFUND	44,494,928	0	0	0
	TL - PROPERTY TAX	117,282,373	117,270,940	117,270,940	117,270,940
REV Total		161,797,028	117,330,940	117,330,940	117,330,940

SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	Object	2012 Actual	2013 Adopted Budget	Mid-Year 2013 Projection	2014 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	17,632,613	19,128,886	16,894,603	19,874,761
	AB - FRINGE BENEFITS	10,396,173	11,478,346	11,080,894	12,465,958
	BB - EQUIPMENT	83,757	323,900	323,900	360,855
	DD - GENERAL EXPENSES	12,340,470	15,537,274	15,537,274	16,983,507
	DE - CONTRACTUAL SERVICES	26,138,570	27,725,100	27,725,100	28,689,600
	DF - UTILITY COSTS	9,476,975	11,134,900	11,134,900	11,000,000
	FF - INTEREST	6,434,736	8,318,051	8,318,051	7,479,116
	GG - PRINCIPAL	16,677,500	14,434,000	14,434,000	13,803,000
	HH - INTERFD CHGS INTERFUND CHARGES	29,736,860	33,114,751	33,087,999	39,697,768
	OO - OTHER EXPENSE	75,000	26,597,260	26,597,260	23,004,113
EXP Total		128,992,654	167,792,468	165,133,981	173,358,678
REV	AA - FUND BALANCE	18,332,535	48,966,865	48,966,865	52,412,875
	BC - PERMITS & LICENSES	805,771	734,800	734,800	810,000
	BE - INVEST INCOME	216,308	220,000	220,000	220,000
	BF - RENTS & RECOVERIES	2,191,145	71,000	2,348,924	2,071,000
	BG - REVENUE OFFSET TO EXPENSE	0	0	0	180,000
	BH - DEPT REVENUES	1,594,729	14,432,300	14,432,300	14,114,000
	BI - CAP BACKCHARGES	0	0	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	340,000	0	0	300,000
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	0	0	0
	IF - INTERFUND	113,045,987	101,116,109	101,116,109	100,999,409
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	0	0	0
REV Total		138,777,869	167,792,468	170,070,392	173,358,678

SEWER AND STORM WATER RESOURCES DISTRICT FUND



PERFORMANCE MANAGEMENT

Sewer and Storm Water			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Odor Complaints	Includes the number of odor complaints received by either of the County's three sewer treatment plants.	Minimize the impact of DPW sewage plants on the local community.
Government Efficiency	Sewage Stoppages	Includes the number of reported sewage backups to local property owners. Upon notification, personnel are sent to investigate and remedy the stoppage.	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.
Government Efficiency	Sewer Issue Response Time	Represents the average number of hours between receipt of a reported sewer line stoppage complaint and the arrival of DPW on site to investigate. Sewer maintenance crews are available 24/7 to investigate sewer system complaints.	Provide prompt service for reported sewer issues.
Government Efficiency	Sewer Maintenance Crews	Includes the average number of sewer maintenance crews on the road on any given day as part of the regular maintenance of County owned collection systems (sewer pipes). The crew size can vary depending on the operation being performed but is generally in the 4-6 person range.	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.
Government Efficiency	Sewer Pipe Flushed/Rodded	Includes the number of miles of sewer pipe flushed or rodded to remove tree roots and debris from lines which could cause blockages. There are approximately 2,800 miles of sewer pipe within the districts and a Sewer Maintenance Unit at each of the treatment plants responsible for sewer related complaints, preventative maintenance (flushing, videotaping, etc.) and construction related operations (clearing blockages, repairing sections of pipe, etc.).	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.

Sewer and Storm Water					
Performance Measures	2011 Actual	2012 Actual	2013 Target	2013 June YTD Actual	2014 Target
Odor Complaints	12	6	30	17	30
Sewage Stoppages	18.0	4.8	20.0	20.8	20.0
Sewer Issue Response Time	0.76	0.68	2.00	0.94	2.00
Sewer Maintenance Crews	14.2	4.6	11.0	10.1	11.0
Sewer Pipe Flushed/Rodded	378.1	185.2	300.0	293.2	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

2010	1,339,532
2000	1,336,073
1990	1,287,348
1980	1,321,582
1970	1,428,080

SOURCE: U.S. Census Decennial

**ECONOMIC INDICATORS**Median Household Income

As shown in Table 2, the County's estimated median household income for 2011 was \$91,414, significantly higher than that of the State (\$55,246) and the United States (\$50,502). Moreover, the County has a smaller percentage of families below the poverty level (4.7%) than the State (12.3%) and the United States (11.7%).

TABLE 2
MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S., 2011 AND 2010

Area	2011		2010	
	Median Household Income	Families Below Poverty (%)	Median Household Income	Families Below Poverty (%)
County	\$91,414	4.7	\$91,104	4.2
State	\$55,246	12.3	\$54,148	11.5
United States	\$50,502	11.7	\$50,046	11.3

U.S. Census, 2010 and 2011 American Community Survey, 1-Year estimate



Consumer Price Index

The Consumer Price Index (“CPI”) represents changes in prices of a typical market basket of goods and services that 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 2003 and 2012 are shown in Table 3. In 2012, prices in the CMSA rose by 1.98% and the 2012 U.S. city average CPI increase was 2.09%.

TABLE 3
CONSUMER PRICE INDEX

<u>Year</u>	<u>U.S. City Average (1,000s)</u>	<u>Percentage Change</u>	<u>NY-NJ-CT-PA CMSA (1,000s)</u>	<u>Percentage Change</u>
2012	229.6	2.09%	252.6	1.98%
2011	224.9	3.12	247.7	2.82
2010	218.1	1.68	240.9	1.73
2009	214.5	-0.37	236.8	0.41
2008	215.3	3.86	235.8	3.94
2007	207.3	2.83	226.9	2.81
2006	201.6	3.23	220.7	3.76
2005	195.3	3.39	212.7	3.86
2004	188.9	2.66	204.8	3.54
2003	184.0	2.28	197.8	3.07

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



RETAIL SALES AND BUSINESS ACTIVITY

The County is 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 corporate headquarters. The other major retail centers are the Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset, Sunrise Mall in Massapequa, and the Source in Westbury. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls have a total of 7.6 million square feet of gross leasable area.

TABLE 4

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

<u>County</u>	<u>Rank (2010/2011)</u>	<u>Taxable Sales (2010/2011)</u>	<u>Rank (2009/2010)</u>	<u>Taxable Sales (2009/2010)</u>	<u>Change</u>
New York City*	1	\$116,281,232	1	\$106,440,554	9.25%
Suffolk	2	26,874,884	2	25,339,638	6.06
Nassau	3	23,249,728	3	22,645,417	2.67
Westchester	4	17,159,132	4	16,099,227	6.58
Erie	5	13,636,031	5	12,894,176	5.75
Monroe	6	10,047,848	6	9,496,181	5.81
Onondaga	7	7,239,027	7	6,805,707	6.37
Orange	8	5,940,024	8	5,573,543	6.58
Albany	9	5,463,853	9	5,324,664	2.61
Dutchess	10	4,057,873	11	3,576,332	13.46

SOURCE: New York State Department of Taxation and Finance, Office of Tax Policy Analysis Annual Statistical Report: Taxable Sales and Purchases (August 2012). Represents sales reported from March through February.

* Includes the five counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond.

The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets, gourmet food markets, electronic stores, and bookstores. Major retailers in the County include Wal-Mart, Saks Fifth Avenue, Bloomingdales, Lord & Taylor, Nordstrom’s, Macy’s, Sears, JC Penney, Marshalls, Old Navy, Kohl’s, and Target. Commercial outlet stores in the County include, but are not limited to, Costco, Bed, Bath & Beyond, B.J.’s, and Best Buy. In addition, there are designer boutique shops and specialty department stores such as Brooks Brothers, Giorgio Armani, Ralph Lauren,

APPENDICES



Prada, and Neiman Marcus at Roosevelt Field Mall (currently under construction), and jewelers such as Tiffany & Co., Cartier, and Van Cleef & Arpels.

Based on a report released by the New York State Department of Taxation and Finance, the County ranked third in the State with taxable sales and purchases totaling \$23.2 billion for the most recent reporting year, an increase of 2.67% from the prior year. (See Table 4 on previous page.)



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 642,500 in 2012. The unemployment rate in the County increased from 6.7% in 2011 to 7.1% in 2012. Nassau County’s unemployment rate continues to be less than that of Suffolk County, New York City, the State, and the United States.

TABLE 5
ANNUAL AVERAGE
EMPLOYMENT (in thousands)
AND UNEMPLOYMENT RATE (%)

Year	Nassau County		Suffolk County		New York City		New York State		United States	
	Employ- ment	Unemployment Rate	Employ- ment	Unemployment Rate	Employ- ment	Unemployment Rate	Employ- ment	Unemployment Rate	Employ- ment	Unemployment Rate
2012	642.5	7.1	728.8	7.6	3,632	9.2	8,773	8.5	142,469	8.1
2011	635.9	6.7	721.3	7.4	3,592	9.0	8,683	8.2	139,869	8.9
2010	638.4	7.1	726.7	7.6	3,625	9.3	8,553	8.6	148,250	9.6
2009	642.4	7.1	731.2	7.4	3,633	9.5	8,556	8.4	139,877	9.3
2008	665.7	4.7	757.9	5.0	3,719	5.4	8,793	5.3	145,362	5.8
2007	670.0	3.7	758.2	3.9	3,684	4.9	8,734	4.5	146,047	4.6
2006	668.3	3.8	753.9	4.0	3,630	5.0	8,618	4.6	144,427	4.6
2005	662.1	4.1	745.9	4.2	3,540	5.8	8,537	5.0	141,730	5.1
2004	655.1	4.5	734.8	4.7	3,469	7.1	8,465	5.8	139,252	5.5
2003	649.1	4.7	723.8	4.8	3,413	8.3	8,410	6.4	137,736	6.0

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 2003 to 2012 in the Nassau-Suffolk Primary Metropolitan Statistical Area (“PMSA”).

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

Business Sector/ Industry	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Goods Producing										
Natural Resources, Construction & Mining	64.4	66.4	66.7	69.8	72.0	73.1	65.0	60.8	60.3	61.4
Manufacturing	<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>73.0</u>	<u>72.8</u>	<u>74.0</u>
Total - Goods Producing	152.8	154.6	153.6	155.7	155.8	154.4	140.1	133.8	133.1	135.4
Service Producing										
Trade, Transportation & Utilities	270.4	271.3	270.9	270.7	273.7	272.4	257.2	256.2	258.7	264.0
Financial Activities	82.7	83.4	81.6	80.4	79.2	75.0	70.8	69.8	70.5	72.4
Information	29.1	28.9	29.4	29.2	27.9	27.1	27.3	25.4	24.3	24.0
Educational & Health Services	196.8	200.7	203.0	206.2	210.8	215.7	220.6	225.8	230.8	237.1
Leisure & Hospitality	92.5	95.7	95.8	97.5	99.2	99.4	98.4	100.9	102.9	110.6
Other Services	50.7	51.4	51.9	51.9	52.7	53.6	52.7	52.9	54.4	54.9
Professional & Business Services	153.4	159.7	159.8	158.6	164.2	163.1	153.6	152.8	159.3	163.3
Government	<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>	<u>199.9</u>
Total - Service Producing	1,074.5	1,088.0	1,091.1	1,093.2	1,109.8	1,109.5	1,087.3	1,092.7	1,106.2	1,126.2
Total Non-Farm	1,227.3	1,242.6	1,244.7	1,248.9	1,265.6	1,263.9	1,227.4	1,226.5	1,239.3	1,261.6

Source: New York State Department of Labor

Note: Totals may not equal the sum of the entries due to rounding.



Table 7 compares the employment shares by business sector and industry in the 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, 2012

BUSINESS SECTOR	Nassau- Suffolk PMSA <u>(%)</u>	United States <u>(%)</u>
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>16</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 is shown in Table 8.

TABLE 8**MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS, 2012**

Company	Type of Business	Employees
North Shore – LIJ Health System	Health care	46,000*
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 Health System, *2012 Annual Report*.



CONSTRUCTION ACTIVITY

Table 9 is a composite list of construction activity in the County for residential, business, industrial and public buildings for the years 2003 through 2012. Overall construction activity has been uneven since 2003. During the 2003-2012 period, residential construction activity reached its high point in 2008 with 1,868 permits, and fell to its lowest point the following year (2009) with 378 permits. During 2012, single-family dwelling permits increased, while permits for Other Housing Units fell from the recent high experienced in 2011. Data on non-residential building permits for 2009 through 2012 is not available.

TABLE 9
COUNTY CONSTRUCTION ACTIVITY

Year	Single Family Dwellings	Other Housing Units*	Business Buildings	Industrial Buildings	Public Buildings	Total
2012	375	276	N/A	N/A	N/A	651
2011	311	542	N/A	N/A	N/A	853
2010	400	123	N/A	N/A	N/A	523
2009	365	13	N/A	N/A	N/A	378
2008	822	1,046	18	0	4	1,890
2007	737	85	20	3	4	849
2006	1,291	161	30	4	4	1,490
2005	1,197	238	37	1	3	1,476
2004	735	442	23	4	8	1,212
2003	635	343	23	2	8	1,011

SOURCES: 2003-2012 U.S. Bureau of the Census, Privately-owned Building Permit Estimates; 2003 – 2008 Nassau County Planning Commission Building Permits Reports.

*Other housing units include two-family dwelling units, multi-family dwelling units, and conversions.



Table 10 shows the number of building permits with an estimated dollar value greater than or equal to \$1,000,000 that were issued for Class 4 properties for the years 2002 through 2011. Class 4 properties include commercial, industrial, institutional buildings, and vacant land. As indicated in Table 10, there were 88 building permits issued and reported to the Department of Assessment for Class 4 properties in 2011.

TABLE 10

HIGH VALUE BUILDING PERMITS* FOR CLASS 4 PROPERTIES

<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, the value of new residential construction activity in the County declined between 2008 and 2010, consistent with the national economic downturn. However, activity reported in 2011 and 2012 indicates a steady increase in new construction value from the recent low in 2010.

TABLE 11
COUNTY NEW RESIDENTIAL CONSTRUCTION ACTIVITY

Year	Value of New Residential Construction (in thousands)	No. of New Dwelling Units By Building Permit
2012	\$222,851	651
2011	207,482	853
2010	169,369	523
2009	178,307	378
2008	374,000	1,868
2007	284,404	822
2006	368,875	1,452
2005	373,879	1,435
2004	293,642	1,177
2003	195,435	978

SOURCE: 2003 – 2012 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
2012	375	2	0	274	651
2011	281	2	0	540	823
2010	357	28	63	32	480
2009	334	8	3	0	345
2008	801	6	0	1,040	1,847
2007	692	10	4	63	769
2006	1,259	18	4	114	1,395
2005	1,184	12	7	187	1,390
2004	717	46	0	367	1,130
2003	635	44	8	291	978

SOURCE: 2003 – 2012 U.S. Census Bureau New Privately-owned Building Permits – Reported Units Only.



Table 13 shows County existing home sales. In 2012, the median sales price fell 4.0% from 2011; however, the number of homes sold increased by nearly 3%.

TABLE 13

COUNTY EXISTING HOME SALES

<u>Year</u>	<u>Median Sales Price</u>	<u>No. of Homes Sold</u>
2012	\$415,000	7,472
2011	432,250	7,262
2010	445,000	7,626
2009	435,000	7,472
2008	455,000	7,410
2007	490,000	8,778
2006	490,000	9,435
2005	489,000	10,343
2004	440,000	10,111
2003	395,000	8,646

SOURCES: Compiled by the County from: Multiple Listing Service of Long Island Inc., 2002-2005; New York State Association of Realtors, 2006-2008; New York State Department of Taxation and Finance 2009-2012

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 49 routes as well as para-transit service, NICE provides surface transit service for most of the County as well as parts of eastern Queens and western Suffolk County. This includes service across the Queens-Nassau border to subway and bus stations in Flushing, Far Rockaway, and Jamaica. The density of the NICE route network conforms to the development pattern of the County. It operates and maintains a fleet of approximately 297 fixed route buses and 93 para-transit vehicles, which have a combined average ridership of 103,000 passengers each weekday, NICE serves 96 communities, 46 Long Island Rail Road stations, most area colleges and universities, as well as employment centers, shopping malls, and Nassau County government offices, including the Department of Social Services.



The Long Island Rail Road (“LIRR”), the second largest commuter railroad in the United States, carried approximately 81.7 million passengers in 2012. On an average weekday, the LIRR carries about 287,000 passengers.

The LIRR provides train service for the entire County. Its infrastructure includes 381 route miles of track, 296 at-grade-crossings, and 124 stations on 11 branch lines. These branches provide service through the County to eastern destinations in Suffolk County and western destinations of Penn Station in Manhattan, Flatbush Avenue in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens. Completion of the East Side Access project, which began tunneling work in 2007, will add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan’s East Side. On weekdays, about 80% of the system’s passenger trips occur during peak morning and evening travel periods.

The Jamaica LIRR station (Queens) provides access to the subway and the AirTrain, a light-rail system, to John F. Kennedy International Airport (“JFK”).

The Mineola Intermodal Center provides easy access to parking and seamless transfers to seven NICE bus lines. 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 renovates its facilities as needed on an ongoing basis. The LIRR also is currently installing a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station. Traditionally serving a Manhattan-bound market, the LIRR has undertaken extensive efforts to augment its reverse-commute and off-peak service to meet the needs of businesses in Nassau and Suffolk counties.

The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets, and local streets, 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. The County is currently participating in the 2014-2018 TIP, which is expected to be adopted during the third quarter of 2013.

UTILITY SERVICES

The Long Island Power Authority (“LIPA”) provides electrical service to the County. Effective January 1, 2014, Public Service Electric & Gas of New Jersey (PSE&G) will operate LIPA’s electric system, which serves 1.1 million customers. National Grid, which is the largest distributor of natural gas in the northeast United States, provides gas distribution in the County. The incorporated villages of Freeport and Rockville Centre operate their own electrical generation plants. Numerous private companies in the County provide telephone service.

HEALTH AND HOSPITAL FACILITIES

Rated among the best health and hospital facilities in the country, twelve hospitals are located in the County. The North Shore-Long Island Jewish Health System is the County’s largest health care employer (approximately 43,000 employees). The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) Codman Award, the first health system to attain this distinction. The Codman Award recognizes excellence in performance measurement.

Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, St. Francis Hospital in Roslyn, the Winthrop-University Hospital in Mineola, Mercy Medical Center in Rockville Centre, and South Nassau Communities Hospital in Oceanside.

MEDIA

The daily newspaper Newsday circulates in Nassau, Suffolk and Queens Counties. Dozens of weekly newspapers cover news and events in the County. Some focus on events in specific towns, villages and communities, and others focus on niche industries, such as Long Island Business News, a publication that covers both Nassau and Suffolk Counties.

The County is home to two broadcast television stations, Channels 21 and 57, and receives nine additional VHF and UHF stations. Cable programming is available throughout the County via Cablevision Systems Corp., 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 approximately 203,000 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.

The County is home to many colleges and universities, some of which are highly specialized and have garnered nationwide attention for their programs. These institutions include Long Island University/LIU Post College, Adelphi University, Hofstra University, New York Institute of Technology, U.S. Merchant Marine Academy, Nassau Community College, Webb Institute, Molloy College, and the State University of New York/Old Westbury.

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 law, biology, chemistry, biochemistry, engineering, and physical sciences in courses such as bioengineering, biotechnology and pharmacology. In 2010, Hofstra, in partnership with North Shore-LIJ Health System, opened the Hofstra North Shore-LIJ School of Medicine.

RECREATIONAL AND CULTURAL FACILITIES

The County has numerous recreational and cultural facilities. One of the most popular destinations among the County's parks and beaches is 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 Barclay's Tournament. Belmont Racetrack, located in Elmont, is home to the Belmont Stakes, the third race in horseracing's prestigious Triple Crown. Eisenhower Park's 80,000 square foot Aquatic Center is one of the largest pools in the Northern Hemisphere. The Nassau Veterans Memorial Coliseum (the "Coliseum") in Uniondale is home to the four-time Stanley Cup Champion New York Islanders of the National Hockey League. In October 2012, the Islanders announced that the team will no longer play its home games in the County following the expiration of its lease in July 2015. In March 2013, the County issued a Request for Proposals for the renovation or reconstruction of the Coliseum to transform the venue into a state-of-the-art destination for sports and entertainment. In August 2013, the Administration was thrilled to announce Bruce Ratner and his Nassau Events Center team as the winning developer for the renovation and continued operation of Nassau Veterans Memorial Coliseum.

In terms of cultural and historic resources, the County boasts numerous museums, some of which are County-owned or operated, including the County-owned Cradle of Aviation Museum and the Long Island Children's Museum both in Garden City. Historical sites include two County-owned facilities, Old Bethpage Village Restoration, a recreated mid-19th-century American village, and Cedarmere, home of 19th-century poet, newspaper editor and civic leader William Cullen Bryant and a designated part of the New York State Underground Railroad Heritage Trail. The County is also the home of Theodore Roosevelt's estate in Cove Neck, Sagamore Hill, which is a National Historic Site operated by the National Park Service.

With a focus on preserving open space and natural and scenic resources for current and future generations of Nassau residents, voters overwhelmingly approved two Environmental Bond Acts (collectively known as the "EBA") in 2004 and 2006. The EBA committed \$150 million for the preservation of open space, the improvement of existing parkland and water quality, and the provision of matching funding for brownfield property remediation projects. In addition to the EBA, 5% of the proceeds from County land sales are set aside for the purpose of open space land acquisition and other environmental quality improvement projects.

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. Bay Park and the City of Long Beach's sewage treatment plant each sustained substantial damage from Superstorm Sandy on October 29, 2012.

In 2008, the County assumed responsibility for the operation and maintenance of the Glen Cove Water Pollution Control Facility, sewage pumping stations, and the collection system piping. In 2008, the County executed inter-municipal agreements with 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 increased 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.

APPENDICES



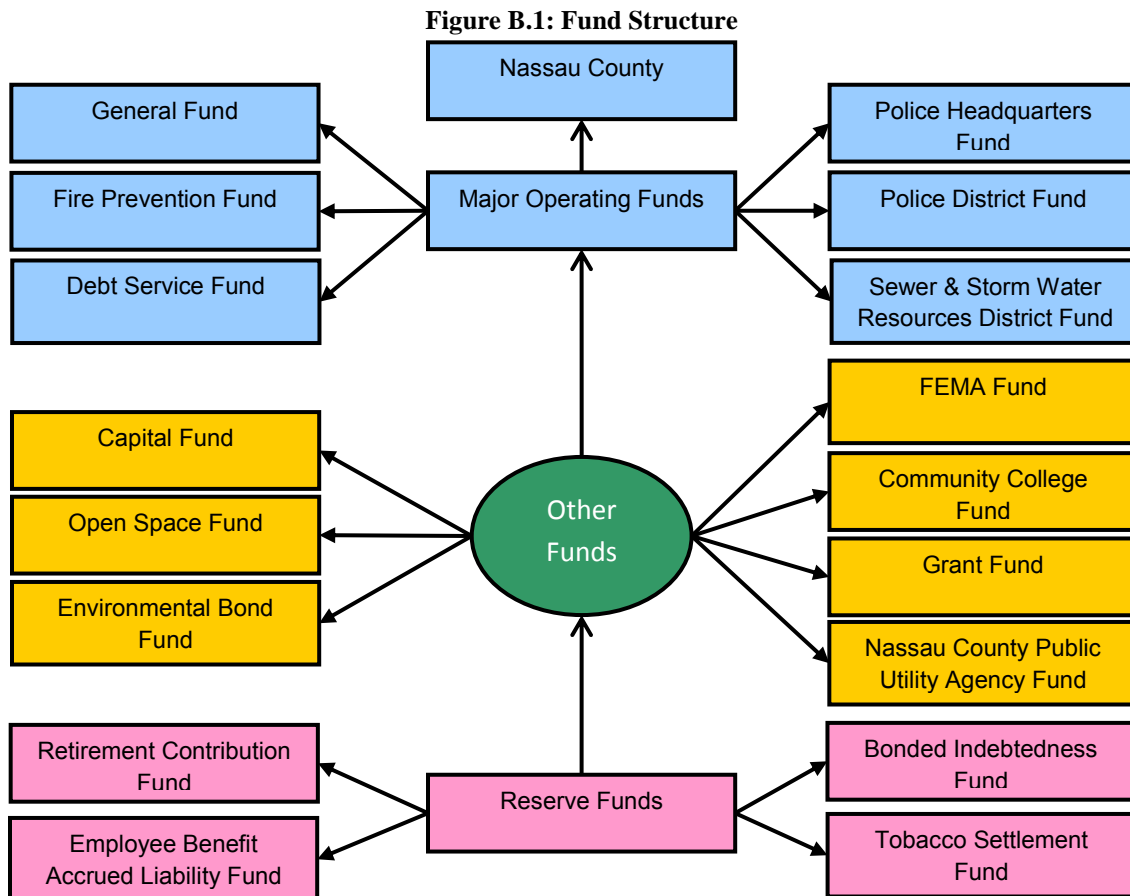
Since the amount of recharge to the groundwater system exceeds the amount of water withdrawn from the system, the quantity of groundwater available for public water supply is more than adequate, both presently and into the future. Furthermore, any new developments within the County are required to retain all storm water on site. This requirement will ensure that storm water runoff emanating from such developments will 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 Tobacco Settlement Fund. In addition, due to Superstorm Sandy, a FEMA Fund was created in 2012.



**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, fees for 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 expenses and revenues 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 (NIFA) 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 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 employees of the Department of Public Works assigned to these functions, associated debt service and other costs.



OTHER FUNDS

The **Capital Fund** contains expenses associated with the County's infrastructure improvement program and bonded judgments and settlements. The bulk of revenue supporting the Capital Fund is derived from capital borrowing. A lesser amount is derived from County operating funds as well as non-County sources such as the 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 **FEMA Fund** receives non-County generated funding, primarily from the State and Federal government that reimburses up to 90% of the cost of disaster recovery programs in relation to the Presidential Declaration of Emergency that was issued because of Superstorm Sandy. The programs are comprised of FEMA-approved projects undertaken by a variety of County departments in an effort to protect the health and safety of County's residents, businesses and visitors and to preserve, protect and repair County infrastructure. These projects are in a number of categories, but mainly Categories A and B, debris removal and emergency protective measures, respectively. For each project, when the cost of a County employee or non-personnel related service is reimbursed by an outside entity, that expense (and associated revenue) is charged to the FEMA Fund. Because generally accepted accounting principles preclude the County from recognizing FEMA revenues in the Budget before receipt is assured, outside reimbursements and expenses are recognized in the FEMA Fund by supplemental appropriation only after the fiscal year has started and receipt of the funds is certain to occur.

The **Community College Fund** is an independent fund that supports the operations of Nassau County Community College. The College has its own board of trustees and president; nevertheless, it is reliant on County property taxes for approximately 26% of its operating revenue. Each year, usually three months before the submission of the County Operating Budget, the board recommends a budget and seeks approval from the County Executive and the Legislature.

The **Grant Fund** receives non-County generated funding, primarily from the State and Federal government that covers the cost of certain programs. While most of these programs are in the health and human services area, many 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

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. 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 Grant Fund and the Superstorm Sandy related Federal Emergency Management Agency (FEMA) Fund. Grant funds, including federal emergency grants, are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, Grant funds are excluded from the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance presented for budgeted special revenue funds. The budget amounts as shown include prior year encumbrances carried forward as well as current year authorizations. In the case of the Grant Fund, an appropriated budget is legally adopted for the life of each grant as it is received. The County Legislature also authorizes and rescinds spending and financing authority in a Capital Budget. Each authorized project has continuing budget authority until the project is completed or rescinded. All appropriated budgets are adopted by ordinance of the County Legislature on the same modified accrual basis of accounting used to report revenues and expenses. However, appropriations are not provided for certain interfund indirect costs and encumbrances are treated as charges to appropriations when incurred. All supplemental appropriations amending appropriated budgets as originally adopted are also provided by ordinance of the Legislature. Nassau County Interim Finance Authority (NIFA) funds consist of sales tax revenues collected by the State Comptroller and transferred to NIFA and are not subject to appropriation by the State or County.

Appropriations, which have not been expended or encumbered by the end of the fiscal period, lapse at that time.



BUDGET 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; make informed choices that involve all department heads in the development process; meet all mandatory requirements of content and submission deadlines; integrate the qualitative and quantitative goals of the Multi-Year Financial Plan (MYP), the Capital Plan (CP), and the Operating Budget; and 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. The County also strives to achieve a structurally balanced budget, which is defined as one where the level of recurring expenses matches recurring revenues.

DEVELOPMENT OF THE ANNUAL OPERATING BUDGET

The County Charter requires the County Executive to submit, no later than September 15 of each year, to the County Legislature for its review, a Proposed Budget for the ensuing fiscal year. The County Legislature must conduct a hearing(s) and adopt a budget no later than October 30. This process is important to the County Executive, the Legislature, and citizens of Nassau County because it

- 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 Plan and the Operating Budget
- Reflects the County's social and economic policy priorities
- Communicates this information clearly to County stakeholders

SCOPE OF THE ANNUAL OPERATING BUDGET AND BUDGET MESSAGE

Pursuant to §302 and §303 of the County Charter, the Proposed Budget shall contain the following

- Statement of estimated revenues to be received during the ensuing fiscal year, other than the proceeds of the tax levy, deducting the amount, if any, required to be deposited to any sinking fund
- Statement of the amount estimated to be collected from the tax levy



- Statement of anticipated receipts from the sale of bonds or other borrowings
- Statement of the amount of any sinking fund, if any, which is available and should be applied to the payment of principal of any bonded indebtedness falling due during the ensuing fiscal year
- Statement of the estimated cash balance, except unreserved, undesignated fund balances, in each fund, applicable to expenditures of the ensuing fiscal year, and any estimated deficit in any fund required to be made up in the ensuing fiscal year
- Estimate of the anticipated financial needs of each agency, department or office to conduct the business of the County
- Amount necessary to pay the principal and interest of any bonded or other indebtedness of the County
- Amount of any judgment recovered against the County and payable in the ensuing fiscal year
- Estimate of uncollected taxes that would become the County's responsibility to pay
- Comparative financial information that includes receipts and expenditures for the last completed fiscal year; the budget of the current fiscal year; receipts and expenditures for the first six months of the current fiscal year; and the budget request by department
- Budget Message from the County Executive to the Legislature that summarizes and explains the main features of the Proposed Budget; articulates priorities; highlights the issues facing the County; describes significant changes from the previous (current) fiscal year; and explains significant factors that led to these changes

Pursuant to §304 of the County Charter, there shall be filed with the Proposed Budget a summary budget report and supporting schedules which shall exhibit the Proposed Budget by fund, operating revenue summary, capital appropriations, sewer operation budgets, tax rates and budgetary analyses by department and the aggregate figures of the Proposed Budget in such a manner as to show a balanced relationship between the total estimated expenditures and the total estimated income for the ensuing fiscal year.

PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants in the budget process are

- County Executive: Establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders
- Deputy County Executive for Finance: Responsible for assessing the comprehensive financial and operational needs of the County and submitting the County Executive's Proposed Budget that supports his vision and priorities
- Budget Director: Provides the direct leadership and coordination of the budget development process including, but not limited to, forecasting, analyses, data summarization and presentation and submission of budget documents

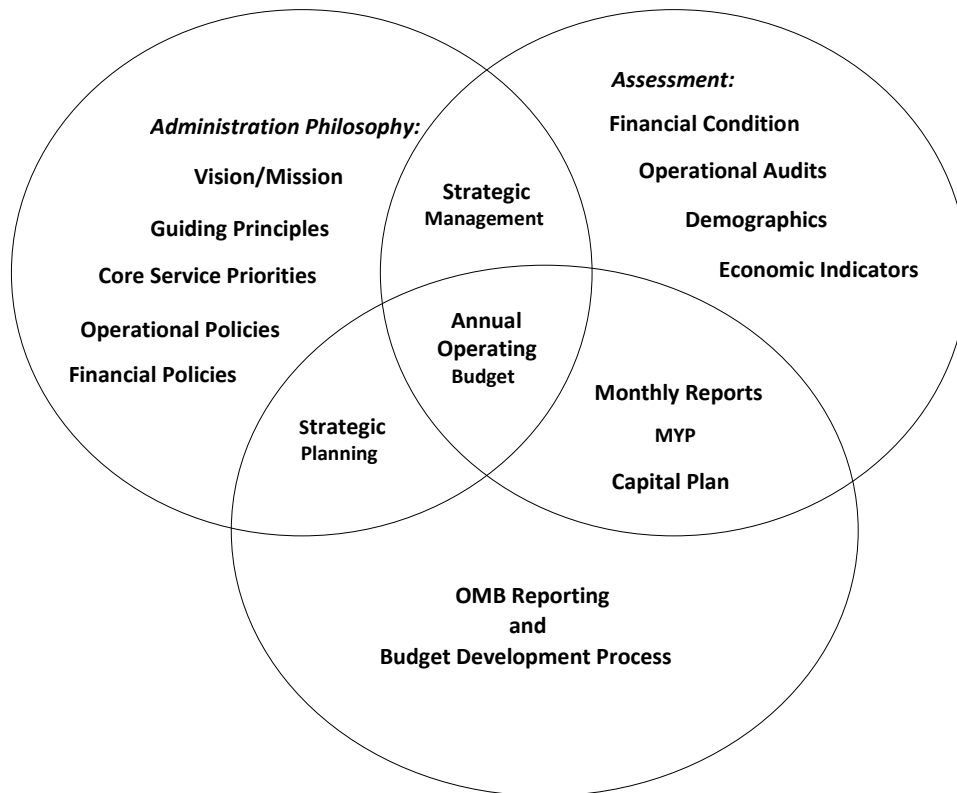


- OMB Staff: As experts of their assigned departments, analyze all submission requests, provide recommendations, and assist with the compilation of the budget; ensure that the submission requests comply with the budget instructions, MYP initiatives, and headcount targets
- Department Heads: Department Heads (Directors and Commissioners) review operational needs, analyze historical expense and revenue trends; consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the budget development packet to the Office of Management and Budget (OMB)

BUDGET DEVELOPMENT CALENDAR

The development of a sound Operating Budget is a year-round cycle of preparation. The ongoing functions performed by OMB staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. This interrelationship is demonstrated in the following Venn diagram:

Figure C.1: Linkage between OMB Functions and 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 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 or strike out any item of appropriation in the Proposed Budget. Prior to inserting any additional item or increasing an item of appropriation, the Legislature must publish a notice setting forth the nature of the proposed changes and fixing the time at which it will hold a public hearing thereon. The County Executive has the power to veto any item that constitutes an addition or increase in the Proposed Budget. The County Legislature has the power to override such a veto by affirmative vote of at least thirteen out of its nineteen members. The Proposed Budget, as altered or revised, shall be finally approved by ordinance of the Legislature. Within ten days of the final approval of the Budget by the County Legislature, the County Executive may veto any item that constitutes a change from the Proposed Budget, while at the same time approving the remainder of the Budget. The County Legislature may override any such vetoed item within seven days by an affirmative vote of at least thirteen members. Upon final adoption of the Budget, the County Legislature must pass an appropriation ordinance for the Adopted Budget and levy taxes for the ensuing year no later than October 30.

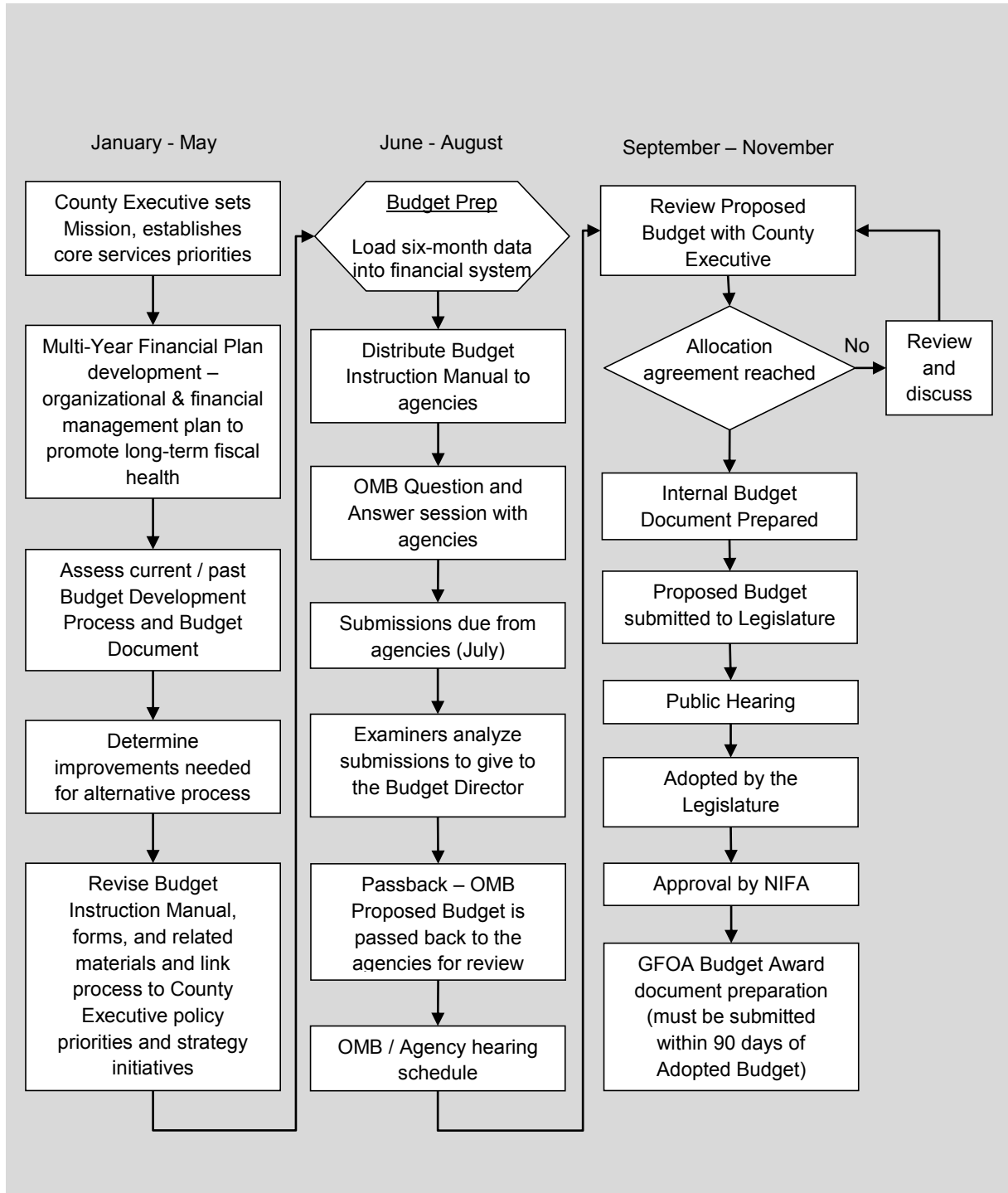


Key Fiscal Year Dates (January 1 – December 31)

Month	Action
January to May	<ul style="list-style-type: none"> • Issuance of Monthly Financial Reports
June	<ul style="list-style-type: none"> • Comptroller closes the books on the prior fiscal year • Budget preparation for the ensuing fiscal year begins • Budget targets distributed to County departments • Issuance of Multi-Year Financial Plan Update • Issuance of Monthly Financial Report
July 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 for ensuing fiscal year and Proposed 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 • NIFA presents preliminary report on Proposed Budget and Proposed MYP • Legislature approves Budget and Multi-Year Financial Plan. It is now the Adopted Budget and Approved MYP • Issuance of Monthly Financial Report
November – December	<ul style="list-style-type: none"> • NIFA votes to approve/disapprove the Adopted Budget and Approved MYP • Issuance of Monthly Financial Report



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 Plan (CP) is a four-year schedule of the County's anticipated capital investment strategy. The first year of the CP is known as the Capital Budget. While it is largely prepared and adopted independent of the Operating Budget, it does serve as a companion document.

The CP 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 Plan must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Operating Budget. This allows the administration to prioritize projects consistent with the level of debt service appropriations.

See Capital Fund.



FUND BALANCE AND RESERVE 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 meet the recommended targets in its 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, 2012*.



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

On a budgetary basis, governmental fund's fund balance is separated into two categories: reserved fund balance and unreserved fund balance.

Reserved fund balance captures those financial assets which contributed to the fund balance and are not available to the government to spend 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.



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.

RECOMMENDED LEVELS OF BUDGETARY UNRESERVED, UNDESIGNATED FUND BALANCE

Maintaining sufficient levels of unreserved fund balance is important for a number of reasons. Unreserved fund balance serves as a source of internal liquidity, helping to smooth out the seasonality of public sector cash flows. Unreserved fund balance also provides unrestricted resources for contingencies, such as unanticipated surges in energy costs, unexpected changes in State or Federal reimbursements, spikes in overtime or termination pay, or the devastating impact of a natural disaster. Governments can use unreserved fund balance to finance selected capital needs or other one-time expenses on a pay-as-you go basis, thereby avoiding long-term interest payments. Lastly, credit rating agencies consider maintaining an appropriate level of unreserved fund balance to be a positive credit factor because 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.

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.

Nassau County has five major operating funds: General Fund, Fire Prevention Fund, Debt Service Fund, Police Headquarters Fund, and Police District Fund. The Fire Prevention and Police Headquarters Funds are special revenue funds which have a Countywide tax base (together the "Countywide Special Revenue Funds"). The Police District Fund is also a special revenue fund, but its tax base is a subset of the County. Because the Countywide Special Revenue Funds share the same tax base as the General Fund, these funds are treated, for budgetary and accounting purposes, as extensions of the General Fund. The Police District Fund is not considered an extension of the General Fund, and its revenues are restricted. Calculating the appropriate level of unreserved fund balance in Nassau County, therefore, involves looking at the combined normal revenues of the County's General Fund and the Countywide Special Revenue Funds.

Additionally, 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 5% 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 4% and no more than 5% of normal prior-year expenditures made from its General Fund and the Countywide Special Revenue Funds. This level of unreserved fund balance is sufficient in Nassau County given the size of its budget, the relative predictability of its cash flows, and its other sources of internal liquidity. Under the terms of its tax certificates, the County is permitted to maintain a reasonable working capital reserve equal to 5% 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 bonded indebtedness reserve fund, an employee accrued liability reserve fund, and a pension contribution reserve fund. These reserve funds permit the County to accumulate resources to retire debt or pay debt service, 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 5% 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 sufficiently, 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.

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 and reserve funds 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 that helps the County stabilize its budget and finance important policy objectives. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished and identifies the uses for its unreserved fund balance, formally created reserves, and any projected operating surpluses. When combined with other financial policies and with the Multi-Year Financial Plan, the County's fund balance and reserve policy sets a standard of performance and accountability for the Administration and institutionalizes sound financial management practices for the future.

DEBT POLICY

INTRODUCTION

The County's debt policy is based on GFOA and rating agency guidelines as well as debt policies of comparable yet higher rated municipalities. The County will review this policy on an annual basis.

Limiting the amount of debt the County has outstanding and the purposes for which debt is issued will benefit the long-term financial health of the County and help to improve its credit worthiness.

The County will continue its efforts to reduce its outstanding debt and gradually bring the County's key credit ratios in line with comparable yet higher rated counties. The County's long-term plan seeks to achieve these objectives by reducing and prioritizing general capital borrowing and limiting the size of cash flow borrowings through a strengthened cash position.

The 2014 Proposed Budget includes \$368.3 million for County General Improvement, Environmental Bond Act and NIFA debt service expenses in the County's Major Operating Funds. The 2014-2017 Multi-Year Financial Plan projects that in 2017 the County will have \$402.0 million in County and NIFA debt service expenses.



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 the projects. The County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level (to the extent permissible under the Local Finance Law). The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization), at its discretion.

PURPOSES FOR WHICH DEBT CAN BE ISSUED

Capital Borrowing: The County issues debt for projects identified in its Capital Plan. The Capital Plan includes funding for buildings, equipment, infrastructure, parks, property, public safety, roads, technology, traffic and transportation, sewer and storm water, and open space preservation. The Capital Plan will prioritize general capital borrowing.

Working Capital Borrowing: The County also funds tax certiorari claims and other judgments and settlements with bond proceeds. The County's goal, over time, is to fund all judgments in the County's Operating Budget, with the exception of extraordinary judgments or settlements.

An extraordinary judgment or settlement is one in which the type or amount of the judgment or settlement is out of the ordinary.

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 a Percent of Expenses



Goal: The County's tax-supported debt service will not exceed 10% of general governmental expenses within the four major operating funds.

Tax-supported debt service shall include any debt service on general obligation bonds which are not self-supporting from a user fee revenue stream (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 12.2% of 2013 expenses.

Net Direct Debt as a Percent of Full Valuation

Goal: The County's tax-supported net direct debt will not exceed 0.85% of the full valuation of taxable real property in the County.

Current Status: Currently, the tax-supported debt of the County's four major funds as a percent of the full valuation of taxable real property in the County is projected to be 1.44% in 2013.

Net Direct Debt per Capita

Goal: The County's tax-supported debt per capita will not exceed \$1,947 as of December 31, 2013. 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 \$2,197 for 2013.

BOND STRUCTURE

The County shall establish all terms and conditions relating to the issuance of bonds and will invest all bond proceeds pursuant to the terms of the County's Investment Policy. Unless otherwise authorized by the County, the following shall serve as bond requirements:

Terms: All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the project.

Capitalized Interest: 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 projects. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization) at its discretion.

Call Provisions: In general, the County's debt will include an early redemption (or "call") feature, which is no later than ten years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

Original Issue Discount: An original issue discount will be permitted if the County determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

Deep Discount Bonds: Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future re-financings as a result of the lower-than-market coupon associated with deep discount bonds.

Derivative Structures: The County will consider the use of derivatives as a hedge against future interest rate risk or to create "synthetic" fixed rate or variable rate debt, when appropriate. The County will not use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 basis points or more and is able to quantify and understand potential risks.

TYPES OF DEBT

When the County determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

Long-Term Debt: The County may issue long-term debt (general obligation bonds) 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 some working capital expenses with bond proceeds.

Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least costly method for short-term borrowing subject to the following policies:



- **Bond Anticipation Notes (BANs)** may be issued instead of long-term capital debt. The BANs shall not mature more than five years from the date of issuance. BANs shall mature within six months after substantial completion of the financed project.
- **Tax or Revenue Anticipation Notes (TANs or RANs)** shall be issued only to meet cash flow needs.
- **Other Short-Term Debt** may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Lease Purchase Obligation: Lease purchase obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. To reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20% of the County's total outstanding debt, unless there is an offsetting amount of operating cash earning a floating interest rate, and will take into consideration the amount and investment strategy of the County's operating cash. The following circumstances may result in the consideration of issuing variable rate debt.

- **High Interest Rates:** Interest rates are above historic averages.
- **Variable Revenue Stream:** The revenue stream for repayment is variable and is anticipated to move in the same direction as market-based variable interest rates, or the dedication of revenues allows capacity for variability.
- **Adequate Safeguards Against Risk:** Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts. Such structures could include, but are not limited to, interest rate caps and short-term cash investments in the County's General Fund.
- **Financial Advisor Analysis:** An analysis from the County's financial advisor evaluating and quantifying the risks and returns involved in the variable rate financing recommends variable rate debt as the lowest cost option.
- **As a Component to Synthetic Fixed Rate Debt:** Variable rate bonds may be used in conjunction with a financial strategy, which results in synthetic fixed rate debt. Prior to using synthetic fixed rate debt, the County shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed rate debt.



REFUNDING

The Deputy County Executive for Finance, with assistance from the County's financial advisor, shall have the responsibility to analyze outstanding debt for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings: The County establishes a minimum present value savings threshold of 2% of the refunded principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 2%, the County may consider the option value captured as a percent of total savings. In such case, if the option value captured as a percent of total savings exceeds 70% and present value savings is less than 2%, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refunding will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed project should guide this decision.

Escrow Structuring: The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third-party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost-effective than State and Local Government Obligations (SLGs), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the County from its own account.

Arbitrage: The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated, as necessary, according to Federal guidelines.

METHODS OF ISSUANCE

The County will determine the method of issuance on a case-by-case basis.

Competitive Sale: In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.



Negotiated Sale: The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following.

- Bonds issued as variable rate demand obligations
- A structure which may require a strong pre-marketing effort such as a complex transaction or a “story” bond
- Size of the issue, which may limit the number of potential bidders
- Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment
- Capital appreciation bonds or zero coupon bonds

Private Placement: 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 deemed prudent and advantageous. The County will prepare and distribute to qualified banks a request for proposals, which includes terms and conditions that are acceptable to the County.

UNDERWRITER SELECTION

Senior Manager Selection: The County shall select a senior manager for any proposed negotiated sale. The selection criteria shall include, but not be limited to, the following.

- The firm's ability and experience in managing transactions similar to that contemplated by the County
- Prior knowledge and experience with the County
- The firm's ability and willingness to risk capital and 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 criteria 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 or notes 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

APPENDICES



Conflicts of Interest: The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

Bond Counsel: County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the debt and the County has met all legal requirements necessary for issuance. The opinion will also include a determination of the debt's Federal income tax status. The approving opinion and other documents relating to the issuance will be prepared by counsel with extensive experience in public finance and tax issues. The County will select 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)	NCC Endo Note	Sales Tax Secured Bonds, NIFA	Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds	Tobacco Settlement Asset-Backed Bonds, Series A
2012	\$ 1,343,518	\$ 61,305	\$ 102,862	\$ 34,600	\$ 257,725	\$ 218,445	\$	\$ 44,516	\$ 866	\$ 1,379,123	\$ 146,795	\$ 457,106
2011	1,204,281	68,760	112,085		230,000	230,000		34,906	890	1,528,440	154,595	451,788
2010	1,175,289	77,755	121,169		270,000	210,000		36,607	912	1,648,185	161,955	446,382
2009	901,868	90,735	130,085		150,000	190,000		38,234	932	1,752,600	169,250	442,108
2008	549,918	79,065	138,810	125,000 (g)	132,000	105,000		31,546		1,875,075	175,795	442,389
2007	371,980	83,392	147,379	87,345 (g)	125,000	75,000	69,135	32,072		1,958,525	72,225	440,740
2006	394,333	105,176	155,814		150,000		44,435	29,733		2,038,500	75,450	434,765
2005	509,170	128,308	164,159		120,000		11,885	29,282		2,086,960	78,575	272,125
2004	775,689	148,324	170,584					27,293		1,748,425	81,550	275,295
2003	1,239,234	244,394	174,771		120,000			32,037		1,123,320		278,095

(Continued)

Fiscal Year	NHCC Bonds	OTB Bonds	Nassau County Bridge Authority Bonds (b)	Total Serial Bonds - NIFA, NCSSWFA, NCTSC	Capital Leases	Total Outstanding Debt (h)	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
2012	\$ 251,832	\$ 11,625	\$ 10,310	\$ 1,983,024	\$ 5,254	\$ 4,325,882 (e)	\$ 716,005 (f)	604.17%	3,207	N/A	1.99%
2011	256,647	13,080	N/A	2,134,823	5,351	4,290,823 (e)	771,315 (f)	556.30%	3,207	4.73%	1.97%
2010	259,085	14,535	N/A	2,256,522	5,426	4,427,300 (e)	837,452 (f)	528.66%	3,248	4.95%	1.75%
2009	261,505	15,990	N/A	2,363,958	5,482	4,148,789 (e)	818,797 (f)	506.69%	3,057	4.76%	1.61%
2008	262,120	17,445	N/A	2,493,259	5,522	3,939,685 (e)	778,704 (f)	505.93%	2,903	4.21%	1.56%
2007	296,210	18,900	N/A	2,471,490	5,550	3,783,453 (e)	728,595 (f)	519.28%	2,792	4.23%	1.55%
2006	298,591	20,355	N/A	2,548,715	5,567	3,752,719 (e)	1,063,177 (d)	352.97%	2,776	4.55%	1.76%
2005	300,961	21,800	N/A	2,437,660	5,574	3,728,799 (e)	1,582,292 (c)	235.66%	2,766	4.88%	1.93%
2004	303,355		N/A	2,105,270	5,573	3,536,088 (e)	1,613,805 (c)	219.11%	2,629	5.00%	1.97%
2003	261,482		N/A	1,401,415	5,566	3,478,899 (b)	4,119,080	84.46%	2,590	5.17%	2.16%

- (a) Includes debt of Nassau Community College as of August 31, a discretely presented component unit.
 - (b) Beginning in 2012, the Nassau County Bridge Authority is a discretely presented component unit. Information prior to 2012 is not available.
 - (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.
 - (h) Includes debt of all total primary government and the discretely presented component units.
- N/A Not available



**County of Nassau, New York
Statement of Constitutional Taxing Power
As of September 15, 2013**

<u>Year Roll Completed</u>	<u>Full Valuation of Real Estate ^(d)</u>
2013	\$205,123,200 ^(e)
2012	217,753,742
2011	218,338,378
2010	252,854,423
2009	<u>257,054,119</u>
Total	\$1,151,123,862
Five-Year Average Full Valuation	\$230,224,772
Tax Limit ^(a)	\$4,604,495
Total Levy 2013 ^(c)	\$509,529
Total Exclusions ^(b)	\$129,668
Total Taxing Power for 2013 Levy	\$4,734,163
Tax Levy Subject to Tax Limit	\$379,861
Tax Margin	\$4,224,635
Percentage of Taxing Power Exhausted	8.25%

- (a) The State Constitution limits the tax on real estate to one and one-half per centum of the average five-year full valuation, and provides that the State Legislature may prescribe a method to increase this limitation to not to exceed two per centum. The tax limit was raised to two per centum by provisions of the County Law and a resolution adopted by the County Board of Supervisors, predecessor to the County Legislature.
- (b) Interest on and principal of indebtedness supported by real property taxes for fiscal year 2013 is excluded from the calculation of real estate taxes limited under the provisions of Article VIII, Section 10 of the State Constitution.
- (c) Includes the tax levies for the General Fund, the Police Headquarters Fund, the Fire Prevention Fund, Environmental Bond Fund and the Community College Fund, as they are Countywide tax levies.
- (d) Full valuation figures for 2009 through 2012 are computed by the Office of the State Comptroller.
- (e) Full Valuation for 2013 is based on preliminary data from Office of the State Comptroller.



**Nassau County
Projected Debt Baseline
As of September 15, 2013**

<u>Results</u>	Projected				
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
(1) Population	1,349,233	1,349,233	1,349,233	1,349,233	1,349,233
(2) Full Valuation (000)	205,123,200	210,251,280	215,507,562	220,895,251	226,417,632
(3) Direct (Main) & Indirect Debt (000)	2,963,828	3,203,051	3,192,506	3,161,945	3,128,759
(3) Direct (Consolidated) & Indirect Debt (000)	3,967,148	4,178,168	4,131,679	4,066,837	3,999,401
Net Direct Debt - Main Funds (000)	2,963,828	3,203,051	3,192,506	3,161,945	3,128,759
Debt Service (Main Funds)	337,334,030	347,117,151	372,224,894	371,362,749	369,473,407
(4) Expenditures (Main Funds)	2,761,800,185	2,790,126,279	2,856,195,623	2,909,198,103	2,946,144,181
<u>Credit Ratios</u>					
(5) Overall Debt per Capita	\$2,940	\$3,097	\$3,062	\$3,014	\$2,964
(5) Overall Debt as % of Full Valuation	1.93%	1.99%	1.92%	1.84%	1.77%
<u>Main Fund Ratios</u>					
Net Direct Debt per Capita	\$2,197	\$2,374	\$2,366	\$2,344	\$2,319
Debt Service as % of Expenditures	12.21%	12.44%	13.03%	12.77%	12.54%
Net Direct Debt as % of Full Value	1.44%	1.52%	1.48%	1.43%	1.38%

Footnotes:

Excludes short-term notes

Main Funds = General, Fire Commission, Police Headquarters, Police District, EBA and the College

Consolidated = Main Funds plus Sewer and Storm Water Resources District, Sewer and Storm Water Finance Authority, EFC, NHCC, Tobacco Authority & OTB

(1) Based on U.S. Census Bureau estimate for 2012 as of July, 2012.

(2) Based on 2013 actual and growth rate of 2.5% thereafter.

(3) Projected debt based on County Capital Plan.

(4) Based on MYP.

(5) Excludes short-term notes



DEBT SERVICE GLOSSARY

Arbitrage. The difference between the interest paid on tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Balloon Maturity. A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs). Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Bullet Maturity. A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Commercial Paper. 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 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, CUSIP fees, syndicate expenses, dealer fees, communication expenses and day-loan charge.

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 who purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter's Discount. The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Variable Rate Debt. An interest rate on a security which changes at intervals according to an index or a formula or other standard of measurement.



INVESTMENT AND CASH MANAGEMENT POLICIES

Under the laws of the State of New York (the “State”), the County is permitted to invest only in the following investments: (1) special time deposits or certificates of deposits in a bank or trust company located and authorized to do business in the State; (2) obligations of the United States of America; (3) obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (4) obligations of the State (or public authorities of the State as may be provided by law); (5) with the approval of the State Comptroller, tax anticipation notes and revenue anticipation notes issued by any municipality (other than the County), school district or district corporation in the State; (6) certain certificates of participation issued on behalf of political subdivisions of the State; and (7) in the case of County monies held in certain reserve funds established pursuant to law, obligations issued by the County. The law further requires that all bank deposits in excess of the amount insured under the Federal Deposit Insurance Act, be secured by a pledge of eligible securities (or a pro rata share of a pool of eligible securities), an eligible surety bond, or an eligible letter of credit, as those terms are defined in the law.

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.

APPENDICES





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 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 submitted by the County Executive, amended, and adopted by resolution by the County Legislature. The Budget, once adopted, is the legal authorization to expend County funds during the fiscal year identified.

AGENCY

An administrative unit of government.

**AGENCY FUND**

Fund used to account for the receipt and disbursement of various taxes, deposits, deductions and property collected by a 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 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 Operating 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 Fund Balance on hand from the prior year end, at the beginning of the new year.

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, Current Interest Bonds (CIBs).

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.

BUDGET CALENDAR

Schedule of key dates or milestones that the County will follow to prepare and adopt the Budget.

BUDGET EXAMINER

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

BUDGET MESSAGE

General discussion of the Adopted Budget by the County Executive presented orally and in writing to the County Legislature. This message contains an explanation of the principal budget issues, outlines adopted financial policies, provides the reasons for significant budgetary changes, and presents recommendations 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 may occur such as 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 County Legislature containing the Budget Message and summarizing critical aspects of the Budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes and priorities that are encompassed within the County's Budget.

COUNTY SHARE

Funds that the County contributes as a percentage of the cost of a program or other governmental activity in partnership with other entities such as the Federal, State or other local governments. Such funding may be mandatory (e.g., Medicaid) or discretionary (e.g., a contribution to a non-mandated County grant funded program. (See Grant Match)

– D –

DEBT

Liability or obligation in the form of bonds, loans or notes owed to another person(s) or government that must 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 (e.g., bond issuance) according to a predetermined payment schedule.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

DEDICATED TAX

A tax levied to support a specific government program or purpose.

**DEFEASANCE**

The provision in a bond instrument that allows for refinancing.

DEFICIT (NEGATIVE FUND BALANCE)

The excess of an entity's liabilities over its assets.

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, taxpayers, and/or stakeholders (e.g., number of people applying for public assistance, calling 911, requesting a seasonal pool pass, number of budget transfers requested by County departments during the fiscal year, etc.).

DEPARTMENT

An operating unit of the County that usually provides a range of programs and services within specific service areas (e.g., health, probation, police, etc.). A department may be sub-divided into divisions (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 County Legislature, which can be increased, decreased or eliminated based on County priorities.

DISCRETIONARY GRANTS

Grant funds that the County receives, primarily from the Federal 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 at the end of the fiscal year.

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 a 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 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, and assist in the administration of Federal elections. It also provides assistance with the compliance of certain Federal election laws and programs, establishes minimum election administration standards for states and units of local government with responsibility for the administration of Federal elections and other related purposes.

HEADCOUNT

The number of authorized positions funded by the Adopted Budget. As used in Nassau County, the sum of positions that are full-time, part-time and seasonal.

HOURLY

Employee classification whose compensation is based on an hourly rate.



– I –

IMPACT FEES

A type of charge for services imposed on new construction in order to support specific new demands on a given service (e.g., parks and fire protection).

INCEPTION-TO-DATE

The period during which financial activity has occurred for a multi-year capital project or grant. Such period begins with the initial authorization of funding by the County Legislature, which rarely coincides with the County's fiscal year.

INCREMENTAL COST OF CAPITAL

The average cost incurred for each additional unit of debt issued.

INDIRECT COST

A cost necessary for the functioning of the government as a whole such as utilities but which cannot be directly assigned to one service or program area.

INFRASTRUCTURE

Government facilities on which the continuance and growth of a community depend such as roads, bridges and similar assets that are immovable.

INITIATIVE

A programmatic change or addition in current practices and/or processes intended to generate cost savings or new revenue 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, other entity or individual as the result of a court decision.

JUNK BOND

A high-risk, non-investment grade bond with a low credit rating, usually BB or lower. Consequently, it usually has a high yield. A Junk Bond is the opposite of an Investment-Grade Bond.

– L –

LAPSING APPROPRIATION

An appropriation made for a specific time period, usually a fiscal/budget year. At the end of the specified period, any unexpended or unencumbered balances lapse or end, unless otherwise provided by law. Most operating funds perform this way.

LEGISLATIVE DISTRICT

The 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.

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 that 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.

APPENDICES



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, State and Federal Aid, and other funds collected and received by the County to support its services and/or capital improvement projects.

REVOLVING FUND

A special type of fund established to promote improved financial reporting and administrative convenience.

RISK

A probability estimate of loss or less-than-expected returns.

– S –

SATISFACTION OF DEBT

Document issued by a lender upon complete repayment of debt.

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.

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/FEES

A fee paid by an individual for direct receipt of a public service.

– V –

VALUATION

The process of determining the value of an asset.

VARIABLE COST

A cost that increases or decreases based on changes in activity.

VARIABLE RATE DEBT (VRD)

Debt that bears interest that changes or varies at predetermined intervals (e.g., daily, monthly) selected by the issuer.

VARIANCE

Difference between budgeted and actual amounts.

– W –

APPENDICES



WEIGHTED

For a value, modified in order to reflect proportional relevance.

WORKING CAPITAL

Current assets minus current liabilities.

WORKLOAD

A performance measurement category that compares output to demand (e.g., people served, transactions processed, complaints addressed, etc.). Answers the following question posed by the data reported in a workload measure: *What is the number of transactions performed per employee for a particular program or service activity?*

– Y –

YEAR-END

Use of the term is in reference to the end of the fiscal year, for Nassau County, December 31.

YEAR-TO-DATE (YTD)

For the period that starts at the beginning of the fiscal year (January 1 for Nassau County) to the current date.

YIELD

The rate earned on an investment based on the cost of the investment.

YIELD TO MATURITY

Yield realized on a bond that is held until the maturity date. It is greater than the current yield if the bond is selling at a discount and less than the current yield if the bond is selling at a premium.

– Z –

ZERO COUPON BOND

See definition of *Accrual Bond*.

APPENDICES

