



BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE

2024 NIFA APPROVED BUDGET

SUMMARY OF FISCAL 2024

SUBMITTED DECEMBER 2023



OFFICE OF MANAGEMENT AND BUDGET

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A description of the County's four-year projection of baseline operating revenues and expenses and its plan for closing any projected gaps.

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379

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Nassau County
New York**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

TRANSMITTAL LETTER FROM

Bruce A. Blakeman
County Executive



BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE



OFFICE OF THE COUNTY EXECUTIVE

September 15, 2023

Dear Presiding Officer Nicoletto, Minority Leader Abrahams and Members of the Nassau County Legislature,

I write to update you on my administration's proposed 2024 budget and the many accomplishments we have had this year. Since taking office in 2022, I have made fiscally conservative decisions that have paved the way for continued financial stability and taxpayer relief.

I am pleased to submit for legislative review and approval the County's proposed 2024 budget.

While the Curran administration had proposed a \$150 million dollar tax increase for 2024, my administration has eliminated this tax increase. There will be no tax increase for the 2024 budget, and I will set forth a three-year plan with no tax increases in spite of the fact that inflation has soared to 3.2% nationally.

To further my administration's commitment to the safety of our residents, this budget contains an increase of fifty full time positions mostly in Public Safety and Health and Human Services. It also provides for two full classes of each new police and correction officers while increasing the total number of police officers by twenty. This additional staffing will give us the resources we need to continue to fight back against the states many dangerous "criminal first" policies and the migrant crises endangering this region.

Keeping with my commitment to tackling issues that were kicked down the road by previous administrations, this budget implements a plan using the prior year's surplus to reduce liabilities associated with tax certiorari, labor disputes, general litigation, and labor contracts. The County is providing \$40 million to pay off tax certiorari claims and \$45 million for litigation liabilities that have been rejected by previous administrations. The county's sales tax growth came in 1.50% over 2023 projections, which can be attributed in part to targeted tourism and marketing campaigns that encouraged people from all over the country to visit Nassau and enjoy all we have to offer including our beaches, shopping, parks, museums, restaurants, concerts, and other activities. In addition, this surplus was reinvested in funding for infrastructure improvements, additional bus service throughout the county, and an increase in early intervention and pre-school expenses. Most importantly, surplus funds will provide fiscal stability and tax relief. The decisions my administration has made in consultation with the legislature, along with the county's strong fiscal condition should bring an end to NIFA's fiscal control period and return power back to the county's duly elected representatives.

BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE



OFFICE OF THE COUNTY EXECUTIVE

We have continued to build a strong, fiscally sound foundation that I am eager to build upon with the help of the legislature, for years to come.

Respectfully,

A handwritten signature in blue ink, appearing to read "B. Blakeman", with a long horizontal flourish extending to the right.

Bruce A. Blakeman
Nassau County Executive

**COUNTY MISSION, VISION &
VALUES STATEMENT**



COUNTY MISSION, VISION AND VALUES

MISSION

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

VISION

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

COUNTY VALUES

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

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

Constituent Loyalty – to provide the most efficient services

Conscientious – to approach issues in a fair and thoughtful manner

Accountable – to accept responsibility regardless of outcomes

Resourceful – to achieve outstanding performance and reach creative solutions

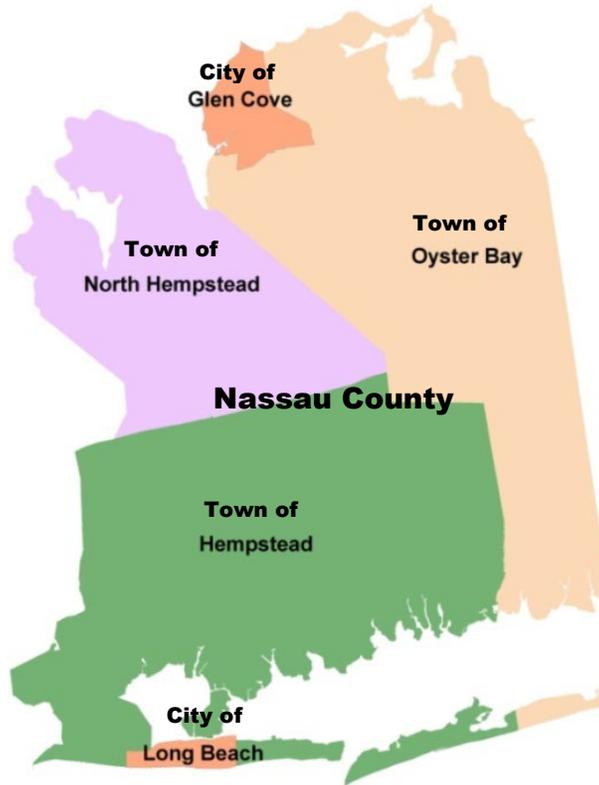
Effective – to serve each and every day to our fullest potential

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

EXECUTIVE SUMMARY



EXECUTIVE SUMMARY



Overview

The County’s continued adherence to prudent fiscal management practices has resulted in consecutive year-end surpluses and the establishment of reserves, which are maintained to address existing and emerging liabilities. While doing so, the County has also reduced its current liabilities and negotiated fair and sustainable wage and benefit packages with the majority of its collective bargaining units. These achievements have earned the County four bond rating upgrades in the past two years and plaudits from each of the primary rating agencies - Standard & Poor’s, Moody’s and Fitch.

In 2022, S&P praised the “substantial improvement in available reserves, reduction in previous pension deferrals, and settlement of a labor longevity pay liability.” Earlier this year, Moody’s noted that the County has “continued strengthening [its] financial position and liquidity [and] has managed to eliminate a number of large liabilities over the past two years, improving financial flexibility moving forward.” Fitch also stated that its rating upgrade "reflect[s] a multi-year trend of significantly improved budgeting practices and reserve balances that improve the county's capacity to address future cyclical challenges.” Fitch continued that it “believes that the county is

EXECUTIVE SUMMARY



positioned to maintain its recent progress through the multi-year, structurally balanced fiscal plan through 2026 and beyond."

These bond rating upgrades provide an independent assessment of the County's financial health and have a practical impact on the County's finances. With the Federal Reserve increasing interest rates to combat inflation, the improved ratings help to mitigate the cost of borrowing for infrastructure projects and other capital spending.

The FY2024 Budget provides for additional bus services, early intervention and pre-school special education services, and increased day care and safety net expenses. Moreover, the FY2024 Budget includes the estimated impact of collective bargaining with the CSEA. The estimated impact is consistent with the pattern established under the previously ratified agreements and includes adjustments retroactive to the expiration of the previous contract. Finally, the County continues to allocate operating funds to settle tax certiorari claims and other litigation.

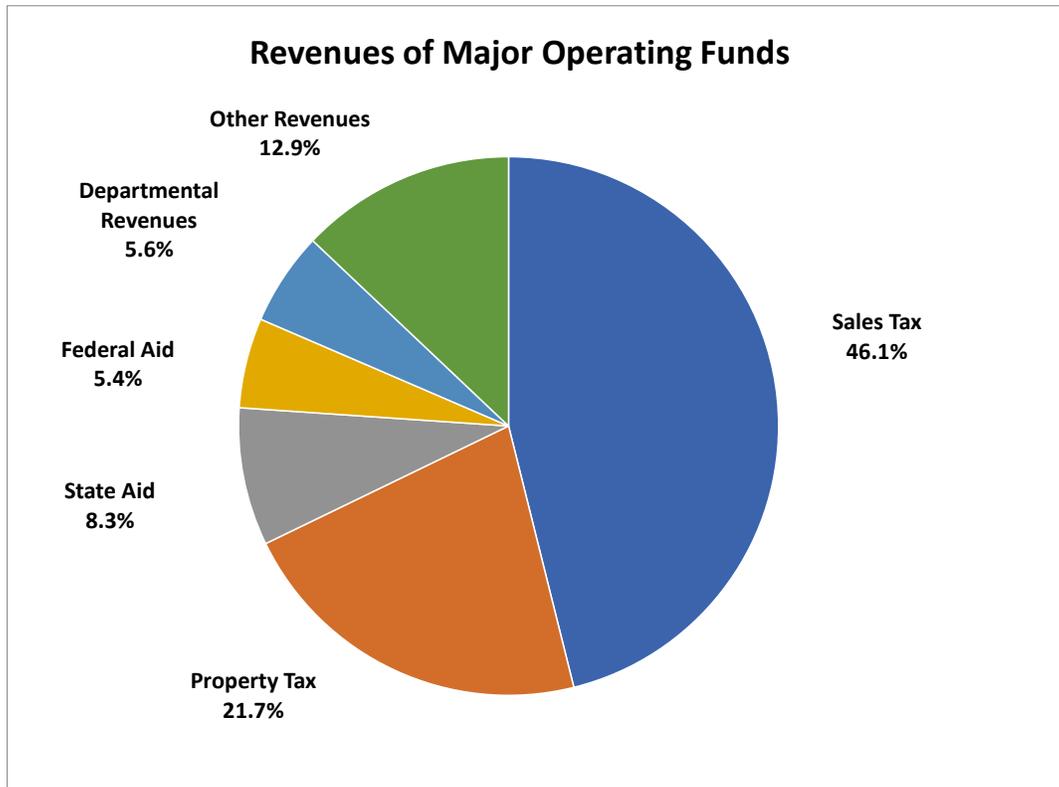
The FY2024 Budget provides County residents and businesses with the quality services they demand and deserve with no increase in property taxes which follows last year's action to eliminate \$150 million of planned tax increases. Although inflation is a continuing concern, the local unemployment rate remains low and consumer spending has not abated.

Recognizing that there are challenges in the economy, the County has included a contingency reserve for FY2024, and will continue to monitor expense growth and react to changes in the local economy to maintain balance between expenses and revenues.

REVENUE

The total revenue projection for FY2024 is \$4.1 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 86.3% of all County revenue, with the State providing 8.3% and only 5.4% coming from Federal agencies.

EXECUTIVE SUMMARY



Federal Aid

Federal Aid to Nassau County operations has, on the whole, remained flat. However, in FY2024, the County is forecasting an increase in revenue commensurate with the increased cost of Social Service programs that receive partial reimbursement from Federal sources.

\$ in Millions

Fiscal Year	Federal Aid	Inc/(Dec)
2013	\$125	
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$146	\$13
2019	\$160	\$14
2020	\$157	(\$3)
2021	\$136	(\$21)
2022	\$175	\$39
2023	\$168	(\$7)
2024	\$188	\$20

EXECUTIVE SUMMARY



The American Rescue Plan Act has provided the County with Local Fiscal Recovery Funds totaling \$385 million. The administration has proposed to use up to \$247 million under the revenue replacement category.

We will work with our partners in Albany, NY and Washington, DC to ensure Nassau County receives its fair share of Federal funding.

State Aid

State funding to Nassau County has increased in recent years. The increase in 2021 represented a return to the pre-pandemic level of support, whereas 2022 through 2024 is due largely to an increase in State Operating Assistance (STOA) for mass transit bus services.

\$ in Millions

Fiscal Year	State Aid	Inc/(Dec)
2013	\$202	
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$221	\$7
2019	\$233	\$12
2020	\$194	(\$39)
2021	\$236	\$42
2022	\$262	\$26
2023	\$283	\$21
2024	\$288	\$5

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

County Revenues

The County's \$3.0 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

\$ in Billions

Sales Tax	\$1.605
Property Tax	\$0.755
Fees	\$0.183
All Other	\$0.462
TOTAL	\$3.005

EXECUTIVE SUMMARY



Sales Tax

Sales Tax is the largest component of County Revenue. Sales tax is remitted to the State of New York and then distributed to counties and local governments. Sales Tax is sensitive to the County’s overall economy, growing in good economic times and tending to slow down when economic times are tougher.

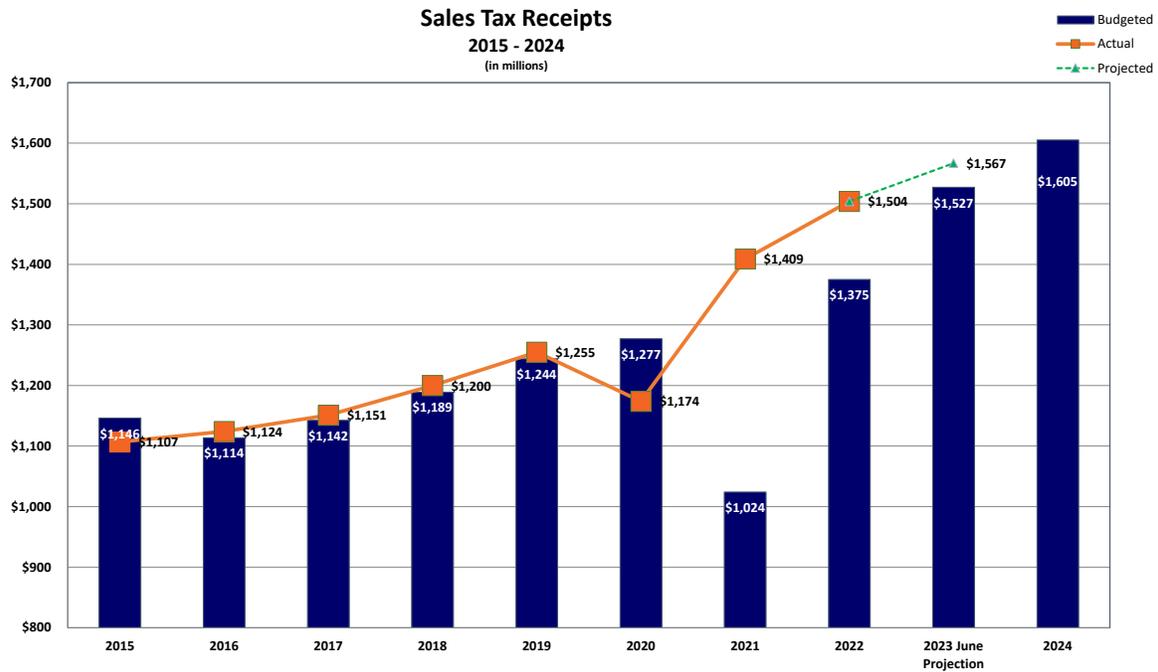
Despite inflation, consumer spending remains strong. County-wide sales tax revenues are forecast at \$1.605 billion in FY2024. This forecast uses a conservative growth rate of 1.5% over the FY2023 projection for Sales Tax.

\$ in Billions

Fiscal Year	Sales Tax	Inc/(Dec)
2013	\$1.140	
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.151	\$0.027
2018	\$1.200	\$0.049
2019	\$1.255	\$0.055
2020	\$1.174	(\$0.081)
2021	\$1.409	\$0.235
2022	\$1.504	\$0.095
2023	\$1.567	\$0.063
2024	\$1.605	\$0.038

We will continue to monitor Sales Tax to ensure we maintain budget balance for the upcoming year.

EXECUTIVE SUMMARY



Note: Inclusive of prior year deferrals.

Property Tax

We are forecasting Property Tax in FY2024 to remain at \$755 million.

\$ in Millions

Fiscal Year	Property Tax	Inc/(Dec)
2013	\$803	
2014	\$803	\$ -
2015	\$832	\$29
2016	\$842	\$10
2017	\$814	(\$28)
2018	\$812	(\$2)
2019	\$815	\$3
2020	\$821	\$6
2021	\$825	\$4
2022	\$755	(\$70)
2023	\$755	\$-
2024	\$755	\$-

EXECUTIVE SUMMARY



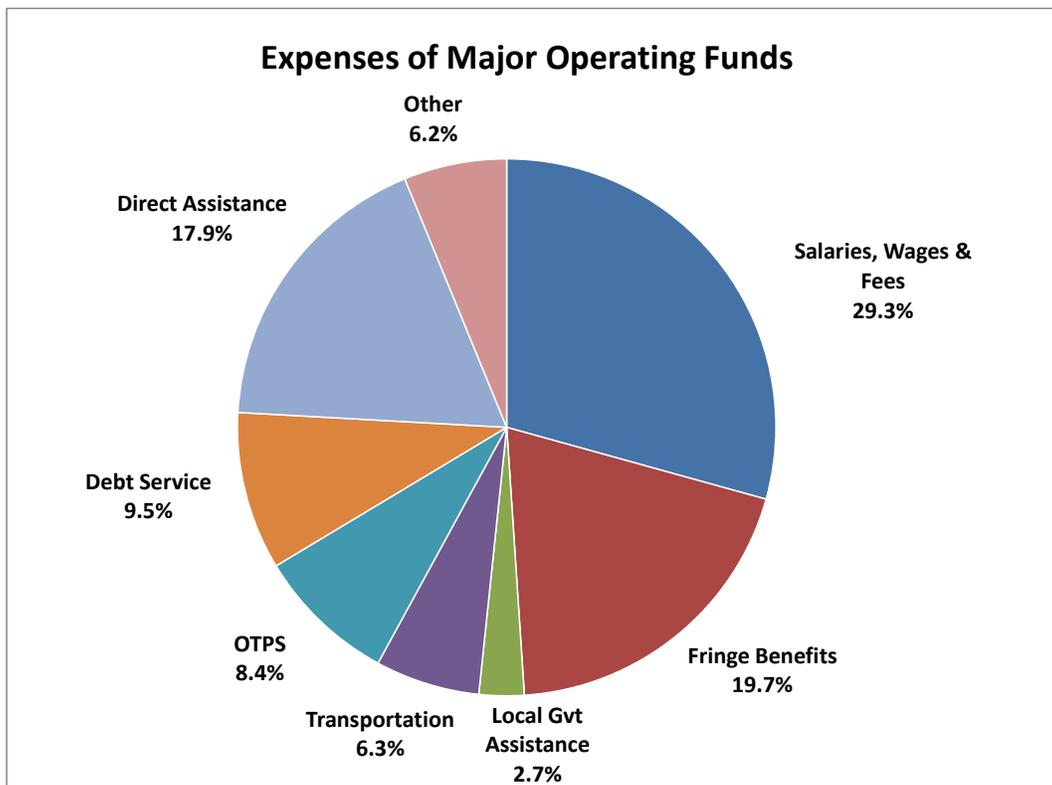
Fees

Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; other fees are dependent on the level of activity among residents, including for example, park usage fees and other services.

EXPENSES

The County's expenses are projected at \$4.1 billion in FY2024. Salaries and Wages and Fringe Benefits for employees are 49.0% of all County expenses. Direct expenses are 17.9% of County expenses, while Debt Service is 9.5% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 23.6%.

The FY2024 Budget reflects the impact of collective bargaining in both the Salaries and Wages and Fringe Benefits categories. It also provides for the cost of additional bus services, early intervention and pre-school special education services, and increased day care and safety net expenses.



EXECUTIVE SUMMARY



Debt Service

Debt Service payments have normalized after the 2021 refunding and restructuring of County and NIFA issued debt. For context, the table below shows the total Debt Service Fund expenditures adopted in FY2024 as compared to the FY2023 projection and prior year actuals.

Debt Service Fund Expenses (in millions)					
2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Adopted
\$ 380.6	\$ 319.7	\$ 148.7	\$ 159.6	\$ 300.8	\$ 331.2

Labor Negotiations

The FY2024 Budget includes the estimated impact of the collective bargaining agreements with the CSEA and COBA, which were ratified by their respective memberships and approved by the County Legislature in the fall of 2023. The agreements are consistent with previously settled contracts and the bargaining positions the County had taken during earlier negotiations. The County has now come to agreement with all five major labor unions, providing contracts that are fiscally sustainable and respectful to the County workforce.

Additional Headcount for Improved Service and Overtime Reduction

The FY2024 Budget, as adopted, provides targeted increases in budgeted headcount to deter crime, improve service and reduce overtime. The FY2024 budgeted full time headcount is increased by 66 positions to 7,479.

The majority of the additional positions are allocated to four departments – Police, Probation, Health and Social Services.

MAJOR FUNDS



MAJOR FUNDS EXPENSES AND REVENUES

The 2024 NIFA Approved Budget for the five Major Operating Funds (excluding interdepartmental/interfund transfers) is \$3.5 billion; \$3.7 billion including the Sewer and Storm Water Resources District Fund. The General Fund is the largest component of the Major Operating Funds Budget totaling \$2.1 billion or 61.7%. Funding for police services is \$974.8 million or 28.0% of Major Operating Funds' expense.

**Figure 1: Fiscal 2024 Expenses by Fund
(Excludes Interdepartmental / Interfund Transfers)**

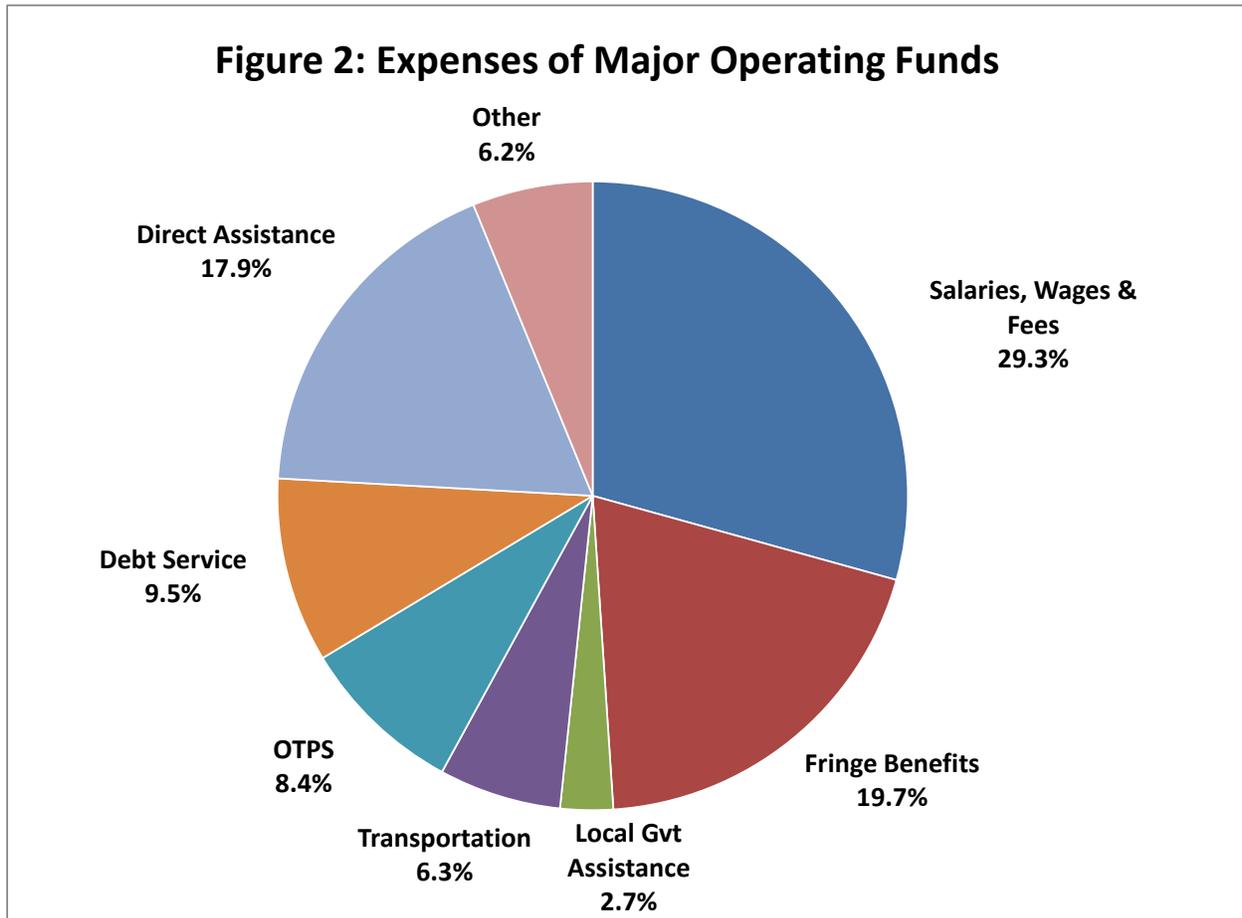
Fund	2024 NIFA Approved
General Fund	\$ 2,148,311,459
Police Headquarters Fund	\$ 512,213,253
Police District Fund	\$ 462,616,407
Debt Service Fund	\$ 331,173,769
Fire Prevention Fund	\$ 26,849,596
Total Major Operating Funds	\$ 3,481,164,484
Sewer & Storm Water Resources District	\$ 180,211,207
Total Major Operating Funds & Sewers	\$ 3,661,375,691

MAJOR FUNDS EXPENSES AND REVENUES



EXPENSES

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



Note: Excludes Interdepartmental/Interfund transfers and Sewer & Storm Water Resources District.

The largest expense of the five Major Operating Funds is Salaries, Wages & Fees which is \$1,021.0 million. This includes items such as base wages, overtime, and termination compensation.

Fringe Benefits costs, including Workers' Compensation, for the Major Funds in the 2024 NIFA Approved Budget are \$683.8 million. The County estimates gross-pension cost attributable to the Major Operating Funds for 2024 to be \$174.7 million.

The County expects Health Insurance costs for the Major Operating Funds to reach \$355.1 million in 2024, a decrease of \$9.2 million or 2.5% from the 2023 Projection. The forecasted decrease is attributable to the impact of collective bargaining with the CSEA, wherein its members have agreed to transfer to a lower premium health insurance plan, the Excelsior program. Direct Assistance costs account for 17.9% of the total Major Operating Funds' expense. These expenses

MAJOR FUNDS EXPENSES AND REVENUES



consist of benefit payments to clients enrolled in mandated human services entitlement programs such as Medicaid, Public Assistance, Day Care, Child Protective Services, and Foster Care. Federal and/or State reimbursement usually match the County's share of these expenses.

Debt Service cost will increase in 2024 by \$17.9 million or 5.7% over 2023 as expenses normalize after the 2021 debt restructuring. Expenses will be affected as interest rates have increased.

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

HEADCOUNT PROJECTIONS

The 2024 NIFA Approved Budget supports 7,479 full-time staff, an increase of 66 positions over the FY 2023 Approved Budget. The increase reflects the County Executive's commitment to support law enforcement, as they continue to address the impacts of criminal justice reforms, and health and human services agencies.

As of September 7, 2023, there were 7,158 full time staff supporting the Major Operating Funds. The table on the following page contains Full-Time staffing levels for the 2024 NIFA Approved Budget.

MAJOR FUNDS EXPENSES AND REVENUES



Figure 3: Full-Time Staffing 2024 - Major Operating Funds

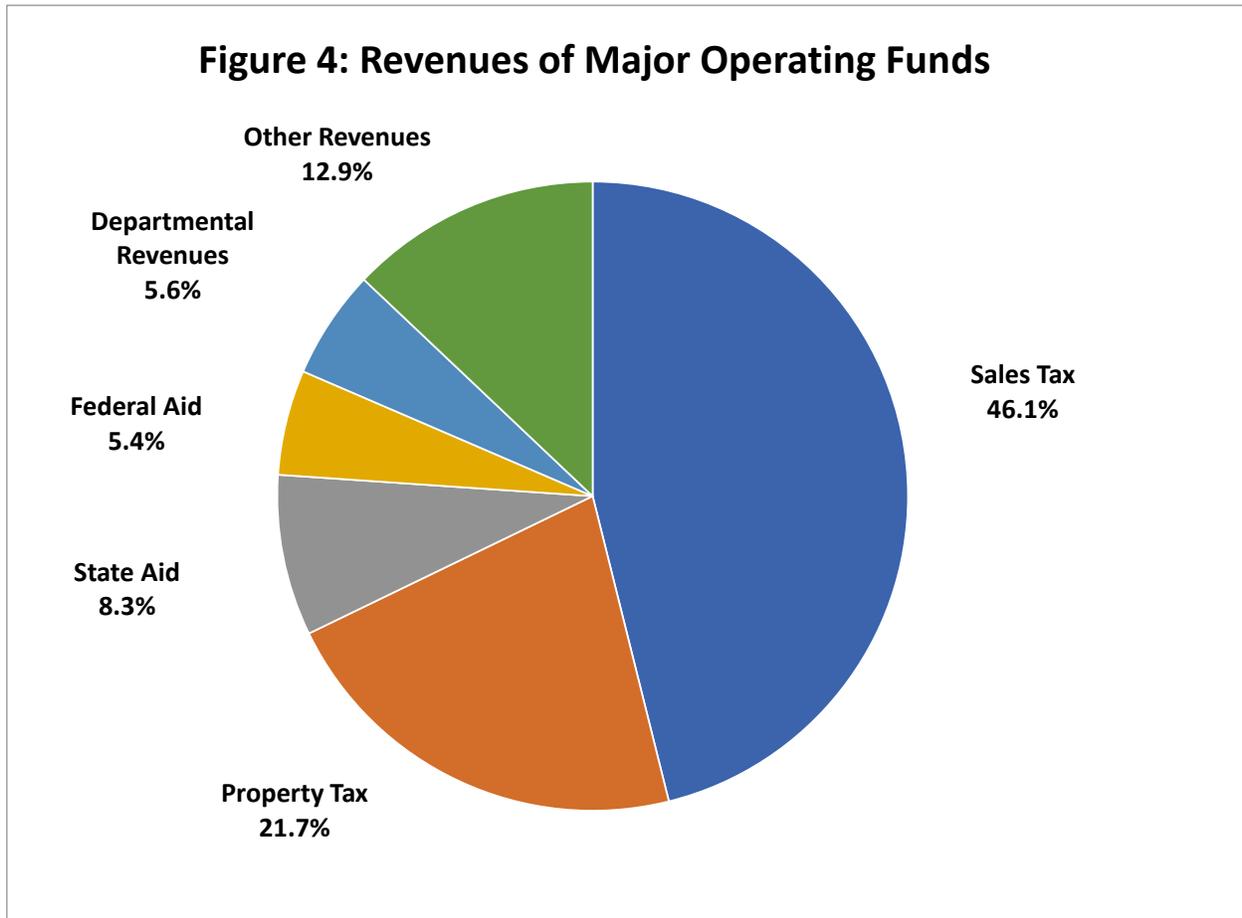
Full Time Staffing 2024			
DEPARTMENT TITLE	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
AN - ASIAN AMERICAN AFFAIRS	6	2	6
AR - ASSESSMENT REVIEW COMMISSION	67	63	62
AS - ASSESSMENT DEPARTMENT	164	128	164
AT - COUNTY ATTORNEY	89	84	89
BU - OFFICE OF MANAGEMENT AND BUDGET	27	24	25
CA - OFFICE OF CONSUMER AFFAIRS	26	21	25
CC - NC SHERIFF/CORRECTIONAL CENTER	940	847	940
CE - COUNTY EXECUTIVE	13	9	13
CF - OFFICE OF CONSTITUENT AFFAIRS	12	12	12
CL - COUNTY CLERK	90	78	90
CO - COUNTY COMPTROLLER	91	74	95
CS - CIVIL SERVICE	46	41	46
CV - OFFICE OF CRIME VICTIMS ADVOCATE	4	5	5
DA - DISTRICT ATTORNEY	468	427	460
EL - BOARD OF ELECTIONS	160	141	160
EM - EMERGENCY MANAGEMENT	8	8	8
FC - FIRE COMMISSION	113	102	115
HE - HEALTH DEPARTMENT*	181	167	281
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	15	12	15
HR - COMMISSION ON HUMAN RIGHTS	6	6	7
HS - DEPARTMENT OF HUMAN SERVICES	60	59	61
IT - INFORMATION TECHNOLOGY	118	111	121
LE - COUNTY LEGISLATURE	96	88	94
LR - OFFICE OF LABOR RELATIONS	6	5	6
MA - OFFICE OF MINORITY AFFAIRS	12	14	13
ME - MEDICAL EXAMINER	93	87	0
PA - PUBLIC ADMINISTRATOR	6	6	6
PB - PROBATION	209	196	221
PD - POLICE DEPARTMENT	3,357	3,255	3,392
PE - DEPARTMENT OF HUMAN RESOURCES	9	7	9
PK - PARKS, RECREATION AND MUSEUMS	148	140	151
PR - SHARED SERVICES	14	12	14
PW - PUBLIC WORKS DEPARTMENT	417	383	415
RM - RECORDS MANAGEMENT	10	5	10
SA - OFFICE OF HISPANIC AFFAIRS	6	3	6
SS - SOCIAL SERVICES	559	463	566
TR - COUNTY TREASURER	27	24	26
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	45	41	46
VS - VETERANS SERVICES AGENCY	9	8	9
Sub Total	7,727	7,158	7,784
*Anticipated additional non -allocated attrition	(314)		(305)
Grand Total	7,413	7,158	7,479
Sewer and Storm Water Resources District	83	66	79
Grand Total	7,496	7,224	7,558

*Medical Examiner consolidated into Health Department



REVENUES

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



Note: Excludes Interdepartmental/Interfund transfers and Sewer & Storm Water Resources District.

SALES TAX

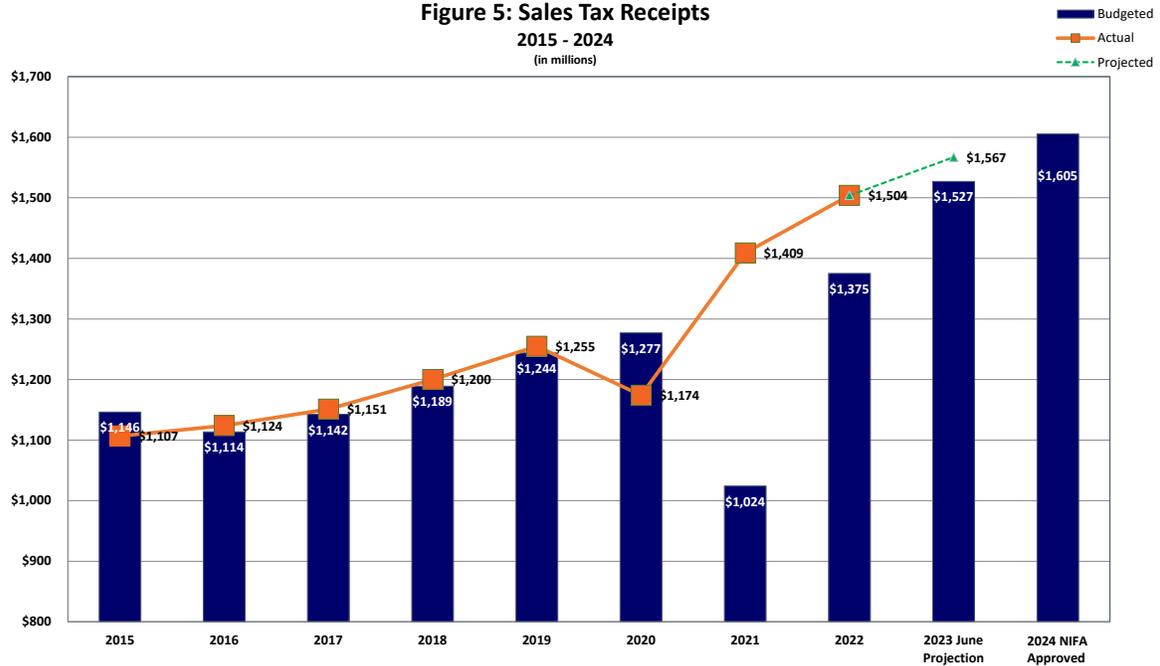
The Sales Tax rate for Nassau County is eight and five-eighths percent (8 5/8%). The tax rate consists of three components: four percent (4%), which is retained by the State; three-eighths percent (3/8%) is earmarked for the Metropolitan Transportation Authority; and four and one-quarter percent (4 1/4%),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

Sales Tax is the largest revenue source for the County, comprising 46.1% of the total Major Fund revenue in the 2024 NIFA Approved Budget. Our forecast for FY2024 is \$1.605 billion, which equates to 1.5% annual growth from the current FY2023 Projection. This growth reflects the strong consumer spending and stable employment rates despite higher inflation.

MAJOR FUNDS EXPENSES AND REVENUES



Figure 5: Sales Tax Receipts
2015 - 2024
(in millions)



Note: Inclusive of prior year deferrals.

PROPERTY TAX

Property Tax is the second largest revenue source for the County at 21.7% of Major Fund revenues in the 2024 NIFA Approved Budget. The 2024 NIFA Approved Budget for Property Tax in the Major Funds is \$755.3 million and remains unchanged compared to FY2023. This is the result of conservative budgeting and expense controls that has lessened the tax burden on Nassau County residents.

The Property Tax amount continues the practice of categorizing certain Long Island Power Authority (LIPA) parcels as Payments-In-Lieu-of-Taxes Revenues (PILOTs) in order to adhere to a New York State statute requiring LIPA to pay PILOTs on such parcels at no more than 2% above the prior year’s amounts.

State and Federal Aid

State and Federal Aid represents \$288.1 million and \$188.1 million respectively of the County’s revenues in the 2024 NIFA Approved Budget, versus \$283.4 million and \$167.6 million respectively in the 2023 Projection. Health and Human Services entitlement programs account for the vast majority of these reimbursements along with \$114.4 million in State Operating Assistance Funds (STOA) which helps fund the NICE bus services.

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

FUND SUMMARY



MAJOR FUNDS					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	884,468,395	989,881,833	982,466,548	1,020,956,508
	AB - FRINGE BENEFITS	733,984,887	679,448,558	668,368,452	645,780,414
	AC - WORKERS COMPENSATION	36,679,598	37,227,500	37,227,500	38,069,500
	BB - EQUIPMENT	5,333,052	6,860,531	6,860,531	8,637,099
	DD - GENERAL EXPENSES	45,925,671	49,589,162	49,889,162	54,918,720
	DE - CONTRACTUAL SERVICES	292,468,067	321,006,494	324,602,994	353,818,344
	DF - UTILITY COSTS	35,342,532	38,464,094	43,470,094	42,548,692
	DG - VAR DIRECT EXPENSES	5,300,000	5,350,000	5,350,000	5,300,000
	FF - INTEREST	75,796,096	97,249,332	87,291,393	95,544,686
	GA - LOCAL GOVT ASST PROGRAM	91,732,392	91,130,190	92,697,388	94,069,100
	GG - PRINCIPAL	24,910,000	117,695,000	114,110,000	127,360,000
	HH - INTERFUND CHARGES	23,637,015	21,612,152	21,612,152	20,695,000
	JA - CONTINGENCIES RESERVE	98,138	-	-	-
	L1 - TRANS TO OTHER FUND(S)	-	-	100,000,000	-
	L2 - TRANS TO GRT FUND	72,003	-	-	-
	L3 - TRANS TO LITIGATION FUND	155,000,000	-	-	-
	L5 - TRANSFER TO BIF FUND	105,000,000	-	-	-
	L6 - TRANSFER TO EBF FUND	111,181	-	-	-
	L7 - TRANSFER TO COVID FUND	475,331	-	-	-
	LB - TRANSFER TO GEN FUND	564,379	-	-	-
	LF - TRANSFER TO RCF FUND	40,000,000	-	-	-
	LH - TRANS TO PDH SUITS & DAMAGES	125,540,201	-	-	-
	LX - TRANS TO CAPITAL FUND	270	-	-	-
	MM - MASS TRANSPORTATION	47,926,155	50,898,201	49,330,283	51,790,222
	NA - NCIFA EXPENDITURES	2,300,000	2,075,000	2,075,000	2,750,000
	OO - OTHER EXPENSES	112,012,956	249,243,735	247,261,229	294,460,880
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	163,123,393	150,000,000	160,900,000	162,847,000
	SS - RECIPIENT GRANTS	43,621,924	47,384,000	51,859,000	55,102,000
	TT - PURCHASED SERVICES	76,470,589	71,561,026	80,554,584	98,518,186
	WW - EMERGENCY VENDOR PAYMENTS	60,222,254	62,152,642	59,442,642	62,840,000
	XX - MEDICAID	204,561,951	240,112,308	240,112,308	245,158,133
Expenses Excluding Interdepartmental/Sales Tax Transfers		3,392,678,430	3,328,941,758	3,425,481,260	3,481,164,484
	Interdepartmental/Sales Tax Transfers	221,468,345	553,381,431	542,843,830	586,095,350
Expenses Including Interdepartmental Transfers		3,614,146,775	3,882,323,189	3,968,325,090	4,067,259,834
REVENUE	AA - OPENING FUND BALANCE	366,724,212	-	-	-
	BA - INT PENALTY ON TAX	45,041,250	34,812,500	34,812,500	32,512,500
	BC - PERMITS & LICENSES	17,242,666	18,431,995	18,176,995	18,756,591
	BD - FINES & FORFEITS	81,956,956	106,119,500	93,719,795	101,709,500
	BE - INVEST INCOME	12,789,872	6,140,000	30,964,504	38,935,000
	BF - RENTS & RECOVERIES	33,643,194	33,870,994	93,530,249	31,191,454
	BG - REVENUE OFFSET TO EXPENSE	16,821,737	20,513,341	20,513,341	23,377,913
	BH - DEPT REVENUES	207,827,653	222,130,278	183,189,924	194,781,082
	BO - PAYMENT IN LIEU OF TAXES	53,155,114	53,384,492	52,057,619	52,994,776
	BQ - CAPITAL RESOURCES FOR DEBT	2,955,528	1,080,000	2,147,520	19,880,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	72,947,663	75,869,427	75,752,063	78,388,725
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	174,528,377	161,148,011	167,632,202	188,115,332
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	261,776,487	261,450,869	283,378,768	288,088,397
	TA - SALES TAX COUNTYWIDE	1,409,456,335	1,390,426,754	1,430,598,180	1,452,057,153
	TB - SALES TAX PART COUNTY	94,820,097	136,865,874	136,865,874	153,222,304
	TL - PROPERTY TAX	755,316,958	755,263,137	755,263,137	755,263,137
	TO - OTB 5% TAX	1,297,322	1,639,500	1,297,800	1,639,500
	TX - SPECIAL TAXES	30,575,181	29,795,085	29,915,085	30,251,120
Revenues Excluding Interdepartmental/Sales Tax Transfers		3,658,876,603	3,328,941,757	3,429,815,556	3,481,164,484
	Interdepartmental/Sales Tax Transfers	348,247,048	553,381,432	542,843,830	586,095,350
Revenues Including Interdepartmental Transfers		4,007,123,651	3,882,323,189	3,972,659,386	4,067,259,834

FUND SUMMARY



MAJOR FUNDS INCLUDING SEWER RESOURCES DISTRICT					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	891,783,027	998,307,326	990,877,156	1,029,262,531
	AB - FRINGE BENEFITS	744,028,073	686,987,921	675,603,017	651,911,038
	AC - WORKERS COMPENSATION	36,679,598	37,227,500	37,227,500	38,069,500
	BB - EQUIPMENT	5,333,052	6,870,531	6,870,531	8,647,099
	DD - GENERAL EXPENSES	46,334,995	51,313,992	51,613,992	56,613,650
	DE - CONTRACTUAL SERVICES	361,452,059	396,059,342	399,655,842	432,180,172
	DF - UTILITY COSTS	45,801,340	47,484,887	52,490,887	49,435,937
	DG - VAR DIRECT EXPENSES	5,300,000	5,350,000	5,350,000	5,300,000
	FF - INTEREST	76,377,378	104,776,215	94,818,276	105,983,954
	GA - LOCAL GOVT ASST PROGRAM	91,732,392	91,130,190	92,697,388	94,069,100
	GG - PRINCIPAL	34,029,393	128,345,151	124,760,151	141,468,693
	HH - INTERFUND CHARGES	59,501,227	65,293,774	62,423,578	64,508,654
	JA - CONTINGENCIES RESERVE	98,138	-	-	-
	L1 - TRANS TO OTHER FUND(S)	-	-	100,000,000	-
	L2 - TRANS TO GRT FUND	72,003	-	-	-
	L3 - TRANS TO LITIGATION FUND	155,000,000	-	-	-
	L5 - TRANSFER TO BIF FUND	105,000,000	-	-	-
	L6 - TRANSFER TO EBF FUND	111,181	-	-	-
	L7 - TRANSFER TO COVID FUND	475,331	-	-	-
	LB - TRANSFER TO GEN FUND	564,379	-	-	-
	LF - TRANSFER TO RCF FUND	40,000,000	-	-	-
	LH - TRANS TO PDH SUITS & DAMAGES	125,540,201	-	-	-
	LX - TRANS TO CAPITAL FUND	270	-	-	-
	MM - MASS TRANSPORTATION	47,926,155	50,898,201	49,330,283	51,790,222
	NA - NCIFA EXPENDITURES	2,300,000	2,075,000	2,075,000	2,750,000
	OO - OTHER EXPENSES	112,124,120	249,602,235	247,619,729	304,919,822
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	163,123,393	150,000,000	160,900,000	162,847,000
	SS - RECIPIENT GRANTS	43,621,924	47,384,000	51,859,000	55,102,000
	TT - PURCHASED SERVICES	76,470,589	71,561,026	80,554,584	98,518,186
	WW - EMERGENCY VENDOR PAYMENTS	60,222,254	62,152,642	59,442,642	62,840,000
	XX - MEDICAID	204,561,951	240,112,308	240,112,308	245,158,133
Expenses Excluding Interdepartmental/Sales Tax Transfers		3,535,564,424	3,492,932,241	3,586,281,864	3,661,375,691
	Interdepartmental/Sales Tax Transfers	221,468,345	553,381,431	542,843,830	586,095,350
Expenses Including Interdepartmental Transfers		3,757,032,770	4,046,313,672	4,129,125,694	4,247,471,041
REVENUE	AA - OPENING FUND BALANCE	421,671,293	13,935,459	7,419,150	21,483,133
	BA - INT PENALTY ON TAX	45,041,250	34,812,500	34,812,500	32,512,500
	BC - PERMITS & LICENSES	18,253,848	19,181,995	18,926,995	19,506,591
	BD - FINES & FORFEITS	81,956,956	106,119,500	93,719,795	101,709,500
	BE - INVEST INCOME	13,927,830	6,245,000	33,847,140	41,960,000
	BF - RENTS & RECOVERIES	37,667,249	36,870,994	96,759,421	35,317,254
	BG - REVENUE OFFSET TO EXPENSE	16,821,737	20,513,341	20,513,341	23,377,913
	BH - DEPT REVENUES	209,343,683	223,383,278	184,442,924	196,384,082
	BO - PAYMENT IN LIEU OF TAXES	53,155,114	53,384,492	52,057,619	52,994,776
	BQ - CAPITAL RESOURCES FOR DEBT	2,955,528	1,080,000	2,147,520	19,880,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	72,947,663	75,869,427	75,752,063	78,388,725
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	174,611,506	161,148,011	167,632,202	188,115,332
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	261,783,647	261,450,869	283,378,768	288,088,397
	TA - SALES TAX COUNTYWIDE	1,409,456,335	1,390,426,754	1,430,598,180	1,452,057,153
	TB - SALES TAX PART COUNTY	94,820,097	136,865,874	136,865,874	153,222,304
	TL - PROPERTY TAX	755,316,958	755,263,137	755,263,137	755,263,137
	TO - OTB 5% TAX	1,297,322	1,639,500	1,297,800	1,639,500
	TX - SPECIAL TAXES	30,575,181	29,795,085	29,915,085	30,251,120
Revenues Excluding Interdepartmental/Sales Tax Transfers		3,721,603,196	3,347,985,216	3,445,349,514	3,512,151,417
	Interdepartmental/Sales Tax Transfers	493,932,212	698,328,456	688,110,476	735,319,624
Revenues Including Interdepartmental Transfers		4,215,535,408	4,046,313,672	4,133,459,990	4,247,471,041

FUND SUMMARY



GENERAL FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	381,726,112	454,626,993	449,202,931	467,495,262
	AB - FRINGE BENEFITS	361,724,133	295,715,748	288,640,106	273,174,395
	AC - WORKERS COMPENSATION	18,843,206	19,427,500	19,427,500	19,927,500
	BB - EQUIPMENT	2,385,891	2,781,335	2,781,335	3,179,491
	DD - GENERAL EXPENSES	33,725,750	36,805,134	37,105,134	38,759,822
	DE - CONTRACTUAL SERVICES	272,935,494	293,091,102	296,687,602	322,260,864
	DF - UTILITY COSTS	31,603,062	34,832,600	39,838,600	38,252,687
	DG - VAR DIRECT EXPENSES	5,300,000	5,350,000	5,350,000	5,300,000
	GA - LOCAL GOVT ASST PROGRAM	91,732,392	91,130,190	92,697,388	94,069,100
	HH - INTERFUND CHARGES	23,637,015	21,612,152	21,612,152	20,695,000
	JA - CONTINGENCIES RESERVE	98,138	-	-	-
	L1 - TRANS TO OTHER FUND(S)	-	-	100,000,000	-
	L2 - TRANS TO GRT FUND	72,003	-	-	-
	L3 - TRANS TO LITIGATION FUND	155,000,000	-	-	-
	L5 - TRANSFER TO BIF FUND	105,000,000	-	-	-
	L6 - TRANSFER TO EBF FUND	111,181	-	-	-
	L7 - TRANSFER TO COVID FUND	475,331	-	-	-
	LF - TRANSFER TO RCF FUND	40,000,000	-	-	-
	LH - TRANS TO PDH SUITS & DAMAGES	125,540,201	-	-	-
	LX - TRANS TO CAPITAL FUND	270	-	-	-
	MM - MASS TRANSPORTATION	47,926,155	50,898,201	49,330,283	51,790,222
	NA - NCIFA EXPENDITURES	2,300,000	2,075,000	2,075,000	2,750,000
	OO - OTHER EXPENSES	53,130,486	150,945,782	147,895,756	186,191,797
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	163,123,393	150,000,000	160,900,000	162,847,000
	SS - RECIPIENT GRANTS	43,621,924	47,384,000	51,859,000	55,102,000
	TT - PURCHASED SERVICES	76,470,589	71,561,026	80,554,584	98,518,186
	WW - EMERGENCY VENDOR PAYMENTS	60,222,254	62,152,642	59,442,642	62,840,000
	XX - MEDICAID	204,561,951	240,112,308	240,112,308	245,158,133
Expenses Excluding Interdepartmental Transfers		2,301,266,932	2,030,501,713	2,145,512,320	2,148,311,459
	Interdepartmental / Sales Tax Transfers	146,977,440	469,192,675	458,722,610	495,699,706
Expenses Including Interdepartmental Transfers		2,448,244,372	2,499,694,388	2,604,234,930	2,644,011,165
REVENUE	AA - OPENING FUND BALANCE	251,452,020	-	-	-
	BA - INT PENALTY ON TAX	45,041,250	34,812,500	34,812,500	32,512,500
	BC - PERMITS & LICENSES	12,615,580	12,820,801	12,565,801	13,504,091
	BD - FINES & FORFEITS	55,932,856	81,129,500	71,029,795	76,964,500
	BE - INVEST INCOME	12,642,307	6,075,000	30,000,000	38,000,000
	BF - RENTS & RECOVERIES	32,941,404	33,822,994	93,445,432	31,143,454
	BG - REVENUE OFFSET TO EXPENSE	15,707,647	19,404,000	19,404,000	22,265,447
	BH - DEPT REVENUES	176,823,207	188,690,453	152,750,099	160,283,507
	BO - PAYMENT IN LIEU OF TAXES	27,054,478	27,283,836	25,956,963	26,894,120
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	33,864,853	30,351,362	33,143,536	33,382,088
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	173,065,941	160,299,607	166,873,132	187,695,196
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	260,000,256	260,076,300	282,004,198	285,929,662
	TA - SALES TAX COUNTYWIDE	1,409,456,335	1,390,426,754	1,430,598,180	1,452,057,153
	TB - SALES TAX PART COUNTY	94,820,097	136,865,874	136,865,874	153,222,304
	TL - PROPERTY TAX	2,058,374	2,000,000	2,000,000	3,500,000
	TO - OTB 5% TAX	1,297,322	1,639,500	1,297,800	1,639,500
	TX - SPECIAL TAXES	6,888,622	6,210,000	6,330,000	6,710,000
Revenues Excluding Interdepartmental Transfers		2,631,662,549	2,411,908,481	2,519,077,310	2,545,703,522
	Interdepartmental / Sales Tax Transfers	93,702,822	87,785,907	87,785,907	98,307,643
Revenues Including Interdepartmental Transfers		2,725,365,370	2,499,694,388	2,606,863,217	2,644,011,165

FUND SUMMARY



DEBT SERVICE FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	FF - INTEREST	75,796,096	97,249,332	87,291,393	95,544,686
	GG - PRINCIPAL	24,910,000	117,695,000	114,110,000	127,360,000
	OO - OTHER EXPENSES	58,882,470	98,297,953	99,365,473	108,269,083
Expense Total		159,588,566	313,242,285	300,766,866	331,173,769
REVENUE	BG - REVENUE OFFSET TO EXPENSE	1,114,091	1,109,341	1,109,341	1,112,466
	BQ - CAPITAL RESOURCES FOR DEBT	2,955,528	1,080,000	2,147,520	19,880,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	115,346,042	264,291,706	253,754,104	263,575,595
	BW - INTERFUND REVENUE	38,800,840	45,518,065	42,608,527	45,006,637
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	906,611	773,404	677,604	345,136
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	465,455	469,769	469,770	1,253,935
Revenue Total		159,588,566	313,242,285	300,766,866	331,173,769

FUND SUMMARY



FIRE COMMISSION FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	10,948,096	12,501,361	12,501,361	13,827,326
	AB - FRINGE BENEFITS	8,806,278	7,285,820	6,942,898	7,474,878
	BB - EQUIPMENT	11,370	132,107	132,107	132,107
	DD - GENERAL EXPENSES	131,517	253,762	253,762	253,762
	DE - CONTRACTUAL SERVICES	4,894,758	5,018,484	5,018,484	5,161,523
	LB - TRANSFER TO GEN FUND	564,379	-	-	-
Expenses Excluding Interdepartmental Transfers		25,356,398	25,191,534	24,848,612	26,849,596
	Interdepartmental / Sales Tax Transfers	5,389,085	4,770,633	4,755,207	5,286,146
Expenses Including Interdepartmental Transfers		30,745,483	29,962,167	29,603,819	32,135,742
REVENUE	BE - INVEST INCOME	27,774	-	49,504	70,000
	BF - RENTS & RECOVERIES	70	-	1,050	-
	BH - DEPT REVENUES	7,960,678	6,800,000	6,800,000	8,000,000
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,330	154,800	154,800	154,800
	TL - PROPERTY TAX	22,251,941	202,676	202,676	706,251
Revenues Excluding Interdepartmental Transfers		30,745,483	7,562,167	7,612,721	9,335,742
	Interdepartmental / Sales Tax Transfers	-	22,400,000	22,400,000	22,800,000
Revenues Including Interdepartmental Transfers		30,745,483	29,962,167	30,012,721	32,135,742

FUND SUMMARY



POLICE HEADQUARTERS FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	254,362,318	264,226,083	263,112,364	277,926,045
	AB - FRINGE BENEFITS	213,050,460	178,716,176	175,304,995	187,108,180
	AC - WORKERS COMPENSATION	6,075,044	6,900,000	6,900,000	7,032,000
	BB - EQUIPMENT	2,295,633	2,967,173	2,967,173	3,049,523
	DD - GENERAL EXPENSES	6,679,836	6,888,981	6,888,981	9,945,503
	DE - CONTRACTUAL SERVICES	14,513,115	21,230,558	21,230,558	24,753,752
	DF - UTILITY COSTS	2,181,494	1,929,407	1,929,407	2,398,250
Expenses Excluding Interdepartmental Transfers		499,157,900	482,858,378	478,333,478	512,213,253
	Interdepartmental / Sales Tax Transfers	42,591,426	53,538,585	53,486,475	56,301,940
Expense Total		541,749,326	536,396,963	531,819,953	568,515,193
REVENUE	BC - PERMITS & LICENSES	1,309,431	1,132,764	1,132,764	1,155,000
	BD - FINES & FORFEITS	25,279,450	23,500,000	21,500,000	23,500,000
	BE - INVEST INCOME	84,751	15,000	265,000	15,000
	BF - RENTS & RECOVERIES	339,222	48,000	48,000	48,000
	BH - DEPT REVENUES	20,580,744	24,342,707	21,342,707	24,200,457
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND REVENUE	199,085	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,186	75,000	80,161	75,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,178,573	750,000	750,000	750,000
	TL - PROPERTY TAX	321,211,593	275,106,705	275,106,705	284,880,621
	TX - SPECIAL TAXES	23,686,559	23,585,085	23,585,085	23,541,120
Revenues Excluding Interdepartmental Transfers		402,841,477	357,493,144	352,748,305	367,103,081
	Interdepartmental / Sales Tax Transfers	138,908,321	178,903,819	178,903,819	201,412,112
Revenue Total		541,749,798	536,396,963	531,652,124	568,515,193

FUND SUMMARY



POLICE DISTRICT FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	237,431,870	258,527,396	257,649,892	261,707,875
	AB - FRINGE BENEFITS	150,404,016	197,730,814	197,480,453	178,022,961
	AC - WORKERS COMPENSATION	11,761,348	10,900,000	10,900,000	11,110,000
	BB - EQUIPMENT	640,158	979,916	979,916	2,275,978
	DD - GENERAL EXPENSES	5,388,568	5,641,285	5,641,285	5,959,633
	DE - CONTRACTUAL SERVICES	124,699	1,666,350	1,666,350	1,642,205
	DF - UTILITY COSTS	1,557,975	1,702,087	1,702,087	1,897,755
Expenses Excluding Interdepartmental Transfers		407,308,633	477,147,848	476,019,983	462,616,407
	Interdepartmental Transfers	26,510,394	25,879,538	25,879,538	28,807,558
Expenses Including Interdepartmental Transfers		433,819,027	503,027,386	501,899,521	491,423,965
REVENUE	AA - OPENING FUND BALANCE	115,272,191	-	-	-
	BC - PERMITS & LICENSES	3,317,655	4,478,430	4,478,430	4,097,500
	BD - FINES & FORFEITS	744,650	1,490,000	1,190,000	1,245,000
	BE - INVEST INCOME	35,040	50,000	650,000	850,000
	BF - RENTS & RECOVERIES	362,498	-	35,767	-
	BH - DEPT REVENUES	2,463,025	2,297,118	2,297,118	2,297,118
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,082	16,758,082	16,758,082
	BW - INTERFUND REVENUE	82,885	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	521,638	-	1,305	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	31,874	-	-	-
	TL - PROPERTY TAX	409,795,050	477,953,756	477,953,756	466,176,265
Revenues Excluding Interdepartmental Transfers		549,384,569	503,027,386	503,364,458	491,423,965
	Interdepartmental Transfers	289,864	-	-	-
Revenues Including Interdepartmental Transfers		549,674,433	503,027,386	503,364,458	491,423,965

FUND SUMMARY



SEWER AND STORMWATER RESOURCES DISTRICT FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	7,314,632	8,425,493	8,410,608	8,306,023
	AB - FRINGE BENEFITS	10,043,186	7,539,363	7,234,565	6,130,624
	BB - EQUIPMENT	-	10,000	10,000	10,000
	DD - GENERAL EXPENSES	409,324	1,724,830	1,724,830	1,694,930
	DE - CONTRACTUAL SERVICES	68,983,993	75,052,848	75,052,848	78,361,828
	DF - UTILITY COSTS	10,458,808	9,020,793	9,020,793	6,887,245
	FF - INTEREST	581,282	7,526,883	7,526,883	10,439,268
	GG - PRINCIPAL	9,119,393	10,650,151	10,650,151	14,108,693
	HH - INTERFUND CHARGES	35,864,213	43,681,622	40,811,426	43,813,654
	OO - OTHER EXPENSES	111,164	358,500	358,500	10,458,942
Expense Total		142,885,995	163,990,483	160,800,604	180,211,207
REVENUE	AA - OPENING FUND BALANCE	54,947,082	13,935,459	7,419,150	21,483,133
	BC - PERMITS & LICENSES	1,011,181	750,000	750,000	750,000
	BE - INVEST INCOME	1,137,958	105,000	2,882,636	3,025,000
	BF - RENTS & RECOVERIES	4,024,055	3,000,000	3,229,172	4,125,800
	BH - DEPT REVENUES	1,516,029	1,253,000	1,253,000	1,603,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	83,129	-	-	-
	IF - INTERFUND TRANSFERS	145,685,164	144,947,024	145,266,646	149,224,274
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,159	-	-	-
Revenues Total		208,411,757	163,990,483	160,800,604	180,211,207

**OTHER GOVERNMENTAL AND SPECIAL REVENUE
FUNDS**

BOND INDEBTEDNESS RESERVE FUND



BONDED INDEBTEDNESS RESERVE FUND

Established in 2005, the Bonded Indebtedness Reserve Fund (BIF) contains appropriations to provide partial payment of annual debt service.

The Fund will not have appropriations for the 2024 Budget.



CAPITAL FUND

The County submitted the 2023 Capital Budget and Four-Year Capital Plan to the Legislature in October 2022. The following is a summary of that document.

The 2023 Capital Budget and 2023-2026 Capital Plan for Nassau County included the planned capital investment of approximately \$2.16 billion through 2026 to renew and enhance the County’s extensive infrastructure and public facilities.

Between 2023 and 2026, Nassau County anticipated spending \$1.59 billion on General Capital Projects. The other major category of planned capital expenditures between 2023 and 2026 included improvements to the Sewer and Storm Water Resources District at \$566.8 million. Funding for all approved projects in the Capital Plan is in the following table.

Nassau County Capital Plan: 2023-2026

Major Category	2023	2024	2025	2026	Total FY 23 - FY 26
General Capital	\$ 377,138,607	\$ 532,994,953	\$ 388,341,844	\$ 295,091,851	\$ 1,593,567,255
Building Consolidation Program	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer and Storm Water Resource District	\$ 186,855,000	\$ 181,865,500	\$ 118,087,500	\$ 79,987,500	\$ 566,795,500
Environmental Bond Act	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 563,993,607	\$ 714,860,453	\$ 506,429,344	\$ 375,079,351	\$ 2,160,362,755

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, acquisition or replacement of vehicles and equipment, and the construction and redevelopment of park facilities. In order to be financed, all projects and project expenditures must be compliant with New York State Local Finance Law (LFL). Section 11 of the LFL provides the period of probable usefulness for all manner of financed improvements and acquisitions with the minimum useful life being three years.

FUNDING SOURCES

Funding for capital projects comes from a variety of sources. In the 2023 Capital Budget and 2023-2026 Capital Plan, a majority of funding will come from the issuance of long-term debt. The following tables indicate the funding sources for the Capital Plan.

Funding Sources for the Capital Plan: 2023-2026

Source	2023	2024	2025	2026	Total FY 23 - FY 26
County Debt	\$ 481,632,362	\$ 580,098,719	\$ 432,543,344	\$ 301,193,351	\$ 1,795,467,776
Non-County (Grants, etc.)	\$ 82,361,245	\$ 134,761,734	\$ 73,886,000	\$ 73,886,000	\$ 364,894,979
Total	\$ 563,993,607	\$ 714,860,453	\$ 506,429,344	\$ 375,079,351	\$ 2,160,362,755

CAPITAL FUND



The County’s General Capital Program (below) totaled \$1.59 billion from 2023-2026, with \$377.1 million in 2023. A majority of funds from 2023-2026 that supports this program will come from debt. Approximately \$243.9 million will come from non-County sources.

Funding Sources for the General Capital Plan: 2023-2026

Source	2023	2024	2025	2026	Total FY 23 - FY 26
County Debt	\$ 325,277,362	\$ 432,733,219	\$ 342,455,844	\$ 249,205,851	\$ 1,349,672,276
Non-County (Grants, etc.)	\$ 51,861,245	\$ 100,261,734	\$ 45,886,000	\$ 45,886,000	\$ 243,894,979
Total	\$ 377,138,607	\$ 532,994,953	\$ 388,341,844	\$ 295,091,851	\$ 1,593,567,255

Sources of funding consist of the following:

- General Obligation Bonds (G.O. Bonds) – The capital program is primarily funded through the issuance of long-term debt. All of the taxable real property within the County is subject to the levy of ad valorem taxes, subject to applicable statutory limitations, to pay both the principal of and interest on long-term debt.
- Non-County Funding (State and Federal Grants) – Other government entities provide grants for the construction and reconstruction of physical assets as well as the purchase of capital equipment.

2023 FUNDING BY PROJECT CATEGORY

The County makes capital funding available for the following project types.

General Capital - The General Capital program includes projects that will make improvements to County infrastructure. Projects fall into one of the following categories.

2023 General Capital County Debt by Project Category

Category	Amount
Buildings	\$ 73,713,000
Equipment	\$ 11,432,000
Infrastructure	\$ 40,146,500
Parks	\$ 20,410,000
Property	\$ -
Public Safety	\$ 66,272,886
Roads	\$ 41,969,800
Technology	\$ 8,209,332
Traffic	\$ 27,214,000
Transportation	\$ 17,084,844
Total	\$ 306,452,362



- **Buildings:** Improvements to County buildings, including rehabilitations and electrical upgrades
- **Equipment:** Purchase of vehicles and other equipment
- **Infrastructure:** Major infrastructure improvements, including bridges
- **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 County roads
- **Technology:** Improvements to the County’s technology infrastructure, and the purchase of new software applications and computer and network equipment
- **Traffic:** Improvements to signals, traffic computers, and other traffic-related systems
- **Transportation:** Purchase of new buses and overall planning initiatives related to the Nassau HUB

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

2023 Sewer and Storm Water Resources District Budget by Project Category

Category	Amount
Collection	\$ 30,400,000
Disposal	\$ 141,000,000
Storm Water	\$ 15,455,000
Total	\$ 186,855,000

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

Building Consolidation Program – Funds large-scale non-recurring consolidation of County buildings in order to reduce operating costs.



IMPACT OF CAPITAL PROGRAMS ON THE OPERATING BUDGET

The majority of capital improvement projects generate either future Operating Budget costs or savings in the following ways: increasing annual debt service cost; savings that result from decreased operating costs related to new or renovated facilities; and new, more efficient equipment.

Debt Service

- The County budgets all debt service (interest, principal, and set-aside payments) out of the Debt Service Fund, with the exception of sewer debt projects financed through the Environmental Facilities Corporation. The County then charges these expenses to the appropriate Funds on a project-by-project basis.
- Fiscal Year 2024 tax supported debt service, as displayed later in the Debt Service Fund section, is projected to be \$331.2 million.

Operating Budget Impacts

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

SIGNIFICANT INVESTMENTS IN THE 2023-2026 CAPITAL PLAN

The County's 2023-2026 Capital Plan included major investment of non-recurring capital expenditures. Non-recurring capital expenditures or projects are those that do not have a regular replacement cycle.

The most significant non-recurring General Capital projects are described below.

- The County anticipates a total investment of \$25.9 million for the rehabilitation of the Long Beach Bridge. The bridge is the central connection to the City of Long Beach which sits on the barrier island.



- Continued investment in the Family & Matrimonial Court Building and Family Justice Center. The County does not anticipate that the facility will significantly increase personnel or utility costs, as it represents the renovation of a current County facility. However, there is the potential for lower maintenance costs reflective of a newer facility.
- Other new projects include:
 - Undertaking improvements along Merrick Avenue from Front Street to North Jerusalem Road, including lighting, sidewalks with ADA compliant curb cuts, guard rail installation
 - Initiating Phase II of the Grand Avenue improvement project which includes traffic calming, pedestrian safety measures, and decorative lighting
 - Making improvements to crossings along the Haypath Road Trail
 - Implementing a high-density storage system for the County Clerk
 - Upgrading the Medical Examiner's case management database and morgue equipment



COMMUNITY COLLEGE FUND

Nassau Community College (NCC), a constituent member of the State University of New York (SUNY) system, is a comprehensive, full-opportunity institution of higher education. All who can benefit from its resources have the opportunity to expand their knowledge and skills and to pursue the goal of lifelong learning. The College is dedicated to high quality, low-cost education, and career preparation to meet the needs and interests of the communities it serves. It is committed to academic excellence and the dignity and worth of the individual. To these ends, NCC offers Associate in Arts, Associate in Science, and Associate in Applied Science degrees, as well as certificates and continuing education programs. Its curricula span the liberal arts and sciences and pre-professional and professional areas for the benefit of a diverse population. The College places a high priority on small classes in various fields, taught by qualified, experienced faculty, to provide an optimal educational environment.

The NCC Board of Trustees adopted the Fiscal Year 2024 Budget (September 1, 2023 – August 31, 2024) on May 09, 2023, and the Nassau County Legislature adopted it on June 26, 2023. The Fiscal Year 2024 NCC Budget is \$185.3 million, an increase of \$1.3 million or 0.7% compared to the Fiscal Year 2023 Budget. The budget consists of three primary revenue sources: tuition, State Aid and local sponsor share (Nassau County Property Taxes). The budget contains no increases in taxes or tuition. The Fiscal Year 2024 full-time student tuition remains at \$5,800 and the amount of State Aid per full-time equivalent (FTE) student is expected to be \$2,997. The Fiscal Year 2024 NCC Budget will allow the College to maintain the current workforce while focusing on revenue generating strategies to ensure opportunities for a high quality and affordable education remain available to the community.



DEBT SERVICE FUND

The County budgets all debt service (interest, principal, and set-aside payments) in the Debt Service Fund, with the exception of debt service on sewer projects financed through the Environmental Facilities Corporation. The County then charges these expenses to the appropriate funds on a project-by-project basis.

The County's outstanding debt consists of both County and NIFA bonds. NIFA's debt service is reflected in the Other Expenses object code.

In 2021, NIFA refunded its own and County debt which significantly reduced debt service expenses in 2021 and 2022. The refunding afforded the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. Debt service in 2023 reflects a return to a normal level of debt service. NIFA's statutory authority to borrow on behalf of the County ended on December 31, 2021.

Interest Expense and Principal Expense contain appropriations for scheduled interest and principal payments on outstanding and future general obligation debt issued for projects in the General, Fire Prevention, Police Headquarters, Police District, Community College, Environmental Bond, and Sewer and Storm Water Resources District Funds. Interest Expense also contains appropriations for interest payments on bond anticipation notes and cash flow notes, if any. Other Expenses contain appropriations for NIFA's set-asides of County sales tax revenue to fund debt service on NIFA debt, and for cost-of-issuance expense.

Capital Resources for Debt Service includes revenue from capital project closeouts and the projected premium from the issuance of debt. A bond or note issue generates premium when the coupon is higher than the corresponding yield. Debt Service Chargeback Revenue is revenue for charges associated with debt service paid from the Debt Service Fund and charged to the General, Fire Prevention, Police Headquarters, and Police District Funds. Interfund Charges Revenue is revenue associated with debt service that the County pays from the Debt Service Fund and charges to the Environmental Bond and Sewer and Storm Water Resources District Funds. Federal Aid Reimbursement of Expenses is a direct payment subsidy the County receives from the Federal Government for a portion of the interest expense on its outstanding Build America Bonds. Build America Bonds are federally taxable, as opposed to most of the County's General Obligation Debt, which is tax-exempt. Revenue Offset to Expense is revenue for debt service charges related to debt issued for termination payments for Nassau Community College employees. State Aid Reimbursement of Expenses is a subsidy received from the State to cover a portion of the interest paid on the bonds issued to finance the construction of the Family & Matrimonial Court building.

DEBT SERVICE FUND



DEBT SERVICE FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	FF - INTEREST	75,796,096	97,249,332	87,291,393	95,544,686
	GG - PRINCIPAL	24,910,000	117,695,000	114,110,000	127,360,000
	OO - OTHER EXPENSES	58,882,470	98,297,953	99,365,473	108,269,083
Expense Total		159,588,566	313,242,285	300,766,866	331,173,769
REVENUE	BG - REVENUE OFFSET TO EXPENSE	1,114,091	1,109,341	1,109,341	1,112,466
	BQ - CAPITAL RESOURCES FOR DEBT	2,955,528	1,080,000	2,147,520	19,880,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	115,346,042	264,291,706	253,754,104	263,575,595
	BW - INTERFUND REVENUE	38,800,840	45,518,065	42,608,527	45,006,637
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	906,611	773,404	677,604	345,136
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	465,455	469,769	469,770	1,253,935
Revenue Total		159,588,566	313,242,285	300,766,866	331,173,769

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. To date, the County has issued bonds generating \$144.9 million of proceeds.

ENVIRONMENTAL BOND FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	HH - INTERFUND CHARGES	19,352,892	8,211,443	8,172,101	8,460,317
Expense Total		19,352,892	8,211,443	8,172,101	8,460,317
REVENUE	AA - OPENING FUND BALANCE	807,260	-	-	248,874
	BE - INVEST INCOME	21,736	-	-	-
	TL - PROPERTY TAX	19,150,627	8,211,443	8,172,101	8,211,443
Revenue Total		19,979,624	8,211,443	8,172,101	8,460,317



GRANT FUND

The County receives funding through grant awards, primarily from state and federal agencies, that reimburse the cost of certain programs. Grant funds, in most cases, cannot supplant county funds appropriated in the operating budget. Therefore, the County uses these funds to enhance or expand existing services, provide new services, and offset the cost burden of state or federal government mandates. In all instances, when the cost of a county employee or non-personnel related services is reimbursed by an outside entity, that expense (and associated revenue) is allocated to the Grant Fund.

As state and federal fiscal years are not concurrent with the County's fiscal year (New York State's fiscal year begins on April 1 and the federal fiscal year begins on October 1), grant funds from state and federal agencies are awarded at times that do not coincide with the County's budget development cycle. County policy precludes county agencies from assuming grant revenues in the budget before receipt is certain. Therefore, the County only appropriates revenue and expenses in the Grant Fund via Supplemental Appropriation after the grantor formally notifies the County of the award amount. Grants typically cover a non-calendar year, and certain grantors may allow the County to carry over unspent funds to future grant periods.

2024 Budget Highlights

The Office of Management and Budget (OMB) has broken out the 2024 Grants Plan by expenses and revenues and has included a comparison of the proposed and prior year plans. The majority of the 2024 Grants Plan (49%) supports the County's health and human services needs and the remainder goes towards public works (28%), housing & community development (10%), public safety (10%) and other agencies (3%).

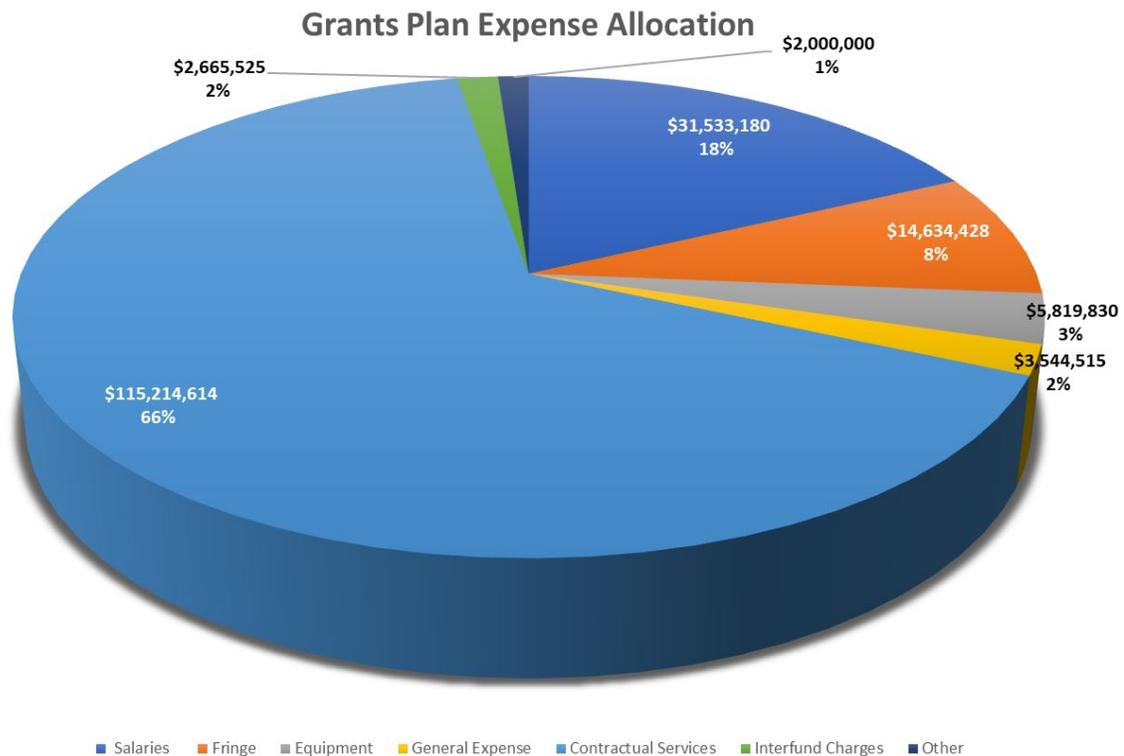
The 2024 Grants Plan anticipates appropriations for 84 grants totaling \$175,412,092 which represents a decrease of 11% from the prior year's plan. The decrease is primarily driven by Covid-19 related grants that will no longer be awarded, as the federal government declared an end to the Covid-19 public health emergency on May 11, 2023. The 2024 Grants Plan includes approximately \$46,167,608 in Salaries and Fringe Benefits or 26% of the total appropriation. Other Than Personal Services (OTPS) is \$124,578,959 or 71% of the total plan. The plan also addresses \$4,665,525 or 3% in Other Expense and Interfund Charges.

The 2024 Grants Plan is sourced in Federal Aid of \$93,508,179 or 53% of the plan, and \$76,872,038 in State Aid or 44% of the plan. The remaining \$5,031,875 or 3% of the plan consists of Other Revenue sources, including Interfund Transfers.

GRANT FUND



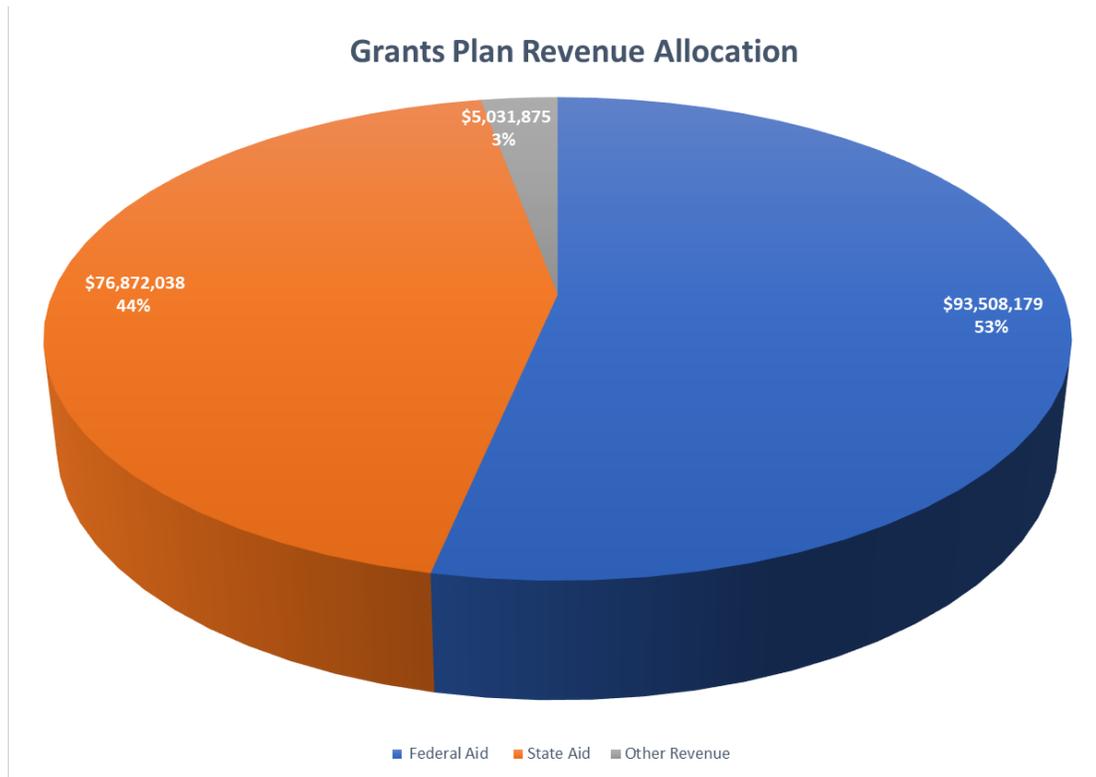
EXPENSES									
Department	Number of Grants	Salaries	Fringe	Equipment	General Expense	Contractual Services	Interfund Charges	Other	Grand Total
Budget	3					\$ 2,500,740			\$ 2,500,740
Correctional Center	1	\$ 35,769							\$ 35,769
County Clerk	1					\$ 74,790			\$ 74,790
Crime Victim	1	\$ 312,500	\$ 156,281		\$ 11,902	\$ 24,500			\$ 505,183
District Attorney	7	\$ 3,105,661	\$ 502,497		\$ 65,240				\$ 3,673,398
Emergency Management	8	\$ 1,621,242	\$ 706,992	\$ 2,129,514	\$ 1,285,578	\$ 350,000	\$ 750,000		\$ 6,843,326
Fire Commission	1			\$ 76,900					\$ 76,900
Health	16	\$ 3,777,426	\$ 1,875,984		\$ 154,488	\$ 5,415,368	\$ 33,067		\$ 11,256,333
Housing & Community Dev	3	\$ 746,346	\$ 590,649	\$ 2,000	\$ 85,616	\$ 15,694,625	\$ 295,928		\$ 17,415,164
Human Services	5	\$ 4,955,242	\$ 1,622,475	\$ 35,000	\$ 1,003,401	\$ 41,468,497	\$ 825,000		\$ 49,909,615
Medical Examiner	7	\$ 231,528	\$ 6,270	\$ 175,000	\$ 785,992				\$ 1,198,790
Probation	7	\$ 1,019,558	\$ 134,852	\$ 975	\$ 30,495	\$ 955,700			\$ 2,141,580
Police	11	\$ 2,349,021	\$ 388,496	\$ 3,398,441	\$ 11,803	\$ 78,000			\$ 6,225,761
Public Works	9	\$ 75,000	\$ 12,500	\$ 2,000	\$ 80,000	\$ 46,330,750	\$ 761,530	\$ 2,000,000	\$ 49,261,780
Social Services	4	\$ 13,303,887	\$ 8,637,432		\$ 30,000	\$ 2,321,644			\$ 24,292,963
TOTALS	84	\$ 31,533,180	\$ 14,634,428	\$ 5,819,830	\$ 3,544,515	\$ 115,214,614	\$ 2,665,525	\$ 2,000,000	\$ 175,412,092
GRAND TOTAL					\$175,412,092				



GRANT FUND



		REVENUES			
Department	Number of Grants	Federal Aid	State Aid	Other Revenue	Grand Total
Budget	3		\$ 2,500,740		\$ 2,500,740
Correctional Center	1		\$ 35,769		\$ 35,769
County Clerk	1		\$ 74,790		\$ 74,790
Crime Victim	1		\$ 505,183		\$ 505,183
District Attorney	7	\$ 1,622,551	\$ 2,050,847		\$ 3,673,398
Emergency Management	8	\$ 5,818,889	\$ 1,024,437		\$ 6,843,326
Fire Commission	1	\$ 76,900			\$ 76,900
Health	16	\$ 10,122,097	\$ 1,134,236		\$ 11,256,333
Housing & Community Dev	3	\$ 17,415,164			\$ 17,415,164
Human Services	5	\$ 5,345,560	\$ 44,564,055		\$ 49,909,615
Medical Examiner	7	\$ 586,797	\$ 611,993		\$ 1,198,790
Probation	7	\$ 100,236	\$ 2,041,344		\$ 2,141,580
Police	11	\$ 5,529,892	\$ 695,869		\$ 6,225,761
Public Works	9	\$ 31,721,030	\$ 12,508,875	\$ 5,031,875	\$ 49,261,780
Social Services	4	\$ 15,169,063	\$ 9,123,900		\$ 24,292,963
TOTALS	84	\$ 93,508,179	\$ 76,872,038	\$ 5,031,875	\$ 175,412,092
GRAND TOTAL		\$175,412,092			





2024 vs 2023 COMPARISON

Departments	2024	2023	Variance
Budget	\$2,500,740	\$6,812,780	(\$4,312,040)
Correctional Center	\$35,769	\$22,000	\$13,769
County Clerk	\$74,790	\$5,475	\$69,315
Crime Victim	\$505,183		\$505,183
District Attorney	\$3,673,398	\$2,589,754	\$1,083,644
Board of Elections	\$0	\$0	\$0
Emergency Management	\$6,843,326	\$6,418,258	\$425,068
Fire Commission	\$76,900	\$76,900	\$0
Health	\$11,256,333	\$35,004,659	(\$23,748,326)
Housing & Community Dev	\$17,415,164	\$26,781,286	(\$9,366,122)
Human Services	\$49,909,615	\$46,923,288	\$2,986,327
Medical Examiner	\$1,198,790	\$1,213,410	(\$14,620)
Probation	\$2,141,580	\$1,623,528	\$518,052
Police	\$6,225,761	\$4,461,468	\$1,764,293
Public Works	\$49,261,780	\$43,526,757	\$5,735,023
Social Services	\$24,292,963	\$20,689,392	\$3,603,571
GRAND TOTAL	\$175,412,092	\$196,148,955	(\$20,736,863)

11% Decrease from 2023 (\$20,736,863)

Addition of 5 Grants	\$3,049,961
Elimination of 8 Grants	(\$37,536,397)
Change to Existing Grants	\$13,749,573
Net Decrease	(\$20,736,863)





LITIGATION FUND

The County established the Litigation Fund in 2015. The Litigation Fund contains resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated from both the General and Debt Service Funds each year could fund the Litigation Fund. The County established the Litigation Fund in accordance with the transitional borrowing plan approved by the Nassau County Interim Finance Authority (NIFA) to ensure that the County no longer borrows for judgments and settlements.

The fund will not have appropriations for the 2024 Budget.

OPIOID LITIGATION SETTLEMENT FUND



OPIOID LITIGATION SETTLEMENT FUND

The County established the Opioid Litigation Settlement Fund in accordance with Local 14-2021. The Opioid Litigation Settlement Fund contains resources from settlements with manufacturers, distributors and pharmacies as a result of their involvement in the opioid crisis in Nassau County. These resources are to be used to fund programs and provide resources to assist the County's efforts to provide interventions, recovery services, education, support and assistance to those that suffer from an opioid addiction and to their families.

OPIOID LITIGATION SETTLEMENT FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	DE - CONTRACTUAL SERVICES	-	15,000,000	-	15,000,000
Expense Total		-	15,000,000	-	15,000,000
REVENUE	AA - OPENING FUND BALANCE	-	15,000,000	-	15,000,000
Revenue Total		-	15,000,000	-	15,000,000



OPEN SPACE FUND

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

The fund will not have appropriations for the 2024 Budget.

RETIREMENT CONTRIBUTION RESERVE FUND



RETIREMENT CONTRIBUTION RESERVE FUND

Established in 2004, the Retirement Contribution Reserve Fund contains appropriations to provide a partial payment of the annual contribution the County makes to the New York State Retirement System.

The Fund will not have appropriations for the 2024 Budget.



SEWER AND STORM WATER RESOURCES DISTRICT FUND

State legislation created the Nassau County Sewer and Storm Water Finance Authority (the “Authority”) and the Nassau County Sewer and Storm Water Resources District (the “District”).

NASSAU COUNTY SEWER AND STORM WATER FINANCE AUTHORITY

The Authority is solely a finance authority, empowered to finance or refinance County sewer and storm water projects within a \$350 million statutory cap.

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

NASSAU COUNTY SEWER AND STORM WATER RESOURCES DISTRICT

The District has responsibility for the cost of the County’s sewer and storm water resources services.

The County Department of Public Works ensures the maintenance and operation of the County’s sewage collection and wastewater treatment facilities. The Bay Park Sewage Treatment Plant (“Bay Park”) in East Rockaway, the Cedar Creek Water Pollution Control Plant (“Cedar Creek”) in Wantagh and the Glen Cove Water Pollution Control Plant in Glen Cove treat most sewage collected in the County’s sewer system. The City of Long Beach Sewage Treatment Plant processes sewage collected in the area of Lido Beach. In October 2012, the wastewater facilities were severely damaged by the storm surge associated with Superstorm Sandy. The Department of Public Works, with funding provided by Federal and State agencies, continues to repair these facilities, as well as mitigate and harden them from future events.

Since 2015, Veolia Water Long Island (VEOLIA) has been operating and maintaining the County’s sewer system pursuant to a twenty-year agreement. This agreement is reducing the cost of sewer operations and generating additional savings. Savings are based on the contractual commitment of VEOLIA to reduce County staffing costs. The 2019 Budget segregated leased County employees to VEOLIA in a separate responsibility center to perform sewer work. In addition, critical capital investments in the system will enhance the efficiency of operations and the reliability and quality of sewage treatment throughout the County.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre, and Roslyn) own and operate their own sewage collection systems that discharge sewage to the County’s disposal system. Sewage collected by these systems is processed at either the Bay Park or Cedar Creek plants. Properties within these areas only pay for County sewage disposal services.

SEWER AND STORM WATER RESOURCES DISTRICT FUND



ZONES OF ASSESSMENT

The District contains three zones of assessment: sewage collection and disposal services, sewage disposal services, and storm water resources services. The three zones of assessment went into effect in 2014.

DISTRICT REVENUES

The County imposes assessments for sewer and storm water resource services, which the receivers of taxes of the cities and towns collect. The receivers send the assessments to the Authority's trustee to ensure payment of Authority debt service and other costs. The remaining funds are remitted to the District.

In 2020, the County implemented a Sewer District Tax Rebalancing Plan to correct a misallocation of expenses among the three zones of assessment that occurred between 2016 and 2019. There was no impact to the total levy for these years, but some taxpayers were overcharged, and others undercharged. Since 2020, the impact of the corrections are being phased in over 5 years.

SEWER AND STORM WATER FINANCE AUTHORITY					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	DE - CONTRACTUAL SERVICES	35,000	300,000	100,000	300,000
	FF - INTEREST	4,368,250	3,725,000	3,725,000	3,052,750
	GG - PRINCIPAL	12,865,000	13,445,000	13,445,000	10,285,000
	LS - TRANS OUT TO SSW	145,574,000	144,947,024	145,266,646	149,224,274
Expense Total		162,842,250	162,417,024	162,536,646	162,862,024
REVENUE	BE - INVEST INCOME	114,642	5,000	124,622	450,000
	BO - PAYMENT IN LIEU OF TAXES	7,852,738	7,852,738	7,852,738	7,852,738
	TL - PROPERTY TAX	154,559,286	154,559,286	154,559,286	154,559,286
Revenue Total		162,526,666	162,417,024	162,536,646	162,862,024

SEWER AND STORM WATER RESOURCES DISTRICT FUND



SEWER AND STORMWATER RESOURCES DISTRICT FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	7,314,632	8,425,493	8,410,608	8,306,023
	AB - FRINGE BENEFITS	10,043,186	7,539,363	7,234,565	6,130,624
	BB - EQUIPMENT	-	10,000	10,000	10,000
	DD - GENERAL EXPENSES	409,324	1,724,830	1,724,830	1,694,930
	DE - CONTRACTUAL SERVICES	68,983,993	75,052,848	75,052,848	78,361,828
	DF - UTILITY COSTS	10,458,808	9,020,793	9,020,793	6,887,245
	FF - INTEREST	581,282	7,526,883	7,526,883	10,439,268
	GG - PRINCIPAL	9,119,393	10,650,151	10,650,151	14,108,693
	HH - INTERFUND CHARGES	35,864,213	43,681,622	40,811,426	43,813,654
	OO - OTHER EXPENSES	111,164	358,500	358,500	10,458,942
Expense Total		142,885,995	163,990,483	160,800,604	180,211,207
REVENUE	AA - OPENING FUND BALANCE	54,947,082	13,935,459	7,419,150	21,483,133
	BC - PERMITS & LICENSES	1,011,181	750,000	750,000	750,000
	BE - INVEST INCOME	1,137,958	105,000	2,882,636	3,025,000
	BF - RENTS & RECOVERIES	4,024,055	3,000,000	3,229,172	4,125,800
	BH - DEPT REVENUES	1,516,029	1,253,000	1,253,000	1,603,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	83,129	-	-	-
	IF - INTERFUND TRANSFERS	145,685,164	144,947,024	145,266,646	149,224,274
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,159	-	-	-
Revenues Total		208,411,757	163,990,483	160,800,604	180,211,207

TECHNOLOGY FUND



TECHNOLOGY FUND

The Technology Fund, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technological related expenditures of the County. The ordinance requires the fund to be restricted to the payment of technology and related expenditures, including but not limited to the purchases of equipment and software, and the retention of consultants.

The fund will not have appropriations for the 2024 Budget.

EMPLOYEE BENEFIT ACCRUED LIABILITY FUND



EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE FUND

The Employee Benefit Accrued Liability Reserve Fund was established by Local Law No. 14 of 2004 contains resources and appropriations to cover the cost of accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and other forms of payment for accrued but unliquidated time payable to County employees upon termination of service.

EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	-	-	-	10,000,000
	LB - TRANSFER TO GEN FUND	49,316	-	-	-
EXPENSE Total		49,316	-	-	10,000,000
REVENUE	AA - OPENING FUND BALANCE	13,839,868	-	-	10,000,000
	BE - INVEST INCOME	153,297	-	-	-
	IF - INTERFUND TRANSFERS	111,181	-	-	-
REVENUE Total		14,104,346	-	-	10,000,000

**DESCRIPTION OF
EXPENSE AND REVENUE CODES**



SALARIES, WAGES AND FEES

DEFINITION

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

HISTORICAL TRENDS

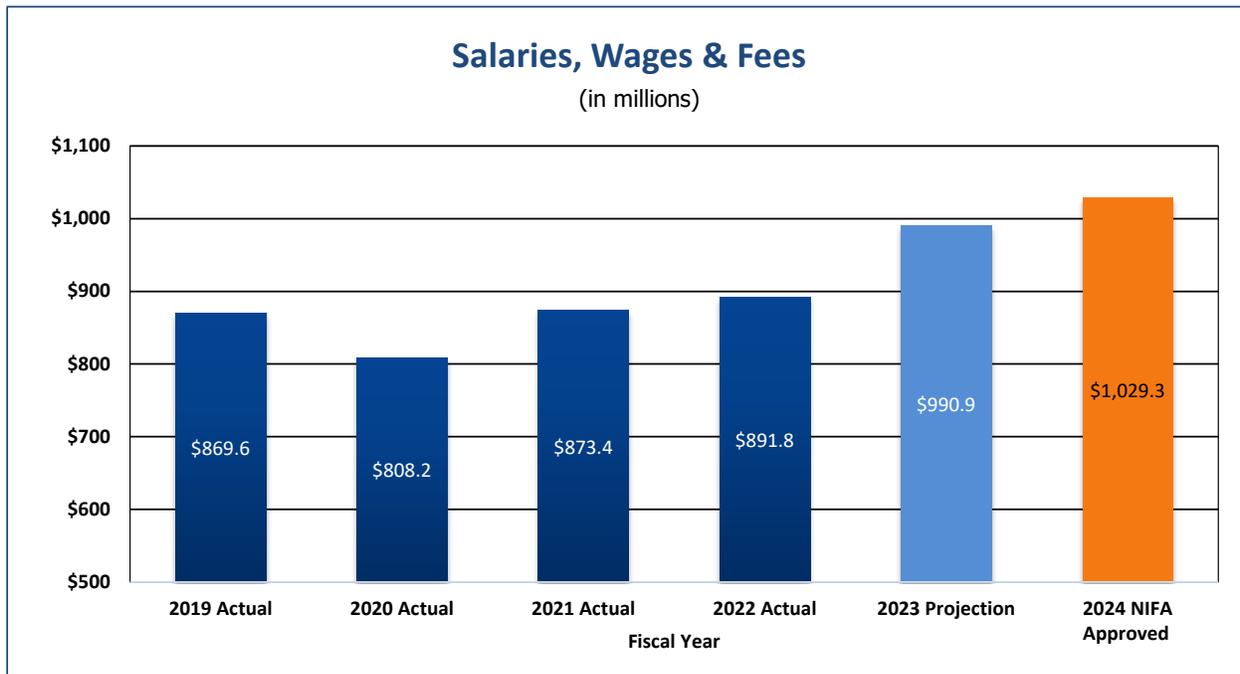
In 2020 Salaries, Wages & Fees decreased by \$61.4 million, or 7.1% from \$869.6 million in 2019 to \$808.2 million. This decrease is primarily due to the staffing attrition in the Public Safety departments and a decrease in overtime. Overtime expense was \$92.7 million, a decrease of 4.9% from the 2019 actual.

The 2021 Salaries, Wages & Fees were \$873.4 million, an increase of \$65.2 million, or 8.1% from the 2020 actual. This increase is primarily attributable to increased staffing, overtime and terminal pay in most of County departments. Overtime expense was \$113.0 million, an increase of 21.9% from the 2020 actual.

In 2022 Salaries, Wages & Fees increased by \$18.4 million, or 2.1% from \$873.4 million in 2021 to \$891.8 million. This increase is primarily due to new labor agreements and retroactive payments for Police Department. Overtime expense was \$109.5 million, a decrease of 3.1% from the 2021 actual.

The 2023 Projection for Salaries, Wages & Fees is \$990.9 million, an increase of \$99.1 million, or 11.1% from the 2022 actual. This increase is primarily attributable to anticipated new labor agreements and retroactive pay. Overtime is projected at \$86.4 million, a decrease of 21.1% from the 2022 actual.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Salaries, Wages & Fees is \$1,029.3 million, an increase of \$38.4 million from the 2023 Projection. The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA. In addition, the 2024 NIFA Approved Budget includes the estimated impact of collective bargaining for COBA members.

The County's full-time workforce in the 2024 NIFA Approved Budget is 7,479 for the Major Funds. The County's on-board full-time positions, as of September 7, 2023, totaled 7,158 for the Major Funds. The Sewer and Storm Water Resources District has a 2024 NIFA Approved headcount of 79. The 2024 NIFA Approved Budget provides the staffing needed for the County Executive initiatives.

The 2024 NIFA Approved Budget funds 2,576 sworn officers for the Police Department who are primarily represented by the three police unions (1,844 PBA, 360 DAI and 372 SOA).

The 2024 NIFA Approved Budget funds 790 COBA members for the Nassau County Correctional Center. The Correctional Center anticipates hiring two new classes of Correction Officers in March and July of 2024. These new employees will help offset the loss of staff due to attrition from retirements and separations. Hiring two new classes is expected to curtail overtime. As a result of

DESCRIPTION OF EXPENSE CODES



the decrease in inmate population, County will also be implementing a jail building consolidation plan, that will help significantly to reduce overtime.

Overtime for all County Departments in the 2024 NIFA Approved Budget is \$81.2 million, a decrease of \$4.8 million or 6.1% from the 2023 Projection. The 2024 NIFA Approved Budget includes Police Department overtime expenses of \$48.8 million, which is relatively unchanged from the 2023 Projection. The \$48.8 million represents 9.0% of the Department's total Salaries, Wages & Fees. Overtime for the Sheriff's Department/Correctional Center is \$16.8 million, which is a decrease of \$3.8 million as compared to the 2023 Projection.

The Police Department and the Sheriff's Department/Correctional Center account for \$65.6 million of the \$81.2 million overtime expenses in the 2024 NIFA Approved Budget. The uniformed members of these departments provide critical public safety services for County residents around the clock and throughout the year that must be fully staffed during all shifts.

The FY2024 NIFA Approved Budget includes funding that is consistent with the bargaining positions the County has taken at the bargaining table which support a sustainable budget.



FRINGE BENEFITS

DEFINITION

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

HISTORICAL TRENDS

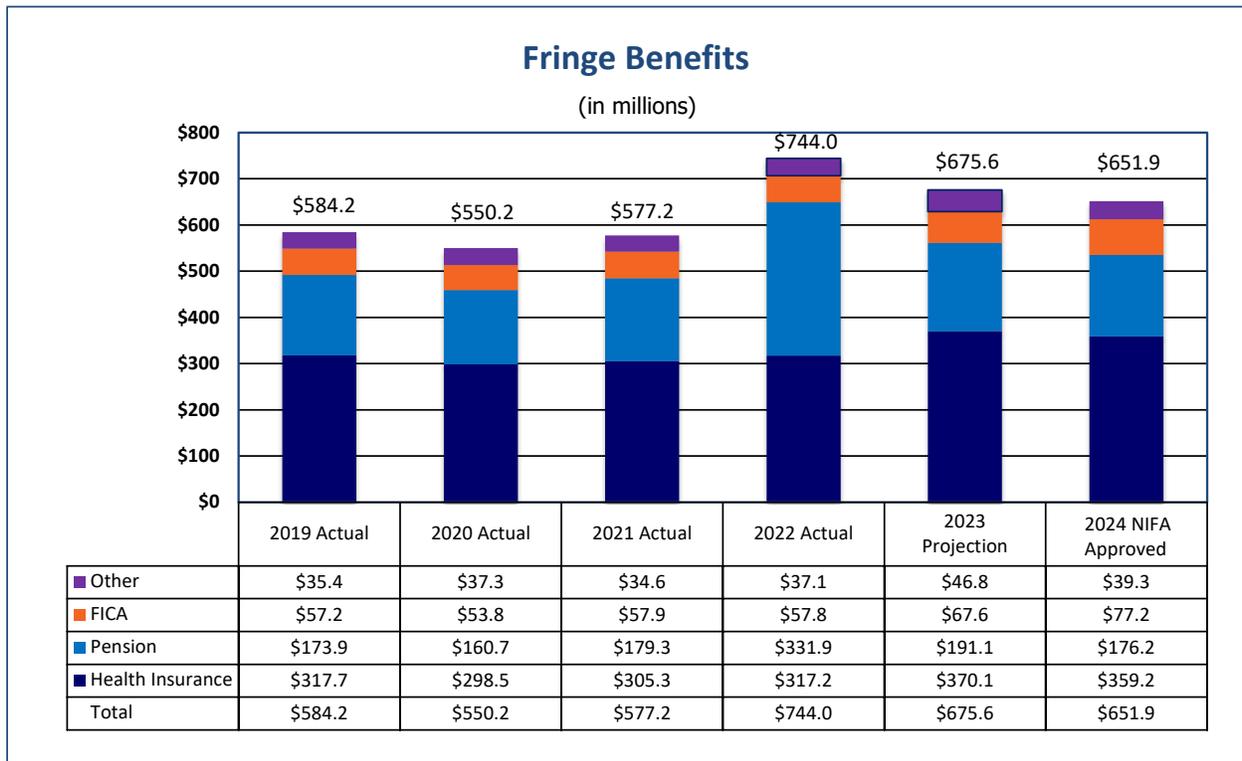
Total Fringe Benefits increased 15.6% between 2019 and 2023, from \$584.2 million to \$675.6 million on a comparable basis, primarily due to continuing increases in pension and health insurance costs. Additionally, in 2022, the County made a onetime payment to NYS to pay off \$116.6 million of outstanding pension deferrals and in 2023 made the final payment to NYS to pay off the residual \$29.4 million in PDD. Pension and health insurance costs comprise the largest portion of Fringe Benefits at 71.6% (without the pension deferral repayments), in 2022 and 2023. Based on the 2023 Projection of \$675.6 million (with the pension deferral repayments), Fringe Benefits represent approximately 16.4% of all County projected expenses.

Nassau County participates in the Empire Plan, the State's health insurance plan, to provide health insurance benefits for most of its employees and retirees. The average cost for a Family plan as of June 2023 is approximately \$26,315 per year and is up by \$3,258 from June 2022 when it was \$23,058. The total cost of Health Insurance expense decreased 0.2% between 2019 and 2022, from \$317.7 million to \$317.2 million. As of June 30, 2023, the County provided health insurance to 17,316 individuals (7,068 active members and 10,248 retirees).

Pension expense has increased 23.8% between 2019 and 2022, from \$173.9 million to \$215.3 million (without the pension deferral repayments). Beginning in fiscal year 2011, the New York State Retirement System offered the Contribution Stabilization Program, which authorized participating employers to defer a portion of their annual pension costs and pay this deferred portion over 10 years. The County first elected to participate in the program beginning in fiscal year 2012. Beginning in fiscal year 2014, the County elected to participate in the Alternate Contribution Stabilization Program, which extended the amortization period by two years versus the original program. In 2023, the County had paid off all the remaining deferred amounts.

The 2023 Projection for Fringe Benefits is \$675.6 million, a \$68.4 million decrease when compared to the 2022 actuals. This is due to a decreased deferral repayment of \$87.2 million. This was offset by increases in both health insurance and pension costs which are growing greater than inflation.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

Fringe Benefits in the 2024 NIFA Approved Budget total approximately \$651.9 million, a 3.5% decrease from the 2023 Projection. The decrease reflects the anticipated savings resulting from the recently concluded CSEA negotiations, wherein all bargaining unit members will have their health insurance coverage converted to the lower premium Excelsior program.

The appropriation for health insurance in the 2024 NIFA Approved Budget is approximately \$359.2 million and is comprised of \$205.1 million for active employees and \$154.1 million for retirees.

Pension expense for the Major Operating Funds and the Sewer and Storm Water Resources District Fund, is \$176.2 million.

The employer match for Federal Insurance Contribution Act (FICA) payroll taxes, representing 11.8% of all Fringe Benefits, is the most significant component of the remaining Fringe Benefit items. The 2024 NIFA Approved Budget includes \$77.2 million in FICA payroll taxes, a 14.2% increase from the 2023 projection.



WORKERS' COMPENSATION

DEFINITION

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

In July 2010, the NYS Department of Labor began calculating the maximum weekly indemnity payment as two-thirds of the New York State Average Weekly Wage (NYSAWW) for the previous calendar year. Every year, the State recalculates and publishes a new maximum weekly indemnity payment rate using the same formula for the subsequent 12-month (July – June) period. This annual recalculation has raised the weekly payment rate from \$600.00 in 2010 to the current \$1,145.43 that went into effect on July 1, 2023, an 1.02% increase over the prior year. This new rate applies to all injuries that occur from July 1, 2023, through June 30, 2024. Nassau has many employees who qualify for the maximum rate, based on their earnings. Claimants who are awarded indemnity payments receive the rate that is/was in effect on the date of their injury.

Despite the continuing indemnity increases since 2007, the cost containment services provided by the County's contracted Third-Party Administrator (TPA) have been extremely effective. Medical costs now represent approximately 26.5% of workers' compensation expense and cost containment in this area is crucial. Ensuring that medical providers adhere to the Medical Treatment Guidelines (MTG) implemented by the Workers' Compensation Board in December 2010 has yielded significant savings in this area. The Medical Treatment Guidelines are periodically modified and new guidelines for additional body parts and diseases (injuries to the elbow, foot/ankle, hip/groin and occupational lung disease) went into effect January 1, 2022. 8 new Medical Treatment Guidelines and a Drug Formulary were rolled out by the end of 2022. Our Pharmacy Benefit Manager (PBM) has done an excellent job of controlling prescription costs. Triad Group, the TPA and the PBM have an electronic interface that authorizes needed drugs, denies non supported prescriptions, and moves recipients to brand from generic which further enhances savings and ensures accuracy. Triad staff are consulted instantly when questions arise and can allow or deny the fill as needed. Triad employs nurses to monitor and enforce compliance with Medical Treatment Guidelines, which has proved very cost effective. The TPA also engaged in a concerted effort to reduce opioid use by the County's injured workers as the program for opioid control was expanded to all existing cases with great success.

The TPA also aggressively negotiates schedule loss of use awards (additional compensation for any loss of use of a body part) to limit the County's costs wherever possible. As the maximum weekly indemnity rate has steadily increased over the years, the costs associated with schedule loss of use awards has dramatically increased as well. These awards are reviewed and defended through a team effort that includes Risk Management, the TPA and outside legal counsel. Due to

DESCRIPTION OF EXPENSE CODES



these efforts, the costs associated with schedule loss of use awards have gone down significantly in 2019 and 2020 (a reduction of more than 25% in 2019 as compared with 2018). 2021 numbers are currently skewed because so many treatments and surgeries were postponed so that schedule loss awards were delayed but we continue to see excellent results because of monthly meetings with key departments, Risk Management, Triad, the County Attorney, and outside counsel Vecchione, Vecchione & Connor, which have resulted in successful litigation where it was warranted. This has engendered an increased willingness on the part of the Claimant's Bar to compromise claims. The cumulative result is encouraging.

COVID 19 had a significant effect on medical treatment costs as surgeries and in-person care were postponed, but we expect those reductions will continue to be balanced by increases as reopening proceeds. There has also been an influx of claims associated with COVID 19 but thankfully, most have not caused prolonged disability. COVID also delayed claim reporting in some departments, but procedures have been put in place to expedite this crucial function within the County.

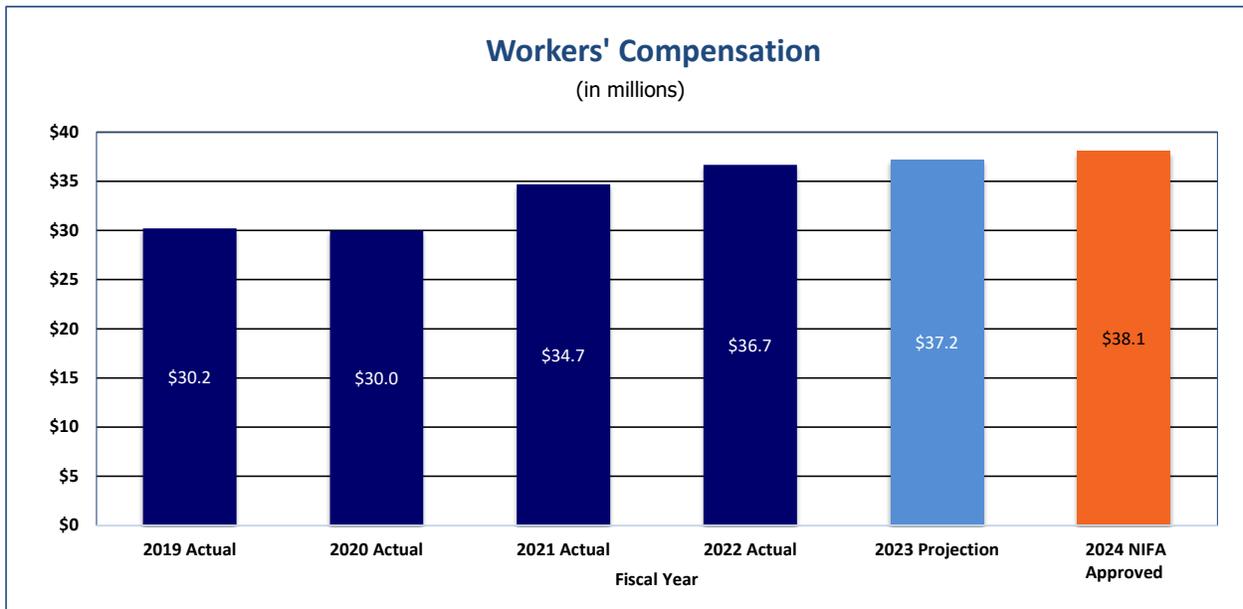
The State of New York historically has reimbursed the County for Workers' Compensation expenses (indemnity and medical) on injuries that fall into a specific category. That is, a second injury to a body part that has already been permanently disabled. It is estimated that these expenses will total approximately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

The County continues to work with the TPA to identify and take advantage of options that are available for the County to manage workers' compensation obligations more efficiently.

HISTORICAL TRENDS

The 2020 actual expense was \$30.0 million, a 0.7% decrease over 2019. In 2021 the expense was \$34.7 million, a 15.7% increase over 2020. In 2022 the expense was \$36.7 million, a 5.8% increase over 2021. The 2023 projection for Workers' Compensation is \$37.2 million, a 1.4% increase over 2022.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Workers' Compensation is \$38.1 million, an 2.4% increase from the 2023 Projection. This increase is caused by higher Medical and Indemnity payments to beneficiaries.



EQUIPMENT

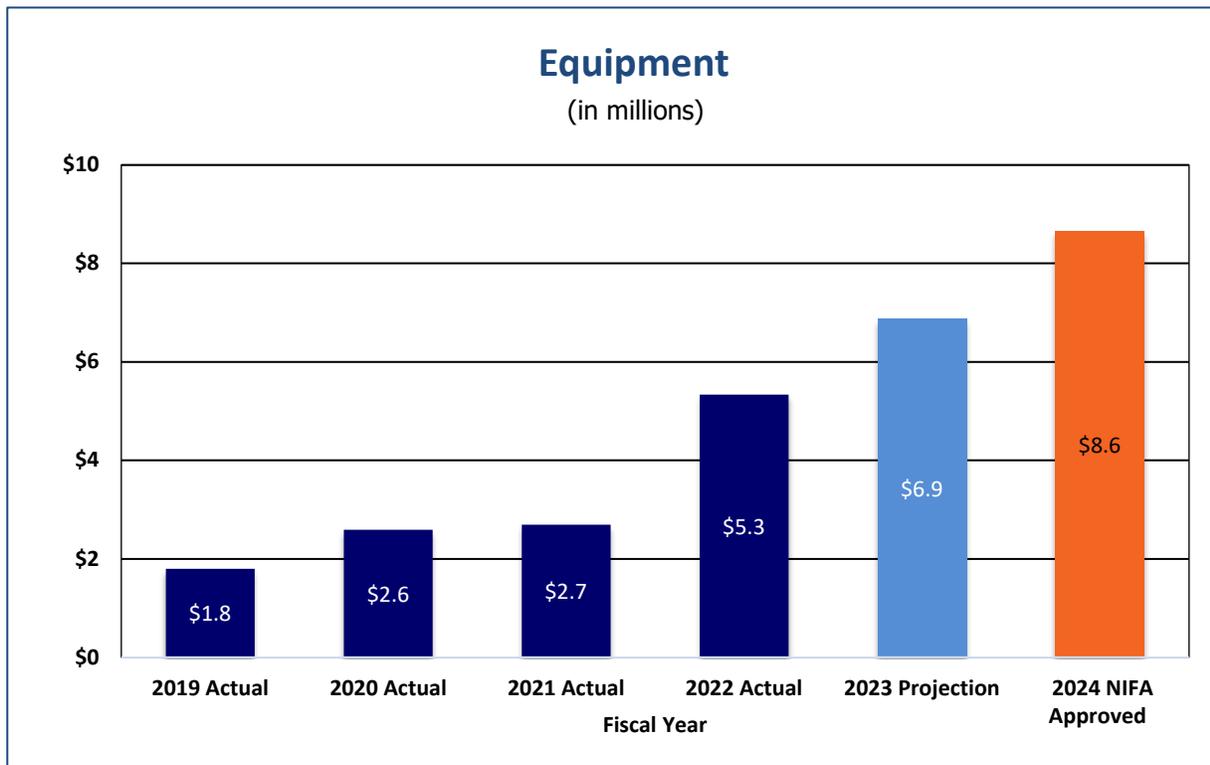
DEFINITION

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

HISTORICAL TRENDS

In 2019, equipment expenses were \$1.8 million largely attributable to heavy duty and safety equipment purchases in the Police Department and Correctional Center. In 2020, equipment expenses increased by \$0.8 million because of increased spending in the Police Department. In 2021, equipment expenses increased by \$0.1 million or 3.8%. In 2022 equipment expenses increased by \$2.6 million or 96.3% largely attributable to Police Department fleet maintenance, aging technology, and safety equipment. The County projects 2023 equipment expenses to be \$6.9 million, an increase of \$1.6 million. Most of the expenses are necessary to the Police Department for purchases of motor vehicles, heavy duty equipment and safety items.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for equipment is \$8.6 million, a \$1.7 million or 24.6% increase from the 2023 Projection.

The largest component of Equipment in the 2024 NIFA Approved Budget is \$5.3 million for the Police Department. This appropriation covers purchasing safety & security equipment, communication equipment, and heavy-duty equipment. There is an evolving need for information technology and other devices to support and assist County agencies. These equipment purchases aid in performing and executing their missions.



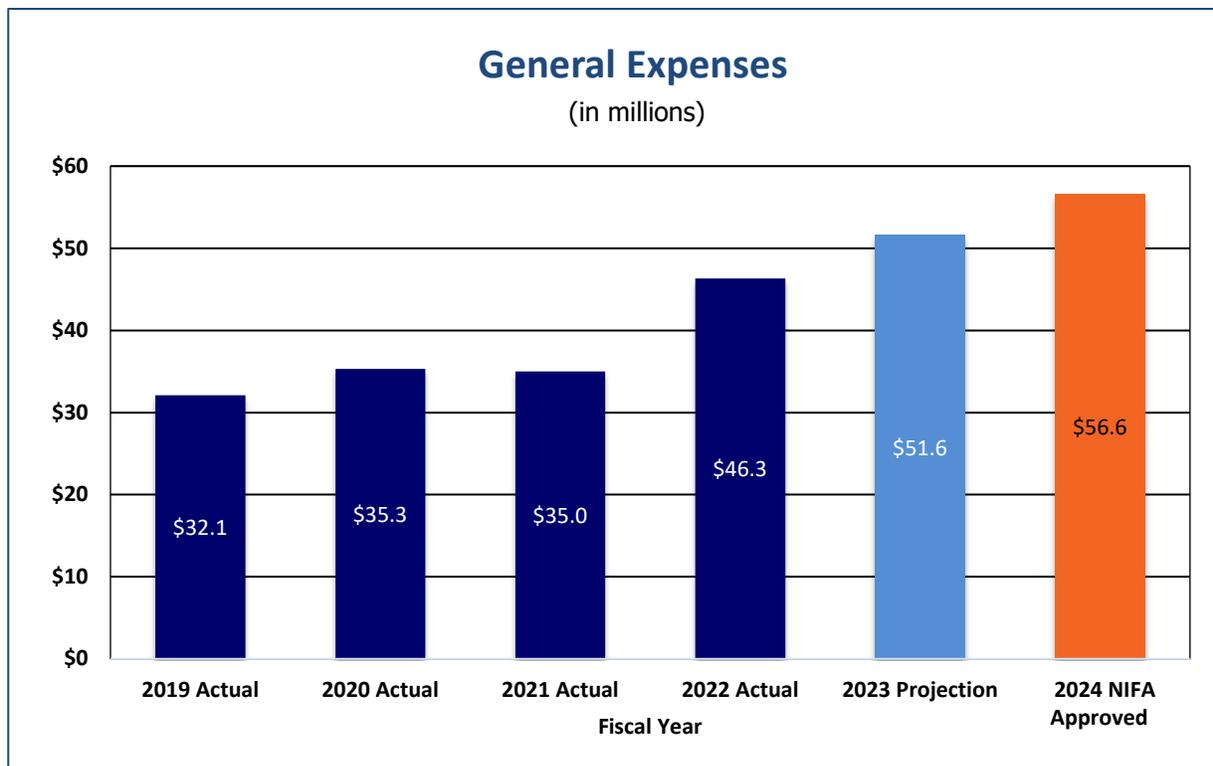
GENERAL EXPENSES

DEFINITION

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

HISTORICAL TRENDS

In 2019, General Expenses were \$32.1 million. The 2020 Actual was \$35.3 million, which is an increase of \$3.2 million or 10.0% from the 2019 actual. Similar general expense procurements from the prior year are reflected in the actual expenditures. In 2021, the General Expenses were \$35 million which reflects a decrease of \$300,000 or 0.8%. In 2022 General Expenses were \$46.3 million which is an increase of \$11.3 million or 32.3%. A large component of this category was court remands executed by Human Services Department. The County projects General Expenses in 2023 to be at \$51.6 million, an increase of \$5.3 million largely due to costs in the Police Department associated to gasoline and motor vehicle supplies. Board of Elections and Human Services also incurred additional general expenses related to copying and elimination of reimbursement on court remands.



DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for General Expenses is \$56.6 million, an increase of \$5.0 million or 9.7% from the 2023 Projection. The Police Department comprises the largest portion of General Expenses at \$15.9 million followed by the Department of Public Works at \$9.8 million. The largest costs are associated to traffic and highway supplies and expenses. In addition, the increases are mainly driven by commodity costs, building supplies and maintenance.



CONTRACTUAL SERVICES

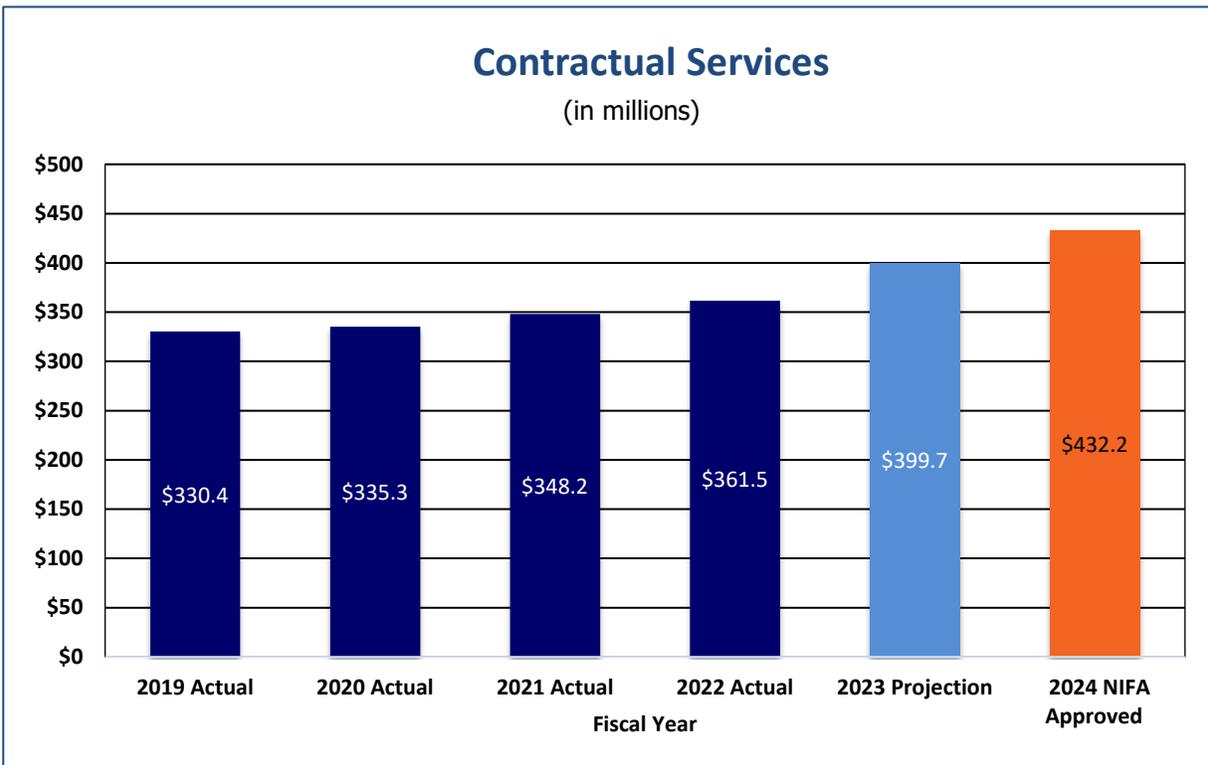
DEFINITION

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

HISTORICAL TRENDS

From 2019 through 2020, Contractual Services increased \$4.9 million or 1.5% to \$335.3 million, as most contracts contain annual inflators. In 2021, Contractual Services were \$348.2, an increase of \$12.9 million or 3.8% due to increase spending in the Department of Public Works, Department of Human Services and the Police Department. The three major County contracts are TransDev (NICE Bus), Veolia Water Long Island (VEOLIA), and American Traffic Solutions (ATS) which operates the Red-Light Camera Program. The actual contractual services in 2022 were \$361.5 reflecting an increase of \$13.3 million or 3.8%. The County projects contractual services in 2023 to be at \$399.7 an increase of \$38.2 million or 10.6% largely due to Public Works and Police Department contracts.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Contractual Services is \$432.2 million, an increase of \$32.5 million or 8.1% from the 2023 Projection. Contractual Services for the Department of Public Works increased by \$18.8 million or 11.1% from the 2023 Projection mainly due to the contractual increases for the TransDev (NICE Bus) services.

The 2024 NIFA Approved Budget for Contractual Services includes \$26.4 million for the Police Department, an increase of \$3.5 million from the 2023 Projections, primarily due to the new Police exam and radio communications. The 2024 NIFA Approved Budget also includes \$32.6 million for the Department of Human Services, an increase of \$2.0 million from the 2023 Projection. The 2024 NIFA Approved Budget includes \$26.0 million for the Department of Corrections, which remains relatively unchanged from the 2023 Projections.



UTILITY COSTS

DEFINITION

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

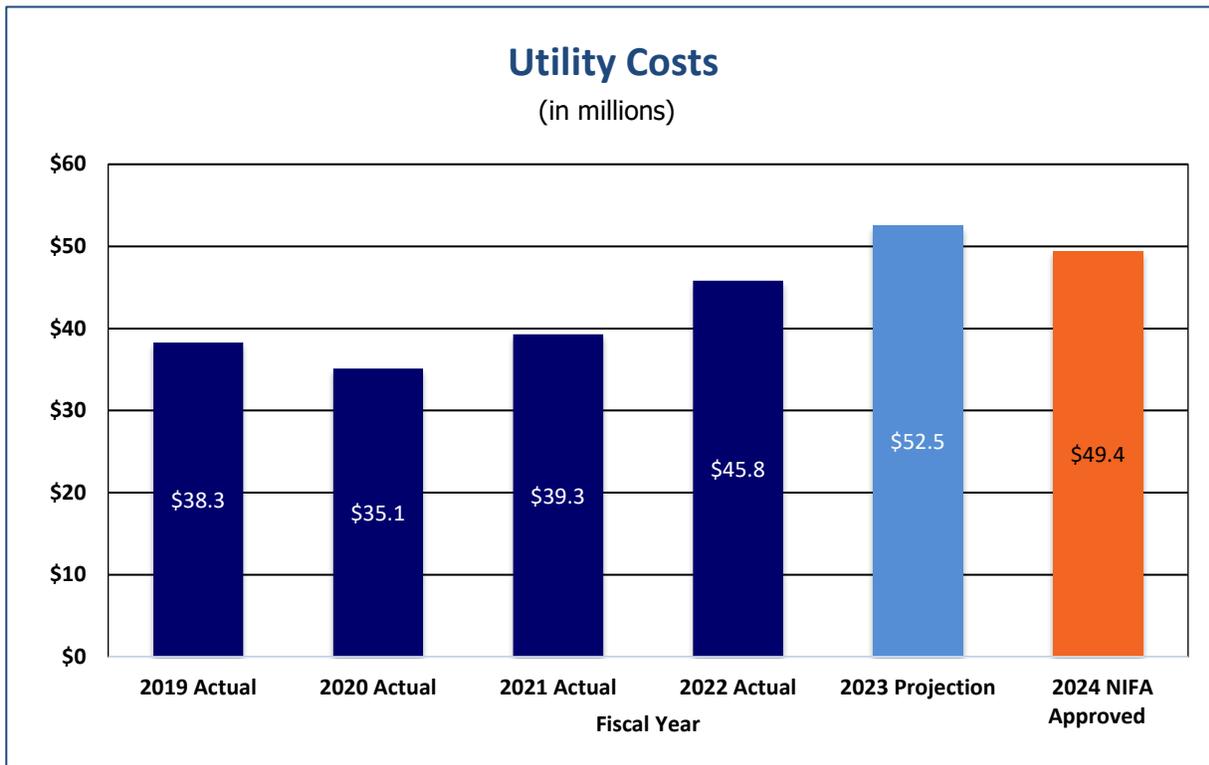
The Long Island Power Authority (LIPA) is the main supplier of electricity to the County. Effective January 1, 2014, LIPA changed its system operator from National Grid to PSEG Long Island with a promise of better service to residents and businesses.

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

HISTORICAL TRENDS

In 2020, the County experienced a \$3.2 million or 8.4% decrease when compared to 2019 actuals, mainly related to the costs for natural gas and fuel, for a total cost of \$35.1 million. In 2021, the Utility expense increased by \$4.2 million or 12.0% when compared to 2020 actuals. In 2022, the Utility expense increased by \$6.5 million or 16.5% when compared to 2021 actuals. The County is projecting expenses to increase by \$6.7 million or 14.6% in 2023 due to the rise of fuel costs, for a total projected cost of \$52.5 million.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Utility Costs is \$49.4 million, a \$3.1 million or 5.9% decrease from the 2023 Projection due to lower energy costs.



VARIABLE DIRECT EXPENSES

DEFINITION

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

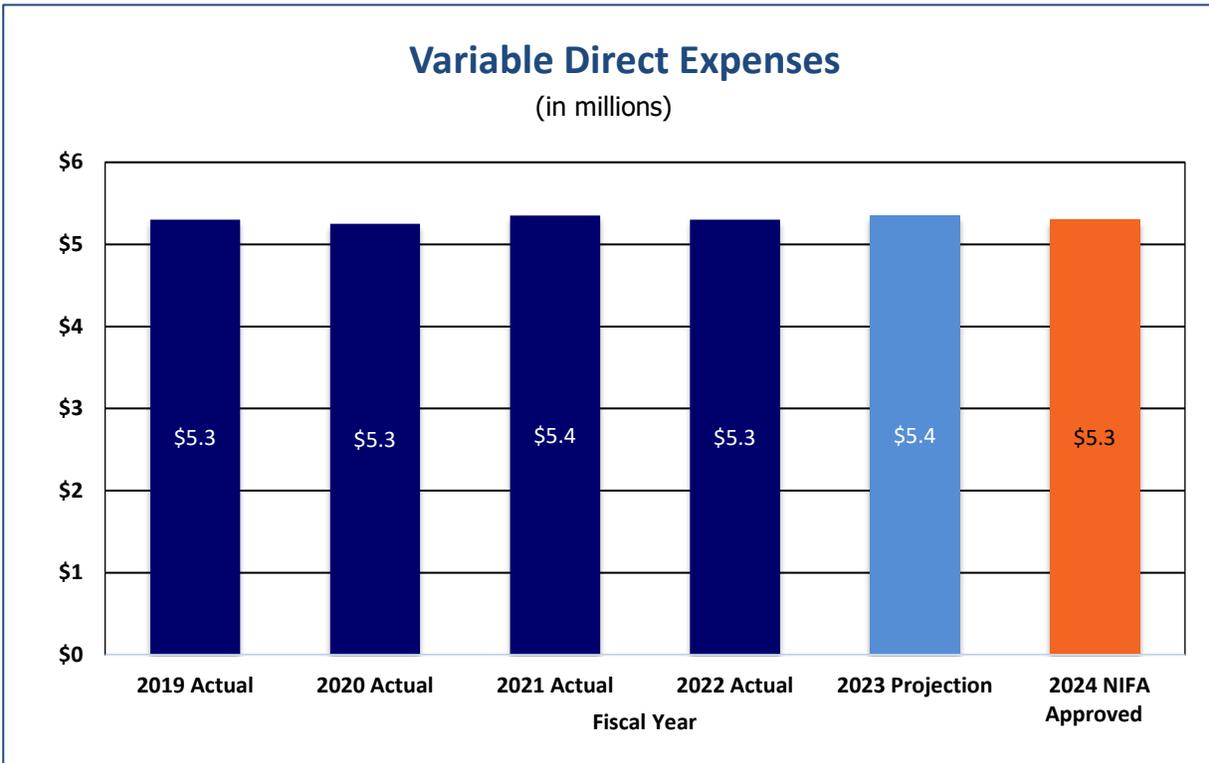
The contracted services include the following:

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

HISTORICAL TRENDS

In 2019, Variable Direct Expenses were at \$5.3 million. In 2020, Variable Direct Expenses remained flat from 2019 at \$5.3 million. In 2021, Variable Direct Expenses were \$5.4 million, an increase of \$100,000 or 1.9% compared to 2020. In 2022, Variable Direct Expenses were \$5.3 million, a decrease of \$100,000 or 1.9% compared to 2021. The 2023 projection for Variable Direct Expenses is \$5.4 million, which is an increase of \$100,000 or 1.9% compared to 2022 actual expense.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Variable Direct Expenses is \$5.3 million, a decrease of \$50,000 from the 2023 Projection.



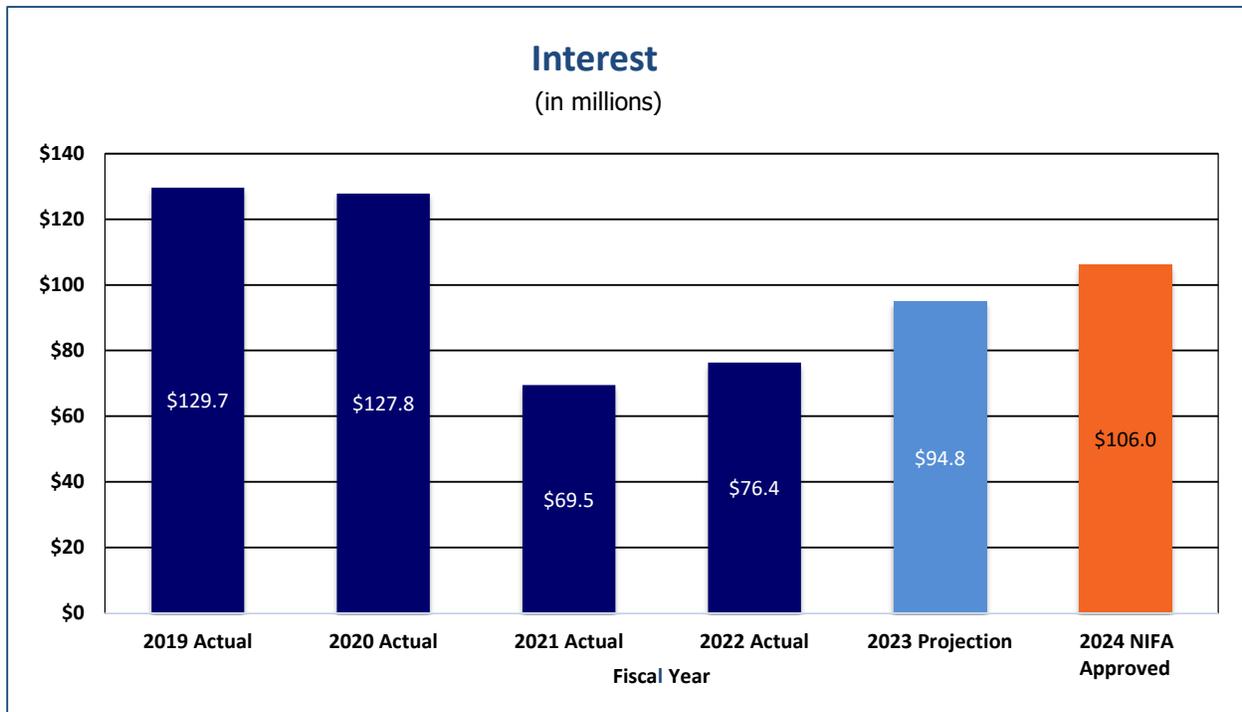
DEBT SERVICE INTEREST

DEFINITION

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

HISTORICAL TRENDS

The County’s Debt Service Interest was relatively stable from 2018 through 2020. In 2021, NIFA refunded its own and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. Beginning in 2022, total debt service expense (principal and interest) started the transition back to a normal level as the impact of the NIFA refunding diminished and the County continued to invest in its infrastructure through the issuance of long-term bonds. See “Debt Service Fund” for a further explanation of total debt service and the NIFA transactions in 2020 and 2021.



DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget includes \$106.0 million in interest payments, a 11.8% increase from the 2023 Projection as debt service normalizes from the NIFA refunding in 2021. The total consists of \$95.5 million in the Major Funds and \$10.4 million in the Sewer and Storm Water Resources District Fund. Debt Service in the Sewer District Fund is increasing as the County is financing the Bay Park Conveyance project through the NYS Environmental Facilities Corporation.



LOCAL GOVERNMENT ASSISTANCE PROGRAM

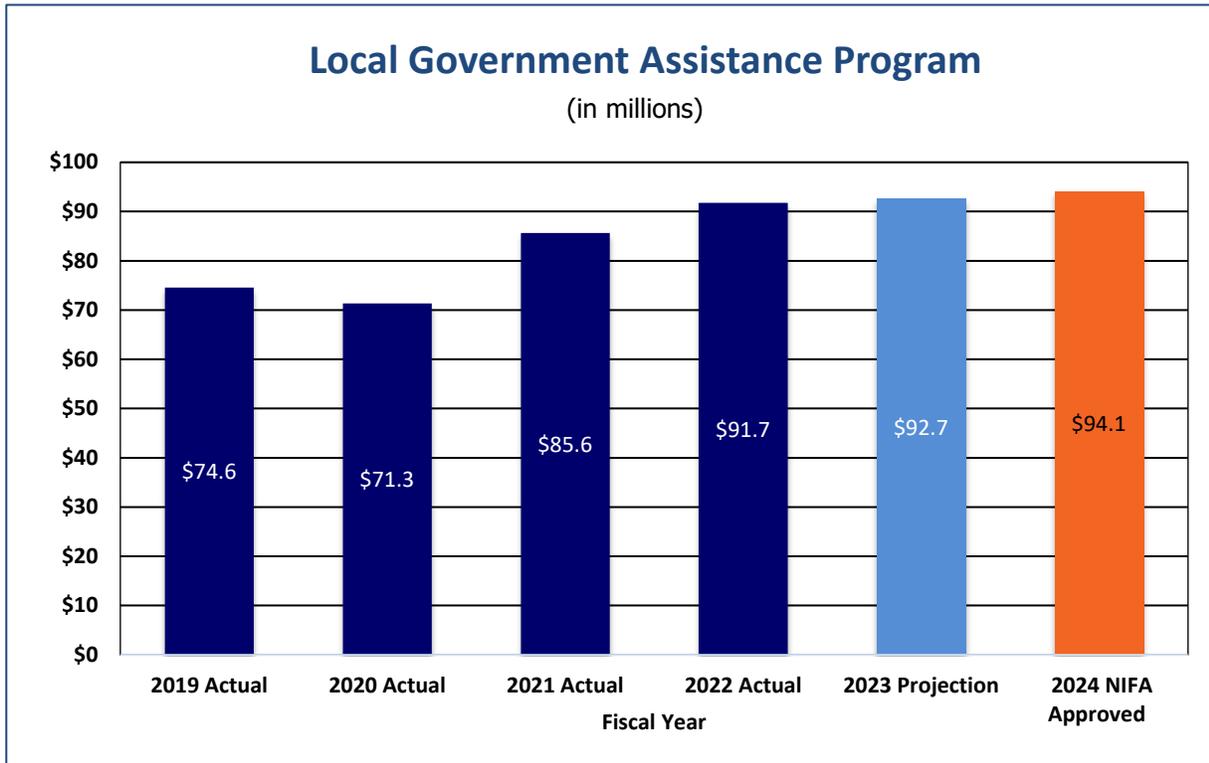
DEFINITION

Pursuant to Section 1262-e of New York State Tax Law, the County must establish a Local Government Assistance Program to distribute sales tax collections to the towns and cities within the County in an amount equivalent to a 0.25% component of the 4.25% local sales tax. Additionally, the State authorizes the County to establish a Local Government Assistance Program to distribute sales tax collections to the incorporated villages. From 2007 through 2023, except for 2017, the County distributed \$1.25 million to the Villages annually.

HISTORICAL TRENDS

The County's sales tax receipts, which fluctuate, are the basis for the distributions to local governments under the Local Government Assistance Program. In 2020, the Local Government Assistance Program distribution decreased by \$3.3 million or 4.4% to \$71.3 million, when compared to the 2019 actual. In 2021, the distribution increased by \$14.3 million to \$85.6 million, or 20.1% when compared to the 2020 actual. In 2022, the distribution increased by \$6.1 million to \$91.7 million, or 7.1% when compared to the 2021 actual. The 2023 Projection for Local Government Assistance Program is \$92.7 million, which is a \$1.0 million increase or 1.1%, when compared to the 2022 actual.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Local Government Assistance Program is \$94.1 million, an increase of \$1.4 million or 1.5% from the 2023 Projection. The 2024 NIFA Approved Budget increase is consistent with the County's sales tax collection for 2024. The 2024 NIFA Approved Budget also includes \$1.25 million in aid to the Villages of Nassau County.



DEBT SERVICE PRINCIPAL

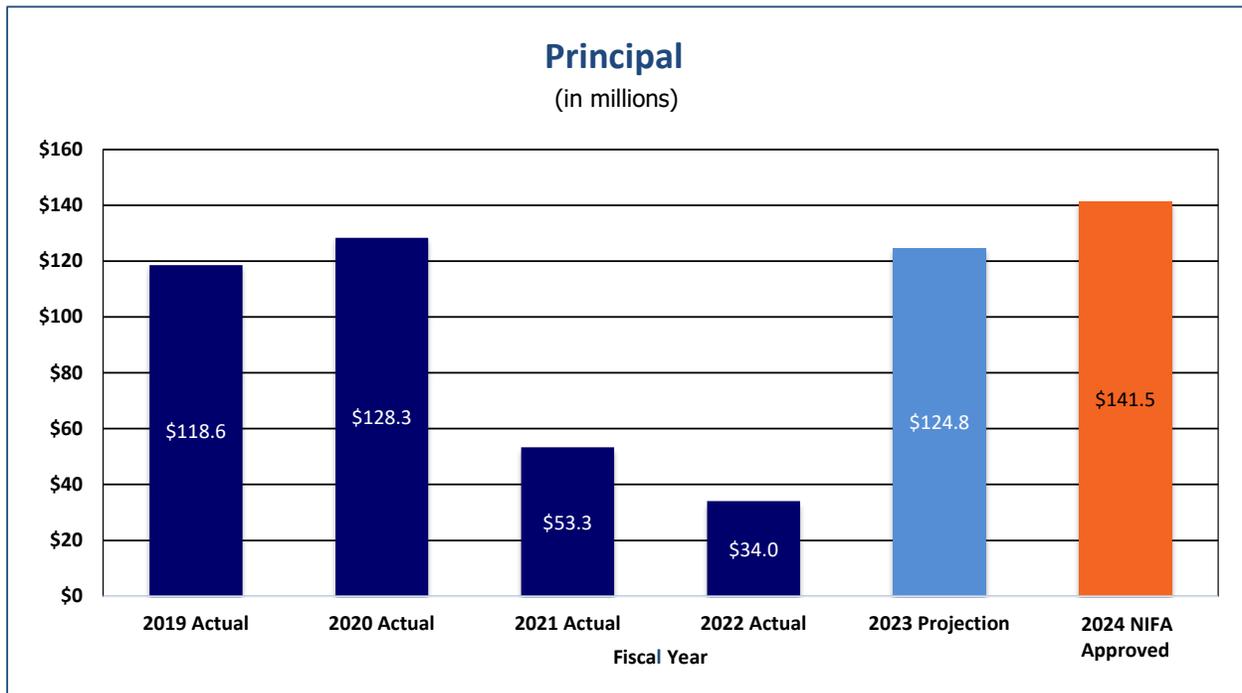
DEFINITION

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

HISTORICAL TRENDS

In 2019, Debt Service Principal was \$118.6 million. Debt Service Principal increased to \$128.3 million in 2020. In 2021, NIFA refunded its own debt and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. Beginning in 2023, total debt service expense (principal and interest) started to transition back to a normal level as the impact of NIFA refunding diminished and the County continues to invest in its infrastructure through the issuance of long-term bonds. See "Debt Service Fund" for a further explanation of total debt service and the NIFA transactions in 2020 and 2021.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget includes \$141.5 million for principal payments, a 13.4% increase from the 2023 Projection as debt service normalizes from the NIFA refunding in 2021. The total consists of \$127.4 million in the Major Funds and \$14.1 million in the Sewer and Storm Water Resources District Fund. Debt Service in the Sewer District Fund is increasing as the County is financing the Bay Park Conveyance project through the NYS Environmental Facilities Corporation.



DEBT SERVICE CHARGEBACKS EXPENSE

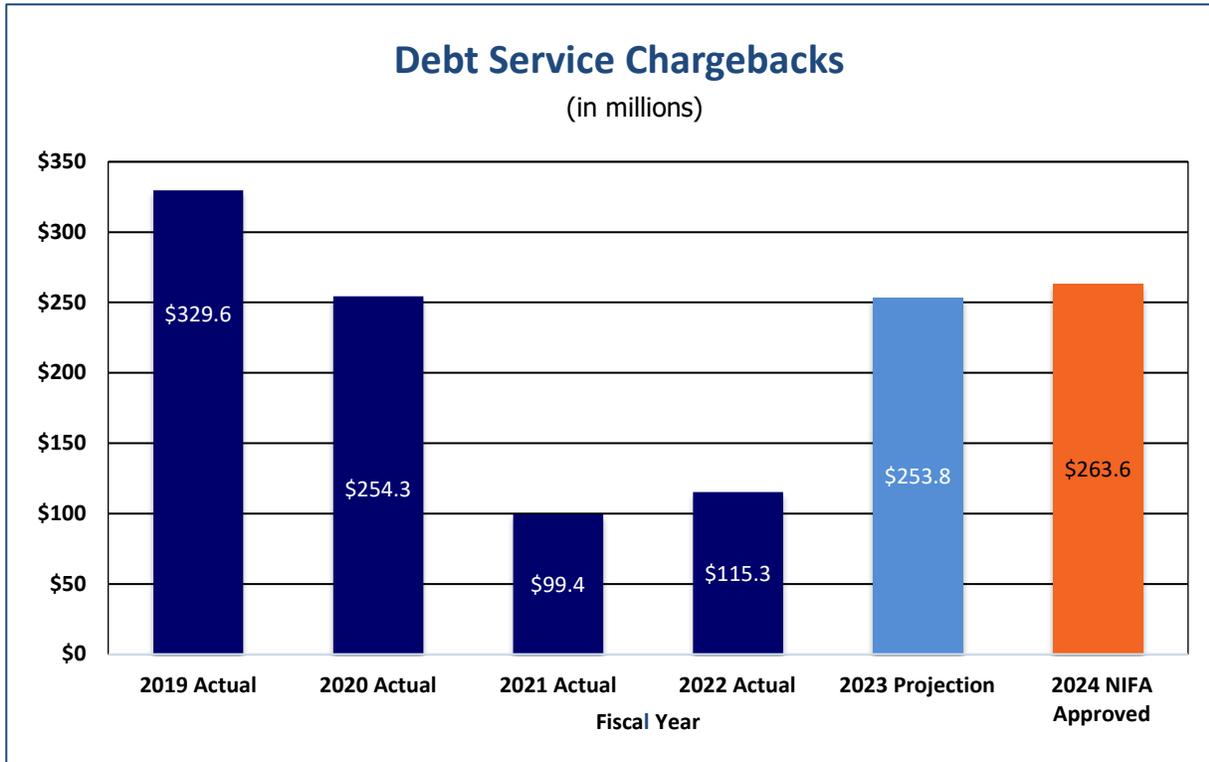
DEFINITION

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

HISTORICAL TRENDS

In 2019, the Debt Service Chargebacks expense was \$329.6 million and fell to \$254.3 million in 2020, a decrease of \$75.3 million, due primarily to an increase in capital closeouts and a reduction in NIFA set asides of \$50 million from the extension of a NIFA sinking fund payment from November 2020 to November 2021. In 2021, NIFA refunded its own debt and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. In 2021, the expense for Debt Service Chargebacks was \$99.4 million and in 2022 it was \$115.3. The Projection for 2023 is \$253.8 million. Fluctuations in the Debt Service Chargebacks from year-to-year are typically due primarily to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and therefore affects the required Debt Service Chargebacks. See “Debt Service Fund” for a further explanation of debt service.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Debt Service Chargebacks is \$263.6 million, an increase of \$9.8 million or 3.9% from the 2023 Projection. This change is consistent with the normalization of debt service as the impact of the NIFA Debt Restructuring plan fades.



INTERDEPARTMENTAL CHARGES

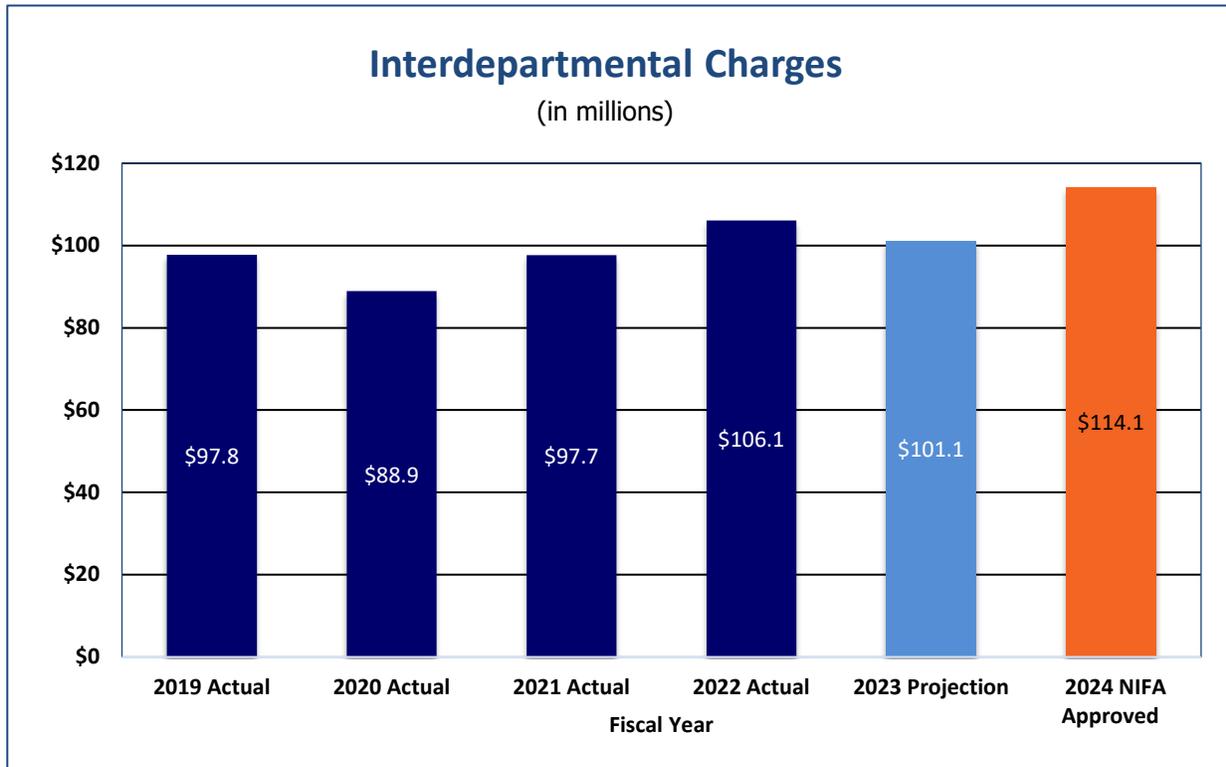
DEFINITION

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

HISTORICAL TRENDS

Interdepartmental Charges fluctuated between 2019 and 2022. Interdepartmental Charges decreased by 9.1% in 2020, primarily due to reduced IT, public safety and security, and maintenance charges. In 2021, expenses increased 9.9% due to increased building occupancy, public safety and security, and IT charges. 2022 expenses were 8.6% higher due to continued increases in building occupancy and IT charges. The 2023 Projection for Interdepartmental Charges is \$101.1 million, a decrease of 4.7%, driven by reduced IT charges.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Interdepartmental Charges is \$114.1 million, an increase of \$13 million, or 12.9% to reflect actual charges in prior years.

2024 INTERDEPARTMENTAL EXPENSES & REVENUES (\$ in thousands)

BUYER	SELLER DEPARTMENTS											TOTAL
	IT	HS	PW	PDH	BU ¹	AT	DA	CC	SS	BU ²		
AS	\$2,228	\$0	\$0	\$0	\$1,073	\$406	\$0	\$0	\$0	\$0	\$0	\$3,707
AR	\$931	\$0	\$0	\$0	\$854	\$114	\$0	\$0	\$0	\$0	\$0	\$1,899
BU	\$0	\$0	\$0	\$5,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,985
FC	\$1,498	\$0	\$2,031	\$88	\$825	\$0	\$0	\$0	\$0	\$0	\$0	\$4,442
HE	\$1,612	\$0	\$1,319	\$380	\$1,670	\$0	\$0	\$0	\$0	\$190	\$0	\$5,170
HI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HS	\$573	\$0	\$1,712	\$168	\$1,130	\$0	\$0	\$0	\$48	\$0	\$0	\$3,631
PDD	\$1,903	\$0	\$1,074	\$8,337	\$16,267	\$0	\$0	\$0	\$0	\$0	\$0	\$27,581
PDH	\$3,843	\$0	\$5,009	\$0	\$21,595	\$0	\$0	\$0	\$0	\$0	\$0	\$30,447
PB	\$96	\$0	\$514	\$86	\$133	\$0	\$0	\$320	\$0	\$0	\$0	\$1,149
PW	\$2,862	\$0	\$0	\$0	\$13,265	\$0	\$0	\$0	\$0	\$0	\$0	\$16,128
SS	\$3,376	\$100	\$4,364	\$770	\$3,169	\$987	\$453	\$0	\$0	\$0	\$765	\$13,984
TOTAL	\$18,923	\$100	\$16,022	\$15,814	\$59,982	\$1,507	\$453	\$320	\$48	\$954	\$114,122	

BU¹ Indirect Cost; BU² Workers Comp.



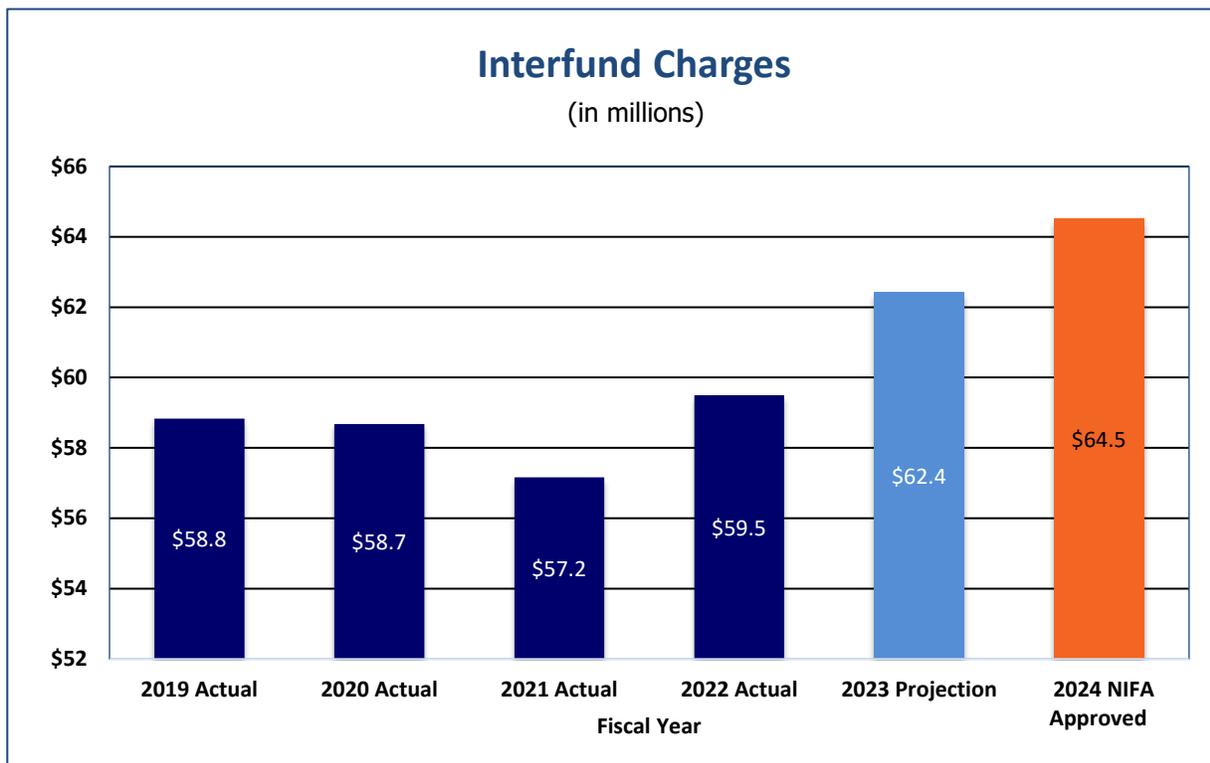
INTERFUND CHARGES

DEFINITION

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

HISTORICAL TRENDS

Interfund Charges in 2019 were \$58.8 million. Interfund Charges were relatively flat at \$58.7 million in 2020. In 2021, Interfund Charges were \$57.2, a decrease of \$1.5 million or 2.6% from 2020 actual. In 2022, the amount was \$59.5 million, an increase of \$2.3 million or 4.0% from 2021. The 2023 Projection is \$62.4 million, an increase of \$2.9 million or 4.9% compared to the 2022 actual.



DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Interfund Charges is \$64.5 million, a \$2.1 million or 3.4% increase from the 2023 Projection, primarily due to higher Debt Service charges in the Sewer and Storm Water Resources District Fund. The 2024 NIFA Approved Budget includes \$43.8 million for Sewer and Storm Water Resources District Fund and \$20.5 million for NHCC debt paid by the County and reimbursed by Nassau Healthcare Corporation.



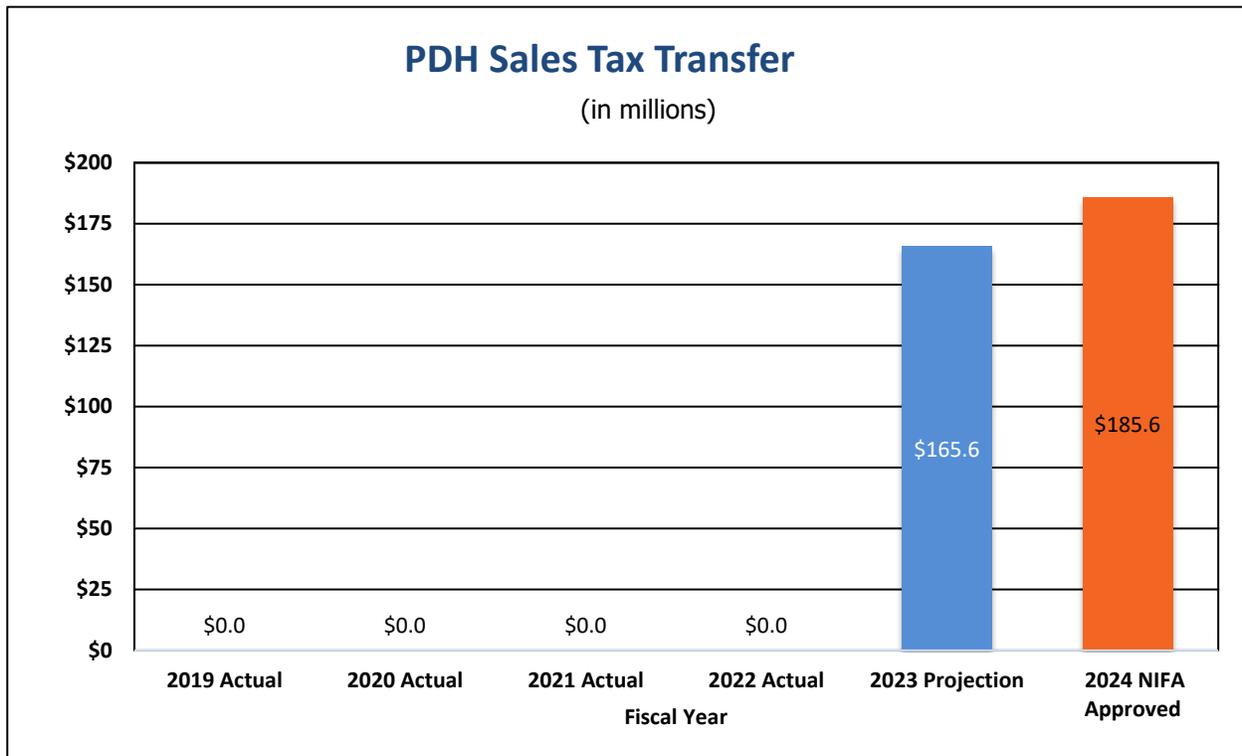
SALES TAX TRANSFER TO PDH FUND

DEFINITION

The Sales Tax Transfer to PDH Fund is an expense code that enables the County to transfer expenses from the General Fund to the Police Headquarters and Fire Commission Funds. In 2022, the County funded this object code to reflect revenue received by the Police Headquarters Fund from the General Fund.

HISTORICAL TRENDS

This object code will be used to transfer revenues/appropriations between funds during a fiscal year, when needed. We are projecting \$165.6 million in 2023.



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Sales Tax Transfer is \$185.6 million. This amount is transferred from excess Sales Tax in the General Fund to cover Police Headquarters expenses. This is an increase of \$20.0 million from the 2023 Projection.



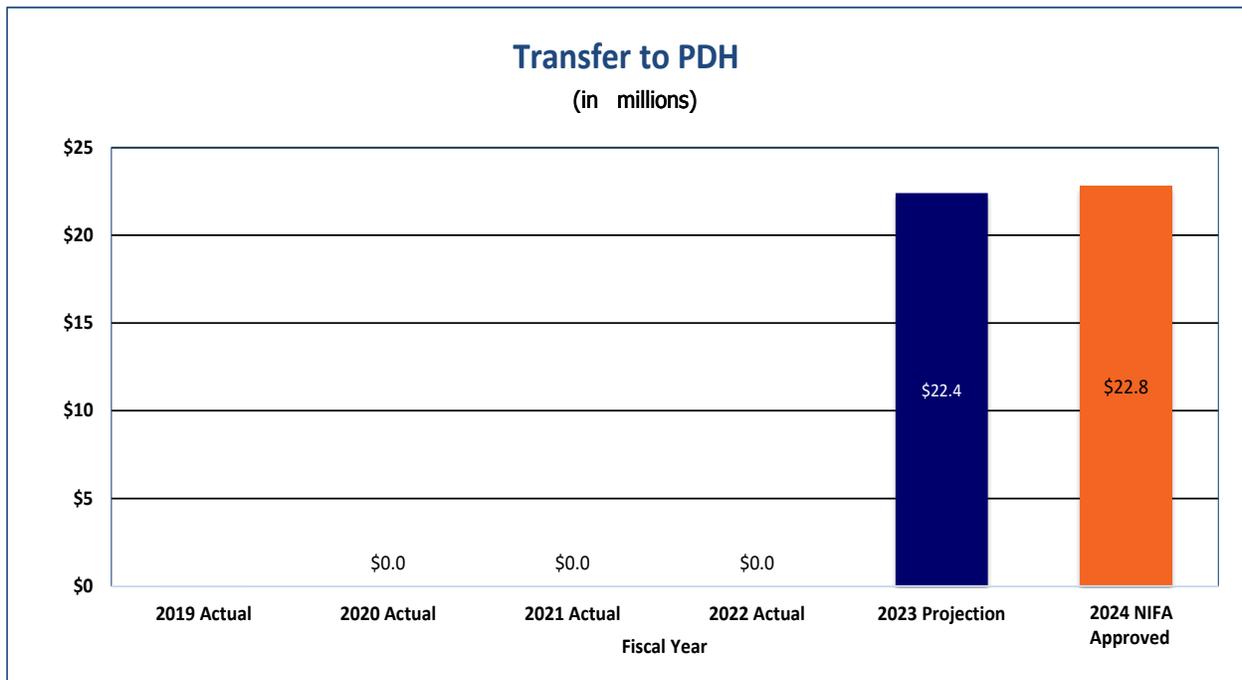
TRANSFER TO PDH – INTERFUND

DEFINITION

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

HISTORICAL TRENDS

This object code is only used to transfer appropriations between funds during a fiscal year. In 2021, the County transferred \$3.0 million, to Police Department Headquarters to cover a deficit in salary expenses. The 2022 actual expense was \$125.5 million, an increase of \$122.5 million over 2021. There was no transfer required from the General Fund during the previous year and may not be used in future years.



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Sales Tax Transfer is \$22.8 million. This amount is transferred from excess Sales Tax in the General Fund to cover Fire Commission expenses. This is an increase of \$400,000 or 1.8% from the 2023 Projection.



MASS TRANSPORTATION

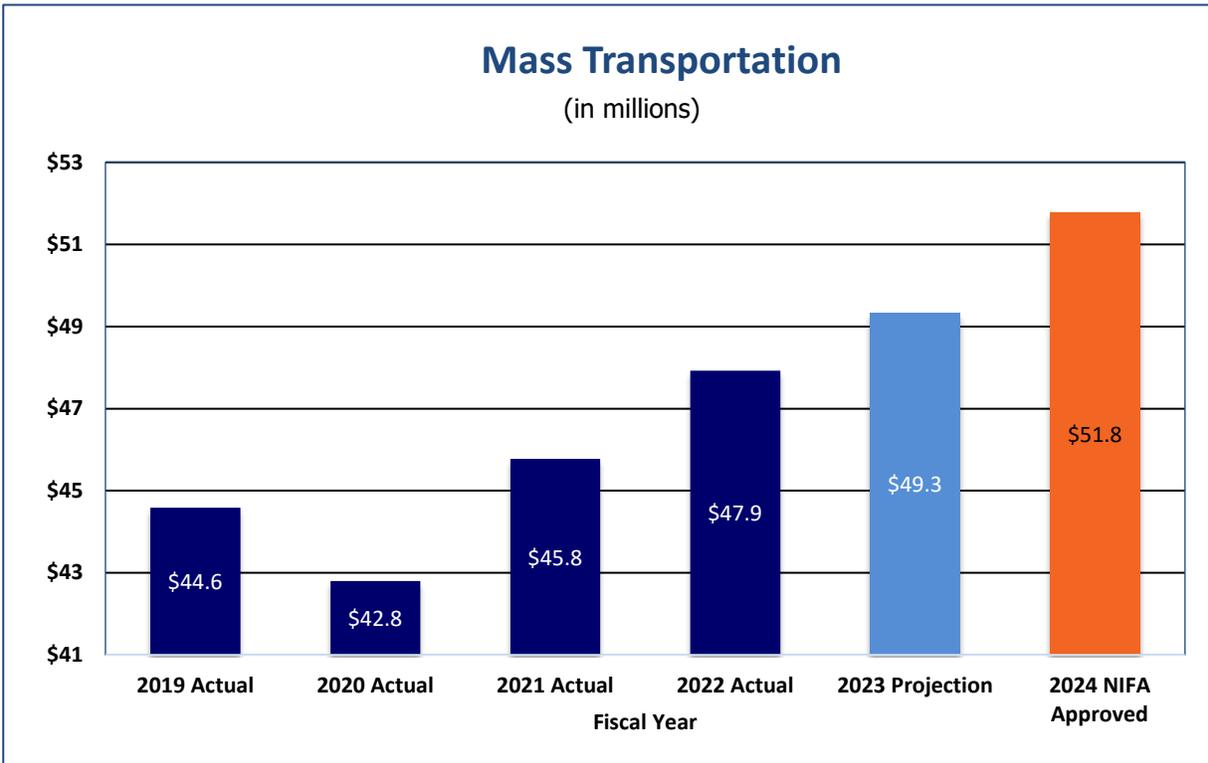
DEFINITION

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

HISTORICAL TRENDS

Mass Transportation costs in 2019 were \$44.6 million. The 2020 Actual was \$42.8 million, a \$1.8 million or 4.0% decrease from 2019, because of reduced payment for MTA-LIRR Operating Assistance due to the COVID-19 pandemic. Actuals prior to 2020 are the result of the CPI increases for the LIRR station maintenance program in compliance with the agreement. The 2021 Actual Mass Transportation costs increase by 7.0% to \$45.8 million compared to 2020 because of the higher CPI increase and increase of LIRR Operating Assistance expense back to pre-pandemic level. The 2022 Actual was \$47.9 million, a 4.6% increase from 2021 due to a higher CPI increase for LIRR Operating Assistance expense. The 2023 Projection shows Mass Transportation costs increased by \$1.4 million or 2.9% to \$49.3 million compared to 2022 because of the higher CPI increase for LIRR Operating Assistance expense.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Mass Transportation is \$51.8 million, a \$2.5 million or 5.1% increase compared to the 2023 Projection of \$49.3 million. The MTA LIRR operating assistance totals \$37.6 million and \$11.6 million for mandated LIRR Station Maintenance, which is subject to the Consumer Price Index (CPI). The required State Transportation and Operating Assistance (STOA) match consists of \$1.9 million for fixed routes and \$609,500 for the Able-Ride Paratransit routes, totaling \$2.5 million for Nassau Inter-County Express (NICE) Bus services.



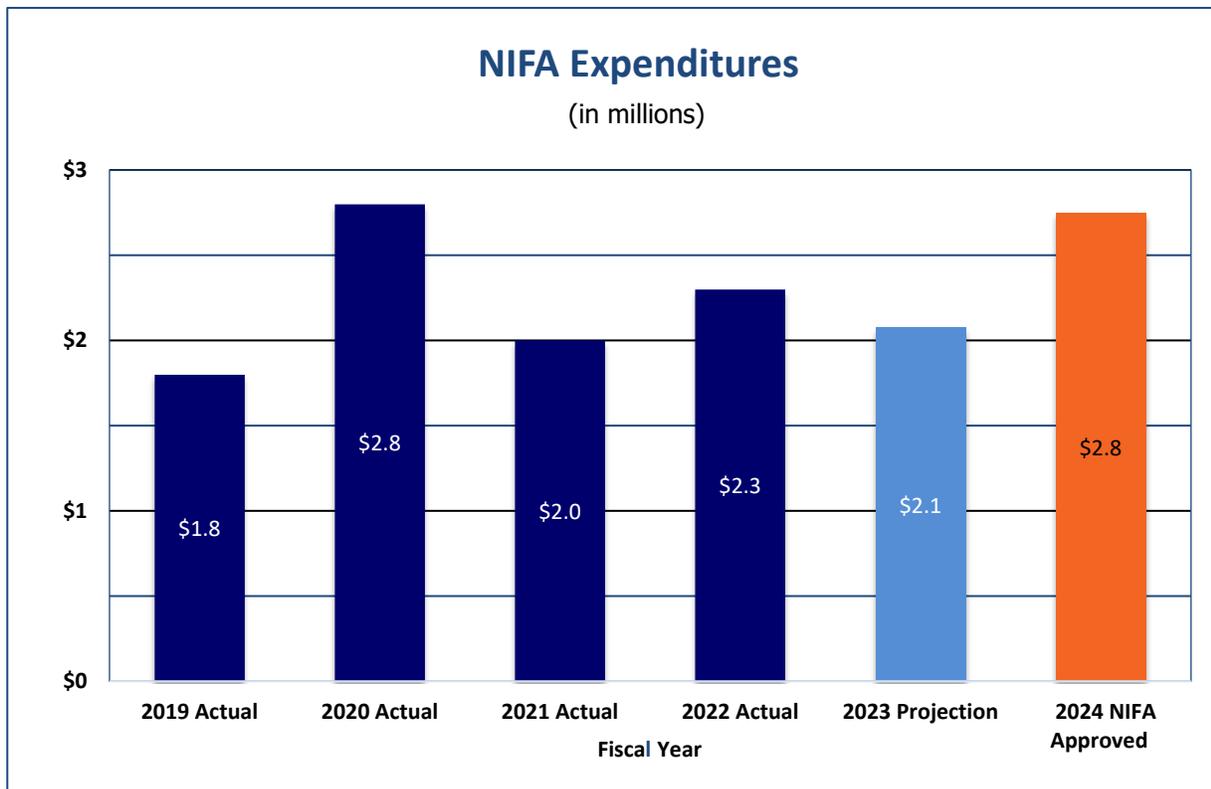
NIFA EXPENDITURES

DEFINITION

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

HISTORICAL TRENDS

NIFA Expenditures were \$1.8 million in 2019. In 2020, NIFA Expenditures increased from 2019 by \$1.0 million to \$2.8 million. In 2021, NIFA Expenditures decreased by \$0.8 million to \$2.0 million. In 2022, expenses were \$2.3 million, an increase of \$0.3 million or 15.0% over 2021 actuals. The projection for 2023 is \$2.1 million, a decrease of \$0.2 million or 8.7% under 2022 actuals.



2024 BUDGET HIGHLIGHTS

The 2024 Nassau County Interim Finance Authority (NIFA) NIFA Approved Budget is \$2.8 million which is an increase of \$675,000 from the 2023 Projection.



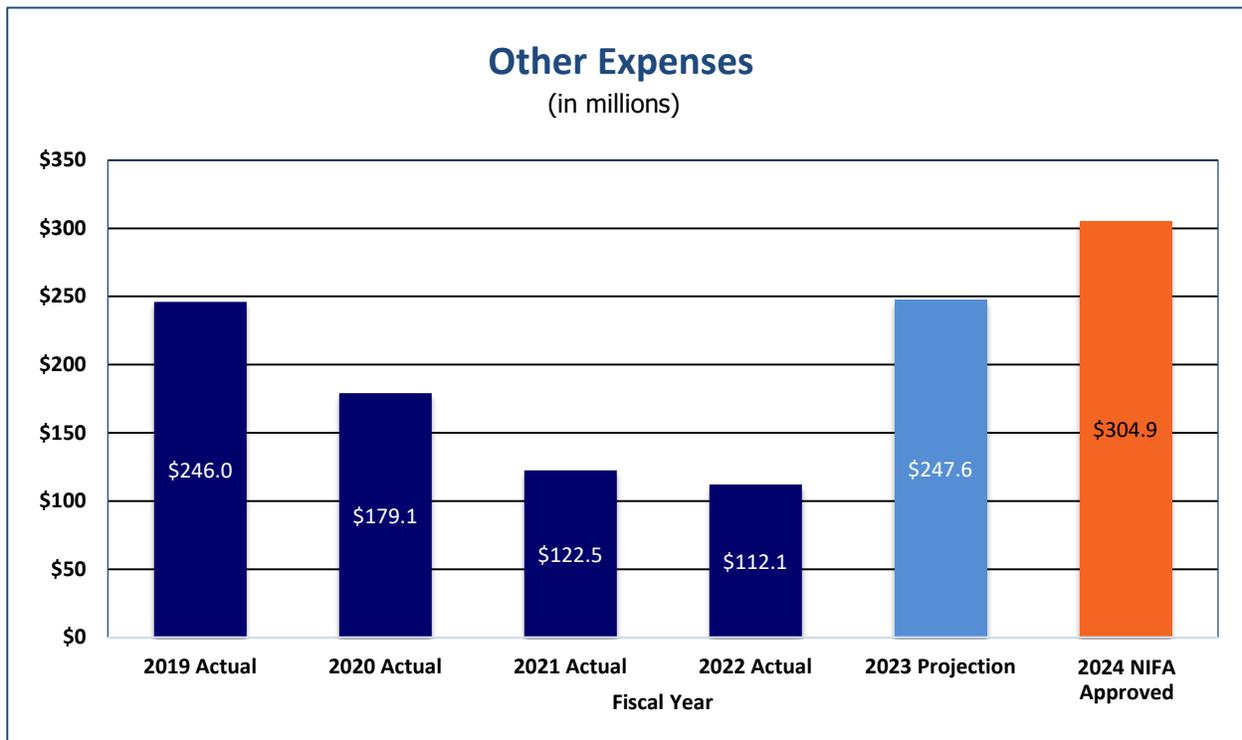
OTHER EXPENSES

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 include appropriations for such items as sales tax set-asides for the Nassau County Interim Finance Authority (see Debt Services Fund), lawsuits and damages, building rentals, indigent legal defense, community college tuition chargebacks, County association memberships, etc.

HISTORICAL TRENDS

In 2020, Other Expenses decreased from 2019 actuals to \$179.1 million a decrease of \$66.9 million or 27.2%. In 2021, Other Expenses further decreased to \$122.5 million, which is \$56.6 million or 31.6% less than the 2020 actual. In 2022, the total Other Expenses decreased by \$10.4 million or 8.5% to \$112.1 million. In 2023, the County is projecting an increase of \$135.5 million. The increase is due to an increased projection in Other Suits and Damages.



DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved for Other Expenses is \$304.9 million, an increase of \$57.3 million or 23.1% from the 2023 Projection.

The largest components of the Other Expenses category are: Other Suits and Damages (\$85.4 million), Resident and FIT Tuition (\$16.8 million), Insurance and Rent for buildings (\$18.0 million), NIFA set asides (\$103.4 million), Contingency (\$39.4 million) and other County obligations including Indigent Legal Services (\$26.7 million).



EARLY INTERVENTION / SPECIAL EDUCATION

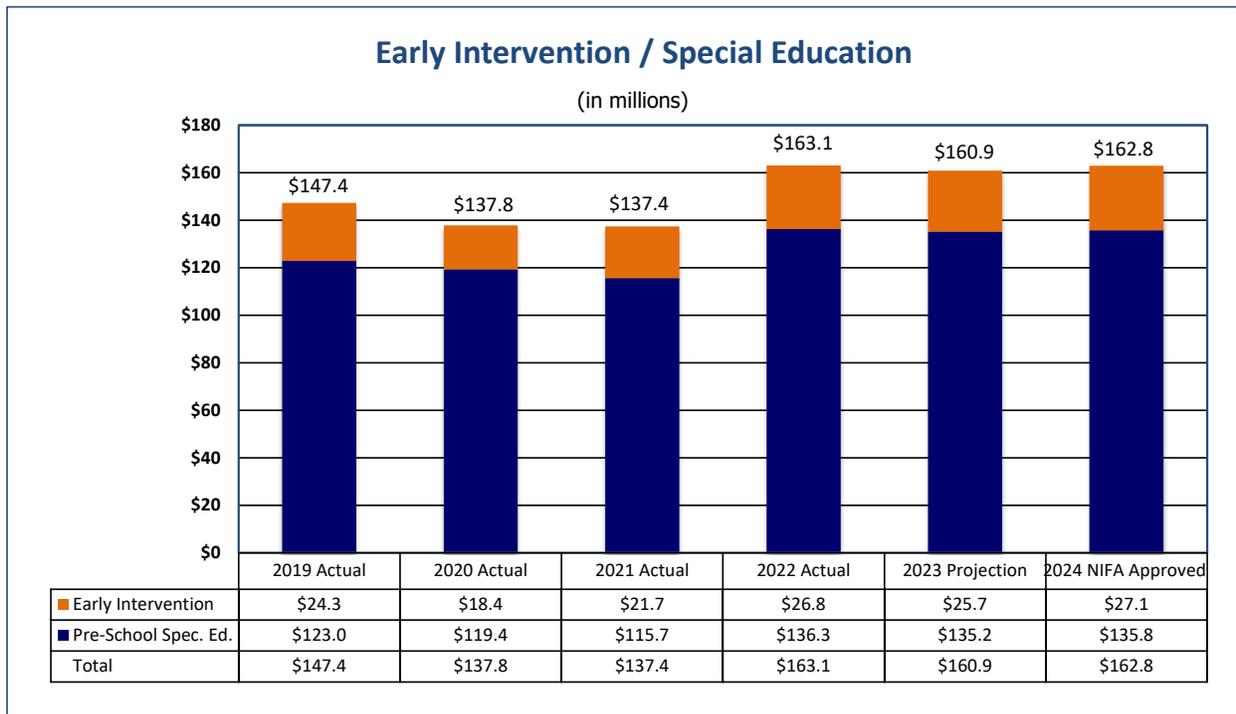
DEFINITION

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

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

HISTORICAL TRENDS

Early Intervention costs for 2019 was \$24.3 million decreasing in 2020 to \$18.4 million. The actual costs in 2021 were \$21.7 million and then continued increasing in 2022 to \$26.8 million. Preschool costs for years 2019 to 2021 have declined from \$123.0 million to \$119.4 million down to \$115.7 million driven by COVID-19 pandemic restrictions. The increases were due to Early Intervention and Preschool caseloads, offset by a reduction of spending due to COVID-19. The County projects 2023 Early Intervention to be \$25.7 million and Preschool Special Education to cost \$135.2 million. Majority of the increase is related to early intervention program agencies and State rate increases.



DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Early Intervention and Preschool Special Education is \$162.8 million, an increase of 1.2% compared to the 2023 Projection, reflecting the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.



RECIPIENT GRANTS

DEFINITION

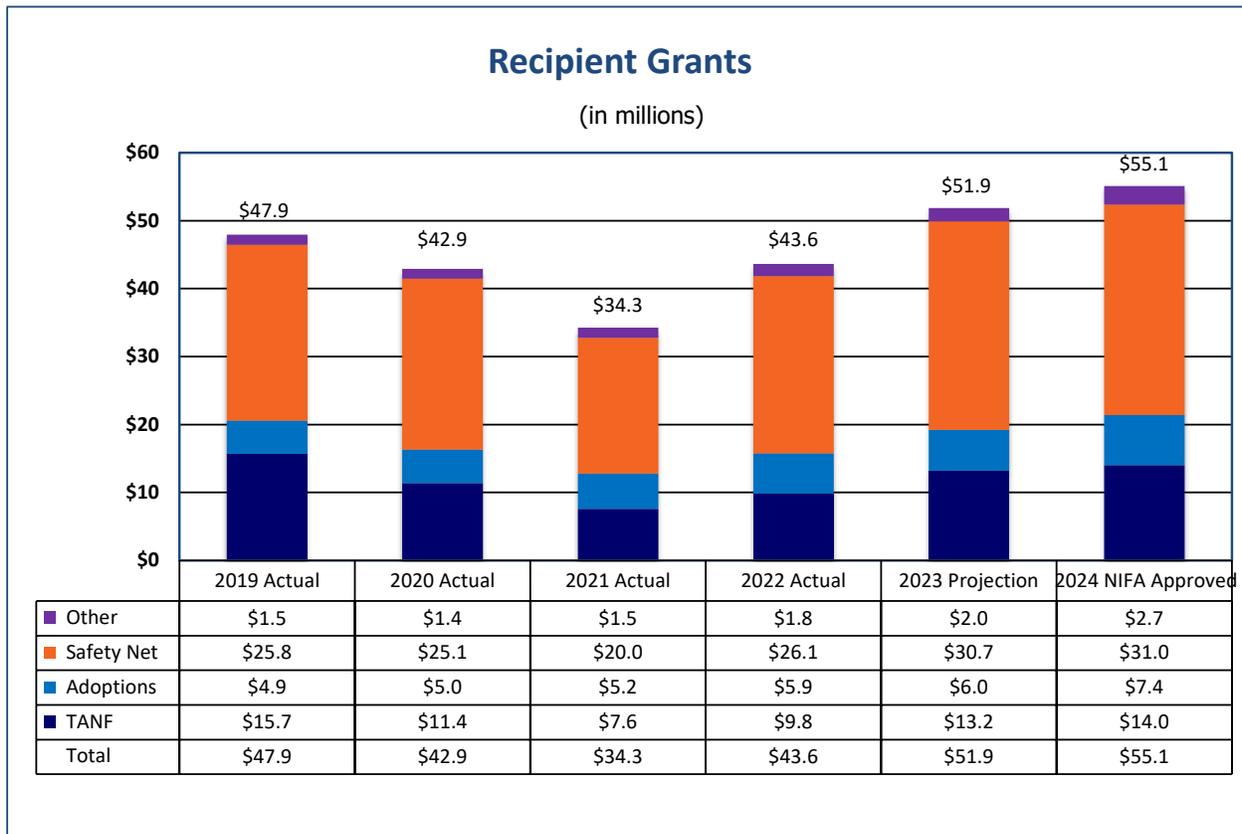
Recipient Grants are payments made directly to clients of the Department of Social Services (DSS) for programs such as Temporary Assistance for Needy Families (TANF), Safety Net Assistance (SNA), Adoption Subsidy, Foster Care, and the Home Energy Assistance Program (HEAP). The TANF and SNA programs promote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

HISTORICAL TRENDS

Recipient Grants expense in 2020 was \$42.9 million, due to a decrease in TANF expenses. Recipient Grants expense in 2021 was \$34.3 million with a decrease in both TANF and SNA supported by pandemic-related aid. 2022 expenses were \$43.6 million due to increased caseloads in TANF and SNA. Since June 2022, the number of caseloads in TANF has increased 5.6% while SNA has increased 10.5%.

Due to Federal and State mandates on these programs, the County's ability to reduce expenses is limited and subject to economic forces beyond its control. The 2023 Projection for Recipient Grants expense is \$51.9 million, taking caseload increases into account.

DESCRIPTION OF EXPENSE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Recipient Grants is \$55.1 million, which is an increase compared to the 2023 Projection of \$51.9 million. This increase is primarily due to adoption subsidy rate increases and increased caseloads in Safety Net and TANF.



PURCHASED SERVICES

DEFINITION

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

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

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

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

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

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

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

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

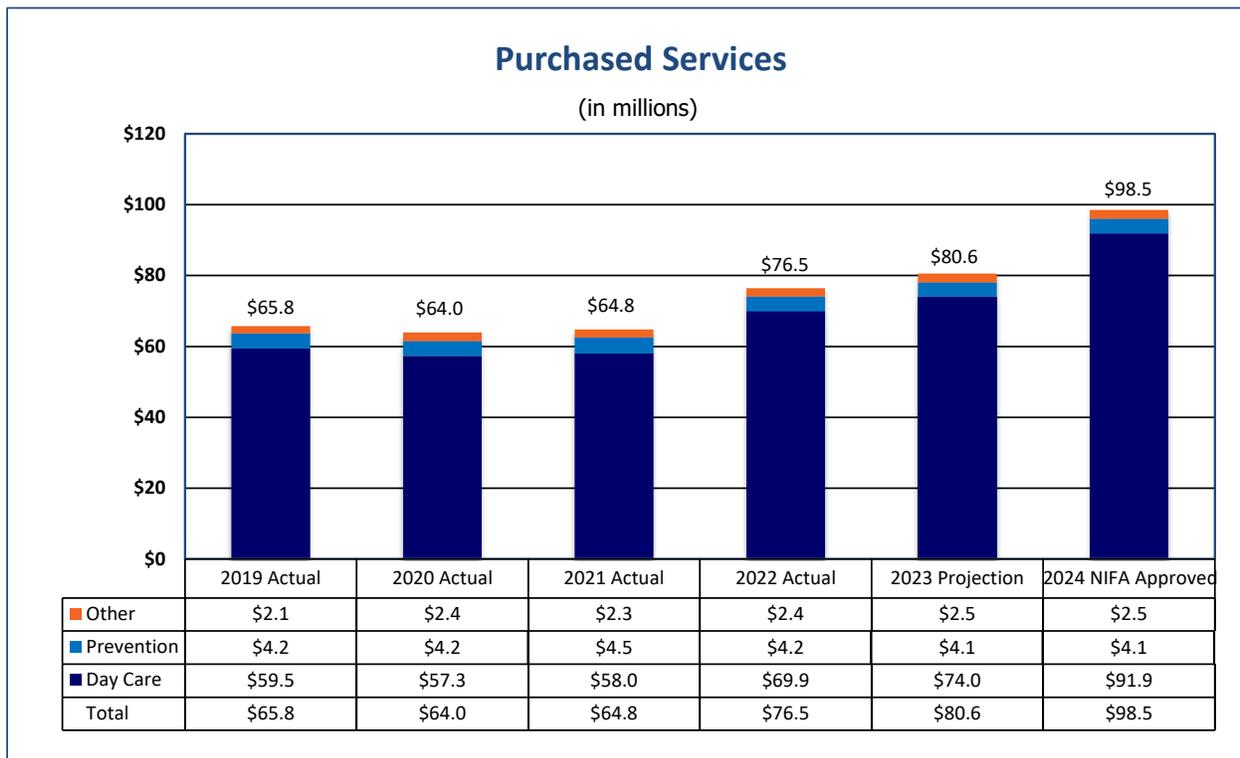
DESCRIPTION OF EXPENSE CODES



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

HISTORICAL TRENDS

In 2020, Purchased Services costs decreased by \$1.8 million to \$64.0 million due to reduced Day Care caseloads due to the pandemic. Day Care Program eligibility is income based and is benchmarked to the Federal poverty level (FPL), which was at 200% through July 2022. In 2021, expenses were \$64.8 million, in line with 2020. 2022 Actuals were \$76.5 million due to Day Care rate increases and State reduction of the income-based family share, 12-month eligibility, and expansion of initial eligibility levels to up to 300% of the State income standard beginning August 2022. The 2023 Projection for Purchased Services is \$80.6 million, an increase of \$4.1 million due to increased Day Care cases.



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Purchased Services is \$98.5 million an increase of \$17.9 million compared to the 2023 Projection. The projected increase is based on rate increases and State reduction of the income-based family share, 12-month eligibility, and expansion of initial eligibility levels to up to 300% of the State income standard beginning August 2022.



EMERGENCY VENDOR PAYMENTS

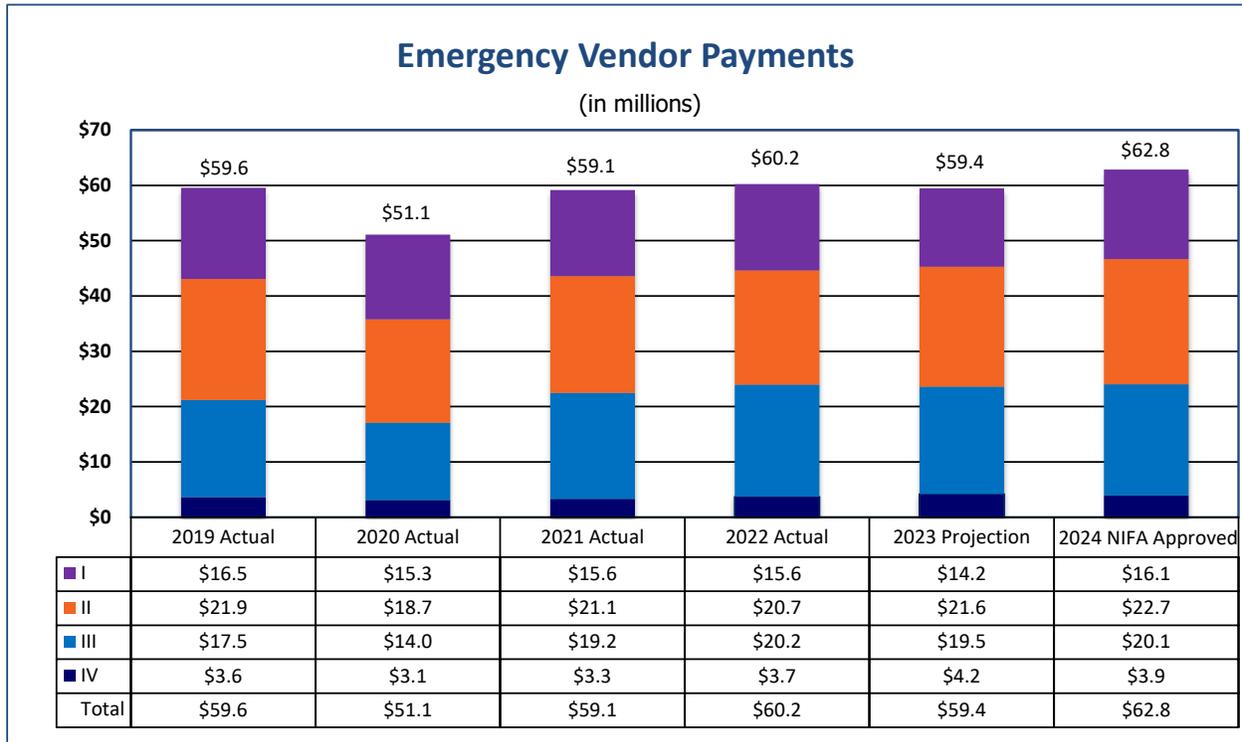
DEFINITION

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

HISTORICAL TRENDS

In 2020, Emergency Vendor Payments decreased to \$51.1 million from \$59.6 million, or \$8.5 million, due to COVID-19 across all categories. The 2021 expense was \$59.1 million, more in line with 2019 levels primarily due to increases in shelter care expenses, special education, and training school costs. The County had \$60.2 million in expenses in 2022 due to increases in shelter care costs. Local districts must comply with regulations to assist individuals and families who seek shelter assistance under the “homeless where found” program and the New York State Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those without shelter can remain indoors. Caseloads for individuals placed in State operated residential facilities are expected to remain flat. The County is projecting Emergency Vendor Payments to be \$59.4 million in 2023.

DESCRIPTION OF EXPENSE CODES



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

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Emergency Vendor Payments is \$62.8 million, a 5.7% increase from the 2023 Projection, primarily due to the increase in costs related to the Education of Handicapped Children, Children in Institutions, and training schools.



MEDICAID

DEFINITION

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

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

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

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

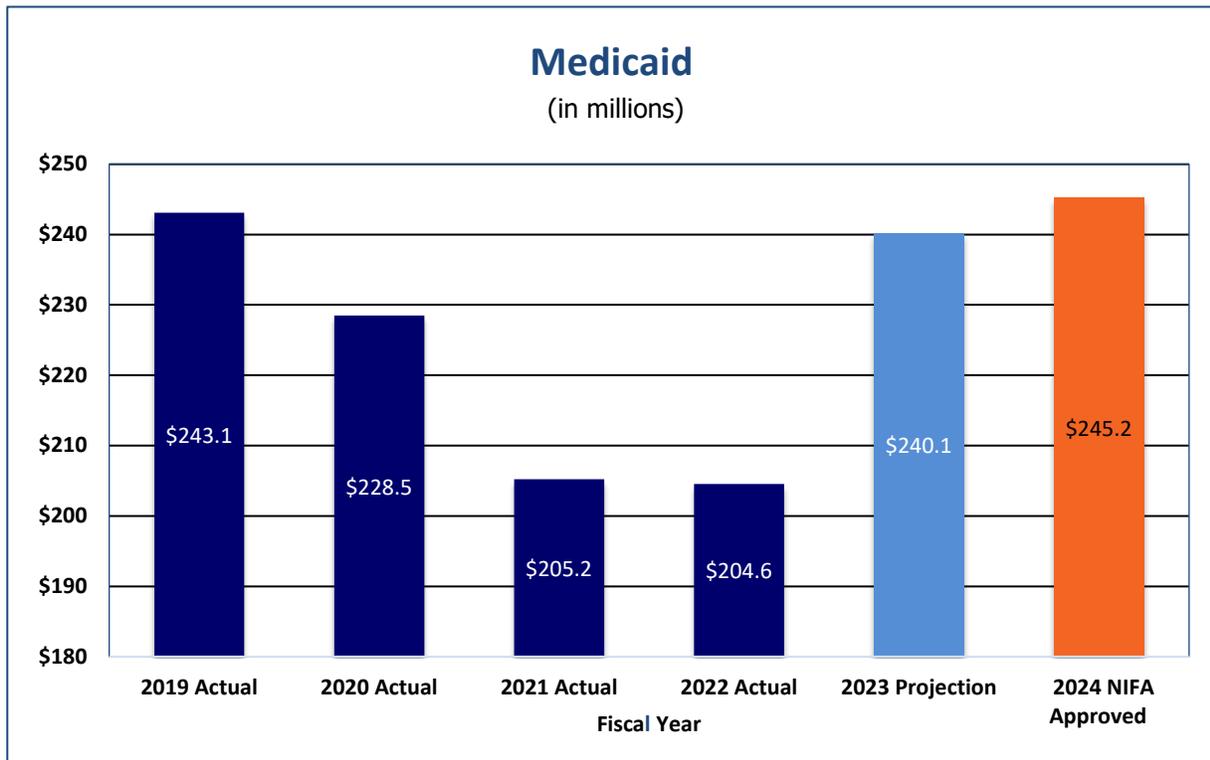
HISTORICAL TRENDS

In 2020, the County expense was \$228.5 million or approximately \$14.6 million lower than in 2019, primarily due to enhanced FMAP authorized by the federal Family First Coronavirus Response Act and one less weekly payment for the 2019/2020 Medicaid Local Share Cap offset by increased quarterly Indigent Care payments. In 2021, the County expense was \$205.2 million or approximately \$23.3 million lower than in 2020, due to the extension of the Public Health Emergency related to COVID-19, and a reduction in the county share of the Indigent Care award. In 2022, Medicaid was \$204.6 million due to the continued Public Health Emergency related to COVID-19.

DESCRIPTION OF EXPENSE CODES



For 2023, Medicaid is projected at \$240.1 million, or \$35.5 million higher than in 2022, due to the NYS Department of Health indicating that all enhanced FMAP related to the COVID-19 Public Health Emergency, as well as the Affordable Care Act, are being phased out.



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Medicaid is \$245.2 million, which is \$5.1 million, or 2.1% higher when compared to the 2023 Projection primarily due to the anticipated end of additional Federal funding received in 2023 related to the COVID-19 First Coronavirus Response Act, which reduced the County's share of Medicaid costs. In 2024, the County's weekly Medicaid Local Share Cap is based on 53 cycles in State Fiscal Year 2024/2025. This is subject to adjustment during the State Fiscal Year 2024/2025 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) funds.



FUND BALANCE

DEFINITION

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

HISTORICAL TRENDS

In 2020, the County's Fund Balance was \$358.7 million an increase of \$99.1 million on a budgetary basis. In 2021, the County's Fund Balance increased on a budgetary basis by \$63.0 million to \$421.7 million. The total budgetary Fund Balance for the Major Funds increased at the end of 2022 to \$458.5 million.

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget includes an appropriation of \$21.5 million of Fund Balance in the SSW Fund.

See Appendix C – for Financial Policy details of Reserves and Fund Balance



INTEREST PENALTY ON TAX

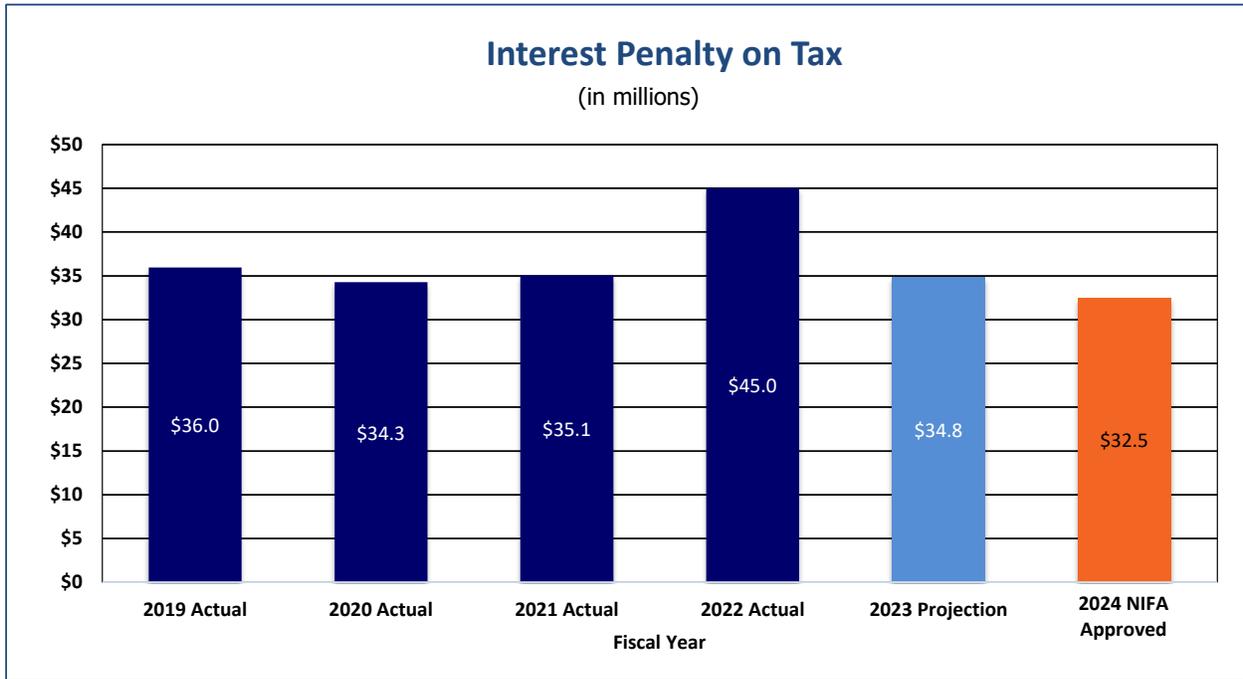
DEFINITION

This object code captures the various penalties, interest, and fees charged for the late payment of general and school taxes. These taxes are typically due and collected by the Townships of Hempstead, North Hempstead, and Oyster Bay as well as the Cities of Glen Cove and Long Beach on January 1, April 1, July 1, and October 1, respectively. Upon late payment of these taxes, interest is applied. The towns and cities impose and collect a one percent penalty, calculated from the original due date, when they receive taxes that are one to 20 days overdue (beyond the 40-day grace period). Subsequently, the municipalities transfer the delinquent tax to the County, where the County imposes a six percent penalty on the total amount then due (the original principal plus the one percent per month interest) and adds a \$210 listing fee at the time of transfer (in accordance with Ordinance 128-2006). Thereafter, the County imposes a one percent penalty on the first day of each subsequent month on the total balance, net of the listing and advertising fees. The County adds a \$90 advertising fee in December of that year. The County sells all open taxes as of the last business day before the lien sale, which begins on the third Tuesday in February of each year, to investors, with an additional 10% interest added to the total. An additional 10% interest of the total sold amount is added every six months for two years until the lien is paid. Upon payment the County retains the difference in interest between the winning bid rate and the 10% interest rate assessed on the lien.

HISTORICAL TRENDS

The County contracts with an outside vendor to sell all liens at an Annual Tax Lien Sale. The Administration had taken an active role in selling the remaining inventory of liens consisting of very old liens and liens on properties in litigation. Interest Penalty on Tax revenue in 2019 was \$36.0 million, followed by \$34.3 million in 2020, \$35.1 million in 2021, and \$45.0 million in 2022 representing a 28.2% increase from 2021. The County is projecting revenue to decrease to \$34.8 million in 2023.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Interest Penalty on Tax is \$32.5 million, a 6.6% decrease from the 2023 Projection, as the County expects a lower number of homeowners will pay taxes in arrears.



PERMITS AND LICENSES

DEFINITION

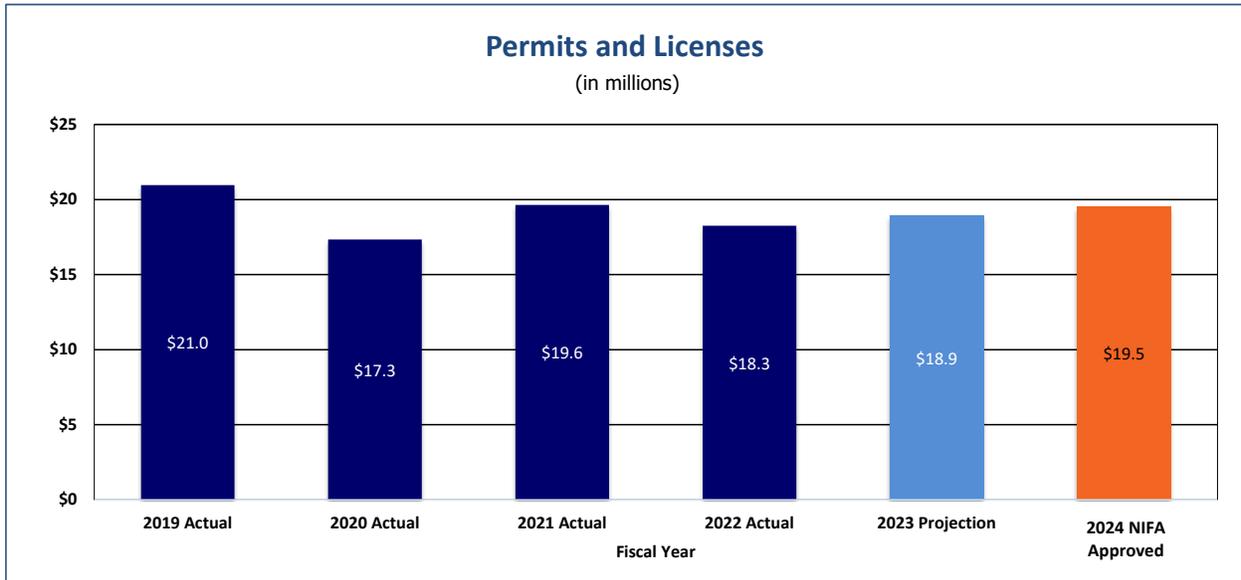
Permits and Licenses is revenue the County collects when individuals and/or businesses require special permission or professional certification to perform specific types of services. Often, permits and licenses are required where the County requires/mandates applicants to demonstrate that they have satisfied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

HISTORICAL TRENDS

Permits and Licenses revenues were \$21.0 million in 2019, \$17.3 million in 2020, followed by a increase to \$19.6 million in 2021. The 2022 revenue was \$18.3 million a decrease of 6.6% from 2021. The County is projecting 2023 to increase to \$18.9 million a 3.3% increase from 2022.

The County attributes some of the year-to-year fluctuations to renewal cycles of licenses, which produce peaks in receipts and volume. In 2023, the Health Department projects to generate \$6.2 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. The County projects the Police Department to generate \$5.6 million in fees associated with the issuance of burglar alarm and pistol permits. The Office of Consumer Affairs expects to generate \$4.4 million in fees. The County has recombined the Taxi and Limousine Department with the Consumer Affairs Department to reduce costs. The County derives \$2.7 million in fees from the Department of Public Works issuing permits for road openings and verification of sewer connections.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

Permits & Licenses Fees in the 2024 NIFA Approved Budget are \$19.5 million, a 3.2% increase from the 2023 Projection. The 2024 NIFA Approved Budget increase is due to an increase in fees generated from permits and licenses issued by the Department of Consumer Affairs.

Permits & Licenses for the Office of Consumer Affairs are \$5.3 million, which is \$938,290 higher as compared to the 2023 Projection. Licenses typically have a two-year life cycle, causing cyclical fluctuations in Consumer Affairs. County laws that protect consumers are generally enforced by the Office of Consumer Affairs with jurisdiction for such enforcement provided for by the Nassau County Administrative Code or by the local law or ordinance. Permits & Licenses for the Police Department and Health Department are \$5.3 million and \$6.2 million, respectively, a decrease of \$348,694 for the Police Department as compared to the 2023 Projection.



FINES AND FORFEITS

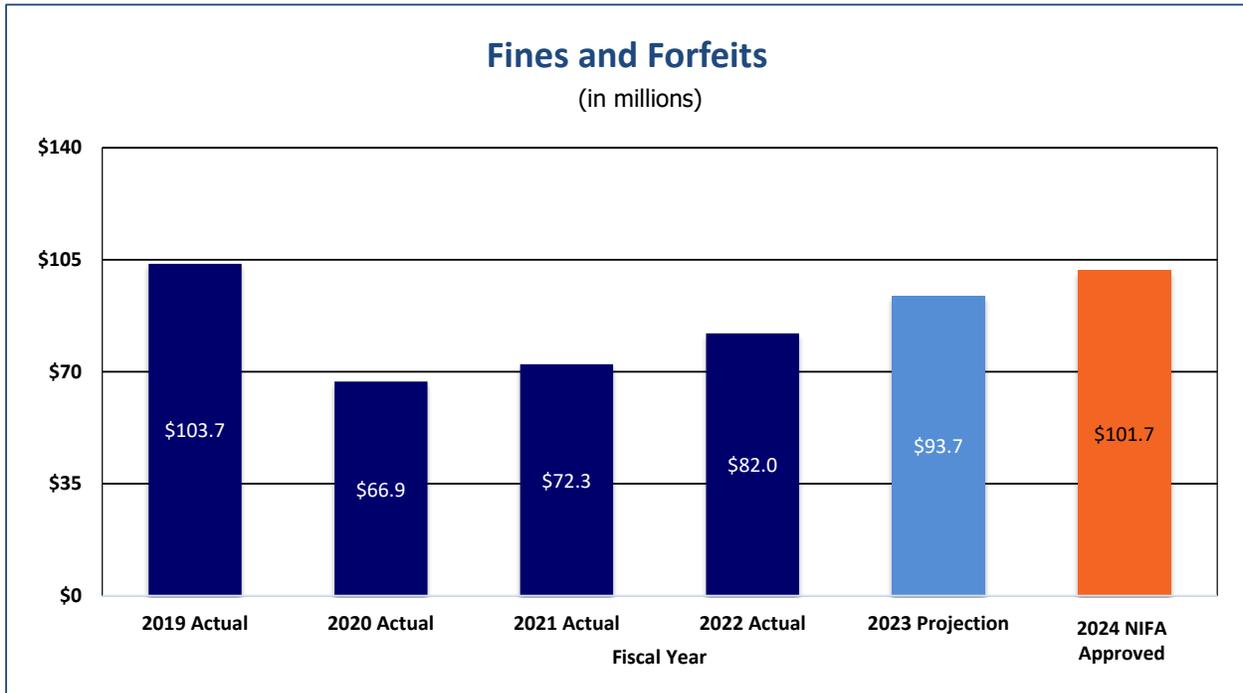
DEFINITION

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

HISTORICAL TRENDS

In 2019, Fines and Forfeits were \$103.7 million primarily due to RLCP fines in TPVA and public safety fees in the Police Department. In 2020, Fines and Forfeits decreased to \$66.9 million, a decrease of \$36.8 million or 35.5% due to the failure to re-enact Boot & Tow legislation for moving violations. In 2021, Fines and Forfeits increased to \$72.3 million, an increase of \$5.4 million or 8.1% as a result of the increased volume of various fines issued and collected. In 2022, Fines and Forfeits increased to \$82.0 million, an increase of \$9.7 million or 13.4% due to relaxed COVID-19 restrictions. The County projects Fines and Forfeits in 2023 to be \$93.7 million, an increase \$11.7 million or 14.3%, due to vehicular traffic volume increases.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Fines and Forfeits is \$101.7 million, an increase of \$8.0 million or 8.5% from the 2023 Projection. The Traffic and Parking Violation Agency is forecasting that increased volumes will generate \$5.9 million in Red Light Camera and administration fees.



INVESTMENT INCOME

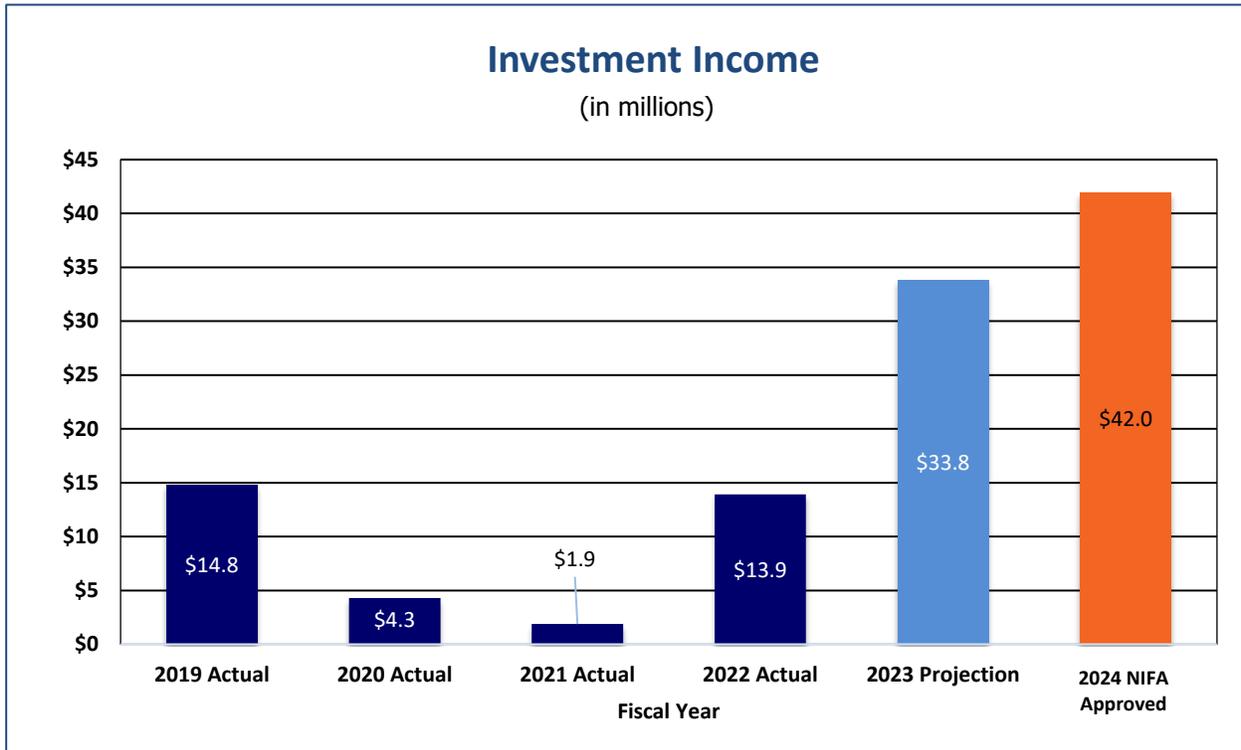
DEFINITION

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

HISTORICAL TRENDS

Short term interest rates had been rising slowly from historic lows and has recently been highly volatile as the Federal Reserve moved from normalizing interest rates from 2015 on and changed back to easing with the onset of COVID-19 in 2020. The Federal Reserve is now tightening again in its effort to fight increasing inflation in the economy. Consequently, Investment Income had risen steadily, returned to lows, and is now rising from the recent lows. Between 2019 through 2021, interest income ranged from \$14.8 million in 2019 to \$1.9 million in 2021, and \$4.3 million in 2020. In 2022, Investment Income was \$13.9 million, a \$12.0 million increase compared to 2021, due to the increase of interest rates and an increase in investment balances. The Projection for Investment Income in 2023 is \$33.8 million as interest rates continue to rise to combat increasing inflation.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Investment Income is \$42.0 million which is an increase of \$8.2 million from the 2023 Projection primarily due to an increase in cash balances, and higher interest rates earned on the County's investment of these funds.



RENTS AND RECOVERIES

DEFINITION

Rents and Recoveries comprises three distinct categories of revenue.

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

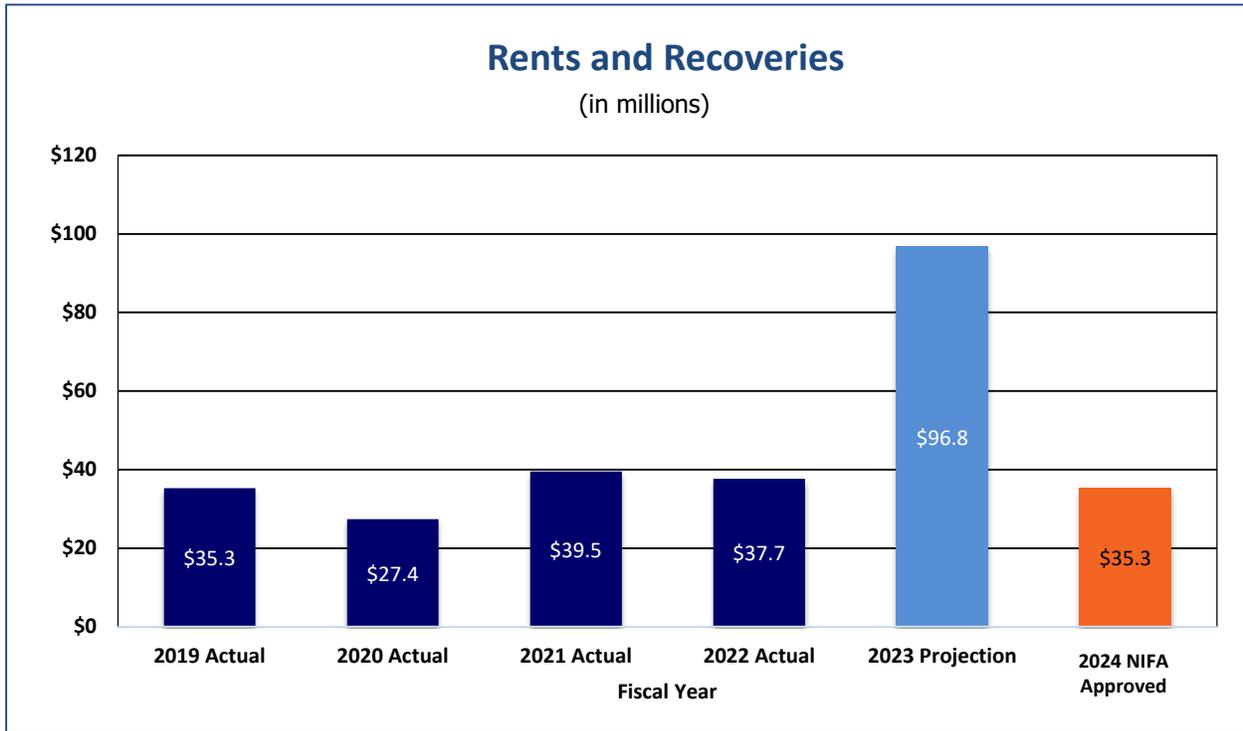
The second category relates to recoveries generated by the reversal of prior years' encumbrances. Departments enter into contractual agreements, sign purchase orders, or make requisitions for services or products that ultimately do not materialize. Upon determination that these arrangements will not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

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

HISTORICAL TRENDS

Recoveries are heavily dependent on unplanned actions; therefore, annual receipts can vary widely. In 2019, Rents and Recoveries were \$35.3 million. In 2020, Rents and Recoveries were \$27.4 million, a decrease of \$7.9 million or 22.4% compared to 2019, as a result of the COVID-19 pandemic. In 2021, Rents and Recoveries were \$39.5 million, an increase of \$12.1 million or 44.2% compared to 2020, as a result of an anticipated increase in revenue from recoveries from prior year and an improvement in rent collections impacted by COVID-19. In 2022, Rents and Recoveries were \$37.7 million, a decrease of \$1.8 million or 4.6% compared to 2021, due to lower number of cancellations of prior year encumbrances. The 2023 Projection is \$96.8 million, an increase of \$59.1 million or 156.8% compared to 2022, primarily due to funds received from Sands Casino and greater prior years' recoveries in various departments.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Rents and Recoveries is \$35.3 million, a \$61.5 million decrease from the 2023 Projection. This change is mainly the result of an exclusion of one time \$54 million Sands Casino payment to the County that incurred in 2023, and anticipated decrease in revenue from recoveries from prior year.



REVENUE OFFSET TO EXPENSE**DEFINITION**

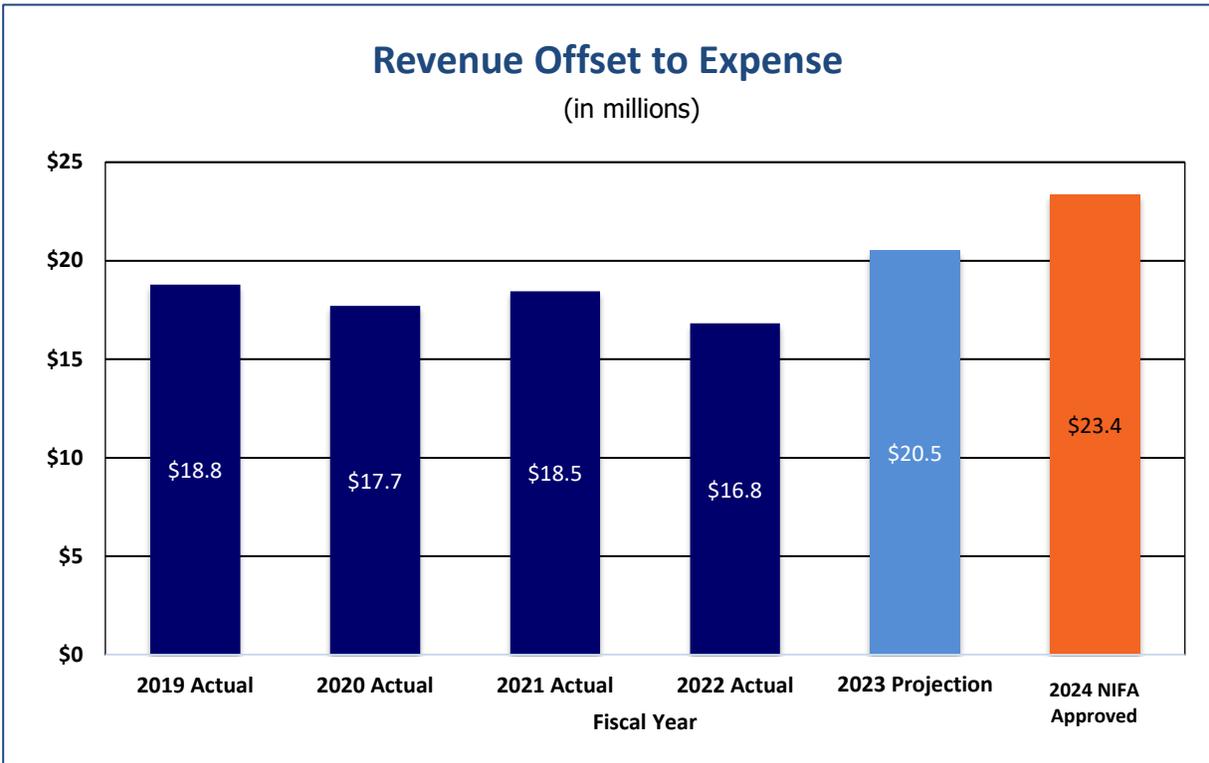
The appropriation of revenue occurs at several places in the budget to offset wholly or partially specific expenses. In most cases, the revenue offsets come in the form of contributions from individuals or entities that receive the benefit of a service.

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

HISTORICAL TRENDS

The Revenue Offset to Expense decreased to \$17.7 million in 2020, a 5.9 % decrease from the 2019 actual of \$18.8 million. In 2021, the Revenue Offset to Expense increased to \$18.5 million, a 4.5% increase over the 2020 actual. In 2022, the Revenue Offset to Expense decreased to \$16.8 million, a 9.2% decrease from the 2021 actual. The 2023 Projection is \$20.5 million, an increase of \$3.7 million or 22.0% from the 2022 actual as a result of the Sands Casino Project.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Revenue Offset to Expense is \$23.4 million, which is an increase of \$2.9 million or 14.1% from the 2023 Projection. The major components of Revenue Offset to Expense are tuition reimbursements of \$16.8 million, utility reimbursement of \$3.1 million and contributions to the Flexible Benefits Program of \$2.1 million.



DEPARTMENTAL REVENUES**DEFINITION**

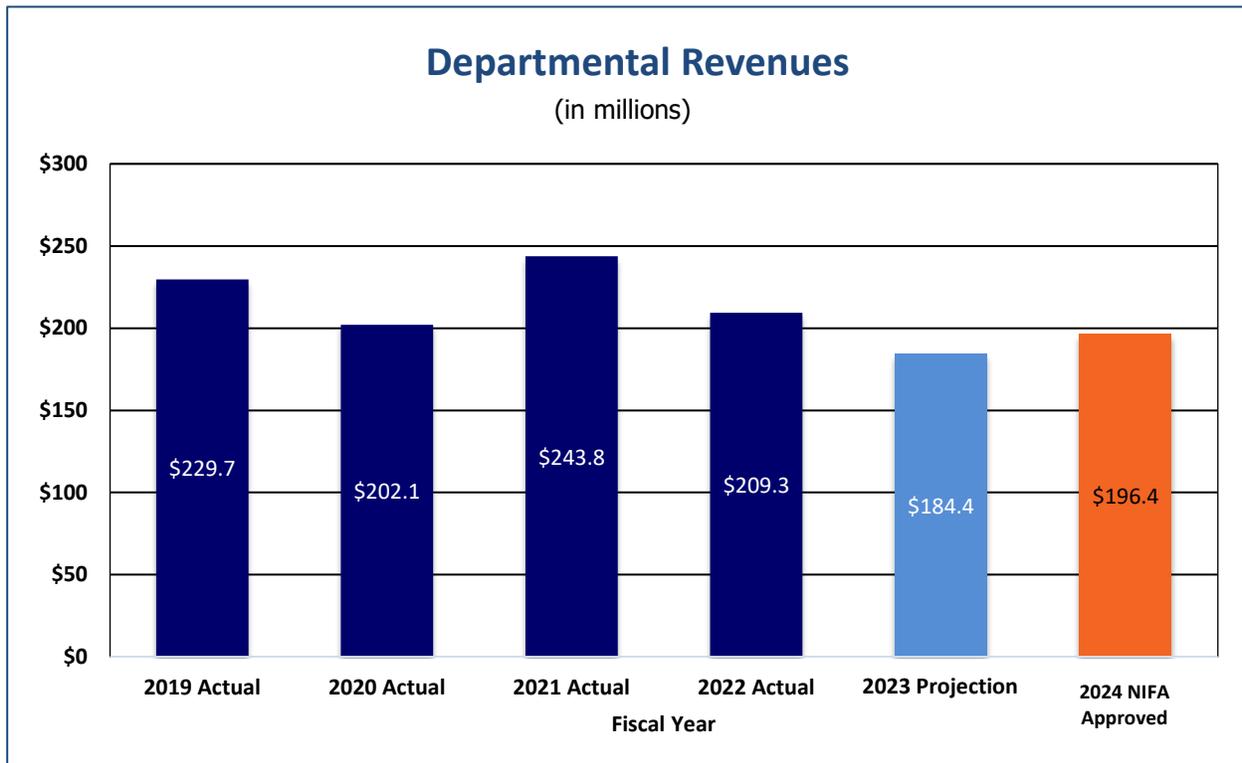
Departmental Revenues represents fees collected by the County for the use of County facilities and for certain services provided by various departments and County officials. Many County departments collect revenue. The largest revenue collecting departments are the Office of the County Clerk, Police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

HISTORICAL TRENDS

The Departmental revenues for 2019 through 2022 totaled \$229.7 million, \$202.1 million, \$243.8 million, and \$209.3 million respectively. Revenues were reduced in lower collections for GIS Tax Map & various mortgage fees at the Clerk's office due to lower property related transactions.

In 2022, the Departmental Revenues saw a decrease of \$34.5 million. This was primarily due to revenue decreases in the Department of Assessment, Office of the County Clerk, Police Department, Department of Health, and the Parks Department. The County is projecting Departmental Revenues in 2023 to be \$184.4 million due to an expected slowing of the economy.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Departmental Revenues is \$196.4 million, an increase of \$12.0 million or 6.5% from the 2023 Projection. This increase is due primarily to an anticipated increase in activity in the housing market. County Clerk revenues are expected to increase by \$1.3 million due to increase in transaction volumes. The Health Department's revenue is expected to increase by \$0.7 million. The County also projects that Police Department revenue will increase by \$2.9 million due to a projected increase in ambulance revenue collection.



INTERDEPARTMENTAL REVENUES

DEFINITION

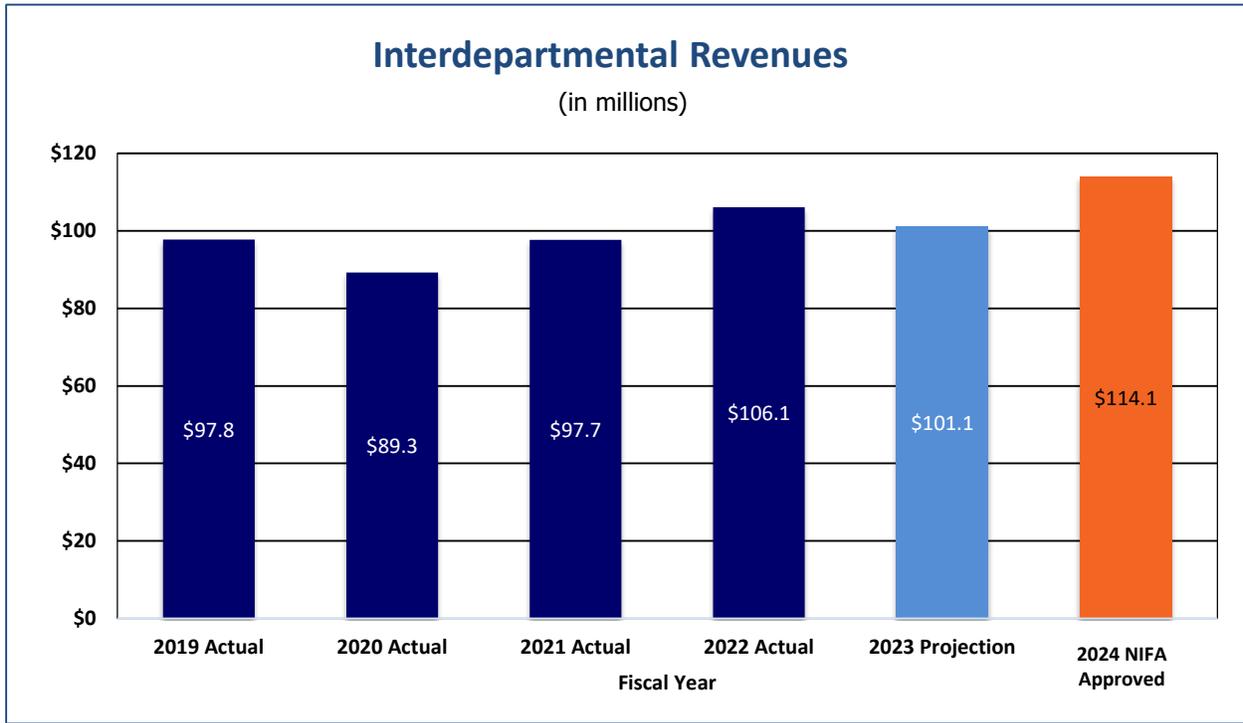
Interdepartmental Revenues are revenues for services performed by one County department for another County department. They can also be revenues in connection with departments that collaborate and share resources for purposes of providing a constituent service or program deliverable. County departments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

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

HISTORICAL TRENDS

Interdepartmental Revenues fluctuated between 2019 and 2022. Interdepartmental Revenues decreased by 8.7% in 2020, primarily due to reduced public safety and security, building maintenance and IT revenues. In 2021, revenues increased 9.4% due to increased building occupancy, public safety and security, and IT revenues. 2022 revenues were 8.6% higher due to continued increases in building occupancy and IT revenues. The 2023 Projection for Interdepartmental Revenues is \$101.1 million, a decrease of 4.7%, driven by reduced IT revenues.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Interdepartmental Revenues is \$114.1 million, an increase of \$13.0 million, or 12.9% to reflect actual charges in prior years.

2024 INTERDEPARTMENTAL EXPENSES & REVENUES (\$ in thousands)

BUYER	SELLER DEPARTMENTS											TOTAL
	IT	HS	PW	PDH	BU ¹	AT	DA	CC	SS	BU ²		
AS	\$2,228	\$0	\$0	\$0	\$1,073	\$406	\$0	\$0	\$0	\$0	\$0	\$3,707
AR	\$931	\$0	\$0	\$0	\$854	\$114	\$0	\$0	\$0	\$0	\$0	\$1,899
BU	\$0	\$0	\$0	\$5,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,985
FC	\$1,498	\$0	\$2,031	\$88	\$825	\$0	\$0	\$0	\$0	\$0	\$0	\$4,442
HE	\$1,612	\$0	\$1,319	\$380	\$1,670	\$0	\$0	\$0	\$0	\$190	\$0	\$5,170
HI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HS	\$573	\$0	\$1,712	\$168	\$1,130	\$0	\$0	\$0	\$48	\$0	\$0	\$3,631
PDD	\$1,903	\$0	\$1,074	\$8,337	\$16,267	\$0	\$0	\$0	\$0	\$0	\$0	\$27,581
PDH	\$3,843	\$0	\$5,009	\$0	\$21,595	\$0	\$0	\$0	\$0	\$0	\$0	\$30,447
PB	\$96	\$0	\$514	\$86	\$133	\$0	\$0	\$320	\$0	\$0	\$0	\$1,149
PW	\$2,862	\$0	\$0	\$0	\$13,265	\$0	\$0	\$0	\$0	\$0	\$0	\$16,128
SS	\$3,376	\$100	\$4,364	\$770	\$3,169	\$987	\$453	\$0	\$0	\$765	\$0	\$13,984
TOTAL	\$18,923	\$100	\$16,022	\$15,814	\$59,982	\$1,507	\$453	\$320	\$48	\$954	\$0	\$114,122

BU¹ Indirect Cost; BU² Workers Comp.



PAYMENTS IN LIEU OF TAXES

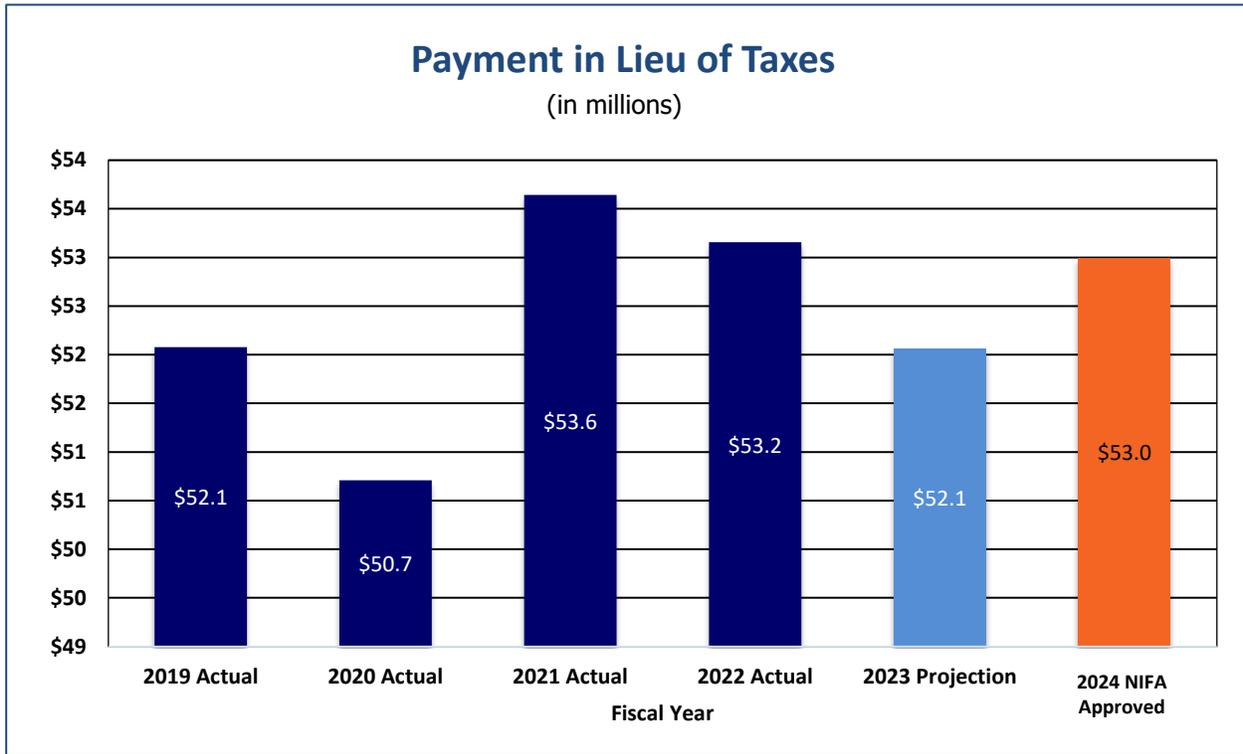
DEFINITION

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

HISTORICAL TRENDS

In 2020, the PILOT revenue decreased \$1.4 million or 2.7% from 2019 actuals. In 2021, the PILOTs increased \$2.9 million or 5.7% from 2020 actuals. In 2022, PILOT revenue decreased 0.7% from \$53.6 million in 2021 to \$53.2 million. The County projects 2023 revenue to be \$52.1 million, a decrease of \$1.1 million or 2.1% from 2022 actuals.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Payment in Lieu of Taxes (PILOT) revenue is \$53.0 million, an increase of \$0.9 million or 1.7% from the 2023 Projection.



CAPITAL RESOURCES FOR DEBT**DEFINITION**

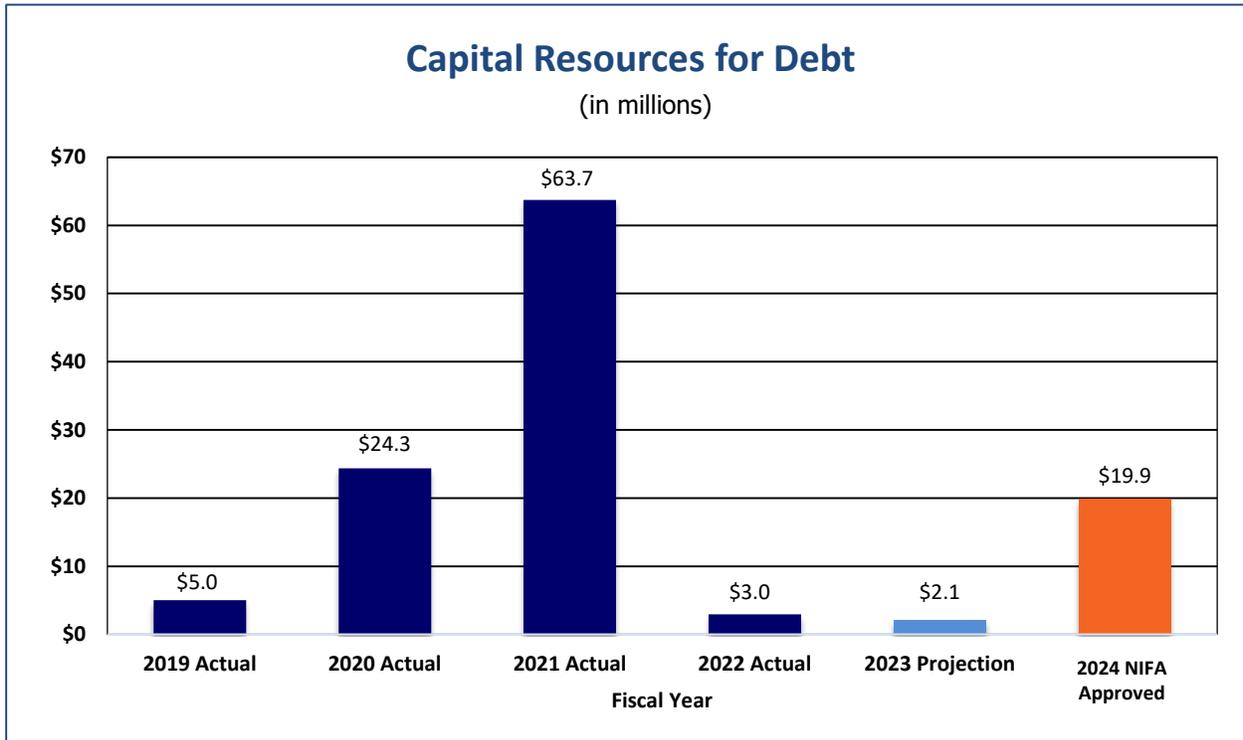
Capital Resources for Debt includes unused cash in closed capital projects and premiums received on County borrowings. The County uses the excess cash to pay debt service.

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

HISTORICAL TRENDS

Fluctuations in Capital Resources for Debt are due to fluctuations in proceeds received from the closing of capital projects and bond premium generated from the issuance of premium bonds. The amount was \$5.0 million in 2019 and increased to \$24.3 million in 2020. The County realized revenues of \$63.7 million in 2021 from restructuring proceeds generated by NIFA and bond premium received. In 2022, the County received \$3.0 million as there was no revenue from capital project closeouts. In 2023, the County is projecting \$2.1 million.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget contains \$19.9 million in bond premium and bond surplus in Capital Resources for Debt.



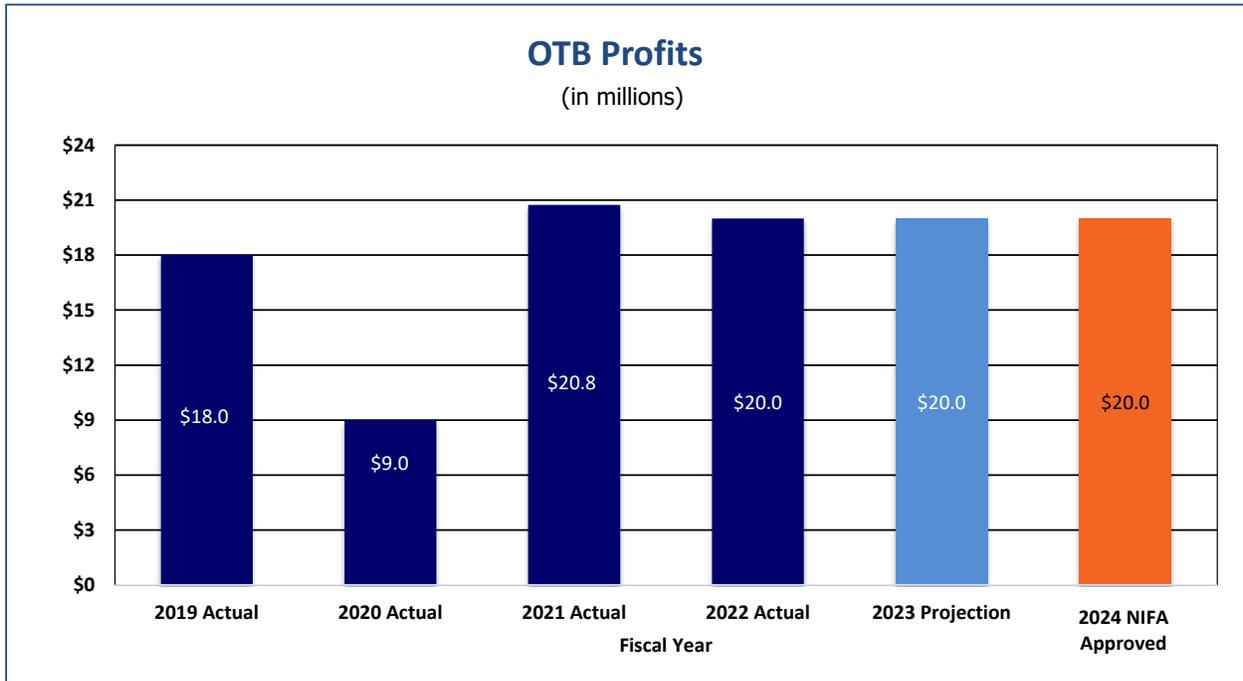
OFF TRACK BETTING (OTB) NON-TAX REVENUE**DEFINITION**

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

HISTORICAL TRENDS

Profits flowing to Nassau County from OTB operations were \$18.0 million in 2019 due to a New York State legislative agreement transferring OTB’s authority to install 1,000 Video Lottery Terminals (VLTs) to Genting New York LLC, a Malaysia-based firm that currently operates the Resorts World Casino at Aqueduct Racetrack. The 2020 actuals were \$9.0 million a 50.0% decrease from the 2019 actuals due to the impact of COVID-19. In 2021, there was an increase of \$11.8 million over the 2020 actuals. In 2022, there was a decrease of \$0.8 million or 3.8% over the 2021 actuals. The 2023 Projection is \$20.0 million which remains unchanged when compared to the 2022 actuals.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

Off-Track Betting Non-Tax Revenues in the 2024 NIFA Approved Budget are \$20.0 million which remains unchanged when compared to the 2023 Projection.



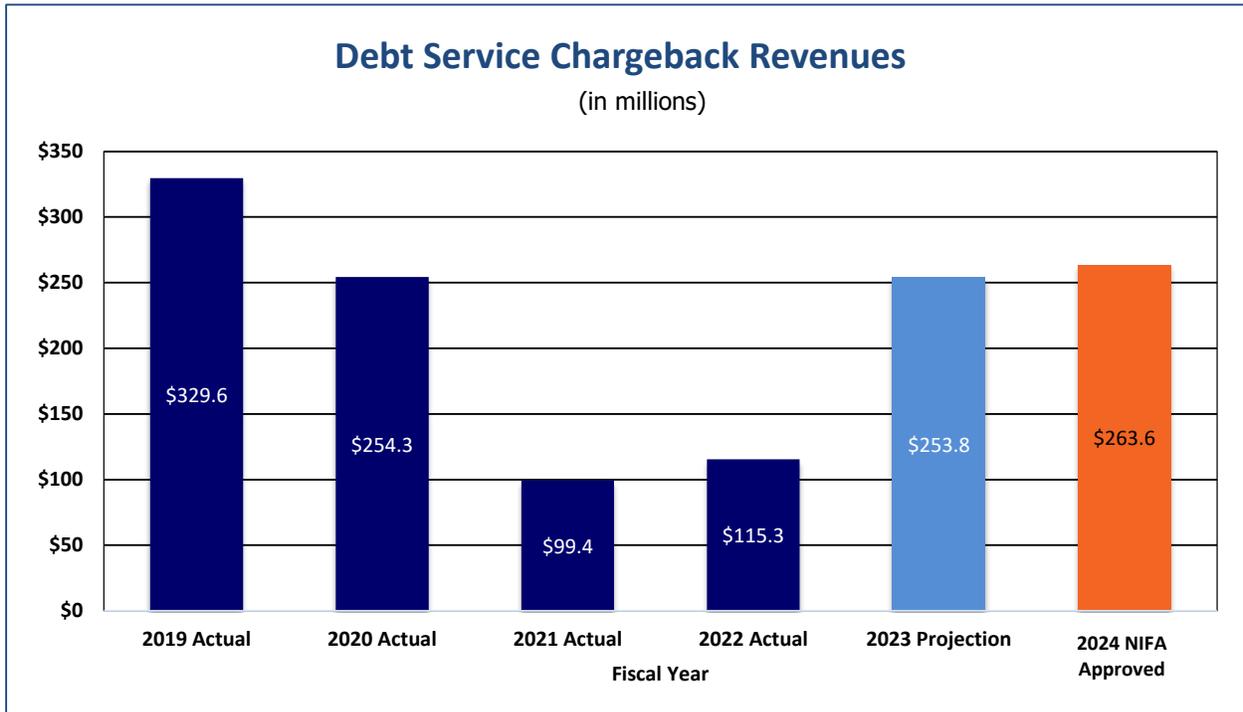
DEBT SERVICE CHARGEBACK REVENUES**DEFINITION**

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

HISTORICAL TRENDS

Debt Service Chargeback Revenues was \$329.6 million in 2019. Chargeback Revenues was \$254.3 million in 2020, a decrease of \$75.3 million, due primarily to an increase in capital closeouts and a reduction in NIFA set asides of \$50 million due to the extension of a NIFA sinking fund payment from November 2020 to November 2021. In 2021, NIFA refunded its own debt and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. Chargeback Revenues were \$99.4 million in 2021 and \$115.3 million in 2022. The projection for 2023 is \$253.8 million. Fluctuations from year-to-year are due primarily to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and affects the required Debt Service Chargeback. See “Debt Service Fund” for a further explanation.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Debt Service Chargeback Revenues is \$263.6 million, an increase of \$9.8 million from the 2023 Projection. This change is consistent with the normalization of debt service as the impact of the NIFA debt restructuring fades.



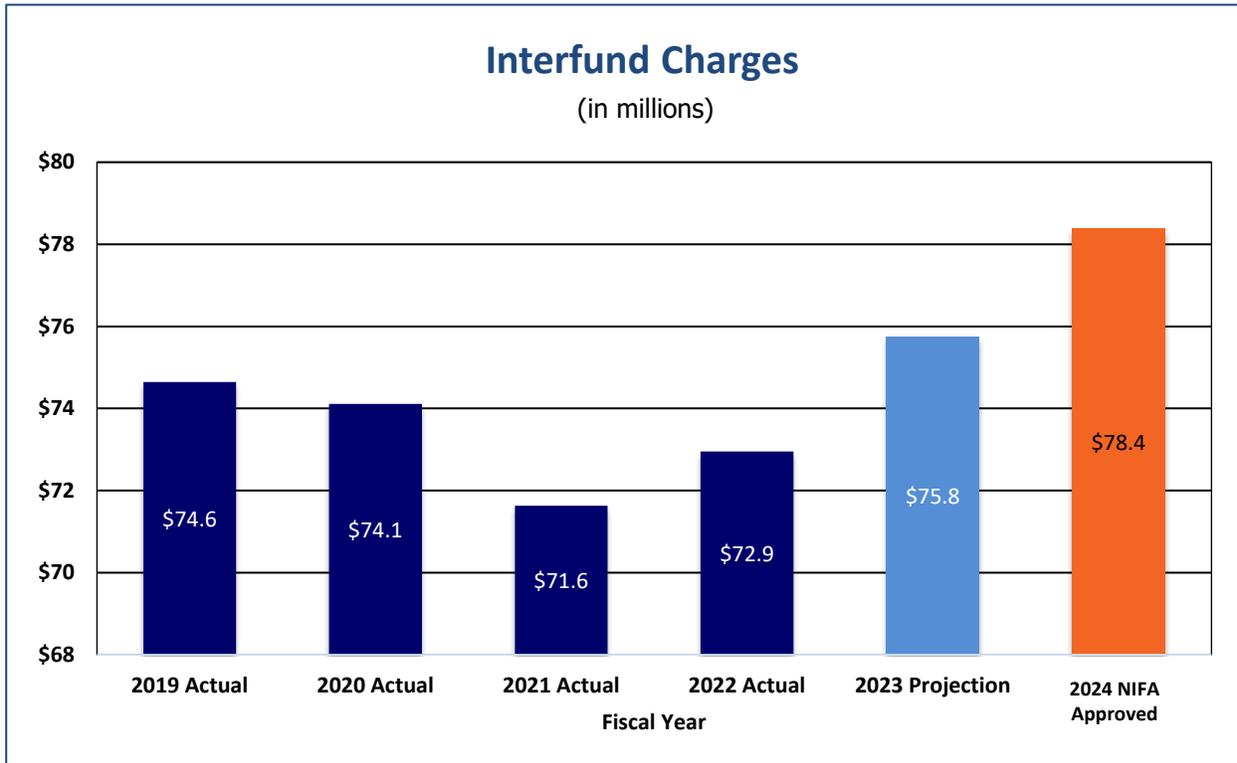
INTERFUND CHARGES**DEFINITION**

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

HISTORICAL TRENDS

In 2020, Interfund Revenue was \$74.1 million, 0.7% lower when compared to 2019 actuals, due to a change in methodology in recording chargebacks from the General Fund to the Sewer and Storm Water Resources District (SSW). The new methodology nets Salaries, Wages & Fees and Other Than Personal Expenses in their respective lines. The 2021 Interfund Revenue was \$71.6 million, a decrease of \$2.5 million or 3.4% from the 2020 actuals. The 2022 Interfund Revenue was \$72.9 million, an increase of \$1.3 million or 1.8% from the 2021 actuals. The 2023 Interfund Revenue is projected at \$75.8 million, a \$2.9 million or 4.0% increase from 2022 actuals. The increase is primarily due to higher chargebacks to the Sewer and Stormwater Resources District and Environmental Bond Funds.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Interfund Revenues is \$78.4 million, an increase of \$2.6 million, or 3.4% from the 2023 Projection due to an increase in indirect chargebacks from the Debt Service Fund.



FEDERAL AID

DEFINITION

Federal Aid refers to financial support extended by the Federal Government to State and local public entities, including municipalities, which consider such aid revenue. Federal legislation authorizes this aid and bases it on specific criteria such as the type of expense, e.g., social/health program services, salaries, capital project costs, 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 most of the Federal Aid in any given year. Federal Aid partially or fully funds DSS programs including Temporary Assistance for Needy Families (TANF), Food Stamps (aka SNAP), Safety Net Assistance (SNA), and Day Care.

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

The County receives Federal Aid in two ways based on the Federal legislation. It receives the aid directly from an agency of the Federal Government, e.g., Food Stamps from the U.S. Department of Agriculture, TANF, and SNA from the U.S. Department of Health and Human Services, and emergency aid from Federal Emergency Management Agency (FEMA). The County also receives Federal Aid that is disbursed to the State of New York and then is "passed through" a State agency to the County. For example, the Federal Transit Administration 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 largely formula-driven, the County must apply or submit a plan of some type each year for each funding stream.

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

DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

Department of Social Services

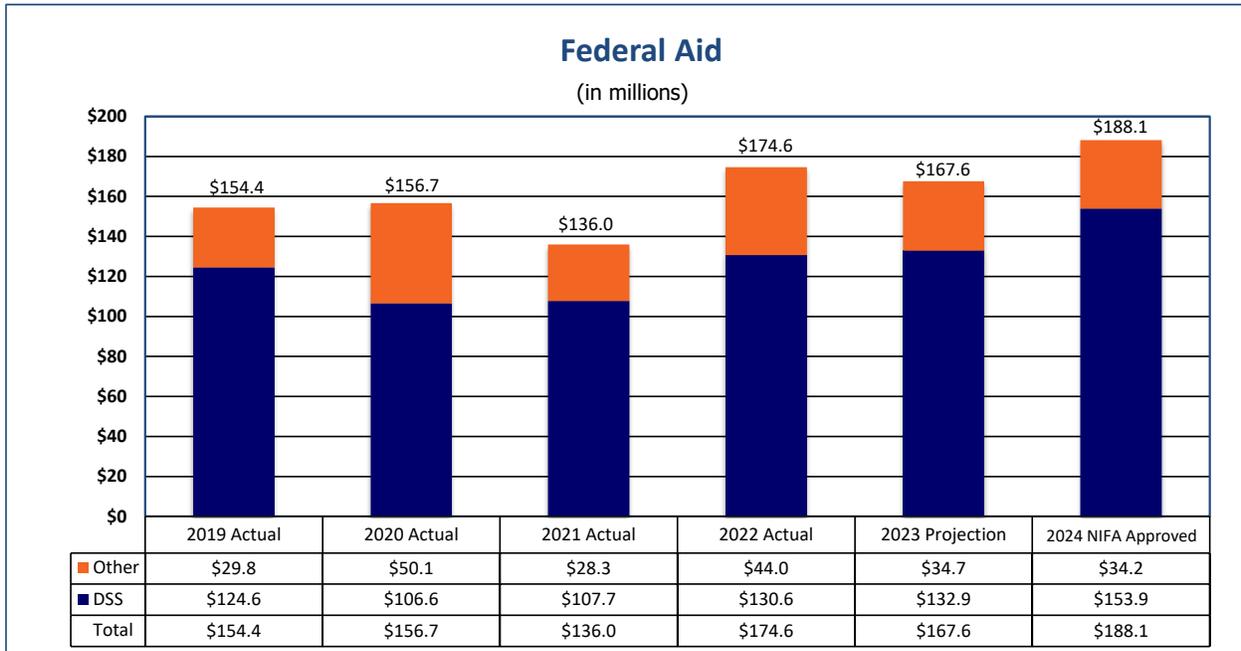
Federal Aid for DSS decreased by \$18.0 million in 2020 to \$106.6 million, primarily due to reduced day care needs. In 2021, Federal Aid increased slightly to \$107.7 million. In 2022, Federal Aid increased by \$22.9 million to \$130.6 million due to increases in reimbursement for administrative expenses, TANF, and Day Care. In 2023, Federal Aid is projected to increase to \$132.9 million, due to increases in Day Care.

Other Departments

In 2020, Federal Aid in the Other Departments category was \$50.1 million, driven by Federal Transit Administration reimbursement for Public Works. The 2021 Federal Aid in the Other Departments category was \$28.3 million due to a decrease in Federal Transit Administration reimbursement. In 2022, Federal Aid in Other Departments category was \$44.0 million due to an increase in Federal Transit Administration reimbursement. The 2023 Projection for Federal Aid in the Other Departments is projected to be \$34.7 million, due to decreased Federal Transit Administration reimbursement for Public Works.

Federal Aid in Human Services in 2020 was \$5.1 million, a decrease related to US Department of Agriculture (USDA) food program funds, while 2021 increased to \$5.6 million due to an increase in the USDA food program funds. The 2022 Expense was \$5.9 million, a slight increase in USDA food program funds. The 2023 Projection for the Department of Human Services is \$4.9 million.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

Federal Aid in the 2024 NIFA Approved Budget is \$188.1 million, an aggregate increase of \$20.5 million or 12.2% when compared to the 2023 Projection due to anticipated increases in Day Care expenses. Federal Aid for Public Assistance caseloads in DSS accounts for 81.8% of Federal Aid. Caseloads which are expected to increase are offset by increases in Federal Aid related CCBG reimbursables.



INTERFUND TRANSFERS

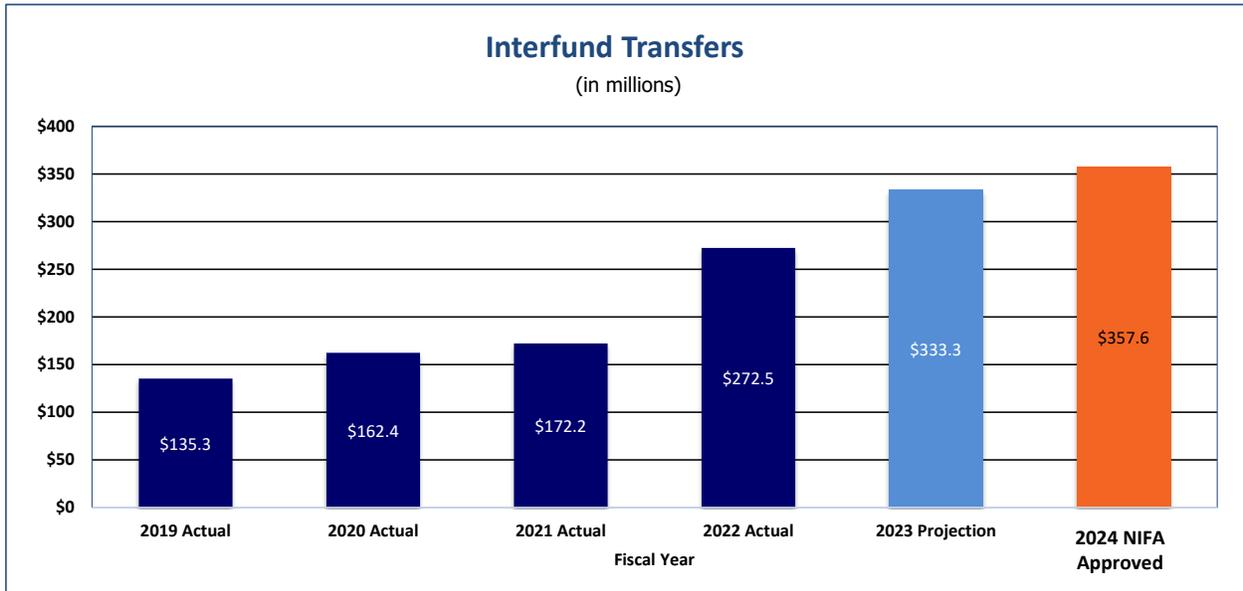
DEFINITION

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

HISTORICAL TRENDS

Historically, this object code was only budgeted in the Sewer and Storm Water Resources District Fund (SSW) for transferring the tax levies from the Sewer and Storm Water Finance Authority (SFA). In 2019, the County transferred \$121.1 million of tax levy from SFA fund to the SSW fund, \$11.8 million from PDH to General Fund, \$1.6 million from Disputed Assessment Fund (DAF) to General Fund, and \$696,617 from Bond Indebtedness (BIF) to Debt Service Fund (DSV). In 2020, the County transferred \$140.1 million of tax levy from SFA fund to the SSW fund, \$17.4 million from Police Headquarters Fund (PDH) and \$4.4 million from Fire Commission Fund (FCF) to General Fund to add to the Fund Balance. In 2021, the County transferred \$145.3 million of tax levy from SFA fund to the SSW fund, \$20.8 million from Police Headquarters Fund (PDH) and \$1.7 million from Fire Commission Fund (FCF) to General Fund to add to the Fund Balance. In 2022, the County transferred \$145.7 million of tax levy from SFA to the SSW Fund, \$125.5 million from General Fund to Police Headquarters Fund (PDH) to cover various expenses. The 2023 Projection is \$333.3 million, an increase of \$60.8 million or 22.3% from the 2022 Actuals. The increase is attributable to a sales tax transfer from the General Fund to the Police Department Headquarters' Fund (PDH) and Fire Commission Fund (FCF).

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Interfund Transfers is \$357.6 million, a \$24.3 million increase when compared to the 2023 Projection. The increase is attributable to an increased sales tax transfer from the General Fund to the Police Department Headquarters' Fund.



STATE AID

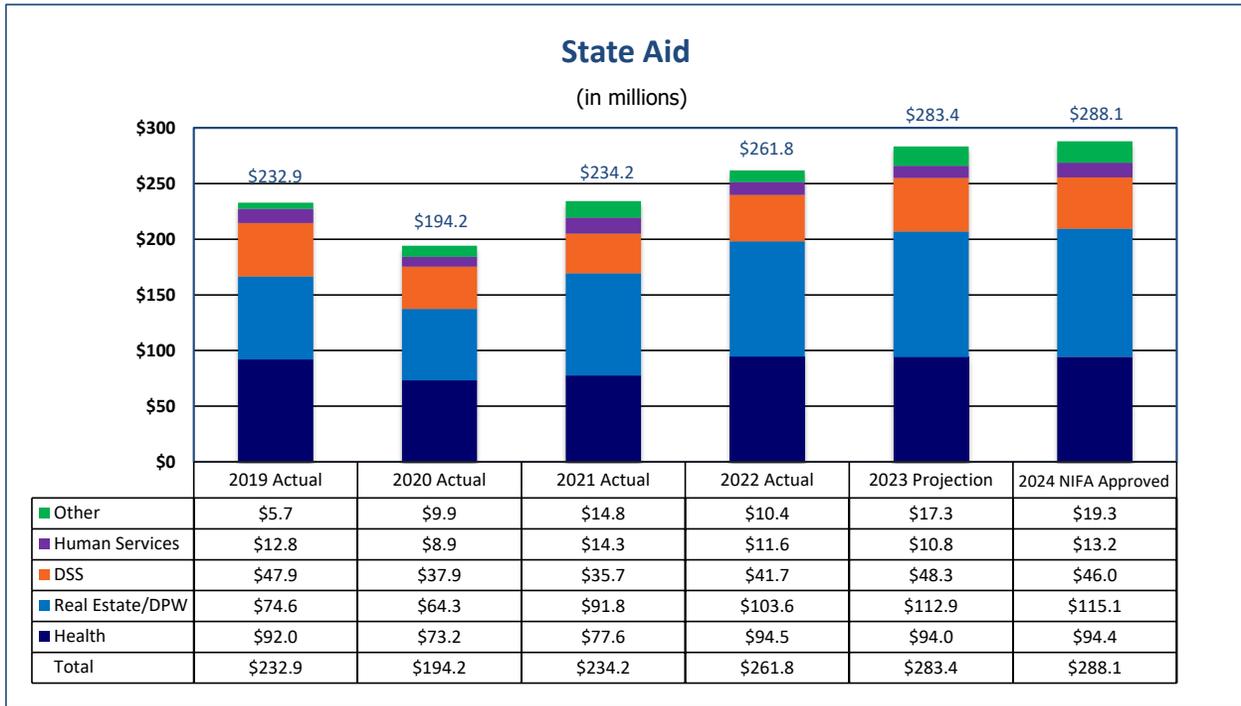
DEFINITION

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

HISTORICAL TRENDS

In 2020, State Aid decreased to \$194.2 million due to reduced reimbursement for Preschool Special Education Programs and benefits needs in the Department of Social Services due to the pandemic. In 2021, State Aid increased to \$234.2 million, primarily due to an increase of \$28.1 million in STOA Grant. In 2022, State Aid increased to \$261.8 million, due to a \$14.4 million increase in reimbursement for Preschool Special Education Programs and \$11.7 million in additional STOA Grant. For 2023, State Aid is projected to increase to \$283.4 million.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for State Aid is \$288.1 million, an increase of \$4.7 million, or 1.7% compared to the 2023 Projection. This is primarily due to a state-mandated increase in the daily pay rate for Assigned Counsel attorneys. This pay rate is effective as of April 1, 2023 and is reimbursement for a portion of the rate increase through a NYS grant.



SALES TAX COUNTYWIDE**DEFINITION**

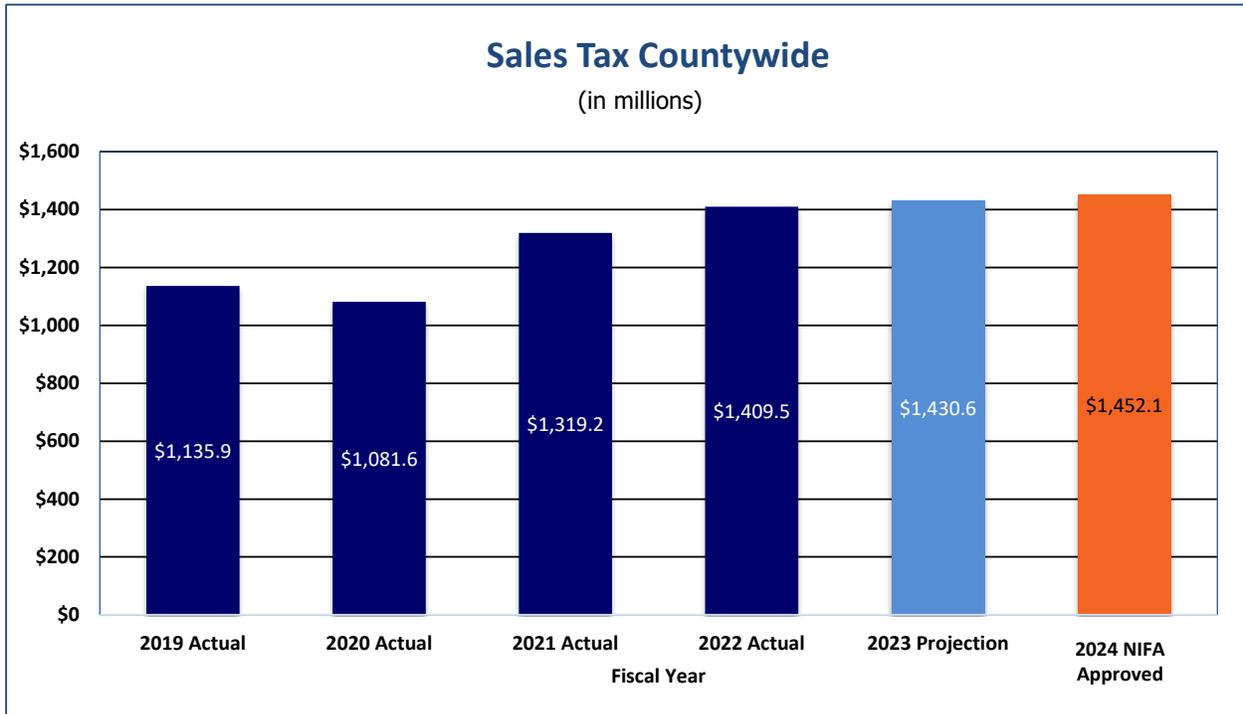
Governing bodies of cities and counties may impose sales and use taxes within their boundaries at a rate limited by State statute and as implemented by local laws, ordinances, or resolutions to fund operations.

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

HISTORICAL TRENDS

Between 2019 and 2022, Sales Tax Revenues grew at an annual average rate of 8.0%. In 2023, Countywide Sales Tax is projected to increase 1.5% based on the 2022 Actual receipts.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Countywide Sales Tax revenues is \$1,452.1 million. The amount budgeted equates to an increase of 1.5% compared to the 2023 Projection.



PART COUNTY SALES TAX

DEFINITION

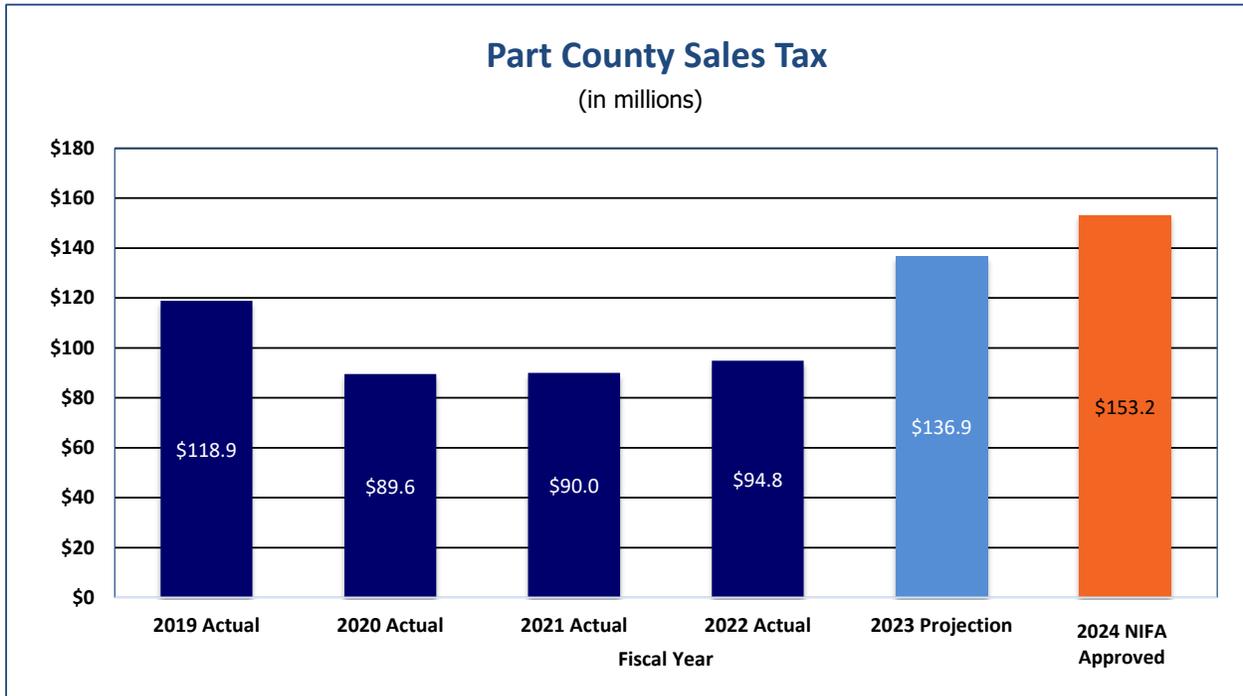
New York State Tax Law Section 1262(d) gives the Cities of Long Beach and Glen Cove a choice regarding their share of certain sales taxes collected by restaurants, hotels, and other retail establishments. They can either receive these revenues directly from New York State or allow the State to send the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

The County budgets and records these taxes separately from other sales taxes so that the property tax bills for the City of Glen Cove and the three townships properly reflect an equal reduction in what otherwise would have been County property taxes. Since the County considers the Part County Sales Tax a payment of County property tax, the County can only recognize actual collections up to the budgeted amount. If the actual is over budget, the County defers the difference and recognizes it two years later. If the actual is under budget, the County adds the shortfall to the property tax bill two years later. The two-year delay is due to the timing between the next year's budget adoption in October and issuance of the County's Comprehensive Annual Financial Report (CAFR) issued on or about June 30th of the subsequent year. The County does not know the actual Part County Sales Tax amounts until the County Legislature adopts the subsequent year's budget; therefore, the County must recognize the actual Part County Sales Tax amounts in the following year.

HISTORICAL TRENDS

Part County Sales Tax typically increases or decreases in similar percentages to the Countywide Sales Tax but is subject to adjustment for prior year's difference. Differences are often the result of adjustments for over or under collections discussed above. Between 2019 and 2022, these taxes have fallen by a total of 20.3%. The projection for 2023 is \$136.9 million, an approximate 44.4% increase from the 2022 Actual.

DESCRIPTION OF REVENUE CODES



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Part County Sales Tax is \$153.2 million. This includes approximately \$27.4 million deferrals from 2022, consistent with County accounting policy. The deferral recognized in 2022 was significantly larger than the deferral in 2021. Due to this difference, the change from the 2023 Projection is different than the change associated with Countywide Sales Tax.



PROPERTY TAX

DEFINITION

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

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

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

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

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

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

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

The Department of Assessment calculates the tax by multiplying the tax rate (set by the County Legislature) and the taxable assessed value (a percentage of fair market value, subject to statutory

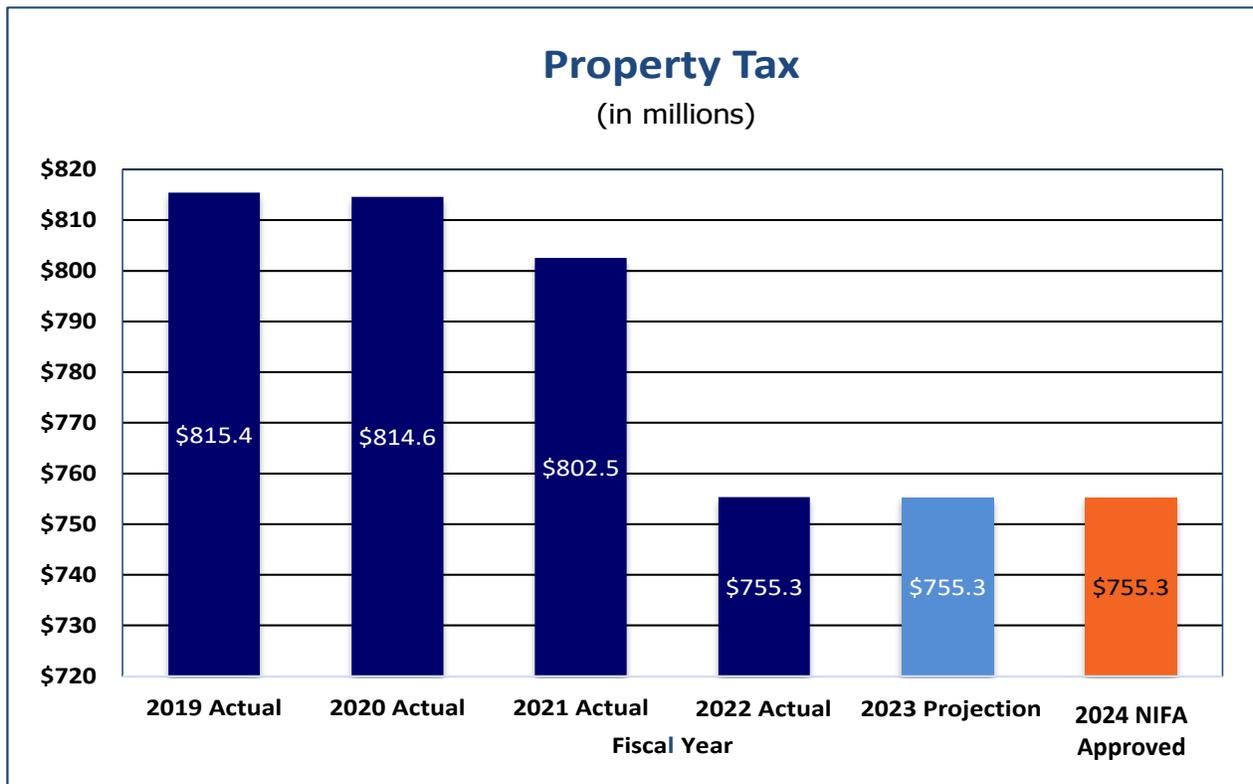
DESCRIPTION OF REVENUE CODES



adjustments for phase-ins and partial exemption). The total property tax revenue for the primary County funds (General, Fire Commission, Police District, and Police Headquarters) and the Nassau County Sewer and Storm Water Finance Authority appears below.

HISTORICAL TRENDS

Property Taxes for the Major Operating Funds were \$815.4 million, \$814.6 million, \$802.5 million and \$755.3 million, for the years 2019 through 2022. The 2023 Projection for Property Taxes is \$755.3 million.



2024 BUDGET HIGHLIGHTS

For Fiscal Year 2024, the County again proposes \$755.3 million for Property Taxes, unchanged from the 2023 Projection.



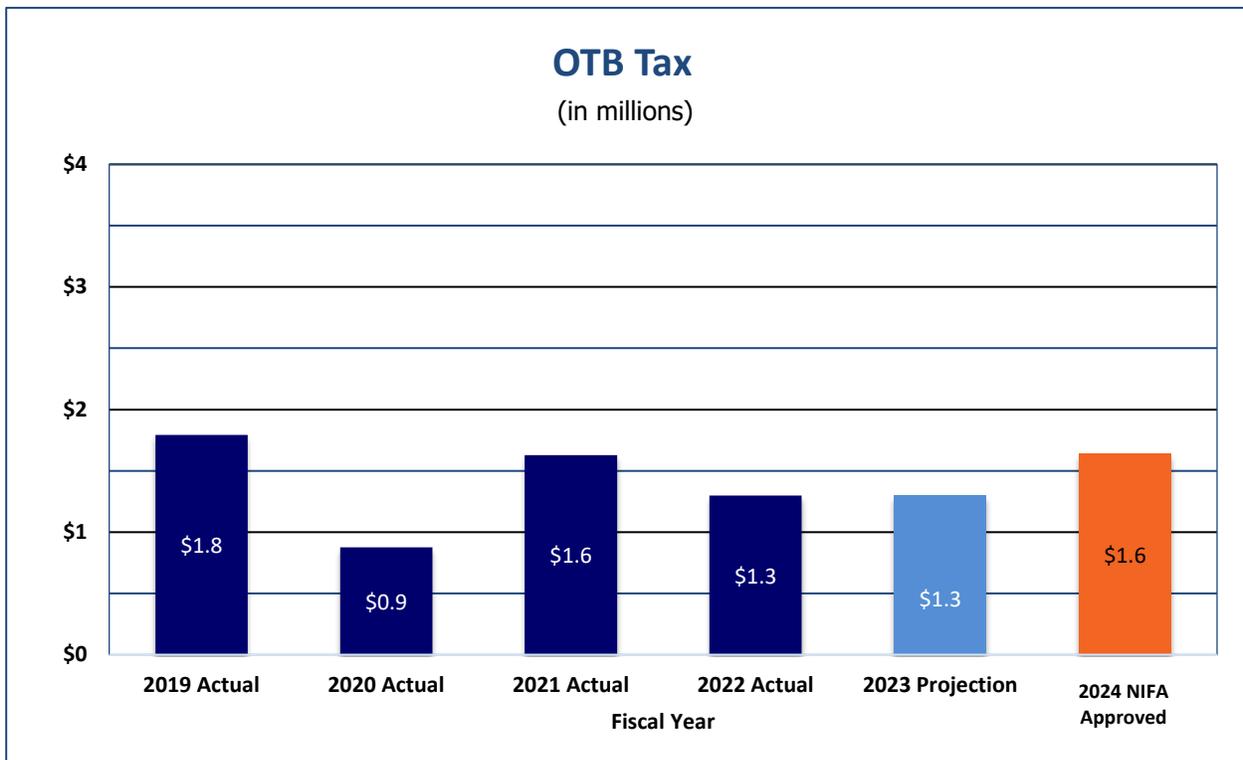
OFF TRACK BETTING (OTB) 5% TAX

DEFINITION

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

HISTORICAL TRENDS

The revenue from Off Track Betting declined from 2019 to 2020 due to lower wagering subject to the surcharge of 5.0% on all off-track winnings. In 2021 there was an increase of \$0.7 million over the 2020 actuals. In 2022 there was a decrease of \$0.3 million over the 2021 actuals. The County projects OTB revenue in 2023 to be \$1.3 million, unchanged when compared to the 2022 actual.



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for OTB 5% Tax is \$1.6 million an increase of \$0.3 million or 23.1%, compared to the 2023 Projection of \$1.3 million.

DESCRIPTION OF REVENUE CODES



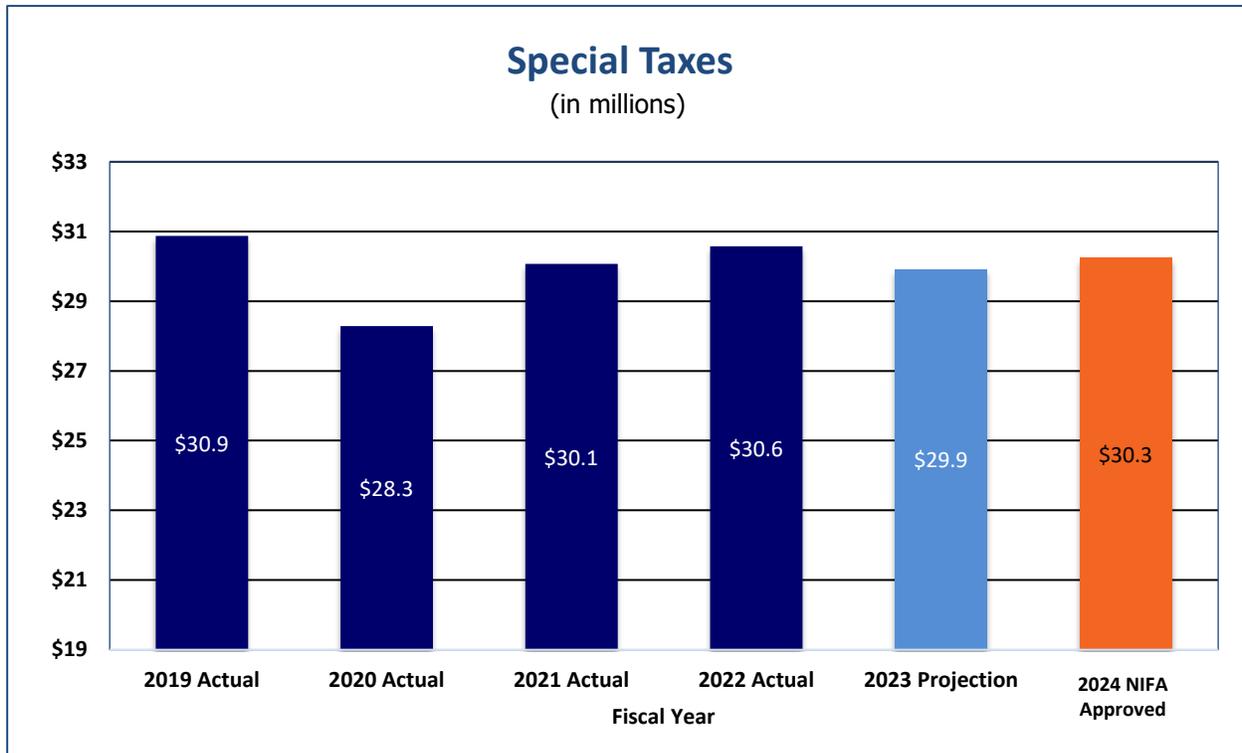
SPECIAL TAXES

DEFINITION

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

HISTORICAL TRENDS

Special Taxes revenue collected for years 2019 through 2022 totaled \$119.9 million. \$30.9 million, \$28.3 million, and \$30.1 million, \$30.6 million, respectively. The Projection for 2023 is \$29.9 million, which is a decrease of 2.3% from 2022.



2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Special Taxes is \$30.3 million, an increase of \$336,035 from the 2023 Projection.

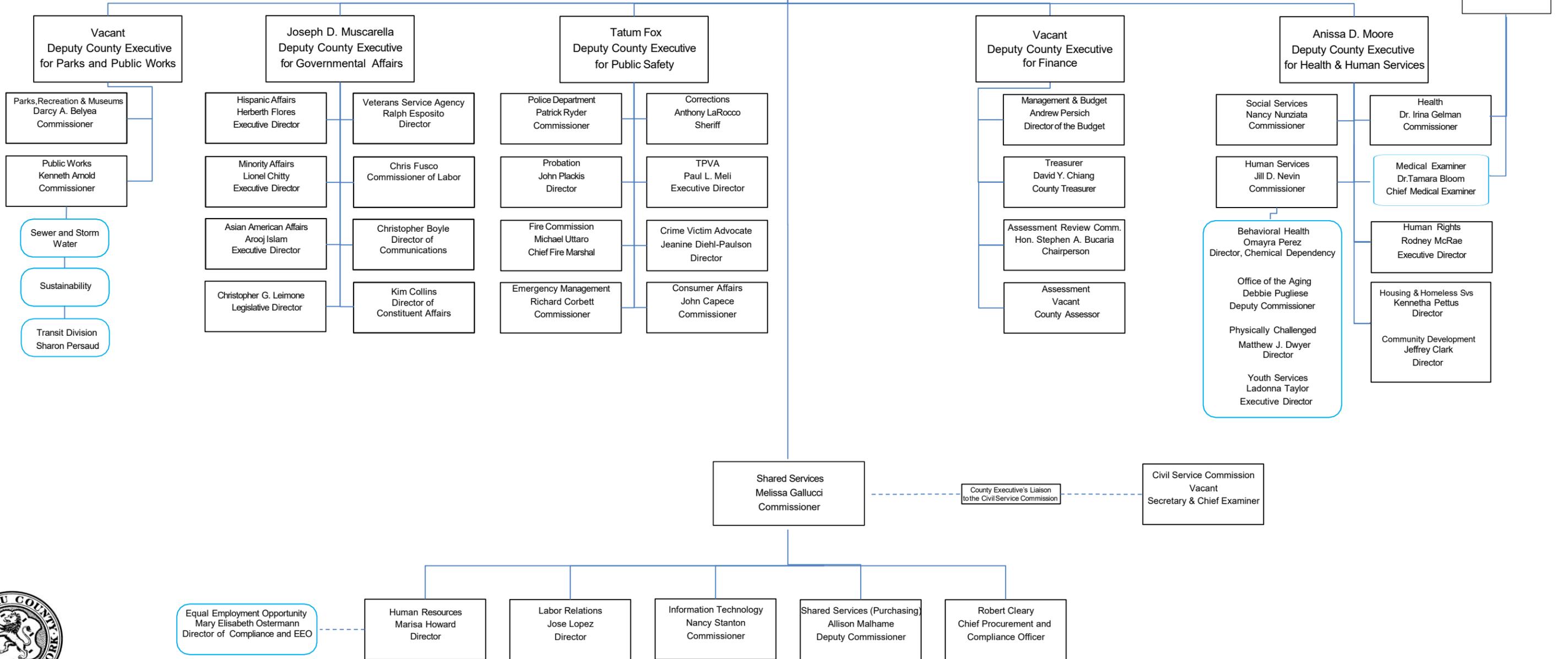
DEPARTMENTAL OVERVIEWS

Nassau County Organizational Chart

Bruce A. Blakeman
County Executive

Thomas A. Adams
County Attorney

Arthur T. Walsh
Chief Deputy County Executive





COMMISSIONER OF INVESTIGATIONS

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

GOALS

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

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for Commissioner of Investigations is \$200 which remains unchanged from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	DD - GENERAL EXPENSES	-	100	100	100
	DE - CONTRACTUAL SERVICES	-	100	100	100
	Expense Total	-	200	200	200



OFFICE OF ASIAN AMERICAN AFFAIRS

The Office of Asian American Affairs (OAAA) mission is the advancement and betterment of economic, employment, business, and cultural opportunities for the Asian-American community. OAAA is a vital link for the community by providing County resources as well as assistance and serving as an outreach center. OAAA assists the County and the administration in the dissemination of information and provides the County with culturally competent recommendations regarding policies.

This Office also works in conjunction with the Office of Minority Affairs, the Office of Hispanic Affairs, and the Commission of Human Rights to address the needs of marginalized communities. OAAA enables the community to actively contribute and participate in County initiatives. This office works across all levels of government and community networks to deliver meaningful results for the Asian-American community in Nassau County.

GOALS/OBJECTIVES

- Assist the various offices of County government to improve the delivery in quality-of-life services such as social services, mental health, health services and public works projects involving the Asian-American community
- Provide access and opportunity for Asian-American participation in County contract and procurement programs
- Develop and improve the County's Minority and Women Owned Business Enterprise (MWBE) programs to afford greater opportunities to participate in public contract bidding procedures as well as exploring ways and means to assure their participation
- Produce and publish any research papers or studies on issues affecting the Asian-American community
- Translate key County documents and press releases in Urdu, Hindi, Bengali, Arabic, and Mandarin for constituents facing a language barrier
- Assist the County in the establishment of programs that support further engagement in economic activity and investment by Asian-Americans in the County, promote awareness amongst the County's citizens about Asian culture and encourage inclusion for Asian Americans within the County
- Engage with other County departments and agencies to address the needs and concerns of the growing Asian population in the County, promote diversity and inclusion in programs and initiatives, and perform such other duties as may be directed by the County Executive or the Legislature



2024 BUDGET HIGHLIGHTS

The Office of Asian American Affairs 2024 NIFA Approved Budget expense is \$627,592, an increase of \$171,030 from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$552,592, an increase of \$171,030 from the 2023 Mid-Year Projection primarily due to additional staffing needs for the department to assist with the needs of the Asian-American community in Nassau County.

Other Than Personal Services (OTPS) expense is \$75,000, which remains unchanged when compared to the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	229,684	537,592	381,562	552,592
	BB - EQUIPMENT	-	10,000	10,000	10,000
	DD - GENERAL EXPENSES	7,714	65,000	65,000	65,000
Expense Total		237,398	612,592	456,562	627,592

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	6	2	6
Full-Time Total		6	2	6
Part-Time		4	1	4
Part-Time Total		4	1	4



ASSESSMENT REVIEW COMMISSION

The New York State Legislature established the Assessment Review Commission (ARC) in 1998 under New York State Real Property Tax Law 523-b. The State amended the law in 2002 to broaden the review powers of ARC. ARC is an independent, quasi-judicial body consisting of a chairperson and eight other commissioners (A total of 9 commissioners are authorized by statute) appointed by the County Executive with the approval of the County Legislature. ARC has the authority to hire appraisers and staff. The Chairperson has the authority to designate commissioners or employees to act as hearing officers on individual assessment matters. In addition, ARC's staff provides valuation resources for the County Attorney.

MISSION

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

GOALS

- Annually review all valid filed appeals
- Analyze all data needed for accurate review of appeals from taxpayers
- Correct assessment errors before the tax bills are issued so a property owner does not pay excessive taxes and before the County's refund obligation accrues
- Support the maintenance of the Integrated System for Real Property Assessment Administration, Appeals, Tax Billing, and Collection & Refunds (ADAPT) that integrates the various systems currently utilized by ARC and the Department of Assessment
- Adjust and streamline workflow to enable the agency to process protest application increases
- Educate Nassau County property owners about ARC's processes and procedures
- Continue making strides in technological advancement including scanning and other digital technology

OBJECTIVES

- Increase the number of electronic filings by taxpayers through the Assessment Review on the Web (AROW) system by educating the public about the benefits of AROW
- Review valid residential and commercial assessment appeals for the years under review



- Inform the Department of Assessment of assessment changes and notify taxpayers of final determinations
- Respond courteously and in a timely manner to citizen inquiries
- Provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals
- Provide the Nassau County Attorney’s Office with appraisal support for reviews of properties that are on the trial calendar

2024 BUDGET HIGHLIGHTS

The Assessment Review Commission’s NIFA Approved 2024 Budget expense is \$8.3 million, an increase of \$2.0 million from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$6.1 million, a \$74,053 increase from the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds \$251,000 in Other Than Personal Services, unchanged compared to the 2023 Mid-Year Projection. There is a new line for Inter-Departmental Charges of \$1.9 million in the 2024 NIFA Approved Budget for information technology.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	4,947,523	6,203,375	6,063,419	6,137,472
	DD - GENERAL EXPENSES	68,153	251,000	251,000	251,000
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	1,898,866
Expense Total		5,015,676	6,454,375	6,314,419	8,287,338
REVENUE	BF - RENTS & RECOVERIES	-	-	8	-
Revenue Total		-	-	8	-

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	BOARD	9	10	9
	CSEA	57	52	52
	ORDINANCE	1	1	1
Full-Time Total		67	63	62
Part-Time		3	2	3
Part-Time Total		3	2	3

ASSESSMENT REVIEW COMMISSION



PERFORMANCE MANAGEMENT

Assessment Review Commission			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% ProSe Grievances Filed	The number of parcels appealed ProSe as a percentage of total appeals.	The number of grievances filed is not a measure that is controllable by the agency. Actions taken in response (Reviews, Offers and Settlements) are controllable. Response percentages, then, are the targets that reflect agency performance.
Government Efficiency	% Representative Grievances Filed	The number of parcels appealed by Representatives as a percentage of total appeals.	
Government Efficiency	% Grievances Reviewed	The number of grievances reviewed by ARC as a percentage of all residential or commercial appeals	Review assessments to provide Nassau County taxpayers with accurate assessments before they become a future refund liability.
Government Efficiency	% Grievances Receiving Offers	The number of appeals receiving offers by ARC as a percentage of all residential or commercial appeals.	Offer Nassau County taxpayers a fair and accurate assessment of their property.
Government Efficiency	% Accepted Offers	The number of offers from ARC, whether reduced or not, accepted by taxpayers or their representatives as a percentage of all residential or commercial appeals.	Adjust assessments as needed to accepted values.
Government Efficiency	% Reductions / Settlements	The number of grievances settled with reductions as a percentage of all residential or commercial appeals.	Reduction settlement of grievances.
ALL STATISTICS CALCULATED USING A NON-DUPLICATE HTPAR TABLE OR A ROW IVG TABLE			

Assessment Review Commission												
Performance Measures	2022 Target 2023 Tax Year		2021-22 Actual 2023 Tax Year		2023 Target 2024 Tax Year		2022-23 Actual 2024 Tax Year		2024 Target 2025 Tax Year		2023-24 Actual 2025 Tax Year	
	Residential	Commercial	Residential	Commercial	Residential	Commercial	Residential	Commercial	Residential	Commercial	Residential	Commercial
% ProSe Grievances Filed	15.0%	1.0%	11.5%	0.1%	11.0%	1.0%	9.9%	0.1%	10.0%	1.0%	10.1%	0.1%
% Representative Grievances Filed	75.0%	9.0%	79.5%	8.9%	79.0%	9.0%	81.1%	9.0%	80.0%	9.0%	81.0%	8.9%
% Grievances Reviewed	100.0%	100.0%	98.6%	97.7%	100.0%	100.0%	98.9%	97.6%	100.0%	100.0%	64.9%	6.7%
% Grievances Receiving Offers	90.0%	60.0%	98.4%	69.2%	90.0%	60.0%	98.9%	73.2%	90.0%	60.0%	62.7%	2.8%
% Accepted Offers	45.0%	15.0%	77.5%	19.4%	60.0%	25.0%	72.0%	26.3%	60.0%	25.0%	0.0%	0.1%
% Reductions / Settlements	40.0%	10.0%	77.5%	19.4%	40.0%	15.0%	71.3%	18.4%	40.0%	15.0%	0.0%	0.0%

*Performance data by Tax Year, i.e. 2022 Actual Data is for 2023 Tax Year

*2024 Actual, is work on Tax Year 2025 filings that is begun in 2023 and completed in 2024



DEPARTMENT OF ASSESSMENT

The Department of Assessment (DOA) is responsible for developing fair and equitable assessments for all residential and commercial properties in Nassau County. It is the second largest assessing entity in the State after New York City. The County's assessment roll in 2024 includes over 425,000 properties with full valuation of over \$340 billion.

The importance of updating the assessment roll each year is to keep values current and accurate. These updates and periodic revaluations require constant processing of permits, verifications of sales, updating property descriptions, updating obsolete computer programs and implementing new processes and applications.

In addition to producing an annual property assessment roll, the DOA is also responsible for maintaining and revising over 18,500 property tax maps; apportioning parcels; reviewing tax certiorari claims; and administering property tax exemptions as provided by New York State Real Property Tax Law. The DOA handles defending the assessments in court for all cases filed in Small Claims Assessment Review (SCAR). For the 2024 tax year, there were approximately 28,000 SCAR cases filed. The role of the DOA is to improve the quality of the assessment process in the County, restore the credibility of the property tax assessment on each property, diminish the amount of refunds and restore equity for all taxpayers.

Unfortunately, the County is uniquely burdened to pay claims for overpayment of taxes not only for the fifteen percent of property taxes paid by County property owners to the County itself, but also claims relating to the other eighty-five percent of taxes paid to school districts, towns, and other taxing jurisdictions. This "County Guarantee" places urgency on the DOA's mandate to enormously improve the County's tax assessment and tax administration functions on an extraordinarily rapid timetable. The County is currently seeking to fund the prompt payment of new claims with current resources. Future payments will be substantially supported by a streamlined means of funding claims by class-four properties through the Disputed Assessment Fund (DAF).

Furthermore, over the last several years, the DOA has hired over 60 assessors, assessor aides, statisticians, clerks and additional support staff to achieve all the stated goals and objectives. The DOA continually enhances the training of its employees. By hiring skilled individuals and improving the training of its current employees, the DOA will continue its goal of developing a more professional, efficient and cost-effective agency. This will produce and maintain a fair and credible assessment roll on a sustained basis for the future.

GOALS

- Accurately assess all residential and commercial properties within Nassau County
- Reduce the number of grievances filed
- Provide excellent service to the public



- Continuous training of staff and replacing retiring personnel
- Simplify and improve the processing of New York State Property Tax Exemption applications that are filed by Nassau County property owners
- Improve the mediation and adjudication of tax certiorari cases against the County
- Improve the County's defense of the assessment rolls and limit refund liability
- 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

OBJECTIVES

- Issue a tentative assessment roll on the first business day of January each year
- Complete a finalized assessment roll on the first business day of April each year
- Review and enter all building permit data submitted by the towns and villages
- Verify sales data from the Office of the County Clerk
- Restore and grant exemptions for both personal and commercial properties
- Conduct outreach programs for residents regarding property tax exemptions

2024 BUDGET HIGHLIGHTS

The Department of Assessment's (DOA) 2024 NIFA Approved Budget expense is \$59.3 million. Expenses include Salaries, Wages & Fees of \$12.9 million, a \$365,080 increase as compared to the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds Other Than Personal Services (OTPS) expense at \$2.7 million, an increase of \$99,500 compared to the 2023 Mid-Year Projection. Other Suits & Damages has increased to \$40.0 million when compared to the 2023 Mid-Year Projection.

Revenue for the DOA's 2024 NIFA Approved Budget is \$30.1 million, an increase of \$8.5 million or 39.4% from the 2023 Mid-Year Projection, primarily attributable to an expected increase in volume in receipts for the Tax Map Verification Fee as the real estate market picks up from depressed activity. This is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording record. There is a new line for Inter-Departmental Charges of \$3.7 million for information technology.

ASSESSMENT



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	10,277,497	13,169,494	12,577,158	12,942,238
	DD - GENERAL EXPENSES	1,113,361	1,083,100	1,083,100	1,082,600
	DE - CONTRACTUAL SERVICES	969,509	1,500,000	1,500,000	1,600,000
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	3,706,870
	OO - OTHER EXPENSES	2,039,276	30,000,000	30,000,000	40,000,000
EXPENSE Total		14,399,643	45,752,594	45,160,258	59,331,708
REVENUE	BH - DEPT REVENUES	38,556,076	50,145,000	21,625,000	30,145,000
	IF - INTERFUND TRANSFERS	624,807	-	-	-
REVENUE Total		39,180,883	50,145,000	21,625,000	30,145,000

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	158	125	159
	ORDINANCE	6	3	5
Full-Time Total		164	128	164
Part-Time		3	1	3
Part-Time Total		3	1	3



OFFICE OF THE COUNTY ATTORNEY

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

FAMILY COURT BUREAU

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

- **Child Neglect and Abuse Unit** DCAs represent and advise DSS in Child Protective Proceedings including the most severe cases of child sexual and physical abuse. DCAs draft petitions, orders and motions pertaining to abused and neglected children. DCAs handle all phases of child welfare Court proceedings including pre-petition and post-petition applications for orders of protection, access orders, emergency removals, fact finding, dispositional, as well as, termination of parental rights proceedings when reunification cannot be achieved so that children can be adopted by loving families.
- **Juvenile Delinquency (JD) and Persons in Need of Supervision (PINS) Unit** DCAs investigate and prosecute children over the age of 7 and under the age of 17 who are arrested for the commission of criminal acts (as of October 1, 2019, this age increased to under 18 years of age due to Raise the Age), advise the Nassau County Police Department in the processing and charging of juveniles, represent Probation in dispositional and post-dispositional proceedings, assist in the presentment of PINS petitions, and assist Office of Children and Family Services (OCFS) in Court when extension of placement petitions are filed and represent DSS in post-dispositional PINS and JD cases. DCAs are also responsible for all weekend and holiday Court coverage for juvenile arrests.
- **Child Support** DCAs represent out-of-state agencies on behalf of custodial parents seeking to enforce or modify child support orders, represent DSS to establish paternity and seek child support orders from non-custodial parents in public assistance cases.

LITIGATION & APPEALS BUREAU

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



- **General Litigation/Torts** handles all State actions and Federal litigation including civil rights and employment discrimination cases, as well as personal injury cases from routine slip-and-fall matters, to complex road design cases. The bureau pursues the County's rights to defense and indemnification, where applicable, and responds to Article 78 petitions as well. The section also pursues claims on behalf of the County and/or its agencies for damage to County property, facilities, and/or personnel.
- **Labor Section** defends the County against employment and labor law claims, as well as discrimination claims before Federal, State, and local human rights tribunals. The bureau works closely with the Office of Labor Relations in defending the County against employment grievances and union arbitrations. This section provides advice and counsel to County departments on labor law and issues arising from collective bargaining agreements.
- **Early Case Assessment and Litigation Support Section** handles all aspects of small property damage claims, investigates cases on behalf of all the litigating sections, and focuses on the early settlement of claims and risk management, assists and prepares the litigation section in responding to discovery demands. Upon assessment of the case at its earliest stage the County can address potential liability immediately and or have the matters dismissed. This section aggressively defends the County against claims of municipal liability, through complicated motion practice, depositions, and all phases of discovery and at trial.
- **Appeals** works closely with the other sections in the Litigation & Appeals. Members of this section appear and present oral arguments in appeals concerning issues of constitutional, administrative, employment, tax, tort, and social service law before the Appellate Division, Second Department, the New York State Court of Appeals, the Second Circuit Court of Appeals, and other appellate courts.

MUNICIPAL TRANSACTIONS BUREAU

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

- **Transactions** the Bureau represents the County in significant transactions such as:
 - The redevelopment of the Nassau Hub



- The Long Island Railroad's ("LIRR") Main Line Expansion Project to add a third rail
 - The Bay Park Diversion Project
 - The redevelopment of the former Naval Weapons Plant in Bethpage
 - Improving County's infrastructure, i.e., repair sinkholes.
- **Agreements** the Bureau also drafts diverse inter-municipal agreements with non-profit groups, including park transfer, sewer consolidation, road improvement, and park management and support agreements, all to share resources, create operating efficiencies and improve public assets and services.
 - **Condemnation** the Bureau also handles all condemnation proceedings and acquisitions of property on behalf of the County of Nassau.

MUNICIPAL FINANCE BUREAU

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

LEGAL COUNSEL BUREAU

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

PROPERTY ASSESSMENT LITIGATION BUREAU

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

SPECIAL INVESTIGATIONS UNIT

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



AGENCY COUNSEL

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

GOALS

- Enhance department efficiency using case management software and document management system
- Continue to work with County agencies/departments to develop practices and policies that protect the County
- Aggressively pursue affirmative litigation and recover claims for damages to County property/personnel
- Increase and build on effectiveness of the Early Case Assessment and Litigation Support Section to reduce and dismiss cases at the earliest stage
- Defend anticipated significant Article 7 and SCAR tax challenges

OBJECTIVES

- Ensure that the County receives the best possible representation in a cost-efficient manner
- Manage and mitigate risk exposure to the County
- Assist in educating/training all County personnel in County policies such as those related to cybersecurity and workplace violence and its impact on County agencies
- Promote the legal education of attorneys

2024 BUDGET HIGHLIGHTS

The expenses for the Office of the County Attorney in the 2024 NIFA Approved Budget are \$18.9 million, which is an increase of \$1.9 million from the 2023 Mid-Year Projection. The 2024 Salaries, Wages and Fees of \$9.6 million is an increase of \$278,091 or 3.0% from the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.



The 2024 NIFA Approved Budget funds \$9.2 million in Other Than Personal Services (OTPS), a \$1.6 million increase compared to the 2023 Mid-Year Projection. Most of this expenditure is for outside counsel through contracted legal services.

The 2024 NIFA Approved Budget assumes that the Office of the County Attorney will realize \$6.1 million in subrogation and other revenues, which is an increase of \$1.7 million from the 2023 Mid-Year Projection, due an anticipated increase in various recoveries.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	8,033,485	9,497,278	9,338,675	9,616,766
	BB - EQUIPMENT	15,908	10,000	10,000	10,000
	DD - GENERAL EXPENSES	604,795	805,473	805,473	683,648
	DE - CONTRACTUAL SERVICES	6,095,071	4,832,168	6,832,168	8,555,000
Expense Total		14,749,258	15,144,919	16,986,316	18,865,414
REVENUE	BD - FINES & FORFEITS	136,905	610,000	610,000	670,000
	BF - RENTS & RECOVERIES	761,187	3,060,000	2,860,000	3,485,000
	BH - DEPT REVENUES	41,130	205,500	105,500	208,000
	BJ - INTERDEPT REVENUES	662,923	550,000	550,000	1,506,745
	BW - INTERFUND REVENUE	-	6,500	6,500	6,500
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	250,794	255,000	255,000	255,000
Revenue Total		1,852,939	4,687,000	4,387,000	6,131,245

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	30	29	30
	ORDINANCE	59	55	59
Full-Time Total		89	84	89
Part-Time		3	5	5
Part-Time Total		3	5	5



OFFICE OF MANAGEMENT AND BUDGET

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

BUDGET

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

PERFORMANCE MANAGEMENT, SPECIAL PROJECTS AND GRANTS COORDINATION

Performance Management measures operational performance and works with departments to develop and implement strategies to improve performance and maximize the achievement of Countywide programmatic and departmental missions, goals, and objectives. The results are more effective decision-making, more efficient management reporting, and increased accountability. A circular process strongly links planning, budgeting, and performance measurement. The process entails Performance Management working with departments to set goals and measurable 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.

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. Upon request this can include performing quality control reviews of their processes, data and procedures. Outcomes and recommendations are documented in reports to management for implementation. Special Projects is also available to engage in monitoring all phases of audit processes conducted by local, state and federal agencies and ensuring timely responses to audit requests. Once audit entities report their findings and recommendations, Special Projects can assist County Departments in completing audit corrective action plans.



The Grants Coordination team is responsible for developing annually the County's Grants Budget Plan that is in accordance with the vision, mission, and priorities of the County Executive and County Departments. Grants Coordination helps develop, with other departments, administrative, financial analysis and operational policies and procedures related to grants. It also performs a central role in the administration and monitoring of grants by the processing of Grant Application Information Forms, Grant Contracts, Supplemental Appropriations, Board Transfers, and grant extensions, re-openings and closeouts.

RISK MANAGEMENT

Risk Management, in coordination with the County's Third-Party Administrator (TPA) and outside counsel, continues to improve the County's workers' compensation claim reporting and safety monitoring, as well as adhering to allowable entitlements. It continually reviews the TPA reports on medical claims, lost time, medical bill savings reports, nurse case management and auto accidents. Risk Management provides authorization on liens-subrogation identification, 15-8 recovery reviews and invoice approvals, and authorizes plaintiff settlements. This continuous monitoring of claims activity is a key factor in cost containment and proper claims management.

The County assumes and funds the cost for many other insurable events or occurrences with operating and capital resources. However, Risk Management maintains policies through a broker to mitigate certain risks and continues to evaluate options to mitigate certain risks.

DEBT MANAGEMENT

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

GOALS

- Promote sound financial management in accordance with best practices and Generally Accepted Accounting Principles (GAAP)
- Protect and improve 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, reserves and debt policies
- Maximize grants funding opportunities and make grant processes effective and efficient
- Provide financial analytics for grant awards
- Monitor and improve County internal controls, audit and corrective actions compliance



- Maintain appropriate capital assets for present and future needs
- Consolidate financial functions to improve fiscal decision-making and assess budgetary risks and opportunities
- Coordinate with the County Executive to improve financial processes to deliver more cost-effective services to County residents

OBJECTIVES

- Develop a balanced Budget and MYP approved by the County Legislature and the Nassau County Interim Finance Authority (NIFA)
- Develop policies and procedures to minimize budgetary risks and audit findings
- Measure operational performance and analyze data to improve outcomes
- Work with departments to establish measures and set annual targets with the expectation of year-over-year improvement
- Manage the Workers' Compensation budget by improving claims management and reducing claims activity
- Evaluate debt issuance options
- Regularly update the oversight community and the public on the County's fiscal and operational condition
- Coordinate with outside agencies to evaluate the best financial options for County operations
- Provide residents with financial information to make the County finances increasingly transparent

2024 BUDGET HIGHLIGHTS

Expenses in the 2024 NIFA Approved Budget for the Office of Management and Budget are \$700.8 million, a decrease of \$45.1 million, from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$7.0 million in the 2024 NIFA Approved Budget, which is an increase of \$341,301 from the 2023 Mid-Year Projection. This is exclusive of \$10.0 million in attrition savings and \$3.7 million in Capital Backcharges as reflected in the table below.

Other Than Personal Services (OTPS) expenses are \$2.4 million in the 2024 NIFA Approved Budget, an increase of \$99,725 when compared to the 2023 Mid-Year Projection.

Revenues in the 2024 NIFA Approved Budget are \$1.8 billion, an increase of \$53.0 million from the 2023 Mid-Year Projection. The major change is the estimated Sales Tax collections. The 2024 NIFA Approved Budget assumes \$1.6 billion for Sales Tax which equates to 1.5% annual growth from the 2023 Mid-Year Projection.

MANAGEMENT AND BUDGET



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	4,318,119	(3,389,778)	(192,955)	(6,781,810)
	AB - FRINGE BENEFITS	19,578,730	-	-	-
	AC - WORKERS COMPENSATION	6,994,017	8,265,500	8,265,500	8,465,500
	BB - EQUIPMENT	-	27,500	27,500	27,500
	DD - GENERAL EXPENSES	81,621	165,825	165,825	215,550
	DE - CONTRACTUAL SERVICES	1,243,541	2,110,479	2,110,479	2,160,480
	GA - LOCAL GOVT ASST PROGRAM	91,732,392	91,130,190	92,697,388	94,069,100
	HC - INDIRECT CARE AND SUBSIDY	-	-	-	-
	HD - DEBT SERVICE CHARGEBACKS	103,257,683	238,048,814	227,578,749	235,649,909
	HF - INTER-DEPARTMENTAL CHARGES	4,811,559	2,092,372	2,092,372	5,985,039
	HH - INTERFUND CHARGES	23,110,005	20,981,250	20,981,250	20,545,000
	JA - CONTINGENCIES RESERVE	98,138	-	-	-
	L1 - TRANS TO OTHER FUND(S)	-	-	100,000,000	-
	L2 - TRANS TO GRT FUND	72,003	-	-	-
	L3 - TRANS TO LITIGATION FUND	155,000,000	-	-	-
	L5 - TRANSFER TO BIF FUND	105,000,000	-	-	-
	L7 - TRANSFER TO COVID FUND	475,331	-	-	-
	LA - SALES TAX TRSF TO POLICE HQ FD	-	165,591,280	165,591,280	185,598,200
	LF - TRANSFER TO RCF FUND	40,000,000	-	-	-
	LH - TRANS TO PDH SUITS & DAMAGES	125,540,201	-	-	-
	LL - TRANS TO FCF FUND	-	22,400,000	22,400,000	22,800,000
	LX - TRANS TO CAPITAL FUND	270	-	-	-
	NA - NCIFA EXPENDITURES	2,300,000	2,075,000	2,075,000	2,750,000
	OO - OTHER EXPENSES	36,984,811	105,229,781	102,179,755	129,365,038
EXPENSE Total		720,598,420	654,728,213	745,972,143	700,849,506
REVENUE	AA - OPENING FUND BALANCE	251,452,020	-	-	-
	BD - FINES & FORFEITS	539,703	340,000	490,000	340,000
	BF - RENTS & RECOVERIES	3,845,765	12,340,000	5,590,000	8,190,000
	BG - REVENUE OFFSET TO EXPENSE	14,173,160	16,750,000	16,750,000	16,750,000
	BJ - INTERDEPT REVENUES	55,279,421	54,431,196	54,431,196	60,935,793
	BO - PAYMENT IN LIEU OF TAXES	26,920,651	27,283,836	25,521,636	26,894,120
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	30,236,587	26,842,346	26,842,346	27,815,426
	IF - INTERFUND TRANSFERS	564,379	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	574,983	519,556	3,019,556	5,019,556
	TA - SALES TAX COUNTYWIDE	1,409,456,335	1,390,426,754	1,430,598,180	1,452,057,153
	TB - SALES TAX PART COUNTY	94,820,097	136,865,874	136,865,874	153,222,304
	TL - PROPERTY TAX	2,058,374	2,000,000	2,000,000	3,500,000
	TO - OTB 5% TAX	1,297,322	1,639,500	1,297,800	1,639,500
REVENUE Total		1,911,218,798	1,689,439,062	1,723,406,588	1,776,363,852

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	27	24	25
Full-Time Total		27	24	25
Part-Time		8	6	8
Part-Time Total		8	6	8
Seasonal		0	6	0
Seasonal Total		0	6	0



DEPARTMENT OF CONSUMER AFFAIRS

The Department of Consumer Affairs (DCA) provides effective and efficient consumer protection services to County residents and businesses located in Nassau County by working 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 for the Nassau County community.

Consumer Affairs protects and serves consumers by:

- Enforcing regulations, services, and mandates
- Ensuring Compliance through investigations, sting operations, hearings, and licensure
- Establishing standards for safety and accuracy
- Investigating and mitigating consumer complaints
- Fostering fair and honest competition by identifying and neutralizing unlicensed and non-compliant enterprises
- Addressing consumer issues through proactive initiatives and community outreach services

The Commissioner's office manages and monitors agency operations, supports investigative activities, carries out criminal prosecution, and gives advice and guidance to DCA staff. Consumer Affairs is organized into the following responsibility centers:

LICENSING DIVISION

This division administers just under 10 thousand licenses in more than 15 types of license and registration categories. One of the largest license categories the Department manages and oversees is the licensing of home improvement businesses (mandated by Local Law 6-1970 and Local Law 17-1990). This division reviews applications from home improvement contractors to insure they are compliant with established standards.

COMPLAINTS & HEARINGS

In the event a complaint is lodged with DCA about a business, whether licensed or unlicensed, a hearing is subsequently conducted with the business. If it is determined that a violation of the law occurred, DCA is mandated to collect fines and penalties levied against the business and in the most egregious situations, suspend their license. DCA also collects, manages, and distributes monies to consumers per the guidelines of the Home Improvement Restitution Fund.

INVESTIGATIONS & ENFORCEMENT

The Investigations and Enforcement Division enforces over 27 Consumer Protection and Licensing Laws that regulate business establishments in Nassau County. This division is always active in making sure Nassau County's consumers are always being protected from unscrupulous businesses. This division reviews, mediates and resolves consumer complaints by enforcing the laws regulating unfair, deceptive and unconscionable trade practices (mandated by Local Law 2 of 1970) with many of Nassau County's retail establishments. All complaints are taken seriously and DCA works with many of these retail establishments to resolve the issues.

**TAXI & LIMOUSINES**

The Nassau County Taxi and Limousine Division (TLC) regulates the registration and operation of for-hire vehicles in Nassau County. The mission of the TLC is to ensure a fair, safe and pleasant riding experience for all passengers and a level playing field across the industry. This division handles all consumer complaints relating to the for-hire vehicle industry and conducts enforcement and compliance operations with Police Departments throughout the County. The division promotes consumer safety with a new initiative that includes drug testing, fingerprinting and a defensive driving course for all for-hire license applicants.

WEIGHTS & MEASURES

As mandated by the NYS Agriculture and Market Laws, the Weights and Measures Division performs inspections, testing and sealing of all weighing and measuring devices used commercially or in public agencies to assure accuracy and full measure. This division also checks for scanner accuracy at retail stores throughout the County.

INFORMATION & EDUCATION

As part of its mission, the department 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 NYS Freedom of Information Law, this office responds to inquiries made to it regarding the historical recording of complaints leveled against a vendor. The department issues press releases, communicates public service announcements, and responds to questions from the media as they relate to preserving, promoting and protecting the interest of the consumer.

2024 BUDGET HIGHLIGHTS

The expenses for the Department of Consumer Affairs in the 2024 NIFA Approved Budget are \$2.4 million, a \$27,824 increase from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$2.1 million, a \$37,858 increase from the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds \$318,250 in Other Than Personal Services (OTPS) expenses. This is a decrease of \$10,034 or 3.1% from the 2023 Mid-Year Projection.

The revenues for the Department of Consumer Affairs in the 2024 NIFA Approved Budget are \$6.2 million, an increase of \$838,290 or 15.6% from the 2023 Mid-Year Projection due to higher Permits & Licenses volume.

DEPARTMENT OF CONSUMER AFFAIRS



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	1,476,450	2,234,829	2,058,644	2,096,502
	BB - EQUIPMENT	1,330	5,000	5,000	5,000
	DD - GENERAL EXPENSES	46,162	148,284	148,284	138,250
	DE - CONTRACTUAL SERVICES	104,388	175,000	175,000	175,000
EXPENSE Total		1,628,330	2,563,113	2,386,928	2,414,752
REVENUE	BC - PERMITS & LICENSES	4,176,071	4,650,000	4,395,000	5,333,290
	BD - FINES & FORFEITS	355,096	1,575,000	825,000	725,000
	BF - RENTS & RECOVERIES	-	100,000	100,000	100,000
	BH - DEPT REVENUES	-	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,905	45,000	45,000	45,000
REVENUE Total		4,592,072	6,370,200	5,365,200	6,203,490

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	23	19	22
	ORDINANCE	3	2	3
Full-Time Total		26	21	25
Part-Time		3	4	4
Part-Time Total		3	4	4

DEPARTMENT OF CONSUMER AFFAIRS



PERFORMANCE MANAGEMENT

Department of Consumer Affairs			
Category	Performance Measures	Description	Goal Statement
Public Safety	Home Improvement Applications-Total	Includes the total number of new and renewed Home Improvement License Applications received by the Department of Consumer Affairs. Licenses are issued for a two-year period.	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 Department 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.

Department of Consumer Affairs					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 April YTD Actual	2024 Target
Home Imprvmt Apps-Total	4,586	3,752	4,750	1,399	3,697
Violations Issued	542	575	1,500	237	600



DEPARTMENT OF THE SHERIFF/CORRECTIONAL CENTER

The Nassau County Sheriff's Department will improve public safety in both its Corrections Division and Enforcement Division.

THE CORRECTIONS DIVISION

The Corrections Division shall ensure a safe and humane environment that incorporates proven evidence-based rehabilitation initiatives that assists incarcerated individuals in self-improvement to be better prepared when they reintegrate into our communities for a safer County.

The department will also reduce victimization and recidivism by providing staff the necessary tools to effect change and evidence-based programs for training and self-improvement for both staff and incarcerated individuals.

THE ENFORCEMENT DIVISION

The Enforcement Division shall carry out the orders of the New York State Courts including the discovery and seizure of property, the execution of warrants and to conduct evictions. The Division shall also assist the Department of Social Services in the location of assets of parents who fail to support their children.

The Enforcement Division consists of four major units:

- **Central Office** is responsible for receiving and recording various court orders, such as money judgments, warrants of arrest, orders of attachment, income executions, summonses and warrants of eviction. The Central Office also oversees the sale of seized property at public auctions. Staff assigned to this Division 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.



- **SWAP/Warrants (Sheriff's Warrant Apprehension Program)** is responsible for investigating cases referred by DSS and/or Family Court to locate parties who fail to provide required child support payments or fail to appear for Child Support, Paternity, Child Neglect, Persons in Need of Supervision and Family Offense/Domestic Violence Cases. This unit also investigates and executes other warrants and fugitives from justice from various jurisdictions.

CORRECTIONAL CENTER

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

- **Budget and Finance** is responsible for fiscal operations, such as procurements and oversight of the Office's budget and incarcerated individuals' accounts
- **Human Resources** is responsible for all payroll and personnel matters such as staff training, attendance control, medical compliance, uniforms, and the Employee Assistance Program (EAP)
- **Legal/Investigations Unit** is comprised of Internal Affairs, Legal Affairs, Criminal Investigations, Canine, Gang Intelligence, Policy and Procedures, Incarcerated Individual 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 incarcerated individuals committed to the custody of the Sheriff, including processing newly admitted incarcerated individuals, discharging incarcerated individuals, classifying and transporting incarcerated individuals, housing incarcerated individuals, incarcerated individual visits, incarcerated individual property, incarcerated individual grievances, and the operation of the Identification Unit
- **Rehabilitation Unit** is responsible for administering the following programs: Prison Industries, High School Education Program, Incarcerated Individual Council, Incarcerated Individual Library, Religious Services, Community Re-Entry Programs, Vocational Programs, Drug and Alcohol Programs, Board of Cooperative Educational Services (BOCES) Programs, and Remedial Reading Services. Additionally, the staff is responsible for the Computer Operations and Communications Units



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

GOALS

- Create policies and procedures designed to maintain officer safety, maintain or increase the current level of training in those policies and procedures, and hold officers accountable for their understanding and implementation of them
- Expedite the execution of court orders and warrants
- Reduce the cost of incarceration
- Maintain a safe and secure environment at the Nassau County Correctional Center

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The expenses for the Sheriff's Office/Correctional Center in the 2024 NIFA Approved Budget are \$167.8 million which is an increase of \$6.2 million or 3.8% from the 2023 Mid-Year Projection.

Salaries, Wages & Fees in the 2024 NIFA Approved Budget are \$126.7 million, an increase of \$6.2 million or 5.1% from the 2023 Mid-Year Projection. This increase is primarily due to the funding provided for the hiring of two new classes of Correction Officers in March and July of 2024.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA. In addition, the 2024 NIFA Approved Budget includes the estimated impact of collective bargaining for COBA members.

Overtime in the 2024 NIFA Approved Budget for the Sheriff's Office/Correctional Center is \$16.8

SHERIFF/CORRECTIONAL CENTER



million, which is a decrease of \$3.8 million from the 2023 Mid-Year Projection. The County believes this is an achievable reduction in overtime expenses as the County anticipates hiring two new classes of Correction Officers.

Worker’s Compensation is \$9.0 million, which is an increase of \$300,000 or 3.4% from the 2023 Mid-Year Projection.

Other Than Personal Services (OTPS) expense, excluding utilities, is \$30.3 million, which is unchanged compared to the 2023 Mid-Year Projection. Utility Costs in the 2024 NIFA Approved Budget are \$1.8 million, which is a decrease of \$290,000 compared to the 2023 Mid-Year Projection.

Revenues for the Sheriff’s Office/Correctional Center in the 2024 NIFA Approved Budget are \$8.2 million, which is a 11.9% increase from the 2023 Mid-Year Projection. Most of the revenue in the Sheriff’s Office/Correctional Center is attributable to Federal Aid and Medicaid reimbursements. Federal Aid reimbursement for the State Criminal Alien Assistance Program (SCAAP) is \$3.0 million in the 2024 NIFA Approved Budget, which is an increase of \$1.5 million from 2023 Mid-Year Projection. This increase is based on actual receipts from SCAAP in prior years. The 2024 NIFA Approved Budget accounts for the housing reimbursement for Federal Inmates, which is relatively unchanged compared to the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	118,224,548	120,514,024	120,500,540	126,689,020
	AC - WORKERS COMPENSATION	10,052,416	8,732,000	8,732,000	9,032,000
	BB - EQUIPMENT	152,302	190,207	190,207	190,207
	DD - GENERAL EXPENSES	3,656,055	3,806,691	4,106,691	4,106,691
	DE - CONTRACTUAL SERVICES	25,450,675	26,037,304	26,037,304	26,037,304
	DF - UTILITY COSTS	1,658,508	2,083,926	2,083,926	1,793,926
	Expense Total	159,194,505	161,364,152	161,650,668	167,849,148
REVENUE	BD - FINES & FORFEITS	55	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	364,692	-	334,196	-
	BG - REVENUE OFFSET TO EXPENSE	1,088,710	200,000	200,000	200,000
	BH - DEPT REVENUES	1,411,655	1,700,000	1,700,000	1,700,000
	BJ - INTERDEPT REVENUES	160,234	150,000	150,000	320,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,841,543	3,250,400	3,250,400	4,817,625
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	184,767	343,494	1,674,209	1,143,494
	Revenue Total	8,051,657	5,656,894	7,321,805	8,194,119

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	COBA	790	712	790
	CSEA	142	127	142
	ORDINANCE	8	8	8
	Full-Time Total	940	847	940
Part-Time		9	1	9
	Part-Time Total	9	1	9



PERFORMANCE MANAGEMENT

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

SHERIFF/CORRECTIONAL CENTER



Office of the Sheriff/Correctional Center					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 Apr YTD Actual	2024 Target
% Orders of Protection Served	100.3%	98.8%	83.0%	99.4%	83.0%
Civil Process Fees & Poundage	\$ 913,692	\$ 1,293,532	\$ 889,855	\$ 485,560	\$ 1,103,610
Court Orders Enforced	4,468	4,159	7,360	1,451	4,315
Federal Inmate Housing Rev	\$ 1,453,155	\$ 959,970	\$ 963,600	\$ 232,650	\$ 662,475
Housing Consolidation Savings	\$ 14,177,865	\$ 14,878,406	\$ 10,000,000	\$ 485,560	\$ 10,000,000
Long Term 207C Employees	28	31	26	40	40
Overtime Hours-NCCC	428,525	440,527	435,000	100,995	302,988
SCOC-Inmate Violence	46.0	85.0	58.0	17.0	48.0
Summonses Issued	5,109	5,231	5,064	1,932	5,800
Warrants Executed/Vacated	221	220	216	89	265



OFFICE OF THE COUNTY EXECUTIVE

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

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

In Fiscal 2024, the Office of the County Executive will continue to execute the County Executive's mission by implementing policies and procedures that limit spending; promote the effective administration of government; consolidate services; encourage the creation of private sector job growth; and maintain and improve the quality of life for Nassau County residents.

GOALS

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

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The expenses for the Office of the County Executive in the 2024 NIFA Approved Budget are \$1.8 million, which is unchanged from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$1.7 million in the 2024 NIFA Approved Budget, which is also relatively unchanged from the 2023 Mid-Year Projection.

Other Than Personal Services (OTPS) expenses are decreasing by \$50,000 from the 2023 Mid-Year Projection.

COUNTY EXECUTIVE



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	1,185,137	1,650,762	1,650,762	1,700,762
	BB - EQUIPMENT	-	1,500	1,500	1,500
	DD - GENERAL EXPENSES	43,994	82,500	82,500	82,500
	DE - CONTRACTUAL SERVICES	-	70,000	70,000	20,000
Expense Total		1,229,132	1,804,762	1,804,762	1,804,762

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ELECTED	1	1	1
	ORDINANCE	12	8	12
Full-Time Total		13	9	13
Part-Time		2	3	3
Part-Time Total		2	3	3
Seasonal		0	4	0
Seasonal Total		0	4	0



OFFICE OF CONSTITUENT AFFAIRS

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

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

2024 BUDGET HIGHLIGHTS

The expenses for the Office of the Constituents Affairs in the 2024 NIFA Approved Budget are \$1.6 million, which is an increase of \$168,675 from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	1,157,296	1,459,700	1,459,700	1,628,375
ExpenseTotal		1,157,296	1,459,700	1,459,700	1,628,375

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	12	12	12
Full-Time Total		12	12	12
Part-Time		6	5	5
Part-Time Total		6	5	5



OFFICE OF THE COUNTY CLERK

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

REAL ESTATE

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

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

LAW AND EQUITY

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

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



BUSINESS & LICENSE SERVICES

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

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

GOALS

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

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

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The expenses for the Office of the County Clerk in the 2024 NIFA Approved Budget are \$8.2



million, which is an increase of \$527,789 or 6.9% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$7.0 million in the 2024 NIFA Approved Budget, which is an increase of \$527,789 or 8.2% from the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expenses are \$1.2 million in the 2024 NIFA Approved Budget, which is unchanged when compared to the 2023 Mid-Year Projection.

Revenues in the 2024 NIFA Approved Budget for the Office of the County Clerk are \$40.7 million, which is an increase of \$1.1 million or 2.8% from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	5,227,002	7,076,204	6,423,496	6,951,285
	BB - EQUIPMENT	275,009	117,500	117,500	117,500
	DD - GENERAL EXPENSES	226,029	245,500	245,500	245,500
	DE - CONTRACTUAL SERVICES	754,936	837,480	837,480	837,480
Expense Total		6,482,976	8,276,684	7,623,976	8,151,765
REVENUE	BD - FINES & FORFEITS	24,175	50,000	50,000	25,000
	BF - RENTS & RECOVERIES	45,893	1,000	156,000	1,000
	BH - DEPT REVENUES	55,030,194	50,102,320	39,359,820	40,652,856
Revenue Total		55,100,262	50,153,320	39,565,820	40,678,856

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	82	70	82
	ELECTED	1	1	1
	ORDINANCE	7	7	7
Full-Time Total		90	78	90
Part-Time		55	10	55
Part-Time Total		55	10	55
Seasonal		25	1	25
Seasonal Total		25	1	25



OFFICE OF THE NASSAU COUNTY COMPTROLLER

The Comptroller is the independent protector of taxpayer dollars, charged in the County Charter with ensuring that government spending is done ethically, efficiently, and effectively for services that are important to Nassau County residents. The Comptroller's Office monitors Nassau's financial operations to ensure accountability in the use of tax dollars and other revenues for government operations, reports on matters that affect Nassau's financial health, and proactively advocates for operational efficiency on behalf of the taxpayers. The Comptroller's Office builds trust in the County Government through transparency and regular communication with constituents.

The Office of the Nassau County Comptroller is comprised of four divisions:

I. Vendor Claims

The Vendor Claims Division processes approximately 140,000 payments annually to over 50,000 recipients including more than 3,800 registered vendors. Payments consist of disbursements for county contracts, grants, social services, special programs, etc. The Division also reviews and approves over 1,000 vendor contracts and approximately 2,300 purchase orders each year.

Over the past year, Vendor Claims has increased the efficiency in the review and processing of payments while enhancing controls to prevent and detect fraud. With ACH direct-deposit payments increasing, the Division continues to implement safeguards to prevent payment errors and fraud, as the Comptroller's Office moves toward full utilization of digital eClaims for vendors.

II. Field Audit

The Comptroller's Field Audit Division audits *internal* County departments and agencies, *external entities* that do business with the County, and local municipalities, to oversee and quality-control use of government resources, including but not limited to taxpayer dollars. Audits may be initiated independently by the Comptroller, or at the request of the County Executive, the Nassau County Legislature, or other authorities such as a Town Supervisor or Special District Board of Directors. These reviews conducted by the Comptroller's Field Audit Division are an essential tool for uncovering waste, abuse of resources, fraud, mismanagement along with providing proper control and accounting guidance.

III. Accounting

The Comptroller's Accounting Division oversees the accounting of all departments in the County to maintain compliance with NYS Law (General Municipal Law and Finance Law), NYS Office of the State Comptroller reporting, Federal and State reporting requirements, and Uniform Guidance (for Federal Awards). It maintains compliance with Generally Accepted Accounting Principles (GAAP) for governments through the adoption of the Governmental Accounting Standards Board (GASB)'s evolving standards. The Accounting Division reports on the



County's financial condition in a timely manner by analyzing County results, and generating and issuing the following mandated financial reports: the County's Annual Comprehensive Financial Report (ACFR), the County's Annual Update Document (AUD) to the NYS Office of the State Comptroller, the Federal Single Audit Report, the NYS Department of Transportation (DOT) Program Report, the County's Mid-Year Report and the review of the next year's NIFA Approved Budget and Multi-year Plan Report.

IV. Payroll & Health Benefits

The Comptroller's Payroll & Health Benefits Division processes four payroll cycles – full-time, part-time, partial pay and supplemental – every two weeks for 10,500 employees, including Nassau Community College. The Division manages and administers benefits for 8,200 active employees, 12,000 retirees and dependents for a total of 50,000 covered lives.

Communication

The Comptroller's **Communications Team** supports full transparency through newsletters, social media and "*Open Nassau*," an online portal that provides public access to the County's current, unaudited finances in a user-friendly platform. Information available on OpenNassau.nassaucountyny.gov includes:

- Open Checkbook, which details all non-payroll expenditures
- Revenue/Cash Receipts
- Open Payroll
- Open Budget
- The Comptroller's Scorecard of Nassau County's finances
- The Comptroller's Corner, which features news and information from the Comptroller.

The Comptroller's team also produces a Popular Annual Financial Report (PAFR) each year. Based upon the Annual Comprehensive Financial Report (ACFR), the PAFR provides economic and financial data in a condensed, reader-friendly report format.

Improving Use of Technology

The Comptroller, with the full support of the County Executive and participation of departments throughout the County, is spearheading the multi-year **Nassau Forward** project to replace the County-wide financial software system. The current system has been in use by the County since 1999. The new system will include modern Enterprise Resource Planning (ERP) functionality: fully integrated systems with shared data in a single database, centralized modules to manage tasks, with portals or dashboards that allow any authorized user to see and report on key performance metrics. This project is expected to take three to five years to complete.



GOALS

The goals and responsibilities of the Comptroller's Office are:

- To maintain compliance with NYS Law, federal and state reporting requirements, and governmental accounting authoritative statements issued by the GASB, and to ensure the County reports on the County's financial condition in an accurate, transparent, and timely manner.
- To promote sound fiscal strategies and ensure strong internal controls to help the County improve its fiscal health and advise County departments of best accounting practices and standards to promote more regular and accurate financial reporting in accordance with GAAP.
- To ensure the efficient, effective, and ethical use of County funds through audits of internal departments and agencies, vendors that do business with the County, and local municipalities and special districts. Audits include risk analysis and assessment to identify needed improvement in internal controls and procedures to be in conformance with industry standards and best practices; comprehensive reports on all field audits and audit follow-ups are published and disseminated.
- To ensure compliance with best practices, the accuracy, timeliness, regularity, legality and correctness of the County's payroll and health benefits.
- To review all vendor claims for accuracy, timeliness, regularity, contract compliance and correctness, while implementing the latest technology to prevent vendor claims fraud and abuse.
- To improve the use of technology in financial operations by replacing the County-wide financial software system, which has been in use by the County since 1999, with a system that includes modern ERP functionality.
- To build taxpayers' trust in government.

OBJECTIVES

To accomplish its goals and responsibilities under the Nassau County Charter, the Comptroller's Office will:

- Generate mandated external financial reporting for the County in a timely manner, including the County's ACFR, NYS AUD, the Federal Single Audit Report, the NYS DOT Program Report, and the PAFR; provide annual "Accounting Boot Camp Training," which includes CPE Credits for attendees; work with Departments, component units and other entities to provide information needed for the ACFR in a more timely manner.
- Monitor, analyze and report on the County's financial results to the County Legislature; reports will include 1) analysis of the 2024 mid-year results and projections versus the 2024 budget and 2) review the 2025 NIFA Approved County Executive Budget and Multi-year Plan, to identify potential risks and opportunities, highlighting key areas of concern.



- Audit internal County departments and agencies, external entities that do business with the County, and local municipalities focusing particularly on areas of accounting and reporting concerns and longstanding data issues, which need resolution for successful implementation of new financial software.
- Employ processes and procedures to ensure the accuracy of the County’s payroll and health benefits payments, assist in an upgrade to PeopleSoft, the County’s human resource data management system, and implement payroll adjustments related to changes in labor contract agreements when needed.
- Continue to transition all vendor payments to entirely electronic claims (eClaims) processing to further reduce turnaround time of the review and payment of claims and continue to transition to digital ACH direct deposit payments, which will also prevent fraud and errors in payment processing.
- Select a Software Vendor and Implementor for the new ERP Financial Software System, execute the related contract(s) and begin implementation planning.
- Continue to provide transparency through publication of timely audit reports, and the maintenance of a comprehensive website and the Open Nassau portal.

2024 BUDGET HIGHLIGHTS

The expenses for the Office of the County Comptroller in the 2024 NIFA Approved Budget are \$12.1 million, an increase of \$2.2 million from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$9.5 million in the 2024 NIFA Approved Budget, an increase of \$659,042 from the 2023 Mid-Year Projection. This increase is primarily due to the funding of full-time vacancies and implementation of new ERP system. The vacancies are expected to be filled over the course of 2024.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds Other Than Personal Services (OTPS) are at \$2.6 million, an increase of \$1.6 million from the 2023 Mid-Year Projection. This increase is primarily due to the new contract for implementation of new ERP system.

Revenues for the Office of the County Comptroller in the 2024 NIFA Approved Budget are \$56,465, which is unchanged compared to the 2023 Mid-Year Projection. The Department derives revenues from Rents & Recoveries associated with the Federal Insurance Contribution Act (FICA) refunds from the prior year attributable to converting employee sick leave pay retroactively to workers’ compensation, which is not subject to FICA tax. The Department also collects Departmental Revenue from fees associated with salary garnishments and administrative fees from employees who participate in the Consolidated Omnibus Budget Reconciliation Act (COBRA) medical/dental/optical insurance programs.

COUNTY COMPTROLLER



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	6,899,358	9,037,515	8,830,603	9,489,645
	BB - EQUIPMENT	4,735	4,500	4,500	10,000
	DD - GENERAL EXPENSES	95,007	61,620	61,620	311,680
	DE - CONTRACTUAL SERVICES	838,433	948,000	948,000	2,257,000
Expense Total		7,837,533	10,051,635	9,844,723	12,068,325
REVENUE	BF - RENTS & RECOVERIES	(258,581)	45,271	45,271	45,271
	BH - DEPT REVENUES	11,788	11,194	11,194	11,194
Revenue Total		(246,794)	56,465	56,465	56,465

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	77	63	82
	ELECTED	1	1	1
	ORDINANCE	13	10	12
Full-Time Total		91	74	95
Part-Time		3	4	4
Part-Time Total		3	4	4
Seasonal		3	0	3
Seasonal Total		3	0	3



CIVIL SERVICE COMMISSION

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

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

Three Commissioners meet on a regular basis, relying upon Civil Service Division Heads who oversee the following specialized divisions:

- **Recruitment** administers all Civil Service examinations and is responsible for preparing all examination announcements and reconciling examination results from the New York State Civil Service Commission, prior to the establishment of eligible lists. Recruitment is also responsible for law enforcement announcements and examinations
- **Classification** defines all positions according to the duties to be performed by incumbents of those positions and establishes training and experience requirements for the positions. Classification is also responsible for special and standard testing programs
- **Qualifications** reviews all applications for examination and employment in Nassau County Departments and municipalities located in Nassau County
- **Placement** establishes, maintains and certifies eligible lists. It is also responsible for verifying that competitive class appointments are made in accordance with Civil Service Law
- **Transactions (County and Municipal)** liaises between the Commission and the various County Departments and the various Municipal agencies. Transactions reviews all appointments of employees prior to employment to ensure that all legal requirements have been met. It maintains roster records for County employees and Municipal employees and certifies County and Municipal payrolls to ensure that the employment practices of these departments and municipalities comply with New York State Civil Service Law and Nassau County Civil Service Rules



GOALS

- Provide quality service, guidance and training to County Departments in handling personnel actions according to Civil Service Law and Commission Rules
- Provide quality service to municipal agencies by helping them fulfill their public sector employment needs
- Expand outreach through Nassau County's Offices of Asian-American, Hispanic and Minority Affairs, colleges, schools and not for profit groups.
- Continue to expand the Commission's website and online processing system to enable all municipal agencies to utilize the latest technology software to simplify and process personnel efficiently
- Maintain a strong support system within the Commission to provide information and data to all County departments, including Nassau Community College and the Nassau Health Care Corporation
- Continue streamlining methods and procedures to process personnel transactions and payroll certifications expeditiously
- Fingerprint County employees as part of background checks to limit County liability in accordance with Local Law 14

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The expenses in the 2024 NIFA Approved Budget for the Civil Service Commission are \$6.3 million, an 8.2% increase from the 2023 Mid-Year Projection. Expenses include Salaries, Wages & Fees of \$5.9 million, an 8.8% increase from the 2023 Mid-Year Projection.

CIVIL SERVICE COMMISSION



The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) is \$411,178, relatively unchanged from the 2023 Mid-Year Projection.

Revenues in the 2024 NIFA Approved Budget for the Civil Service Commission are \$372,600, a \$2.2 million decrease from the 2023 Mid-Year Projection. This decrease is primarily due to an expected Police Officer Exam being held in 2023.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	4,077,848	5,617,496	5,435,731	5,912,250
	BB - EQUIPMENT	4,731	50,000	50,000	10,000
	DD - GENERAL EXPENSES	237,501	360,400	360,400	381,178
	DE - CONTRACTUAL SERVICES	-	20,000	-	20,000
Expense Total		4,320,081	6,047,896	5,846,131	6,323,428
REVENUE	BF - RENTS & RECOVERIES	594	-	306	-
	BH - DEPT REVENUES	500,041	2,522,600	2,522,600	372,600
Revenue Total		500,636	2,522,600	2,522,906	372,600

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	43	40	43
	ORDINANCE	3	1	3
Full-Time Total		46	41	46
Part-Time		51	34	51
Part-Time Total		51	34	51
Seasonal		1	0	1
Seasonal Total		1	0	1



PERFORMANCE MANAGEMENT

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

CIVIL SERVICE COMMISSION



Civil Service Commission					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 April YTD Actual	2024 Target
Applications Reviewed	13,611	18,524	17,000	4,524	18,500
Candidates Scheduled	4,092	7,346	8,500	1,564	4500*
Class Specs Reviewed/Revised	88	95	60	29	80
Criminal & Rsdncy Invest	723	932	750	266	780
CS-4'S Reviewed	3,138	2,933	2,600	1,056	2,600
Employment Investigations	23,565	31,491	28,900	7,691	26,250
Examinations Announced	158	298	225	101	225
Fingerprinting	312	407	350	109	400
Positions Audited	18	33	24	11	35
Psychological Testing	319	295	250	95	250

* Does not include Police Officer exam



COURTS

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

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for the Courts is \$832,400, unchanged from the 2023 Mid-Year Projection. The related State reimbursement is \$780,160, also unchanged from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AB - FRINGE BENEFITS	523,534	832,400	832,400	832,400
Expense Total		523,534	832,400	832,400	832,400
REVENUE	SA - STATE AID - REIMBURSEMENT OF EXPENSES	497,966	780,160	780,160	780,160
Revenue Total		497,966	780,160	780,160	780,160



OFFICE OF CRIME VICTIM ADVOCATE

The Office of Crime Victim Advocate serves as a voice within government for the needs of crime victims in Nassau County. New York State’s criminal justice reforms have profound impacts on both victims of crimes and witnesses to them. These impacts include new discovery rules in criminal cases that may compromise the identity and personal information of witnesses or grant criminal defendants the right to access the homes of victims and witnesses, where the alleged crimes occurred.

The mission of the Office of Crime Victim Advocate is to provide legal services to the victims and witnesses of crime who are impacted by the disclosure requirements of New York Criminal Procedure Law Section 245 which went into effect on January 1, 2020.

The vision of the Office of Crime Victim Advocate is to ensure that victims of crime and witnesses to crime in Nassau County are afforded all the legal rights, protections, and assistance they are entitled to under the law. The Office of Crime Victim Advocate is committed to treating victims and witnesses with dignity, fairness, and respect. Our services are available to ALL victims and witnesses regardless of race, national origin, immigration status, religion, sex, gender identity, sexual orientation, disability, or age.

Nassau County is committed to helping victims of crime rebuild their lives and understands that victims have both short-term and long-term needs in the aftermath of a crime. The Office of Crime Victim Advocate is prepared to assist victims in connecting to other agencies that can provide additional services and resources such as housing, counseling, and treatment.

GOALS/ OBJECTIVES

- Provide legal assistance to victims and witnesses of crime who are served with judicial orders to show cause by criminal defendants or their representatives to gain access to their home or place of business
- Provide legal assistance with any victim compensation applications
- Provide legal assistance to any victim or witness with regards to any legal action related to New York Criminal Procedure Law Chapter 245
- Provide information on victims and witnesses legal rights and protections with regards to criminal process
- Assist victims to submit comments to courts and parole boards

2024 BUDGET HIGHLIGHTS

The expenses for the Office of Crime Victims Advocate for the 2024 NIFA Approved Budget are \$633,013 a \$31,265 increase from the 2023 Mid-Year Projection. The office will utilize their new grant to reduce operating costs and expand services. The staff will assist crime victims to ensure their legal rights are protected.

CRIME VICTIM ADVOCATE



Other Than Personal Services (OTPS) expense in the 2024 NIFA Approved Budget is \$190,000, which remains relatively unchanged from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	334,327	402,000	401,748	443,013
	BB - EQUIPMENT	-	1,000	1,000	1,000
	DD - GENERAL EXPENSES	15,574	89,000	89,000	89,000
	DE - CONTRACTUAL SERVICES	-	110,000	110,000	100,000
Expense Total		349,901	602,000	601,748	633,013
REVENUE	BF - RENTS & RECOVERIES	3,115	-	833	-
Revenue Total		3,115	-	833	-

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	4	5	5
Full-Time Total		4	5	5



OFFICE OF THE DISTRICT ATTORNEY

The District Attorney is ultimately responsible for all criminal and minor offense prosecutions that occur within the courts of Nassau County. To this end, the office regularly interacts with over twenty-five law enforcement agencies in Nassau County, as well as federal and state law enforcement agencies, and prosecutes in the various courts in Nassau County, including: the City Courts of Long Beach and Glen Cove; the Nassau County District, County, and Supreme Courts; the Appellate Division, Second Department; and the New York State Court of Appeals.

The U.S. Department of Justice's Bureau of Justice Statistics ranks Nassau County as the 32nd largest criminal jurisdiction in the United States. Accordingly, the Nassau County District Attorney's Office is one of the largest prosecutor's offices in the nation. With nearly 450 full-time staff members, the District Attorney's Office prosecutes approximately 30,000 cases each year with charges ranging from misdemeanor theft, assault, weapons, drugs and vandalism offenses to felony homicides, sex assaults, robberies, burglaries, firearms possession, and vehicular manslaughter. It also proactively investigates violent gang networks, organized crime enterprises, complex embezzlement schemes, government corruption, sophisticated white-collar frauds, and cybercrimes, among other categories. In addition, the District Attorney's Office brings civil forfeiture actions and engages in crime prevention efforts, youth outreach, victim relations and community engagement programs.

OFFICE MANAGEMENT

The District Attorney administers the Office with an executive staff comprised of the Chief Assistant District Attorney, the Counsel to the District Attorney, the Executive Assistant District Attorneys for Litigation, Investigations, Special Proceedings, and Administration, and the Chief Investigator. The Office has been structured into four operational divisions.

LITIGATION DIVISION

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

- **District Court Trial Bureau** prosecutes all misdemeanor cases (i.e., crimes designated by law to be punishable by imprisonment not to exceed one year) and non-criminal offenses (i.e., violations and traffic infractions) in Nassau County District Court, Glen Cove City Court and Long Beach City Court. The Bureau staff is also responsible for the Arraignment Part which operates seven days a week.
- **Felony Screening Bureau** conducts an initial review of felony arrests to determine whether the District Attorney can or should prosecute the matter at the felony level.



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- **Grand Jury Bureau** coordinates the presentation of evidence in felony cases to the Nassau County Grand Juries, which determine whether to return an indictment and for what charges. The Grand Jury Bureau also handles fugitive and extradition proceedings.
 - **Major Offense/Homicide Bureau** investigates and prosecutes homicides and other serious violent felonies including pattern burglaries and robberies, committed within Nassau County. The Bureau also conducts investigations on unsolved “cold” cases.
 - **Special Victims Bureau** prosecutes all cases involving sexual assault, domestic violence, abuse of vulnerable persons and child abuse. The Bureau contains two specialized units: Human Trafficking Unit and Elder Abuse Unit.
 - **Vehicular Crimes Bureau** prosecutes drunk, drugged, and reckless driving resulting in vehicular assaults and vehicular homicides.
 - **County Court Trial Bureau** prosecutes felony cases (i.e., crimes designated by law for which a court may impose a sentence in excess of one year). Examples of felonies handled by this Bureau include burglary, robbery, grand larceny, identity theft, forgery, assault, and weapons possession. The Bureau also contains the Hate Crimes Unit.
 - **Hate Crimes Unit** is tasked with investigating and prosecuting crimes involving bias throughout Nassau County. The Unit seeks to prevent bias incidents through community outreach by partnering with various organizations dedicated to educating the public about the harm such conduct causes, and, when such incidents occur, find and prosecute those responsible.

INVESTIGATIONS DIVISION

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

- **Narcotics, Firearms & Gangs Bureau** focuses on the investigation, prosecution, and dismantling of major narcotics enterprises, firearms traffickers, and gang organizations.
- **Financial Crimes Bureau** conducts long-term investigations into complex financial crimes that occur in, and affect the residents of, Nassau County. Such crimes include employee embezzlements, schemes to defraud, investment scams, thefts by attorneys, bank, check and credit card fraud, identity theft, forgery, and unlicensed practice of professions.
- **Public Corruption Bureau** uncovers and prosecutes corruption in Nassau County. The Bureau handles cases involving police misconduct, political corruption, school and special district fraud, crimes committed at the county jail, as well as crimes committed by employees of public entities who abuse their positions.
- **Revenue, Auto, Insurance & Labor Crime (RAIL) Bureau** investigates and prosecutes complex felony tax, auto and insurance crimes, as well as thefts of various government assistance program funds, including Medicaid, welfare, food stamps (SNAP), housing and childcare assistance. RAIL also investigates crimes committed against the working men



and women of Nassau County, such as workers' compensation fraud, wage theft, and construction fraud. In addition, specially trained RAIL attorneys and investigators prosecute illegal dumping, storage, and transportation of hazardous materials and other environmental crimes.

- **Investigations Bureau** is responsible for the field and forensic operations of the Investigation Division. It is staffed by Detective Investigators, Financial Investigators, and other technical specialists.
- **Organized Crime & Rackets Bureau** investigates and prosecutes complex and systematic criminal activity committed by organized crime and criminal enterprises. The Bureau's cases include enterprise corruption, extortion, coercion, loansharking, gambling, money laundering, unlicensed money remitting, bribery, pattern burglaries, and trademark counterfeiting.
- **Civil Forfeiture Bureau** commences civil actions to recover the proceeds and criminal instrumentalities of felony crimes. The Bureau's efforts provide law enforcement with opportunities to recover restitution for victims of convicted felony offenders.
- **Process Bureau** is primarily responsible for service of process, archiving, and interdepartmental file transfers.
- **Criminal Complaint Unit** serves as an "open door" to the District Attorney's Office. The Unit is available to assist the public in filing criminal complaints, both written and in person. This Unit will provide an initial assessment of the complaint for possible criminality and, if appropriate, forward the matter for a follow-up to one of the investigative bureaus within the Office. If a case is not appropriate for the Office, the Criminal Complaint Unit will refer the complainant to the appropriate agency or office.
- **Animal Crimes Unit** investigates and prosecutes criminal offenses perpetrated against animals, including dogfighting, cockfighting, severe torture, criminal neglect, hoarding, illegal possession of wildlife, and competitive animal abuse.
- **Firearms Suppression & Intelligence Unit** investigates and prosecutes the illegal sale and use of firearms within Nassau County and the trafficking of weapons into the county.
- **Pharmaceutical Diversion & Cybercrimes Unit** is tasked with tackling the opioid crisis by investigating and prosecuting systemic participants such as doctors, pharmacists, and other medical professionals who, through criminal conduct, make available a large and ready supply of opioids. The Unit is also tasked with investigating and prosecuting a broad array of cybercrimes including crimes involving sextortion, network intrusions, possessing/manufacturing/trafficking in images of child sexual abuse, virtual currency, and the dark web.

SPECIAL PROCEEDINGS DIVISION

The District Attorney's Office devotes significant resources to ensure the integrity of its investigations, prosecutions, and convictions, and that the outcome of each case is just under the circumstances. The Special Proceedings Division includes two bureaus and five units, each of which a Bureau or Unit Chief oversees, as well as the Office of Alternative Prosecutions and Community Outreach & Engagement. The Executive Assistant District Attorney for Special Proceedings reports to the Chief Assistant District Attorney.



- **Intake & Discovery Compliance Bureau** coordinates the intake of new arrests/charges and conducts the initial review of the charges and prepares the necessary information for the District Court staff appearing in the Arraignment Part in District Court. The Bureau also liaises with the District Attorney’s Office partner law enforcement agencies to obtain, process, maintain and prepare for disclosure all discoverable material in every criminal case. The staff of experienced attorneys and discovery expeditors utilizes advanced case and evidence management systems to ensure the District Attorney’s Office due diligence in providing criminal defendants the discovery materials to which they are entitled. The Bureau also trains the District Attorney’s staff on all aspects of discovery compliance.
- **Appeals Bureau** handles appeals and post-conviction motions filed by defendants who were convicted of crimes after a trial or by plea. Post-conviction litigation can take place at every level of the state and federal court systems and oftentimes occurs many years after a defendant has been convicted and sentenced. The Bureau also serves an important role in advising Assistant District Attorneys on legal issues throughout the investigative and trial stages of a case. Additionally, the Bureau houses the Office’s Mental Hygiene Unit and Freedom of Information Law Unit.
- **Mental Hygiene Unit** handles cases involving defendants who were found “not responsible” for their crimes due to mental disease or defect. The Unit works to ensure that these defendants receive treatment in an appropriate mental health facility and that they are not released into the community until psychiatric experts and judges have determined that release is consistent with public safety.
- **Freedom of Information Law (FOIL) Unit** serves to compile and disseminate Office records, consistent with the Public Officers Law, in response to submitted FOIL requests and to litigate any legal issues stemming from such requests.
- **Conviction Integrity Unit** reviews and thoroughly investigates post-conviction claims of innocence. The Unit also keeps apprised of developments in forensic science, which could affect the use, import or interpretation of evidence in past cases.
- **Warrant Unit** assists members of law enforcement in drafting applications to obtain search warrants. The Unit evaluates whether the requisite probable cause exists to request a search warrant and is instrumental in furthering investigations in both pre- and post-arrest cases.
- **Office of Alternative Prosecution and Resources (OAP)** aims to reduce recidivism and enhance public safety by offering community-based treatment and programs to certain justice-involved individuals in lieu of traditional prosecution. OAP resources include treatment for mental illness and substance-use disorders provided by state-licensed and OAP-vetted agencies, as well as educational and training programs designed to promote personal development. The Office also contains the Drug Diversion Unit.
- **County Court Drug Diversion Unit** is responsible for coordinating and overseeing all treatment mode pleas on provable felonies through both the Nassau County Felony Treatment Court and the Drug Treatment Alternatives to Prison Program. The Unit coordinates daily with the other branches of OAP in order to maintain consistency and work on global dispositions between bureaus in order to quickly and efficiently provide services to defendants who are in need of treatment and deserving of diversion.



- **Community Engagement & Outreach.** Outreach and engagement with the community is a priority for the Office. To achieve the goal of establishing a meaningful partnership with the community, the District Attorney utilizes the Office of Community Affairs, the Office of Immigrant Affairs, and the Community Outreach, Relations & Education (CORE) program. High-ranking members of the Office regularly meet with several established Advisory Councils, consisting of leaders from various ethnic and religious groups in Nassau County, to enhance communications between the community and the Office.

ADMINISTRATION DIVISION

The Administration Division is comprised of staff dedicated to the effective operation of the Office and to provide necessary resources for its members. The Division also provides legal training for Assistant District Attorneys (ADAs) and actively engages in recruiting new members. The Division further consists of programs designed to promote a meaningful partnership with the community. The Executive Assistant District Attorney for Administration heads the Division and reports to the Chief Assistant District Attorney.

- **Administration/Office Services** serves to maintain fiscal integrity and provides resources to members of the Office. Administration/Office services include managing the budget and accounts payable, procuring grants, negotiating and executing contracts/leases, making purchases, requesting repairs, and equipping members with online legal research and media accounts.
- **Human Resources (HR)** provides a full range of services to members of the Office. HR facilitates the hiring and employment process, coordinates Civil Service Examinations, and maintains personnel files. HR also handles employee benefit and insurance programs, and processes workers' compensation claims and medical leave requests.
- **Information Technology (IT)** oversees the installation and maintenance of computer network systems within the Office and ensures that the network runs smoothly. IT also assists members with computer and software issues. IT provides training to new members on the use of computer and digital equipment.
- **Legal Training & Recruitment.** Legal Training is responsible for the initial and continuous training of ADAs. Legal Training administers career-development training programs, including an intensive first-year training for new ADAs. Additionally, Legal Training regularly administers office-wide Continuing Legal Education programs. The Office is dedicated to hiring the most deserving candidates and committed to promoting diversity. Recruitment identifies future hiring needs, sources candidates through databases and social media, and coordinates interviews of candidates.

GOALS

- Fairly, efficiently, and ethically prosecute all offenses occurring within Nassau County
- Secure just convictions through the plea, trial, and appellate processes
- Achieve across-the-board reduction in Nassau County crime rates through application and oversight of comprehensive crime prevention strategies
- Investigate criminal activity and enterprises both proactively and in coordination with Federal, State and local law enforcement partners



- Promote public confidence in the criminal justice system through transparency, accountability, responsiveness, and impartiality
- Provide professional guidance and essential services to crime victims

OBJECTIVES

- Leverage the full potential of 21st century technology to detect, disrupt, and eliminate massive criminal enterprises
- Enhance communication and coordination between law enforcement partners
- Target key criminal infrastructure through continued application of intelligence-based prosecution initiatives
- Advance “custom-track” prosecutions through Nassau County’s numerous specialized court programs to address the underlying issues at the heart of each crime
- Enhance community outreach programs to reduce criminal justice contact, re-offense, addiction, quality of life crime, and major index crime
- Expand and strengthen mechanisms for public reporting of criminal activity
- Develop and maintain ongoing dialogue with all Nassau County residents, regardless of cultural, national, religious, economic, and linguistic differences, to foster compassion and trust
- Implement nationwide best practices in matters of discovery, forensic investigation, litigation, analytics, and conviction integrity
- Attract and retain premier office staff with sustained recruitment initiatives

2024 BUDGET HIGHLIGHTS

The Office of the District Attorney for 2024 NIFA Approved Budget expense is \$58.7 million, an increase of \$2.9 million or 5.3% increase from the 2023 Mid-Year Projection. The 2024 Salaries, Wages & Fees appropriation of \$53.0 million is a \$2.3 million or 4.6% increase from the 2023 Mid-Year Projection, primarily due to staff additions. The mandated Criminal Justice Reform policies, which began in January 2020, have also contributed to the increase in expenses.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds \$5.7 million in Other Than Personal Services (OTPS), an increase of \$590,500 or 11.5% from the 2023 Mid-Year Projection. This is primarily due to purchase of new equipment.

Revenues for the Office of the District Attorney in the 2024 NIFA Approved Budget is \$899,727, a \$525,392 decrease from the 2023 Mid-Year Projection, primarily due to unbudgeted prior year’s recoveries.

DISTRICT ATTORNEY



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	41,812,560	52,016,017	50,610,146	52,956,064
	BB - EQUIPMENT	633,235	758,000	758,000	1,383,000
	DD - GENERAL EXPENSES	1,138,091	1,921,500	1,921,500	1,887,000
	DE - CONTRACTUAL SERVICES	2,453,793	2,459,234	2,459,234	2,459,234
Expense Total		46,037,679	57,154,751	55,748,880	58,685,298
REVENUE	BF - RENTS & RECOVERIES	463,286	-	258,232	-
	BH - DEPT REVENUES	2,934	1,000	2,087	1,000
	BJ - INTERDEPT REVENUES	431,883	500,000	500,000	452,570
	BW - INTERFUND REVENUE	275,000	275,000	275,000	275,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	96,769	111,860	111,860	94,364
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	910,613	76,793	277,940	76,793
Revenue Total		2,180,485	964,653	1,425,119	899,727

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	210	164	191
	ELECTED	1	1	1
	IPBA	49	44	48
	ORDINANCE	208	218	220
Full-Time Total		468	427	460
Part-Time		16	19	14
Part-Time Total		16	19	14



BOARD OF ELECTIONS

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

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

The 2020 United States Census created a need for redistricting within the state. The Board of Elections must assign voters in Nassau County to their Congressional, State Assembly and State Senate districts as created by the NYS Legislature.

In 2023, the County saw new Legislative District lines drawn by the Bi-Partisan Redistricting Commission, which accurately reflected 2020 Census data. This increased budget expenses for the Board of Elections. Early voting sites increased from 17 to 27 as a result of changes in the law thus increasing election expenses.

GOALS

- Comply with the New York State Election Law and the mandates required by the 1995 National Voter Registration Act (NVRA) and the 2002 Help America Vote Act (HAVA)
- Prepare for and implement required changes mandated by the Federal government
- Continue to implement changes handed down by the State of New York, including the newly created early voting laws established in 2019 and is continually being amended
- Conduct bi-partisan electronic voting machine demonstrations and voter registration forums for high schools and civic organizations to increase voter turnout
- Implementation of cybersecurity plan to ensure security of New York State's election infrastructure as set forth by the New York State Board of Elections and Department of Homeland Security
- To assign all voters pursuant to redistricting created because of the U.S. Census establishing Congressional, New York State and Assembly District lines

**OBJECTIVES**

- Educate and train Board of Elections staff, including approximately 5,000 election inspectors, to comply with new Federal and State mandates, providing the best possible assistance to voters
- Continue the public education program regarding the use of the electronic voting machine system that began in 2010 and the new electronic poll books required by early voting
- Utilizing media advertisements, pamphlets and other methods, as well as public forums conducted throughout the County
- Making adjustments and improvements to County polling sites so that they are accessible to all voters as per the requirements and regulations set forth in Federal law and by the United States Department of Justice
- Maintain, test and ensure the accuracy of electronic voting machines and HAVA required ballot marking devices
- Ensure that new residential units and voters within the County are reflected in the correct election districts
- Update and enhance the Board's website and develop using social media platforms to inform voters and potential voters of registration deadlines as well as election dates

2024 BUDGET HIGHLIGHTS

The expenses for the Board of Elections in the 2024 NIFA Approved Budget are \$31.6 million, an increase of \$4.1 million or 15.1% from the 2023 Mid-Year Projection. Salaries, Wages & Fees is \$25.1 million, an increase of \$2.9 million or 12.9% from the 2023 Mid-Year Projection. The 2024 salary increase is partially due to an increase in early voting polling sites, redistricting lines, and additional primaries.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) for the Board of Elections in the 2024 NIFA Approved Budget are \$6.5 million, an increase of \$1.3 million from the 2023 Mid-Year Projection due to additional postage needs, printing mailings for special elections and extra rental voting vans due to additional polling places and additional primaries.

The revenues for the Board of Elections in the 2024 NIFA Approved Budget are \$190,000, which is a decrease from the 2023 Mid-Year Projection due to the cyclical nature of elections.

BOARD OF ELECTIONS



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	17,399,537	23,204,663	22,259,370	25,130,203
	BB - EQUIPMENT	48,347	71,000	71,000	71,000
	DD - GENERAL EXPENSES	4,452,297	4,328,688	4,328,688	4,950,908
	DE - CONTRACTUAL SERVICES	729,711	817,500	817,500	1,473,000
EXPENSE Total		22,629,892	28,421,851	27,476,558	31,625,111
REVENUE	BF - RENTS & RECOVERIES	146,583	150,000	650,140	150,000
	BH - DEPT REVENUES	3,526	40,000	40,000	40,000
REVENUE Total		150,110	190,000	690,140	190,000

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	132	124	135
	ORDINANCE	26	17	23
	BOARD	2	0	2
Full-Time Total		160	141	160
Part-Time		0	50	0
Part-Time Total		0	50	0
Seasonal		0	126	0
Seasonal Total		0	126	0



OFFICE OF EMERGENCY MANAGEMENT

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

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

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

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

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

GOALS

Provide Nassau County with a support team of professional personnel who are capable of responding to the multi-faceted needs related to emergency management. This team of professionals facilitate 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. The Office of Emergency Management will:



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

OBJECTIVES

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

EMERGENCY MANAGEMENT



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

2024 BUDGET HIGHLIGHTS

Expenses for the Office of Emergency Management (OEM) in the 2024 NIFA Approved Budget are \$1.3 million, a decrease of \$470,201 compared to the 2023 Mid-Year Projection. The 2024 NIFA Approved Budget partially excludes spending on the Nassau Community College Tuition Program to support college tuition for volunteer firefighters due to the receipt of the grant that would cover for those expenses.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Federal Aid for the Office of Emergency Management in the 2024 NIFA Approved Budget is \$480,012 which is unchanged compared to the 2023 Mid-Year Projection. The County receives Federal Aid as a pass-thru via New York State that reimburses the County for incurred eligible expenses.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	724,394	1,120,743	1,119,733	1,130,434
	DD - GENERAL EXPENSES	21,887	32,985	32,985	32,985
	HH - INTERFUND CHARGES	527,010	630,902	630,902	150,000
Expense Total		1,273,291	1,784,630	1,783,620	1,313,419
REVENUE	BF - RENTS & RECOVERIES	199	-	69	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	38,575	480,012	480,012	480,012
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	12,858	-	-	-
Revenue Total		51,633	480,012	480,081	480,012

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	4	4	4
	ORDINANCE	4	4	4
Full-Time Total		8	8	8
Part-Time		3	2	2
Part-Time Total		3	2	2

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	2021 Actual	2022 Actual	2023 Target	2023 1Q YTD Actual	2024 Target
Communications Tests	52	52	52	26	52
Grants Awarded to OEM	7	8	2	3	2
OEM Employee Training	20	20	20	10	20
OEM EOC Testing	12	12	12	6	12
Recruited Volunteers	0	73	100	0	100
Training-ICS	280	440	200	275	200



FIRE COMMISSION

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

FIRE INVESTIGATION DIVISION

The Fire Investigation Division of the Nassau County Fire Marshal's Office is responsible for the investigation of fires within the County. The mission of the division is to offer the finest technical and investigative assistance available in determining the exact origin and cause of fires. The Fire Commission investigates fires in cooperation with the Nassau County Police Department Arson/Bomb Squad, located in the Fire Marshal's Office, as well as with State and Federal law enforcement agencies. Working in close contact with both private investigators, insurance companies, and the Nassau County District Attorney's Office, the division strives to explore every aspect of an investigation. Fire Investigations maintains a drone program available to assist at fire scenes, hazmat incidents, search and rescue, and other emergencies.

INDUSTRIAL INSPECTION DIVISION

The Industrial Inspection Division is responsible for inspecting all industrial occupancies within the County. The division reviews and approves plans for fire alarm systems, fire sprinkler systems, fire standpipes, flammable finish facilities, automatic extinguishing systems, flammable gas installations, and oversees pyrotechnic permits and inspections.

HAZARDOUS MATERIALS DIVISION

The Fire Marshal's Hazardous Materials Emergency Response Division (Haz-Mat) supports the seventy-one fire departments in Nassau County, twenty-four hours a day, seven-days a week. The division responds to emergencies involving hazardous substances. Members of the division utilize specialized equipment to identify, monitor, control, and mitigate spilled or released materials which may cause harm to the public or the environment. The division renders direct assistance to the village police departments, the Nassau County Health Department, the public, and neighboring jurisdictions. The Nassau County Fire Marshal's HazMat Team is accredited as a Level I HazMat Team by the New York State Office of Fire Prevention and Control, the highest level of accreditation by OFPC.

GENERAL INSPECTION DIVISION

The General Inspection Division is responsible for inspecting all public assembly occupancies within the County. The division reviews and approves automatic fire extinguishing systems, commercial cooking exhaust systems, fire sprinkler and standpipe systems, and fire alarm systems



where required by code in such occupancies. To ensure fire safety, it inspects all places of public assembly, including but not limited to, restaurants, theaters, places of worship (those without schools or daycare centers), recreational/amusement facilities, businesses, and mercantile establishments. In addition, the division conducts testing, issues licenses to businesses and certificates of fitness to those installing or maintaining fire sprinkler systems.

SPECIAL FACILITIES DIVISION

The Special Facilities Division is responsible for inspecting and promoting fire safety in all hospitals, nursing homes, assisted living facilities, correctional facilities, ambulatory care and surgical facilities, centers for the developmentally disabled, adult homes, group family homes, adult foster home facilities, day care locations, and public and private schools. In addition, the division issues licenses to business for cooking exhaust cleaning and portable fire extinguisher maintenance.

PERMITS DIVISION

The Permits Division conducts testing and issues Certificates of Fitness to individuals engaged the handling of flammable/combustible materials, those conducting hazardous work liable to cause a fire, and to those conducting inspection, testing and maintenance of fire protection systems/appliances. The division is responsible for issuing over 100,000 fire alarm and tent permits to the businesses and residents of Nassau County. One of the division's primary tasks is to verify that information is accurate to ensure proper fire department response to automatic fire alarms.

FIRE COMMUNICATIONS DIVISION

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

FIRE-POLICE EMERGENCY MEDICAL SERVICES (EMS) ACADEMY

The Nassau County Fire-Police EMS Academy (FPA) is a fully accredited emergency medical training facility responsible for meeting the instructional needs of Nassau County's pre-hospital EMS providers. A combination of full-time and part-time staff deliver both classroom and practical training year-round and prepare students (both new and requalifying) for required New York State licensing exams and certifications. The Fire-Police EMS Academy utilizes the latest training techniques and equipment to ensure it prepares medical first responders for any emergency.

**GOALS**

- Protect the lives and property of the public through fire safety code enforcement
- Protect the lives of firefighters by reducing the amount of fire occurrences
- Provide expert technical assistance to the fire service
- Educate the public to the dangers of fire and the importance of fire prevention
- Promote economic development through cooperation with builders and contractors
- Ensure the timely collection of information and assignment of resources to 911 callers
- Provide emergency medical training to first responders

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The Fire Commission Department 2024 NIFA Approved Budget expense is \$32.1 million, an increase of \$2.5 million or 8.6% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$13.8 million, an increase of \$1.3 million or 10.6% from the 2023 Mid-Year Projection primarily due to the provision of additional Fire Marshals and increased overtime. The additional Fire Marshals will speed the process for building permits and enhance safety by conducting more inspections.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Fringe Benefit costs total approximately \$7.5 million, an increase of \$531,980 or 7.7% from the 2023 Mid-Year Projections due to higher costs.

Other Than Personal Services (OTPS) expense is \$5.5 million, an increase of \$143,039 or 2.6% from the 2023 Mid-Year Projection primarily due to the Nassau County Fire Services Academy, which provides quality training programs to all public safety officers.

FIRE COMMISSION



The revenues in the 2024 NIFA Approved Budget for the Fire Commission Department are \$32.1 million, an increase of \$2.1 million or 7.1% from the 2023 Mid-Year Projection.

FIRE COMMISSION FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	10,948,096	12,501,361	12,501,361	13,827,326
	AB - FRINGE BENEFITS	8,806,278	7,285,820	6,942,898	7,474,878
	BB - EQUIPMENT	11,370	132,107	132,107	132,107
	DD - GENERAL EXPENSES	131,517	253,762	253,762	253,762
	DE - CONTRACTUAL SERVICES	4,894,758	5,018,484	5,018,484	5,161,523
	LB - TRANSFER TO GEN FUND	564,379	-	-	-
Expenses Excluding Interdepartmental Transfers		25,356,398	25,191,534	24,848,612	26,849,596
	Interdepartmental / Sales Tax Transfers	5,389,085	4,770,633	4,755,207	5,286,146
Expenses Including Interdepartmental Transfers		30,745,483	29,962,167	29,603,819	32,135,742
REVENUE	BE - INVEST INCOME	27,774	-	49,504	70,000
	BF - RENTS & RECOVERIES	70	-	1,050	-
	BH - DEPT REVENUES	7,960,678	6,800,000	6,800,000	8,000,000
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,330	154,800	154,800	154,800
	TL - PROPERTY TAX	22,251,941	202,676	202,676	706,251
Revenues Excluding Interdepartmental Transfers		30,745,483	7,562,167	7,612,721	9,335,742
	Interdepartmental / Sales Tax Transfers	-	22,400,000	22,400,000	22,800,000
Revenues Including Interdepartmental Transfers		30,745,483	29,962,167	30,012,721	32,135,742

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	113	102	115
Full-Time Total		113	102	115
Part-Time		35	30	35
Part-Time Total		35	30	35



PERFORMANCE MANAGEMENT

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

Fire Commission					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 April YTD Actual	2024 Target
% Fire Investigations Closed	76.8%	84.4%	85.0%	90.1%	85.0%
Emergency Lighting Tests	2,312	2,460	2,000	892	2,500
Fire Alarm Permits	13,467	18,679	15,000	5,651	16,000
General Inspections	3,756	3,741	4,000	1,379	4,000
Holiday Safety Inspections	118	1	400	1	250
Night Safety Inspections	611	354	400	183	400



DEPARTMENT OF HEALTH

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

DIVISION OF HEALTH ADMINISTRATION

The Division of Health Administration provides overall leadership and direction of the Department, as well as administrative support, fiscal management, staff development, management of human resources, information technology and public information.

DIVISION OF ENVIRONMENTAL HEALTH

The Division of Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions, and unsafe practices. The Department maintains a robust Food Service Establishment Program which issues over 5,500 permits to operate a food establishment, many of which require an engineering plan review prior to opening, as well as conduct routine inspections of its permitted FSE’s. The Department’s drinking water protection program is another very active program in which the Department vigorously tests or analyzes over 300,000 drinking water sample test results on a yearly basis from all around Nassau County.

DIVISION OF PUBLIC HEALTH LABORATORIES

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

DIVISION OF COMMUNITY AND MATERNAL CHILD HEALTH SERVICES

The Division of Community and Maternal Child Health Services administers programs, delivers services, and coordinates activities designed to protect the health and well-being of communities and the childbearing families living in them.

The major programs are:

- **Women, Infants, and Children Supplemental Nutrition and Education Program (WIC)** provides nutrition education and food via an electronic NYWIC EBT cards to financially and nutritionally qualified perinatal and breastfeeding women, infants, and children. The Department operates two community-based WIC centers in the County with an assigned caseload of over 5,000 participants.



- **Perinatal Services Network** is a consortium of over 40 organizations with a shared commitment to improve birth outcomes.
- **Child Fatality Review Team** reviews unexpected or unexplained child deaths to gain a better understanding of the causes and makes recommendations to reduce future preventable child fatalities.
- **Childhood Lead Poisoning Prevention Program** provides case-management/screening services to all children with elevated blood lead levels and educational services to community groups.
- **Hewlett House** is a community-based learning resource center open to all without referral and at no cost. Hewlett House offers the basic components of therapy and support for individuals and families experiencing a cancer diagnosis.

OFFICE OF CHILDREN WITH SPECIAL NEEDS

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

DIVISION OF POPULATION HEALTH

- **Disease Investigation and Control** includes the Bureaus of Communicable Disease, HIV/STD, and Tuberculosis, which protect the public from the spread of these diseases through education, surveillance, reporting, contact investigation, immunization, and outbreak control. Reporting of suspected or confirmed communicable diseases is mandated under the New York State Sanitary Code (10NYCRR 2.10,2.14). The primary responsibility for reporting rests with the physician; moreover, laboratories (PHL 2102), school nurses (10NYCRR 2.12), day care center directors, nursing homes/hospitals (10NYCRR 405.3d) and state institutions (10NYCRR 2.10a) or other locations providing



health services (10NYCRR 2.12) are also required to report communicable diseases. During COVID-19, this division served as team lead for the response.

- **Epidemiology, Biostatistics and Planning** employs data analysis and epidemiologic methods to improve the Health Department's service to the community; participates in collaborative grants; and provides information to Nassau County residents through presentations and the Department's website. Demographic and health surveillance data contribute information necessary for the community health assessment, a community health improvement plan, and data driven policies, interventions and statistically driven public health energy response.
- **Public Health Emergency Preparedness (PHEP)** utilizes CDC and State Homeland Security funding to enhance the Department's ability to effectively respond to a range of public health threats, including infectious diseases, natural disasters, and biological, chemical, nuclear, and radiological events. The PHEP Division is the lead organization for the planning and operations of Points of Distribution (PODs) and the Medical Needs Shelter. PHEP also staffs the EFS #8/Health Desk when the Nassau County Emergency Operations Center (EOC) is activated and acts as the liaison with healthcare facilities, organizations, and providers. The Division is also responsible for directing all aspects of Nassau County's Medical Reserve Corps (MRC) program, with more than 1,600 medical and non-medical volunteers, committed to supporting the Health Department's emergency response capability to accomplish its goals, PHEP maintains more than 400 pieces of equipment and a large supply of medical material.

OFFICE OF HEALTH EQUITY

The Office of Health Equity works to identify and understand the disparities in health outcomes and access to healthcare among different populations, such as racial and ethnic minorities, low-income individuals, and other marginalized communities. By recognizing these disparities, we can develop targeted strategies to address them. The office aims to eliminate health inequities and ensure that all individuals have a fair opportunity to achieve optimal health outcomes. This may involve developing policies, programs, and initiatives that prioritize the needs of disadvantaged populations and reduce barriers to healthcare access and quality. The office collaborates with various stakeholders, including community organizations, healthcare providers, government agencies, and policymakers, to address health disparities effectively. By fostering partnerships and engaging in community-based initiatives, the office can develop comprehensive strategies to improve health equity.

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

MEDICAL EXAMINER

In 2024, the Office of the Medical Examiner will join with the Department of Health and report to the Board of Health. The merger is not anticipated to generate savings. Rather the purpose of the



merger is to focus on the shared mission of protecting and promoting public health. The opioid crisis and the recent pandemic are two clear examples of the benefits of merging the discipline of epidemiology with the toxicological, virological and bacteriological results within the Medical Examiner's Office.

The Office of the Nassau County Medical Examiner (NCME) is a multi-disciplinary institution that performs medicolegal investigation into 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, Controlled Substance/Arson, Firearms and Forensic Dental Examinations.

The following units carry out the responsibilities of the Office of the Nassau County Medical Examiner:

FORENSIC MEDICINE

This unit is operational seven days a week, 365 days a year, including all holidays and weekends. The primary personnel in this unit are Pathologists, Forensic Medical Investigators and Forensic Pathologist Assistants. They are responsible for investigating death, as mandated by law in Nassau County, and work in conjunction with the District Attorney, Police Department, and other law enforcement agencies. Under the direction of the Medical Examiner, the personnel in this unit perform scene investigations and autopsies, and the staff may testify in court on such subject matters.

The Forensic Medical Investigators respond to death scenes and conduct necessary investigations. They work with family members of decedents to arrange for identifications of decedents, authorize cremations and/or release of decedents to funeral homes. They interact with other agencies to organize burials for indigent decedents.

Forensic Pathologist Assistants assist the Chief Medical Examiner and the Deputy Medical Examiners in conducting external examinations and autopsies. They also perform x-rays of decedents as required. Further, they maintain the morgue and work around the clock with other agencies to physically receive decedents into the morgue and ultimately release them to funeral homes.

All primary personnel are supported by Administrative Staff, Medical Transcription Staff, Records Staff, and our own Custodial Staff to ensure that the facility is properly sanitized.



LABORATORIES

Forensic Toxicology Laboratory

The Forensic Toxicology Laboratory of the NCME performs chemical analyses on biological specimens collected at autopsy during postmortem investigations. In addition, the lab analyzes blood and urine specimens collected from drivers suspected of driving under the influence of alcohol and/or drugs (DWI/DUID). The laboratory's scope of testing in both sections is continually updated to assure detection of newly introduced prescription and designer drugs. The Toxicology Lab also provides statistical reports to identify trends in alcohol and drug use within Nassau County.

The Post-Mortem Section's primary mission is to assist the Chief Medical Examiner by determining if alcohol, drugs or other toxins contributed to the cause and manner of death. The scientists in the Toxicology Lab identify drugs and other toxic substances from autopsy specimens using gas chromatography/mass spectrometry (GC/MS), liquid chromatography/mass spectrometry (LC/MS), enzyme multiplied immunoassay (EMIT), and other highly specialized techniques.

Scientists assigned to the Human Performance Section (DWI/DUID) conduct these same toxicological analyses on specimens collected by police from drivers suspected of DWI/DUID. The results are then utilized by the District Attorney's Office to determine the appropriate charges with respect to drunk or drugged driving. All laboratory work associated with these cases is promptly made available to the District Attorney's Office in compliance with Discovery legislation.

In all cases, the laboratory findings are included in Toxicological Reports. Forensic Scientists testify in court regarding the nature, and interpretation of the laboratory's findings. The American Board of Forensic Toxicology (ABFT) accredits the laboratory.

Crime Laboratory

The Division of Forensic Services, commonly known as the Crime Laboratory, is comprised of Biology, Latent Prints, Controlled Substance/Arson, and Firearms sections. The County established the Office of the Medical Examiner Crime Laboratory on November 17, 2011 as the public forensic laboratory for Nassau County. The Crime Laboratory engages in independent and objective analysis to provide accurate and reliable results to the legal system of Nassau County in a timely and efficient manner. Since relocating into a new state-of-the-art facility located within the Public Safety Center, the laboratory plans to expand its categories of testing to include Trace Evidence and Crime Scene Reconstruction.

The Biology Section functions to supply the criminal justice system and community of Nassau County with a state-of-the-art forensic DNA testing facility. The DNA laboratory conducts scientific analysis on biological evidence related to criminal investigations. DNA results may be



entered into the Combined DNA Index System (CODIS) in accordance with State and National regulations where regular searches can be performed.

The Latent Print Section functions to supply the criminal justice system and community of Nassau County with a state-of-the-art forensic friction ridge analysis facility. The ultimate goal of latent print examination and comparison is to identify friction ridge impressions from the fingers, palms, and soles of the feet to the source that produced them. If no subject information is available, latent prints may be searched through the local Nassau County Automated Fingerprint Identification System (AFIS), the State Automated Biometric Identification System (SABIS), and the FBI's Next Generation Identification (NGI) system.

The Chemistry Section functions to provide the criminal justice system and community of Nassau County with a state-of-the-art forensic controlled substance and fire debris analysis facility. The controlled substance sub-discipline provides forensic analysis to determine the presence or absence of controlled substances in physical evidence. Controlled substance analysis utilizes state-of-the-art instrumentation to ascertain the chemical integrity and weight of various evidentiary materials such as powders, pills, and vegetative matter collected by law enforcement agencies throughout Nassau County. The fire debris sub-discipline provides forensic analysis of evidence from fire scenes for the presence or absence of ignitable liquids, such as gasoline and kerosene. Fire debris analysis utilizes state-of-the-art instrumentation to determine the possible presence and type of ignitable liquid from various evidentiary material typically collected by the Nassau County Police Department Arson/Bomb Squad or the Fire Marshal's Office.

The Firearms Section functions to supply the criminal justice system and community of Nassau County with a state-of-the-art forensic Firearms examination facility. The Firearms section conducts independent scientific analysis on physical evidence including firearms, ammunition, and expended components of ammunition that are collected by law enforcement agencies within Nassau County. Images of expended ballistic evidence may be entered into the National Integrated Ballistic Information Network (NIBIN).

GOALS

- Prevent environmental health hazards through assessment, regulation, and remediation while promoting healthy behaviors through education, outreach, and training
- Promote equal access in diverse cultural communities by addressing language barriers to ensure appropriate healthcare and allied services
- Develop and disseminate local health data
- Create innovative solutions to public health problems
- Protect the residents of Nassau County from the spread of communicable diseases
- Provide timely and accurate autopsy and forensic lab services
- Perform high quality medicolegal investigations
- Remain ready to respond appropriately in the event of natural and man-made disasters
- Provide continuing professional education opportunities for staff by maximizing Federal and State grant funding



- Offer training to law enforcement agencies
- Maintain ongoing accreditations to ensure confidence in the work product of the laboratories and guarantee that their practices result in accurate, reliable, and reproducible results. The laboratories are committed to performing their testing activities in accordance with the standards mandated by their regulatory bodies and accrediting organizations
- Accredit additional testing disciplines to expand Forensic Science services (Toolmark Impressions, Crime Scene Reconstruction and Trace evidence)

OBJECTIVES

- Develop an infrastructure to respond to natural and man-made disasters
- Investigate communicable diseases
- Ensure public safety through certification, inspection, investigation, enforcement, and monitoring activities
- Improve the quality of life for residents through health education
- 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 analysis by incorporating high-throughput robotic workstations, digital workflow and implementation of novel forensic techniques
- Investigate unnatural deaths and identify public health threats in a responsive, professional, and well-organized manner

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget reflects the consolidation of the Office of the Medical Examiner under the auspices and control of the Board of Health. The purpose of the merger is to focus on the shared mission of protecting and promoting public health.

Expenses for the Health Department in the 2024 NIFA Approved Budget are \$206.9 million. Salaries, Wages & Fees are \$31.3 million, which includes new positions in various areas to protect public health, including food safety and disease investigation and control.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds \$2.6 million in Other Than Personal Services (OTPS). Preschool and Early Intervention services are budgeted at \$162.8 million, which

HEALTH DEPARTMENT



is 8.8% increase from the 2023 Mid-Year Projection. This funding is enough to provide for services for the anticipated caseload level as authorized by school districts to approved applicants. Additionally, the County is pursuing State legislation to cap or mitigate the local cost of preschool and early intervention services.

The 2024 NIFA Approved Budget assumes the Health Department will realize \$109.9 million in revenue, which remains relatively unchanged from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	13,068,942	18,497,670	17,722,494	31,341,285
	BB - EQUIPMENT	33,048	59,597	59,597	188,799
	DD - GENERAL EXPENSES	700,314	746,663	746,663	1,678,240
	DE - CONTRACTUAL SERVICES	458,805	479,759	479,759	689,259
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	4,850,836	5,316,138	5,316,138	5,169,503
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	163,123,393	150,000,000	160,900,000	162,847,000
EXPENSE Total		187,235,339	180,099,827	190,224,651	206,914,086
REVENUE	BC - PERMITS & LICENSES	6,638,051	6,245,000	6,245,000	6,245,000
	BD - FINES & FORFEITS	76,945	300,000	300,000	300,000
	BF - RENTS & RECOVERIES	894,132	400,000	2,306,692	400,000
	BH - DEPT REVENUES	8,667,573	4,701,000	7,830,295	8,536,000
	BW - INTERFUND REVENUE	36,759	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	94,544,896	89,356,000	93,954,540	94,395,802
REVENUE Total		110,858,355	101,059,516	110,694,043	109,934,318

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	263	245	271
	ORDINANCE	11	9	10
Full-Time Total		274	254	281
Part-Time		32	22	33
Part-Time Total		32	22	33
Seasonal		19	7	21
Seasonal Total		19	7	21



PERFORMANCE MANAGEMENT

Health Department			
Category	Performance Measures	Description	Goal Statement
Public Health	% Employees ICS Trained in each course, separately. Courses are 100.c, 200.c, 700.b and 800.b.	Represents the percentage of total employees that have completed each, individual ICS 100, 200, 700 and 800 Training Course in order to prepare Staff to respond to a public health emergency. The Incident Command System (ICS) is a management system designed to enable effective and efficient domestic incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure.	As part of emergency preparedness, the goal of the Health Department is to have all employees trained in the ICS system.
Environmental Health Regulation	% Sant Cmplnts Investigated	Includes the number of Community Sanitation Complaints (Rodents, Insects, Refuse, Lack of Heat) investigated as a percentage of those received and pending on a monthly basis.	To protect Public Health by investigating and mitigating complaints of poor sanitation that could be conducive to the transmission of disease.
Environmental Health Regulation	Drinking Water-SDWIS Tests	Includes number of drinking water test results from water districts received, reviewed and entered into Safe Drinking Water Information System (SDWIS) each quarter.	To comply with State and Federal mandates requiring data entry of all water quality analysis into the SDWIS System.
Environmental Health Regulation	Enforcement Fines Assessed	Includes the amount of enforcement fines assessed by The Division of Environmental Health, which operates a weekly Administrative Court with Administrative Law Judges (ALJs) to prosecute non-compliant owners and operators that violate New York State Public Health Law, the State Sanitary Code and the Nassau County Public Health Ordinance.	To protect Public Health by enforcing the Public Health Law; to achieve compliance with the applicable codes and regulations, and deterring repeat offenses.
Environmental Health Regulation	Primary Food Inspections	Includes the total number of primary high, medium and low risk food inspections. These inspections are aimed at protecting and promoting health and the prevention of disease by assuring the safety and quality of food establishments.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.
Environmental Health Regulation	Pub Water Sanitary Surveys	Includes the number of Public Water System Sanitary Surveys completed each quarter.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation of public water systems.
Environmental Health Regulation	Open Child Lead Poisoning Investigation Cases	Includes the number of Open Child Lead Investigation Cases.	To protect Public Health by ensuring that Environmental Lead hazards are minimized in the facilities occupied by Lead Poisoned children.
Early Intervention	# Preschool-Children not eligible-YTD	Includes the number of children found ineligible for Preschool services during the year.	To ensure accuracy in determining a child to be eligible for services through the Preschool Program.
Early Intervention	# of Families per EIP Coordinator (Caseload)	Includes the number of families served by Initial Service Coordinators (ISC) and services coordinators that function as Early Intervention Official Designee (EIOD) for eligible children.	To meet the NY State Standards & Procedures for Service Coordination Guidance Document December 2016.
Early Intervention	# of EI Children Found Ineligible	Includes the number of cases closed during the month for the reason that the child was found ineligible for Early Insertion services.	To ensure accuracy in determining a child to be eligible for services through the Early Intervention Program.
Early Intervention	# of EI New Referrals Received	Includes the number of new referrals received during the month.	To receive all Early Intervention referrals into the municipality. The municipality is the sole source of entry into the system for Early Intervention.



Health Department					
Performance Measures	2023 April				
	2021 Actual	2022 Actual	2023 Target	YTD Actual*	2024 Target
% Employees ICS 100.c Trained	80.0%	78.0%	100.0%	74.0%	100.0%
% Employees ICS 200.c Trained	48.0%	58.0%	100.0%	57.0%	100.0%
% Employees ICS 700.b Trained	79.0%	74.0%	100.0%	70.0%	100.0%
% Employees ICS 800.d Trained	61.0%	64.0%	100.0%	63.0%	100.0%
% Sant Cmplnts Investigated	90.0%	88.0%	90.0%	61.0%	90.0%
Drinking Water-SDWIS Tests	239,358	218,000	250,000	66,293	250,000
Enforcement Fines Assessed	\$175,715	\$8,300	\$200,000	0	\$200,000
Primary Food Inspections	3,693	3,409	7,000	894	7,000
Pub Water Sanitary Surveys	17	18	16	3	16
Open Child Lead Investigations	106	117	100	183	100
# Preschool-Children not eligible-YTD	364	324	300	83	300
# of Families per EIP Coordinator (Caseload)	130	143	120	162	120
# of EI Children Found Ineligible	1,365	1,745	1,835	470	1,835
# of EI New Referrals Received	4,773	4,655	4,850	1,447	4,850

* Drinking Water and Primary Food Inspections Reported Quarterly. Data through Q1 2023



Office of the Medical Examiner			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Assault Forensics-Avg Days	Represents the average number of days until completion of Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Burglary Forensics-Avg Days	Represents the average number of days until completion of Burglary Forensic DNA cases. Burglary is the criminal offense of breaking and entering a building illegally for the purpose of committing a crime.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry Cases-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround controlled substance cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry-Fire Debris-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround Fire Debris Analysis cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Homicide Frnsc-Avg Days	Represents the average number of days until completion of Homicide Forensic DNA cases. Homicide refers to the act of killing another human being.	Provide timely and accurate forensic lab services.
Government Efficiency	Known Exemplar-Avg Days	Represents the average number of days until completion of Known Exemplar Forensic DNA cases. Specimens drawn from suspects or victims are called Known Exemplars.	Provide timely and accurate forensic lab services.
Government Efficiency	Latent Print Cases-Avg Days	The average assignment turnaround time in days for items received for latent print examination.	Provide timely and accurate forensic lab services.
Government Efficiency	Other Forensics-Avg Days	Represents the average number of days until completion of Forensic DNA cases that fall outside of the specific penal codes and categories of Burglary, Robbery, Assault, Known Exemplars, Homicide, Sexual Assault, Paternity, Larceny, Medical Examiner ID, Criminal Mischief, Arson and Serology. If it doesn't fit under those specific penal codes it's classified as "other".	Provide timely and accurate forensic lab services.
Government Efficiency	Robbery Forensics-Avg Days	Represents the average number of days until completion of Robbery Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Sex Assault Frnsc-Avg Days	Represents the average number of days until completion of Sexual Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Firearms Cases - Avg Days	Represents the average number of days until completion of Firearms cases.	Provide timely and accurate forensic lab services.



Office of the Medical Examiner					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 Apr YTD Actual	2024 Target
Assault Forensics-Avg Days	67.4 Days	67.0 Days	60.0 Days	62.0 Days	60.0 Days
Burglary Forensics-Avg Days	58.1 Days	80.8 Days	60.0 Days	87.5 Days	60.0 Days
Chemistry Cases-Avg Days	25.1 Days	35.8 Days	60.0 Days	34.0 Days	60.0 Days
Chemistry Fire Debris-Avg Days	114.3 Days	257.3 Days	60.0 Days	NA	60.0 Days
Homicide Frnsc-Avg Days	88.8 Days	66.3 Days	60.0 Days	62.0 Days	60.0 Days
Known Exemplar-Avg Days	93.6 Days	116.4 Days	30.0 Days	111.7 Days	30.0 Days
Latent Print Cases-Avg Days	21.9 Days	47.7 Days	60.0 Days	47.0 Days	60.0 Days
Other Forensics-Avg Days	34.0 Days	109.0 Days	60.0 Days	135.0 Days	60.0 Days
Robbery Forensics-Avg Days	81.5 Days	95.4 Days	60.0 Days	110.7 Days	60.0 Days
Sex Assault Frnsc-Avg Days	87.8 Days	14.4 Days	60.0 Days	128.75 Days	60.0 Days
Firearms Cases - Avg Days			60.0 Days	110.7 Days	60.0 Days



OFFICE OF COMMUNITY DEVELOPMENT

Nassau County, through the Office of Community Development (OCD), is the administering agency for the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) Program, the HOME Investment Partnerships (HOME) Program, and the Emergency Solutions Grants (ESG) Program, collectively known as HUD Consolidated Programs. These programs are intended to support the goals of providing a suitable living environment, decent housing, and expanding economic opportunities for low to moderate income persons.

This office administers the following HUD grant programs:

Community Development Block Grant (CDBG) Program is one of the longest running entitlement programs funded by the U.S. Department of Housing and Urban Development (HUD). HUD provides annual grants on a formula basis to Nassau County to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low and moderate-income people. HUD approves a County-developed Five-Year Consolidated Plan, which includes a five-year strategy for addressing housing and community revitalization needs within the 29-member Urban County Consortium. Annual goals, a program year budget, and a list of funded activities are set forth in an Annual Action Plan. The most recent Five-Year Plan encompasses Federal fiscal years 2020-2024. The County's Five-Year Plan was approved by HUD in September 2020.

HOME Investment Partnerships Program (HOME) is a Federal housing initiative with the primary objective of expanding the supply of owner and rental housing for low and moderate-income households. Funding for this program targets real estate development projects that provide rental housing, homeownership, and transitional housing for low and moderate-income households through new construction, acquisition, and substantial rehabilitation activities. Program objectives and goals are established in a Five-Year Consolidated Plan developed by the County and approved by HUD. The Consolidated Plan also includes a Needs Assessment that guides the County in its establishment of priority goals. Annual goals are then set forth in an Annual Action Plan which also includes a budget and list of funded activities for the program year.

Emergency Solutions Grants Program (ESG) is a Federal entitlement grant program established to address, reduce, and prevent homelessness. As an entitlement community, Nassau County receives an annual allocation of ESG funding. The grant allows for five activities—Street Outreach, Emergency Shelter, Homeless Prevention, Rapid Re-Housing and Homeless Management Information System HMIS reporting and requires consultation with the local *Continuum of Care* to determine how funds are to be allocated. Historically, Nassau County has designated a large share of ESG funds to support emergency shelters for the homeless in the County. However, as homelessness has increased, OCD is collaborating with the local Continuum of Care and the Nassau County Department of Social Services to undertake a more expansive effort that directs attention and resources toward Homeless Prevention activities and is



seeking a non-profit administrator for the Rapid Re-Housing Program. OCD will continue to work closely with Nassau County Department of Social Services to ensure that Nassau County residents who are income eligible and close to eviction from rented apartments can remain stably housed in the community.

GOALS/OBJECTIVES

- Expand the supply of affordable housing, particularly near transit and in areas of high opportunity
- Increase coordination with NC Department of Social Services (DSS) and the local Continuum of Care to reduce the incidence and length of homelessness in Nassau County
- Coordinate with Dept. of Planning, DSS, Office for the Physically Challenged, and Veterans Affairs, as well as with the Office of Minority Affairs, Hispanic Affairs and Asian American Affairs to ensure the needs of the disadvantaged residents are being considered in making funding decisions
- Continue to meet the timeliness of expenditure requirements of each program



OFFICE OF HOUSING

The Office of Housing will continue to administer the following programs in cooperation with the Department of Social Services (DSS) through a Memorandum of Understanding (MOU):

Emergency Housing assists families and single adults that are temporarily housed in either shelters or motels to move toward permanent housing. Residents are supported to become independent and self-sufficient through case management which provides crisis intervention and linkage to supportive services in accordance with local, State and Federal regulations.

Job Readiness Training (JRT) seeks to help individuals on public assistance become economically self-sufficient through employment opportunities. Residents are encouraged to engage in work activities that will lead to real job opportunities for them. JRT primarily focuses on low-income individuals or other disadvantaged populations.

JRT will also focus on developing skills in job searching, interviewing, resume preparation and keeping a new job. JRT provides practical instructions on how to search for a job. This includes finding job leads from different sources, such as the Internet, Social Media, employer networks, community benefit organizations, and in the newspapers.

JRT provides client one-on-one consulting sessions on a periodic basis. JRT provides workshops and enrichment presentations with educational specialized referrals to re-entry, veterans, women's health, disabled or seniors.

2024 BUDGET HIGHLIGHTS

Expenses in the 2024 NIFA Approved Budget for the Office of Housing are \$1.2 million, a \$74,678 or 5.8% decrease from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$1.2 million a \$72,178 or 5.6% decrease from the 2023 Mid-Year Projection.

The Homeless & Intervention staff will continue to work at the Department of Social Services (DSS) to enhance client support through a Memorandum of Understanding (MOU).

The 2024 NIFA Approved Budget funds \$2,500 Other Than Personal Services (OTPS), a decrease of \$2,500 from the 2023 Mid-Year Projection.

The revenues in the 2024 NIFA Approved Budget for the Office of Housing are \$648,575, which is a \$54,162 or 7.7% decrease compared to the 2023 Mid-Year Projection.

COMMUNITY DEVELOPMENT/HOUSING



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	984,674	1,280,675	1,280,120	1,207,942
	DD - GENERAL EXPENSES	792	5,000	5,000	2,500
Expense Total		985,466	1,285,675	1,285,120	1,210,442
REVENUE	BF - RENTS & RECOVERIES	-	-	66,762	-
	BG - REVENUE OFFSET TO EXPENSE	122,565	154,000	154,000	166,600
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	569,478	370,750	370,750	370,750
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	113,473	111,225	111,225	111,225
Revenue Total		805,516	635,975	702,737	648,575

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	15	12	15
Full-Time Total		15	12	15



COMMISSION ON HUMAN RIGHTS

The Nassau County Commission on Human Rights is comprised of three major units:

COMPLIANCE AND INVESTIGATIONS

The Compliance and Investigations Unit responds to complaints of discrimination under the jurisdiction of the Commission in the areas of:

- Housing (Fair Housing)
- Employment
- Public Accommodation

A Memorandum of Understanding extends this jurisdiction to State and Federal laws.

JOB DEVELOPMENT CENTER

The Job Development Center provides employment guidance, referrals, resume assistance, testing, and matching services to those seeking employment.

JUSTICE INVOLVED PERSONS PROGRAM

The Justice Involved Persons Program assists individuals who claim discrimination or prejudicial treatment while in the criminal justice system.

The Domestic Worker's Bill of Rights and Fair Housing Amendments to the County Code, both legislative mandates, are also under the purview of the Commission.

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
- Investigates all Complaints of Fair Housing violations within Nassau County

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 Summer Internship Program
- Facilitate equal opportunity for groups who are traditionally the most discriminated against by offering employment assistance

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for the Commission on Human Rights includes \$756,049 in expenses, an increase of \$152,649 from the 2023 Mid-Year Projections.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) are \$27,876 in the 2024 NIFA Approved Budget, which is a decrease of \$24,128 when compared to the 2023 Mid-Year Projections.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	383,738	560,588	551,396	728,173
	BB - EQUIPMENT	-	5,000	5,000	3,000
	DD - GENERAL EXPENSES	1,702	47,004	47,004	24,876
	Expense Total	385,440	612,592	603,400	756,049
REVENUE	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	100,000
	Revenue Total	-	-	-	100,000

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	3	3	4
	ORDINANCE	3	3	3
	Full-Time Total	6	6	7
Seasonal		0	13	40
	Seasonal Total	0	13	40



DEPARTMENT OF HUMAN SERVICES

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

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

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

GOALS

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

OBJECTIVES

- Administer the local planning, and the contract oversight process designed to address the needs of those with mental illness, substance use disorders and developmental disabilities; this includes ensuring the delivery of programs of prevention, diagnosis, care, treatment, social and vocational rehabilitation, special education, and training, consultation, and public education
- Operate a single point of entry designed to facilitate client access to care management and mental health housing
- Direct the operation of the County’s Assisted Outpatient Treatment program that helps to ensure that people mandated to treatment by a court order are compliant with the plan of care
- Operate an Opioid Treatment Program licensed to provide clinical services for up to 600 people daily
- Operate the Nassau County 227-Talk Behavioral Health Helpline by licensed qualified health professional to assist Nassau County residents with mental health and addiction services supports and referrals
- Provide training and educational services such as Mental Health First Aid and Opioid Overdose Prevention seminars to the community as well as other specialty trainings



- Provide Disaster Mental Health interventions and trainings
- Operate the Employee Assistance Program for County employees in need of counseling services
- Provide court ordered psychological evaluations and court testimony

OFFICE FOR THE AGING

As the Nassau County Area Agency on Aging (AAA), it is the mission of the Office for the Aging (OFA) to provide information, guidance and coordination of services necessary for older adults to remain safely at home and be connected to the community. Our goal is to promote choice, independence and dignity for all older adults. The OFA plans and develops programs and policies to meet the needs of older adults and provides unbiased information and assistance to individuals of all ages who require long-term care services.

GOALS

- Administer a Countywide Congregate Nutrition program with related Transportation, Health Promotion, and Support Services in accordance with Federal and State guidelines
- Administer programs that meet the special needs of the frail older adults, including Adult Day Care, Case Management, non-medical In-home services, Caregiver Respite, Caregiver Support Groups, and a Countywide Home Delivered Meals program
- Facilitate Support Groups
- Provide information and assistance at events
- Develop Training and Educational opportunities for professionals and constituents
- Ensure that older adults have ease of access to the information and support that promotes their ability to function independently in the community

OBJECTIVES

- The OFA operates the Nassau NY Connects program which is a part of a statewide initiative that provides direct information, referral, and consultation services to older adults, caregivers, and individuals of all ages
- Promote the development of a coordinated and comprehensive system of services for older adults, especially those with greatest social and economic 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, Preventive Services and other resources for the older adult to avoid premature decline and the need for institutionalization
- Continue to develop and strengthen the network of Senior Community Service Centers and Adult Day Care programs as focal points for community-based planning and service activities
- Serve as many meals as resources permit to frail older adults at home and to older adults in senior center settings in-order to assist them in maintaining proper nutrition



OFFICE FOR YOUTH SERVICES

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

GOALS

- Ensure delivery of quality services through planning, community/program development, grant development, training, staff and board development, and special projects
- Maintain the programmatic and fiscal accountability of all contract providers
- 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
- Conduct ongoing assessments, evaluations, and reviews of accounting functions
- Manage OYS component of the Juvenile Justice Initiative by providing prevention and post-institutional services to communities of highest need while working with other departments to develop alternatives to incarceration in the Juvenile Detention Center and/or placement in State facilities

OFFICE FOR THE PHYSICALLY CHALLENGED

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

GOALS

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

OBJECTIVES

- 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



2024 BUDGET HIGHLIGHTS

The expenses in the 2024 NIFA Approved Budget for the Department of Human Services are \$45.0 million, an increase of \$1.8 million or 4.1% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$5.6 million, which are relatively unchanged compared to the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expenses are \$35.7 million, which is an increase of \$2.0 million or 5.9% compared to the 2023 Mid-Year Projection.

The revenues in the 2024 NIFA Approved Budget for the Department of Human Services are \$19.1 million, an increase of \$828,547 or 4.5% from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	4,456,514	5,648,240	5,646,740	5,642,980
	BB - EQUIPMENT	4,287	34,161	34,161	34,161
	DD - GENERAL EXPENSES	4,247,670	3,107,033	3,107,033	3,122,480
	DE - CONTRACTUAL SERVICES	29,513,246	30,595,812	30,595,812	32,585,723
	HF - INTER-DEPARTMENTAL CHARGES	3,778,463	3,845,752	3,845,752	3,631,100
Expense Total		42,000,180	43,230,998	43,229,498	45,016,444
REVENUE	BD - FINES & FORFEITS	21,895	16,500	16,795	16,500
	BF - RENTS & RECOVERIES	2,218,000	20,000	2,397,639	20,000
	BH - DEPT REVENUES	14,500	-	12,500	-
	BJ - INTERDEPT REVENUES	98,931	100,000	100,000	100,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,935,165	4,894,389	4,894,389	5,784,442
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	11,567,747	10,842,463	10,842,463	13,171,391
Revenue Total		19,856,237	15,873,352	18,263,786	19,092,333

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	54	53	55
	ORDINANCE	6	6	6
Full-Time Total		60	59	61
Part-Time		12	6	10
Part-Time Total		12	6	10



PERFORMANCE MANAGEMENT

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



Mental Health, Chemical Dependency & Developmental Disabilities Services					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 April YTD Actual	2024 Target
% Utilization-ACT Slots	99.8%	100.0%	98.0%	99.0%	98.0%
% Utilization-HCBS Slots	70.3%	55.0%	60.0%	50.0%	60.0%
Active AOT Orders	331	345	300	360	355
Court Services-Persons Served	177	296	300	397	350
EAP-Persons Treated	112	62	60	48	50
MH Court-Persons Served	36	30	33	29	35
On-site Rvw-Treat & Prev Prog	61	71	60	-	60
Prog Reviews & Evaluations	50	129	55	-	75
SAC-Persons Served	526	489	520	456	500

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

Office for the Aging					
Performance Measures	2021 Actual	2022 Actual	2023 Target	Jan-Apr 2023 YTD	2024 Target
Adult Day Svc-# Svc Hrs	10,797	27,026	19,900	11,601	35,000
Case Management-#Svc Hrs	32,565	32,135	36,000	10,835	37,000
Congregate Meals-# Meals	53,211	135,169	113,500	55,859	170,000
Home Dlvr Meals-# Meals	468,379	344,948	355,000	101,835	305,000
Transportation-#1 Way Trips	29,418	64,709	110,000	25,186	75,000



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	2021 Actuals	2022 Actuals	2023 Target	2023 1Q YTD Actual	2024 Target
YB-Agency Contacts	210	205	200	56	200
YB-Claim Reviews Audited	423	390	375	75	375
YB-Cnty & Muni Applications	17	17	17	19	19
YB-Community Collaborations	83	96	100	23	100
YB-Contracts Processed	45	43	40	20	40
YB-RHY Service Contacts	11,316	9,451	5,000	4,698	5,000
YB-Youth Served	24,371	19,204	25,000	17,800	25,000

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.	Having re-established the volunteer parking enforcement program in all eight precincts, our goal is to enlist more volunteers and coordinate a more effective relationship with PD patrol and enforcement personnel. Increase warning / violations, revenues & education, associated with NYS Handicapped Parking Permit utilization.
Government Assistance	OPC Advocacy & Education	Includes the number of attendees at advocacy and education programs hosted by the Nassau County Office of the Physically Challenged.	Continue to expand advocacy and education programs to individuals, schools, community groups and chambers of commerce, etc.
Government Assistance	OPC Website Hits	Include the number of hits to the Nassau County Office of the Physically Challenged website.	Continue upgrades to OPC website to provide the public more user friendly access to services, information, technology and programs as they apply to the disabled community.

Office for the Physically Challenged					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 April YTD Actual	2024 Target
HC Parking Permits-Total	18,310	17,732	26,000	5,065	19,000
HP-Volunteer Prog Tck Issd	0	4	20	0	20
OPC Advocacy & Education	10,500	13,250	12,500	3,062	13,000
OPC Website Hits	5,564	7,032	8,500	2,451	9,500



DEPARTMENT OF INFORMATION TECHNOLOGY

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

ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM

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

BUREAU OF PRINTING AND GRAPHICS

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

Cyber Security

Cyber security continues to be the highest priority in the Department of Information Technology. Investment in time, effort, engineering, security feature implementation, utilization of existing and new security technologies, as well as annual audits and user training is just a part of the combined effort put towards security across the entire spectrum of Nassau County's IT. The County continues to raise the bar in the area of IT security by engaging with premier security experts in the industry and are currently engaged in the development of cutting-edge security infrastructure. There are new approaches that encompass breakthrough innovation which are being analyzed on a regular basis.

GOALS

- Provide vision, leadership and a framework for evaluating emerging technologies and implementing proven technology solutions
- Provide citizens, the business community, and County government with access to appropriate information and technology services



- Cultivate an empowered and highly motivated workforce that is skilled in the latest technologies
- Create, develop, or purchase management software tools to promote efficiencies for both departmental operations and constituent interactions
- Let business needs drive the use of technology
- Give precedence to collective priorities over those of any single department
- Use best practices to create effective solutions

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The expenses in the 2024 NIFA Approved Budget for the Department of Information Technology are \$44.3 million, a \$2.1 million or 4.9 % increase from the 2023 Mid-Year Projection. Salaries, Wages and Fees in the 2024 NIFA Approved Budget is \$12.2 million, an increase of \$687,997 or 6.0% from the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) including utility costs in the 2024 NIFA Approved Budget is \$32.2 million, a \$1.4 million or 4.5% increase from the 2023 Mid-Year Projection, which is primarily due to the increase of countywide IT-related Contractual Services.

The revenues in the 2024 NIFA Approved Budget for the Department of Information Technology are \$18.9 million, a \$7.8 million increase from the 2023 Mid-Year Projection, primarily due to an increase in interdepartmental revenues.

INFORMATION TECHNOLOGY



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	9,779,495	11,795,415	11,472,034	12,160,031
	BB - EQUIPMENT	2,261	-	-	-
	DD - GENERAL EXPENSES	2,698,750	3,801,750	3,801,750	3,909,000
	DE - CONTRACTUAL SERVICES	20,331,611	22,955,118	23,275,118	24,574,770
	DF - UTILITY COSTS	3,278,843	3,714,719	3,714,719	3,705,659
Expense Total		36,090,959	42,267,002	42,263,621	44,349,460
REVENUE	BF - RENTS & RECOVERIES	982,196	-	358,718	-
	BH - DEPT REVENUES	94,091	2,000	18,182	25,000
	BJ - INTERDEPT REVENUES	14,830,256	10,798,516	10,798,516	18,922,571
	BW - INTERFUND REVENUE	137,525	-	(7,826)	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	71	-	-	-
Revenue Total		16,044,139	10,800,516	11,167,590	18,947,571

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	110	104	113
	ORDINANCE	8	7	8
Full-Time Total		118	111	121
Part-Time		7	5	5
Part-Time Total		7	5	5



PERFORMANCE MANAGEMENT

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

Department of Information Technology					
Performance Measures	2021 Actuals	2022 Actuals	2023 Target	2023 Apr YTD Actual	2024 Target
# Users Trained-Technology	391	54	300	100	300
% Core Network Uptime	100.00%	100.00%	100.00%	100.00%	100.00%
Printing & Graphics Work Orders	1,237	1,442	1,200	2,000	N/A



OFFICE OF THE COUNTY LEGISLATURE

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

GOAL

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

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for the County Legislature is \$12.2 million, a decrease of \$105,790 or 0.9% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$9.5 million in the 2024 NIFA Approved Budget, an increase of \$311,015 or 3.4% as compared to the 2023 Mid-Year Projection.

Other Than Personal Services (OTPS) is \$2.7 million, a decrease of \$416,805 or 13.3% from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	7,999,920	9,210,456	9,210,455	9,521,470
	BB - EQUIPMENT	120,225	58,358	58,358	58,508
	DD - GENERAL EXPENSES	2,138,553	1,862,603	1,862,603	1,844,648
	DE - CONTRACTUAL SERVICES	1,081,420	1,207,000	1,207,000	808,000
	L6 - TRANSFER TO EBF FUND	111,181	-	-	-
Expense Total		11,451,299	12,338,417	12,338,416	12,232,626
REVENUE	BH - DEPT REVENUES	373	-	426	-
	IF - INTERFUND TRANSFERS	49,316	-	-	-
Revenue Total		49,689	-	426	-

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ELECTED	19	19	19
	ORDINANCE	77	69	75
Full-Time Total		96	88	94
Part-Time		3	4	3
Part-Time Total		3	4	3
Seasonal		28	28	29
Seasonal Total		28	28	29



OFFICE OF LABOR RELATIONS

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

GOALS

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

OBJECTIVES

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

LABOR RELATIONS



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

2024 BUDGET HIGHLIGHTS

Expenses in the 2024 NIFA Approved Budget for the Office of Labor Relations are \$1.1 million, an increase of \$33,559 or 3.1% from the 2023 Mid-Year Projection. The 2024 NIFA Approved Salaries, Wages & Fees is \$667,384, an increase of \$33,059 or 5.2% when compared to the 2023 Mid-Year Projection.

Other Than Personnel Services (OTPS) will remain relatively unchanged when compared to the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	532,999	636,513	634,325	667,384
	DD - GENERAL EXPENSES	1,559	7,500	7,500	8,000
	DE - CONTRACTUAL SERVICES	306,042	450,000	450,000	450,000
Expense Total		840,600	1,094,013	1,091,825	1,125,384

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	BOARD	1	1	1
	ORDINANCE	5	4	5
Full-Time Total		6	5	6



OFFICE OF MINORITY AFFAIRS

The Office of Minority Affairs (OMA) serves as a central resource for minority residents and underserved communities of Nassau County. OMA's primary focus is the development and implementation of programming that increases opportunities in the areas of employment, education/training and entrepreneurship while supporting initiatives that cultivate cultural and business activities that sustain a favorable quality of life for our minority residents. OMA strives to coordinate, promote and facilitate the County's Minority and Women Business Enterprise (MWBE), Disadvantage Business Enterprise (DBE) and other programs that level the playing field in County contracting. These and other initiatives seek to provide equity and inclusion for the minority residents of Nassau County.

OMA is a leader in its efforts to maintain and increase its network of support and resources that recognize and support our minority communities. OMA works collaboratively with the Office of Asian American Affairs, the Office of Hispanic Affairs, the Human Rights Commission, the Civil Service Commission, the Office of Health Equity and other County departments/divisions in order to best serve the constituents to create strong, productive, and vibrant communities. All OMA efforts are designed to empower minority residents of the County in areas that positively impact socio-economic growth and stabilization. The goal is to ensure that all have an opportunity to participate in government and thrive as individuals and businesses.

OMA continues to make great strides as it leads members of the minority community to paths of success. OMA's commitment to propel the minority community as they embrace and excel in business with County government as exuberant and effective as ever.

GOALS

- Review data and recommendations from completed Disparity Study on the utilization of MWBEs in County procurement
- Work to ensure compliance with, and oversee the implementation of, the following programs/governmental requirements:
 - Disadvantaged Business Enterprise Program
 - MWBE/Service-Disabled Veteran Owned Business (SDVOB) Program (State and County)
 - US HUD Section 3 Economic Opportunities Program
 - Title VI Civil Rights Act of 1964
 - Diversity, Equity and Inclusion
- Expand the pool of businesses certified as MWBEs with Nassau County while encouraging applicants to pursue other Federal, State and Municipal certifications
- Increase meaningful participation of MWBEs, SDVOBs, DBEs and Section 3 Business Concerns in Nassau County procurements and other governmental and private sector opportunities



- Work with County Departments to create and implement workforce development programming for minorities and address economic disparities
- Raise diversity, equity, and inclusion awareness throughout Nassau County
- Increase outreach activities to bring awareness of resources available for minority constituents
- Assist the various offices of the County to improve the delivery of quality-of-life services that effect minorities and economically deprived areas in the County

OBJECTIVES

- Prepare a work plan on the findings and recommendations from the completed Disparity Study (project commencement February 2021) with data collection and outreach efforts regarding this critical project
- Monitor and conduct trainings, education and workshops for County departments and agencies in order to maintain compliance with Federal and State regulations regarding DBE, MWBE/SDVOB, Affirmative Action and similar programs
- Promote and enforce rules and regulations for all applicable procurement activities and processes regarding the utilization and participation of MWBEs in County contracting
- Work with County agencies to eliminate barriers to County contracting for MWBEs
- Promote MWBE/DBE certification within Nassau County via workshops and technical assistance training while encouraging applicants to apply to other municipalities/agencies for MWBE/DBE status simultaneously
- Develop and implement training sessions that review Nassau County procurement and bidding procedures for current and potential vendors
- Collaborate with County agencies, non-profit organizations, unions and local businesses on workforce initiatives and apprenticeship programs
- Engage community stakeholders, community leaders, faith-based and non-profit partners to foster inclusion and diversity programming
- Distribute information on the wide range of services to Nassau residents and businesses and work collaboratively with other County agencies to address pressing public issues
- Conduct research including studies, research papers and community impact assessments on issues affecting the minority community

2024 BUDGET HIGHLIGHTS

The Office of Minority Affairs 2024 NIFA Approved Budget expense is \$1.2 million, an increase of \$70,777 or 6.2% from the 2023 Mid-Year Projection. Salaries, Wages and Fees will increase by 70,777 or 6.7% to \$1.1 million from the 2023 Mid-Year Projection.

Other Than Personal Services (OTPS) expense is \$85,000, remaining unchanged when compared to the 2023 Mid-Year Projection.

MINORITY AFFAIRS



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	706,320	1,133,020	1,050,694	1,121,471
	BB - EQUIPMENT	-	25,000	25,000	25,000
	DD - GENERAL EXPENSES	9,202	60,000	60,000	60,000
Expense Total		715,521	1,218,020	1,135,694	1,206,471

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	12	14	13
Full-Time Total		12	14	13
Part-Time		6	0	6
Part-Time Total		6	0	6



PUBLIC ADMINISTRATOR

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

GOALS

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

OBJECTIVES

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

2024 BUDGET HIGHLIGHTS

The expenses for the Office of the Public Administrator in the 2024 NIFA Approved Budget are \$616,336, a \$27,996 increase from the 2023 Mid-Year Projection. Expenses include Salaries, Wages & Fees of \$600,669, a \$27,996 increase from the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expense is \$15,667, which is unchanged compared to the 2023 Mid-Year Projection.

Revenues for the Office of the Public Administrator in the 2024 NIFA Approved Budget are \$475,000. The revenues are predicated upon court approved estate closures. The 2024 NIFA Approved Budget is \$50,000 lower compared to the 2023 Mid-Year Projection.

PUBLIC ADMINISTRATOR



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	388,963	638,600	572,673	600,669
	DD - GENERAL EXPENSES	1,739	3,167	3,167	3,167
	DE - CONTRACTUAL SERVICES	20,000	10,000	12,500	12,500
Expense Total		410,702	651,767	588,340	616,336
REVENUE	BH - DEPT REVENUES	620,584	450,000	525,000	475,000
Revenue Total		620,584	450,000	525,000	475,000

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	4	4	4
	ORDINANCE	2	2	2
Full-Time Total		6	6	6
Part-Time		2	0	1
Part-Time Total		2	0	1



PROBATION DEPARTMENT

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

The Probation Department consists of the Criminal and Family Divisions. Both divisions provide pre-disposition diversion services, and for those offenders who cannot be diverted, court-mandated investigations and community supervision services. Probation generates approximately \$1.3 million a year in restitution surcharges and fees, which is used to defray local probation costs, as well as approximately \$2.6 million in State Aid, \$4 million in Juvenile Detention Center (JDC)/Raise the Age (RTA) New York State reimbursements, and several hundred thousand dollars in Federal and State grants.

PRE-TRIAL SERVICES

New York State passed bail reform legislation in 2019 requiring all counties to have a certified Pretrial Service program beginning in 2020. The Nassau County Probation Department has provided Pretrial Services for over 30 years and was certified by the Office of Court Administration to continue in this role. Probation Officers monitor defendants released with non-monetary conditions of Pretrial Services (PTSA), to help ensure court appearances. Pretrial Services makes referrals to community-based agencies for supportive services as deemed necessary or as ordered by the court and provides Electronic Monitoring (Global Positioning Satellite (GPS) or Secure Continuous Remote Alcohol Monitoring (SCRAM) as ordered by the court.

PRE-DISPOSITIONAL INVESTIGATIONS

Probation prepares Court-ordered pre-disposition reports for both the Criminal and the Family Courts. These reports are comprehensive offender evaluations that include actuarially based risk assessments and identify viable dispositional alternatives. Probation investigations inform judicial decisions and establish a rational basis for community supervision of offenders, if appropriate and consistent with the safety of the community. Correctional facilities and the New York State Division of Parole rely on the reports as well. Investigation services in the Family Court could involve matters of child custody, adoption, Persons in Need of Supervision (PINS), family offenses, guardianship, and consent to marry for underage youth.



PROBATION SUPERVISION

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

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

DWI MONITORING

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

FAMILY DIVISION SERVICES

The Family Division consists of Intake, Investigations, and Community Supervision Services. Probation Intake provides adjustment services to divert appropriate juveniles from the Family Court system. In each case, the juvenile and his or her family are interviewed, appropriate assessments are completed, and individuals are referred to services that match their needs. Throughout the intake and adjustment process the juveniles and their progress may be monitored by the Department of Probation. Nearly 50% of all cases are adjusted by Probation and are kept out of the Court system effectively.

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



PEER DIVERSION COURT

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

JUVENILE DETENTION CENTER

Juvenile Detention Center (JDC) provides secure detention for juveniles awaiting appearances in Family Court or the Youth Part of the Superior Court. Probation strives to provide a high level of care for juveniles while controlling fiscal costs. The impact of Raise the Age has created an increase in the volume in the detention of Juveniles at the County Juvenile Detention Center (JDC). Currently the County JDC is a Secure Detention Center, meaning it can house Juvenile Offenders and Juvenile Delinquents, but not youths that are adjudicated as an Adult Offender. NYS reimbursement offsets 49% of in-county resident cost, 100% of out-of-county resident cost, and 100% of all Raise the Age resident cost.

PRE-DISPOSITION SUPERVISION OF ADOLESCENT AND JUVENILE OFFENDERS

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

GOALS

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



- Provide supervision services that produce positive supervision outcomes for the offenders while addressing the safety needs of the community
- Maintain a field presence, in cooperation with other law enforcement agencies, capable of responding to both individual offender and community issues
- Collaborate with juvenile and criminal justice stakeholders on future local and State reform initiatives that will ensure system resources are reserved for those offenders with the greatest needs and/or presenting the greatest risks absent the availability of those resources

OBJECTIVES

- Expand integration of available technologies and best practices including case management and actuarial risk assessment to inform case-level and system resource allocation decisions
- Improve the collection, analysis, and sharing of local justice system data to understand that which works well and that which does not work as well
- Aggressively pursue State and Federal funding to maximize support for local programs and initiatives that improve system outcomes and enhance public safety
- To implement and integrate Quality Control measures to ensure all department work is meeting Division of Criminal Justice Services OPCA standards

2024 BUDGET HIGHLIGHTS

The Probation Department 2024 NIFA Approved Budget expense is \$27.4 million, an increase of \$812,557 or 3.1% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$24.7 million, an increase of \$1.1 million or 4.8% from the 2023 Mid-Year Projection primarily due to increase staffing of Probation Officer Trainees and increase staffing needs due to the State mandated Raise the Age program.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expense is \$1.5 million, a decrease of \$287,260 from the 2023 Mid-Year Projection.

Revenues in the 2024 NIFA Approved Budget for the Probation Department are \$11.5 million which remain relatively unchanged from the 2023 Mid-Year Projection.

PROBATION



E/R	Object Name	2022 Actual	2023 NIFA	Mid-Year 2023	2024 NIFA
			Approved	Projection	Approved
EXPENSE	AA - SALARIES, WAGES & FEES	16,608,145	23,908,301	23,598,722	24,721,696
	BB - EQUIPMENT	121,503	52,995	52,995	52,996
	DD - GENERAL EXPENSES	263,948	343,522	343,522	339,261
	DE - CONTRACTUAL SERVICES	796,114	1,394,000	1,394,000	1,111,000
	HF - INTER-DEPARTMENTAL CHARGES	1,119,720	1,171,794	1,171,794	1,148,637
Expense Total		18,909,429	26,870,612	26,561,033	27,373,590
REVENUE	BF - RENTS & RECOVERIES	7,084	-	-	-
	BH - DEPT REVENUES	1,788,975	1,569,643	1,569,643	1,566,643
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	139,969	64,152	64,152	46,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	6,044,242	9,921,326	9,921,326	9,921,326
Revenue Total		7,980,269	11,555,121	11,555,121	11,533,969

Headcount	Union	2023 NIFA	On Board HC	2024 NIFA
		Approved	9/7/2023	Approved
Full-Time	CSEA	207	194	219
	ORDINANCE	2	2	2
Full-Time Total		209	196	221
Part-Time		22	13	23
Part-Time Total		22	13	23



PERFORMANCE MANAGEMENT

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

PROBATION



Probation Department						
Performance Measures	Division	2021 Actual	2022 Actual	2023 Target	2023 April YTD Actual	2024 Target
% Arrests per Caseload	Criminal	10.5%	12.0%	12.0%	12.0%	12.0%
% Juveniles Adjusted Intake	Family	80.0%	80.0%	55.0%	71.0%	60.0%
% Juveniles Placed	Family	63.0%	13.0%	60.0%	15.0%	25.0%
% Prob Comp of Tot Dischge	Criminal	86.0%	88.0%	80.0%	85.0%	80.0%
% Prob Comp of Tot Dischge	Family	66.0%	89.0%	75.0%	85.0%	80.0%
% Prtrl Part-Fail Return Court	Criminal	13.8%	24.0%	20.0%	31.0%	30.0%
Cases Adjournd Ratio	Criminal	< 1%	< 1%	1.0%	0.00%	1.0%
DWI-#Cases per Officer	Criminal	68	60	75	57	65
Reg Supvs Crim-#Cs/Ofcr	Criminal	70	69	75	67	70
Sex/Viol Cases per Officer	Criminal	42	37	45	34	35
Gang Cases Per Officer- Avg.	Criminal	-	40	40	36	40
Compact Cases per Officer	Criminal	-	63	60	70	60
Mental Health Cases per Officer	Criminal	-	31	30	27	30



POLICE DEPARTMENT

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

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

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

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

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

The final component of the David S. Mack Center for Training and Intelligence is about to be constructed. The construction of the Training Village will consist of several full-scale buildings consisting of residential homes, commercial establishments, religious institutions and a mock train



station. The Training Village will provide the opportunity for Police Recruits and veteran Police Officers to be placed in life like scenarios which could be encountered during routine patrol for simulated training. The objective is to provide the officers with realistic situations that they would otherwise be unable to experience in a classroom setting. The Department prides itself on its recruit training program. Recruit training concentrates on the development of knowledge, skills, reasoning ability, and judgment which is essential to prepare new police officers for a career in Police Service. The In-Service training program for veteran officers is vital to the continuing education of members of the Department. The instruction is designed to keep members up to date on current laws and Department Policies to ensure that they are able to maintain knowledge and skills necessary to effectively perform police duties such as but not limited to firearms proficiency and defensive driving techniques.

The Nassau County Police Department strives toward a diverse and more inclusive workforce. Through recruitment and mentoring programs, the Department strives to reach and mentor all groups of different cultural or religious backgrounds. The Mentorship initiative provides an opportunity to receive guidance and encouragement as applicants or recruits proceed through the process of becoming a Nassau County Police Officer. Mentoring programs are comprised of fraternal organization members of the Department and other Nassau County law enforcement members who provide guidance and encouragement. The Explorer program is yet another positive organization which mentors young people who are interested in a law enforcement career through teaching life skills, citizenship, character education and leadership experience.

In concert with the Department's Community Policing models including Community Affairs, Problem Orientated Policing, Domestic Violence Liaison, Community Orientated Policing Enforcement, Nassau-Suffolk Gang Task Force, Heroin Prevention Task Force, and the Commissioners Community Council will address many community issues and will ensure a positive reliance on the police in each neighborhood, further promoting community and officer safety, and crime reduction amongst the 19 districts in the County. As part of crime prevention, the Department instituted The Nassau County Security/Police Information Network (SPIN) which is a dynamic, multi-dimensional crime prevention partnership between the Nassau County Police Department and the private sector that seeks to increase public safety through the sharing of important and timely information. This program is designed to promote Homeland Security initiatives and business community, as well as foster the exchange of information which is critical to the success of protecting Nassau County residents and businesses.

The Police Department takes great pride in the fact that Nassau County is amongst the safest communities of its size in the United States. The Department continues to leverage technology and equipment improvements to enhance police services. The Department's Body Worn Camera Program has been fully implemented and has improved the Department's ability to objectively document law enforcement interaction with the public by providing recorded evidence of actions. The Department strives to improve the infrastructure of the department as demonstrated in the ongoing radio system rebuild. The new radio system project will improve critical radio coverage



throughout the County, increase interagency radio interoperability and improve officer safety with capabilities to receive an officer's voice commands.

STRAT-COM will continue to aid the Police Department to be more efficient and effective in its approach to modern policing. Through predictive analysis of crime trends, the Department can better deploy its resources to serve the public more efficiently. As one of the safest counties for its size we will continue to reduce crime through both proven patrol and detective techniques.

GOALS

- Protect life and property
- Prevent crime
- Arrest offenders
- Maintain public order
- Utilize community-based Problem-Oriented Policing models to improve the quality of life for all the County's residents
- Ensure that adequate personnel and equipment are available to accomplish the Department's mission
- Strive to reduce crime in all categories

OBJECTIVES

- Ensure Nassau County residents continue to live in one of the safest counties in America
- Continue to provide resources and training to not only prevent but to respond to terrorist and active shooter situations with minimal injuries and deaths
- Reduce the number of crimes that involve firearms
- Expand Intelligence-Led Policing to reduce crime in Nassau County while ensuring the safety of the County's law enforcement officers
- Reduce the use of controlled substances, specifically narcotics, through education, the apprehension of those who violate New York State criminal statutes relating to narcotics, and appropriate referrals to treatment facilities
- Increase the apprehension of suspects who have outstanding warrants
- Reduce the number of automobile accidents through targeted patrol and enforcement, based upon accident data analysis
- Monitor and reduce non-mandated overtime

2024 BUDGET HIGHLIGHTS

Police Department – Headquarters Fund and District Fund

Expenses for both Police Department funds, PDD and PDH, in the 2024 NIFA Approved Budget are \$1,059.9 million, a 2.5% increase from the 2023 Mid-Year Projection. Salaries, Wages & Fees

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in the 2024 NIFA Approved Budget are \$539.6 million, an increase of approximately \$18.9 million or 3.5%.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget provides for 2,576 sworn officers represented by the Detective Association Inc. (DAI), the Police Benevolent Association (PBA), and the Superior Officers Association (SOA). The 2024 NIFA Approved Budget assumes funding for two recruit classes to maintain staffing levels.

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	803	736	804
	DAI	360	300	360
	ORDINANCE	12	11	12
	PBA	1816	1852	1844
	SOA	366	356	372
Full-Time Total		3357	3255	3392
Part-Time		513	481	513
Part-Time Total		513	481	513
Seasonal		10	12	10
Seasonal Total		10	12	10

Salaries, Wages & Fees represent 50.9% of total operating expenses of the Police Department's 2024 NIFA Approved Budget. The 2024 NIFA Approved Budget funds overtime of \$48.8 million, which represents 9.0% of the Salaries, Wages & Fees. The 2024 NIFA Approved Budget provides \$25.4 million for terminal leave expenses due to anticipated police officer separations from service. The County anticipates that up to 120 officers will separate from service in 2024.

The 2024 NIFA Approved Budget funds \$18.1 million in Workers' Compensation, \$48.1 million in Other Than Personal Services (OTPS), \$4.3 million in Utilities, and \$85.1 million in Inter-Departmental Charges and Debt Service Chargebacks.

Aggregated revenue from both Police Funds in the 2024 NIFA Approved Budget is \$1,059.9 million, a \$24.9 million increase from the 2023 Mid-Year Projection. This includes an increase in Interfund Transfers of \$22.5 million.



POLICE DEPARTMENT					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	491,794,187	522,753,479	520,762,256	539,633,920
	AB - FRINGE BENEFITS	363,454,476	376,446,990	372,785,448	365,131,141
	AC - WORKERS COMPENSATION	17,836,391	17,800,000	17,800,000	18,142,000
	BB - EQUIPMENT	2,935,791	3,947,089	3,947,089	5,325,501
	DD - GENERAL EXPENSES	12,068,404	12,530,266	12,530,266	15,905,136
	DE - CONTRACTUAL SERVICES	14,637,814	22,896,908	22,896,908	26,395,957
	DF - UTILITY COSTS	3,739,470	3,631,494	3,631,494	4,296,005
Expenses Excluding Interdepartmental Transfers		906,466,533	960,006,226	954,353,461	974,829,660
	Interdepartmental Transfers	69,101,820	79,418,123	79,366,013	85,109,498
Expenses Including Interdepartmental Transfers		975,568,353	1,039,424,349	1,033,719,474	1,059,939,158
REVENUE	AA - OPENING FUND BALANCE	115,272,191	-	-	-
	BC - PERMITS & LICENSES	4,627,086	5,611,194	5,611,194	5,252,500
	BD - FINES & FORFEITS	26,024,100	24,990,000	22,690,000	24,745,000
	BE - INVEST INCOME	119,791	65,000	915,000	865,000
	BF - RENTS & RECOVERIES	701,720	48,000	83,767	48,000
	BH - DEPT REVENUES	23,043,769	26,639,825	23,639,825	26,497,575
	BO - PAYMENT IN LIEU OF TAXES	25,695,945	25,695,965	25,695,965	25,695,965
	BW - INTERFUND REVENUE	281,970	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	555,825	75,000	81,466	75,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,210,446	750,000	750,000	750,000
	TL - PROPERTY TAX	731,006,643	753,060,461	753,060,461	751,056,886
	TX - SPECIAL TAXES	23,686,559	23,585,085	23,585,085	23,541,120
Revenues Excluding Interdepartmental Transfers		952,226,046	860,520,530	856,112,763	858,527,046
	Interdepartmental Transfers	139,198,185	178,903,819	178,903,819	201,412,112
Revenues Including Interdepartmental Transfers		1,091,424,231	1,039,424,349	1,035,016,582	1,059,939,158

Police Department Headquarters (PDH)

Expenses for the PDH Fund in the 2024 NIFA Approved Budget are \$568.5 million. Salaries, Wages & Fees in the 2024 NIFA Approved Budget are \$277.9, a \$14.8 million or 5.6% increase from the 2023 Projection. Salaries, Wages & Fees, and Fringe Benefits are \$465.0 million, which represents 81.8% of expenses in the 2024 NIFA Approved Budget. Overtime expenses in the 2024 NIFA Approved Budget is \$26.8 million.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds \$7.0 million in Workers’ Compensation, \$38.2 million in OTPS and \$58.7 million in Inter-Departmental Charges, Debt Service Chargebacks and Utility Costs. The Department continues to work to reduce County funded costs by leveraging external funding sources to augment its operating expenses.

PDH revenues in the 2024 NIFA Approved Budget are \$568.5 million, which includes \$201.4 million from Inter-Departmental and Interfund Revenues. Other major revenue sources in the 2024 NIFA Approved Budget includes \$23.5 million in Public Safety Fee revenue to safeguard,

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facilitate and encourage the health, safety and welfare of the residents and businesses of the County. Also, included are revenues from emergency ambulance fees and other fees of \$24.2 million and \$23.5 million from motor vehicle registration taxes and E911 surcharges on landline and cellular telephone users.

POLICE HEADQUARTERS FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	254,362,318	264,226,083	263,112,364	277,926,045
	AB - FRINGE BENEFITS	213,050,460	178,716,176	175,304,995	187,108,180
	AC - WORKERS COMPENSATION	6,075,044	6,900,000	6,900,000	7,032,000
	BB - EQUIPMENT	2,295,633	2,967,173	2,967,173	3,049,523
	DD - GENERAL EXPENSES	6,679,836	6,888,981	6,888,981	9,945,503
	DE - CONTRACTUAL SERVICES	14,513,115	21,230,558	21,230,558	24,753,752
	DF - UTILITY COSTS	2,181,494	1,929,407	1,929,407	2,398,250
Expenses Excluding Interdepartmental Transfers		499,157,900	482,858,378	478,333,478	512,213,253
	Interdepartmental / Sales Tax Transfers	42,591,426	53,538,585	53,486,475	56,301,940
Expense Total		541,749,326	536,396,963	531,819,953	568,515,193
REVENUE	BC - PERMITS & LICENSES	1,309,431	1,132,764	1,132,764	1,155,000
	BD - FINES & FORFEITS	25,279,450	23,500,000	21,500,000	23,500,000
	BE - INVEST INCOME	84,751	15,000	265,000	15,000
	BF - RENTS & RECOVERIES	339,222	48,000	48,000	48,000
	BH - DEPT REVENUES	20,580,744	24,342,707	21,342,707	24,200,457
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND REVENUE	199,085	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,186	75,000	80,161	75,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,178,573	750,000	750,000	750,000
	TL - PROPERTY TAX	321,211,593	275,106,705	275,106,705	284,880,621
	TX - SPECIAL TAXES	23,686,559	23,585,085	23,585,085	23,541,120
Revenues Excluding Interdepartmental Transfers		402,841,477	357,493,144	352,748,305	367,103,081
	Interdepartmental / Sales Tax Transfers	138,908,321	178,903,819	178,903,819	201,412,112
Revenue Total		541,749,798	536,396,963	531,652,124	568,515,193

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	705	653	715
	DAI	360	300	360
	ORDINANCE	11	10	11
	PBA	380	393	390
	SOA	171	168	178
Full-Time Total		1627	1524	1654
Part-Time		76	65	76
Part-Time Total		76	65	76
Seasonal		10	12	10
Seasonal Total		10	12	10

POLICE DEPARTMENT DISTRICT (PDD)

Expenses for the PDD Fund in the 2024 NIFA Approved Budget are \$491.4 million, a \$10.5 million or 2.1% decrease from the 2023 Mid-Year Projection. Salaries, Wages & Fees in the 2024 NIFA Approved Budget are \$261.7 million, an increase of \$4.1 million or 1.6% from the 2023 Mid-Year Projection. This increase is due to the need to backfill retired officers. Salaries, Wages & Fees, and Fringe Benefits are \$439.7 million in the 2024 NIFA Approved Budget, which

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represents 89.5% of operating expenses. Overtime expenses in the 2024 NIFA Approved Budget are \$22.0 million.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

The 2024 NIFA Approved Budget funds \$11.1 million in Workers’ Compensation, \$11.8 million in OTPS and Utilities, and \$28.8 million in Inter-Departmental Charges and Debt Service Chargebacks.

Revenues in the PDD Fund in the 2024 NIFA Approved Budget are \$491.4 million. The other major revenue sources include \$5.3 million in alarm permits and fines and \$2.3 million in Departmental Revenues, which includes fees associated with tow truck franchises and village policing contracts.

POLICE DISTRICT FUND					
E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	237,431,870	258,527,396	257,649,892	261,707,875
	AB - FRINGE BENEFITS	150,404,016	197,730,814	197,480,453	178,022,961
	AC - WORKERS COMPENSATION	11,761,348	10,900,000	10,900,000	11,110,000
	BB - EQUIPMENT	640,158	979,916	979,916	2,275,978
	DD - GENERAL EXPENSES	5,388,568	5,641,285	5,641,285	5,959,633
	DE - CONTRACTUAL SERVICES	124,699	1,666,350	1,666,350	1,642,205
	DF - UTILITY COSTS	1,557,975	1,702,087	1,702,087	1,897,755
Expenses Excluding Interdepartmental Transfers		407,308,633	477,147,848	476,019,983	462,616,407
	Interdepartmental Transfers	26,510,394	25,879,538	25,879,538	28,807,558
Expenses Including Interdepartmental Transfers		433,819,027	503,027,386	501,899,521	491,423,965
REVENUE	AA - OPENING FUND BALANCE	115,272,191	-	-	-
	BC - PERMITS & LICENSES	3,317,655	4,478,430	4,478,430	4,097,500
	BD - FINES & FORFEITS	744,650	1,490,000	1,190,000	1,245,000
	BE - INVEST INCOME	35,040	50,000	650,000	850,000
	BF - RENTS & RECOVERIES	362,498	-	35,767	-
	BH - DEPT REVENUES	2,463,025	2,297,118	2,297,118	2,297,118
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,082	16,758,082	16,758,082
	BW - INTERFUND REVENUE	82,885	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	521,638	-	1,305	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	31,874	-	-	-
	TL - PROPERTY TAX	409,795,050	477,953,756	477,953,756	466,176,265
Revenues Excluding Interdepartmental Transfers		549,384,569	503,027,386	503,364,458	491,423,965
	Interdepartmental Transfers	289,864	-	-	-
Revenues Including Interdepartmental Transfers		549,674,433	503,027,386	503,364,458	491,423,965

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Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	98	83	89
	ORINANCE	1	1	1
	PBA	1436	1459	1454
	SOA	195	188	194
Full-Time Total		1730	1731	1738
Part-Time		437	416	437
Part-Time Total		437	416	437

PERFORMANCE MANAGEMENT

Police Department			
Category	Performance Measures	Description	Goal Statement
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	2021 Actual	2022 Actual	2023 Target	2023 Apr YTD Actual	2024 Target
DWI Arrests	470	549	480	203	575
Moving Violation Citations	98,475	155,896	135,000	65,656	176,500



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 (HRIS).

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

SEXUAL HARASSMENT PREVENTION POLICIES AND TRAINING

New York State law mandates that all New York State employers conduct annual sexual harassment prevention policies and training for all employees. The training program must be interactive and include certain specified content.

PEOPLESOFT

The implementation of the PeopleSoft HRIS system has modernized the County's Human Resources Management and replaces multiple outdated software packages with a single, user-friendly system.

GOALS

- Improve staff productivity and performance and reduce instances of employment litigations
- Continue to centralize the County's Human Resources activities
- Continue to inform and educate employees about the extent and value of their fringe benefits, which are a significant part of their overall compensation
- Ensure that all staff receives appropriate training that includes wellness and professional development
- Examine flexible work shifts/hours for select employees/departments that support constituents, employees, and the environment
- Implement and ensure compliance with all Collective Bargaining Agreements (CBAs)



OBJECTIVES

- Work with departments to streamline and consolidate same or similar functions
- Provide training to develop core skills for employees throughout the County by focusing on professional development, management training, cultural sensitivity, Equal Employment Opportunity, Sexual Harassment, Workplace Violence, Family Medical Leave and organizational effectiveness
- Expand supervisory skills training to all Civil Service Employees Association (CSEA) and Ordinance employees

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for the Department of Human Resources includes \$1.0 million in expenses, an increase of \$20,838 or 2.1% from the 2023 Mid-Year Projection. Salaries, Wages & Fees increased by 2.1% or \$19,018 due to the realignment of staff.

Other Than Personnel Services (OTPS) increased slightly from the 2023 Mid-Year Projection due to an increase in Contractual Services.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	837,974	923,677	892,955	911,973
	DD - GENERAL EXPENSES	17,719	31,000	31,000	31,000
	DE - CONTRACTUAL SERVICES	59,952	85,500	85,500	87,320
Expense Total		915,645	1,040,177	1,009,455	1,030,293

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	9	7	9
Full-Time Total		9	7	9
Part-Time		3	0	3
Part-Time Total		3	0	3
Seasonal		1	1	1
Seasonal Total		1	1	1



DEPARTMENT OF PARKS, RECREATION AND MUSEUMS

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

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

ADMINISTRATION

Administration provides planning, policy-making, and administrative support. In addition to the Commissioner’s Office, other functional units include Personnel, Payroll, Budget and Planning, Public Information, and Special Events. These units help procure goods and services, coordinate and promote department-sponsored events, handle constituent complaints and issues, develop partnerships with community-based non-profit organizations and private businesses, and sanction group-use of parks through the issuance of permits and manage the department’s personnel and payroll.

RECREATION SERVICES DIVISION

Recreation Services is responsible for all park recreational programming. Staff open and operate parks, ice rinks, athletic facilities, beaches, pools, and other park facilities, offer swimming lessons, issue leisure passports, provide permitting of athletic fields and picnic grounds, 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 and the Summer Recreation Program, which is offered at two different facilities and provides a fun and safe summer camp experience for over 1,000 children each year.

ENTERTAINMENT

The Harry Chapin Lakeside Theatre is an open amphitheater in Eisenhower Park. The Theatre hosts family friendly shows including Summer Movie Nights, Cultural Performances, the Summer Concert Series, Noontime Concerts, and interactive shows for the community.



MUSEUMS DIVISION

The Museums 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 eight affiliated museums: Nassau County Museum of Fine Arts, Long Island Children's Museum, Nassau County Firefighters Museum, Cradle of Aviation, Holocaust Memorial and Tolerance Center of Nassau County, the Museum of American Armor, Hewlett House and Cedarmere, the former home of William Cullen Bryant.

GOLF OPERATIONS DIVISION

Golf Operations is responsible for golf course maintenance, operations, and related programming. Staff manages and maintains seven golf courses (three 18-hole courses at Eisenhower Park and four nine-hole courses in four different parks), three driving ranges, three mini-golf courses and a 9-hole pitch and putt golf course at Nickerson Beach Park. The "Crown Jewel" of the County's golf system is the Red Course at Eisenhower Park, which has been the venue for various pro events on the PGA Champions Tour. GPS systems have been added to the golf carts to improve operational monitoring and to help protect delicate golf course areas.

GROUNDS AND MAINTENANCE DIVISION

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

GOALS

- Increase attendance at Nassau 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 the best practices for the administration and operation of parks and public programs
- Introduce new programs and events that lead to increased utilization of parks and parks facilities
- Retrofit tennis courts for pickle ball
- Accommodate demand for the sport of cricket
- Increase advertising and promotion of facilities, events, and programs

OBJECTIVES

- Continue to develop new advertising and sponsorship agreements that will generate revenue through marketing and promotional initiatives
- Provide clean, beautiful, and desirable parks and demonstrate exemplary stewardship

PARKS, RECREATION AND MUSEUMS



- Continue to protect our heritage by being stewards for our museum collections and enhancing museum and cultural programs
- Continue to develop public-private partnerships
- Accommodate the requests for increased recreational programming

2024 BUDGET HIGHLIGHTS

The Department of Parks, Recreation & Museums 2024 NIFA Approved Budget expense is \$31.9 million, an increase of \$1.9 million or 6.5% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$21.0 million, an increase of \$1.2 million or 6.0% from the 2023 Mid-Year Projection. Part-Time and Seasonal employees comprise \$8.4 million of the salary line.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expense is \$10.9 million, an increase of \$748,591 or 7.4% from the 2023 Mid-Year Projection primarily due to increase in costs of supplies to maintain the Nassau County Parks.

Revenues in the 2024 NIFA Approved Budget for the Department of Parks, Recreation & Museums are \$27.5 million, a decrease of \$980,695 or 3.4% from the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	17,648,286	20,365,779	19,801,427	20,993,139
	BB - EQUIPMENT	216,334	462,300	462,300	462,300
	DD - GENERAL EXPENSES	1,409,284	1,575,442	1,575,442	1,720,533
	DE - CONTRACTUAL SERVICES	8,184,174	8,071,398	8,071,398	8,674,898
Expense Total		27,458,078	30,474,919	29,910,567	31,850,870
REVENUE	BF - RENTS & RECOVERIES	2,855,058	2,769,314	2,985,046	2,790,100
	BG - REVENUE OFFSET TO EXPENSE	25	-	-	-
	BH - DEPT REVENUES	21,777,196	22,436,837	22,503,419	21,837,668
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	143,090	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	6,766	-	-	-
	TX - SPECIAL TAXES	2,945,605	2,825,000	2,945,000	2,825,000
Revenue Total		27,727,740	28,031,151	28,433,465	27,452,768

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	142	134	145
	ORDINANCE	6	6	6
Full-Time Total		148	140	151
Part-Time		198	87	198
Part-Time Total		198	87	198
Seasonal		871	642	871
Seasonal Total		871	642	871



PERFORMANCE MANAGEMENT

Department of Parks, Recreation & Museums			
Category	Performance Measures	Description	Goal Statement
Fit Nassau	Campsite Bookings	Includes the number of bookings at County operated campgrounds.	Reach higher levels of usage through new programs at County campsite facilities.
Fit Nassau	Athletic Field Bookings	Includes the number of field bookings 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 manages and operates three 18-hole golf courses at Eisenhower Park (Red, White and Blue). The White and Blue courses also offer a 9-hole option. Additionally, there are four 9-hole golf courses located at Bay Park, Cantiague Park, Morley Park and North Woodmere Park.	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, marinas and 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 (Daily Point of Sale) for the following Nassau County Parks recreation activities: Swimming Pools, Ice Skating Rinks, Miniature Golf Courses and Rifle Range.	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, museums, recreation, 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.
Fit Nassau	Picnic Area Bookings	Includes the number of bookings at County owned picnic areas.	Provide quality and well maintained picnic grounds that residents and visitors will enjoy.

PARKS, RECREATION AND MUSEUMS



Department of Parks, Recreation & Museums					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 Apr YTD Actual	2024 Target
Campsites - # of Bookings	3,441	3,522	3,000	657	3,000
Field Reservations - # of Bookings	14,182	14,717	14,500	2,317	15,000
Golf-Rounds Played	251,778	208,578	200,000	40,936	215,000
Leisure Passes Sold	32,123	26,037	28,000	5,194	26,000
Parks Attendance	141,117	152,503	150,000	30,210	155,000
Parks Revenue-Exc Rent	\$ 22,565,821	\$ 21,777,196	\$ 22,436,837	\$ 5,338,991	\$ 21,837,668
Rec Prog-Children Registered	483	693	1,025	572	1,025
Picnics - # of Bookings	1,470	1,469	1,500	41	1,500



DEPARTMENT OF SHARED SERVICES

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

GOALS

- Meet the service level expectations of County agencies while ensuring full compliance with State and County law
- Assist in reducing inventory carrying costs by selling/auctioning County surplus equipment
- Continue to work with Information Technology in testing and implementing all new phases and functionalities of E-Procurement
- Work with Minority Affairs, Asian American Affairs, Hispanic Affairs and Veterans Services to expand outreach efforts to Minority and Women-Owned Business Enterprise vendors and Service-Disabled Veterans

OBJECTIVES

- Employ standardization in the procurement of supplies, equipment and related maintenance, and vehicles to produce economies of scale where practicable
- Work with banks, Comptroller's Office, County Attorney's Office, Compliance Office, Department of Public Works (DPW) and the Office of Management and Budget (OMB) to expand the Just-In-Time (JIT) Procurement Accounts for office and industrial supplies
- Promote the County's on-line vendor registration database to increase vendor outreach and competition
- Continue to work with the Office of Compliance to update the Countywide Procurement & Compliance Policy handbook
- Work with the Office of Emergency Management (OEM) in maintaining emergency preparedness and procedures for the Shared Services Department
- 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
- Inform agencies on pre-procurement planning to maximize bidding opportunities and minimize emergency purchases
- Investigate opportunities for increased revenues via on-line and other methods of auctioning surplus equipment and vehicles

SHARED SERVICES



- Encourage economies of scale by cooperative purchasing with neighboring counties, towns, villages, special districts and Nassau County BOCES

2024 BUDGET HIGHLIGHTS

The expenses in the 2024 NIFA Approved Budget for the Department of Shared Services are \$1.6 million, an increase of \$59,543 or 4.0% when compared to the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$1.4 million, an increase of \$84,843 or 6.5% from the 2023 Mid-Year Projection, primarily due to a realignment of staff.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expenses in the 2024 NIFA Approved Budget are \$201,978, a decrease of \$25,300 or 11.1% when compared to the 2023 Mid-Year Projection.

The revenues in the 2024 NIFA Approved Budget for the Department of Shared Services are \$330,000, unchanged when compared to the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	1,052,749	1,396,907	1,296,564	1,381,407
	BB - EQUIPMENT	895	-	-	700
	DD - GENERAL EXPENSES	12,576	17,278	17,278	17,278
	DE - CONTRACTUAL SERVICES	105,469	210,000	210,000	184,000
	Expense Total	1,171,689	1,624,185	1,523,842	1,583,385
REVENUE	BF - RENTS & RECOVERIES	689,969	270,000	270,000	270,000
	BH - DEPT REVENUES	190,056	60,000	60,000	60,000
	Revenue Total	880,024	330,000	330,000	330,000

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	11	10	11
	ORDINANCE	3	2	3
	Full-Time Total	14	12	14
Part-Time		1	1	1
	Part-Time Total	1	1	1



PERFORMANCE MANAGEMENT

Department of Shared Services			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	\$ Savings-Paid/Encmbrd Price	This measure captures savings and cost avoidance by comparing actual price paid vs. the encumbered amount on the requisition or the price paid on the previous order. This measure is based on data collected on or about the 19th of every month.	Engage in an aggressive sourcing of competitive vendors to maximize savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by NYS contract. Also, by documenting savings yielding from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.

Department of Shared Services					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 Apr YTD Actual	2024 Target
\$ Savings-Paid/Encmbrd Price	\$ 1,453,269	\$ 663,103	\$ 550,000	\$ 250,099	\$ 550,000



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) is organizationally divided into five components: Administration, Engineering, Operations, Planning and Real Estate.

ADMINISTRATION

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

ENGINEERING

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

- **Water/Wastewater Engineering** handles all ground and surface water interactions and investigations. This includes well sampling, salt-water intrusion investigations, and ground water contamination issues, as well as all storm water management program components including drainage, design, and construction. The wastewater group handles all design and construction related to the wastewater treatment plants and the sewer system, including all pump stations and sanitary sewer infrastructure. The County entered into an Operating and Maintenance agreement for the Nassau County Sewer System with Veolia Water Long Island (VEOLIA), which the Nassau County Legislature passed on July 18, 2014. VEOLIA is performing all operating, treatment, and maintenance for the system on behalf of the County. As part of the agreement, VEOLIA agreed to reimburse the County for personnel who are now performing their duties for VEOLIA.
- **Building Design and Construction Unit** manages architectural, structural, mechanical and electrical engineering designs and oversees construction of all buildings and related structures under the County's jurisdiction that includes Police Department, Public Safety, Correctional Facilities, County Court System, Administration and Parks Facilities, Museums and Historical structures. Work includes occasional replacement of a facility in its entirety, remodeling of a facility or repair and replacement of various building systems such as a new roof, HVAC system. Fire Alarm and other major building components following an assessment, planning, construction protocol and by strategically bundling building system upgrades.
- **Traffic Engineering** conducts traffic studies for all County roadways as well as traffic studies to determine the need for traffic signals for all roadways within Nassau County except for State Highways. The studies are conducted to address the concerns of the residents as well as all elected officials. These studies determine the need for all traffic



control devices i.e., traffic signals, pavement markings and signs that may be appropriate to improve traffic safety for motorists, pedestrians and bicyclists.

- **Traffic Safety Division** manages the Nassau County Child Passenger Safety Program that trains parents how to restrain their children in an appropriate child safety seat. It also manages the County's STOP DWI Program that works to reduce the number of deaths or injuries in alcohol and drug-related crashes. The STOP DWI Coordinator administers the program and coordinates the efforts of law enforcement, prosecution of offenders, probation, and public information and education. Traffic Safety, working with Traffic Engineering, assists in the site selection for the Red-Light Camera Program using engineering data along with safety statistics.
- **Transit Division** oversees and manages the County's bus contract with TransDev Services, Inc. and ensures compliance with all Federal Transit Administration (FTA) requirements. Under the Management and License Agreement, TransDev operates the County's Fixed-Route Bus service (Nassau Inter-County Express NICE) and Paratransit Operation (Able-Ride).
- **Civil Engineering** manages and supervises the design and construction contracts for parks, bridges, roadways, and drainage facilities.

OPERATIONS

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

- **Facilities Management** maintains all buildings and structures under County control
- **Road Maintenance** maintains all County-owned roads and medians
- **Bridge Maintenance** operates and maintains the two County drawbridges
- **Snow Operations** removes snow and ice on County roadways and bridges
- **Drainage Maintenance** manages drainage from the flow of storm water runoff at drainage channels, streams, storm water basins, and drainage culverts
- **Mosquito Control** protects public health through aerial and ground spraying
- **Signs & Pavement Markings** maintains County street signs and markings
- **Fleet Management** administers, maintains, and coordinates the County's fleet, vehicle-related equipment, machinery, and resources, e.g., fuel for all County departments except the Police and Corrections

PLANNING

The Planning Division is responsible for analyzing land use, transportation, environmental and socioeconomic conditions in the County to aid the County Executive Office and the County Legislature in their decision-making processes. The Division analyzes, develops and implements programs in the areas open space preservation, affordable and attainable housing, climate change and resiliency, downtown revitalization, transit and mobility, and renewable energy.



The Planning Division is also responsible for managing the County’s role in the NYS Transportation Improvement Planning (TIP) Process and the New York Metropolitan Transportation Council (NYMTC). The Division liaises with both NYDDOT and NYMTC on the NYSDOT Locally Administered Federal Aid Procedure and the Unified Planning Work Program (UPWP).

The Planning Division serves as staff to the Nassau County Planning Commission (NCPC) and the Nassau County Open Space Advisory Committee (OSPAC). The Division reviews and analyzes subdivision applications, municipal zoning referrals, County map revisions, and open space acquisitions, and development applications that require review and disposition by the NCPC and/or OSPAC. The Division is also responsible for administering the State Environmental Quality Review Act (SEQRA) process for matters before the NCPC as well as County Capital Projects.

The Planning Division also manages and oversees FTA earmarks/grants, Governor’s Office of storm Recovery (GOSR) funded projects, and other State and Federal grants. The Division also provides GIS mapping and analysis support to the Department of Public Works and other County agencies.

REAL ESTATE

Real Estate administers and executes all real estate matters on behalf of the County in coordination with the County Attorney’s office. It manages the County’s leased properties, in addition to 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

- To manage County infrastructure through sound fiscal policies and procurement to meet the needs of existing and future residents and businesses and to implement the Multi-Year Capital Plan
- Develop a Multi-Year Capital Plan that advances projects to improve the health, safety, and quality of life of County residents with positive environmental impact and makes government more efficient and responsive to the needs of residents
- Improve long-term County finances and planning through the improvement of processes related to the preparation of the annual capital budgets and long-term capital plans, and the monitoring of capital spending for compliance with spending plans
- Continue to ensure the safety and well-being of the County’s residents on 1,500 lane miles of County–owned roadways, 52 fixed bridges, two drawbridges, and a traffic control network consisting of over 1,650 traffic signals



- Coordinate the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations
- Manage Veolia Water Long Island, the County's selected contractor to operate and maintain three major wastewater treatment plants, over 3,100 miles of collection system and 57 pump stations
- Utilize all available resources, working with Federal and State Agencies, to recover from storms such as Superstorm Sandy, and mitigate and harden County infrastructure for protection from future storms
- Maintain the Department's fleet of vehicles to peak operating condition
- Continue to process and review all matters brought before the Planning Commission and make recommendations to it
- Analyze and review all subdivision proposals using uniform criteria to determine whether the subdivision complies with the County's development goals
- Balance the County's growth and economic development with the goal of environmental protection, and work with and advise the Administration, the Planning Commission and the County Legislature in the area of environmental protection and the SEQRA process
- Analyze and prepare feasibility and planning reports to support County infrastructure improvements and expansion
- Actively pursue grants to perform environmental studies that will better enable the County to create jobs and stimulate economic growth while reducing its carbon footprint
- Manage the County's real estate portfolio to consolidate County operations
- Continue to assist the Department of Parks, Recreation and Museums with the management of landmark units
- Continue to be in accord with the purpose of the Environmental Bond Act in the implementation of acquisitions to preserve County "open space"

OBJECTIVES

- Maintain a preventative maintenance plan for all buildings and other facilities
- Improve efficiency and reduce greenhouse gas emissions by procuring more natural gas-powered vehicles and reducing the number and average age of vehicles
- Expand the use of non-petroleum-based products in County buildings and fleet utilizing electrical power from renewable energy sources
- To annually review and revise the Multi-Year Capital Plan program to ensure infrastructure improvements are designed to meet existing deficiencies, the needs for future growth, provide for replacement of obsolete or facilities in need of replacement, and to limit public expenditures
- Projects include enhancements to key infrastructure assets, construction of long-life assets, rehabilitation of roadways, drainage improvements, and the construction and redevelopment of park facilities
- Continue to maximize the financial and service benefits to County residents through effective prioritization of capital projects



- Actively participate in various studies and other initiatives at both the local and regional levels designed to improve the quality and safety of transportation systems within the County and reduce air pollution and traffic congestion
- Pursue, secure, and administer State and Federal grants and comply with mandates of the Fixing America's Surface Transportation Act (FAST), thereby ensuring the continued flow of Federal transportation funding to Nassau County
- Continue to review all County real estate holdings to identify and quantify efficiencies resulting from possible consolidation
- Optimize revenue from the rental of owned County property through improved management
- Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Acts and develop a plan for its management

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget provides \$355.9 million for Department of Public Works expenses. Salaries, Wages & Fees is \$37.9 million, an increase of \$2.4 million or 6.7% from the 2023 Mid-Year Projection. This increase provides additional personnel resources for the maintenance of County roads and facilities and to administer the ongoing major capital program initiatives being undertaken by the Department in concert with New York State.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other than Personal Services (OTPS) is \$197.7 million, an increase of \$19.1 million or 10.7% from the 2023 Mid-Year Projection. The change is primarily in Contractual Services with increases to Nassau Inter-County Express (NICE) Bus services, traffic signal maintenance and bridge safety inspections. The Federal Transit Administration recently concluded in Triennial Review of NICE Bus and is requiring it to expand its paratransit service area in Queens and Suffolk County.

The 2024 NIFA Approved Budget provides \$32.8 million for Utilities expenses, a decrease of \$1.3 million or 3.8% from the 2023 Mid-Year Projection. This is mainly due to the decrease in commodity prices.

The 2024 NIFA Approved Budget for Other Expenses and Mass Transportation is \$68.6 million, an increase of \$3.6 million or 5.5% from the 2023 Mid-Year Projection due to an increase in LIRR Station maintenance costs.

The revenues for the Department of Public Works in the 2024 NIFA Approved Budget are \$209.4 million, a decrease of 21.6% from the 2023 Mid-Year Projection. The decrease is mainly the result of an exclusion of one time \$54 million Sands Casino payment to the County that incurred in 2023.

PUBLIC WORKS



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	26,246,131	36,149,687	35,557,310	37,943,076
	AC - WORKERS COMPENSATION	1,796,773	2,430,000	2,430,000	2,430,000
	BB - EQUIPMENT	125,554	406,500	406,500	206,100
	DD - GENERAL EXPENSES	8,455,275	9,289,457	9,289,457	9,757,857
	DE - CONTRACTUAL SERVICES	158,515,127	167,689,348	168,983,348	187,776,116
	DF - UTILITY COSTS	26,665,712	29,033,955	34,039,955	32,753,102
	DG - VAR DIRECT EXPENSES	300,000	350,000	350,000	300,000
	HF - INTER-DEPARTMENTAL CHARGES	12,858,259	13,179,275	13,179,275	16,127,771
	MM - MASS TRANSPORTATION	47,926,155	50,898,201	49,330,283	51,790,222
	OO - OTHER EXPENSES	14,106,399	15,716,001	15,716,001	16,826,759
EXPENSE Total		296,995,385	325,142,424	329,282,129	355,911,003
REVENUE	BC - PERMITS & LICENSES	1,801,459	1,925,801	1,925,801	1,925,801
	BF - RENTS & RECOVERIES	15,785,073	13,832,409	67,833,519	12,732,083
	BG - REVENUE OFFSET TO EXPENSE	323,185	200,000	200,000	3,048,847
	BH - DEPT REVENUES	30,023,397	32,247,339	32,367,409	33,376,046
	BJ - INTERDEPT REVENUES	20,959,786	21,212,195	21,212,195	16,021,564
	BW - INTERFUND REVENUE	3,178,982	3,170,000	5,970,000	5,227,646
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,478,789	24,501,758	24,503,975	21,880,875
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	103,590,663	104,097,000	112,944,023	115,146,184
REVENUE Total		206,141,333	201,186,502	266,956,922	209,359,046

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	404	372	404
	ORDINANCE	13	11	11
Full-Time Total		417	383	415
Part-Time		20	22	22
Part-Time Total		20	22	22
Seasonal		61	41	61
Seasonal Total		61	41	61



PERFORMANCE MANAGEMENT

Department of Public Works			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Fleet Vehicles	Represents the actual number of motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	Reduce the County's operating costs.
Government Efficiency	% Capital Projects on Budget	Includes the percentage of Capital Projects meeting their cost projections.	To improve the accuracy of engineer's estimates associated with the advancement of County capital projects.
Government Efficiency	Facilities Work Orders Completed	Includes the number of corrective work orders that were completed by Facilities Management in a reporting calendar month.	Complete corrective work orders to ensure the safety of the public and County employees and to increase efficiencies for County workers at County owned facilities. This will reduce law suits against the county and increase productivity of County employees.
Government Efficiency	Fleet Vehicles-Yearly Avg Age	Represents the average age in years of all motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	To reduce the County's operating costs by reducing the average age of fleet vehicles to reduce maintenance costs.
Government Efficiency	Mosquito Cmplts Cmpl-Avg Days	Includes the average days it takes to respond to a mosquito complaint.	To ensure the health and safety to all by inspecting sites and treating them if the sites test positive for mosquitos.
Government Efficiency	Potholes Filled	Includes the number of potholes filled per year.	To increase efficiencies within the Department to ensure that potholes get filled and road way are maintained .This will cut down on lawsuits.
Government Efficiency	Road Mntn Work Orders Cmpl	Includes the number of corrective work orders that were completed by Road Maintenance in a reporting calendar month.	Complete corrective work orders to ensure the safety for all citizens who travel Nassau County owned roads and to reduce the amount of law suits against the County.
Government Efficiency	Road Opening Permits Cmpl	Includes the number of Road Opening permits that were completed in a reporting calendar month.	Ensure that all road openings on Nassau County roadways are performed in compliance to Nassau County Specifications and that the traffic flow during this procedure is properly planed for. Each road opening permit that is issued generates revenue for Nassau County.
Government Efficiency	Sewer Permits Completed	Includes the number of sewer permits that were completed in a reporting calendar month.	Ensure that all sewer connections to county sewers are done in compliance to Nassau County specifications. This reduces the amount of sewer malfunctions and also generates revenue for each permit issued.
Government Efficiency	Sump Basin Cleanings	Includes the number of routine service cleanings, including vegetation control and debris removal, of County owned recharge basins.	Protect ground water and surface waters in accordance with existing Federal and State regulations.
Government Efficiency	Storm Water Work Orders Completed	Includes the number of completed work orders for preventive maintenance measures on equipment associated with the Nassau County Storm Water system.	Storm Water Best Management Practices have been developed to assure the proper flow of the Nassau County Storm water system. By completing these preventive maintenance measures flooding will be less likely to occur.
Government Efficiency	Labor Hours Comparison	Includes the number of labor hours worked by inhouse staff in Facilities Management and Road Maintenance for Capital funded projects overtime and regular time and for operational funded work overtime.	To determine the opportunity costs related to overtime versus hiring new staff with objectives to improve efficiency in operations, labor costs and productivity.

PUBLIC WORKS



Department of Public Works					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 APRIL YTD Actual	2024 Target
# of Fleet Vehicles	1,577	1,543	1,576	1,551	1,551
Facilities Work Orders Completed	6,415	7,110	9,000 *	3,161	6,500
Fleet Vehicles-Yearly Avg Age	11.0	10.9	7.0	11.6	7.0
Mosquito Cmplnts Cmpl-Avg Days	1	1	1	1	1
Total Potholes Filled	48,780	41,596	45,000	25,000	40,000
Road Mntn Work Orders Cmpl	2,728	2,121	5,000	533	650
Road Opening Permits Completed	351	512	400 *	140	400
Sewer Permits Completed	1,294	1,436	1,300 *	682	1,300
Sump Basin Cleanings	2,081	2,133	2,000	1,373	2,300
Storm Water W/O Completed	31	150	4,000	65	200
Road Maintenance Operational Overtime Hours	38,810	22,138	11,000	10,332	15,000
Facilities Management Operational Overtime Hours	25,997	40,729	12,000 *	15,784	30,000
Road Maintenance Capital Overtime Hours	1,027	1,101	100	180	250
Facilities Management Capital Overtime Hours	14,111	19,725	16,000 *	7,163	15,000
Road Maintenance Capital Regular Time Hours	5,017	2,365	2,000	850	1,000
Facilities Management Capital Regular Time Hours	9,247	15,458	6,000 *	3,981	6,000

* JULY YTD



RECORDS MANAGEMENT

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

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

GOALS

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

OBJECTIVES

- Efficient productivity in processing and maintenance of archive documents by maintaining adequate resources
- Install high-density shelving to accommodate the continually increasing number of documents stored in the County's Records Center in accordance with State retention schedules
- Improve upon proper HVAC (heating, ventilation, and air conditioning) and humidity control, as well as water and fire detection systems and standards, in accordance with New York State requirements for archiving, storing, and protecting documents
- Enhance electronic inventory management to provide services more efficiently

2024 BUDGET HIGHLIGHTS

The 2024 NIFA Approved Budget for the Office of Records Management is \$1.4 million, which is an increase of \$66,517, or 4.9% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$909,750 in the 2024 NIFA Approved Budget, an increase of \$66,517 or 7.9% as compared to the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of

RECORDS MANAGEMENT



previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal (OTPS) expenses in the 2024 NIFA Approved Budget are \$526,500, unchanged when compared to the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	550,890	1,004,508	843,233	909,750
	BB - EQUIPMENT	456,407	275,000	275,000	275,000
	DD - GENERAL EXPENSES	56,565	111,000	111,000	111,000
	DE - CONTRACTUAL SERVICES	72,696	140,500	140,500	140,500
	Expense Total	1,136,558	1,531,008	1,369,733	1,436,250
REVENUE	BF - RENTS & RECOVERIES	81,393	-	134,156	-
	Revenue Total	81,393	-	134,156	-

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	10	5	10
Full-Time Total		10	5	10
Part-Time		13	1	13
Part-Time Total		13	1	13
Seasonal		8	0	8
Seasonal Total		8	0	8



THE OFFICE OF HISPANIC AFFAIRS

The Office of Hispanic Affairs (OHA) mission is to coordinate resources for the Hispanic community that help educate, empower, and integrate individuals to foster greater participation in Nassau County's social, economic, and civic life. The Office establishes relevant links for the Hispanic Community and community-based organizations with all County departments. OHA also makes informed, appropriate, and culturally competent recommendations for policies and services to the County Executive, County departments, and service agencies receiving County funding. The Office helps determine the effectiveness and adequacy of services provided by departments, coordinates these services, and identifies emerging needs in the Hispanic Community. OHA also facilitates partnerships, training, and support services for County departments to help ensure understanding and cooperation between the County and the Hispanic community.

GOALS

- To continue providing assistance with government applications, documents, and translations, ensuring that Spanish speaking residents can navigate any necessary processes to achieve their goals
- Provide research, data, and recommendations on policy decisions impacting the Hispanic community
- Provide support for Nassau County departments in cultural competency
- Increase engagement with the Hispanic Community across sectors through collaborative outreach mechanisms
- Establish Latino Leadership Programing to enhance educational access and opportunities for Hispanic constituent and youth

OBJECTIVES

- Allocate contracts to partner agencies to promote entrepreneurship by assisting them with licensing requirements to open or expand new businesses
- Support departments in creating and implementing outreach plans (culturally-competent initiatives, etc.) for limited English-speaking residents based on departmental responsibilities, mandates, and expertise
- Provide services to Nassau County Hispanic residents that will allow them to have more access to government
- Work with community-based partners to increase the number of citizenship applications in Nassau County
- Increase the accessibility of bilingual information and outreach
- Work in partnership with local partners to provide effective information and resources that help integrate Hispanics to become productive members of society



- Support and help monitor appropriate practices to ensure culturally competent provision of services by departments to the growing Hispanic Community, the largest minority group, and fastest growing segment of the County’s population

2024 BUDGET HIGHLIGHTS

The Office of Hispanic Affairs 2024 NIFA Approved Budget expense is \$627,592, an increase of \$78,861 or 14.8% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$552,592, an increase of \$78,861 or 16.6% from the 2023 Mid-Year Projection.

Other Than Personal Services (OTPS) expense is \$75,000, which remains unchanged when compared to the 2023 Mid-Year Projection.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	226,883	537,592	473,731	552,592
	BB - EQUIPMENT	-	10,000	10,000	10,000
	DD - GENERAL EXPENSES	4,409	40,000	40,000	40,000
	DE - CONTRACTUAL SERVICES	-	25,000	25,000	25,000
Expense Total		231,292	612,592	548,731	627,592

Headcount		2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	ORDINANCE	6	3	6
Full-Time Total		6	3	6
Part-Time		4	0	4
Part-Time Total		4	0	4



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) comprises a group of integrated program areas staffed with highly trained personnel who offer support services and financial assistance to eligible individuals and families in Nassau County in compliance with Federal and State mandates. DSS works toward and accomplishes its mission by offering comprehensive services that address the financial, health, social, employment, childcare, and safety issues that may affect an individual or family.

DSS is responsible for:

- Providing temporary financial aid to eligible recipients through programs such as the Family Assistance, Safety Net Assistance (SNA), Food Stamp, Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps), Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs (HEAP)
- Establishing, through its Child Support Enforcement program, an initial child support obligation of a legally responsible individual as designated by Family Court, collecting support payments, and enforcing and modifying existing support orders
- Providing employment and placement services to prepare public assistance recipients for long-term employment
- Protecting individuals, such as children through Children Services (foster care), Preventive and Child Protective Services (CPS), and adults and families through Adult Protective Services (APS), by enforcing the child and adult abuse mandates of New York State Social Services Law
- Providing safe Emergency Housing for eligible Nassau County residents who are homeless

GOALS

- Offer the highest quality, efficient, and respectful services while minimizing processing times, number of appointments, and delays through the continuing assessment and refinement of the “Single Point of Access” philosophy
- Provide employment services to eligible and employable Temporary Assistance for Needy Families (TANF) clients
- Continue to recruit and secure resource homes for children in foster care
- Continue to evaluate and refine performance measurement systems throughout the Department and with contract agencies through its quality management initiatives
- Assess clients in need of additional services such as drug and alcohol and/or mental health treatment and make appropriate referrals in the community
- Provide childcare subsidies through the Day Care program, enabling income eligible families to offset the cost of childcare, as well as receive specialized training and employment services



- Provide Adult Protective Services' clients with enhanced senior programs
- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts
- Continue to provide staff development and training, and maintain compliance with State and Federal regulations
- Provide homeless clients in Emergency Housing with support services and case management to help them connect to appropriate permanent housing opportunities

OBJECTIVES

- Work with employers in the County to engage the unemployed in job training and education programs
- Provide community guardianships to assist eligible adults who have no one to serve as a guardian and who lack sufficient assets for a court appointed guardian
- Expand the CPS Multi-Disciplinary Team comprised of DSS (CPS), Nassau County Police Department, Nassau County District Attorney, Nassau University Medical Center, and the Coalition Against Child Abuse and Neglect (CCAN) for cases with allegations of serious physical child abuse and corresponding support services
- Continue to encourage diversity and participation by inviting representatives from communities to participate in the Advisory Council, to which the Commissioner appoints members including recipients of assistance, providers of services, and representatives from the general public, with its purpose being to act in an advisory capacity only and make recommendations regarding program planning and policy development and identify community concerns
- Establish objective standards with accurate data analysis to improve productivity and client outcomes
- Continue to work with State agencies to enhance service delivery to Nassau County residents.
- Produce and distribute informative materials and conduct public presentations as requested to provide information to the community
- Continue aggressive recruitment initiatives to increase the number and diversity of available foster care and adoptive families
- Conduct timely annual re-certifications of all Medicaid and TANF cases
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected
- Continue maximizing Federal and State reimbursement by referring clients to other County programs where appropriate
- Maintain the Customer Service units which respond to general questions and case-specific inquiries to provide up-to-the minute information
- Continue to work closely with the Office of Temporary and Disability Assistance (OTDA) and Nassau County shelter providers to ensure all County emergency shelters meet State certification mandates.

**2024 BUDGET HIGHLIGHTS****Expenses**

The Department of Social Services expenses for the 2024 NIFA Approved Budget are \$536.4 million, a \$27.3 million increase compared to the 2023 Mid-Year Projections. Expenses in Salaries, Wages & Fees is \$52.7 million, a 2.5% increase from the 2023 Mid-Year Projection primarily due to the need to adequately staff CPS and support recent attrition, as well as an anticipated increase in case load which requires additional staff. The department's regulatory environment has become increasingly restrictive and complex with an upsurge in new directives and expectations that place additional stress on both support and line staff. The department also maintains several staff divisions such as Staff Development, Legal, and Human Resources to maintain and ensure compliance with local, State, and Federal regulations.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Contractual Services

The Department's 2024 NIFA Approved Budget for Contractual Services is \$7.2 million, a 3.0% decrease compared to the 2023 Mid-Year Projection.

Recipient Grants

The Department of Social Services 2024 NIFA Approved Budget for Recipient Grants is \$55.1 million, a 6.3% increase compared to the 2023 Mid-Year Projection. This increase is primarily due to adoption subsidy rate increases and increased caseloads in Safety Net and TANF. Over 81% of Recipient Grant funding is composed of payments made to clients eligible for TANF and the SNA programs. In mid-year 2023, Public Assistance caseloads were 3,087 compared to a 2022 mid-year caseload average of 2,829, an increase of 9.1%. SNA cases have increased 10.5% over last year, primarily driven by the end of pandemic federal support. The SNA portion of Public Assistance accounts for 72.3% of all Public Assistance cases.

Purchased Services

The Department of Social Services 2024 NIFA Approved Budget for Purchased Services is \$98.5 million, a 22.3% increase compared to the 2023 Mid-Year 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. The projected increase is based on rate increases and State reduction of the income-based family share,



12-month eligibility, and expansion of initial eligibility levels to up to 300% of the State income standard beginning 8/1/2022.

Emergency Vendor Payments

The Department's 2024 NIFA Approved Budget for Emergency Vendor Payments is \$62.8 million, a 5.7% increase primarily due to the increase in costs related to the Education of Handicapped Children, Children in Institutions, and training schools. Furthermore, local districts must comply with new regulations to assist individuals and families who seek shelter assistance under the "homeless where found" program and New York State Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those without shelter can remain indoors. Additionally, caseloads for individuals placed in State operated residential facilities are expected to remain flat, however the per day service rates are projected to increase. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services vary widely and include providing shelter, paying utilities, and maintaining and providing institutional care to a foster child or a child with special needs.

Medicaid

The 2024 NIFA Approved Budget for Medicaid is \$245.2 million, which is \$5.0 million, or 2.1% higher when compared to the 2023 Mid-Year Projection primarily due to the anticipated end of additional Federal funding received in 2023 related to the COVID-19 First Coronavirus Response Act which reduced the County's share of Medicaid costs. In 2024, the County's weekly Medicaid Local Share Cap is based on 53 cycles in State Fiscal Year 2024/2025. This is subject to adjustment during the State Fiscal Year 2024/2025 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) funds.

Revenues

The Department of Social Services 2024 NIFA Approved Budget for Revenues is \$223.4 million. The Rents and Recoveries revenues in the 2024 NIFA Approved Budget are \$2,925,000, due to anticipated disencumbrances for Day Care. The Federal Aid reimbursement in the 2024 NIFA Approved Budget is \$153.9 million, a 15.7% increase from the 2023 Mid-Year Projection primarily due to the increase in the Child Care Development Block Grant (Day Care for Children) and anticipated staffing. State Aid reimbursement and Department Revenues in the 2024 NIFA Approved Budget are \$46.0 million and \$20.5 million respectively. The 2024 NIFA Approved Budget State Aid projection is impacted by catch up aid received in 2023. Department Revenues in the 2024 NIFA Approved Budget are slightly lower compared to the 2023 Mid-Year Projection due to anticipated reductions in other welfare receipts. State Aid includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) for departments both within and outside the Health and Human Services departments. DSS is eligible to purchase and fund the information and referral functions provided by these departments as well as claim State Aid revenue for them.

SOCIAL SERVICES



E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	39,687,987	51,933,379	51,366,542	52,670,197
	BB - EQUIPMENT	53,273	11,720	11,720	13,720
	DD - GENERAL EXPENSES	725,782	796,900	796,900	918,700
	DE - CONTRACTUAL SERVICES	6,551,200	7,380,030	7,380,030	7,158,508
	HF - INTER-DEPARTMENTAL CHARGES	16,300,921	17,547,250	17,547,250	13,983,811
	SS - RECIPIENT GRANTS	43,621,924	47,384,000	51,859,000	55,102,000
	TT - PURCHASED SERVICES	76,470,589	71,561,026	80,554,584	98,518,186
	WW - EMERGENCY VENDOR PAYMENTS	60,222,254	62,152,642	59,442,642	62,840,000
	XX - MEDICAID	204,561,951	240,112,308	240,112,308	245,158,133
EXPENSE Total		448,195,880	498,879,255	509,070,976	536,363,255
REVENUE	BF - RENTS & RECOVERIES	2,081,903	800,000	6,910,725	2,925,000
	BH - DEPT REVENUES	17,387,796	21,745,820	21,746,824	20,515,300
	BJ - INTERDEPT REVENUES	40,884	44,000	44,000	48,400
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,569,504	126,371,286	132,942,594	153,866,128
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	41,665,776	43,893,283	48,322,370	46,028,731
REVENUE Total		191,745,863	192,854,389	209,966,513	223,383,559

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	555	460	563
	ORDINANCE	4	3	3
Full-Time Total		559	463	566
Part-Time		86	50	95
Part-Time Total		86	50	95



PERFORMANCE MANAGEMENT

Department of Social Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% 7 Day Safety Assess Overdue	Includes the percentage of safety assessments of Child Abuse that are more than 7 days overdue at the end of the month for all non-FAR units. Does not include safety assessments already completed that may have been approved after 7 days. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional health or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Invest Overdue +60 Day	Includes the percentage of investigation conclusions of Child Abuse that are more than 60 days overdue at the end of the month for all non-FAR units. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional health or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Current Payment Level	Includes the amount of child support dollars distributed as a percentage of total dollars due.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Paternity Established	Includes the percentage of children born out of wedlock cases open at the end of the month for which paternity has been established or acknowledged.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Support Order Estb	Includes the percentage of Child Support cases open at the end of the month for which support orders have been established.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	All App: Registered to Disp	Includes the average number of days between the Application Registration date and the date of final disposition (Application Disposition Date) for all temporary assistance, day care and medical assistance applications.	Applications for assistance will be disposed of in a timely manner.
Government Assistance	% Homeless Cases-Motels	Includes the percentage of eligible homeless cases housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% Homeless Housed-Motels	Includes the percentage of eligible homeless individuals (adults and children) housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% TANF & SN MOE Employment	Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) and SN MOE individuals (Safety Net Maintenance of Effort) who participate in employment services provided by the County.	The County will provide accessible employment services to the eligible (Employable) Temporary Assistance and Safety Net Assistance population.

SOCIAL SERVICES



Department of Social Services						
Performance Measures	Division	2021 Actual	2022 Actual	2023 Target	2023 Apr YTD Actual	2024 Target
% 7 Day Safety Assess Overdue	Child Protective Services	3.0%	2.8%	8.0%	1.5%	8.0%
% Invest Overdue +60 Day	Child Protective Services	16.1%	18.8%	18.0%	23.0%	18.0%
% Current Payment Level	Child Support Enforce Programs	72.6%	68.5%	80.0%	69.9%	80.0%
% Paternity Established	Child Support Enforce Programs	93.1%	93.0%	80.0%	92.9%	80.0%
% Support Order Established	Child Support Enforce Programs	90.6%	90.6%	80.0%	90.0%	80.0%
All App: Registered to Disp	Public Assistance	15 Days	14 Days	20 Days	14 Days	20 Days
All App: Registered to Disp	Day Care	17 Days	21 Days	25 Days	15 Days	25 Days
All App: Registered to Disp	Medicaid	16 Days	15 Days	20 Days	15 Days	20 Days
% Homeless Cases-Motels	Housing Shelter & Homeless	39.5%	43.7%	30.0%	56.1%	30.0%
% Homeless Housed-Motels	Housing Shelter & Homeless	41.9%	45.4%	30.0%	56.3%	30.0%
% TANF & SN MOE Employment	Public Assistance	11.9%	17.5%	27.0%	18.5%	27.0%



OFFICE OF THE TREASURER

In accordance with the county law of New York State, the Nassau County charter mandates the Office of the Treasurer. Under the charter, the Treasurer is the county's Chief Fiscal Officer. The Treasurer acts as custodian of all funds belonging to the county or in which the county has an interest. The office is responsible for the issuance of all county debt and the investment of all county funds. The Office of the Treasurer consists of the following divisions:

DEBT AND INVESTMENT DIVISION

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

TAX DIVISION

The Tax Division maintains county tax records, collects delinquent property taxes, and processes property tax refunds. This division also conducts an annual tax lien sale and responds to Freedom of Information Law (FOIL) requests from the public and public tax information requests.

ACCOUNTING DIVISION

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

The Accounting Division also issues certificates of residency and collects special taxes, including the county's share of Belmont Park admission fees, entertainment ticket surcharge, and Hotel/Motel taxes.

GOALS

- Streamline processes, automate functions, and maximize resources
- Continually improve services through optimum use of technology
- Maximize investment income by reviewing banking relationships
- Transition check payments to an automated clearing house (ACH), payment cards, and direct deposits
- Convert paper-based payroll notification to electronic notification

**OBJECTIVES**

- Expand electronic payment processing for county vendors
- Monitor and determine optimum cash levels by projecting cash flow and other cash requirements
- Process tax certiorari (judgments, petitions, and small claims) and Disputed Assessment Fund refunds as efficiently as possible
- Identify potential operating and bond refunding savings and opportunities
- Post tax delinquent payments in a quick and efficient manner
- Automate bank reconciliations
- Monitor progress and accomplishments by establishing metrics
- Review bank accounts profile, usage, transactions, fee structures, and centralize the countywide user administration
- Analyze fees and interest income
- Recommend opening and closing of bank accounts and consolidate common accounts.
- Review vendor payments and payroll disbursement paid by checks
- Adopt P-card for vendor payment processing
- Collection of hotel, motel and entertainment tax collection using Chase Pay Connexion
- Utilize funds for debt servicing from identified dormant projects with expired bond ordinances
- Maximize differential tax revenue and leverage efficiency by using the new online auctioneer of tax certificates
- Support projects related to American Rescue Plan, Nassau Forward, Account Validation Services, Early Warning System, Payments, and Payment Cash Management for Check Processing and Printing

2024 BUDGET HIGHLIGHTS

Expenses for the Office of the County Treasurer in the 2024 NIFA Approved Budget are \$3.0 million, a decrease of \$55,471 or 1.8% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$2.2 million in the 2024 NIFA Approved Budget, an increase of \$84,251 or 4.0% from the 2023 Mid-Year Projection due to an addition to staff.

The 2024 NIFA Approved Budget includes the impact of the County's collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Expenses (OTPS), are \$796,482 a decrease of \$139,722 or 14.9% from the 2023 Mid-Year Projection. The decrease is primarily due to a reduction in Auction and Debt Collection costs.

Revenues for the Office of the County Treasurer in the 2024 NIFA Approved Budget are \$75.2 million, an increase of \$5.7 million, or 8.2% from the 2023 Mid-Year Projection. This increase is primarily

COUNTY TREASURER



due to an increase in Investment Income as the Federal Reserve has stated that it will keep short term interest rates at current levels.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	1,732,582	2,153,653	2,108,248	2,192,499
	BB - EQUIPMENT	-	2,000	2,000	4,000
	DD - GENERAL EXPENSES	389,690	514,832	514,832	514,810
	DE - CONTRACTUAL SERVICES	246,881	419,372	419,372	277,672
Expense Total		2,369,153	3,089,857	3,044,452	2,988,981
REVENUE	BA - INT PENALTY ON TAX	45,041,250	34,812,500	34,812,500	32,512,500
	BD - FINES & FORFEITS	20,000	-	-	-
	BE - INVEST INCOME	12,642,307	6,075,000	30,000,000	38,000,000
	BF - RENTS & RECOVERIES	119,543	-	111,898	-
	BH - DEPT REVENUES	664,160	725,000	725,000	761,000
	BO - PAYMENT IN LIEU OF TAXES	133,827	-	435,327	-
	TX - SPECIAL TAXES	3,943,017	3,385,000	3,385,000	3,885,000
Revenue Total		62,564,104	44,997,500	69,469,725	75,158,500

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	22	20	21
	ORDINANCE	5	4	5
Full-Time Total		27	24	26
Part-Time		0	2	1
Part-Time Total		0	2	1



PERFORMANCE MANAGEMENT

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

Office of the Treasurer					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 April YTD Actual	2024 Target
# of Bank Accounts	108	118	110	121	125
% Bank Accounts Reconciled	100.0%	100.0%	100.0%	100.0%	100.0%
% Direct Payroll Deposits					
Full Time Employees	92.7%	93.5%	95.0%	94.1%	95.0%
Part Time Employees	73.5%	75.4%	95.0%	78.1%	95.0%
% Paperless Payroll Advice					
Full Time Employees	42.8%	53.1%	100.0%	58.1%	100.0%
Part Time Employees	7.9%	11.0%	100.0%	8.3%	100.0%
% Tax Pay Received Online	15.8%	22.7%	40.0%	5.9%	40.0%
Investment Balance Rate	0.13%	3.50%	0.90%	4.34%	3.00%



NASSAU COUNTY TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County Traffic and Parking Violations Agency (NCTPVA) operates under the direction of the Nassau County Executive and was created by NYS law and Nassau County Ordinance. It was originally created to speed up the criminal courts by alleviating them of their obligation to adjudicate less serious traffic and parking violations. These tickets are issued by various police agencies throughout the County, including the Nassau County Police Department and the New York State Police. The Agency is also responsible for adjudicating photo enforcement violations under state, county, and town programs.

NCTPVA relocated last year to 801 Axinn Avenue in Garden City and now offers a more spacious facility and on-site free parking for motorists and attorneys who wish to answer and adjudicate summonses. The Agency's software was brought up to date over the past several years to make it more efficient for both the Agency and those having business with it.

The Agency works with the New York State Office of Court Administration and the New York State Department of Motor Vehicles in carrying out its duties. NCTPVA offers those with summonses the ability to timely adjudicate tickets, and at the same time applies all applicable laws to ensure safe streets for Nassau County residents and visitors. For the uninitiated, a summons is issued with a date it must be answered in Court. A not guilty plea will often (but not always) lead to a plea bargain (where allowed by law) with the charges and/or fines being reduced in exchange for a plea of guilty to the reduced charge. If a motorist wishes to contest the charges, a trial is scheduled and a judicial hearing officer determines the outcome after hearing the evidence presented by the prosecutor and by, or on behalf of, the motorist.

The Agency must be fair but firm when dealing with these traffic and parking summonses. The ignoring of a summons may lead to the inability of a motorist to register a vehicle or, in the case of a traffic ticket, the suspension of his or her privilege to drive. Traffic fines may sometimes be paid in installments, subject to the means of the individual to pay. Parking and photo enforcement violations may be paid over time, but those that are not paid are referred for collection and owners may ultimately have their vehicles immobilized and/or towed.

Since the pandemic, many tasks, including the disposition of cases, can be handled by mail, and will soon be accomplished on-line. More serious violations will continue to require a personal appearance. Fines can be paid in person, by telephone or via NCTPVA's website.

GOALS & OBJECTIVES

- Dispense timely and fair justice for traffic, parking, and photo enforcement violations in the jurisdiction of the Agency
 - Attempt to adjudicate violations upon a motorist's first contact with Agency
 - Schedule timely appearances and offer walk-in court appearances to resolve cases
 - Schedule timely trials when cases cannot otherwise be resolved
- Continue to automate tasks that allow attorneys and pro se defendants to track, schedule, and adjudicate their cases without or with minimal personal appearances

TRAFFIC AND PARKING VIOLATIONS AGENCY



- Pursue nonresponsive motorists via collections, judgments, scofflaw, and license and registration suspensions in order to carry out the mandate of the Agency
- Adapt to changes in New York State law as they pertain to traffic, parking, photo-enforced violations and related matters within the Agency’s jurisdiction

2024 BUDGET HIGHLIGHTS

The Traffic & Parking Violations Agency 2024 NIFA Approved Budget expense is \$16.9 million, an increase of \$859,057 or 5.4% from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$4.8 million, an increase of \$875,407 from the 2023 Mid-Year Projection primarily due to additional staffing needs for the department to assist with the increase of volume of Traffic Fines.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expense is \$12.1 million, a decrease of \$16,350 or 0.1% from the 2023 Mid-Year Projection.

Revenues in the 2024 NIFA Approved Budget for the Traffic & Parking Violations Agency are \$74.9 million, an increase of \$6.2 million or 8.9% from the 2023 Mid-Year Projection primarily due to an increase in the volume of traffic violations.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	3,052,601	4,205,618	3,938,355	4,813,762
	BB - EQUIPMENT	-	8,500	8,500	8,500
	DD - GENERAL EXPENSES	70,882	127,790	127,790	111,440
	DE - CONTRACTUAL SERVICES	8,014,000	11,965,000	11,965,000	11,965,000
Expense Total		11,137,483	16,306,908	16,039,645	16,898,702
REVENUE	BD - FINES & FORFEITS	54,758,082	78,225,000	68,725,000	74,875,000
	BF - RENTS & RECOVERIES	994,985	35,000	35,000	35,000
Revenue Total		55,753,067	78,260,000	68,760,000	74,910,000

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	38	35	39
	ORDINANCE	7	6	7
Full-Time Total		45	41	46
Part-Time		29	25	36
Part-Time Total		29	25	36



VETERANS SERVICE AGENCY

The Veterans Service Agency (VSA) advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, permanent & temporary housing, employment, vocational rehabilitation, food distribution, burial, hospital care, assisted living, blind annuity, tax exemptions, veterans court and discharge upgrading. The Agency provides free transportation for veterans to the Veterans Administration (VA) Hospital in Northport, the VA Health Clinic in East Meadow, the VA Clinic in Valley Stream, and the Nassau Veterans Center in Hicksville. The agency consists of a Department Director, a Deputy Community Services Representative, Veteran Benefits Counselors, Transportation/Pantry Coordinator, office staff and volunteers.

VSA accomplishes its mission by:

- Guiding veterans through the process from the application for benefits to the adjudication and, if necessary, any appeal process
- Providing advocacy services for veterans, their spouses, and dependents; thereby making it easier for claims and earned benefits to be administered and received by deserving and rightful recipients
- Conducting two Veterans' Stand Downs and other community events, to ensure that veterans receive assistance in securing entitled benefits, employment, housing, legal advice, food, clothing, medical screening, dental care and governmental assistance
- Overseeing Vet-Mart Pantry that provides veterans with weekly food and toiletries
- Team building relationships with all available community and governmental resources to improve upon veterans' issues

GOALS

- Educate veterans and their families about their benefits
- File claims for veterans and/or their families properly and in a timely manner to ensure the best possible outcome and maximization of the dollar amount received
- Veterans can call or visit the agency with any issues or problems for overall quality of life improvement

OBJECTIVES

- Streamline and improve the processing of claims and administration of benefits to ensure proper compliance
- Improve public awareness of veteran benefits and entitlements, thereby increasing the number of veterans filing for benefits
- Educate Veteran Organizations, Civic and Religious Groups, Businesses, and Community Leaders about veterans' benefits, veterans related issues and new VA laws and regulations; thereby increasing the filing of new claims for benefits



2024 BUDGET HIGHLIGHTS

The Veterans Service Agency 2024 NIFA Approved Budget expense is \$886,397 an increase of \$90,899 from the 2023 Mid-Year Projection. Salaries, Wages & Fees are \$818,955 an increase of 12.5% from the 2023 Mid-Year Projection.

The 2024 NIFA Approved Budget includes the impact of the County’s collective bargaining with the CSEA Local 830. The agreement with the CSEA is consistent with the established pattern of previous collective bargaining agreements for the 2018-2026 period with an extension through December 2030. The agreement, overwhelmingly ratified by the CSEA membership on August 21, is now subject to the approval of the Nassau County Legislature and NIFA.

Other Than Personal Services (OTPS) expense is \$67,442 in the NIFA Approved 2024 Budget, which remains unchanged.

Revenue for the Veterans Service Agency is comprised of State Aid which remains the same amount of \$90,000 from prior year.

E/R	Object Name	2022 Actual	2023 NIFA Approved	Mid-Year 2023 Projection	2024 NIFA Approved
EXPENSE	AA - SALARIES, WAGES & FEES	551,607	754,953	728,056	818,955
	DD - GENERAL EXPENSES	8,273	21,442	21,442	21,442
	DE - CONTRACTUAL SERVICES	3,000	46,000	46,000	46,000
Expense Total		562,880	822,395	795,498	886,397
REVENUE	BF - RENTS & RECOVERIES	-	-	3,439	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	160,000	90,000	90,000	90,000
Revenue Total		160,000	90,000	93,439	90,000

Headcount	Union	2023 NIFA Approved	On Board HC 9/7/2023	2024 NIFA Approved
Full-Time	CSEA	8	7	8
	ORDINANCE	1	1	1
Full-Time Total		9	8	9



PERFORMANCE MANAGEMENT

Veterans Service Agency			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% Vet Counselors Using VIMS	Represents the percentage of Veteran Service Agency Counselors using the VIMS (Veterans Information Management) System.	All VSA Counselors to use the efficient and paperless VIMS (Veterans Information Management) system to store Veterans information.
Government Assistance	Veteran Cash Awards	Represents the total cash awards received by Veterans from the U.S. Department of Veteran Affairs.	To file claims for the Veteran and/or family and to increase the dollar amount received by Nassau County Veterans.
Government Assistance	Veteran Claims Opened	Represents the number of Veteran claims opened, including compensation, pension, tax exemption, and medical claims.	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.
Government Assistance	Veteran Stand Downs/Veterans' Assistance Day	The Bi-annual Stand Down/Veterans' Assistance Day provides veterans with assistance in securing entitled benefits, job counseling, legal advice, clothing, free dental cleaning, haircuts, canned food, medical screening, day of event meal and enrollment in the VA health care system, which helps veterans integrate back into the work force and our community.	Help the County's homeless veterans by providing access to the community resources needed to begin addressing their individual problems and rebuilding their lives.

Veterans Service Agency					
Performance Measures	2021 Actual	2022 Actual	2023 Target	2023 Apr YTD Actual	2024 Target
% Vet Counselors Using VIMS	100.0%	100.0%	100.0%	100.0%	100.0%
Veteran Cash Awards	\$ 3,507,689	\$ 5,074,736	\$ 3,000,000	\$ 982,728	\$ 3,000,000
Veteran Claims Opened	492	542	1,000	269	1,000
Veteran Stand Downs	2	2	2	1	2

APPENDICES



APPENDIX A

ECONOMIC AND DEMOGRAPHIC PROFILE

The information included in this Appendix A includes historical economic and demographic information regarding the County, most of which describes periods of time prior to the outbreak of the COVID-19 pandemic. Much of this information does not reflect the impact of the pandemic on the County’s economic and demographic conditions. As such, historical data points and trends included in this Appendix A should be viewed in such context.

OVERVIEW

Established in 1899, Nassau County (the “County”) is the site of some of New York State’s (the “State”) earliest colonial settlements, many of which date to the 1640s. With a total land area of 287 square miles and a population of approximately 1.4 million, the County borders the New York City borough of Queens to the west, Suffolk County to the east, Long Island Sound to the north, and the Atlantic Ocean to the south. Together, the northern and southern boundaries of the County comprise nearly 188 miles of scenic coastline. The County includes three towns, two cities, 64 incorporated villages, 56 school districts, and various special districts that provide fire protection, water supply, and other services. Land uses within the County are predominantly single-family residential, commercial, and industrial.

POPULATION

Table 1 shows the County’s population from 1970 to 2020. The County’s population reached a peak of 1,428,080 residents in 1970. Between 1970 and 1990, the County’s population decreased 9.9% to 1,287,348 residents. By 2020, the U.S. Census Bureau Decennial Census indicated the County’s population had increased by 8.4% (from 1990) to 1,395,774 residents.

TABLE 1

COUNTY POPULATION

2020	1,395,774
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 in 2021 dollars (2017-2021 American Community Survey 5-year estimate) was \$126,576, up from \$120,036 in 2020, and significantly higher than that of the State (\$75,157) and the United States (\$69,021). Moreover, the County continues to have a smaller percentage of families below the poverty level (6.1%) than the State (13.9%) and the United States (11.6%).

The U.S. Census Bureau 2017-2021 American Community Survey ranked the County as the 7th wealthiest county level tax base in the nation by median household income. It is the wealthiest county in the State based on median household income, with a poverty rate of approximately half of the national average.

TABLE 2

**MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S.**

Area	2021		2020	
	Median Household Income	Families Below Poverty (%)	Median Household Income	Families Below Poverty (%)
County	\$126,576	6.1	\$120,036	5.4
State	75,157	13.9	71,117	13.6
United States	69,021	11.6	64,994	12.8

U.S. Census, 2017-2021 American Community Survey, 5-Year Estimates



Consumer Price Index

The Consumer Price Index (“CPI”) represents changes in prices of a typical market basket of goods and services that households purchase over time, which analysts use to gauge the level of inflation. The CPI includes user fees such as for water and sewer services and sales and excise taxes paid by consumers; however, it does not include income taxes and investments such as stocks, bonds, and life insurance. Table 3 shows annual totals and increases in the CPI for both the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA Consolidated Metropolitan Statistical Area (“CMSA”) and U.S. cities between the years 2013 and 2022.

In 2022, the CPI in the CMSA rose by 6.09%, which was less than the 2022 U.S. city average CPI increase of 8.01%.

TABLE 3
CONSUMER PRICE INDEX

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2022	292.7	8.01%	310.1	6.09%
2021	271.0	4.71	292.3	3.32
2020	258.8	1.21	282.9	1.69
2019	255.7	1.83	278.2	1.68
2018	251.1	1.87	273.6	1.52
2017	246.5	2.11	269.5	1.54
2016	241.4	1.86	265.4	1.84
2015	237.0	0.13	260.6	0.15
2014	236.7	1.59	260.2	1.32
2013	233.0	1.48	256.8	1.66

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics (<https://www.bls.gov/cpi/data.htm>)

RETAIL SALES AND BUSINESS ACTIVITY

Six major regional shopping centers serve the County: the Gallery at Westbury Plaza, the Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset and Sunrise Mall in Massapequa. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls have approximately 7 million square feet of gross leasable area.



A wide range of nationally recognized retailers that provide goods and services are located in the County, including home furnishing stores, supermarkets, gourmet food markets, electronic stores, and bookstores, and other major retailers and commercial outlet stores. In addition, there are designer boutique shops and specialty department stores and jewelers.

Based on a report released by the New York State Department of Taxation and Finance, the County ranked third in the State with taxable sales and purchases totaling approximately \$36.1 billion for the most recent reporting period (2022/2023), an increase from the prior reporting period (2021/2022). Retail sales activity increased throughout New York State in 2022/2023.

TABLE 4

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

County	Rank (2021/2022)	Taxable Sales (2021/2022)	Rank (2022/2023)	Taxable Sales (2022/2023)	Change
New York City*	1	\$182,073,695,861	1	\$214,746,990,246	17.95%
Suffolk	2	43,916,559,074	2	46,595,906,312	6.10
Nassau	3	34,417,126,269	3	36,099,429,431	4.89
Westchester	4	26,250,267,026	4	27,702,659,304	5.53
Erie	5	20,396,896,224	5	21,284,027,178	4.35
Monroe	6	15,372,788,715	6	15,938,240,809	3.68
Onondaga	7	10,923,129,010	7	11,443,037,611	4.76
Orange	8	9,600,294,082	8	10,140,968,707	5.63
Albany	9	8,147,056,796	9	8,945,889,794	9.81
Rockland	10	6,805,752,280	10	7,134,376,344	4.83

SOURCE: New York State Department of Taxation and Finance, “Taxable Sales and Purchases Quarterly Data beginning March 2013,” https://www.tax.ny.gov/research/stats/stat_excise/taxable_sales_and_purchases/taxable_sales_and_purchases_open_data.htm. Represents taxable sales reported from March through February.

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



EMPLOYMENT

Table 5 compares employment totals and unemployment rates in the County to adjoining municipalities, the State, and the United States. The County had an employed labor force of approximately 698,600 in 2022, an increase from approximately 676,700 in 2021. In 2022, the unemployment rate in the County decreased to 3.2% from 4.5% in 2021. As of 2022, Nassau County’s unemployment rate was less than that of Suffolk County, New York City, the State and the United States.

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

Year	Nassau County		Suffolk County		New York City		New York State		United States	
	Employment	Unemployment-Rate	Employment	Unemployment Rate	Employment	Unemployment Rate	Employment	Unemployment Rate	Employment	Unemployment Rate
2022	698.6	3.2%	764.9	3.7%	3,901	5.5%	9,157	4.6%	158,692	3.9%
2021	676.7	4.5	741.0	4.6	3,645	9.9	8,786	6.9	152,581	5.3
2020	640.0	8.4	699.6	8.5	3,429	12.3	8,361	10.0	147,795	8.1
2019	683.7	3.4	749.3	3.7	3,909	3.9	9,138	4.0	157,538	3.7
2018	682.8	3.5	747.8	3.9	3,949	4.1	9,181	4.1	155,761	3.9
2017	678.6	4.1	747.1	4.5	4,032	4.5	9,249	4.7	153,337	4.4
2016	671.8	3.9	743.9	4.3	3,924	5.2	9,121	4.8	151,436	4.9
2015	665.8	4.3	739.1	4.8	3,960	5.7	9,166	5.3	148,834	5.3
2014	652.2	4.8	725.9	5.3	3,826	7.2	8,964	6.3	146,305	6.2
2013	655.2	5.9	792.8	6.4	3,702	8.7	8,898	7.7	143,929	7.4

SOURCES: New York State Department of Labor, “Labor Force and Unemployment Data,” <https://dol.ny.gov/labor-data>. This source may revise the employment data at a later date. The table above reflects the figures as of the date of original publication.



KEY EMPLOYMENT TRENDS

Table 6 shows the annual average employment in non-farm jobs by industry for the years 2013 to 2022 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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Goods Producing:										
Natural Resources, Construction & Mining	67.0	70.5	73.5	76.7	80.2	82.7	83.6	74.6	78.1	81.4
Manufacturing	73.8	71.9	71.7	71.6	71.7	71.0	71.2	65.4	67.8	70.0
Total - Goods Producing	140.8	142.4	145.2	148.3	151.9	153.7	154.8	140.0	145.9	151.4
Service Providing:										
Trade, Transportation & Utilities	267.0	272.4	273.6	276.0	276.1	273.2	269.9	238.1	248.4	255.7
Financial Activities	72.6	72.6	73.5	72.2	72.4	70.3	69.5	68.0	69.8	71.9
Information	23.9	22.0	20.4	19.3	18.5	17.5	15.6	14.3	14.1	14.7
Educational & Health Services	238.4	241.7	248.5	260.2	265.0	272.1	281.9	259.4	267.3	277.1
Leisure & Hospitality	115.3	118.5	121.0	122.3	126.6	128.4	128.6	96.1	114.9	127.9
Other Services	56.0	57.6	57.9	58.8	60.1	61.1	60.3	48.5	52.8	55.6
Professional & Business Services	167.4	169.0	171.9	175.7	175.2	172.3	171.6	156.0	167.3	177.7
Government	195.1	193.7	194.5	195.7	195.3	197.4	197.8	190.8	192.8	193.6
Total - Service Providing	1,135.7	1,147.5	1,161.3	1,180.2	1,189.2	1,192.3	1,195.2	1,071.2	1,127.4	1,174.2
Total Non-Farm	1,276.5	1,289.9	1,306.5	1,328.5	1,341.1	1,346.0	1,350.0	1,211.2	1,273.3	1,325.6

SOURCE: U.S. Bureau of Labor Statistics, “Economy at a Glance (Nassau County-Suffolk County, NY),” https://www.bls.gov/eag/eag.ny_nassau_md.htm.

Note: Totals may not equal the sum of the entries due to rounding. This source may revise the employment data at a later date. The table above reflects the figures as of the date of original publication.



Table 7 compares the employment shares by business sector and industry in the PMSA to the United States. The percentage of jobs within each category is consistent with national figures.

TABLE 7
PERCENTAGE OF NON-FARM EMPLOYMENT
BY BUSINESS SECTOR, 2022

BUSINESS SECTOR	Nassau- Suffolk PMSA (%)	United States (%)
GOODS PRODUCING		
Natural Resources, Construction & Mining	6	5
Manufacturing	<u>5</u>	<u>8</u>
Total Goods Producing	11	13
SERVICE PROVIDING⁽¹⁾ OR SERVICE PRODUCING⁽²⁾		
Trade, Transportation & Utilities	19	19
Financial Activities ⁽¹⁾ or Finance, Insurance & Real Estate ⁽²⁾	5	6
Assorted Services	49	47
Government	<u>15</u>	<u>15</u>
Total Service Providing / Producing	88	86

Note: Totals may not equal 100% due to rounding

SOURCES: Compiled by the County from: U.S. Department of Labor, Bureau of Labor Statistics (United States), Employment and Earnings Table B-1 "Employees on nonfarm payrolls by industry sector and selected industry detail, seasonally adjusted," <https://www.bls.gov/webapps/legacy/cesstab1.htm>.

⁽¹⁾ PMSA

⁽²⁾ United States



MAJOR COUNTY EMPLOYERS

Table 8 shows a sampling of the major commercial and industrial employers headquartered in the County.

TABLE 8
MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS⁽¹⁾

Company	Type of Business	Approx. Employees
Northwell Health	Health care	83,000 ⁽²⁾
Catholic Health Services	Health care	16,000 ⁽³⁾
Altice Corp.	Cable and pay television	13,000
NYU Langone Hospital – Long Island	Health care	7,700
United Parcel Service	Package delivery	3,100
Mount Sinai South Nassau Hospital	Health care	3,000

SOURCES: Newsday “Long Island’s Largest Employers”, corporate websites and human resource departments.

⁽¹⁾ As of most recent available date.

⁽²⁾ Number of employees in all of Northwell Health’s facilities (located within and outside of Nassau County). Data from Northwell Health website, accessed March 2023, <https://www.northwell.edu/about-northwell>.

⁽³⁾ Number of employees in all of Catholic Health Services’ facilities (located within and outside of Nassau County). Data from Catholic Health Services’ website, accessed March 2023, <https://www.chsli.org/about-catholic-health>.

**CONSTRUCTION ACTIVITY**

Table 9 is a list of construction activity in the County for residential buildings for the years 2018 through 2022 by building permits. With respect to permits for Other Housing Units, the size and scope of the residential development permitted can lead to significant variations from year to year. During 2022, permits for Single Family Dwellings decreased by approximately 15% from 2021, and building permits for Other Housing Units decreased by approximately 46%.

TABLE 9
COUNTY RESIDENTIAL CONSTRUCTION ACTIVITY

Year	Single Family Dwellings	Other Housing Units*	Total
2022	651	333	984
2021	761	612	1,373
2020	569	429	998
2019	736	811	1,547
2018	816	168	984

SOURCES: Census Bureau Building Permits Survey, accessed via U.S. Department of Housing and Urban Development (<https://socds.huduser.gov/permits/index.html>).

*Other Housing Units includes two-family dwelling units, multi-family dwelling units, and conversions.



Table 10 shows the number of building permits with an estimated dollar value equal to or greater than \$1,000,000 that were issued for Class 4 properties in the County for the years 2013 through 2022. Class 4 property includes commercial, industrial and institutional buildings, and vacant land.

TABLE 10

HIGH VALUE BUILDING PERMITS* FOR COUNTY CLASS 4 PROPERTIES

<u>Year</u>	<u>Number of Permits</u>	<u>Value of Permits</u>
2022	90	\$291,944,507
2021	39	209,829,914
2020	40	158,362,281
2019	44	414,745,788
2018	84	401,306,362
2017	36	317,611,184
2016	72	322,599,530
2015	70	431,153,868
2014	39	246,233,991
2013	19	119,347,464

SOURCE: Nassau County Department of Assessment

*Includes only those permits for work with an estimated value equal to or greater than \$1 million.

**HOUSING**

Table 11 shows the breakdown of new housing units by size category from 2018 through 2022.

TABLE 11
NUMBER OF COUNTY NEW HOUSING UNITS
AUTHORIZED BY BUILDING PERMIT BY SIZE CATEGORY

<u>Year</u>	<u>1 Family</u>	<u>2 Family</u>	<u>3-4 Family</u>	<u>5 or more Family</u>	<u>Total</u>
2022	651	36	3	294	984
2021	761	8	4	600	1,373
2020	569	16	3	410	998
2019	736	32	0	779	1,547
2018	816	16	0	152	984

SOURCE: Census Bureau Building Permits Survey, accessed via U.S. Department of Housing and Urban Development (<https://socds.huduser.gov/permits/index.html>).



Table 12 shows County existing home sales. In 2022, the median sales price rose approximately 5.4% from 2021.

TABLE 12
COUNTY EXISTING HOME SALES

Year	Median Sales Price	No. of Homes Sold
2022	\$685,000	6,012
2021	650,000	11,940
2020	585,000	13,199
2019	542,500	9,938
2018	530,000	12,539
2017	500,000	13,550
2016	472,500	13,139
2015	450,000	11,817
2014	435,000	10,898
2013	422,500	11,196

SOURCE: New York State Department of Taxation and Finance:
<https://www.tax.ny.gov/research/property/assess/sales/resmedian.htm>.

This source may revise the home sales data at a later date. The table above reflects the figures as of the date of original publication, with the exception of years 2020-2022, which have been updated with the data available as of September 1, 2023.



TRANSPORTATION

Transit-oriented development growth continues in the County. The Nassau Inter-County Express (NICE) Bus provides bus service in the County as the operator of the County-owned bus system. NICE, a subsidiary of Transdev Services, Inc., 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 fixed route buses and para-transit vehicles. NICE serves many communities, Long Island Rail Road (LIRR) stations, most area colleges and universities, as well as employment centers, shopping malls, and County government offices, including the Department of Social Services.

The LIRR carried approximately 52.5 million passengers in 2022, up from approximately 35 million in 2022. Ridership still remains below the pre-pandemic high of 91.1 million passengers in 2019. The LIRR provides train service for the entire County on 11 branch lines. These branches provide service through the County to eastern destinations in Suffolk County and western destinations of Penn Station and Grand Central Madison in Manhattan, Atlantic Terminal in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens. Completion of the East Side Access project, which began tunneling work in 2007, and officially opened to the public in January 2023, added a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan's East Side where they can now connect directly to the Metro-North Railroad. The LIRR also undertook a \$2 billion project to add a third track to the Main Line Branch between Floral Park LIRR Station and Hicksville LIRR Station. The project has increased service reliability and reverse-commuting accessibility along the busy 9.8-mile corridor. Along with the addition of a third track, other improvements include the grade separation of five major north-south roadways to improve safety and reduce vehicular delays stemming from down railroad crossing gates. The project is also renovating stations along the entire project corridor incorporating context-sensitive design, modern technology and customer conveniences. The third track construction and railroad crossing eliminations were completed by October 2022 and station renovations are ongoing through 2023.

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 transfers to seven NICE bus lines. It has more than 700 parking spaces in a four-level garage, two elevators that connect to the Mineola LIRR station platforms and a pedestrian overpass that connects the north and south sides of the station.



The LIRR maintains tracks, ties, and switches and renovates its facilities as needed on an ongoing basis. 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. In 2018, the State Comptroller issued a report indicating that, in 2017, the LIRR had its worst on-time performance in eighteen years. The report stated that an estimated 9.2 million riders in the region were inconvenienced by trains that were late, canceled at the terminal before departing, or terminated before reaching their destinations and that such delays and cancellations had an estimated cost in the region of nearly \$75 million in lost productivity. The MTA reported in January 2020 that 2019 annual on-time performance rose by 2% to 92.4%, its best performance in three years. In 2022, the LIRR had an on-time performance of 95.8%, slightly less than 2021's record-setting 96.3%.

The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets, and local streets. Different levels of government operate and maintain these routes. The eight major east-west roadways that provide direct through-service to New York City and Suffolk County are Northern Boulevard, the 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, adopted in 2022, covers the federal fiscal years 2023-2027.

UTILITY SERVICES

The Long Island Power Authority (LIPA) is the primary electric delivery service provider in the County. PSEG Long Island, a wholly-owned subsidiary of Public Service Enterprise Group, manages LIPA's electric transmission and distribution system, which serves 1.1 million customers in the service area. National Grid, which is the largest distributor of natural gas in the northeast United States, provides gas distribution in the County. The villages of Freeport and Rockville Centre manage and operate their own electric generation plants and transmission and distribution systems. Numerous private companies in the County provide telephone service.



HEALTH AND HOSPITAL FACILITIES

Rated among the best health and hospital facilities in the country, twelve hospitals are located within the County. Northwell Health is the County’s largest healthcare and overall employer. The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations Codman Award, the first health system to attain this distinction. The Codman Award recognizes excellence in performance measurement.

Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, which is a public hospital, St. Francis Hospital in Roslyn, NYU Langone Hospital in Mineola, Mercy Medical Center in Rockville Centre, and Mount Sinai South Nassau 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.

Film, television and commercial production continues to be a major part of the County’s economic development, driven in part by its close-proximity to New York City. The County benefits from being the home to Gold Coast Studios and Grumman Studios. Numerous other outdoor and indoor filming locations have also been used, including the Nassau County Correctional Center, Belmont Racetrack, the Garden City Hotel, and Old Bethpage Village Restoration (described below).

EDUCATIONAL FACILITIES

There are 56 public school districts in the County, with a total 2021-2022 enrollment (PreK-Grade 12) of 195,975 students according to the State Education Department. Individual school boards and the Board of Cooperative Educational Services 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 public schools in the County have received national recognition.

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, the U.S. Merchant Marine Academy, Nassau Community College, Webb Institute, Molloy University, and the State University of New York/Old Westbury.

Colleges and universities in the County promote cross-disciplinary research, technology development, and integrated curricula to prepare students for the growing bioscience industry. Undergraduate and graduate level programs available throughout the County's institutions of higher learning are in fields such as law, biology, chemistry, biochemistry, engineering, and physical sciences in courses such as bioengineering, biotechnology, and pharmacology. Hofstra, in partnership with Northwell Health, operates the Donald and Barbara Zucker School of Medicine at Hofstra/Northwell.

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 three million visitors annually, Jones Beach State Park features six miles of 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 County-owned 930-acre Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale, and numerous County and other municipal small local parks and campgrounds that offer a broad spectrum of recreational opportunities. Eisenhower Park's 80,000 square foot Aquatic Center is one of the largest pools in the Northern Hemisphere.

On a national level, the County is home to many high-profile professional sporting events. The Bethpage Black Golf Course, located in Bethpage State Park, hosted the U.S. Open in 2002 and 2009, the Barclay's Tournament in 2012 and 2016, and the PGA Championship in 2019. The course will host the 2024 Ryder Cup. Belmont Park, located in Elmont, is home to the Belmont Stakes, part of horse racing's prestigious Triple Crown. Belmont Park is also the site where New York Arena Partners (NYAP) recently opened the new, 18,000-seat UBS Arena to serve as the permanent home for the New York Islanders of the National Hockey League. The arena opened in November 2021, and additional retail development is currently under construction at the Belmont Park site, for a total investment of over \$1 billion by NYAP. The acreage surrounding the Nassau Veterans Memorial Coliseum, a County-owned venue in Uniondale, is also receiving private sector investment with plans currently in development by Las Vegas Sands for a \$4 billion integrated resort on 80 acres of property. The complex is proposed to have a casino, pending New York State approval, in addition to a luxury hotel, meeting space, spa, and entertainment venue. The site is adjacent to the Memorial Sloan Kettering Cancer Center, a state-of-the-art outpatient cancer treatment facility which opened in 2019. NYU Langone Hospital – Long Island is also planning a \$3 billion medical center to be constructed on the campus of Nassau Community College, adjacent to the Nassau Veterans Memorial Coliseum site.



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

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

SEWER SERVICE AND WATER SERVICE

The County’s Department of Public Works oversees the operation of the County’s sewerage and storm water resources facilities.

Most sewage collected in the County’s sewer system is treated at either the Bay Park Sewage Treatment Plant (Bay Park) in East Rockaway or the Cedar Creek Water Pollution Control Plant (Cedar Creek) located in Wantagh. The City of Long Beach’s sewage treatment plant processes sewage collected within the area corresponding to the former County sewage collection district of Lido Beach. Bay Park and the City of Long Beach’s sewage treatment plants each sustained substantial damage from Superstorm Sandy on October 29, 2012.

Veolia Water Long Island (VEOLIA) operates and manages the County’s sewer system, including the sewage collection system and three treatment plants: Bay Park, which serves 532,000 residents; Cedar Creek, which serves 600,000 residents; and Glen Cove, which serves 27,000 residents. The County maintains ownership of the facilities.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre, and Roslyn) own and operate their own sewage collection systems, which discharge sewage to either Bay Park or Cedar Creek. The City of Long Beach owns and operates its own sewage collection system and treatment plant. The County has entered into an agreement to decommission the City of Long Beach’s treatment plant and consolidate its sewage system into the County’s sewer system. In addition, there are several other sewage collection systems and treatment plants within the County, operated by other governmental agencies or special districts.



The County, in partnership with the State Department of Environmental Conservation (DEC), has undertaken the Bay Park Conveyance Project to improve water quality and storm resiliency in Long Island's Western Bays by upgrading its existing wastewater management infrastructure. When completed, this project is expected to convey treated water from Bay Park, which currently discharges an average of 50 million gallons per day (mgd) of treated water into Reynolds Channel, to the Cedar Creek ocean outfall. The project includes construction of a 2-mile long force main from the Bay Park facility to an existing aqueduct under the Sunrise Highway to convey treated water, rehabilitation of a 7.3-mile stretch of the aqueduct, and construction of a 1.6-mile long force main to connect the rehabilitated aqueduct to the existing Cedar Creek outfall, which discharges and diffuses treated water three miles offshore in the Atlantic Ocean.

Forty-eight public water suppliers in the County provide water service to nearly 100% of the County's residents. Commercial and municipal water supply wells pump all water from the County's groundwater system. A small number of residents in the less-densely populated northern sections of the County obtain their water from private wells.

The groundwater system comprises three major aquifers that overlay bedrock: the Upper Glacial, Magothy, and Lloyd aquifers. Precipitation continuously recharges these aquifers, which are part of the County's subsurface geology.

The County's population increased by approximately 4.5% from 2000 to 2020. 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 through October) that generally are subject to hot and dry weather patterns.

Between 2013 and 2019, the average daily pumpage for the County was approximately 186 mgd. During peak demand months, pumping can increase considerably (to well over 250 mgd) and is quite variable in response to weather conditions.

Recharge to the groundwater system normally amounts to approximately half of the precipitation falling upon the County's land surface. This equates to 332 mgd of recharge to the groundwater system. The amount has increased slightly to 341 mgd because of the effectiveness of the County's recharge basins in capturing additional storm water runoff for aquifer recharge.

Since the amount of recharge to the groundwater system exceeds the amount of water withdrawn from the system, the quantity of groundwater available for public water supply is expected to be more than adequate, both presently and into the future. Furthermore, any new developments within the jurisdiction of the County Department of Public Works are required to retain all storm water on site. This requirement ensures that storm water runoff emanating from such developments will go into the groundwater system as recharge.



The County has been in contact with the New York City (the City) Department of Environmental Protection (DEP) regarding its pending 2017 application to DEC to renew a permit to pump groundwater beneath the Borough of Queens. The County has been coordinating with the DEP and the DEC to ensure that there are no adverse impacts to the Long Island aquifer system. The DEC has authorized a Long Island Groundwater Sustainability Study with the United States Geological Survey (USGS) to address the adequacy of the groundwater system. USGS has installed groundwater monitoring wells in the southwest area of the County and southeast Queens as part of the study. Preliminary results indicate that the salt water front in various aquifer layers is closer to the mainland of the County and Queens than previously anticipated. This study includes a detailed groundwater modeling effort to provide guidance to water providers and managers. In addition, DEC has initiated an engineering study to evaluate the potential of transferring drinking water from the City's upstate reservoir systems using connections to the existing piping system in Queens near the County border. The County has not been involved in the formulation of the scope of work nor the analysis.

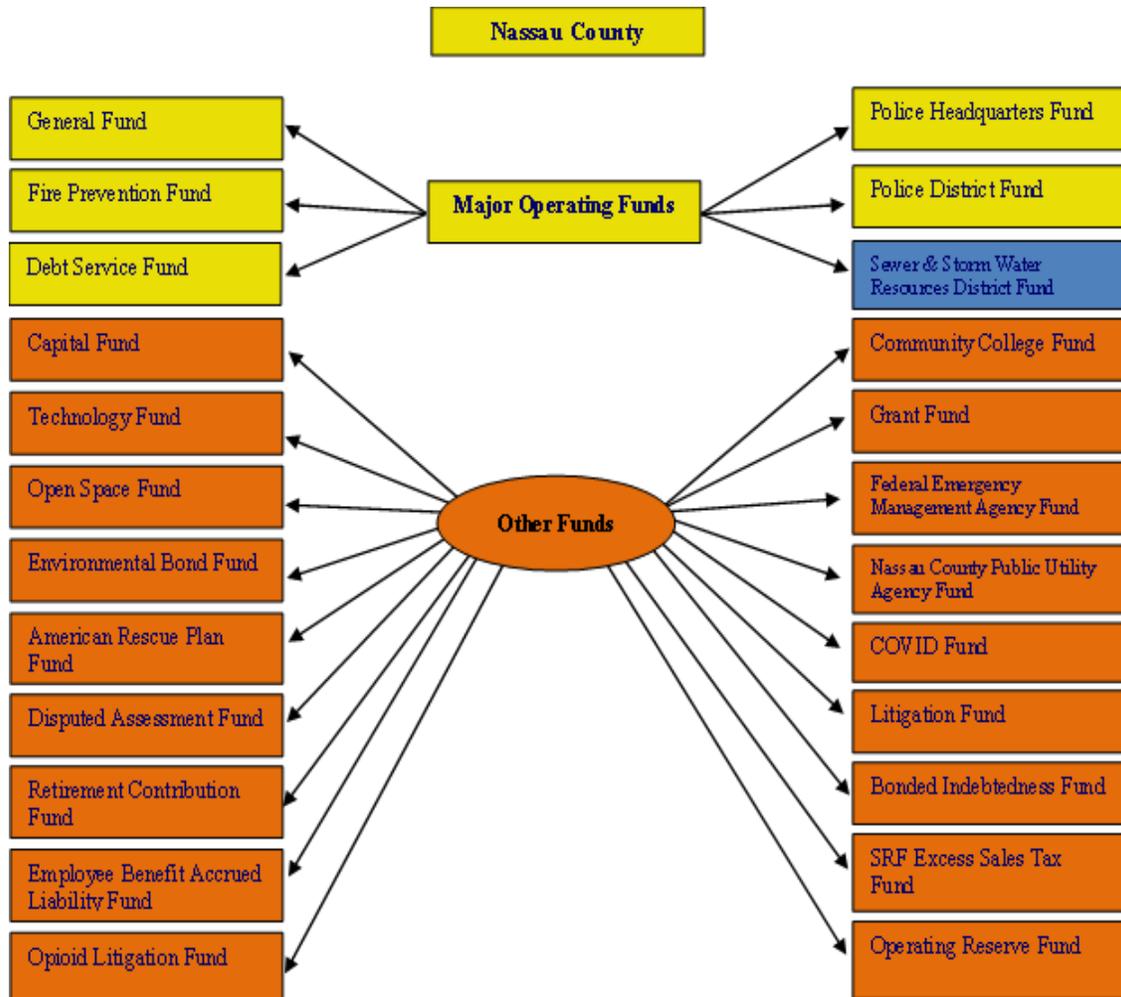


APPENDIX B

FUND STRUCTURE

Nassau County allocates revenues and expenses into separate funds as noted in Figure B.1. Fiscal oversight generally focuses on the Major Operating Funds (General Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund, and Debt Service Fund) and the Sewer and Storm Water Resources District Fund because these funds contain the resources necessary to support the primary daily operations of the County. Other dedicated funds are shown in Figure B.1 below.

Figure B.1: Fund Structure





MAJOR OPERATING AND SEWER AND STORM WATER RESOURCES DISTRICT FUNDS

The five major Operating Funds and the Sewer and Storm Water Resources District Fund support the primary operations of the County. As such, fiscal oversight typically focuses on the balance of revenues and expenses in these funds.

The **General Fund** contains revenues and expenses for Countywide services in all County departments and offices other than the Police Department and the Fire Commission. During the year, the County transfers funds between departments and offices in the General Fund to address needs as they arise. The General Fund derives revenues primarily from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, fees for permits and licenses, investment income, and State and Federal Aid.

The **Fire Prevention Fund** contains revenues and expenses for services the Fire Commission provides to the residents Countywide such as safety inspections and compliance activities. The Fire Prevention Fund derives revenues primarily from a designated portion of the County property tax and various fees, fines, and permits.

The **Police Headquarters Fund** contains revenues and expenses for services the Police Department provides to the residents Countywide. These include crime investigations, ambulance services, traffic safety, highway patrol, and administrative/support services. The Police Headquarters Fund derives revenues primarily from a designated portion of the County property tax, special taxes, motor vehicle registration and other fees, and various fines and permits.

The **Police District Fund** contains revenues and expenses for the crime prevention services the Police Department precincts provide to a portion of the County's residents. The Police District Fund derives revenues primarily from a designated portion of the County property tax base and various fines, permits, and fees. Of the Major Operating Funds, the Police District Fund is the only one that does not fund Countywide services. Only areas of the County receiving services provided from the operations of the Police District Fund pay the Police District property tax.

The **Debt Service Fund** contains all debt service interest, principal, and Nassau County Interim Finance Authority (NIFA) set-aside payments for the County's borrowings. The County also recognizes the costs-of-issuance in this Fund. The County then charges these expenses to the respective funds on a project-by-project basis. Therefore, the Debt Service Fund is primarily supported by revenues transferred from other funds. Revenue in the Debt Service Fund also includes Federal subsidies on the County's Build America Bonds, State subsidies for a portion of the interest paid on bonds issued to finance the construction of the Family & Matrimonial Court building, and premiums on bond and note issuances.

The **Sewer and Storm Water Resources District Fund** is self-supporting and contains funding for the County's sewage disposal and collection system as well as the storm water resources system. It covers expenses related to employees of the Department of Public Works assigned to these functions, associated debt service, the Veolia Water Long Island (VEOLIA) contract, and other costs.



OTHER FUNDS

The **Capital Fund** contains expenses associated with the County's capital improvement plan. Since 2017, the County no longer borrows for tax certiorari refunds and judgments and settlements. The County derives the majority of revenue supporting the Capital Fund from capital borrowing. The remainder is primarily from County operating funds as well as non-County sources such as the Federal and State governments.

The **Technology Fund**, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technology-related expenditures of the County including, but not limited to, the purchase of equipment and software, and the retention of consultants.

The **Open Space Fund**, established by Local Law No. 7 of 2003, contains funds from County real estate sales, private gifts, and grants to preserve open space in the County. The law requires that the County use 5% of the proceeds from the sale of County-owned real estate for the acquisition, rehabilitation, and maintenance of property for use of open space purposes.

The **Environmental Bond Fund**, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by such local laws. These local laws have authorized \$150 million in environmental program funding.

The **Community College Fund** is an independent fund that supports the operations of Nassau Community College. The College is reliant on County property taxes for approximately 25% - 30% of its operating revenue. Each year the Nassau Community College board recommends a budget and seeks approval from the County Executive and the Legislature. Approval is typically provided by June 30th.

The **Grant Fund** receives non-County generated funding, primarily from the State and Federal governments, that covers the cost of certain programs. While most of these programs are in the health and human services area, the County receives many grants to enhance public safety. In each case, when the cost of a County employee or non-personnel related service is fully reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because County policy precludes the County from assuming grant revenues in the Operating Budget before receipt is certain, the County recognizes outside reimbursement and expenses in the Grant Fund by supplemental appropriation after the grantor assures the County that it will receive the funds, usually in the form of an award letter.

The **Disputed Assessment Fund**, established in 2016, contains funds from class four (commercial) property owners in the estimated amount of their disputed taxes in proceedings brought by them under Article 7 of the Real Property Tax Law. These funds are used to provide a partial funding source for the payment of such refunds for class four properties.



The **Nassau County Public Utility Agency Fund** contains resources to operate NCPUA as a public utility service. State law authorized the County to enact Local Law No. 23 of 1984, which established NCPUA.

The **FEMA Fund** receives funding from the Federal government that reimburses up to 90% of the cost of eligible disaster recovery programs due to the Presidential Declaration of Emergency related to Superstorm Sandy. Additionally, the New York State Action Plan, which seeks Federal authorization for the allowable uses of Community Development Block Grant Disaster Recovery (“CDBG-DR”) funds, contains a provision to use these funds to cover the 10% non-Federal match. The programs are comprised of FEMA-approved projects undertaken by a variety of County departments in an effort to protect the health and safety of the County’s residents, businesses, and visitors and to preserve, protect, and repair County infrastructure. For each project, when the cost of a County employee or non-personnel related service is reimbursed by an outside entity, that expense (and associated revenue) is charged to the FEMA Fund. Because generally accepted accounting principles preclude the County from recognizing FEMA revenues in the Budget before receipt is assured, outside reimbursements and expenses are recognized in the FEMA Fund by supplemental appropriation only after the fiscal year has started and receipt of the funds is certain to occur.

Due to the severity of the storm, the Legislature appropriated funds separate from the Major Operating funds, with the understanding that FEMA and other federal agencies would reimburse the County for all eligible, disaster-related costs.

The **COVID Fund**, established in 2020, contains funds the County received from the COVID-19 CARES Act. These funds were used to partially offset unbudgeted public safety, public health and facility costs related to COVID-19 as per the CARES Act. The CARES Act funds were fully expended before the federally imposed deadline of December 31, 2021.

Similar to the FEMA Fund, the Legislature appropriated additional funds with the understanding that FEMA and other federal agencies would reimburse the County for all eligible pandemic related costs incurred to prevent, prepare for, and respond to the coronavirus.

The **American Rescue Plan Fund**, established in 2021, contains funds received from the Federal government under the American Rescue Plan Act (“ARPA” or “the Act”), more specifically the Coronavirus State and Local Fiscal Recovery Fund. The uses of these funds are subject to the provisions of the Act along with additional guidance provided from the U.S. Treasury. The County has and continues to use the funding to support COVID impacted residents, business, and industries, and expects to claim a portion for revenue replacement.

The **Employee Benefit Accrued Liability Reserve Fund** was established in 2004 to account for resources set aside to fund future termination compensation expenses for employees who separate from County service. The County created this reserve to set aside surplus resources that it can use in the event of an increase in retirements.



The **Retirement Contribution Reserve Fund**, 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 established in 2005 to set aside funds that provide partial payment of annual debt service.

The **Litigation Fund**, established in 2015, contains resources and appropriations to cover the cost of judgments and settlements.

The **Opioid Litigation Fund** was created by enactment of Local Law 14-2021 on August 10, 2021. The law requires that all funds received as a result of an Opioid Litigation settlement or verdict be deposited into the fund. Local Law 14-2021 further established the eligible uses, which are “to fund programs and provide resources in excess of budgeted funds to assist Nassau County’s efforts to provide interventions, recovery services, education, support and assistance to those that suffer from an opioid addiction and to their families.”

The **SRF Excess Sales Tax Fund** was created by enactment of Local Law 12-2020 on December 14, 2020. The law required that Fiscal Year 2021 sales tax revenues in excess of the amount appropriated in the Adopted Budget shall be deposited into the fund. Local Law 12-2020 restricted the use of the funds to certain enumerated purposes (e.g. tax certiorari settlements and judgements, claims against the County by the Nassau Health Care Corporation and claims relating to the Fair Labor Standards Act). The permitted uses were later amended by Local Law 3-2022 to include the payment of settlements and judgements arising under RPTL Article 18, payment and/or pre-payment of non-pension post-employment benefits, longevity payments and other general litigation. All of the funds have been transferred to eligible reserves funds in accordance with the local laws. Therefore, with no remaining balance in the Excess Sales Tax Fund, the Fund may be closed.

The **Operating Reserve Fund** was created by enactment of Local Law 5 of 2023 on July 3, 2023. The law allows the County to set aside funds reserved for three general purposes: healthcare, labor costs and risk management. More specifically, the law allows the County to use the reserve for the payment of unbudgeted or extraordinary costs and other prudent expenditures related to healthcare insurance and the costs of labor agreements, awards or settlements. The law also provides an insurance reserve component to strengthen the County’s risk management strategy including but not limited to risk retention for high-deductible policies.



APPENDIX C

FINANCIAL POLICIES

BASIS OF ACCOUNTING AND BUDGETING

INTRODUCTION

The County manages its daily operations on a budgetary basis by use of its Major Operating Funds. The basis of accounting determines when transactions are reported in the financial statements.

BASIS OF BUDGETING

An appropriated budget is legally adopted for each fiscal year for the Major Operating Funds, the Sewer & Storm Water Resources District Fund, and (when required) other special revenue funds with the exception of the Grant Fund. Grant funds, including Federal emergency grants, are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, grant funds are excluded from the Statement of Revenues, Expenditures, and Changes in Fund Balances presented for budgeted special revenue funds. The budget amounts include prior year encumbrances carried forward, as well as current-year authorizations. In the case of the Grant Fund, an appropriated budget is legally adopted for the life of each grant as it is received. All appropriated budgets are adopted by ordinance of the County Legislature as well as supplemental appropriations and budget modifications.

The County Legislature also authorizes and rescinds spending and financing authority in the capital budget. Each authorized project has multi-year budget authority until the project is completed or rescinded.

BASIS OF ACCOUNTING

The County's Annual Comprehensive Financial Report (ACFR) is presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The government-wide financial statements provide information about the County as a whole, using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus looks at the transactions and events that have increased or decreased the total economic resources of the government during the accounting period being reported. The accrual basis of accounting requires revenues to be recognized as soon as they are earned, regardless of the timing of the related inflows of cash, and requires expenses to be recognized as soon as liabilities are incurred, regardless of the timing of the related outflows of cash. Differences between the government-wide statements and the budgetary basis results include differing measurement focuses and basis of accounting between the statements.



Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are measurable when the amount of revenue is subject to reasonable estimation. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

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

BUDGET

MISSION AND GOALS OF THE BUDGET DEVELOPMENT PROCESS

It is the mission of OMB in the annual budget process to: promote sound fiscal planning based on comprehensive historical and current economic data; make informed decisions that involve all department heads; meet all mandatory requirements of content and submission deadlines; integrate the qualitative and quantitative goals of the multi-year financial Plan (MYP), the capital plan (CP), and the operating budget (the Budget); and present a Budget that is user-friendly and informative.

Each of the County's funds is required to be balanced. The County strives to accomplish this without the use of prior-year resources (fund balance) and in a manner that is consistent with its fund balance and reserves policy (the Fund Balance and Reserves Policy), debt policy (the Debt Policy), and investment and cash management policy (the Investment and Cash Management Policy, and together with the Fund Balance and Reserves Policy and Debt Policy, the Financial Policies). The County also strives to achieve a structurally-balanced Budget, which is defined as one where the level of recurring expenses matches recurring revenues.

DEVELOPMENT OF THE ANNUAL BUDGET

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

- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators, and a reasonable projection of revenues
- Integrates the financial structure of the MYP, CP, and Budget
- Reflects the County's social and economic policy priorities
- Communicates this information clearly to County stakeholders

**SCOPE OF THE ANNUAL BUDGET AND BUDGET MESSAGE**

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

- Statement of estimated revenues to be received during the ensuing fiscal year, other than the proceeds of the tax levy, deducting the amount, if any, required to be deposited to any sinking fund
- Statement of the amount estimated to be collected from the tax levy
- Statement of anticipated receipts from the sale of bonds or other borrowings
- Statement of the amount of any sinking fund, if any, which is available and should be applied to the payment of principal of any bonded indebtedness falling due during the ensuing fiscal year
- Statement of the estimated cash balance, except unreserved, undesignated fund balances, after deducting estimated year-end commitments, in each fund, applicable to expenditures of the ensuing fiscal year, and any estimated deficit in any fund required to be made up in the ensuing fiscal year
- Estimate of the anticipated financial needs of each agency, department or office to conduct the business of the County
- Amount necessary to pay the principal and interest of any bonded or other indebtedness of the County
- Amount of any judgment recovered against the County and payable in the ensuing fiscal year
- Estimate of uncollected taxes that would become the County's responsibility to pay
- Comparative financial information that includes receipts and expenditures for the last completed fiscal year; the budget of the current fiscal year; receipts and expenditures for the current fiscal year; and the budget requests by department
- Budget Message from the County Executive to the Legislature that summarizes and explains the main features of the Budget

Pursuant to §304 of the County Charter, there shall be filed with the Budget a summary budget report and supporting schedules which shall exhibit the Budget by fund, operating revenue summary, capital appropriations, sewer operation budgets, tax rates, and budgetary analyses by department and the aggregate figures of the Budget in such a manner as to show a balanced relationship between the total estimated expenditures and the total estimated income for the ensuing fiscal year.



PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants in the budget process are

- **County Executive:** Establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders
- **Deputy County Executive for Finance and Budget Director:** Responsible for assessing the comprehensive financial and operational needs of the County and submitting the County Executive's Budget that supports his or her vision and priorities
- **Budget Director:** Provides the direct leadership and coordination of the budget development process including, but not limited to, assisting the Deputy County Executive for Finance in forecasting, analyses, data summarization and presentation, and submission of all budget documents
- **Office of Management and Budget (OMB) Staff:** As experts in their assigned departments, analyze all submission requests, provide recommendations, and assist with the compilation of the Budget; and ensure that the submission requests comply with the budget instructions, MYP initiatives, and headcount targets
- **Department Heads (Directors and Commissioners):** Review operational needs; analyze historical expense and revenue trends; consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the department spending plan to OMB



BUDGET DEVELOPMENT CALENDAR

The development of a sound Budget is a year-round cycle of preparation. The ongoing functions performed by OMB staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. The following Venn diagram demonstrates this inter-relationship:

Figure C.1: Linkage between OMB Functions and the Budget





The annual Budget is a product of three components/activities: the Administration's philosophy that underlies all financial and managerial operations; the County's assessment of its financial condition, operational efficiency, economy and demographics; and OMB's reporting and budget development process, linking it to the two other components/activities.

The budget development process implements policies that draw on the strategic planning concepts of the County's mission; develops goals that support the mission; utilizes strategic management to accomplish the goals; and considers all aspects in the utilization of available resources. Again, this year-round effort allows for adjustments and the consideration of new information.

The annual budget development process typically begins in June when OMB provides departmental fiscal staff and decision-makers with a preparation guide that: highlights the major policy, operational, and financial goals for the ensuing year; communicates the significant challenges facing the County; and provides the technical information regarding budget preparation.

Within four weeks, departments are required to submit their expense, revenue, and staffing requests to OMB. The Administration and OMB review these requests and incorporate them into a Proposed Budget.

Both the County Charter and the NIFA Act, during a control period, require that the County Executive submit the Proposed Budget to the County Legislature and NIFA by September 15. The Charter also requires the Legislature to hold a public budget hearing(s) on the Proposed Budget. After the conclusion of the public hearing(s), the County Legislature may reduce or strike out any item of appropriation in the Proposed Budget. Prior to inserting any additional item or increasing an item of appropriation, the Legislature must publish a notice setting forth the nature of the adopted changes and fixing the time at which it will hold a public hearing thereon. By ordinance, the Legislature shall finally approve the Proposed Budget, as altered or revised. Upon final adoption of the Budget, the County Legislature must pass an appropriation ordinance therefor and levy taxes for the ensuing year no later than October 30th.

Within ten days of the final approval of the Budget by the County Legislature, the County Executive may veto any item that constitutes a change from the Proposed Budget, while at the same time approving the remainder of the Budget. The County Legislature may override any such vetoed item within seven days by an affirmative vote of at least thirteen members.

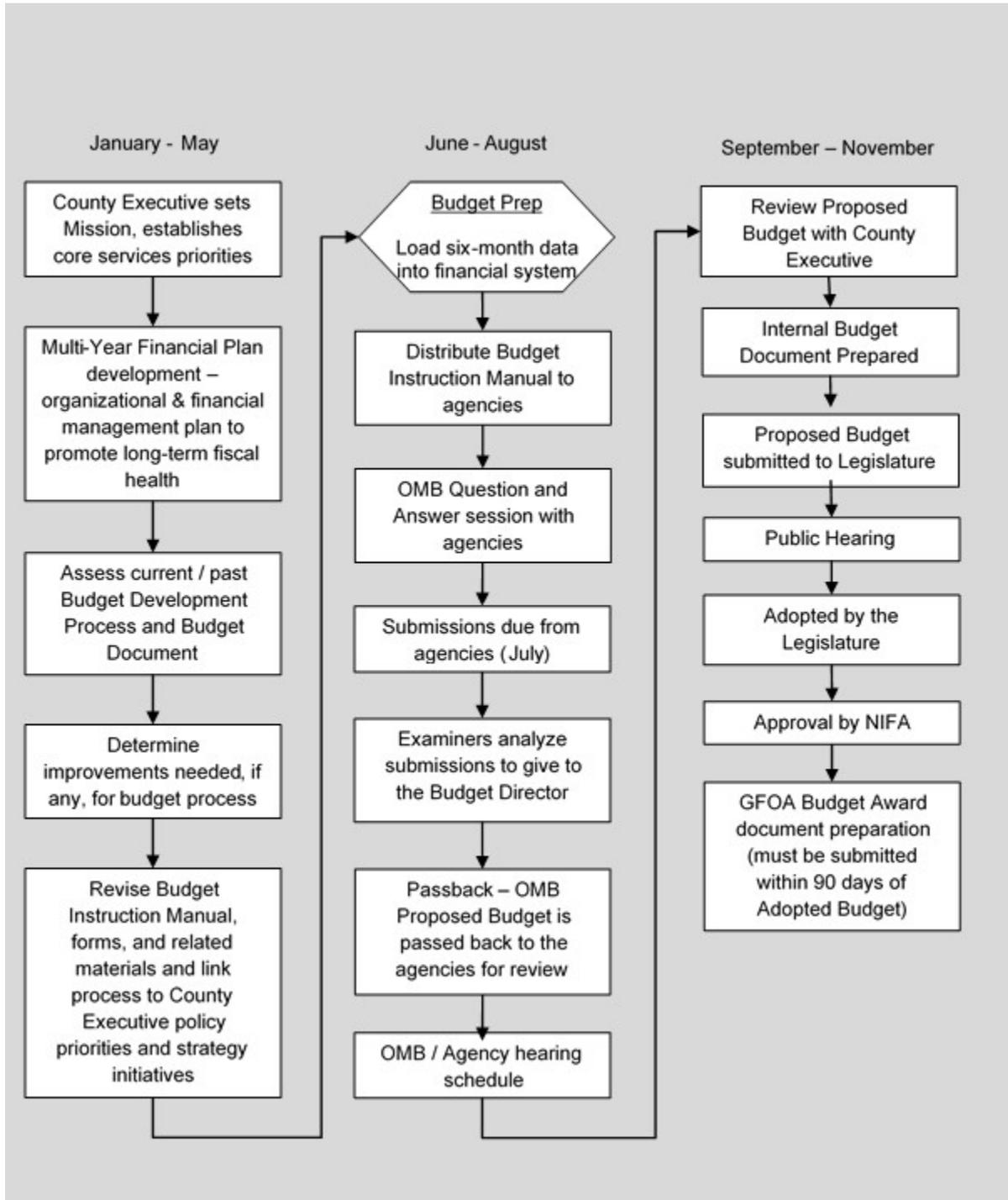


Budget Process and Timeline

Month	Action
January - May	<ul style="list-style-type: none"> • Issuance of Monthly Financial Reports
June	<ul style="list-style-type: none"> • Budget preparation for the ensuing fiscal year begins • Preparation guide provided to departments • Budget targets distributed to County departments • Issuance of MYP Update • Issuance of Monthly Financial Report
July - August	<ul style="list-style-type: none"> • County department budget submissions for ensuing fiscal year are evaluated • Issuance of Monthly Financial Reports
September	<ul style="list-style-type: none"> • County Executive submits Proposed Budget for ensuing fiscal year and Proposed MYP to the Legislature, and to NIFA during a control period (September 15 deadline) • Issuance of Monthly Financial Report
October	<ul style="list-style-type: none"> • Legislature holds public hearings and reviews Proposed Budget • Legislature approves Budget and MYP; Legislature must pass an appropriation ordinance therefor and levy taxes for the ensuing year • Issuance of Monthly Financial Report
November – December	<ul style="list-style-type: none"> • NIFA votes to approve/disapprove the Budget and MYP • Issuance of Monthly Financial Reports



Figure C.2: Budget Process Flow





POST BUDGET ADOPTION

During the year, the County Executive may recommend changes to the Budget. Transfers of spending authority between departments and certain transfers within departments require approval by majority vote of the County Legislature on the recommendation of the County Executive. The County Executive may also recommend appropriating revenues not recognized in the Budget. Such supplemental appropriations require approval by thirteen affirmative votes of the County Legislature.

The County exercises budgetary control at the object code appropriation level within a fund's departmental control center.

RELATIONSHIP BETWEEN THE BUDGET AND CAPITAL BUDGET

The Capital Plan (CP) is a four-year schedule of the County's anticipated capital investments. The first year of the CP is the capital budget (Capital Budget). While it is prepared and adopted independently of the Budget, it is a companion document.

The CP affects the Budget depending on the funding sources identified and the amount of operating costs, savings, and/or revenues that result from project implementation. Key elements include

- Quantifying the debt service required in the Budget and MYP to support capital spending funded with debt
- Quantifying goals for the Budget ("pay as you go") or reserve funds to be spent on capital projects
- Identifying other funding sources, such as earmarked revenue streams and grants
- Quantifying the operating costs, savings, and or revenues that will result from project implementation and incorporating those results in the Budget and MYP

During the preparation of the Capital Budget, information on the operational impact of each capital project is to be included as an integral part of each capital project request.

By charter, the Capital Plan must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Budget. This allows the Administration to prioritize projects consistent with the level of debt service appropriations. See Capital Fund.



FUND BALANCE AND RESERVES

INTRODUCTION

The use of financial policies to guide governmental operations is important for a number of reasons. Financial policies help to institutionalize sound fiscal management, establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting, and enhance accountability to the public.

The Government Finance Officers Association (GFOA), and the major credit rating agencies all recommend that governments adopt and adhere to an array of financial policies. One of the most important policies to enact is a policy governing fund balance and reserves.

Drawing from these recommendations, Nassau County's Fund Balance and Reserves Policy provides a framework for the accumulation of fund balance, the constitution of reserve funds, and the policy purposes for which the County ought to use these financial resources.

The County's Annual Comprehensive Financial Report (ACFR) is presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). GASB Statement No. 34 requires the inclusion of two types of financial statements in the ACFR: government-wide financial statements and fund financial statements.

IMPORTANCE OF FUND BALANCE

Maintaining sufficient levels of fund balance is important for a number of reasons. Fund balance can serve as a source of internal liquidity. Fund balance also provides 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 fund balance to finance selected capital needs or other one-time expenses on a pay-as-you-go basis, thereby avoiding interest payments on debt. Lastly, credit rating agencies consider maintaining an appropriate level of fund balance to be a positive credit factor because it better ensures the timely and full payment of debt obligations, enhances financial flexibility to handle unforeseen events, and demonstrates the commitment of the government to the principles of sound financial management.

PARTICULAR CONSIDERATIONS IN NASSAU COUNTY

An appropriate policy for the accumulation and use of fund balance in Nassau County must take into account two particular factors.



First, the County has five major operating funds: General Fund, Fire Prevention Fund, Debt Service Fund, Police Headquarters Fund, and Police District Fund. The Fire Prevention Fund and the Police Headquarters Fund are special revenue funds which have a Countywide tax base (together, the “Countywide Special Revenue Funds”). The Police District Fund is also a special revenue fund, but its tax base is a subset of the County. Because the Countywide Special Revenue Funds share the same tax base as the General Fund, these funds are treated, for budgetary and accounting purposes, as extensions of the General Fund. The Police District Fund is not considered an extension of the General Fund, and its revenues are restricted. Calculating the appropriate level of fund balance in Nassau County, therefore, involves looking at the combined revenues of the County’s General Fund, the Countywide Special Revenue Funds, and the Police District Fund.

Second, Nassau County has agreed to monitor and take certain actions with respect to the accumulation of certain “available amounts” as set forth in tax certificates that have accompanied the issuance of long-term working capital and cash flow debt. The County has previously issued long-term general obligation bonds for working capital purposes to finance property tax refund payments, as well as payments of judgments and settlements and termination payments. In addition, the County issues short-term notes for cash flow purposes as necessary. The County has made representations in various tax certificates associated with such debt that it would apply any surplus available amounts to the retirement of outstanding working capital debt, or otherwise with the approval of bond counsel. Pursuant to regulations promulgated by the United States Treasury, available amounts mean any amounts that are available to an issuer for working capital expense purposes of the type financed by a debt issue. Available amounts include cash, investments, and other amounts held in accounts or otherwise by the issuer or a related party if those amounts may be used by the issuer for working capital expenses of the type being financed by an issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed. The County may treat as “unavailable” for required debt retirement a working capital reserve equal to 5% of the immediately preceding fiscal year’s expenses paid out of current revenues.

RECOMMENDED LEVEL OF FUND BALANCE

The recommended level of fund balance reflects the financial needs of the County government, best practices which takes into account guidance from rating agencies and the GFOA, and the provisions regarding the accumulation of surplus “available amounts” in County tax certificates.

The County’s recommended level of Countywide fund balance is no less than 4% of budgeted expenditures. In determining the recommended level of fund balance, the County reviewed its spending needs, including the potential for unforeseen emergencies, and has determined that this is an adequate level.

To the extent that the County utilizes its fund balance, the funds should be primarily used either for (i) non-recurring expenses that promote important policy objectives, or (ii) extraordinary operating or capital purposes that could not be anticipated and which otherwise cannot be financed



with current revenues in the annual Budget. Such purposes include funding unplanned expenses, reducing the County's long-term liabilities, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergencies, such as a natural disaster.

REPLENISHMENT

In the event that for two successive years, the County's level of fund balance falls below 4% of normal expenses during the prior fiscal year, the County shall endeavor to replenish its fund balance beginning with the next Budget. The County would seek to appropriate 25% of the difference between its current level of fund balance and the minimum amount recommended by the policy, to attain the minimum level of fund balance over a four-year period. To the extent that an appropriation in this amount is not possible in any particular fiscal year, the County shall endeavor to appropriate a lesser amount and develop a revised strategy and timeframe for replenishing its fund balance to reach, at a minimum, the 4% threshold.

Before the close of its fiscal year, the County forecasts whether or not it anticipates generating a year-end operating surplus after normal expenses are paid. In instances where the County projects a surplus, the County will determine the best use of such surplus, including replenishing/increasing fund balance and/or funding other priority public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guaranty (County Guaranty), the payment of future property tax refunds.

RESERVE FUNDS

In addition to accumulating fund balance, governments may create formal reserve funds. Reserve funds differ from fund balance in two respects. First, the legislative body must vote to establish reserve funds, whereas a government reserves fund balance as part of the accounting cycle at the close of the fiscal year. Second, in many if not all instances, the legislature must also approve the use of monies deposited in formal reserve funds.

The County has established a number of reserve funds for a variety of important public policy purposes. The County Legislature created each of these reserve funds pursuant to Local Law or the New York State General Municipal Law. The County has established reserve funds to provide funding for specified purposes or provide for unforeseen expenses, which helps stabilize the County's finances.

APPENDICES - APPENDIX C



Listed below is the Countywide historical fund balance and reserves on a budgetary basis.

(in millions)

Fund	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Countywide Fund Balance ⁽¹⁾	\$99.1	\$100.2	\$141.4	\$177.8	\$121.8	\$122.1	\$201.6	\$214.1	\$251.5	\$277.1
Open Space Fund	1.1	1.2	1.4	1.7	1.8	1.8	1.8	1.8	1.8	2.0
Police District Fund	27.5	20.8	21.6	23.1	24.8	24.9	47.3	110.2	115.3	115.9
Sewer and Storm Water Resources District	45.9	42.3	44.4	42.2	24.1	14.3	10.7	34.4	54.9	65.5
American Rescue Plan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	155.1	109.5
Bonded Indebtedness Reserve Fund	0.0	0.0	0.0	3.6	3.6	0.7	0.7	0.0	20.0	125.0
Employee Benefit Accrued Liability Reserve Fund	4.0	10.2	0.0	13.1	13.1	13.2	13.4	13.6	13.8	14.1
Litigation Fund	0.0	0.0	20.2	43.6	5.8	14.4	29.8	29.6	99.7	441.4
Opioid Litigation Settlement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	55.9	77.3
Retirement Contribution Reserve Fund	0.0	0.0	8.0	8.0	0.0	0.0	0.1	0.1	30.1	70.3
SRF Excess Sales Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	362.2	362.2
Other Funds ⁽²⁾	39.2	39.3	37.5	11.2	2.1	0.4	0.7	0.3	0.9	1.0
Total Reserves & Fund Balance	\$216.8	\$214.0	\$274.5	\$324.4	\$197.1	\$191.8	\$306.1	\$404.1	\$1,161.1	\$1,661.3

(1) Includes GEN, FCF and PDH funds.

(2) Includes funds that individually have less than \$1 million as of December 31, 2022.

CONCLUSION

As discussed above, the County's Fund Balance and Reserves Policy outlines an approach to the accumulation and use of fund balance and reserves that draws upon guidance from rating agencies and the GFOA while considering additional issues that are important to Nassau County. The Policy outlines the conditions under which the County may need to replenish its fund balance, and identifies the uses for its fund balance, formally-created reserves, and any projected operating surpluses. It identifies an array of reserve funds that help the County to stabilize its budget and finance important policy objectives. The County also designs the Policy to be consistent with provisions included in tax certificates for bond and note issuances. The Policy establishes a recommended floor for the accumulation of fund balance. When combined with the other Financial Policies and the Multi-Year Financial Plan, the County's Fund Balance and Reserves Policy sets a standard of performance and accountability and institutionalizes sound financial management practices.



DEBT

INTRODUCTION

The County's Debt Policy is based on best practices which takes into account guidance from rating agencies and the GFOA. The County reviews this policy on an annual basis.

The County shall structure all debt issuances, and establish all terms and conditions related to such debt issuances, in accordance with New York State Local Finance Law. The Debt Policy provides that the County will structure debt issuances 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. The County prioritizes capital spending in order to manage the total amount of debt service and debt outstanding.

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's ratings as of September 2023 were: "Aa3" (positive outlook) from Moody's Investors Service; "AA-" (stable outlook) from S & P Global Ratings; and "A+" (positive outlook) from Fitch Ratings.

GOALS AND OBJECTIVES

The Debt Policy helps ensure that County financings satisfy certain clear and objective standards. These standards seek to protect the County's financial resources, which are necessary to meet long-term capital needs. The adoption of clear and comprehensive Financial Policies enhances the financial management of the County.

The goals and objectives of the County's Debt Policy are to

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



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, transportation, sewer and storm water, and open space preservation. The County issues general obligation bonds to fund its capital projects. The County has issued system revenue bonds through its Sewer and Storm Water Finance Authority to fund certain sewer and storm water projects.

Working Capital Borrowing: In 2023 the County continued to meet its goal to fund all judgments and settlements, including tax certiorari payments, in the Budget. Since 2016, the County no longer borrows to finance termination payments.

Cash Flow Borrowing: The County borrows for cash flow purposes (Revenue Anticipation Notes and/or Tax Anticipation Notes) as necessary to address a timing difference between receipt of revenues and payment of expenses. The County does not anticipate that it will need to do a cash flow borrowing in 2024.

DEBT LIMITATIONS/AFFORDABILITY

The 2024 NIFA Approved Budget includes \$331.2 million for County and NIFA debt service expenses in the County's Major Operating Funds. The 2024-2027 NIFA Approved Multi-Year Financial Plan projects that in 2027, the County will have \$339.8 million in County and NIFA debt service expenses.

Debt Service as a Percentage of Expenses

Goal: The County's tax-supported debt service will not exceed 10% of general governmental expenses within the Major Operating Funds.

Tax-supported debt service shall include any debt service on cash flow notes and general obligation bonds, which are not self-supporting from a user fee revenue stream. Any long-term financing lease obligations, which may be subject to annual appropriation by the County, will also be included in calculations of tax-supported debt service.

Status: The County projects debt service expenses in the Major Operating Funds to be 7.37% of 2023 expenses and 8.46% of 2024 expenses. The 2024-2027 NIFA Approved Multi-Year Financial Plan projects that in 2027, debt service expenses as a percentage of total expenses will be 7.84%. In 2021, NIFA refunded its own debt and County debt which significantly reduced debt service expenses in 2021 and 2022. For purposes of this ratio, debt service excludes sewer-related debt, and expenses exclude interdepartmental transfers.



Net Direct Debt as a Percentage of Full Valuation

Goal: The County’s tax-supported net direct debt will not exceed 1.50% of the full valuation of taxable real property in the County.

Status: The County projects the tax-supported net direct debt of the County’s Major Operating Funds to be 1.32% of the full valuation of taxable real property in the County as of December 31, 2023.

Net Direct Debt per Capita

Goal: The County’s tax-supported net direct debt per capita will not exceed \$2,465 as of December 31, 2023. The County will increase the target value by 2% per year to take into account the effect of inflation.

Status: The County projects tax-supported net direct debt per capita to be \$2,139 as of December 31, 2023.

BOND STRUCTURE

The County shall structure all debt issuances, and establish all terms and conditions related to such debt issuances, pursuant to New York State Local Finance Law, and will invest all unspent bond proceeds pursuant to the terms of the County’s Investment Policy. The following shall generally serve as bond requirements.

Terms: All capital improvement projects financed through the issuance of debt shall be for a period not to exceed the useful life of the project.

Capitalized Interest: Occasionally, certain financings may include the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. The County shall not fund (capitalize) interest beyond three years or a shorter period if further restricted by law. The County may apply, at its discretion, interest earnings to extend the term of capitalized interest but in no event beyond the term allowed by law.

Debt Service Structure: Debt issuance shall be planned to achieve relatively level debt service while matching debt service to the useful life of projects. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization) at its discretion.

Call Provisions: In general, the County’s debt will include an early redemption (or “call”) feature, which is typically no later than ten years from the date of delivery of the bonds. The County will



avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

Original Issue Discount: The County will permit an original issue discount if it determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

Deep Discount Bonds: Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future re-financings due to the lower-than-market coupon associated with deep discount bonds.

Derivative Structures: The County will consider the use of derivatives as a hedge against future interest rate risk or to create “synthetic” fixed rate or variable rate debt, when appropriate and as may be provided by law. The County will not use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 basis points or more and is able to quantify and understand potential risks.

TYPES OF DEBT

When the County determines that the use of debt is appropriate, it will utilize the following criteria to evaluate the type of debt it issues.

Long-Term Debt: The County may issue long-term debt (general obligation bonds) to finance capital projects. Long-term debt will be structured such that financial obligations do not exceed the expected useful life of the projects. In the past, the County also funded some working capital expenses with bond proceeds.

Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least-costly method for short-term borrowing subject to the following policies.

- **Bond Anticipation Notes (BANs)** may be issued as interim financing prior to the issuance of long-term debt. The BANs shall not mature more than five years from the date of issuance. In the event BANs are not retired with long-term debt, they shall mature within six months after substantial completion of the financed project.
- **Tax or Revenue Anticipation Notes (TANs or RANs)** shall be issued only to meet cash flow needs.
- **Other Short-Term Debt** may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.



Lease Purchase Obligation: Lease purchase obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. To reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20% of the County's total outstanding debt, unless there is an offsetting amount of operating cash earning a floating interest rate, in which case the amount of, and investment strategy for, the County's operating cash will be taken into consideration. The following circumstances may result in the consideration of issuing variable rate debt.

- **High Interest Rates:** Interest rates are above historic averages.
- **Variable Revenue Stream:** The revenue stream for repayment is variable and is anticipated to move in the same direction as market-based variable interest rates, or the dedication of revenues allows capacity for variability.
- **Adequate Safeguards Against Risk:** Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts. Such structures could include, but are not limited to, interest rate caps and short-term cash investments in the County's General Fund.
- **Financial Advisor Analysis:** An analysis from the County's financial advisor evaluating and quantifying the risks and returns involved in the variable rate financing recommends variable rate debt as the lowest-cost option.
- **As a Component to Synthetic Fixed Rate Debt:** Variable rate bonds may be used in conjunction with a financial strategy which results in synthetic fixed-rate debt. Prior to using synthetic fixed-rate debt, the County shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed-rate debt.



REFUNDING

The Deputy County Executive for Finance and/or Budget Director, 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 when discounted at the arbitrage yield rate. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 2%, the County may consider the option value captured as a percent of total savings. In such case, if the option value captured as a percent of total savings exceeds 70% and present value savings is less than 2%, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refunding will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension when it is necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed projects should guide this decision.

Escrow Structuring: The County shall utilize the least costly securities available in structuring refunding escrows unless the benefit of open market securities outweighs any additional costs. A certificate will be provided by a third-party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost-effective than State and Local Government Obligations (SLGs), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent, or financial advisor sell escrow securities to the County from its own account.

Arbitrage: The County shall take all necessary steps to optimize escrows and to minimize negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated, as necessary, according to Federal regulations.



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 (lowest net interest cost for notes) as long as the bid adheres to the requirements set forth in the official notice of sale.

Negotiated Sale: The County recognizes that it is advantageous to sell some securities through negotiation. In its assessment of a negotiated sale, the County shall consider the following

- Bonds issued as variable rate demand obligations
- A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond
- Size of the issue, which may limit the number of potential bidders
- Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment
- Capital appreciation bonds or zero coupon bonds

Private Placement: Occasionally, the County may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the County relative to other methods of debt issuance, or if there is limited or no market access.

CREDIT ENHANCEMENT

The County seeks to maintain the highest possible credit rating for all categories of short-and long-term debt that can be achieved without compromising delivery of basic County services and achievement of County policy objectives. The County recognizes that external economic or other events may affect the creditworthiness of its debt.

The County 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 the all-in proceeds of the insured bonds versus the all-in true interest cost and proceeds of the 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 all-in yield on the County's bonds. The County will submit, with assistance from the County's financial advisor, where economically beneficial, an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any cost associated with such enhancement.



In the instance of a negotiated sale, the County may solicit quotes for bond insurance from interested providers. The County will select the provider whose bid is most cost-effective and whose terms and conditions governing the guarantee are satisfactory to the County.

Debt Service Reserves: As of the date of this policy, the County does not have any revenue bonds or other debt outstanding which require a reserve for debt service. (The Nassau County Tobacco Settlement Corporation's debt does have a reserve requirement for debt service.) If the County develops such programs in the future, it may fund a reserve fund from bond proceeds, subject to Federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (e.g., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. The County with its financial advisor shall evaluate such equivalents in comparison to cash funding of reserves on a net present value basis.

Letters of Credit: The County may enter into a letter-of-credit (LOC) agreement when deemed prudent and advantageous. The County will prepare and distribute to qualified banks a request for proposals, which includes terms and conditions that are acceptable to the County.

UNDERWRITER SELECTION

Senior Manager Selection: The County shall select a senior manager for any negotiated sale. The selection criteria shall include, but not be limited to, the following

- The firm's ability and experience in managing transactions similar to that contemplated by the County
- Prior knowledge and experience with the County
- The firm's ability and willingness to risk capital and demonstrate the availability of such capital
- Quality and experience of personnel assigned to the County's engagement
- Financing plan presented
- Underwriting fees

Co-Manager Selection: The County may select co-managers applying the same criteria as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of the transaction size and the necessity to ensure maximum distribution of the County's bonds or notes.

Selling Groups: The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Deputy County Executive for Finance and/or Budget Director, 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 and/or Budget Director, with assistance from the County's financial advisor, will evaluate the underwriter’s discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy County Executive for Finance and/or Budget Director will determine the allocation of the underwriter’s discount.

The underwriter’s discount, including expenses, will be determined prior to the sale date. The senior manager shall submit an itemized list of expenses. The senior manager must substantiate any additional expenses.

Evaluation of Underwriter Performance: The County will evaluate each bond or note sale after completion to assess the following: pricing of the bonds or notes in terms of the overall interest cost and on a maturity-by-maturity basis; and the distribution of bonds or notes and sales credits.

Syndicate Policies: For each negotiated transaction, the Deputy County Executive for Finance and/or Budget Director, with assistance from the County’s financial advisor, will prepare syndicate policies governing the upcoming sale.

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

Expectations of the Senior Manager: The County shall require the senior manager to

- Equitably allocate bonds or notes to other managers and the selling group
- Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations
- Within 24 hours of receiving the verbal award, submit to the Deputy County Executive for Finance and/or Budget Director a detail of orders, allocations, and other relevant information pertaining to the County’s sale



CONSULTANTS

Bond Counsel: County debt issuances will include a written opinion of legal counsel affirming the County's authorization to issue the debt and that the County has met all legal requirements necessary for issuance. The opinion will also include a determination of the debt's State and Federal income tax status. Counsel with extensive experience in public finance and tax issues will prepare the approving opinion and other documents relating to the issuance.

Financial Advisor: The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall generally be based on, but not limited to, the following criteria, but as shall be further described in any procurement document

- Experience in providing consulting services to entities similar to the County
- Knowledge and experience in structuring and analyzing bond issues
- Experience and reputation of assigned personnel
- Fees and expenses

Conflicts of Interest: The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

Disclosure by Financing Team Members: All financing team members will be required to provide full and complete disclosure relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could reasonably be perceived as a conflict of interest.

APPENDICES - APPENDIX C



RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

(Dollars in Thousands, Except Per Capita Amount)

Fiscal Year	General Obligation Bonds	Sewage Purpose Bonds	State Water Pollution Control Revolving Fund Revenue Bonds	Sales Tax Secured Bonds, NIFA	Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds	Tobacco Settlement Asset-Backed Bonds, Series A	Total Serial Bonds - NIFA, NCSSWFA, NCTSC	Lease Obligations ⁽¹⁾	Total Outstanding Debt	Taxable Assessed Valuation	Percentage of Debt to Taxable Assessed Valuation	Debt Per Capita	Percentage of Debt to Total Personal Income	Percentage of Debt to Estimated Total Full Valuation
2022	\$1,998,202	\$0	\$231,889	\$1,323,326	\$86,856	\$492,643	\$1,902,825	\$136,275	\$4,269,191	\$416,697	1024.5%	\$3,085	NA	1.88%
2021	1,762,557	0	64,879	1,338,900	101,709	486,805	1,927,414	74,412	3,829,262	372,901	1026.9%	2,753	NA	1.81%
2020	2,562,422	0	70,782	396,887	116,061	488,123	1,001,071	76,143	3,710,418	535,101	693.4%	2,746	2.85%	1.49%
2019	2,697,356	0	80,446	445,233	129,843	480,428	1,055,504	77,533	3,910,839	550,753	710.1%	2,882	3.09%	1.66%
2018	2,611,907	865	57,227	574,849	143,202	471,962	1,190,013	78,618	3,938,630	550,745	715.2%	2,900	3.23%	1.81%
2017	2,430,635	2,360	65,445	699,469	156,004	463,986	1,319,459	79,429	3,897,328	566,819	687.6%	2,845	3.36%	1.88%
2016	2,328,291	41,590	73,539	835,250	168,336	455,906	1,459,492	4,575	3,907,487	601,133	650.0%	2,869	3.62%	1.84%
2015	2,087,969	43,895	81,596	979,321	180,528	466,649	1,626,498	4,797	3,844,755	631,587	608.7%	2,825	3.63%	1.88%
2014	1,941,020	48,915	89,620	1,140,752	185,455	460,832	1,787,039	4,981	3,871,575	647,755	597.7%	2,849	3.87%	1.93%
2013	1,683,174	54,735	97,682	1,286,434	140,558	456,003	1,882,995	5,132	3,723,718	663,136	561.5%	2,754	3.80%	1.82%

(1) GASB 87 disclosure requires Nassau County to report a lease liability for the current financial year 2022.

APPENDICES - APPENDIX C



Total County and NIFA Debt Service As of September 15, 2023

Date	County Bonds ⁽¹⁾⁽²⁾			NIFA Bonds			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
12/31/2023	50,635,000	32,279,443	82,914,443	67,914,000	16,450,692	84,364,692	118,549,000	48,730,136	167,279,136
12/31/2024	136,263,693	94,703,869	230,967,562	57,850,000	32,173,090	90,023,090	194,113,693	126,876,959	320,990,653
12/31/2025	100,212,992	85,817,821	186,030,813	98,815,000	31,306,068	130,121,068	199,027,992	117,123,889	316,151,881
12/31/2026	101,004,554	80,916,287	181,920,841	82,985,000	30,252,749	113,237,749	183,989,554	111,169,037	295,158,591
12/31/2027	108,815,991	76,434,338	185,250,329	81,195,000	29,564,803	110,759,804	190,010,991	105,999,141	296,010,132
12/31/2028	77,847,016	71,102,134	148,949,150	103,700,000	28,648,924	132,348,924	181,547,016	99,751,058	281,298,074
12/31/2029	68,868,467	67,336,072	136,204,539	108,895,000	27,323,638	136,218,638	177,763,467	94,659,709	272,423,176
12/31/2030	71,564,954	64,005,334	135,570,288	91,820,000	25,318,261	117,138,261	163,384,954	89,323,595	252,708,549
12/31/2031	62,677,281	60,538,710	123,215,991	87,760,000	20,898,000	108,658,000	150,437,281	81,436,710	231,873,991
12/31/2032	52,904,609	57,629,255	110,533,864	93,725,000	16,510,000	110,235,000	146,629,609	74,139,255	220,768,864
12/31/2033	59,061,936	55,028,196	114,090,132	94,950,000	12,291,000	107,241,000	154,011,936	67,319,196	221,331,132
12/31/2034	57,024,264	52,307,819	109,332,083	90,495,000	8,013,000	98,508,000	147,519,264	60,320,819	207,840,083
12/31/2035	61,463,592	49,543,020	111,006,612	87,630,000	3,945,200	91,575,200	149,093,592	53,488,220	202,581,812
12/31/2036	89,190,919	46,026,369	135,217,288	-	-	-	89,190,919	46,026,369	135,217,288
12/31/2037	88,883,247	41,753,645	130,636,892	-	-	-	88,883,247	41,753,645	130,636,892
12/31/2038	78,760,574	37,921,416	116,681,990	-	-	-	78,760,574	37,921,416	116,681,990
12/31/2039	73,207,902	34,467,638	107,675,540	-	-	-	73,207,902	34,467,638	107,675,540
12/31/2040	75,295,229	31,083,166	106,378,395	-	-	-	75,295,229	31,083,166	106,378,395
12/31/2041	78,662,557	27,596,783	106,259,340	-	-	-	78,662,557	27,596,783	106,259,340
12/31/2042	82,154,885	23,977,220	106,132,105	-	-	-	82,154,885	23,977,220	106,132,105
12/31/2043	72,597,212	20,539,531	93,136,743	-	-	-	72,597,212	20,539,531	93,136,743
12/31/2044	49,589,540	17,873,372	67,462,912	-	-	-	49,589,540	17,873,372	67,462,912
12/31/2045	51,646,867	15,698,445	67,345,312	-	-	-	51,646,867	15,698,445	67,345,312
12/31/2046	53,784,195	13,429,222	67,213,417	-	-	-	53,784,195	13,429,222	67,213,417
12/31/2047	55,691,523	11,070,864	66,762,387	-	-	-	55,691,523	11,070,864	66,762,387
12/31/2048	56,043,850	8,654,494	64,698,344	-	-	-	56,043,850	8,654,494	64,698,344
12/31/2049	49,508,678	6,169,675	55,678,353	-	-	-	49,508,678	6,169,675	55,678,353
12/31/2050	39,011,005	4,208,889	43,219,894	-	-	-	39,011,005	4,208,889	43,219,894
12/31/2051	40,508,333	2,568,091	43,076,424	-	-	-	40,508,333	2,568,091	43,076,424
12/31/2052	32,722,500	1,048,532	33,771,032	-	-	-	32,722,500	1,048,532	33,771,032
12/31/2053	9,125,000	182,500	9,307,500	-	-	-	9,125,000	182,500	9,307,500
Total	2,084,728,365	1,191,912,150	3,276,640,516	1,147,734,000	282,695,426	1,430,429,426	3,232,462,365	1,474,607,576	4,707,069,941

(1) Payments made under County guarantees in connection with NHCC debt are not included in the chart.
(2) Includes debt service payable on the bonds issued to the EFC without regard to the subsidy provided by the State.



STATEMENT OF CONSTITUTIONAL TAXING POWER

(In Thousands)

<u>Year Roll Completed</u>	<u>Full Valuation of Real Estate ^(d)</u>
2022	\$226,654,224
2021	211,662,546
2020	248,424,030
2019	236,228,932
2018	217,543,898
Total	\$1,140,513,630
Five-Year Average Full Valuation	\$228,102,726
Tax Limit ^(a)	\$4,562,054
Total Exclusions ^(b)	99,921
Total Taxing Power for 2021 Levy	4,661,975
Tax Levy 2022 ^(c)	601,813
Tax Levy Subject to Tax Limit	501,892
Percentage of Taxing Power Exhausted	11.00%

- (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 2022 is excluded from the calculation of real estate taxes limited under the provisions of Article VIII, Section 10 of the State Constitution.
- (c) Includes the tax levies for the General Fund, the Police Headquarters Fund, the Fire Prevention Fund, Environmental Bond Fund and the Community College Fund.
- (d) Full valuation figures for 2018 through 2022 are verified by the Office of the State Comptroller.



The New York State constitution limits the total indebtedness that can be incurred by the County to 10% of the average full valuation of real estate for the latest five years. As shown in the table below, the County has substantial additional debt issuance capacity.

Statement of Constitutional Debt Margin

As of March 31, 2023

(In thousands)

Average Full Valuation of Real Estate for the Fiscal Years Ended in 2018 through 2022 ^(a)

2022 Full Valuation	\$226,654,224
2021	211,662,546
2020	248,424,030
2019	236,228,932
2018	<u>217,543,898</u>

Total \$1,140,513,630

Average Full Valuation \$228,102,726

Constitutional Debt Margin:

Constitutional Limit of Total Indebtedness, 10% Average Full Valuation \$22,810,273

Outstanding Indebtedness:

County General Obligations ^(b)	\$1,997,849
NIFA Bonds	1,147,734
Notes	23,011
Real Property Liabilities	6,015
Guarantees	115,125
Contract Liabilities	<u>0</u>
Total Outstanding Indebtedness	\$3,289,734

Less: Constitutional Exclusions

Cash and Investments - Capital Projects Funds	\$318,601
Tax and Revenue Anticipation Notes Payable	<u>0</u>
Less: Total Exclusions	\$318,601

Net Outstanding Indebtedness (13.03%) \$2,971,133

Constitutional Debt Margin (86.97%) \$19,839,140

(a) Full Valuation figures for 2018 through 2022 are verified by the Office of State Comptroller.

(b) Includes County General Improvement Bonds and County Bonds issued to the New York State Environmental Facilities Corporation.



Projected Debt Baseline

<u>Results</u>	<u>12/31/2023</u>	<u>12/31/2024</u>	<u>12/31/2025</u>	<u>12/31/2026</u>	<u>12/31/2027</u>
⁽¹⁾ Population	1,395,774	1,395,774	1,395,774	1,395,774	1,395,774
⁽²⁾ Full Valuation (000)	226,654,224	232,320,580	238,128,594	244,081,809	250,183,854
⁽³⁾ Direct Debt - Main (000)	2,985,185	2,979,975	2,982,830	2,992,700	2,990,490
⁽³⁾ Direct Debt - Consolidated (000)	3,971,806	4,024,623	3,997,911	3,966,783	3,938,254
Debt Service (Main Funds)	266,137,280	294,627,448	266,812,606	266,709,043	283,534,272
⁽⁴⁾ Expenditures (Major Funds)	3,613,472,540	3,481,164,484	3,498,310,132	3,555,469,045	3,616,302,958
<u>Credit Ratios</u>					
Overall Debt per Capita	\$2,846	\$2,883	\$2,864	\$2,842	\$2,822
Overall Debt as % of Full Valuation	1.75%	1.73%	1.68%	1.63%	1.57%
<u>Main Fund Ratios</u>					
Net Direct Debt per Capita	\$2,139	\$2,135	\$2,137	\$2,144	\$2,143
Debt Service as % of Expenditures	7.37%	8.46%	7.63%	7.50%	7.84%
Net Direct Debt as % of Full Value	1.32%	1.28%	1.25%	1.23%	1.20%

(1) Based on U.S. Census Decennial

(2) Based on 2022 full valuation verified by the Office of the State Comptroller, and growth rate of 2.5% thereafter

(3) Projected debt based on MYP borrowing assumptions. Excludes short-term notes

Main Funds = General, Fire Commission, Police Headquarters, Police District, EBA and the College

Consolidated = Main Funds plus Sewer and Storm Water Resources District, Sewer and Storm Water Finance Authority, EFC,

NHCC & Nassau County Tobacco Settlement Corporation

(4) Based on MYP. Excludes interdepartmental transfers



DEBT GLOSSARY

Arbitrage

The difference between the interest paid on tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding securities. IRS regulations govern arbitrage on the proceeds from issuance of tax-exempt municipal securities.

Balloon Maturity

A later maturity within an issue of bonds, which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs)

Notes issued by a governmental unit, usually for capital projects, that are typically repaid from the proceeds of the issuance of long-term bonds.

Bullet Maturity

A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

Call Provisions

The terms of the bond giving the issuer the right to redeem all or a portion of the bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest

A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period. Interest is commonly capitalized for the construction period of the project.

Competitive Sale

A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure

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

Credit Enhancement

Credit support purchased by the issuer or buyer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt Service Coverage

Net revenue available for debt service divided by debt service.

**Debt Service Reserve Fund**

The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds

Bonds priced for sale at a substantial discount from their face or par value.

Derivatives

A financial product whose value is derived from some underlying asset value.

Designation Policies

Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders, which form the designation policy: Group Net orders, Net Designated orders, and Member orders.

Escrow

A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses

Compensation to senior managers for out-of-pocket expenses including underwriter's counsel, DTC (Depository Trust Company) charges, CUSIP (Committee on Uniform Securities Identification Procedures) fees, investor roadshow, dealer fees, and day-loan charges.

Letters of Credit

A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee

The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members

Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale

A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Original Issue Discount

The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

**Pay-As-You-Go**

Financing a project with operating funds as opposed to bond proceeds.

Present Value

The current value of one or more future cash flows discounted at an appropriate interest rate.

Private Placement

The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate

A requirement imposed by the Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate, unless the Issuer meets one of the exceptions set forth therein. The tax-exempt borrowing rate (or “bond yield”) is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Selling Group

The group of securities dealers who participate in an offering not as underwriters but rather who receive securities, less the selling concession from the managing underwriter, for distribution at the public offering price.

Syndicate Policies

The contractual obligations placed on the underwriting group relating to distribution, price limitations, and market transactions.

Underwriter

A dealer who purchases new issues of municipal securities from the issuer and resells them to investors.

Underwriter’s Discount

The difference between the price at which bonds are bought by the Underwriter from the issuer and the price at which they are reoffered to investors.

Variable Rate Debt

Debt that bears interest which changes at intervals according to an index or a formula or other standard of measurement.



INVESTMENT AND CASH MANAGEMENT POLICIES

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

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

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

Occasionally, the County Legislature adopts resolutions setting forth the County’s investment policy in accordance with the above statutory limitations, which policy currently substantially mirrors the list above. The primary objectives of the County’s investment activities are, in priority order, to (1) conform with all applicable federal, State and other legal requirements (legality); (2) adequately safeguard principal (safety); (3) provide sufficient liquidity to meet all operating requirements (liquidity); and (4) obtain a reasonable rate of return (yield).

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

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

All monies collected by any officer or employee of the County are required to be deposited in such banks as have been authorized in accordance with the County Charter. It is the policy of the County that all moneys collected by any officer or employee of the County shall be immediately

APPENDICES - APPENDIX C



transferred to the County Treasurer except as is otherwise provided by law. The County routinely prepares cash flow projections, which identify funds that are available for investing and the County's short-term borrowing requirements.



APPENDIX D MULTI YEAR FINANCIAL PLAN FISCAL 2024-2027

Overview

The County's continued adherence to prudent fiscal management practices has resulted in consecutive year-end surpluses and the establishment of reserves, which are maintained to address existing and emerging liabilities. While doing so, the County has also reduced its current liabilities and negotiated fair and sustainable wage and benefit packages with the majority of its collective bargaining units. These achievements have earned the County four bond rating upgrades in the past two years and plaudits from each of the primary rating agencies - Standard & Poor's, Moody's and Fitch.

In 2022, S&P praised the "substantial improvement in available reserves, reduction in previous pension deferrals, and settlement of a labor longevity pay liability." Earlier this year, Moody's noted that the County has "continued strengthening [its] financial position and liquidity [and] has managed to eliminate a number of large liabilities over the past two years, improving financial flexibility moving forward." Fitch also stated that its rating upgrade "reflect[s] a multi-year trend of significantly improved budgeting practices and reserve balances that improve the county's capacity to address future cyclical challenges." Fitch continued that it "believes that the county is positioned to maintain its recent progress through the multi-year, structurally balanced fiscal plan through 2026 and beyond."

These bond rating upgrades provide an independent assessment of the County's financial health and have a practical impact on the County's finances. With the Federal Reserve increasing interest rates to combat inflation, the improved ratings help to mitigate the cost of borrowing for infrastructure projects and other capital spending.

The FY2024 Budget provides for additional bus services, early intervention and pre-school special education services, and increased day care and safety net expenses. Moreover, the FY2024 Budget includes the estimated impact of collective bargaining with the CSEA. The estimated impact is consistent with the pattern established under the previously ratified agreements and includes adjustments retroactive to the expiration of the previous contract. Finally, the County continues to allocate operating funds to settle tax certiorari claims and other litigation.

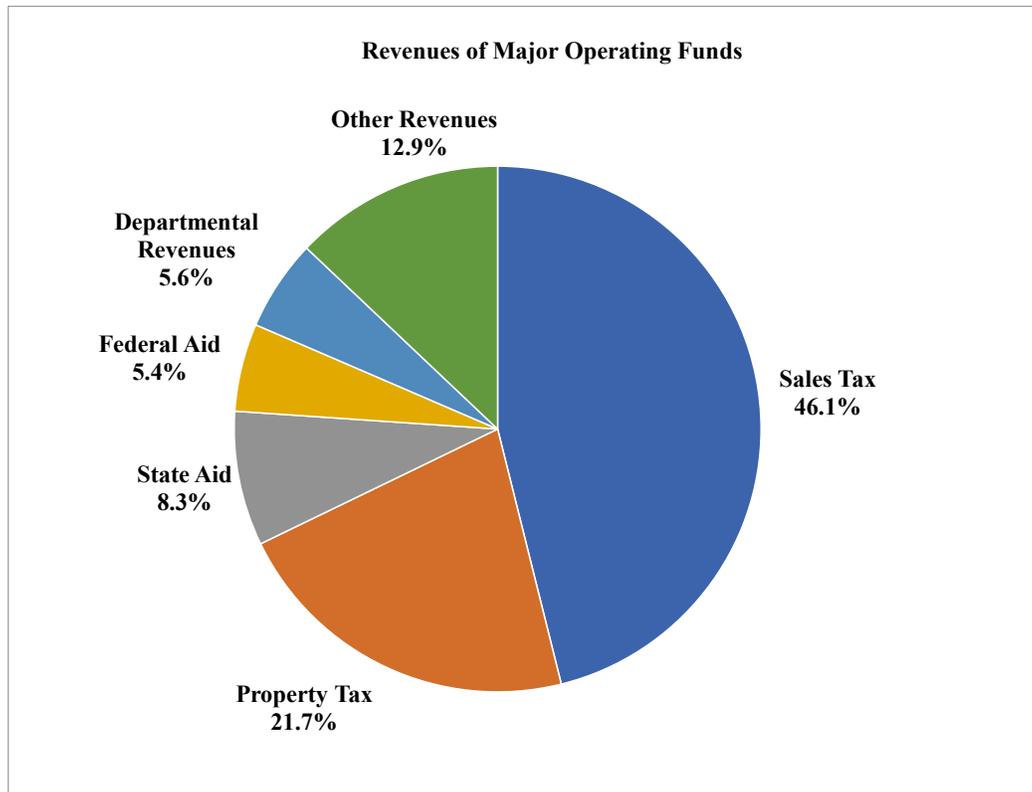
The FY2024 Budget provides County residents and businesses with the quality services they demand and deserve with no increase in property taxes which follows last year's action to eliminate \$150 million of planned tax increases. Although inflation is a continuing concern, the local unemployment rate remains low and consumer spending has not abated.

Recognizing that there are challenges in the economy, the County has included a contingency reserve for FY2024, and will continue to monitor expense growth and react to changes in the local economy to maintain balance between expenses and revenues.



REVENUE

The total revenue projection for FY2024 is \$4.1 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 86.3% of all County revenue, with the State providing 8.3% and only 5.4% coming from federal agencies.



Federal Aid

Federal Aid to Nassau County operations has, on the whole, remained flat. However, in FY2024, the County is forecasting an increase in revenue commensurate with the increased cost of Social Service programs that receive partial reimbursement from federal sources.

\$ in Millions

Fiscal Year	Federal Aid	Inc/(Dec)
2013	\$125	
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$146	\$13
2019	\$160	\$14



2020	\$157	(\$3)
2021	\$136	(\$21)
2022	\$175	\$39
2023	\$168	(\$7)
2024	\$188	\$20

The American Rescue Plan Act has provided the County with Local Fiscal Recovery Funds totaling \$385 million. The administration has proposed to use up to \$270 million under the revenue replacement category.

We will work with our partners in Albany, NY and Washington, DC to ensure Nassau County receives its fair share of Federal funding.

State Aid

State funding to Nassau County has increased in recent years. The increase in 2021 represented a return to the pre-pandemic level of support, whereas 2022 through 2024 is due largely to an increase in State Operating Assistance (STOA) for mass transit bus services.

\$ in Millions

Fiscal Year	State Aid	Inc/(Dec)
2013	\$202	
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$221	\$7
2019	\$233	\$12
2020	\$194	(\$39)
2021	\$236	\$42
2022	\$262	\$26
2023	\$283	\$21
2024	\$288	\$5

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



County Revenues

The County’s \$3.2 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

\$ in Billions

Sales Tax	\$1.605
Property Tax	\$0.755
Fees	\$0.183
All Other	\$0.462
TOTAL	\$3.005

Sales Tax

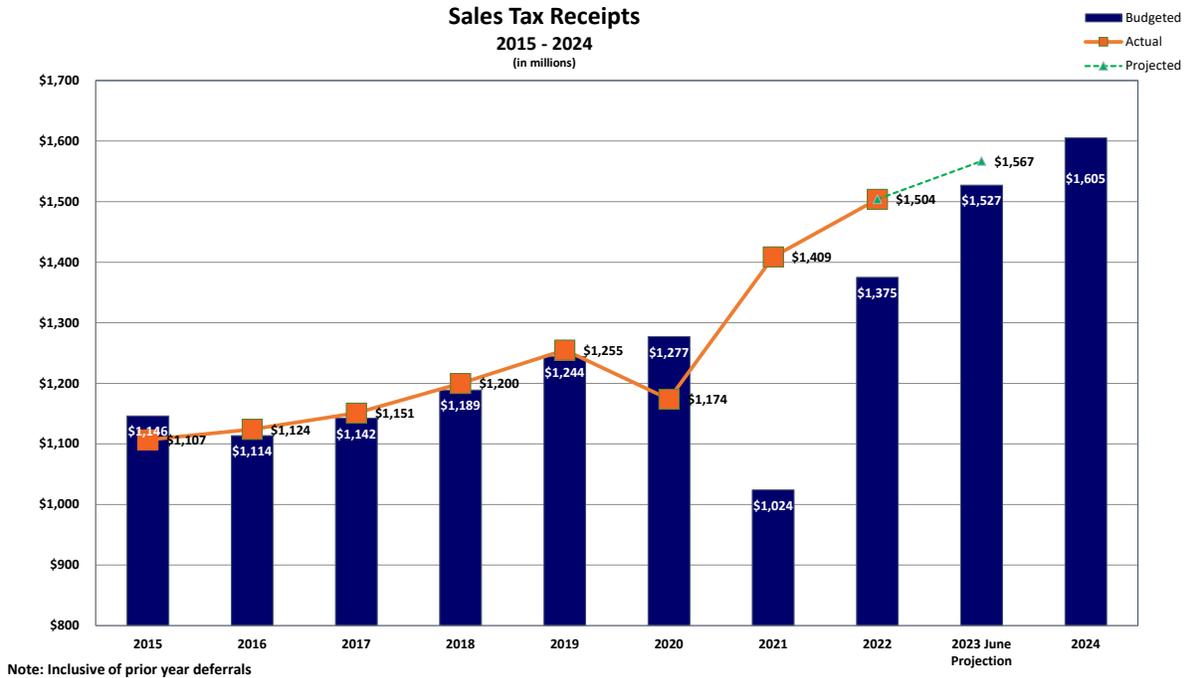
Sales Tax is the largest component of County Revenue. Sales tax is remitted to the State of New York and then distributed to counties and local governments. Sales Tax is sensitive to the County’s overall economy, growing in good economic times and tending to slow down when economic times are tougher.

Despite inflation, consumer spending remains strong. County-wide sales tax revenues are forecast at \$1.605 billion in FY2024. This forecast uses a conservative growth rate of 1.5% over the FY2023 projection for Sales Tax.

\$ in Billions

Fiscal Year	Sales Tax	Inc/(Dec)
2013	\$1.140	
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.151	\$0.027
2018	\$1.200	\$0.049
2019	\$1.255	\$0.055
2020	\$1.174	(\$0.081)
2021	\$1.409	\$0.235
2022	\$1.504	\$0.095
2023	\$1.567	\$0.063
2024	\$1.605	\$0.038

We will continue to monitor Sales Tax to ensure we maintain budget balance for the upcoming year.



Property Tax

We are forecasting Property Tax in FY2024 to remain at \$755 million.

\$ in Millions

FISCAL YEAR	PROPERTY TAX	Inc/ (Dec)
2013	\$803	\$ -
2014	\$803	\$ -
2015	\$832	\$29
2016	\$842	\$10
2017	\$814	(\$28)
2018	\$812	(\$2)
2019	\$815	\$3
2020	\$821	\$6
2021	\$825	\$4
2022	\$755	(\$70)
2023	\$755	\$ -
2024	\$755	\$ -



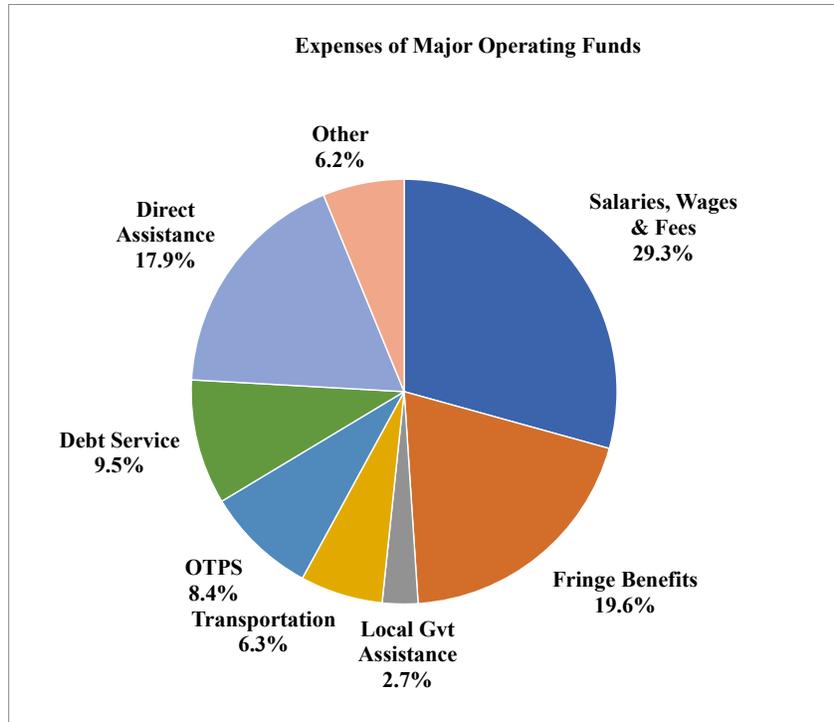
Fees

Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; other fees are dependent on the level of activity among residents, including for example, Park usage fees and other services.

EXPENSES

The County’s expenses are projected at \$4.1 billion in FY2024. Salaries and Wages and Fringe Benefits for employees are 48.9% of all County expenses. Direct expenses are 17.9% of County expenses, while Debt Service is 9.5% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 23.7%.

The FY2024 Budget reflects the impact of collective bargaining in both the Salaries and Wages and Fringe Benefits categories. It also provides for the cost of additional bus services, early intervention and pre-school special education services, and increased day care and safety net expenses.



**Debt Service**

Debt Service payments have normalized after the 2021 refunding and restructuring of County and NIFA issued debt. For context, the table below shows the total Debt Service Fund expenditures adopted in FY2024 as compared to the FY2023 projection and prior year actuals.

Debt Service Fund Expenses (in millions)					
2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Adopted
\$ 380.6	\$ 319.7	\$ 148.7	\$ 159.6	\$ 300.8	\$ 331.2

Labor Negotiations

The County has negotiated with four labor unions to secure contracts that are fiscally sustainable and respectful to the County workforce and will continue negotiations with the remaining bargaining units. The FY2024 Budget includes the estimated impact of the collective bargaining that was recently ratified by the CSEA membership. The adopted agreement is consistent with settled contracts and the bargaining positions the County has taken during negotiations.

Additional Headcount for Improved Service and Overtime Reduction

The FY2024 Budget, as adopted, provides targeted increases in budgeted headcount to deter crime, improve service and reduce overtime. The FY2024 budgeted full time headcount is increased by 66 positions to 7,479.

The majority of the additional positions are allocated to four departments – Police, Probation, Health and Social Services.



Multi-Year Financial Plan Assumptions

The 2024–2027 Multi-Year Financial Plan includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above.

Our expense assumptions include the following:

1. Salaries and Fringe Benefits trends follow current labor negotiations.
2. Tax certiorari budgeted at \$40 million in 2024 and reverts to \$30 million in out years.
3. Contingency reserve of \$39.4 million in 2024, \$21 million in 2025, and \$17 million in 2026.
4. Suits and Damages budgeted at \$45 million in 2024, \$40 million in 2025, \$35 million in 2026, and \$30 million in 2027.

Our revenue assumptions include the following:

1. Sales Tax in 2024 assumed growth at 1.5% from the revised FY 2023 forecast level, with a 2.0% increase in 2025, and a 2.5% increase in 2026 and 2027.
2. State Aid at 2024 Adopted budget other than expense driven reimbursement growth.
3. Federal Aid forecasted at 2024 Adopted Budget amount with an adjustment for transportation funding and expense driven reimbursement growth.
4. Departmental Revenue at 2024 Adopted Budget except for Real Estate market-related revenue which is forecast to improve in out years and expected increases in the Revenue from Income and Expense Law.
5. All Other Revenues at 2024 Adopted Budget.



**Table 1: 2024–2027
Major Funds**

Major Funds						
EXP/REV	OBJECT	TITLE	2024 ADOPTED	2025 PLAN	2026 PLAN	2027 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,020,956,508	1,045,168,814	1,082,716,898	1,111,566,301
	AB	FRINGE BENEFITS	645,780,414	697,033,961	719,891,460	748,184,427
	AC	WORKERS COMPENSATION	38,069,500	38,767,890	39,480,248	40,206,853
	BB	EQUIPMENT	8,637,099	8,637,099	8,637,099	8,637,099
	DD	GENERAL EXPENSES	54,918,720	52,313,274	52,252,944	52,219,158
	DE	CONTRACTUAL SERVICES	353,818,344	355,472,966	359,524,281	362,343,621
	DF	UTILITY COSTS	42,548,692	37,308,376	36,662,974	36,185,923
	DG	VAR DIRECT EXPENSES	5,300,000	5,300,000	5,300,000	5,300,000
	FF	INTEREST	95,544,686	94,516,937	101,987,687	109,506,563
	GA	LOCAL GOVT ASST PROGRAM	94,069,100	95,925,482	98,292,369	100,718,428
	GG	PRINCIPAL	127,360,000	85,818,000	93,993,001	107,175,000
	HH	INTERFUND CHARGES	20,695,000	20,352,750	19,993,750	19,642,750
	MM	MASS TRANSPORTATION	51,790,222	52,692,668	53,616,773	54,563,057
	NA	NCIFA EXPENDITURES	2,750,000	2,250,000	2,835,000	2,480,000
	OO	OTHER EXPENSES	294,460,880	282,505,092	261,423,564	244,967,974
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	162,847,000	156,847,000	152,847,000	150,597,000
	SS	RECIPIENT GRANTS	55,102,000	53,852,000	52,602,000	51,102,000
	TT	PURCHASED SERVICES	98,518,186	96,518,186	94,018,186	91,518,186
	WW	EMERGENCY VENDOR PAYMENTS	62,840,000	62,840,000	62,840,000	62,840,000
	XX	MEDICAID	245,158,133	254,314,436	256,683,602	256,683,602
Total Expenses Excluding Interdepartmental Transfers			3,481,164,484	3,498,434,932	3,555,598,837	3,616,437,942
Interdepartmental / Sales Tax Transfers			586,095,350	619,884,212	652,178,472	702,493,247
Total Expenses Including Interdepartmental Transfers			4,067,259,834	4,118,319,143	4,207,777,309	4,318,931,189
REV	BA	INT PENALTY ON TAX	32,512,500	32,512,500	32,512,500	32,512,500
	BC	PERMITS & LICENSES	18,756,591	19,156,591	23,756,591	24,156,591
	BD	FINES & FORFEITS	101,709,500	101,709,500	101,709,500	101,709,500
	BE	INVEST INCOME	38,935,000	38,935,000	38,935,000	38,935,000
	BF	RENTS & RECOVERIES	31,191,454	31,191,454	31,691,454	31,691,454
	BG	REVENUE OFFSET TO EXPENSE	23,377,913	23,372,991	23,084,447	22,265,447
	BH	DEPT REVENUES	194,781,082	205,282,653	220,481,872	231,459,567
	BO	PAYMENT IN LIEU OF TAXES	52,994,776	53,806,843	55,239,218	56,748,924
	BQ	CAPITAL RESOURCES FOR DEBT	19,880,000	10,200,000	10,200,000	10,200,000
	BS	OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW	INTERFUND REVENUE	78,388,725	84,583,176	86,870,846	92,538,246
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	188,115,332	189,448,019	189,979,160	189,408,819
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	288,088,397	285,549,448	286,812,068	288,649,322
	TA	SALES TAX COUNTYWIDE	1,452,057,153	1,481,098,296	1,518,125,753	1,556,078,897
	TB	SALES TAX PART COUNTY	153,222,304	136,813,320	131,594,514	134,884,376
	TL	PROPERTY TAX	755,263,137	755,263,137	755,263,137	755,263,137
	TO	OTB 5% TAX	1,639,500	1,639,500	1,639,500	1,639,500
	TX	SPECIAL TAXES	30,251,120	30,251,120	30,251,120	30,251,120
REV Total			3,481,164,484	3,500,813,548	3,558,146,680	3,618,392,400
Interdepartmental / Sales Tax Transfers			586,095,350	619,884,212	652,178,472	702,493,247
Total Revenues Including Interdepartmental Transfers			4,067,259,834	4,120,697,760	4,210,325,152	4,320,885,647
Projected Surplus/(Deficit)			-	2,378,617	2,547,843	1,954,458



Discussion of the Current Financial Outlook

The County's Fiscal 2024-2027 Multi-Year Financial Plan is structurally balanced with no gaps; therefore, no discussion of a gap closing plan is required. In spite of adverse conditions brought on by the Covid-19 pandemic and inflation, the County has produced successive surpluses which demonstrates the strength of its improved fiscal position. Nevertheless, the County continues to monitor the unstable economy and will take corrective actions to maintain budget balance.

The factors contributing to the improved financial conditions are the result of most revenue sources recovering to pre-pandemic levels. Sales tax collections are outperforming the estimates used for the 2023 Adopted Budget. As of Sept 12th, collections are trending 3.3% above the 2022 actuals for the same period.

The County remains focused on expenditure control to maintain balance between expenses and revenues. The most effective tool is management of vacancies followed by negotiating fair and sustainable collective bargaining agreements and strategic use of surplus to mitigate and reduce liabilities. The County successfully negotiated a longevity settlement that is funded through 2025. The MYP includes a contingency reserve of \$39.4 million in 2024, \$21 million in 2025 and \$17 million in 2026.

The economy still faces challenges due to inflation pressures and rising interest rates which may impact home sales and slow economic growth. Therefore, the County will seek to implement the following items to fortify the County's finances.

State Aid Mandated Cap

Nassau County pays vendors to provide preschool education for certain 0-5 year-olds in the County. The County submits a voucher to the State and obtains reimbursement for these services from the State. The current State reimbursement rate on most related expenses is 59.5%. The County portion of this mandated program has been growing with no control available to the County. We anticipate increased reimbursement being provided to account for the cost to the County.

Building Consolidation

The County's past workforce reduction has opened possibilities for centralization and downsizing of office space. The County will also realize utility and maintenance savings from better consolidated space.

Efficiency Program

The Blakeman administration will continue to seek opportunities for consolidation and realign workforce levels to ensure that the County provides essential services for all Nassau County residents in an affordable manner.



Economic Development

Nassau County has opportunities for growth especially where communities are exploring re-development of downtown areas. While no specific projects can be discussed at this time, it is clear that upside potential exists.

Sands Casino

In May 2023, the County reached a lease agreement with Las Vegas Sands (LVS) that gave the company control over the more than 70-acre Coliseum site. With approval of the lease agreement, which resulted in a \$54 million advance payment, the Sands Casino will begin paying an annual rent of \$5 million to the county while it awaits a state gaming license. With the issuance of the license, the annual rent would double to \$10 million. The administration intends to develop the Coliseum site into a world-class hotel, and a world-class entertainment center, that is going to be funded by a casino. This will bring jobs, economic prosperity, tax relief, and improved safety here in Nassau County. Regardless of whether LVS is granted a casino license for the location, the County will receive an annual rental amount of \$5 million and an annual amount of \$900,000 towards public safety. The licensing decision is anticipated in late 2024, or early 2025. If LVS is granted a casino license, the County has a Gaming Revenue Guarantee of \$25 million annually in addition to increases of the figures above.



APPENDIX E

GLOSSARY

– A –

ACCRUAL BASIS ACCOUNTING

The basis of accounting determines when transactions are reported in the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash flows take place.

All discretely presented component units are reported using the economic resources measurement focus and the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. See MODIFIED ACCRUAL BASIS OF ACCOUNTING.

ACCRUAL BOND

A bond that does not pay periodic interest payments, but accrues interest that is added to the principal balance and is typically paid at maturity. An accrual bond also sells at a discount to its face value and matures at its face value.

ACTIVITY

A County agency, department, or program effort that contributes to the attainment of a specific set of performance objectives.

ACTUAL

Financial activity that has taken place.

AD VALOREM

A tax, duty, or fee that is proportionate to the estimated value of the goods or transactions concerned.

AD VALOREM TAXES

Taxes based on the assessed value of an item in accordance with the property's assessed valuation and tax rate. The most common ad valorem taxes are property taxes levied on real estate.

AGENCY

An administrative unit of government.

ANNUALIZATION

Convert a short-term calculation or rate into an annual rate. For budgeting, estimating the full-year impact of revenues and expenses during a year.

**APPROPRIATION**

A legal authorization or allocation of funds that permits officials to incur obligations against, and pay expenses for, defined purposes.

APPROPRIATION BALANCE

Appropriation remaining after the subtraction of expenses, encumbrances, and other commitments.

APPROPRIATED FUND BALANCE

Funds transferred from fund balance to the Budget as revenue.

ARBITRAGE

The simultaneous purchase and sale of securities, currency, or commodities in different markets or in derivative forms to take advantage of differing prices for the same asset. In government finance, the most common occurrence of arbitrage involves the investment of bond proceeds in an investment that yields a higher interest rate than the yield on the bond, resulting in interest revenue in excess of interest costs.

ARBITRAGE REBATE LIABILITY

The amount due to the federal government equal to the excess of the amount earned on all non-purpose investments purchased with gross proceeds of bonds over the amount that would have been earned if such non-purpose investments were invested at a rate equal to the yield on the bonds.

ASSESSMENT ROLL

The official list prepared by the Department of Assessment that contains the legal description of each parcel or item of property and its assessed valuation. This term denotes the total valuation of all taxable property in the County.

ASSESSED VALUATION

The valuation of residential and commercial properties by the Department of Assessment as a basis for levying property taxes.

ASSET

Resources that have monetary value owned or held by the County.

ATTRITION

A method of achieving a reduction in personnel by not filling positions that have become vacant due to resignation, reassignment, transfer, retirement, or means other than layoffs.

AUTHORIZED POSITIONS

Employee positions approved in the Adopted Budget.



– B –

BALANCED BUDGET

The amount of budgeted expenses is equal to the amount of budgeted revenues and other available funding sources. By law, the County must submit a balanced Operating Budget each year.

BASELINE

The baseline is a projection of the revenues, outlays, and other budget amounts that would ensue in the future under assumed economic conditions, 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.

BEGINNING FUND BALANCE

The accumulated Fund Balance on hand from the prior year-end, at the beginning of the new year. See FUND BALANCE

BENCHMARKING

The process of critically evaluating program or service activities, functions, operations, and processes (qualitatively and quantitatively). 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. The government issuing the bond promises to pay a defined sum of money (principal) at a specified future date(s) (date of maturity) along with periodic interest paid at a designated percentage of principal (rate of interest).

BOND INDEBTEDNESS FUND

The County created the Bonded Indebtedness Reserve Fund in 2005 to set aside funds that may provide partial payment of annual debt service.

BOND ORDINANCE

Document authorizing a bond issue.

BOND REFINANCING

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

BUDGET

The budget is the County's financial plan for the fiscal year beginning January 1. The County Charter requires the County Executive to submit, no later than September 15 of each year, to the



County Legislature for its review, a proposed budget for the ensuing fiscal year. The County Legislature must conduct hearings and adopt a budget no later than October 30, subject to the veto powers of the County Executive. The annual appropriation ordinance adopted by the County Legislature in conformity with the Budget is the legal authorization to expend County funds during the fiscal year identified, along with transfers of appropriation and supplemental appropriations by the Legislature.

BUDGET (OPERATING)

A projection of the revenues and expenses for a specific fiscal period.

BUDGETARY BASIS

The basis of accounting used to estimate the revenues and expenses in the Budget.

BUDGET CALENDAR

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

BUDGET EXAMINER

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

BUDGET MESSAGE

General discussion of the Budget by the County Executive presented in writing to the County Legislature. This message explains the main features of the Budget and includes a summary of the Budget.

– C –

CAP

Term commonly used to refer to legal limits on budget authority and outlays for each fiscal year.

CAPITAL BUDGET

The first year of the Capital Improvement Plan that includes appropriations for capital improvement projects and revenue required to support those projects.

CAPITAL IMPROVEMENT PLAN (CIP)

The four-year adopted plan that includes the initial budget year and subsequent three “out-years.” The County updates the Plan annually to include expanded or new capital projects. It specifies adopted projects and an estimation of resources available to fund project expenses.

CAPITAL PROJECT

A major physical improvement, such as construction, acquisition, technology enhancement, and/or infrastructure improvements that adds value to the physical assets of the County or significantly



increases the useful life of an asset. Can also refer to building and construction of a new County asset.

COLLECTIVE BARGAINING AGREEMENT (CBA)

A legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment.

CONSUMER PRICE INDEX (CPI)

A statistical measure of changes in prices of a typical market basket of goods and services that households purchase over time, which analysts use to gauge the level of inflation. The CPI includes user fees such as for water and sewer services and sales and excise taxes paid by consumers, but does not include income taxes and investments such as stocks, bonds, and life insurance. Essentially, it measures the purchasing power of consumers' dollars by comparing what a sample market basket of goods and services costs today with what the same sample market basket cost at an earlier date. The United States Department of Labor publishes the Consumer Price Index on a monthly basis.

CONTINGENCY

An appropriation of funds to provide for unforeseen events that may occur such as State or Federal mandates, revenue shortfalls, and other events.

CONTRACTUAL SERVICES

Services rendered to a government by private firms, individuals, or other non-County governmental agencies.

COST-OF-LIVING ADJUSTMENT (COLA)

An increase in salaries, or other forms of income, to offset the adverse effect of inflation on one's standard of living.

COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER

A letter from the County Executive containing the Budget Message and summarizing critical aspects of the Budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes, and priorities that are encompassed within the County's Budget.

COUNTY SHARE

Funds that the County contributes as a percentage of the cost of a program or other governmental activity in partnership with other entities such as the Federal, State or other local governments. Such funding may be mandatory (e.g., Medicaid) or discretionary (e.g. a contribution to a non-mandated County grant-funded program). See GRANT MATCH



– D –

DEBT 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 according to a predetermined payment schedule.

DEBT SERVICE FUND

Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest and for financial resources that are being accumulated for principal and interest in future years.

DEDICATED TAX

A tax levied to support a specific government program or purpose.

DEFICIT (NEGATIVE FUND BALANCE)

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

DEPARTMENT

An operating unit of the County that usually provides a range of programs and services within specific service areas (e.g., health, probation, police, etc.). A department may be sub-divided into divisions, units, bureaus, etc.

DISCRETIONARY EXPENSES/EXPENDITURES

County expenditures that are subject to annual review by the County Executive and the County Legislature, which can be increased, decreased, or eliminated based on County priorities.

DISPUTED ASSESSMENT FUND

This fund, which was established in 2016 and modified in 2019, contains funds from Class four (commercial) property owners in the estimated amount of their disputed taxes in proceedings brought by them under Article 7 of the Real Property Tax Law, thereby lowering the commercial tax certiorari refunds the County pays annually.

DOWNGRADE

A negative change in the credit rating of a security.



– E –

EFFECTIVENESS

An assessment of the degree to which predefined goals and objectives were met within a specified timeframe. A performance measurement of effectiveness answers the following question: *Did a County or a department program and/or service achieve its intended objective(s)?*

EFFICIENCY

The extent to which inputs (salaries, overhead, etc.) are minimized for a given level of output (programs/services) or outputs are maximized for a given level of inputs. An efficiency performance measure answers the question: *How many resources does the County consume in achieving its program and service delivery goals?*

ENDING FUND BALANCE

The accumulated Fund Balance on hand at the end of the fiscal year after all activity has been recorded. See FUND BALANCE

ENTERPRISE FUND

Fund type established to finance and account for the total costs of selected government facilities and services that is predominantly self-supporting by user charges.

EXPENSE

Charges for goods or services.

– F –

FAITH AND CREDIT

A pledge of a government's taxing power to repay debt obligations.

FEES

A charge imposed on the beneficiary or recipient of a service provided by the County. Its purpose is to help recover some or all of the costs incurred by the County in providing the service.

FIDUCIARY FUND

Fund that holds resources that are not for the County's benefit. The County acts in a custodial capacity. Balances are held in custody for beneficiaries and require no further action or demand from beneficiaries to release the assets.

FISCAL POLICY

Government's policy with respect to revenues, expenses, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides a set of principles for the planning and programming of the County's 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.

FRINGE BENEFITS

Non-salary compensation the County provides to employees such as health insurance, pension plans, dental insurance, etc.

FULL-TIME EQUIVALENT (FTE) POSITION

A full-time position or a part-time position converted to the equivalent of a full-time position based on 2,080 hours per year (or a variation relative to the contract agreed upon for that classification). For example, a part-time employee working 20 hours per week would be the equivalent to .5 of a full-time position for a 40-hour workweek.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and funds 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 appropriations.

FUND BALANCE

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

FUND TYPE

In governmental accounting, there are three broad types of funds with specific funds within each. These are

- Governmental
 - General
 - Special Revenue
 - Debt Service
 - Capital Projects
- Proprietary
 - Enterprise
 - Internal Service
- Fiduciary
 - Custodial



– G –

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

A widely accepted set of accounting rules, standards, and procedures for reporting financial information as established by the Financial Accounting Standards Board or the Governmental Accounting Standards Board.

GENERAL FUND

The primary fund used by the County to provide most County-wide services that are not accounted for and reported in another fund. Examples of departments operating within the General Fund include the Department of Public Works, Office of the Treasurer, and the County Executive's Office.

GENERAL OBLIGATION BOND (GO BOND)

Type of municipal bond where principal and interest are secured by the faith and credit of the issuer and usually supported by the issuer's taxing power.

GOAL

A broad operational statement of what a program is expected to achieve sometime in the future, thus providing a general description of the desired end state.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – STATEMENT NO. 34

A Government Accounting Standards Board pronouncement that requires two types of financial statements: government-wide financial statements and fund financial statements. In addition, a Management's Discussion and Analysis Statement (MD&A) is required, which provides an analytical overview of the government's financial activities.

GRANT

Funding provided by a government (Federal or State) or other organization to support a particular function and/or purpose. Grant funds are not recorded in the Operating Budget; rather, they are supplementally appropriated into the Grant Fund. See SUPPLEMENTAL APPROPRIATION

GRANT MATCH

Cash or in-kind services required to match grantors' shares of grant program costs.

– H –

HELP AMERICA VOTE ACT (HAVA)

The Act, which was signed into law in 2002, established the Election Assistance Commission. The Act was passed by Congress to provide funds to states to improve voting machines and access to polling places, and assist in the administration of Federal elections. It provides additional assistance with the compliance of certain Federal election laws and programs and establishes



minimum election administration standards for states and units of local government with responsibility for the administration of Federal elections and other related purposes.

HEADCOUNT

The number of authorized positions funded by the Adopted Budget. As used in Nassau County, the sum of all full-time, part-time, and seasonal positions.

HOURLY

Employee classification whose compensation is based on an hourly rate.

– I –

INDIRECT COST

A cost necessary for the functioning of government as-a-whole, 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.

INITIATIVE

A programmatic change in or addition to current practices and/or processes intended to generate cost savings or new revenue.

INPUTS

Resources allocated for the execution of activities and work processes so that stated goals, objectives, and outcomes can be achieved.

INTEREST

The fee charged by a lender to a borrower for the use of borrowed money, usually expressed as an annual percentage of the principal.

INTEREST INCOME

Income earned on investments.

INTERFUND TRANSFER

A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.

INVESTMENT-GRADE BOND

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



ISSUE

A bond offered for sale.

– J –

JUDGMENT

An amount to be paid or collected by a government, other entity, or individual as the result of a court decision.

– L –

LEGISLATIVE DISTRICT

The boundary that defines the constituency of an elected County Legislator. The Nassau County Legislature has 19 Legislative Districts.

LEVY

The levy is the amount raised by taxes by the County to help support its operations.

LIABILITY

Debt or other legal obligation arising out of a past transaction that must be repaid. This term does not include encumbrances.

LINE-ITEM BUDGET

A budget that lists each expense and revenue category (e.g., salary, equipment, travel, etc.) separately along with the dollar amount budgeted for each specified category.

LIQUIDITY

The ease with which an asset can be sold for cash.

LITIGATION FUND

The fund contains resources and appropriations to cover the cost of judgments and settlements.

LOCAL LAW

A local law is a form of legislation which the County may adopt pursuant to the County Charter and other applicable law. Prior to adoption, all local laws must be the subject of a public hearing. After enactment, local laws must be filed with the Secretary of State and the State Comptroller. It is the highest form of legislation the County may adopt. See **ORDINANCE** and **RESOLUTION**

LONGEVITY

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

**LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

– M –

MANDATED PROJECT/PROGRAM

A project or program that Nassau County must provide according to Federal, State, or local law, a court order, or the Nassau County Charter.

MANDATORY EXPENSES/EXPENDITURES

Expenditures that the County must incur according to Federal, State, or local law, a court order, or the Nassau County Charter. Antonym see DISCRETIONARY EXPENSES/EXPENDITURES

MATURITY

The date on which the principal or stated value of an investment or debt obligation is due.

METROPOLITAN STATISTICAL AREA (MSA)

A Metropolitan Statistical Area is the formal definition of a region that consists of a city and surrounding communities that are linked by social and economic factors, as established by the U.S. Office of Management and Budget. MSAs must include a city with a population of at least 50,000. 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 and the planned outcomes.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are measurable when the amount of revenue is subject to reasonable estimation. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues, exclusive of revenue from Federal and State supported programs, to be available if they are collected within 60 days of the end of the current fiscal period. Revenues from Federal and State supported programs are considered available if collected within one year of year-end. All other revenue items that are not measurable are recognized when cash is received by the government. Revenue receivables that are not collected within the 60 days are reclassified to deferred inflows of resources.



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

MULTI-YEAR FINANCIAL PLAN (MYP)

The County's four-year projection of baseline operating revenues and expenses and its plan for closing any projected gaps.

– N –

NASSAU COUNTY INTERIM FINANCE AUTHORITY (NIFA)

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

NASSAU HEALTH CARE CORPORATION (NHCC)

A public benefit corporation established in 1999 to manage the Nassau University Medical Center, A. Holly Patterson extended care facility, and five community health centers.

– O –

OBJECT CODE

A designation that identifies specific expense or revenue items.

OBJECTIVE

A defined method to accomplish an established goal. A true objective is in specific, well-defined, and measurable terms achievable within a specified period.

OPERATING BUDGET

An estimate of revenues and expenses of the County for its fiscal year.

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**

Funds used to cover day-to-day County operations.

ORDINANCE

An ordinance is a form of legislation which the County may adopt. Pursuant to the Charter, no money shall be appropriated, bond issue or other loan authorized, assessment levied, office created, salary fixed, franchise or privilege granted, real property of the County alienated, fine or penalty established, except by ordinance. It has more legal formality than a resolution but less than a local law. See RESOLUTION and LOCAL LAW

ORDINANCE (EMPLOYEE)

A County employee who is not a member of a union.

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 instead of long-term debt.

PERFORMANCE MANAGEMENT

The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program directions to achieve those goals; and report on the success of achieving those goals.

PERFORMANCE MEASURE

A specific quantitative or qualitative assessment of results obtained through a program or activity.

PERFORMANCE MEASUREMENT

A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

PERIOD OF PROBABLE USEFULNESS (PPU)

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

**PERSONAL SERVICES**

Services, often grant funded, that the County provides to individuals based on group attributes such as homelessness, drug abuse, disability, etc.

POLICY

A principle used to guide a managerial, operational, or financial decision.

PRESENT VALUE

The current value of one or more future cash flows, discounted at an appropriate interest rate.

PRINCIPAL

The original amount borrowed or amount outstanding through a loan, bond issue, or other form of debt.

PRIOR YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved on a budgetary basis. 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.

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.

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.

– R –

RATE

A value describing one quantity in terms of another. Example: Rate of interest.

RATING AGENCIES

Companies that assess risk levels of bonds or debt instruments and are registered with the U.S. Securities and Exchange Commission as a nationally recognized statistical rating organization. A Rating Agency will assign a relative rating that assesses the financial strengths of the entity and



its ability to meet principal and interest payments on its debt. The top rating agencies are S & P Global Ratings, Moody's Investors Service, and Fitch Ratings.

REFUNDING BONDS

Bonds issued to retire outstanding bonds. Typically done to effect net present value savings.

RESOLUTION

A resolution is a form of legislation, which the County may adopt. It has less legal formality than an ordinance or local law. See Ordinance and Local law.

RESOURCES

Total dollars available for appropriation that include estimated revenues and 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.

RISK

The probability-estimate of loss, or less-than-expected returns.

– S –

SERVICE REQUESTS

A category of performance measurement that represents the number or frequency of requests for service received by a County department or program from other departments or non-County agencies or clients, customers, taxpayers, and/or stakeholders (e.g., number of people applying for public assistance, calling 911, requesting a seasonal pool pass, number of budget transfers requested by County departments during the fiscal year, etc.).

SINKING FUND

A fund, sometimes called a debt service fund, into which the issuer makes periodic deposits to ensure the timely availability of sufficient moneys for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

SMART GOVERNMENT INITIATIVE

A plan, usually at the department level, to reduce expenses or increase revenues through improved efficiency.



SPECIAL DISTRICT

A designated geographical area established to provide a specialized service usually petitioned by the residents and approved by the County Legislature, although the State Legislature also may establish a special district.

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.

STRATEGIC PLAN

Similar to a corporate plan but not restricted to organizational boundaries. A strategic plan gives direction and cohesion to activities over a specified period.

STRUCTURALLY BALANCED BUDGET

A budget where recurring revenues equal or exceed recurring expenditures.

SUPPLEMENTAL APPROPRIATION

Additional appropriation made by the governing body after the budget has been adopted. County departments submit supplemental appropriations, that require approval by the County Legislature, for grants, forfeiture funds, special taxes, and other revenue sources not anticipated at the start of the budget year.

SURPLUS

The amount by which total revenues exceed total expenses in a given period.

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 provided 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 valuation. The tax rate is applied to the assessed valuation to derive the tax levy.

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 Fund Balance that is not restricted for a specific purpose and is available for general appropriation.

UPGRADE

A positive change in the credit rating of a debt security.

USEFUL LIFE

The expected length of time that a depreciable asset is in service.

USER CHARGES/FEEs

A fee paid by an individual for direct receipt of a public service.

– V –

VALUATION

The process of determining the value of an asset.

VARIABLE RATE DEBT (VRD)

Debt that bears interest that changes or varies at predetermined intervals (e.g., daily, monthly) selected by the issuer.

VARIANCE

Difference between budgeted and actual amounts.



– W –

WEIGHTED

For a value, modified in order to reflect proportional relevance.

WORKING CAPITAL

Current assets minus current liabilities.

WORKLOAD

A performance measurement category that compares output to demand (e.g., people served, transactions processed, complaints addressed, etc.). Answers the following question posed by the data reported in a workload measure: *What is the number of transactions performed per employee for a particular program or service activity?*

– Y –

YEAR-END

Use of the term is in reference to the end of the fiscal year (for Nassau County, December 31).

YEAR-TO-DATE (YTD)

For the period that starts at the beginning of the fiscal year (January 1 for Nassau County) to the current date.

YIELD

The rate earned on an investment based on the cost of the investment.

– Z –

ZERO COUPON BOND

A bond that does not pay periodic interest payments, sells at a discount to its face value, and matures at its face value. The same as Accrual Bond.

