

**NASSAU COUNTY  
NEW YORK**



**EDWARD P. MANGANO  
COUNTY EXECUTIVE**

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**ADOPTED BUDGET**

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**SUMMARY OF FISCAL 2012**  
**OCTOBER 2011**



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO  
**Nassau County**  
**New York**

Special Performance Measures Recognition

For the Fiscal Year Beginning

**January 1, 2011**

*Linda C. Davidson Jeffrey R. Snow*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation Award to Nassau County, New York for its annual for the fiscal year beginning January 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

**TRANSMITTAL LETTER FROM THE  
COUNTY EXECUTIVE**





OFFICE OF THE COUNTY EXECUTIVE  
1550 FRANKLIN AVENUE  
MINEOLA, NEW YORK 11501-4895  
516-571-3131

September 15, 2011

Dear Fellow Taxpayer,

We live in challenging fiscal times. Nassau faces a projected \$310 million deficit from ever-rising pension and health care costs, unfunded mandates, a stagnant economy, and poor municipal practices. Residents have faced job losses, seniors and families have been displaced by mortgage foreclosures, and retirement and college savings have vanished. Citizens have witnessed the government tax and spend them into the highest taxed county in the nation, seniors have watched the stock market swallow up their savings, 40-somethings have watched their children's college savings plans fail, and young families are saddled with huge mortgage or rental payments as fallout from the great mortgage financing scam. All of these actions have one common theme – they enrich a select few at the cost of your hard-earned money. In order for tomorrow to be better than today, my budget exposes Nassau's ills and provides a painful path back to fiscal health. Simply put, my budget forces Nassau County to live within its means.

**My budget holds the line on property taxes for the second year in a row.**

Nassau homeowners and employers already pay the highest property taxes in the nation. Residents have sent a strong “spend-less, tax-less” message to elected officials in all levels of governments.

**I reduce year-over-year spending by \$63 million dollars.**

This is the first time Nassau has spent less in over a generation. My budget changes the culture of taxing and spending, which has brought us to where we are today. I have included in my budget significant reductions to the workforce, tens of millions of dollars in spending cuts, and reforms to presently unaffordable labor contracts.

**Through layoffs and attrition, my budget reduces the County workforce by over 1,000 positions.**

Labor costs make up half of Nassau's budget. My budget tackles labor costs head on by implementing reforms that produce \$210 million in recurring savings. Nassau will have 20% fewer employees than in 2009 – the year prior to when I took office. To further protect taxpayers from increasing costs, Nassau County workers will no longer receive free health insurance. A 25% employee contribution will be required, which is in line with what other



OFFICE OF THE COUNTY EXECUTIVE  
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MINEOLA, NEW YORK 11501-4895  
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municipal employees pay in New York State. Additionally, Nassau County will stop giving employees annual \$600 education stipends for expenses they do not incur.

**My budget implements a “More Cops on the Streets, Less in the Seats” Program.**

This “More Cops on the Streets, Less in the Seats” Program achieves meaningful savings through contemporary approaches to police contracting and by maximizing our technological resources. Simply put, it enhances crime fighting while reducing wasteful contractual practices that force taxpayers to pay overtime when police are available at straight time pay. This is primarily accomplished by eliminating an archaic precinct-by-precinct minimum-manning contractual requirement that limits the Administrations’ ability to curtail overtime costs. The Nassau County Police Department is the only major police force in the nation to have such a wasteful and unnecessary arrangement.

To further reduce overtime costs and gain managerial flexibility over the workforce, I will consolidate eight precincts into six. Because police officers switch shifts in neighborhoods and not at precincts houses, this will only impact back-office operations and administrative functions. The only inconvenience will fall on criminals. To enhance my “More Cops on the Streets, Less in the Seats” Program, I will require police officers to work additional days annually by reducing the 61 paid days off a year that police officers presently receive.

While I expect some union leaders will attempt to skew this issue in the media, clearly, my actions will protect public safety and reduce costs. Rather than pontificate or litigate, I encourage all stakeholders to enter into meaningful negotiations immediately as resistance will only result in additional layoffs or furloughs. Working together, we can and will fix Nassau’s fiscal problems without undue service disruptions.

**The solutions to our County finances rest not only with labor concessions but also with correcting costly legislation.**

Nassau’s fiscal challenges are amplified by restrictions placed on it by New York State laws. Our County is the only municipality in the State constrained by legislated assessment rules that benefit special interests to the tune of \$2 billion. In order to stop the special interests, I have called on New York State to pass assessment reform legislation that mirrors laws in Connecticut and New Jersey. While the County Legislature and I have passed local legislation to reform Nassau’s broken property tax assessment system, it is time for the State Legislature to do the same.



OFFICE OF THE COUNTY EXECUTIVE  
1550 FRANKLIN AVENUE  
MINEOLA, NEW YORK 11501-4895  
516-571-3131

Nassau County's finances have been broken for over a decade. Fixing them will take the collective efforts of elected officials working together governmentally, rather than politically apart. The true cure lies with sobering honesty and cooperation.

Sincerely,

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

Edward P. Mangano  
County Executive



# **COUNTY MISSION, VISION AND VALUES STATEMENT**





## COUNTY MISSION, VISION AND VALUES

### **Mission**

The Mangano Administration's primary Mission is to provide effective services to Nassau County residents without increasing already burdensome property taxes, while sustaining quality of life.

### **Vision**

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

### **County Values**

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

Nassau Residents first – to instill County pride and develop community cohesiveness  
Constituent loyalty- to provide the best possible service

Conscientious – to approach issues in a fair and thoughtful manner

Accountable – 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

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# COUNTY MISSION, VISION & VALUES STATEMENT

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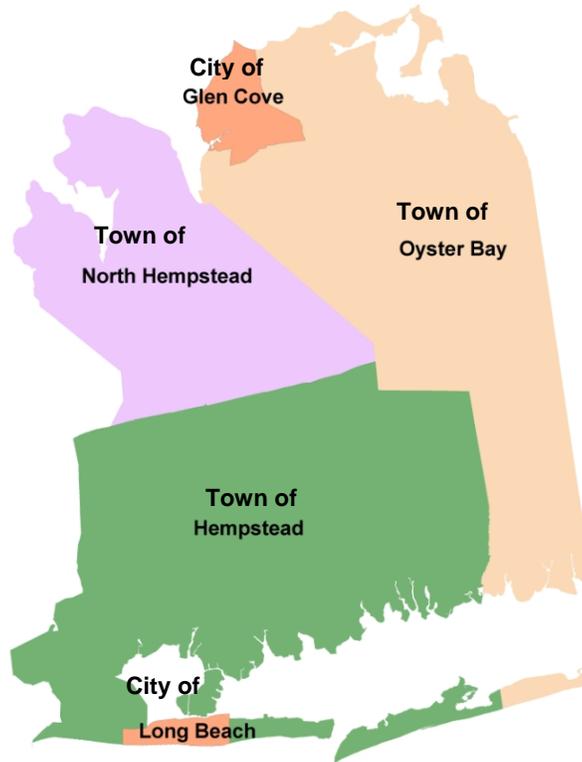


## **EXECUTIVE SUMMARY**





**NASSAU COUNTY GOVERNMENT**



On January 1, 2010, Edward P. Mangano was sworn in as County Executive of a government that spent too much, taxed too high and reformed too little. Accordingly, Nassau faces a projected \$310 million deficit for 2012 resulting from unaffordable labor contracts, coupled with a broken assessment system and a stagnant economy that have collectively created a fiscal storm.

As noted by Grant Thornton LLP, a financial advisory firm retained by the Nassau County Interim Finance Authority (“NIFA”), the inherited collective bargaining agreements “provide for an unsustainable level of compensation and benefits.” These labor contracts exceed compounded CPI growth by over \$500 million collectively over the life of the agreements. Grant Thornton has called for major changes to the current labor agreements including “across the board contribution by employees for health and retirement benefits” and “across the board reductions to paid leave.” Since assuming office, County Executive Mangano has called on labor unions for concessions to address these rapidly escalating costs; however, to date, the unions have not offered the requisite concessions necessary to bring the County’s total compensation costs down to the level needed to achieve structural balance.

Absent these labor concessions, the 2012 budget will substantially reduce the County’s workforce through layoffs and attrition. The benefits received by the workforce place an unacceptable burden on Nassau County taxpayers. Benefits received by union employees exceed benefits offered by similar municipalities.



Examples include:

- Contractual Overtime – The Nassau County Police Department is the only major police department in the United States that has contractual guaranteed minimum staffing by precinct. It is an inefficient use of resources that results in significantly more overtime than is necessary. The current minimum manning agreement necessitates calling officers in on overtime even when straight-time police are available.
- Health Insurance – Currently, the County’s union employees do not contribute to the cost of health care. New York State recently reached an agreement with its CSEA employees, whereby employees contribute 31% to the cost of family health insurance coverage and 16% for individual coverage. Consistent with the private sector and other governments, union employees in Nassau must contribute to their health insurance costs.
- As stated in the Grant Thornton report, “The average public safety employee is entitled to 61 days of annual paid leave.” This exceeds both government and private sector industry standards.
- As stated in the Grant Thornton report, “The average CSEA employee is entitled to 44 days of annual paid leave.” This also exceeds both government and private sector industry standards.

For Nassau County to achieve budgetary structural balance, the benefits received by union employees need to align with the revenues that the County receives.

The County is very fortunate to have a dedicated workforce that provides excellent services to the residents of Nassau County. The Administration encourages its labor unions to put forward meaningful concessions in order to arrive at equitable and sustainable agreements that protect both the workforce and the residents of Nassau County.

### **Mangano Administration Achievements**

Since taking office, County Executive Mangano has made significant progress toward fixing Nassau’s finances and protecting taxpayers. Inheriting a 2010 budget deficit of \$133 million, the Mangano Administration cut wasteful spending and closed the year with a \$26.6 million surplus through the use of strong financial management practices. These actions strengthened Nassau by increasing the County’s fund balance. In his first day in office, January 1, 2010, County Executive Mangano addressed the overburdened taxpayers of Nassau County by signing a law repealing the home energy tax—a tax on everything and anything used to heat or cool homes: oil, gas, electricity and even firewood. This action reinforced his commitment to save taxpayer dollars.

Other significant fiscal achievements attained in 2010 were:

- Eliminating over 420 active positions, thereby savings taxpayers in excess of \$60 million.
- Constructing a new First Precinct rather than executing the inherited lease proposal, resulting in savings of \$16 million.
- Reaching an agreement with a new natural gas energy provider saving taxpayers \$4 million.
- Proposing a 2011 “No Property Tax Increase Budget.”

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## EXECUTIVE SUMMARY

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- The Mangano Administration continued its cost-cutting and revenue-generating efforts in 2011. The workforce was reduced below 8,000 employees for the first time in decades. In addition, the County Correctional Center now generates \$5 million in recurring revenue by utilizing empty beds to house Suffolk County inmates.

The Administration also engaged the private sector to help save taxpayer dollars. Earlier this year, the Metropolitan Transportation Authority (“MTA”) demanded an additional \$26 million to operate Long Island Bus. County Executive Mangano refused to place this additional tax burden on homeowners and employers. Unable to reach an agreement with the MTA that would benefit Nassau residents and riders, the Administration is moving forward with a public-private partnership commencing in 2012 that will maintain bus service while reducing taxpayer costs.

The Administration was able to reap financial benefits by privatizing the delivery of inmate healthcare services at the Nassau County Correctional Facility. This initiative commenced in May 2011 and is generating annual savings for taxpayers of \$7 million.

In 2011, the County Legislature passed County Executive Mangano’s Government Consolidation Plan that merges six departments into two, thus creating a Department of Human Services, as well as a redefined Department of Public Works (DPW). County Executive Mangano’s Government Consolidation Plan will produce economies of scale and efficiencies that will save taxpayer dollars.

### **Origins of the Crisis**

The root of the current fiscal crisis that Nassau County faces for 2012 can be traced to two main issues: total labor compensation costs, and a weakening local economy resulting in depressed sales tax growth and increased social service costs.

#### **Labor Costs**

As noted in Grant Thornton’s report, the labor agreements that were inherited from the prior administration “provide for an unsustainable level of compensation and benefits.” Their report recommends “service cuts in non-mandated departments that provide valuable services and are often well-managed.” The Grant Thornton report notes that the average Public Safety employee is contractually entitled to 61 days of annual paid leave and that the average CSEA employee is contractually entitled to 44 days of annual paid leave. In addition, Nassau County union employees do not make any contributions to offset the skyrocketing costs of health insurance.

## EXECUTIVE SUMMARY



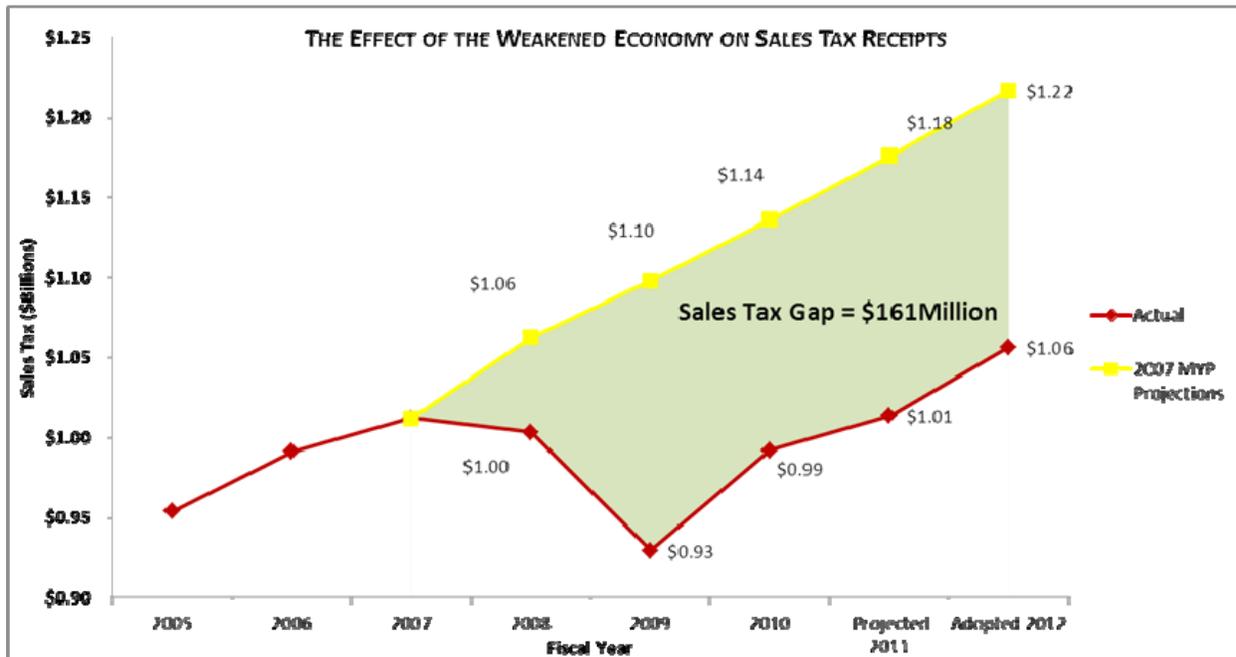
AVERAGE TOTAL COST PER EMPLOYEE	
Union	Compensation Costs
Police Superior Officers - (SOA)	\$ 285,692
Police Detectives - (DAI)	\$ 246,668
Police Officers - (PBA)	\$ 198,357
Correction Officers - (ShOA)	\$ 155,005
Special Investigators - (IPBA)	\$ 150,503
Civil Service - (CSEA)	\$ 109,461
<b>County Average</b>	<b>\$ 150,691</b>

The adjacent table details Nassau County's average total employee cost by union based on 2010 earnings. These numbers include salary extras (e.g., overtime pay, holiday pay, longevity pay, shift differential pay, etc.) and the cost to the County for employee health insurance and retirement benefits.

Clearly, these costs are not sustainable. In fact, compliance with New York State's Property Tax Cap Law effectively limits new revenue to \$16 million, far short of the \$310 million projected deficit.

### A Weak Economy

Sales Tax is the County's greatest source of revenue, comprising 40% of budgeted revenue. The chart below illustrates the shortfall Nassau County is experiencing due to a stagnant economy.



Had Nassau County continued with its historical three and one-half percent growth in sales tax revenue, the County would receive an additional \$161 million in 2012. This depressed economic growth places tremendous stress on Nassau's budget.

In addition to the loss of revenue, the sluggish economy has increased the County's social service costs, which relate to services provided to Nassau's neediest residents. The chart below illustrates that these

# EXECUTIVE SUMMARY

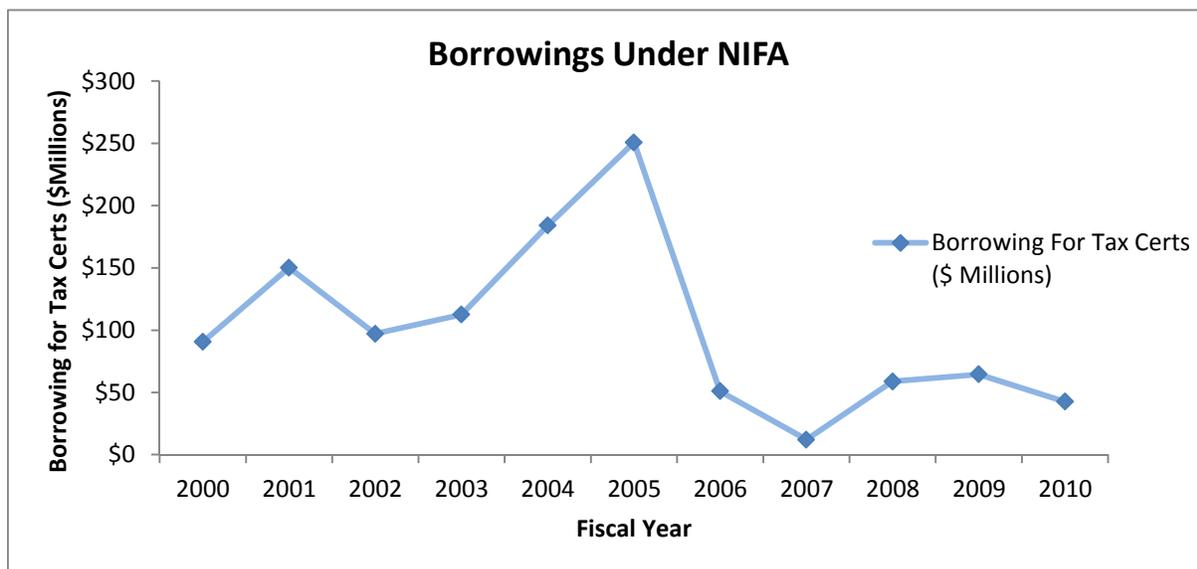


costs have climbed \$97 million over the past five years, with TANF/Safety Net and Food Stamp programs escalating 51%.

Mandated Social Service Costs							
(Dollars in Millions)							
Program	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Projection	2012 Adopted	% Change
EARLY INTERVENTION/SPECIAL EDUCATION	\$ 158	\$ 161	\$ 166	\$ 163	\$ 170	\$ 173	9%
RECIPIENT GRANTS - (TANF/Safety Net, Food Stamps)	50	49	59	68	73	75	51%
PURCHASED SERVICES - (Day Care)	46	49	51	57	56	58	27%
EMERGENCY VENDOR PAYMENTS - (Housing, Child Placement)	51	53	58	62	63	64	26%
MEICAID	219	225	228	235	242	249	14%
<b>Grand Total</b>	<b>\$ 328</b>	<b>\$ 387</b>	<b>\$ 362</b>	<b>\$ 384</b>	<b>\$ 604</b>	<b>\$ 619</b>	<b>18%</b>
Total Change						\$ 96	

## Tax Certiorari Settlements

The Mangano Administration has made reforming Nassau’s property tax assessment system a top priority. The wasteful system is the product of poorly drafted New York State legislation. The County’s broken tax system results in the average home and business owner paying 24% more in property taxes annually. This cost is due to Nassau County’s failure to settle property tax grievances prior to finalizing the tax roll. With more than 100,000 tax grievances annually, Nassau’s assessment system has historically generated approximately \$100 million in property tax refunds annually; \$85 million in commercial property tax refunds and \$15 million in residential property tax refunds. As a result of this wasteful system, Nassau County has borrowed \$2.3 billion to pay for property tax refunds and currently has \$1.1 billion in outstanding debt related to this issue. In addition, taxpayers are paying over 200 employees to review claims. The chart below illustrates Nassau’s historical borrowing for tax certiorari settlements.



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## EXECUTIVE SUMMARY

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The historical borrowings for tax certiorari settlements cost taxpayers \$150 million annually in debt service payments. When coupled with the historical annual settlements of \$100 million per year in new claims, the tax certiorari problem can be viewed as a \$250 million a year problem for the County.

Nassau County is in the unique and untenable position of paying the entire amount of all tax certiorari settlements, including the portion that relates to school and town taxes. As such, of the approximately \$100 million paid out annually, only 17% relates to refunds of taxes levied by the County.

Under accepted accounting rules and past practices, Nassau County's budget was balanced based on bonding to pay property tax refunds. County Executive Mangano provided a path to end the practice of borrowing and reduce the County's liability beginning in 2013 by enacting reforms and proposing legislation that provided that the County would only be responsible for its share of property tax refunds. In other words, the County would only refund dollars it actually received in error.

In October 2010, the Legislature passed County Executive Mangano's plan to eliminate the "County Guarantee" of tax certiorari liabilities for other taxing jurisdictions. This plan does not go into effect until 2013, thereby allowing over two years for the reforms to take effect and reduce liability for all. The implementation of residential and commercial settlement programs has and will continue to reduce liability prior to the expiration of the "County Guarantee."

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

➤ **Labor Compensation Increases: \$115 Million**

Nassau County faces an increase of \$115 million in contractual labor compensation costs, primarily due to substantial increases in healthcare and pension costs, largely driven by lower investment returns for the State Pension Fund from a weak stock market. The table below shows pension and health insurance costs adding \$83 million to the budget gap in 2012.

<b>Pension and Health Insurance Costs</b>					
<b>(Dollars in Millions)</b>					
<b>Description</b>	<b>2011</b>		<b>2012</b>		
	<b>Projected</b>	<b>Projected<sup>1</sup></b>	<b>\$ Increase</b>	<b>% Increase</b>	
<b>Police Pension</b>	<b>\$ 55.8</b>	<b>\$ 80.8</b>	<b>\$ 25.0</b>	<b>44.8%</b>	
<b>Regular Pension</b>	<b>52.0</b>	<b>73.8</b>	<b>21.9</b>	<b>42.1%</b>	
<b>Health Insurance - Active Employees</b>	<b>125.7</b>	<b>142.5</b>	<b>16.8</b>	<b>13.4%</b>	
<b>Health Insurance - Retirees</b>	<b>124.1</b>	<b>143.0</b>	<b>19.0</b>	<b>15.3%</b>	
<b>Total</b>	<b>\$ 357.6</b>	<b>\$ 440.2</b>	<b>\$ 82.6</b>	<b>23.1%</b>	

<sup>1</sup> Pension Costs reflect projections prior to amortization. Health Insurance projected costs do not reflect the workforce reduction for 2012.

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## EXECUTIVE SUMMARY

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- **Revenue Shortfall: \$109 Million**  
The County faces a \$109 million shortfall in revenue due to the State Legislature's failure to enact legislation that reimburses Nassau County for costs associated with patrolling State roadways and the State Assembly's failure to enact the County's request for Phase II of the Red Light Camera Program. In addition, due to a weakening economy, Nassau County is projecting lower sales tax receipts than previously anticipated, as well a decrease in revenues from the sale of County-owned real estate in 2012.
  
- **Increasing Social Services Demands: \$16 Million**  
State unfunded mandates are projected to result in an increase in social service program costs of \$16 million in 2012.

## EXECUTIVE SUMMARY



These fiscal challenges place a burden on Nassau County's budget for 2012. The degree of shared sacrifice rests on whether labor will voluntarily come together with a concession plan that maintains the strength of the County's workforce, while addressing the burden of the projected deficit. Failure to work together will result in additional layoffs of up to 10% of the workforce.

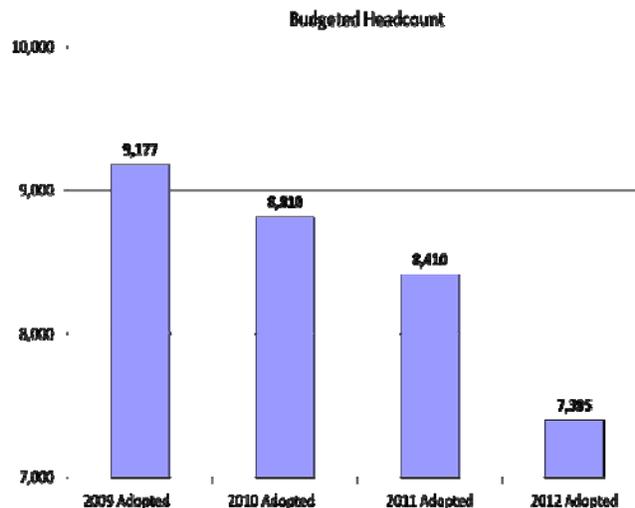
As reported by the International Business Times, Nassau County is the highest taxed county in the nation. As previously discussed, total union labor compensation costs significantly exceed industry standards and need to be brought in line with the revenues that Nassau receives.

Absent labor concessions, County Executive Mangano is ordering the following actions that are reflected in the 2012 budget:

- Reducing the workforce down to 7,400 positions through layoffs, attrition and retirements. Police precinct realignment, from eight to four precincts. The Community Policing Plan (COP) reassigns 48 police officers from desk jobs to Problem Oriented Police (POP) positions and transforms four current precincts into new Community Policing Centers to be located throughout the County. The plan eliminates over 100 desk jobs and slashes costly built-in overtime benefits while modernizing Nassau's 1970's eight precinct-building plan to account for the last 40 years of technology enhancements that have reduced administrative workload throughout the department. The COP plan corrects imbalances in current workload, as three police precincts presently perform twice the workload of the remaining five precincts. The Plan is projected to save \$20 million annually.

The level of funding for salaries in the 2012 Adopted Budget will support 7,395 full-time positions in the major operating funds. The decrease in funding represents a reduction of over 1,000 positions from the 2011 Adopted Budget. Through layoffs and attrition, County Executive Mangano has reduced the County workforce by over 1,800 positions, 20% fewer budgeted employees than in 2009, the year prior to when he took office.

The adjacent chart shows the workforce reduction since County Executive Mangano took office.





### **2012 Budget Contingency**

The Mangano Administration has taken the prudent step of identifying \$305 million in alternative savings from a public-private partnership for the operation of the County sewer system, and government actions, including:

#### **Further Workforce Reduction - \$60 million**

Should the unions choose not to work with the Administration in realigning the labor agreements to produce the required level of savings, a further reduction of the workforce would be necessary. This would result in the additional layoff of 600 employees at a savings of \$60 million.

#### **Furloughs - \$60 million**

The County would transition to a four-day work week for those employees not working in vital health and public safety areas.

#### **State Actions - \$50 million**

MTA Station Maintenance (\$27 million) - The County will pursue the elimination of the subsidy that it pays to the MTA for LIRR Station Maintenance.

Red light Camera Phase II (\$18 million) - The County will pursue legislation to add red light cameras to an additional 50 intersections.

Long Island Expressway ("LIE") Surcharge (\$5 million) - The County will pursue legislation seeking reimbursement for the cost of patrolling New York State highways in Nassau County.

### **Public/Private Partnership (In Progress)**

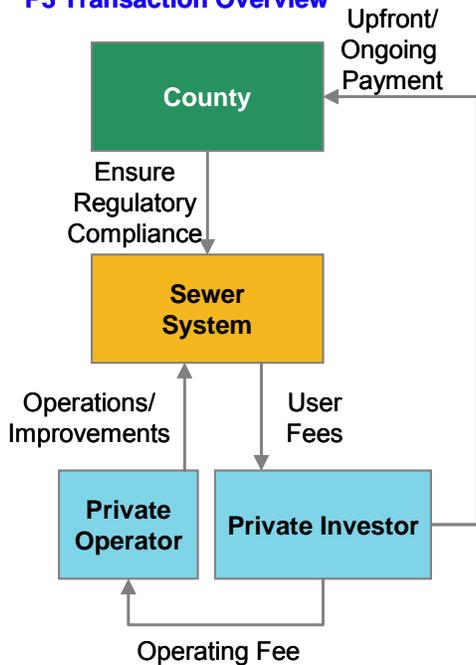
County Executive Mangano has proposed entering into a public-private partnership for the operation of the County sewer system. Any cost-savings, revenues or other benefits that might accrue from this initiative are not included in the 2012 Adopted Budget. It is anticipated that this transaction will generate net revenue of approximately \$500 million for the County and aid in bridging the gap to achieving long-term recurring budgetary balance. Additionally, this transaction will retire approximately \$500 million of Nassau's debt.



**Project Description - Nassau County Sewer System P3**

Nassau County has engaged Morgan Stanley & Co. LLC (“Morgan Stanley”) as sell-side advisor to assist in evaluating a public-private partnership transaction (the “P3 Transaction”) involving the assets of the County’s sewer system (the “System”). The System is responsible for the collection, treatment and disposal of sewage in a large area of the County, with a current customer base of approximately one million.

**P3 Transaction Overview**



A P3 Transaction may consist of (a) the concession, lease, or other similar arrangement involving the System, including but not limited to a public-private partnership, or (b) the sale, transfer or other disposition involving all or any portion of the System. The P3 Structure is more clearly detailed in the adjacent diagram.

Under any P3 Transaction, the County would receive an upfront payment from a private investor as compensation for transferring operations of the System to that investor. In return, the investor will collect all charges for System usage as well as assume responsibility for all System operations, maintenance and capital expenditures. However, the County or another appropriate State entity will continue to ensure that all regulatory standards are met.

To serve as either an operator of or bidder for a P3 Transaction of the System, private operators and investors will need to meet the County’s qualifications. The County plans to select a private operator

to direct the day-to-day operations of the System under the P3 Transaction prior to identifying the private investor who will fund the upfront payment to the County.

The P3 Transaction will accomplish a number of the County’s key financial objectives while also ensuring a high ongoing quality of service for all County residents who use the System. The adjacent table further highlights the County’s primary rationale for the P3 Transaction.

**P3 Transaction Rationale**

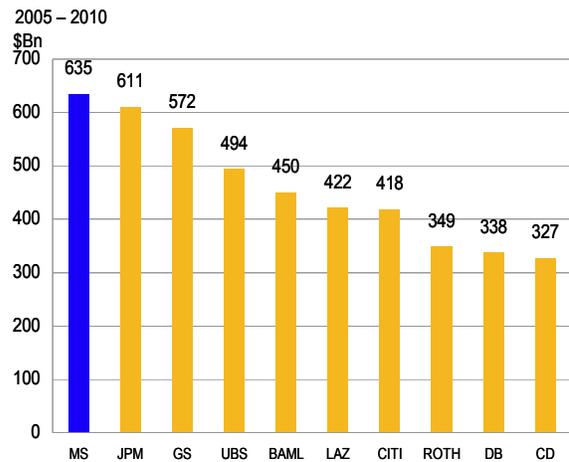
<input checked="" type="checkbox"/> Risk transfer of ongoing operating and capital costs to private sector
<input checked="" type="checkbox"/> Realization of operating efficiencies
<input checked="" type="checkbox"/> Improvement in quality of service and System infrastructure
<input checked="" type="checkbox"/> Opportunity to reinvest proceeds in the County
<input checked="" type="checkbox"/> Deleverage by retiring outstanding debt



**Morgan Stanley’s Role**

Morgan Stanley will serve as advisor to the County in structuring the P3 Transaction and running a process to qualify and select an operator and winning private investor for the P3 Transaction. Morgan Stanley is the #1 firm in global mergers and acquisitions (“M&A”) in 2010 and for the first half of 2011. In addition, since 1990, Morgan Stanley has completed privatization transactions for more than 70 government clients worldwide, consisting of not only initial mandates but also follow-on advisory and financing assignments for a wide range of government assets. As evidenced by the adjacent chart, Morgan Stanley was the global leader in transportation, infrastructure and utility M&A from 2005 to 2010. The Morgan Stanley team that will advise the County has also worked on more than

**Global M&A in Transportation & Infrastructure & Utilities**



Source Thomson Reuters

75% of the brownfield municipal P3s announced in the United States over the past five years, bringing extensive experience regarding transaction structure, process execution and potential bidders.

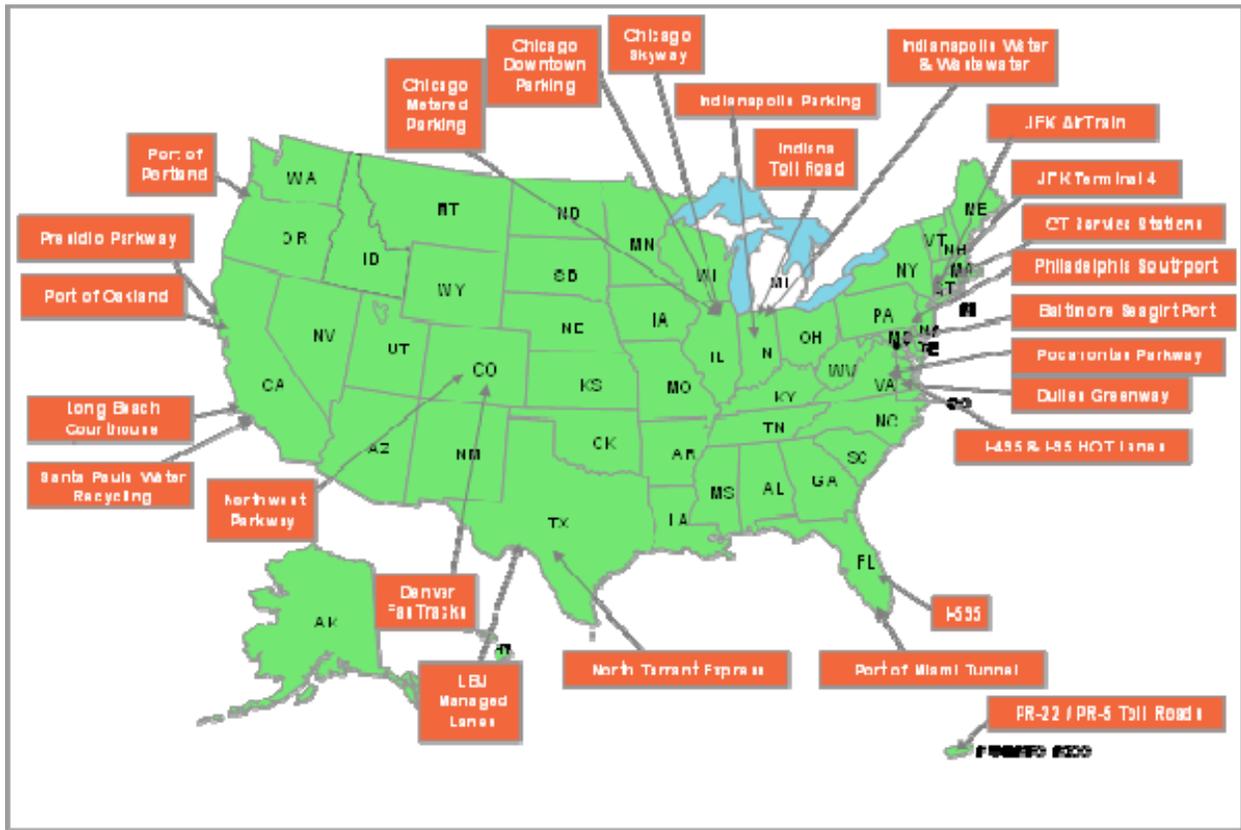
**Relevant Precedents**

Many other municipalities and other jurisdictions in the country have successfully pursued similar P3 transactions. For example, on July 26, 2010, the City of Indianapolis approved the \$1.7 billion acquisition of the City’s Waterworks and Wastewater Systems by Citizens Energy Group. The acquisition is the largest municipal water and wastewater acquisition to date in the United States. Morgan Stanley served as the sole financial advisor and exclusive senior manager to Citizens Energy Group on this transaction, including serving as senior manager on Citizens Energy Group’s \$1 billion transaction to finance the acquisition, capital improvements and working capital.

In addition, numerous states, cities and municipal entities have successfully completed P3 transactions involving assets across a broad range of sectors such as ports, highways, parking facilities and airports, and, as indicated by the map below, these transactions have occurred across all regions of the country. In New York, past P3s include such projects as JFK’s AirTrain system and JFK’s Terminal 4. In Connecticut, the concession and gas services along I-95 were privatized.

Recently closed transactions include the privatization of the Indianapolis parking system, for which Morgan Stanley served as sole sell-side advisor, and which closed in December 2010, and the \$1.1 billion privatization of Puerto Rico’s PR-22 and PR-5 toll roads, which was awarded to a winning bidder in June 2011. These successful projects provide a strong framework on which the County can build when structuring and executing a P3 Transaction for the System. Finally, P3 transactions are not unique to the United States, e.g., a large portion of water and sewer systems in the U.K. has been privatized and is now successfully under private operation.

# EXECUTIVE SUMMARY



## Available Funding

Over the past five years, more than \$250 billion in equity capital has been raised specifically for infrastructure investments. Given significant volatility in other asset classes, pension funds continue to increase their allocation to this less economically sensitive sector. Currently, there is over \$50 billion of infrastructure-focused equity capital still available for investment, which translates into significantly more “purchasing power” assuming typical leverage levels, e.g., \$50 billion in available equity capital would generate \$100 billion in total funding assuming moderate leverage.

However, despite the high degree of available capital for and investor interest in the infrastructure and utilities sectors, there currently are limited actionable investment opportunities in the United States. For example, currently no brownfield (i.e., existing / operating asset) wastewater systems in the U.S. are available for investment.

**Indicative Project Timeline**

The process to select a private operator, and then a private investor to execute a P3 Transaction of the System will occur in two phases. With its advisor Morgan Stanley, the County will first undergo a process to select a private operator. Second, the County will run a process to qualify and then select the private investor.

**Proposed Transaction Timing:**

<b>Selection of Private Operator</b>	
Operator RFQ issued	August 31, 2011
Deadline for responses to operator RFQ	September 28, 2011
Operator due diligence	Oct - Nov 2011
Request for Operator Proposals issued	Mid-Nov 2011
Request for Operator Proposals due	Mid-Dec 2011
Anticipated award of operating contract	By Dec 31, 2011
<b>Selection of Private Investor</b>	
Investor RFQ issued	By December 1, 2011
Deadline for responses to investor RFQ	Late Dec 2011
Investor due diligence	Jan 2012 - March 2012
Request for Investor Proposals issued	By April 1, 2012
Request for Investor Proposals due	By May 30, 2012
Selection of winning investor	By June 30, 2012
Closing within 90 days, subject to regulatory approval	

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## EXECUTIVE SUMMARY

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## **FUND SUMMARY**



# FUND SUMMARY



MAJOR FUNDS INCLUDING SEWER RESOURCE DISTRICT					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	00 - CAPITAL PROJECTS	-	-	(750,960)	-
	AA - SALARIES, WAGES & FEES	831,694,348	831,019,908	420,629,530	706,005,931
	AB - FRINGE BENEFITS	391,984,368	454,229,585	267,478,984	493,030,082
	AC - WORKERS COMPENSATION	23,938,312	27,819,990	10,138,119	30,399,332
	BB - EQUIPMENT	1,063,796	1,905,696	448,147	1,805,329
	DD - GENERAL EXPENSES	38,529,933	43,735,268	22,281,635	44,851,464
	DE - CONTRACTUAL SERVICES	139,734,123	149,795,303	80,252,949	237,632,965
	DF - UTILITY COSTS	46,745,650	49,690,703	20,547,305	48,373,675
	DG - VAR DIRECT EXPENSES	5,225,000	5,200,000	5,000,000	5,000,000
	FF - INTEREST	53,303,554	83,047,074	32,130,395	103,006,375
	GA - LOCAL GOVT ASST PROGRAM	59,413,817	61,531,155	(13,797,023)	62,852,361
	GG - PRINCIPAL	98,605,500	94,858,500	46,671,500	85,688,702
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFD CHGS - INTERFUND CHARGES	43,952,351	52,250,600	7,487,091	56,053,457
	JA - CONTINGENCIES RESERVE	260,980	-	(2,763,912)	-
	LB - TRANS TO GENERAL FUND	7,725,782	-	-	-
	MM - MASS TRANSPORTATION	47,080,836	47,873,726	10,325,586	42,217,100
	NA - NCIFA EXPENDITURES	1,450,000	1,400,000	-	2,025,000
	OO - OTHER EXPENSE	250,393,215	336,556,096	27,867,230	406,932,830
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	162,916,696	171,304,000	136,238,485	172,975,000
	SS - RECIPIENT GRANTS	67,661,370	73,050,000	35,670,318	74,645,000
	TT - PURCHASED SERVICES	56,799,630	59,273,651	41,875,500	57,944,683
	WW - EMERGENCY VENDOR PAYMENTS	61,714,048	63,808,000	44,643,251	64,396,824
	XX - MEDICAID	238,872,619	242,763,290	113,793,394	248,838,445
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,642,065,928</b>	<b>2,864,112,545</b>	<b>1,319,167,525</b>	<b>2,957,674,555</b>
<b>Interdepartmental &amp; RLC Transfers</b>		<b>363,885,761</b>	<b>549,690,175</b>	<b>57,294,406</b>	<b>500,451,800</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,005,951,690</b>	<b>3,413,802,721</b>	<b>1,376,461,932</b>	<b>3,458,126,355</b>
REV	AA - FUND BALANCE	171,573,366	35,537,547	-	18,327,668
	BA - INT PENALTY ON TAX	26,521,038	28,500,000	16,143,845	28,500,000
	BC - PERMITS & LICENSES	10,120,882	13,515,914	6,567,631	12,764,132
	BD - FINES & FORFEITS	37,244,762	95,625,815	22,785,691	51,249,708
	BE - INVEST INCOME	3,546,297	8,761,275	1,167,520	4,767,900
	BF - RENTS & RECOVERIES	35,400,447	84,295,290	9,423,456	16,965,401
	BG - REVENUE OFFSET TO EXPENSE	13,115,090	21,568,850	282,906	22,149,254
	BH - DEPT REVENUES	95,356,514	143,170,594	47,345,743	211,945,813
	BI - CAP BACKCHARGES	9,774,298	13,129,200	795,952	10,537,864
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,880,970	6,805,057	4,297,276	8,661,865
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	31,878,527	6,000,000	6,734,748	103,138,378
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	-	291,390	2,251,394
	BS - OTB PROFITS	-	1,500,000	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	56,068,593	73,015,085	3,926,386	74,139,205
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	208,484,642	151,793,992	1,995,077	165,063,957
	IF - INTERFD TSFS - INTERFUND TRANSFERS	111,780,157	102,929,459	46,494,803	100,872,046
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	171,045,976	221,536,707	56,390,181	234,814,429
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	939,610,437	951,471,624	298,438,214	970,802,675
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	71,864,510	21,079,149	85,385,709
	TL - PROPERTY TAX	802,901,506	800,315,632	-	804,331,558
	TO - OTB 5% TAX	4,295,496	5,000,000	1,004,836	3,229,600
	TX - SPECIAL TAXES - SPECIAL TAXES	27,083,494	27,775,995	11,720,046	27,776,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,824,513,801</b>	<b>2,864,112,546</b>	<b>556,884,850</b>	<b>2,957,674,556</b>
<b>Interdepartmental &amp; RLC Transfers</b>		<b>364,157,050</b>	<b>549,690,175</b>	<b>57,294,406</b>	<b>500,451,799</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>3,188,670,852</b>	<b>3,413,802,721</b>	<b>614,179,257</b>	<b>3,458,126,355</b>

Note: The property tax levy for the Sewer and Storm Water District is not included in this summary table as it is transferred to the Sewer and Storm Water Finance Authority.

# FUND SUMMARY



MAJOR FUNDS					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	0 - CAPITAL PROJECTS	-	-	(650,203)	-
	AA - SALARIES, WAGES & FEES	814,349,077	811,895,435	411,205,361	686,673,715
	AB - FRINGE BENEFITS	383,232,058	444,545,037	261,428,642	481,416,054
	AC - WORKERS COMPENSATION	23,938,312	27,819,990	10,138,119	30,399,332
	BB - EQUIPMENT	1,008,037	1,576,196	325,956	1,481,429
	DD - GENERAL EXPENSES	28,354,948	29,003,625	15,383,190	30,310,790
	DE - CONTRACTUAL SERVICES	118,418,518	127,645,006	65,296,946	213,612,365
	DF - UTILITY COSTS	36,734,160	36,236,107	14,293,680	37,624,375
	DG - VAR DIRECT EXPENSES	5,225,000	5,200,000	5,000,000	5,000,000
	FF - INTEREST	44,955,883	73,009,884	30,241,270	93,863,296
	GA - LOCAL GOVT ASST PROGRAM	59,413,817	61,531,155	(13,797,023)	62,852,361
	GG - PRINCIPAL	76,710,000	77,086,511	40,260,000	69,011,202
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFD CHGS - INTERFUND CHARGES	16,616,914	17,128,125	7,487,091	19,332,746
	JA - CONTINGENCIES RESERVE	260,980	-	(2,763,912)	-
	LB - TRANS TO GENERAL FUND	7,725,782	-	-	-
	MM - MASS TRANSPORTATION	47,080,836	47,873,726	10,325,586	42,217,100
	NA - NCIFA EXPENDITURES	1,450,000	1,400,000	-	2,025,000
	OO - OTHER EXPENSE	250,393,215	315,473,717	27,867,230	385,837,230
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	162,916,696	171,304,000	136,238,485	172,975,000
	SS - RECIPIENT GRANTS	67,661,370	73,050,000	35,670,318	74,645,000
	TT - PURCHASED SERVICES	56,799,630	59,273,651	41,875,500	57,944,683
	WW - EMERGENCY VENDOR PAYMENTS	61,714,048	63,808,000	44,643,251	64,396,824
	XX - MEDICAID	238,872,619	242,763,290	113,793,394	248,838,445
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,516,831,900</b>	<b>2,700,623,456</b>	<b>1,267,262,883</b>	<b>2,793,456,947</b>
<b>Interdepartmental &amp; RLC Transfers</b>		<b>363,885,761</b>	<b>549,690,175</b>	<b>57,294,406</b>	<b>500,451,800</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>2,880,717,662</b>	<b>3,250,313,631</b>	<b>1,324,557,289</b>	<b>3,293,908,747</b>
REV	AA - FUND BALANCE	65,383,236	-	-	-
	BA - INT PENALTY ON TAX	26,521,038	28,500,000	16,143,845	28,500,000
	BC - PERMITS & LICENSES	9,823,445	12,806,114	6,191,327	12,029,332
	BD - FINES & FORFEITS	37,244,762	95,625,815	22,785,691	51,249,708
	BE - INVEST INCOME	2,413,554	7,422,719	962,526	3,626,400
	BF - RENTS & RECOVERIES	34,085,265	82,524,389	9,417,366	16,894,401
	BG - REVENUE OFFSET TO EXPENSE	13,115,090	21,404,045	282,906	21,984,354
	BH - DEPT REVENUES	93,324,639	122,566,484	46,208,767	171,941,513
	BI - CAP BACKCHARGES	9,381,699	12,695,288	709,684	9,887,864
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,880,970	6,805,057	4,297,276	8,661,865
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	31,543,527	6,000,000	6,734,748	103,138,378
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	-	291,390	-
	BS - OTB PROFITS	-	1,500,000	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	56,068,593	73,015,085	3,926,386	74,139,205
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	208,484,642	151,793,992	1,995,077	165,063,957
	IF - INTERFD TSFS - INTERFUND TRANSFERS	7,725,782	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	171,045,976	221,536,707	56,390,181	234,814,429
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	939,610,437	951,471,624	298,438,214	970,802,675
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	71,864,510	21,079,149	85,385,709
	TL - PROPERTY TAX	802,901,506	800,315,632	-	804,331,558
	TO - OTB 5% TAX	4,295,496	5,000,000	1,004,836	3,229,600
	TX - SPECIAL TAXES - SPECIAL TAXES	27,083,494	27,775,995	11,720,046	27,776,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,608,764,460</b>	<b>2,700,623,456</b>	<b>508,579,415</b>	<b>2,793,456,948</b>
<b>Interdepartmental &amp; RLC Transfers</b>		<b>364,157,050</b>	<b>549,690,175</b>	<b>57,294,406</b>	<b>500,451,799</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>2,972,921,511</b>	<b>3,250,313,631</b>	<b>565,873,821</b>	<b>3,293,908,747</b>

Note: The property tax levy for the Sewer and Storm Water District is not included in this summary table as it is transferred to the Sewer and Storm Water Finance Authority.

# FUND SUMMARY



GENERAL FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	0 - CAPITAL PROJECTS	-	-	(650,203)	-
	AA - SALARIES, WAGES & FEES	382,886,430	404,635,747	195,333,395	274,194,930
	AB - FRINGE BENEFITS	193,876,131	228,417,175	120,754,530	243,258,092
	AC - WORKERS COMPENSATION	15,708,441	17,543,494	5,741,321	19,614,935
	BB - EQUIPMENT	490,067	913,431	161,525	1,074,777
	DD - GENERAL EXPENSES	21,828,551	22,470,225	11,379,998	23,241,020
	DE - CONTRACTUAL SERVICES	105,994,796	112,080,545	57,232,866	201,300,365
	DF - UTILITY COSTS	33,357,588	32,407,536	13,414,371	33,927,375
	DG - VAR DIRECT EXPENSES	5,225,000	5,200,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	59,413,817	61,531,155	(13,797,023)	62,852,361
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFD CHGS - INTERFUND CHARGES	16,616,914	17,128,125	7,487,091	19,332,746
	JA - CONTINGENCIES RESERVE	260,980	-	(2,763,912)	-
	MM - MASS TRANSPORTATION	47,080,836	47,873,726	10,325,586	42,217,100
	NA - NCIFA EXPENDITURES	1,450,000	1,400,000	-	2,025,000
	OO - OTHER EXPENSE	75,501,663	109,313,896	25,258,820	135,295,266
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	162,916,696	171,304,000	136,238,485	172,975,000
	SS - RECIPIENT GRANTS	67,661,370	73,050,000	35,670,318	74,645,000
	TT - PURCHASED SERVICES	56,799,630	59,273,651	41,875,500	57,944,683
	WW - EMERGENCY VENDOR PAYMENTS	61,714,048	63,808,000	44,643,251	64,396,824
	XX - MEDICAID	238,872,619	242,763,290	113,793,394	248,838,445
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>1,560,655,577</b>	<b>1,684,113,996</b>	<b>820,099,314</b>	<b>1,695,133,919</b>
<b>Interdepartmental &amp; RLC Transfers</b>		<b>296,287,804</b>	<b>426,004,941</b>	<b>22,133,146</b>	<b>413,055,511</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>1,856,943,381</b>	<b>2,110,118,937</b>	<b>842,232,460</b>	<b>2,108,189,430</b>
REV	AA - FUND BALANCE	52,034,102	-	-	-
	BA - INT PENALTY ON TAX	26,521,038	28,500,000	16,143,845	28,500,000
	BC - PERMITS & LICENSES	7,467,361	9,077,667	4,655,927	8,300,832
	BD - FINES & FORFEITS	36,284,862	93,875,815	22,427,481	49,499,708
	BE - INVEST INCOME	2,295,719	7,128,015	925,223	3,331,500
	BF - RENTS & RECOVERIES	32,196,996	81,774,389	9,237,366	16,694,401
	BG - REVENUE OFFSET TO EXPENSE	13,115,090	17,919,284	282,906	18,499,454
	BH - DEPT REVENUES	65,157,125	83,175,181	33,224,998	136,250,013
	BI - CAP BACKCHARGES	8,257,960	10,944,245	709,684	8,075,464
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,880,970	6,805,057	4,297,276	8,661,865
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	-	93,071,000
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	-	291,390	-
	BS - OTB PROFITS	-	1,500,000	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	40,053,952	43,712,044	3,830,518	45,202,386
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	206,759,459	144,749,663	(301,461)	158,236,049
	IF - INTERFD TSFS - INTERFUND TRANSFERS	7,725,782	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	170,681,103	218,757,707	57,050,442	234,035,429
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	939,610,437	951,471,624	298,438,214	970,802,675
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	71,864,510	21,079,149	85,385,709
	TL - PROPERTY TAX	164,166,235	174,506,692	-	120,039,282
	TO - OTB 5% TAX	4,295,496	5,000,000	1,004,836	3,229,600
	TX - SPECIAL TAXES - SPECIAL TAXES	3,238,094	3,875,000	1,779,581	3,875,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>1,848,573,089</b>	<b>1,954,636,893</b>	<b>475,077,374</b>	<b>1,991,690,367</b>
<b>Interdepartmental &amp; RLC Transfers</b>		<b>94,932,108</b>	<b>155,482,044</b>	<b>57,170,351</b>	<b>116,499,063</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>1,943,505,198</b>	<b>2,110,118,937</b>	<b>532,247,725</b>	<b>2,108,189,430</b>

# FUND SUMMARY



DEBT SERVICE FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	FF - INTEREST	44,955,883	73,009,884	30,241,270	93,863,296
	GG - PRINCIPAL	76,710,000	77,086,511	40,260,000	69,011,202
	OO - OTHER EXPENSE	174,548,650	205,365,029	2,120,203	222,219,146
EXP Total		296,214,533	355,461,424	72,621,473	385,093,644
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	31,543,527	6,000,000	6,734,748	6,438,378
	BV - DEBT SERVICE CHARGEBACK REVENUE	247,460,180	319,239,087	-	345,015,739
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	15,610,466	26,842,471	-	28,476,219
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,600,361	3,379,866	2,233,066	5,163,308
REV Total		296,214,534	355,461,424	8,967,814	385,093,644

# FUND SUMMARY



FIRE COMMISSION FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	10,121,889	10,424,014	5,007,080	9,678,789
	AB - FRINGE BENEFITS	3,504,433	4,158,734	2,555,670	4,676,084
	BB - EQUIPMENT	1,769	27,580	30	26,600
	DD - GENERAL EXPENSES	84,865	124,330	31,346	76,700
	DE - CONTRACTUAL SERVICES	4,249,057	4,340,643	4,158,118	4,275,100
	LB - TRANS TO GENERAL FUND	1,244,045	-	-	-
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>19,206,058</b>	<b>19,075,301</b>	<b>11,752,245</b>	<b>18,733,273</b>
	<b>Interdepartmental Transfers</b>	<b>2,234,417</b>	<b>3,055,721</b>	<b>756,045</b>	<b>2,994,086</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>21,440,475</b>	<b>22,131,022</b>	<b>12,508,290</b>	<b>21,727,359</b>
REV	BE - INVEST INCOME	1,205	6,155	17	6,200
	BF - RENTS & RECOVERIES	(201)	-	38,861	-
	BG - REVENUE OFFSET TO EXPENSE	-	28,622	-	28,700
	BH - DEPT REVENUES	5,918,438	6,147,186	3,114,072	6,147,300
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	104,570	-	104,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	120,239	190,000	40,636	190,000
	TL - PROPERTY TAX	15,400,795	15,654,489	-	15,250,559
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>21,440,476</b>	<b>22,131,022</b>	<b>3,193,585</b>	<b>21,727,359</b>
	<b>Interdepartmental Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>21,440,476</b>	<b>22,131,022</b>	<b>3,193,585</b>	<b>21,727,359</b>

# FUND SUMMARY



POLICE DISTRICT FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	226,432,299	229,128,355	113,914,912	210,050,204
	AB - FRINGE BENEFITS	97,041,979	108,763,657	72,040,276	120,142,218
	AC - WORKERS COMPENSATION	5,394,861	6,934,708	2,823,926	7,264,619
	BB - EQUIPMENT	360,656	285,185	92,467	152,052
	DD - GENERAL EXPENSES	3,675,427	3,704,475	2,568,378	3,824,750
	DE - CONTRACTUAL SERVICES	1,064,156	1,048,400	169,009	834,900
	DF - UTILITY COSTS	959,079	1,395,131	335,456	1,239,200
	OO - OTHER EXPENSE	251,639	538,542	459,507	16,461,616
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>335,180,096</b>	<b>351,798,453</b>	<b>192,403,930</b>	<b>359,969,559</b>
<b>Interdepartmental Transfers</b>		<b>23,303,288</b>	<b>25,331,105</b>	<b>15,495,341</b>	<b>24,197,825</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>358,483,384</b>	<b>377,129,559</b>	<b>207,899,271</b>	<b>384,167,384</b>
REV	AA - FUND BALANCE	13,349,134	-	-	-
	BC - PERMITS & LICENSES	1,903,774	2,828,447	1,118,685	2,828,500
	BD - FINES & FORFEITS	959,900	1,750,000	358,210	1,750,000
	BE - INVEST INCOME	102,918	271,315	30,376	271,400
	BF - RENTS & RECOVERIES	878,652	350,000	58,081	200,000
	BG - REVENUE OFFSET TO EXPENSE	-	1,459,944	-	1,460,000
	BH - DEPT REVENUES	3,296,599	3,411,617	1,853,303	4,911,700
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	-	2,407,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	140	2,000,000	-	-
	TL - PROPERTY TAX	343,354,134	364,488,774	-	369,984,527
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>363,845,250</b>	<b>376,560,097</b>	<b>3,418,654</b>	<b>383,813,127</b>
<b>Interdepartmental Transfers</b>		<b>280,084</b>	<b>569,462</b>	<b>-</b>	<b>354,257</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>364,125,334</b>	<b>377,129,559</b>	<b>3,418,654</b>	<b>384,167,384</b>

# FUND SUMMARY



POLICE HEADQUARTERS FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	194,908,459	167,707,319	96,949,973	192,749,792
	AB - FRINGE BENEFITS	88,809,516	103,205,471	66,078,166	113,339,660
	AC - WORKERS COMPENSATION	2,835,010	3,341,788	1,572,873	3,519,778
	BB - EQUIPMENT	155,545	350,000	71,935	228,000
	DD - GENERAL EXPENSES	2,766,105	2,704,595	1,403,467	3,168,320
	DE - CONTRACTUAL SERVICES	7,110,509	10,175,418	3,736,954	7,202,000
	DF - UTILITY COSTS	2,417,494	2,433,440	543,853	2,457,800
	LB - TRANS TO GENERAL FUND	6,481,737	-	-	-
	OO - OTHER EXPENSE	91,262	256,250	28,700	11,861,202
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>305,575,637</b>	<b>290,174,281</b>	<b>170,385,921</b>	<b>334,526,552</b>
<b>Interdepartmental Transfers</b>		<b>31,788,857</b>	<b>33,672,408</b>	<b>18,909,874</b>	<b>34,960,096</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>337,364,493</b>	<b>323,846,689</b>	<b>189,295,795</b>	<b>369,486,648</b>
REV	BC - PERMITS & LICENSES	452,310	900,000	416,715	900,000
	BE - INVEST INCOME	13,712	17,234	6,910	17,300
	BF - RENTS & RECOVERIES	1,009,819	400,000	83,059	-
	BG - REVENUE OFFSET TO EXPENSE	-	1,996,195	-	1,996,200
	BH - DEPT REVENUES	18,952,477	29,832,500	8,016,395	24,632,500
	BI - CAP BACKCHARGES	1,123,739	1,751,043	-	1,812,400
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	-	1,222,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	404,035	356,000	95,868	356,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	124,823	3,664,463	63,472	1,664,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	244,634	2,589,000	(700,896)	589,000
	TL - PROPERTY TAX	279,980,342	245,665,677	-	299,057,190
	TX - SPECIAL TAXES - SPECIAL TAXES	23,845,401	23,900,995	9,940,466	23,901,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>326,151,292</b>	<b>311,073,107</b>	<b>17,921,987</b>	<b>356,148,190</b>
<b>Interdepartmental Transfers</b>		<b>11,213,283</b>	<b>12,773,582</b>	<b>124,055</b>	<b>13,338,458</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>337,364,574</b>	<b>323,846,689</b>	<b>18,046,042</b>	<b>369,486,648</b>

# FUND SUMMARY



SEWER AND STORM WATER RESOURCE DISTRICT					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	0 - CAPITAL PROJECTS	-	-	(100,758)	-
	AA - SALARIES, WAGES & FEES	17,345,270	19,124,473	9,424,170	19,332,216
	AB - FRINGE BENEFITS	8,752,309	9,684,548	6,050,342	11,614,028
	BB - EQUIPMENT	55,759	329,500	122,191	323,900
	DD - GENERAL EXPENSES	10,174,986	14,731,643	6,898,445	14,540,674
	DE - CONTRACTUAL SERVICES	21,315,605	22,150,297	14,956,003	24,020,600
	DF - UTILITY COSTS	10,011,490	13,454,596	6,253,625	10,749,300
	FF - INTEREST	8,347,671	10,037,190	1,889,124	9,143,079
	GG - PRINCIPAL	21,895,500	17,771,989	6,411,500	16,677,500
	HH - INTERFD CHGS - INTERFUND CHARGES	27,335,437	35,122,475	-	36,720,711
	OO - OTHER EXPENSE	-	21,082,379	-	21,095,600
<b>EXP Total</b>		<b>125,234,028</b>	<b>163,489,090</b>	<b>51,904,643</b>	<b>164,217,608</b>
REV	AA - FUND BALANCE	106,190,129	35,537,547	-	18,327,668
	BC - PERMITS & LICENSES	297,436	709,800	376,304	734,800
	BE - INVEST INCOME	1,132,743	1,338,556	204,994	1,141,500
	BF - RENTS & RECOVERIES	1,315,183	1,770,901	6,089	71,000
	BG - REVENUE OFFSET TO EXPENSE	-	164,805	-	164,900
	BH - DEPT REVENUES	2,031,875	20,604,110	1,136,976	40,004,300
	BI - CAP BACKCHARGES	392,600	433,912	86,269	650,000
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	335,000	-	-	-
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	-	-	2,251,394
	IF - INTERFD TSFS - INTERFUND TRANSFERS	104,054,375	102,929,459	46,494,803	100,872,046
<b>REV Total</b>		<b>215,749,341</b>	<b>163,489,090</b>	<b>48,305,435</b>	<b>164,217,608</b>

## **County-Wide Expenses and Revenues**



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## COUNTY-WIDE EXPENSES AND REVENUES

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The 2012 Adopted Budget for the five major operating funds is \$2.8 billion, \$3 billion with the Sewer and Storm Water Resource District Fund (see note). The General Fund comprises the largest component of the total Operating Budget. The funds included on Table 4.1 are presented in descending order of size.

**Table 4.1: Fiscal 2011 Expenses by Fund**

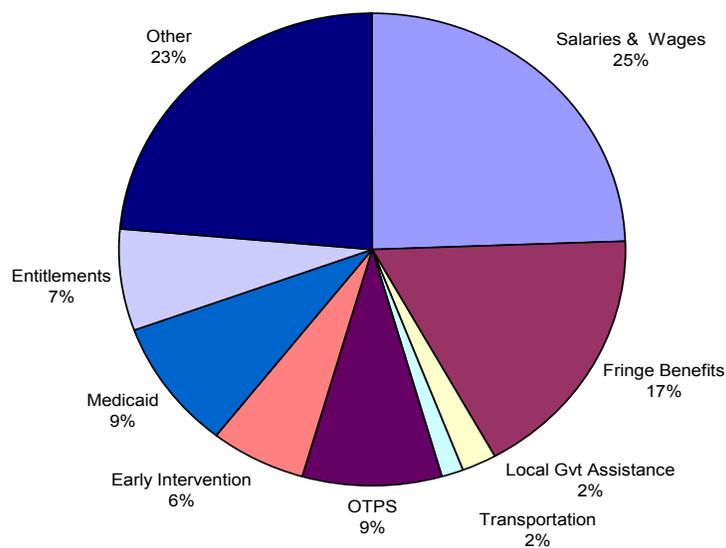
Fund	Fiscal 2012 Adopted Budget Expenses
General Fund	\$1,695,133,919
Debt Service Fund	\$385,093,644
Police Headquarters Fund	\$359,969,559
Police District Fund	\$334,526,552
Fire Prevention Fund	\$18,733,273
<b>Total Major Operating Funds</b>	<b>\$2,793,456,948</b>
Sewer and Storm Water Resources District Fund	\$164,217,608
<b>Total Major Operating Funds Plus Sewers</b>	<b>\$2,957,674,556</b>



## EXPENSES

Figure 4.1 illustrates the County's allocation of resources.

**Figure 4.1: Expenses of Major Operating Funds and Sewer Resource District**



**Note: Excludes interdepartmental transfers.**

## SALARY-RELATED EXPENSES

The largest expense of the five major operating funds and the Sewer and Storm Water Resource District Fund is salaries and wages, which totals \$686.7 million. This includes items such as base-wages, overtime and termination compensation. It should be noted that salary spending is governed primarily by the terms of existing labor contracts; additionally the budget includes \$84.3 million of anticipated labor savings.

## HEADCOUNT PROJECTIONS

The 2012 Adopted Budget supports 7,396 full-time staff. The table on the following page compares full-time staffing levels authorized in the 2009 and 2010 Budgets to the September 8, 2011 actual on-board full-time headcount and the Fiscal 2012 Adopted Budget.

# COUNTY-WIDE EXPENSES AND REVENUES



**Table 4.2: Full-Time Staffing 2012 - Major Operating Funds**

Department	2009 Adopted FT #	2010 Adopted FT #	2011 Adopted FT #	On-Board 09/8/11 FT#	2012 Adopted FT #
AC - DEPARTMENT OF INVESTIGATIONS	2	1	-	-	-
AR - ASSESSMENT REVIEW COMMISSION	41	42	43	31	29
AS - ASSESSMENT DEPARTMENT	252	232	216	169	169
AT - COUNTY ATTORNEY	155	157	135	112	112
BH - DEPT. OF MH, CD AND DD SERVICES <sup>1</sup>	86	74	62	51	-
BU - OFFICE OF MANAGEMENT AND BUDGET	40	34	27	26	24
CA - OFFICE OF CONSUMER AFFAIRS	44	36	33	32	32
CC - SHERIFF / CORRECTIONAL CENTER	1,317	1,281	1,235	1,211	1,227
CE - COUNTY EXECUTIVE	35	35	26	21	21
CF - OFFICE OF CONSTITUENT AFFAIRS	53	47	44	43	43
CL - COUNTY CLERK	106	106	103	97	103
CO - COUNTY COMPTROLLER	99	92	88	74	87
CS - CIVIL SERVICE	61	57	55	56	53
DA - DISTRICT ATTORNEY	375	371	369	375	361
EL - BOARD OF ELECTIONS	115	126	129	143	143
EM - EMERGENCY MANAGEMENT	6	7	7	7	7
FC - FIRE COMMISSION	112	110	107	94	101
HE - HEALTH DEPARTMENT	239	220	210	201	203
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	6	7	3	2	2
HP - PHYSICALLY CHALLENGED <sup>1</sup>	7	5	4	5	-
HR - COMMISSION ON HUMAN RIGHTS <sup>3</sup>	10	9	9	8	8
Human Services	-	-	-	-	96
IT - INFORMATION TECHNOLOGY	158	133	121	73	81
LE - COUNTY LEGISLATURE	97	95	95	82	94
LR - OFFICE OF LABOR RELATIONS	6	5	5	5	5
MA - MINORITY AFFAIRS <sup>3</sup>	8	6	6	6	7
ME - MEDICAL EXAMINER	50	46	53	56	58
PA - PUBLIC ADMINISTRATOR	7	7	7	7	7
PB - PROBATION	239	215	216	206	236
PD - POLICE DISTRICT	1,864	1,771	1,680	1,658	1,545
PD - POLICE HEADQUARTERS	1,612	1,649	1,626	1,534	1,671
PE - DEPARTMENT OF HUMAN RESOURCES	17	16	9	9	9
PK - PARKS, RECREATION AND MUSEUMS	173	151	148	173	172
PL - PLANNING	21	23	22	22	-
PR - PURCHASING DEPARTMENT	24	21	17	16	16
PW - PUBLIC WORKS DEPARTMENT <sup>2</sup>	706	634	526	452	471
RE - OFFICE OF REAL ESTATE SERVICES <sup>2</sup>	9	9	7	8	10
RM - RECORDS MANAGEMENT (GEN FUND)	13	13	12	12	12
SA - COORD AGENCY FOR SPANISH AMERICANS <sup>3</sup>	8	8	4	5	5
SC - SENIOR CITIZENS AFFAIRS <sup>1</sup>	39	31	34	27	-
SS - SOCIAL SERVICES	870	829	820	782	816
TR - COUNTY TREASURER	42	41	37	34	35
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	38	45	47	46	46
VS - VETERANS SERVICES AGENCY	8	8	8	3	3
YB - NASSAU COUNTY YOUTH BOARD <sup>1</sup>	7	5	5	4	-
<b>Sub Total</b>	<b>9,177</b>	<b>8,810</b>	<b>8,410</b>	<b>7,978</b>	<b>8,120</b>
2012 POSITION REDUCTION NOT REFLECTED AT DEPARTMENTAL LEVEL					(725)
<b>Grand Total</b>					<b>7,395</b>

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

The Departments of Real Estate and the Public Works are consolidated.<sup>2</sup>

The Department of Minority Affairs, Coordinating Agency for Spanish Americans and the Department of Human Rights have merged to create the Office of Local Opportunities.<sup>3</sup>

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## COUNTY-WIDE EXPENSES AND REVENUES

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### FRINGE BENEFITS

Total fringe benefits costs in the 2012 Adopted Budget are \$493 million, approximately 17% of all expenses, which is evidence of the increasing pressure that employee fringe benefits costs are placing on the County (and municipalities throughout the State). Table 4.3 summarizes the major fringe benefits assumptions and expenses.

**Table 4.3: Primary Fringe Benefits Expenses**

Category	Fiscal 2012 Assumption	Fiscal 2012 Adopted	Projected Fiscal 2011	Change Adopted 2012 to Projected 2011
Health Insurance Actives	13.3% growth	135,714,439	129,198,943	6,515,496
Health Insurance Retirees	13.3% growth	148,859,198	127,188,129	21,671,069
Sworn Police Pension Contributions	21.3% of payroll	80,782,674	55,807,000	24,975,674
Regular Employee Pension Contributions	16.4% of payroll	76,343,321	53,737,335	22,605,986

#### Health Insurance

Local health insurance contributions are expected to reach \$284.6 million in 2012. As Table 4.3 demonstrates, this represents an increase of \$28.2 million from the projected 2011 amount of \$256.4 million.

#### Pensions

Pension expenses in the aggregate are expected to increase 43% over the projected 2011 level. The projected increases for the two major Retirement systems which comprise pension expenses are less than 1% for the Employee Retirement System and 18.2% for the Police and Fire Retirement system, respectively.

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## COUNTY-WIDE EXPENSES AND REVENUES

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### OTHER THAN PERSONAL SERVICES

The Administration continues to maintain a streamlined budget, while providing for essential purchases. In the aggregate, the 2012 Adopted Budget for Other Than Personal Services (OTPS) is \$46.7 million, which is approximately 4% lower than the Projected 2011 level and continues to be closely monitored by the administration.

**Table 4.4: Other-Than-Personal-Services Expenses**

Category	Fiscal 2011 Projected	Fiscal 2012 Adopted	Change 2012 Adopted to 2011 Projected
Equipment	\$1,780,562	\$1,805,329	\$24,767
General Expenses	\$46,658,997	\$44,851,464	(\$1,807,533)



**DIRECT ASSISTANCE**

Direct Assistance consists of benefit payments to clients enrolled in mandated human services entitlement programs, which include Medicaid, Public Assistance, Day Care, Child Protective Services, and Foster Care. The County’s share of these expenses is usually matched by Federal and/or State reimbursements. Historically, growth in these programs has been beyond the control of counties and has placed tremendous burdens on the budget, particularly since New York State offers an array of services to clients that are in excess of the national norm. This problem was compounded by New York being one of two states in the country that passes along a 25% share of the Medicaid cost to the counties. Since 2006, the Medicaid growth has been limited by a State devised formula, capping expenses at a set annual inflation rate.

**Table 4.5: Direct Assistance Expenses**

Category	Fiscal 2011 Adopted	Fiscal 2012 Adopted	Change Adopted 2011 to Adopted 2012	% Change Adopted 2011 to Adopted 2012
Medicaid	242,763,290	248,838,445	6,075,155	2.5%
Recipient Grants	73,050,000	74,645,000	1,595,000	2.2%
Purchased Services	59,273,651	57,944,683	(1,328,968)	-2.2%
Emergency Vendor Payments	63,808,000	64,396,824	588,824	0.9%
Special Education	124,304,000	127,475,000	3,171,000	2.6%
Early Intervention	47,000,000	45,500,000	(1,500,000)	-3.2%

The change in Medicaid expenses reflects increases in program medical expenses, the impacts of which are then limited by the Medicaid cap. The 2012 Adopted Budget program expenses are capped at 2010 levels plus three percent, with \$13 million in Indigent Care payments and \$1.5 million in health insurance premiums and transportation payments added on after inflation. Therefore, the 2012 Adopted Medicaid budget is \$248.8 million, which reflects the true net expense to the County to pay Medicaid expenses, also known as the net Local Share.

Apart from Medicaid, the second largest factor driving the increase in the Direct Assistance budget is the public assistance caseload expenses, comprised of Recipient Grants, Purchased Services, and Emergency Vendor Payments. These payments are made to vendors on behalf of clients of the Department of Social Services. Reflecting the downturn in the national economy, public assistance for caseload expenses have increased approximately 27% between 2007 and 2010. The 2012 Adopted Budget for public assistance caseloads is \$197 million.

The costs of the State-mandated Pre-School Special Education and Early Intervention (EI) programs are reimbursed at 59.5% and 50% respectively by the State. In October 2007, the American Academy of Pediatrics released guidelines for autism screening for all young children ages 18 to 24 months. This resulted in an increase in referrals and caseload growth in the Early Intervention Program since that time. 2010 actual expenses for Pre-School/Special Education and Early Intervention was \$162.9 million. In 2011, Early Intervention and Pre-School Special Education expenses are projected to be \$44.7 and \$124.9

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## COUNTY-WIDE EXPENSES AND REVENUES

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million, respectively. The 2012 Adopted Budget includes \$45.5 and \$127.5 million for Early Intervention and Pre-School/Special Education, respectively.

### DEBT SERVICE

All County debt service costs are paid out of the Debt Service Fund, which is considered to be one of the Five Major Operating Funds. Total debt service costs are expected to be \$385.1 million in 2012. This appropriation assumes expenses associated with existing and future interest and principal payments, and existing future Nassau Interim Finance Authority (NIFA) sales tax set-asides. The appropriation will cover debt service costs related to projects contained in the approved Capital Budget.

**Table 4.6: Fiscal 2012 Adopted Debt Service Costs**

Category	Fiscal 2012 Adopted
Interest	\$93,863,296
Principal	\$69,011,202
NIFA Set-Asides	\$217,983,946
Expense of Loans	\$4,235,200
<b>Total Debt Service</b>	<b>\$385,093,644</b>

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# COUNTY-WIDE EXPENSES AND REVENUES

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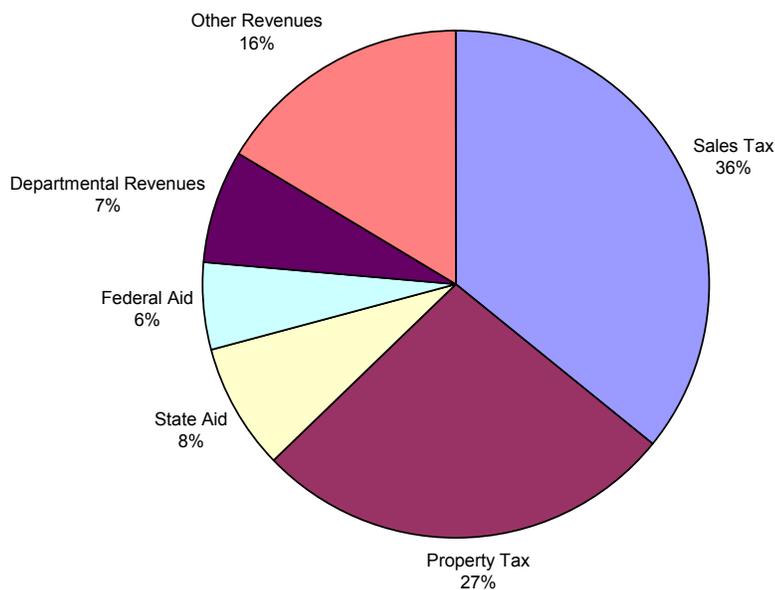


## REVENUES

The 2012 Adopted Budget reflects the County's continued reliance on sales tax and property tax revenues to support its operations. As is demonstrated in Figure 4.2, sales tax represents 35.7% of revenues, with another 27% being generated from the County portion of the property tax. County property tax represents approximately 17% of the average homeowner's tax bill. Other Revenues includes permits and licenses, fines, forfeits, investment income, penalties, hotel/motel and entertainment taxes, use of fund balance, rents, and other miscellaneous revenues. Departmental Revenues represent fees collected by the County for the use of County facilities and/or for certain services provided by various departments.

### Revenues of Major Operating Funds and Sewer Resource District

Figure 4.2: Revenues of Major Operating Funds and Sewer Resource District



Note: Excludes interdepartmental transfers.

# COUNTY-WIDE EXPENSES AND REVENUES

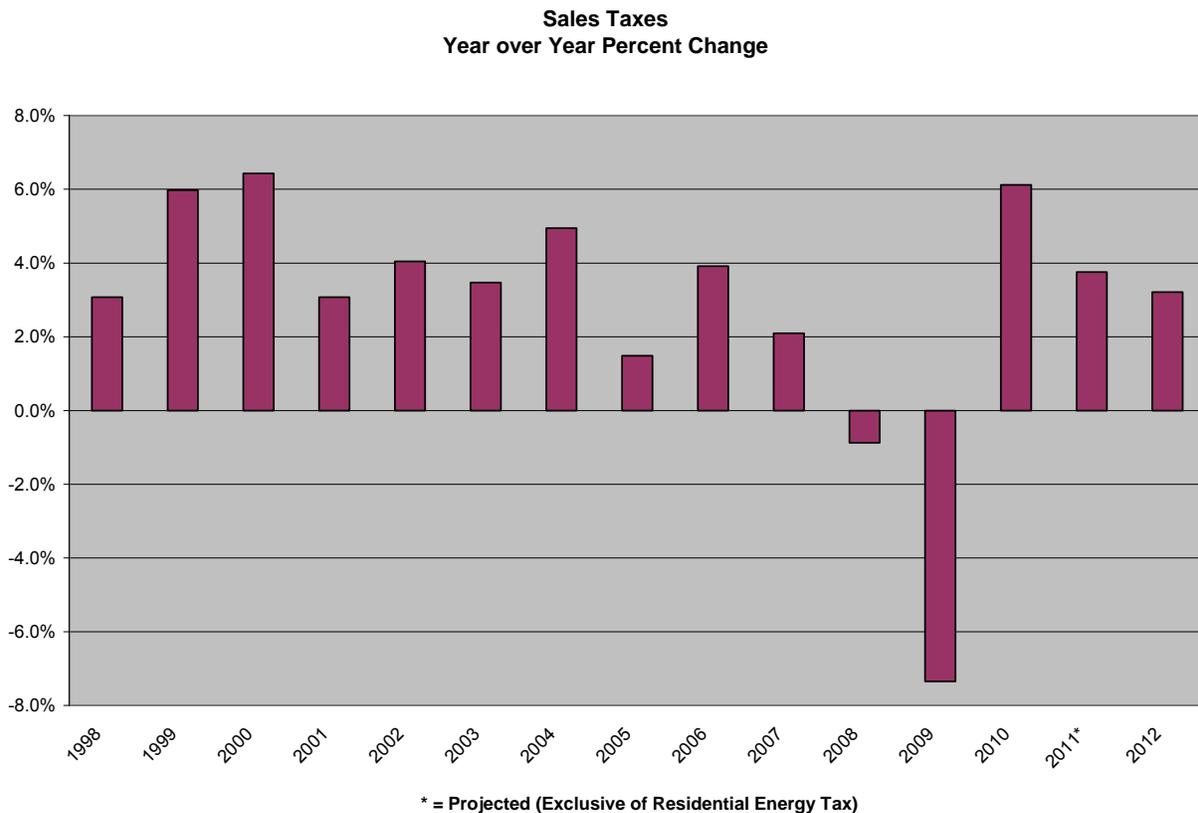


## SALES TAX

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 which is retained by the State, three-eighths percent (3/8%) is earmarked for the Metropolitan Transportation Authority; and four and one quarter percent (4 1/4%) which is forwarded to the County, of which one-fourth percent (1/4%) is distributed to the local towns and cities.

The County's portion of sales tax collections is anticipated to generate approximately \$1.056 billion in 2012. This estimate assumes a 2.7% growth rate over the third quarter 2011 projection of \$1.017 billion net of prior year deferral.

**Figure 4.3: Sales Tax Growth (Fiscal 1995 – 2010)  
Based on Actual Receipts**



## PROPERTY TAX

The 2012 Adopted Budget is \$804 million. The total property tax in this section includes property tax levies for the five major operating funds and the Sewer and Storm Water Resource District / Sewer Finance Authority.

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## COUNTY-WIDE EXPENSES AND REVENUES

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### STATE AND FEDERAL AID

State and Federal Aid comprise \$234.8 million and \$165.1 million respectively of the County's revenues in the 2012 Adopted Budget, versus \$194.9 million and \$181.6 million respectively in the 2011 projection. The vast majority of these reimbursements are attributed to Health and Human Services entitlement programs.

**Table 4.7: State Aid Appropriations in Fiscal 2012 Adopted Budget**

Department	State Aid
Health	95,021,780
Social Services	63,158,116
Real Estate	52,400,000
Human Services	13,541,152
Probation	5,305,800
Management and Budget	2,405,000
Courts	1,105,781
Other	1,876,800
<b>Total State Aid</b>	<b>234,814,429</b>

**Table 4.8: Federal Aid Appropriations in Fiscal 2012 Adopted Budget**

Department	Federal Aid
Social Services	130,661,007
Correctional Center	14,972,800
Real Estate	6,000,000
Human Services	5,632,871
Police	1,664,600
Other	6,132,679
<b>Total Federal Aid</b>	<b>165,063,957</b>

Federal Aid for the Department of Social Services is estimated to be \$130.7 million in 2012 which represents approximately 79% of all Federal Aid.

## **DESCRIPTION OF EXPENSE AND REVENUE CODES**



## DESCRIPTION OF EXPENSE CODES



### SALARIES, WAGES AND FEES

#### Definition

Salaries, Wages and Fees are composed of the base wage a County employee receives for services performed and other forms of compensation such as overtime, shift differential and longevity pay.

#### Historical Trends

Salary-related expenses typically will rise each year because the County's primarily unionized workforce usually receives wage increases consistent with collective bargaining agreements. The pattern was broken in March of 2011

when NIFA

instituted a control period and froze all union wage and step increases. Another factor affecting Salaries, Wages & Fees is the headcount level. In each year between 2009 and 2011 the County offered early retirement incentives which accounts for the fluctuation in salary expenses since 2007. The 2011 projected salary expense is \$851.5 million.



#### 2012 Budget

The 2012 Adopted Budget for salary and wages is \$706 million, which is \$147.4 million or 17.3% lower than the 2011 projected salary expense. The 2012 Adopted Budget funds the Police Department's overtime at \$22 million, which is \$26 million or 54.2% lower than the Fiscal 2011 projection. The \$26 million in overtime savings will be achieved by reinstating quarter days, eliminating minimum manning and the first 48 hours of work paid at straight time. The Correctional Center's overtime funding is \$16.2 million, which is \$3.5 million or 17.9% lower than the 2011 projection.

## DESCRIPTION OF EXPENSE CODES



### FRINGE BENEFITS

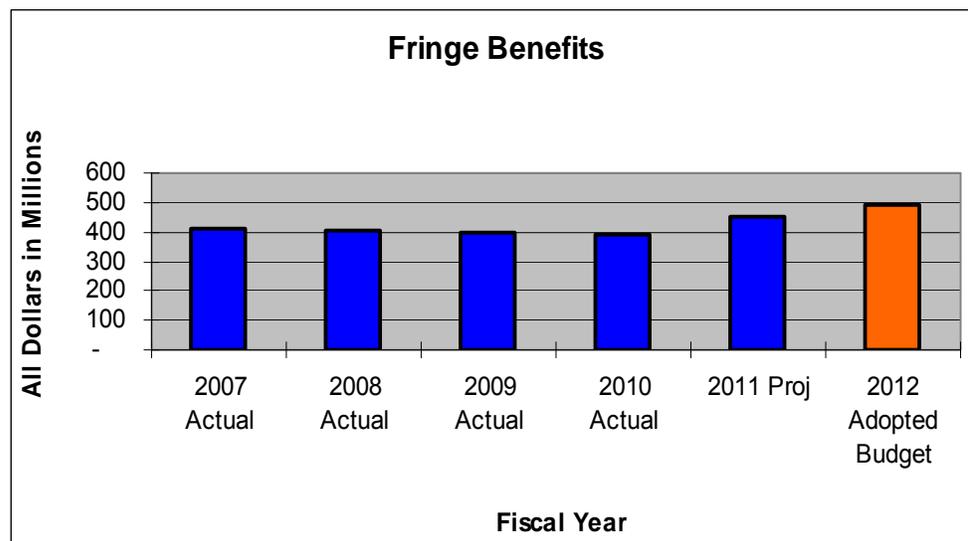
#### Definition

Fringe benefit expenses are comprised of health insurance contributions for active employees and retirees, pension contributions for active employees, FICA contributions for the County's portion of Social Security and Medicare payroll taxes as well as other benefits. Mandated growth in the pension and health insurance categories continues to place a heavy burden on the County's Operating Budget.

#### Historical Trends

Total fringe benefits decreased approximately one percent between 2007 and 2010, from \$413.1 million to \$392.0 million, respectively.

Nassau County participates in the State-run New York State Health Insurance Plan to provide health benefits for its employees. Health



Insurance, which comprises the largest portion of Fringe Benefits, increased 7.5% between 2007 and 2010, from \$210.2 million to \$225.9 million, respectively. Pension Expense has decreased 17.6% between 2007 and 2010, from \$110.2 million to \$90.8 million, respectively. Both the decrease in Pension costs as well as lower than expected annual increases in Health Insurance costs between 2007 and 2010 are mainly attributable to decreases in the County workforce. However, pension and health insurance costs increased by 21% and 13% respectively in 2011, which explains the \$452.3 million projected for 2011.

#### 2012 Budget

The 2012 Adopted Budget provides \$493 million for fringe benefits. The most significant components of fringe benefits include health insurance for active and retired employees of \$135.7 million and \$148.9 million respectively and \$157.1 million for pension costs. However, the cost to the County in 2012 will be reduced by a savings of \$37.4 million related to amortizing a portion of pension costs over 10 years. Additionally, the fringe benefit budget has been reduced to reflect the impact from projected salary savings.

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## DESCRIPTION OF EXPENSE CODES

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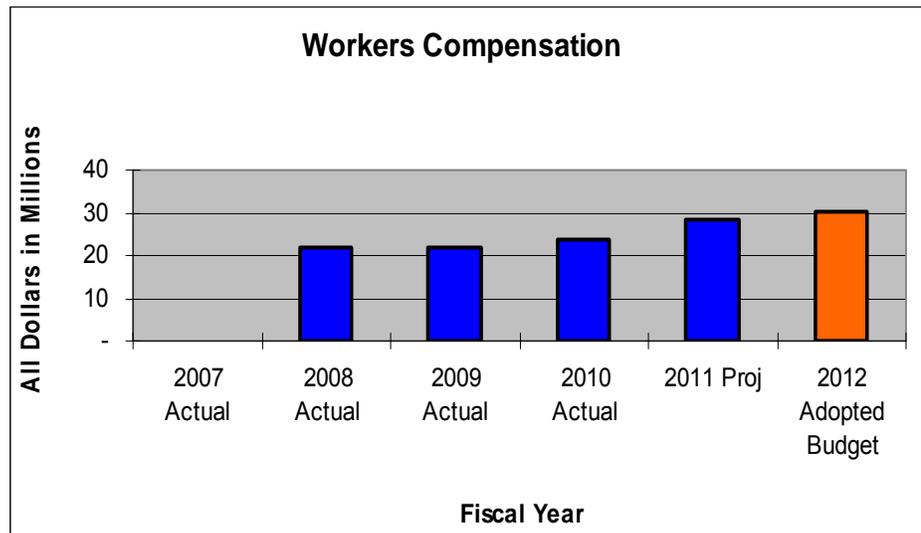
### WORKERS' COMPENSATION

#### Definition

The County is required by New York State Law to provide Workers' Compensation coverage for all County employees and volunteers. The County has elected to provide Workers' Compensation protections by means of a self-insured program. Workers' Compensation coverage provides protection for both lost wages (indemnity payments) and medical expenses (medical treatments). In addition to coverage related expenses, insurance companies and self-insured programs are also required to make payments to the State in the form of assessments to fund the overall administration of the State Workers' Compensation Board and various programs and funds administered by the Workers' Compensation Board.

#### Historical Trends

Prior to 2006, the Workers' Compensation program for the County had been administered by the Workers' Compensation Unit in the Office of the County Attorney. In 2004, the County selected a Third Party Administrator (TPA) to manage all new claims reported on and after July 12, 2004. In 2006, the TPA assumed management of all open and permanent partial



disability Workers' Compensation claims. The County had historically budgeted workers' compensation claims under one department in the General Fund. In 2008, the County began to budget Workers' Compensation at the department level for Police Headquarters, Police District, Correctional Center and Public Works with all other County departments and agencies budgeted under Risk Management in the Office of Management and Budget. In 2007, the State Legislature passed a Workers' Compensation Reform bill that increased the maximum indemnity payment rate from \$400 per week to \$500 in 2007, \$550 in 2008, \$600 in 2009, \$740 in 2010 and \$773 in 2011. In 2012, starting July 1 of each succeeding year, the maximum indemnity rate will be increasing to two-thirds of the New York State Average Weekly Wage (NYSAWW), which is the average weekly wage of the State of New York for the previous calendar year. These new indemnity payment rates only affect those new claims reported on or after July 1 of each of the respective years. Despite the dramatic indemnity increases from 2007 to present, the cost containment services provided by the TPA have been extremely effective. In addition, the TPA has completed participation in a Pilot Program conducted by the Workers Compensation Board for the implementation of Medical Treatment Guidelines. Medical costs in non-catastrophic claims have contributed significantly to claim costs and required values. Over-utilization has played a significant role.

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## DESCRIPTION OF EXPENSE CODES

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The Medical Treatment Guidelines evaluate authorization requests in terms of generally accepted standards of care and require approval from the Board's Medical Director for a variance, based on a demonstration that the requested modality is improving the patient's condition, rather than simply offering palliative relief. Initial results in the denial of variances have demonstrated significant success in reducing medical costs. Since the Guidelines were implemented on December 1, 2010, we have seen claims value reductions for medical costs in 2011 and further reductions are expected in 2012. The County is aggressively working with the TPA to identify and take advantage of options that are available for the County to manage workers' compensation obligations better. The 2011 Workers' Compensation is projected to be \$28.5 million.

### **2012 Budget**

The 2012 Adopted Budget for Workers' Compensation is \$30.4 million, which is \$1.9 million higher than projected in 2011. This is due to a rate increase on new weekly indemnity claims, anticipated higher medical rates, and increases in the State assessments. The 2012 Adopted Budget takes into account savings related to reduction in claim activity, development of additional expense control programs for medical expenses, and reduced billing programs.

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## DESCRIPTION OF EXPENSE CODES

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### EQUIPMENT

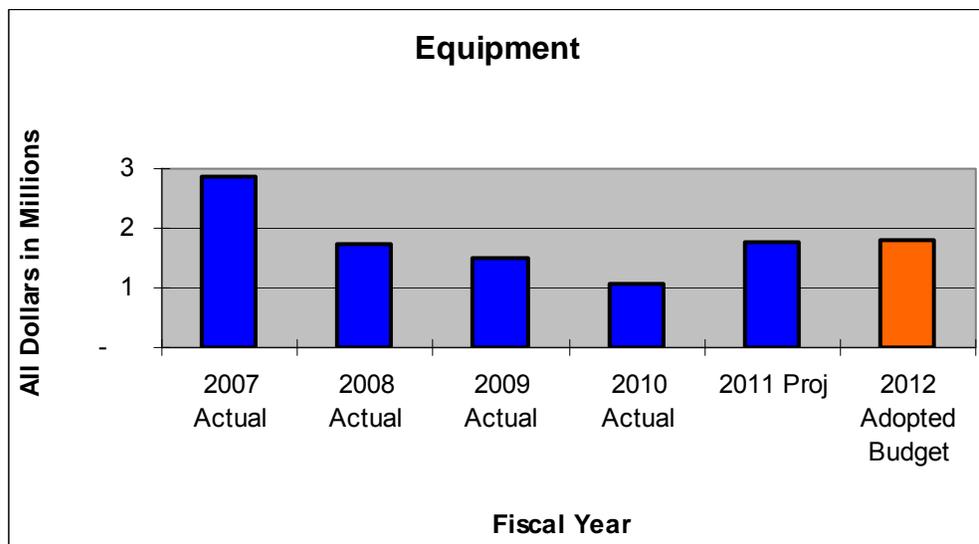
#### Definition

Equipment represents tangible purchases made by the County to assist and support County agencies and departments in performing and successfully executing their missions. Depending upon the type of item purchased, the associated cost either will be considered an expense in the Operating Budget or be capitalized through a capital project. If the item is nominal in cost (less than \$1,000) and has a useful life of less than five years, it will be purchased from a department's Operating Budget. Items characterized as equipment include office furniture/furnishings, copying equipment, education/training equipment, and maintenance and repair equipment.

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

#### Historical Trends

Equipment expenses decreased significantly between 2007 and 2010. This is largely attributable to spending freezes implemented in those years. The 2011 projection of \$1.8 million is a continuation of this trend with only essential equipment purchases being approved.



#### 2012 Budget

The 2012 Adopted Budget for Equipment is \$1.8 million. The Department of Parks will comprise the largest portion of the equipment expense at \$457,000, followed by the Public Works at \$416,900.

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## DESCRIPTION OF EXPENSE CODES

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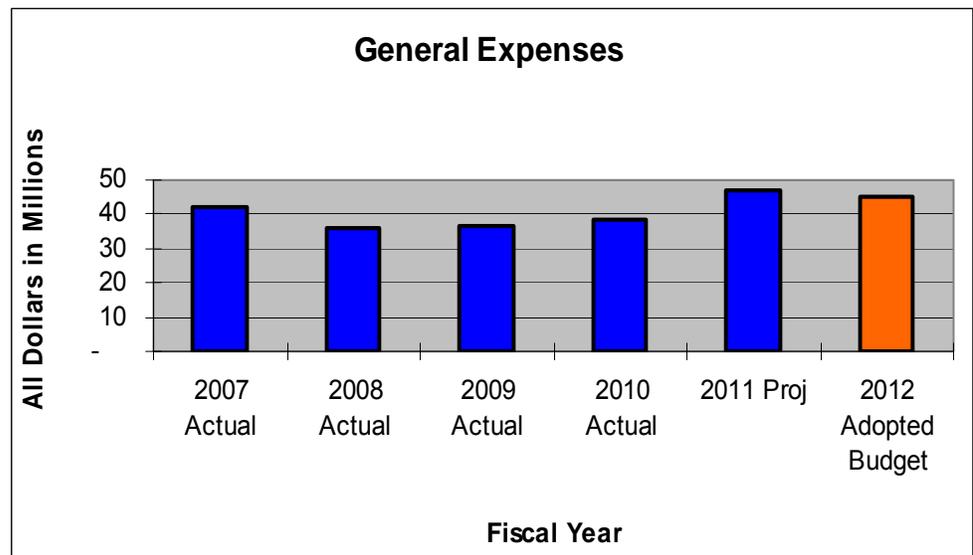
### GENERAL EXPENSES

#### Definition

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

#### Historical Trends

General Expenses decreased between 2007 and 2008, compared to prior years. Savings in 2007 resulted from the four percent reduction in spending imposed throughout the County. 2010 and 2011 experienced slight increases in General expense spending, by \$1.7 million and \$8.2 million respectively.



#### 2012 Budget

The 2012 Adopted Budget for General Expenses is \$44.9 million. The Department of Public Works comprises the largest portion of this expense at \$19.2 million, followed by the Police Department at \$7 million. There is an ongoing effort by the County to manage expenses and inventory more efficiently and streamline services.

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## DESCRIPTION OF EXPENSE CODES

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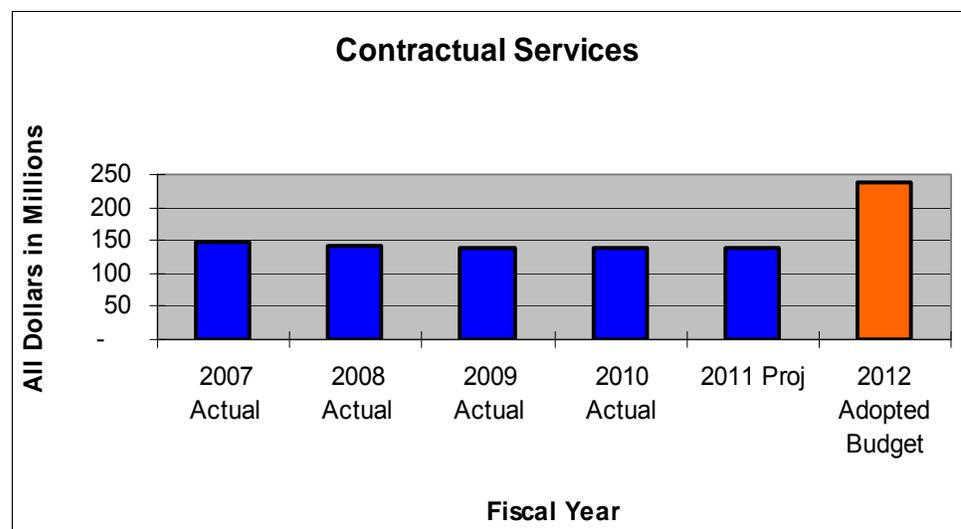
### CONTRACTUAL SERVICES

#### Definition

A Contractual Service is work performed by a contractor independent of Nassau County. This independent contractor has specialized knowledge, expertise, experience or similar capabilities where the service rendered has been determined by the County as best performed by an entity outside of the County organization. Examples of services the County would contract out are specialized education and training, food and medical services for the Juvenile Detention and Correctional Centers, and counseling services.

#### Historical Trends

In 2007, the actual expense for Contractual Services was 148.9 million. This represented a gradual decrease due to a major effort to contain costs the following year. In 2008, \$141 million in expenses was incurred, resulting in a \$7.9 million decrease from the prior year actual expense. The



decrease resulted from the lowering and/or eliminating non-recurring contractual expenses; deferring and/or extending multiple contracts to 2009; shifting Behavioral Health General Fund contractual expense to the Grant Fund and shifting Long Island Regional Planning Board Funding from Contractual Services budget code (DE) to Variable Direct Expenses (budget code DG). In 2011, Contractual Services are projected to be \$139.6 million notably for Department of Human Services at \$30.4 million, Department of Public Works at \$28.3 million and Information Technology at \$9.5 million.

#### 2012 Budget

The 2012 Adopted Budget for Contractual Services is \$237.6 million. The largest portion of this expense will be in the Office of Real Estate at \$103.9 million, the Department of Public Works at \$29.7 million, with the Department of Human Services at \$29.6 million and \$24 million in Sewer and Storm Water Resource District.

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## DESCRIPTION OF EXPENSE CODES

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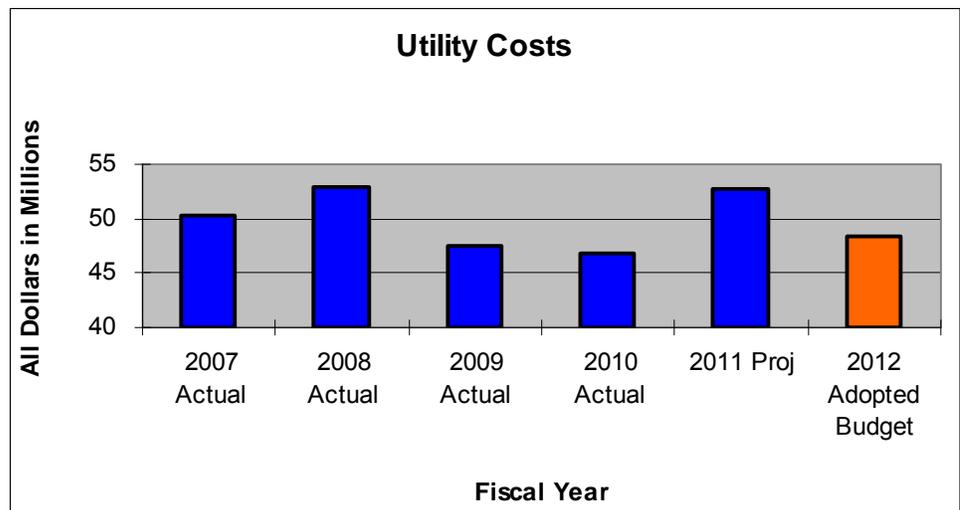
### UTILITY COSTS

#### Definition

Utility Costs generally describe the funds expended to ensure the continuous operation of an organization's physical plant. This includes expenses for delivery and supply of electricity, natural gas, heating fuel, water and thermal energy (including steam). It also includes expenses associated with the provision of hardwired and mobile telecommunication services. The Long Island Power Authority (LIPA) is the main supplier of electricity to the County, while the Hess Corporation is the primary provider of natural gas. The County has a contractual relationship with Veolia Energy (formerly known as Trigen Nassau Energy Corporation) to supply thermal energy to meet the heating and cooling needs of various entities and County-owned facilities in and around the Hub area, which includes Nassau Community College, Nassau University Medical Center, Nassau Veterans Memorial Coliseum, and the Eisenhower Park Aquatic Center.

#### Historical Trends

Between 2007 and 2010, utility expenses were down approximately 7%, and have fluctuated during those years. The most significant change came between 2008 and 2009, when utilities were down approximately 10%, primarily due to lower electricity usage (due to an unusually cool



summer), and the Long Island Power Authority (LIPA) issuing credits in the fourth quarter of 2009 to all LIPA customers as a result of declining electric production costs. Utility expenses are projected to be \$52.8 million in 2011.

#### 2012 Budget

The 2012 Adopted Budget for utilities totals \$48.4 million, primarily related to light and power expenses (\$16.9 million), natural gas (\$11.2 million, of which \$8.9 million is in the Sewer and Storm Water Fund), telephone (\$6.4 million), Trigen cogeneration (\$7 million), heating fuel (\$2.7 million), and water (\$2.5 million).

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## DESCRIPTION OF EXPENSE CODES

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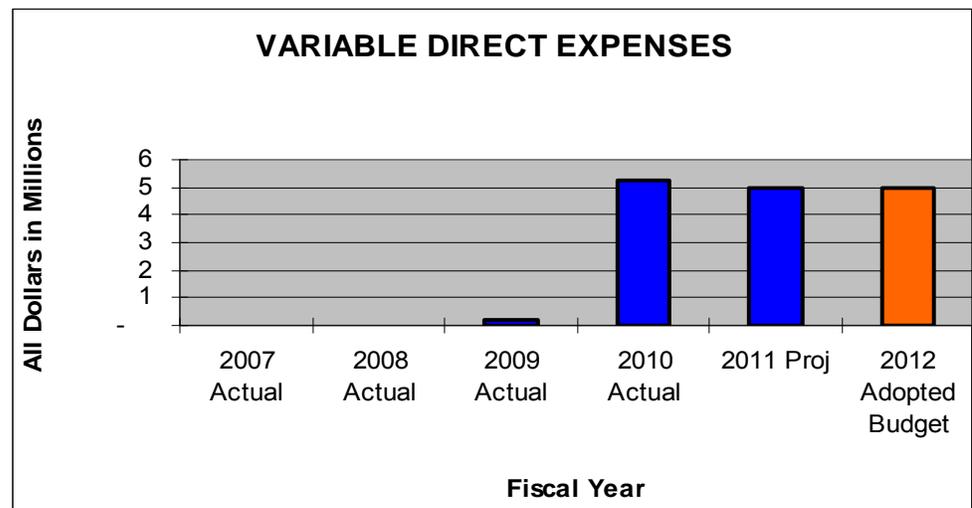
### VARIABLE DIRECT EXPENSES

#### Definition

In 2009, the County established the Variable Direct Expenses object code to identify unique County expense items previously captured in other general County contracted services. Included in this object code are the New York State Article 6 payments to the Nassau Health Care Corporation (NHCC) in support of essential public health services at four community health centers (Elmont, Freeport-Roosevelt, Hempstead and New Cassel-Westbury) and the School-Based Health Program in the Roosevelt Junior/Senior High School.

#### Historical Trends

In 2009, there was \$225,000 in total expenses (the first year this object code was implemented), related to payments to the Long Island Regional Planning Commission. In 2010, Variable Direct Expenses were \$5.2 million, including \$5 million related to NHCC. For 2011, these expenses are projected to be \$5 million, due to the elimination of the Long Island Regional Planning Commission subsidy.



#### 2012 Budget

For the 2012 Adopted Budget, Variable Direct Expenses is \$5 million for NHCC Article 6 payments.

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## DESCRIPTION OF EXPENSE CODES

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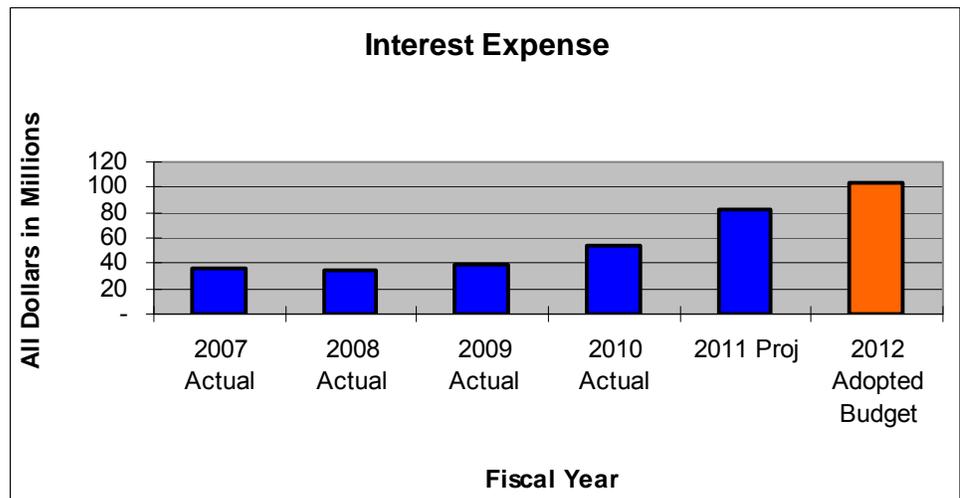
### DEBT SERVICE INTEREST

#### Definition

The County's Debt Service Fund contains appropriations for the scheduled interest payments of its outstanding General Obligation debt, which is issued for projects in the following funds: General, Fire Prevention, Police Headquarters, Police District, Community College, Environment Bond, and the Consolidated Sewer and Storm Water Resources District.

#### Historical Trends

The County's actual debt service interest costs have increased in recent years to a projected \$103.8 million in 2012. The primary reason for this increase has been the County's shift to borrowing on its own instead of through the Nassau County Interim Finance Authority (NIFA).



#### 2012 Budget

The 2012 Adopted Budget includes \$103 million in interest payments. Going forward, the interest expense will continue to rise as the County issues debt under its own authority.

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## DESCRIPTION OF EXPENSE CODES

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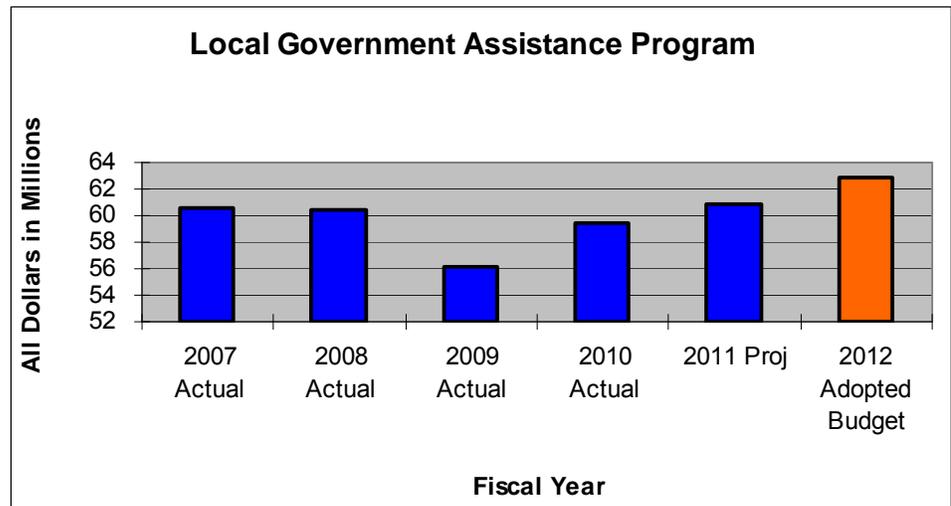
### LOCAL GOVERNMENT ASSISTANCE PROGRAM

#### Definition

By State law, the County is required to distribute five and nine-tenth percent of its share sales tax collections to the three towns and two cities. An additional appropriation has been authorized for the County's villages.

#### Historical Trends

Local Government Assistance to the towns and cities is based on a mathematical formula and is dependent on the County's sales tax receipts. Therefore, as the County's sales tax collections have fluctuated in recent years, so have its Local Government Assistance contributions. Aid to villages was \$1.25 million in 2007 and remained unchanged in the subsequent years.



#### 2012 Budget

The 2012 Adopted Budget for Local Government Assistance is \$62.9 million, which includes \$1.25 million for villages.

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## DESCRIPTION OF EXPENSE CODES

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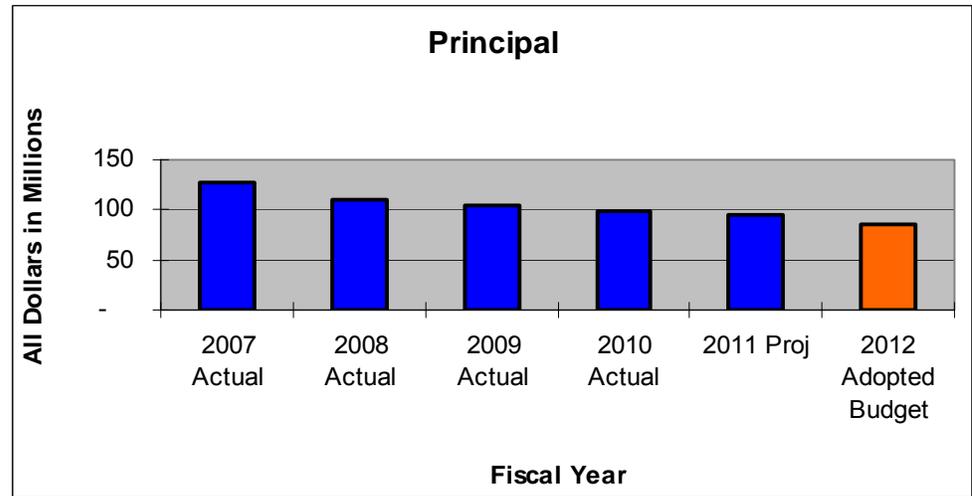
### DEBT SERVICE PRINCIPAL

#### Definition

The County's Debt Service Fund contains appropriations for the scheduled principal amortization of its outstanding General Obligation debt, which is issued for projects for the General, Fire Prevention, Police Headquarters, Police District, Community College, Environment Bond, and the Consolidated Sewer and Storm Water Resources District.

#### Historical Trends

The County's principal payments have decreased steadily in recent years to a projected \$94.9 million in 2011 as amortization on the County's own debt obligations matured.



#### 2012 Budget

The 2012 Adopted Budget includes \$85.7 million for principal payments.

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## DESCRIPTION OF EXPENSE CODES

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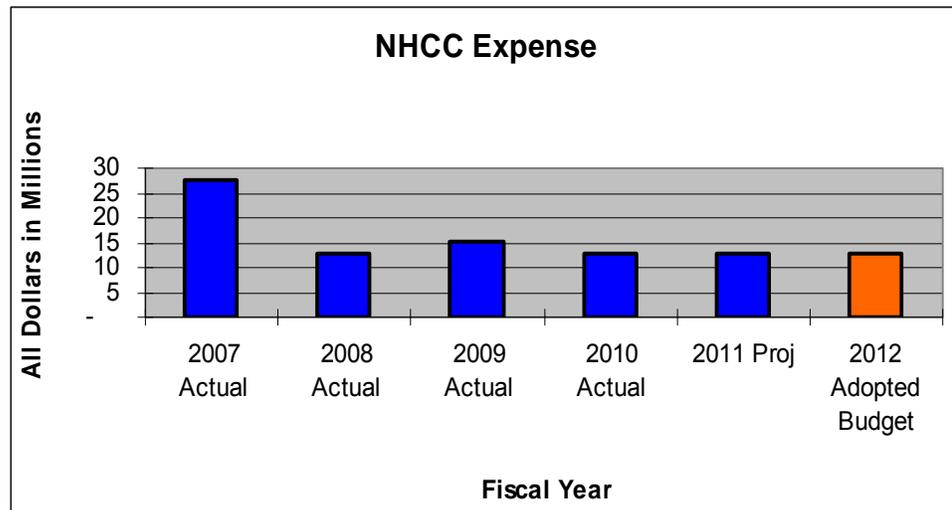
### NASSAU HEALTHCARE CORPORATION

#### Definition

This category represents an annual payment, known as the Historic Mission payment, made by the County to the Nassau Health Care Corporation (NHCC). The Hospital often is not reimbursed for the medical services it provides to clients who are indigent, uninsured or not covered by Medicaid. Consequently, the County provides this annual subsidy.

#### Historical Trends

In 2007, the \$27.5 million expense consisted of the \$13 million Mission Payment and proceeds from the 2006 Tobacco settlements of \$10.5 million and \$4 million in Operating Subsidies. In 2008, the finalization of the Successor Agreement authorized the return of the County's recurring annual obligation to \$13 million.



#### 2012 Budget

The 2012 Adopted Budget continues to provide the Nassau Health Care Corporation with \$13 million in mission payments.

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## DESCRIPTION OF EXPENSE CODES

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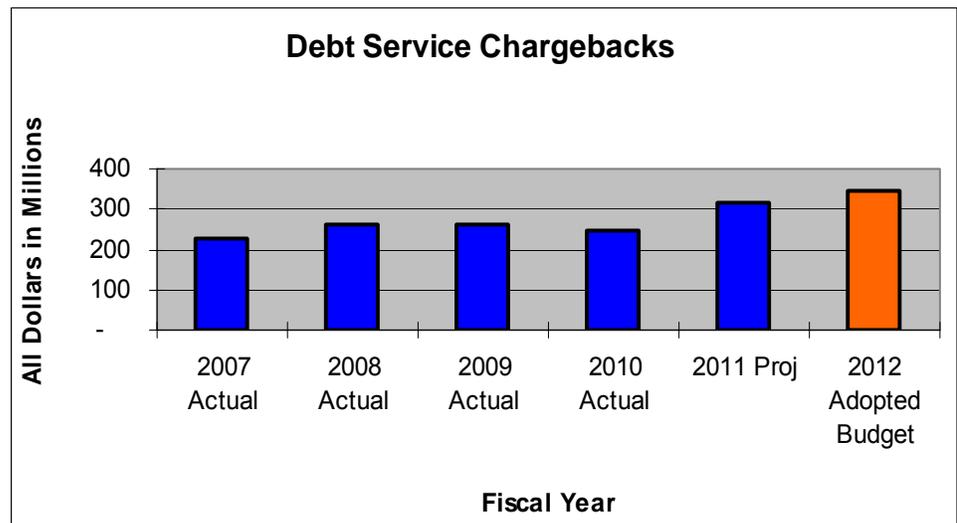
### DEBT SERVICE CHARGEBACKS

#### Definition

The County budgets and makes all debt service interest, principal and set-aside payments out of the Debt Service Fund. These expenses are then charged to the Major Operating Funds on a project-by-project basis. Debt Service Chargebacks reflects these costs to the General, Fire Prevention, Police Headquarters and Police District funds.

#### Historical Trends

The chargeback has steadily increased as the County continues to borrow for capital improvements, reaching a projected \$318.5 million in 2011.



#### 2012 Budget

The Fiscal 2012 Adopted Budget contains \$345 million in debt chargebacks to the Major Operating Funds. This is an increase from the prior budget due to growth in the amount of interest and principal expense on County and NIFA debt.

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## DESCRIPTION OF EXPENSE CODES

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### INTERDEPARTMENTAL CHARGES

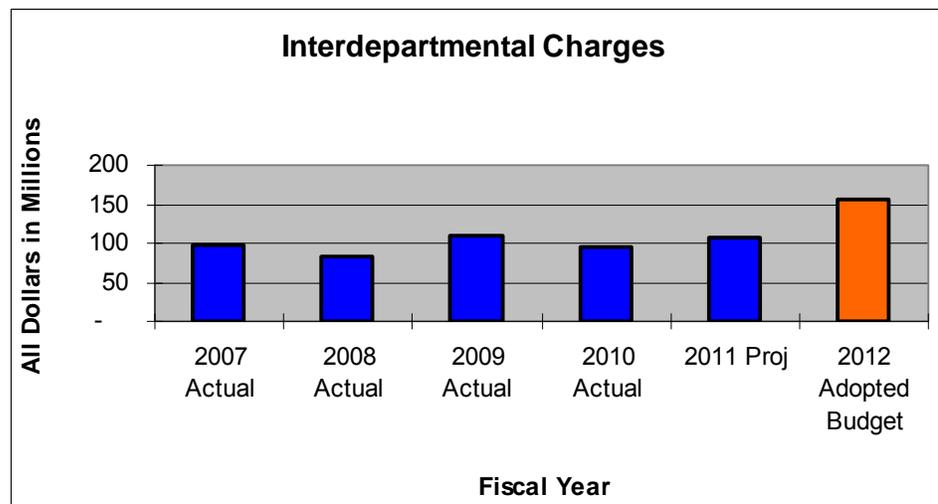
#### Definition

Interdepartmental Charges are billed for services performed by one County department for another County department. This service is usually performed by a centralized shared service department with specialized knowledge, expertise, experience and capabilities. Examples of these centralized services include information technology, public safety and security, legal services, records management, purchasing, facilities management, mail services, printing and graphic services, Workers' Compensation expenses, and the County's central government indirect costs as defined by the Full Cost Allocation Plan.

However, Interdepartmental Charges can also result between departments that need to share program specific resources or capabilities to provide a constituent service or program deliverable. The Office of Mental Health Chemical Dependency & Developmental Disabilities Services, the Department of Social Services, and the Office of the Aging have collaborated in the past to provide constituent services or program deliverables.

#### Historical Trends

Interdepartmental Charges are charges 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 Charges will reflect the changes that occur in the County's shared services environment.



#### 2012 Budget

The Fiscal 2012 Adopted Budget for this object code is \$155.4 million.

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## DESCRIPTION OF EXPENSE CODES

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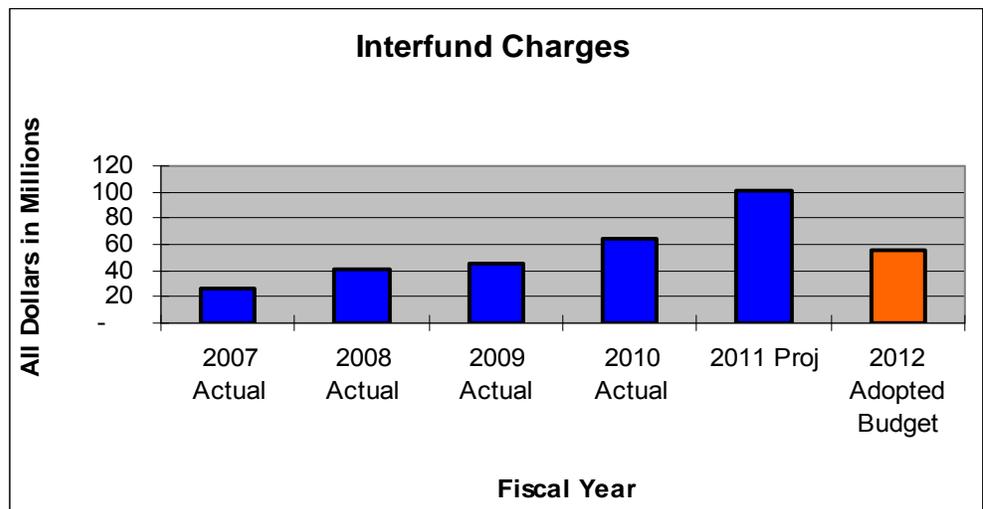
### INTERFUND CHARGES

#### Definition

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

#### Historical Trends

Interfund Charges increased by \$16 million between 2007 and 2008, \$2 million between 2008 and 2009 and decreased by \$1 million between 2009 and 2010. For 2011, Interfund Charges are projected to be \$17.1 million, approximately \$.5 million higher than 2010.



#### 2012 Budget

The 2012 Adopted Budget contains \$56 million in Interfund Charges.

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## DESCRIPTION OF EXPENSE CODES

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### MASS TRANSPORTATION

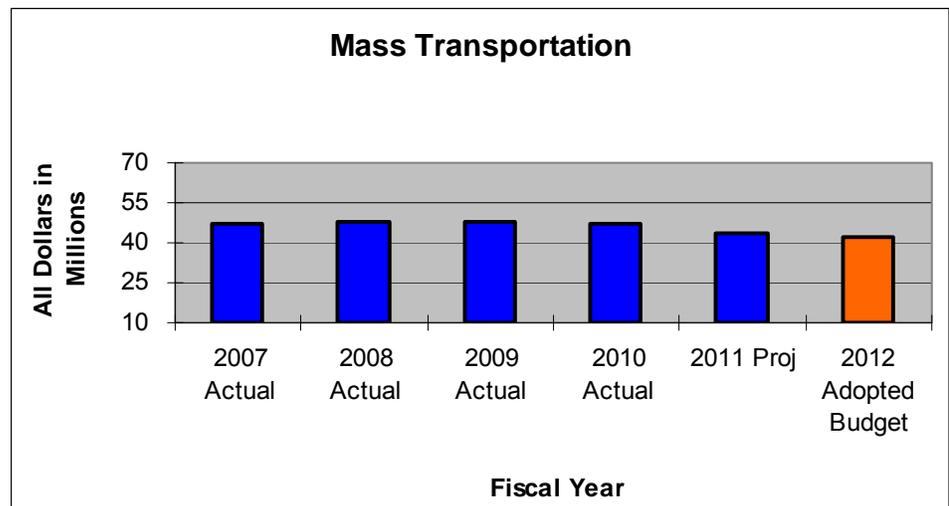
#### Definition

Transportation is a major component of Nassau County Operating and Capital Budgets and involves transportation agencies from other jurisdictions such as the Federal Transit Administration, the New York Metropolitan Transit Administration (MTA), and the New York State (NYS) Department of Transportation.

The Long Island Rail Road (LIRR) Operating Subsidy or State Transportation Operating Assistance (STOA) is a local match mandated by Section 18-B of the NYS Mass Transportation Law to provide operating assistance to the State. The LIRR Station Maintenance is mandated by State law. The base amount for Nassau County is set and is adjusted based on the change in the regional Consumer Price Index (CPI) each year.

#### Historical Trends

Mass Transportation total costs have remained relatively constant from 2007 thru 2010. For 2010, transportation subsidies were \$47.1 million, \$.7 million less than 2009 actual expenses. For 2011, \$43.3 million is projected.



#### 2012 Budget

The 2012 Adopted Budget for Mass Transportation is \$42.2 million. This includes \$2.5 million for Long Island Bus services (\$1.9 million for fixed routes plus \$609,500 for the Able-Ride paratransit routes), \$11.6 million for MTA-LIRR operating assistance (the mandated County match towards the STOA program), and \$28.1 million for the mandated LIRR Station Maintenance payment.

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## DESCRIPTION OF EXPENSE CODES

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### NIFA EXPENDITURES

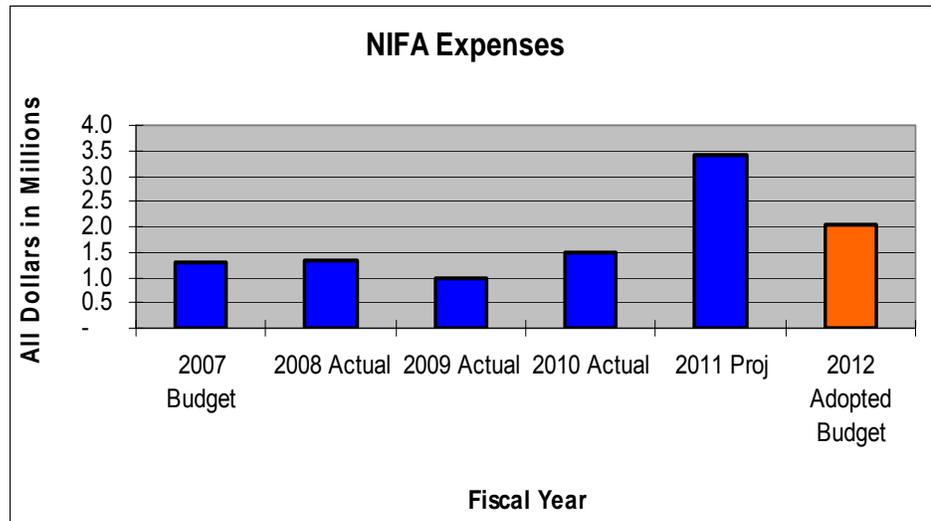
#### Definition

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

#### Historical Trends

NIFA expenditures were \$1.2 million in 2007 and increased to approximately \$1.4 million in 2008 before declining to \$1 million in 2009. The 2010 NIFA expenditures were \$1.45 million. The projection for 2011 is \$3.4 million. Due to the method by which NIFA expenses are recorded in the financial system (i.e., recorded as negative sales tax revenue),

there were no actual expenditures recorded in this object code for the years prior to 2008.



#### 2012 Budget

The Fiscal 2012 Adopted Budget assumes \$2.0 million for NIFA operating expenses.

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## DESCRIPTION OF EXPENSE CODES

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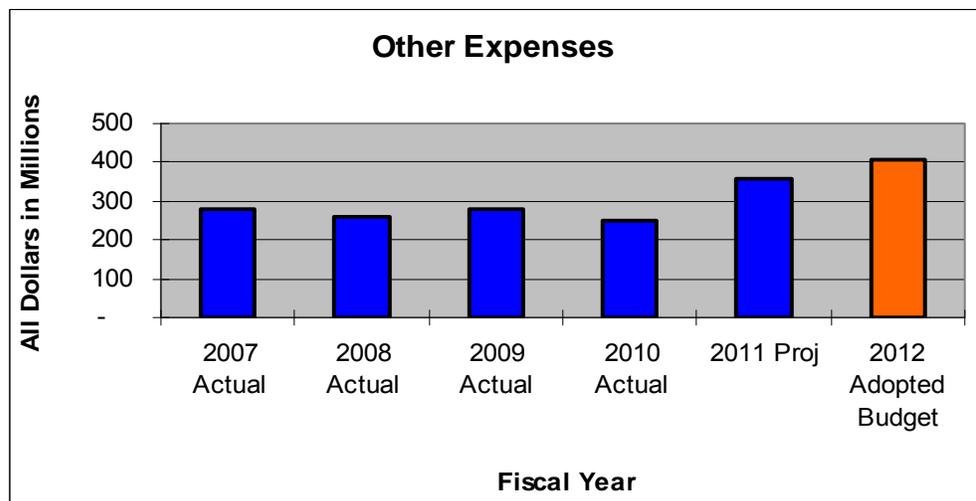
### OTHER EXPENSES

#### Definition

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

#### Historical Trends

The total Other Expenses were \$279.1 million in 2007, \$257.7 million in 2008, \$281.7 million in 2009 and \$266.3 million in 2010. In 2011, the County is projecting \$358 million in Other Expenses.



#### 2012 Budget

Other Expenses total \$406.9 million in the 2012 Adopted Budget. The largest components of this allocation are \$218 million for NIFA sales tax set-asides, \$75 million for Tax Certiorari payments, \$25.4 million for Suits & Damages, \$20.6 million in Operations and Maintenance Reserve in the Sewer and Storm Water Resources District, \$14.4 million for building rentals and insurance, \$12.5 million for indigent criminal defense, and \$11.7 million in Resident Tuition and Fashion Institute of Technology.

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## DESCRIPTION OF EXPENSE CODES

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### EARLY INTERVENTION / SPECIAL EDUCATION

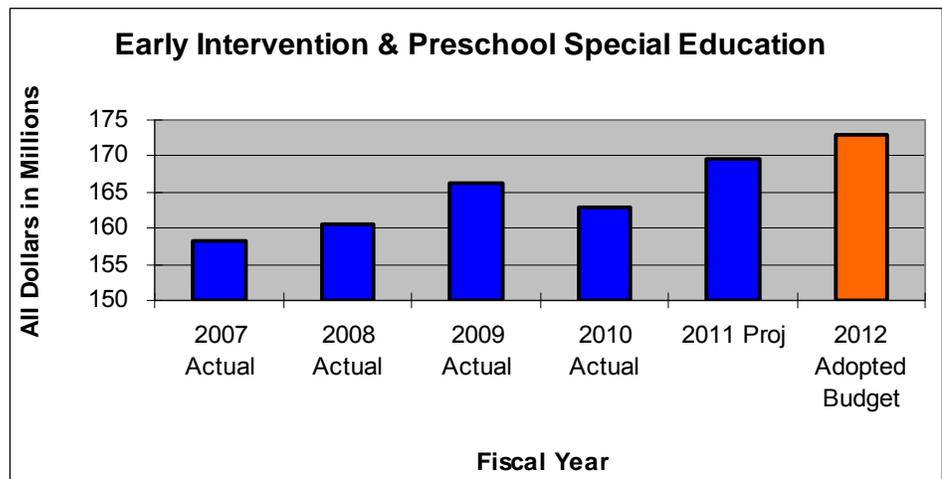
#### Definition

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

The Early Intervention Program is mandated by Federal and State Law and provides specialized services for eligible developmentally delayed children from 0–3 years of age.

#### Historical Trends

Preschool Special Education and Early Intervention expenses increased, due to rising caseloads. The Health Department spent a total of \$158.3 million, \$160.6 million, \$166.2 million and \$162.9 million in Early Intervention and Preschool Special Education costs for 2007, 2008, 2009 and 2010, respectively. The projection for these costs in 2011 is \$169.6.



#### 2012 Budget

The 2012 Adopted Budget for total Early Intervention and Preschool Special Education is \$173 million.

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## DESCRIPTION OF EXPENSE CODES

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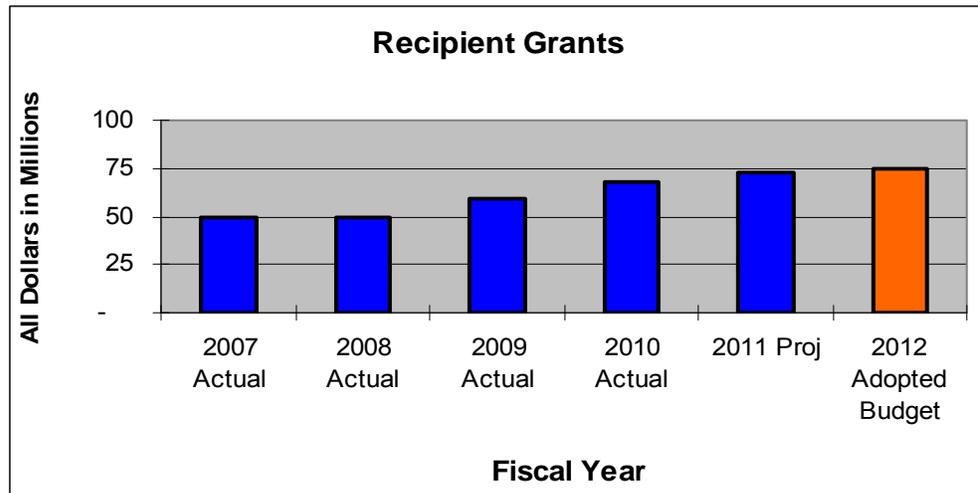
### RECIPIENT GRANTS

#### Definition

Recipient Grants are payments made directly to clients of the Department of Social Services (DSS) for programs such as Temporary Assistance to Needy Families (TANF), Safety Net Assistance (SNA), Adoption Subsidy, Foster Care, and 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 the high cost of home energy.

#### Historical Trends

Recipient Grant expenses to individuals and families in the TANF and Safety Net programs increased by 16.9% in 2009, 12.7% in 2010, and approximately 6.9% in 2011. These increases were partially offset by decreased County costs for the



HEAP program because of New York State's assumption of administering a significant portion of the program. From June 2009 until June 2010, TANF caseloads increased by 19.7%, while Safety Net caseloads increased 17.9%. In 2011, expenses for Recipient Grants are projected to be \$72.7 million and \$5 million over 2010. The increase is primarily due to the increase in TANF and the SNA programs caseloads. While caseloads continue to rise, there has been some moderation in the number of new applications received in 2011. If this application trend continues, we can expect to see caseloads eventually level off.

#### 2012 Budget

The 2012 Adopted Budget for Recipient Grants is \$74.6 million.

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## DESCRIPTION OF EXPENSE CODES

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### **PURCHASED SERVICES**

#### **Definition**

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

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

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

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

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

Adult Protective Services are provided to those 18 and older who are unable to protect their own interests. Title XX Day Care Services include assessing the need and arranging for services, and providing, supervising, monitoring and evaluating the provision of care for a child. Generally, those children must be age six weeks to 13 years. The children must receive care for a portion of the day outside the home in an approved day care facility and the care must be for less than 24 hours.

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

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

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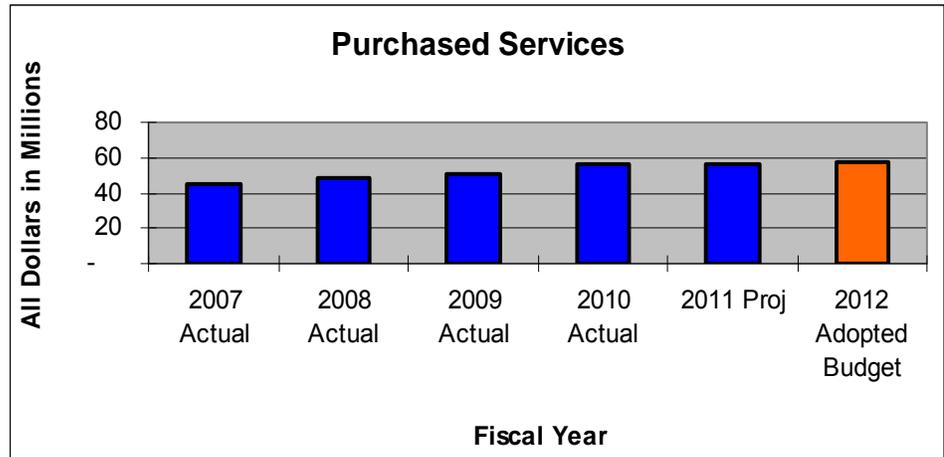
## DESCRIPTION OF EXPENSE CODES

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### Historical Trends

In 2008, actual Purchased services expenses were \$48.6 million, which was an increase of \$3 million from actual expenses in 2007 due to State mandated increases in day care market rates and preventive services. In 2009, Purchased services expenses were \$51 million, which was an



increase of \$2.4 million from actual expenses in 2008. This increase was related to increased expenses in Homemaking Services, Group Day Care and Protective Homemaker Adult services. In 2010, expenses were \$56.8 million, which was an increase of \$5.8 million from the actual expenses in 2009. This increase was related to increased expenses for all day care services. Expenses are projected to be \$55.8 million in 2011, which would be a decrease of \$1 million as a result of the departmental implementation of new procedures in the application process to help reduce the number of incoming cases in day care.

### 2012 Budget

The 2012 Adopted Budget is \$57.9 million.

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## DESCRIPTION OF EXPENSE CODES

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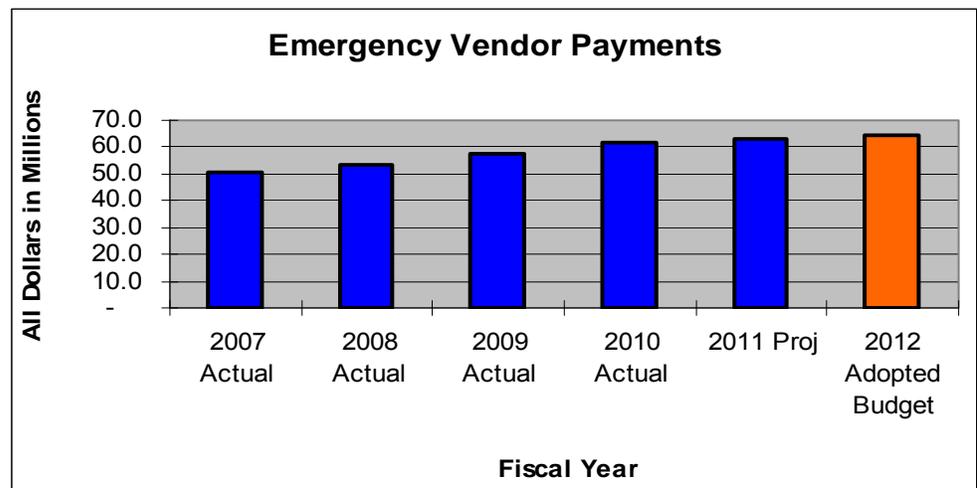
### EMERGENCY VENDOR PAYMENTS

#### Definition

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

#### Historical Trends

The trend of increasing caseloads in the TANF and Safety Net programs were primarily responsible for the increase in Emergency Vendor Payments between 2007 and 2010. During this period, these expenses increased approximately 21%, from \$51 to



\$61.7 million. In 2011, expenses are projected to be \$62.9 million, which will be an increase of \$1.2 million from actual expenses in 2010. This projected increase is due to higher TANF and Safety Net caseloads and shelter housing costs.

#### 2012 Budget

The 2012 Adopted Budget for Emergency Vendor Payments is \$64.4 million.

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## DESCRIPTION OF EXPENSE CODES

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### MEDICAID

#### Definition

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

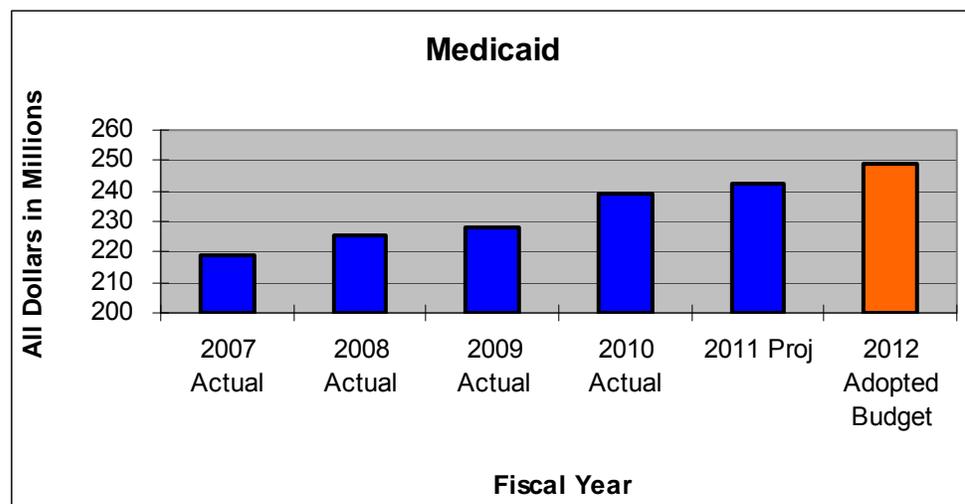
Within broad national guidelines established by Federal statutes, regulations, and policies, each state (1) establishes its own eligibility standards; (2) determines the type, amount, duration, and scope of services; (3) sets the rate of payment for services; and (4) administers its own program. Medicaid 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 was unique in shifting a large share of this Federal and State healthcare program to its County taxpayers. Counties were required to pay approximately 50% of the non-Federal share of most Medicaid services. Since 2006, the State has assumed more of the Medicaid burden as a result of the implementation of a Medicaid cap.

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

#### Historical Trends

In 2007, counties paid the local share of Medicaid expenses equal to the 2005 base level plus 6.75%, which in Nassau County's case was \$219 million. In 2008, Nassau County's local share was the 2005 base level plus 9.75%, or \$225.2 million.



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## DESCRIPTION OF EXPENSE CODES

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2009 was the first year under the rules of the Medicaid cap in which growth was not based on the 2005 base level of expense. Actual Medicaid expense in 2009 was \$227.9 million, 1.2% greater than in 2008. In 2010 expenses were \$234.9 million or \$7.1 million higher than 2009 actual expenses. Expenses in 2011 are projected to be approximately \$242.3 or \$7.4 million higher than 2010 actual expenses.

### **2012 Budget**

The 2012 Adopted Budget is \$248.8 million of which \$13 million represents indigent care payments and \$1.6 million is of health care premiums and transportation payments.

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## DESCRIPTION OF REVENUE CODES

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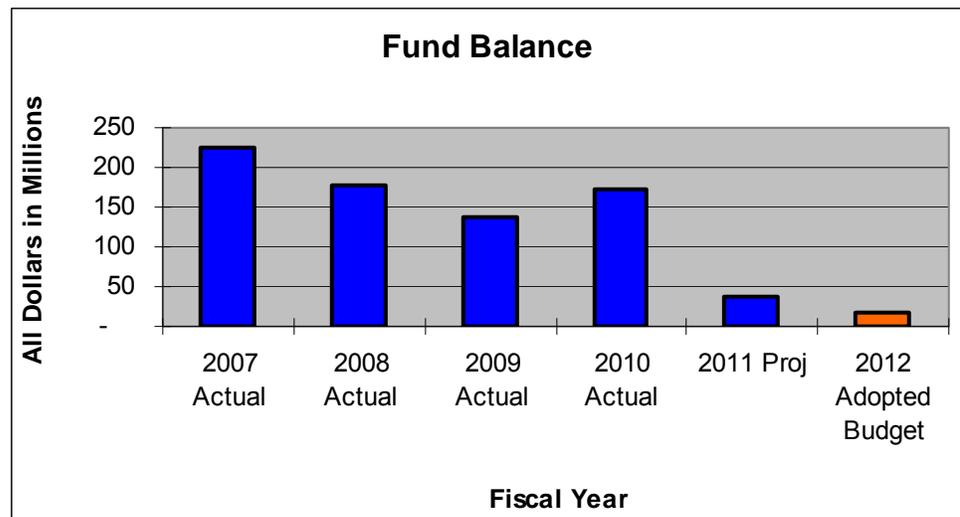
### FUND BALANCE (APPROPRIATED)

#### Definition

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

#### Historical Trends

Accumulated fund balance can be appropriated to cover budgeted expenses. These appropriations peaked during 2007 and 2008.



#### 2012 Budget

The 2012 Adopted Budget does not appropriate any monies from fund balance in either the General Fund or the Police District Fund. In the Sewer and Storm Water Resources District Fund, \$18.3 million of fund balance is appropriated to stabilize associated tax rates.



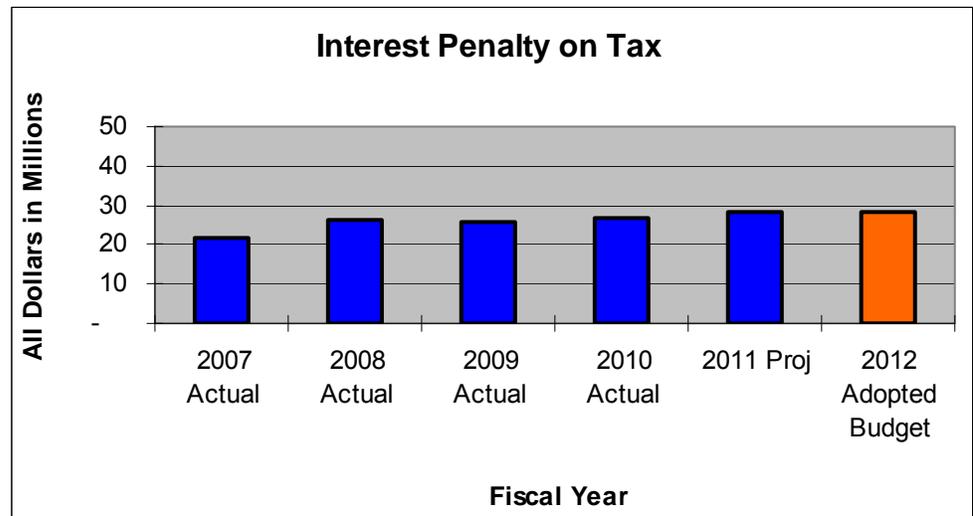
### INTEREST PENALTY ON TAX

#### Definition

This object code captures the various penalties, interest and fees charged for the late payment of general and school taxes. These taxes are due and collected by the Town of Hempstead, Town of North Hempstead and Oyster Bay and the Cities of Glen Cove Long Beach on January 1, July 1, October 1, and April 1, respectively. When these taxes are paid late, a penalty is imposed and fees are applied. A two percent penalty is imposed and collected by each of the towns and cities when the late taxes are remitted from one to 20 days after the due date. After 20 days, the County imposes a five percent penalty on the total amount then due (the original principal plus the two percent penalty and a \$90 listing fee). Thereafter, a one percent penalty is imposed on the first day of each subsequent month on the total balance. If taxes remain unpaid for one year, a lien is authorized by the court and later sold with interest plus a one-time advertising fee of \$90. The taxpayer may redeem this lien by paying 10 percent interest to the County. The County retains the difference in interest between the price at which the lien was sold to the investor and the 10 percent interest paid by the taxpayer.

#### Historical Trends

Since 2002, the Administration has taken an active role in selling old liens, which previously represented \$23 million of uncollected liens. The County has contracted with an outside vendor to sell all liens, and the trend have been positive as shown in the trend since



2001. The current inventory of liens consists of very old liens and liens of properties in litigation. The Administration is contemplating alternatives to move this inventory. In 2009, Nassau County collected a total of \$26 million in interest and penalties on unpaid taxes and \$26.5 million in 2010. Interest Penalty on Tax is projected to be \$28.5 million for 2011.

#### 2012 Budget

The Interest Penalty on Tax is projected to be \$28.5 million in the 2012 Adopted Budget. The downturn in the economy has prompted higher collections of interest and penalties on delinquent taxes.

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## DESCRIPTION OF REVENUE CODES

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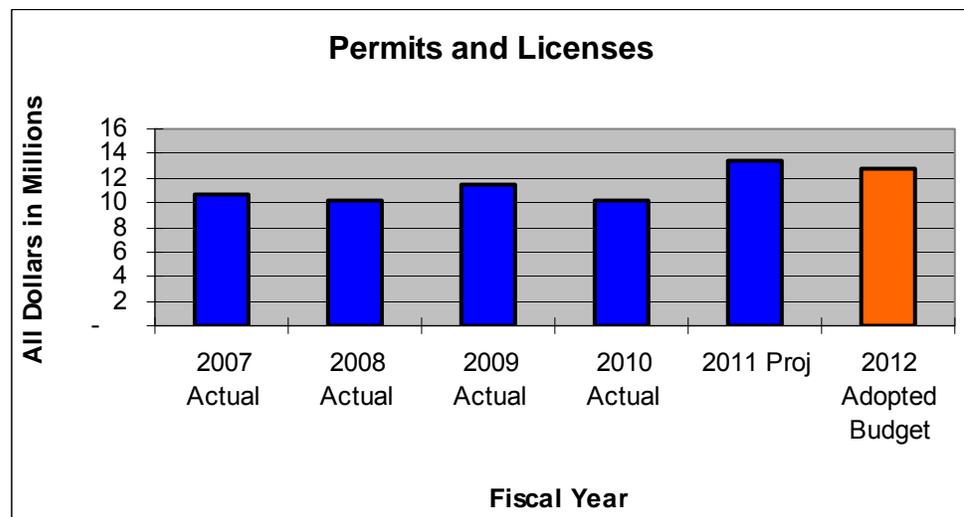
### PERMITS AND LICENSES

#### Definition

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

#### Historical Trends

Permits and Licenses revenue decreased \$10.2 million in 2008; rose to \$12.5 in 2009; and declined to \$10.1 million in 2010. They are projected to be \$13.4 million for 2011. Some of the year-to-year fluctuations are attributed to timing, primarily the



recurring renewal of licenses, thereby producing sporadic peaks in receipts and volume.

The Health Department is projected to generate \$4.2 million in 2012 in fee income for a variety of permits and licenses the department issues. Their largest revenue stream is from the issuance of food establishment permits followed by the storing and handling of hazardous materials permits, which generate \$1 million for the County. The Office of Consumer Affairs is projected to generate \$3.2 million in revenue for a range of fees from the licensing of home improvement contractors to registering non-bank automated teller machines (ATM's). The Police Department is projected to generate \$3.7 million in fees associated with the issuance of burglar alarm and pistol permits. The balance of the revenue within this category is primarily derived from the Department of Public Works issuing permits for road openings and verification of sewer connections.

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## DESCRIPTION OF REVENUE CODES

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### **2012 Budget**

The 2012 Adopted Budget is \$12.8 million. The Health Department's permit and license revenue is \$4.1 million and is primarily attributable to permits issued to food establishments and for the storing and handling of hazardous materials. The Police Department is proposing to collect \$3.7 million in alarm and pistol permit fees. Revenue accruing to the Office of Consumer Affairs is budgeted at \$2.9 million. The Department of Public Works revenue is \$2.0 million.

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## DESCRIPTION OF REVENUE CODES

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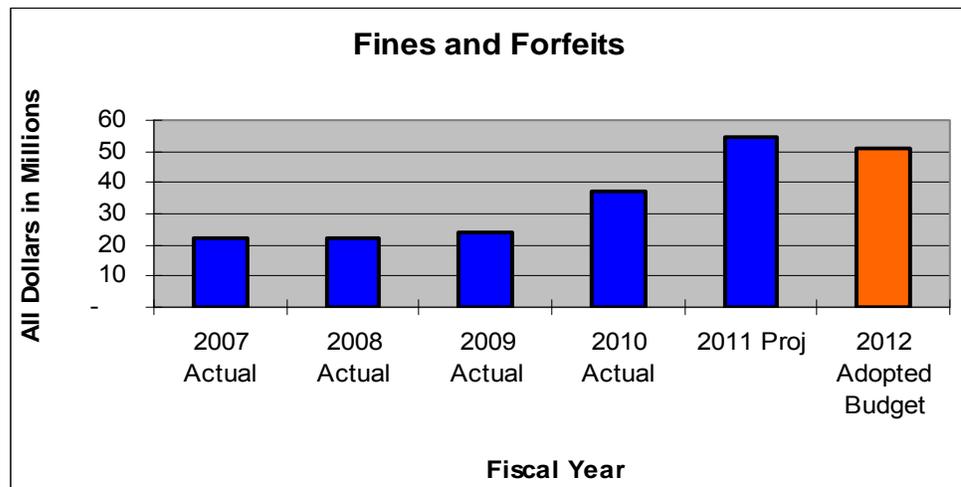
### FINES AND FORFEITS

#### Definition

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

#### Historical Trends

The revenue associated with Fines & Forfeits were relatively flat between 2007 and 2009. The increase in 2010 was primarily related to fines associated with the newly implemented Red Light Camera Program. For 2011, Fines and Forfeitures are projected to be \$54.5 million.



#### 2012 Budget

The 2012 Adopted Budget for Fines and Forfeits is approximately \$51.2 million, with the majority of it (\$45 million) coming from the Traffic and Parking Violations Agency for various fines including fines associated with the Red Light Camera Program. Approximately \$4.6 million of this revenue is for forfeited bail and associated fines from individuals suspected of committing crimes that posted bail and failed to appear in District Court. The remaining revenue sources that accrue to this object code are from fines paid to the Office of Consumer Affairs, County Attorney's Office, Sheriff's Office, Department of Health, Police Department, County Clerk and Treasurer's Office.

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## DESCRIPTION OF REVENUE CODES

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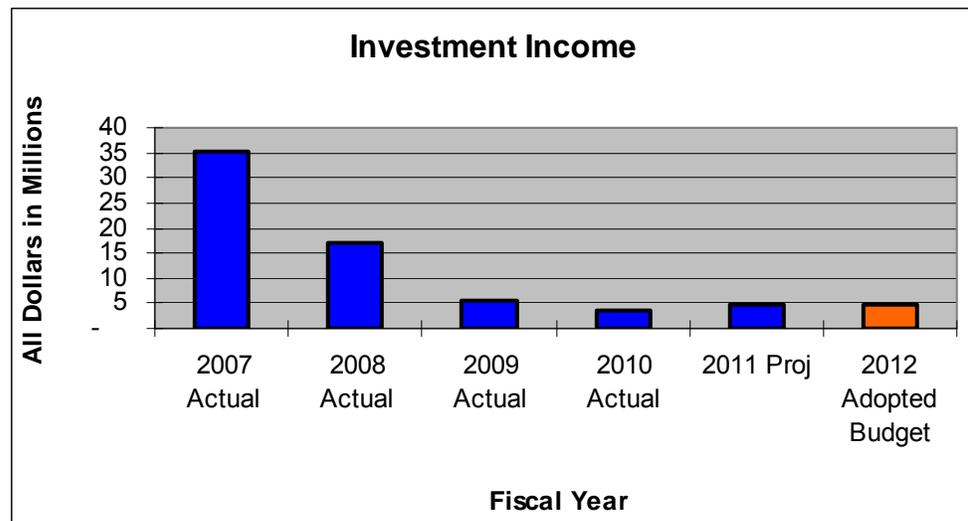
### INVESTMENT INCOME

#### Definition

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

#### Historical Trends

The balances in County investments in money market and interest bearing checking accounts average \$400 million a year. Starting in September 2007 and continuing to the present, the short-term interest rates have declined. As a result, investment income declined sharply from \$35.3 million in 2007 to a 2011 projection of \$4.8 million.



#### 2012 Budget

The 2012 Adopted Budget for Investment Income is approximately \$4.8 million.

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## DESCRIPTION OF REVENUE CODES

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### RENTS AND RECOVERIES

#### Definition

Rents and Recoveries compose three distinct categories of revenue.

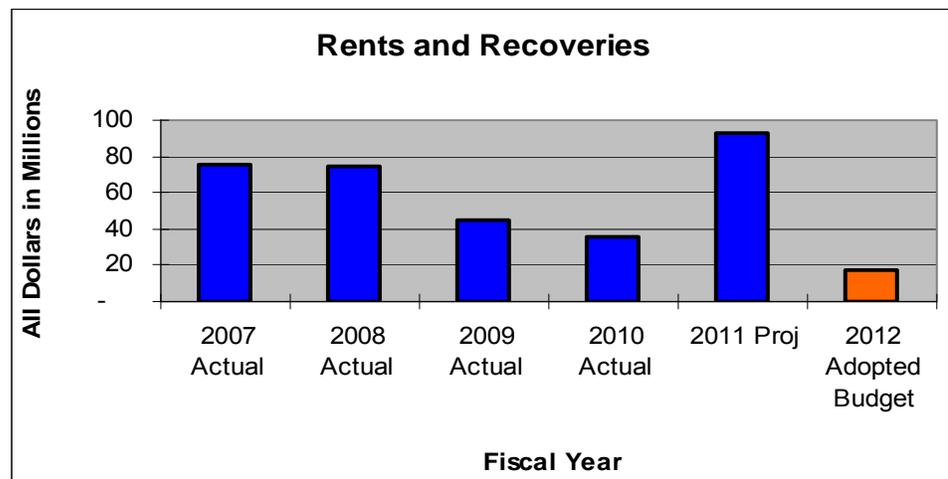
The first relates to rental income collected primarily through the Office of Real Estate Services from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex.

The second relates to recoveries generated by the reversal of prior year appropriations. Departments will enter into contractual agreements, sign purchase orders, or make requisitions for services or products that ultimately do not materialize. Upon determination that these actions will not occur, expenses are reversed in the financial system and are recognized as recoveries in the current fiscal year. The most common forms of recoveries result from contractual disencumbrances. Another form of recovery represents State reimbursement to the County for second injury claims for employees who have received Workers Compensation payments for five years for prior injuries.

A third category of revenue relates to recoveries associated with the settlement of claims brought by the County against a defendant for damages to its properties as well as the Nassau County Tobacco Settlement Corporation's (a component of the County) right to receive Tobacco Settlement revenue.

#### Historical Trends

Given that recoveries are so dependent on unplanned actions, annual receipts can vary widely. They decreased significantly between 2007 and 2010, going from \$75.6 million in 2007 to \$35.5 in 2010. Starting in 2009, the Tobacco Settlement revenues were pledged to pay off



the outstanding debt of the Tobacco Corp. and were no longer revenues to the County. Rents and Recoveries are projected to be \$92.7 million for 2011 with the increase over 2010 primarily driven by lease securitizations on various Mitchel Field Leases and sales of excess County owned land.

#### 2012 Budget

The 2012 Adopted Budget is \$17 million.

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## DESCRIPTION OF REVENUE CODES

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### REVENUE OFFSETS TO EXPENSES

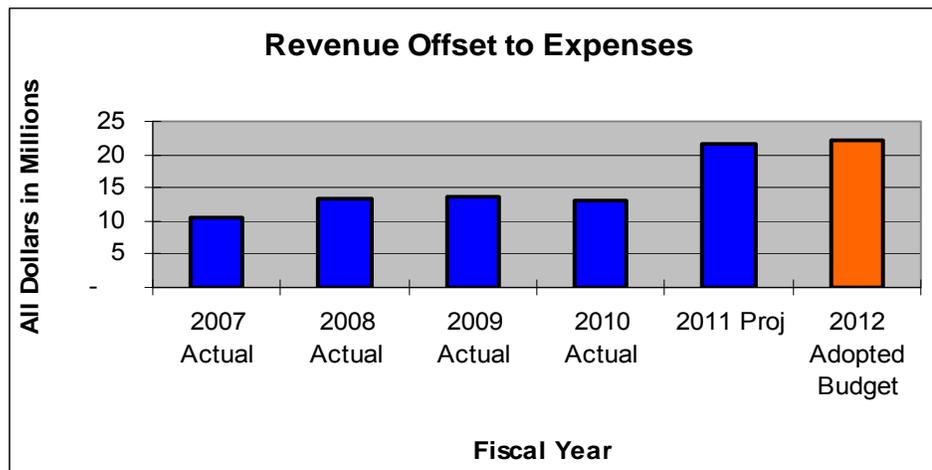
#### Definition

There are several places in the Budget where revenues are appropriated explicitly to offset or partially offset specific expenses. In most cases, the revenue offsets come in the form of contributions from individuals or entities that receive the benefit of a particular service.

The largest expense offsets are town and city reimbursements for community college students who attend out-of-County schools in New York State; reimbursement for the County's retirees enrolled in Medicare Part D; and payroll contributions by County employees who are enrolled in the Flexible Benefits Program.

#### Historical Trends

Revenues to offset expenses has increased from \$5.6 million in 2007 to a projected \$21.6 million in 2011. This increase is primarily due to the reimbursement of FIT tuition since 2010.



#### 2012 Budget

The 2012 Adopted Budget for Revenue Offset to Expense is \$22.1 million. This includes \$11.7 million from tuition reimbursements, \$7.5 million in reimbursements from Medicare Part D and \$2.4 million in employee revenue for Flexible Benefits Program.

## DESCRIPTION OF REVENUE CODES



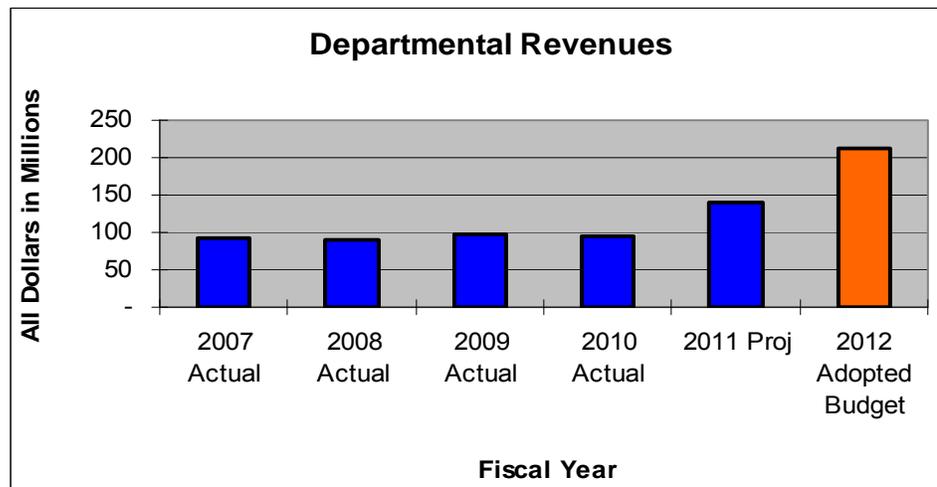
### DEPARTMENTAL REVENUES

#### Definition

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

#### Historical Trends

Departmental Revenues have increased approximately \$4.4 million from 2007 through 2010. The 2008 total revenue was \$88.9 million. In 2009, Departmental Revenue was \$97.6 million which was \$8.7 million or 9.8% higher than 2008 actual. The primary increase in 2009 was in the County Clerk's Office due to an increase in certain recording fees related to the Uniform Filing Fee Legislation and an advertising contract in the Parks Department. The 2011 projection for Departmental Revenue is \$139.6 million.



#### 2012 Budget

The 2012 Adopted Budget for Departmental Revenues totals \$211.9 million, primarily related to bus fare and advertising revenue in connection with the new bus service contract agreed to with VEOLIA Transportation (\$44.8 million, Police Department (\$29.5 million, including \$24 million in ambulance fees), Parks Department (\$18.4 million, including \$8.5 million in golf-related revenue), County Clerk (\$24 million, including \$17 million in mortgage recording revenue), Social Services (\$14.7 million, including \$12.4 million in repayments from Temporary Assistance, Medicaid and Child Support clients), Health Department (\$11.4 million, including \$8 million in Medicaid Early Intervention), Fire Commission (\$6.1 million), and the Correctional Center (\$15.8 million).

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## DESCRIPTION OF REVENUE CODES

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### CAPITAL BACKCHARGES

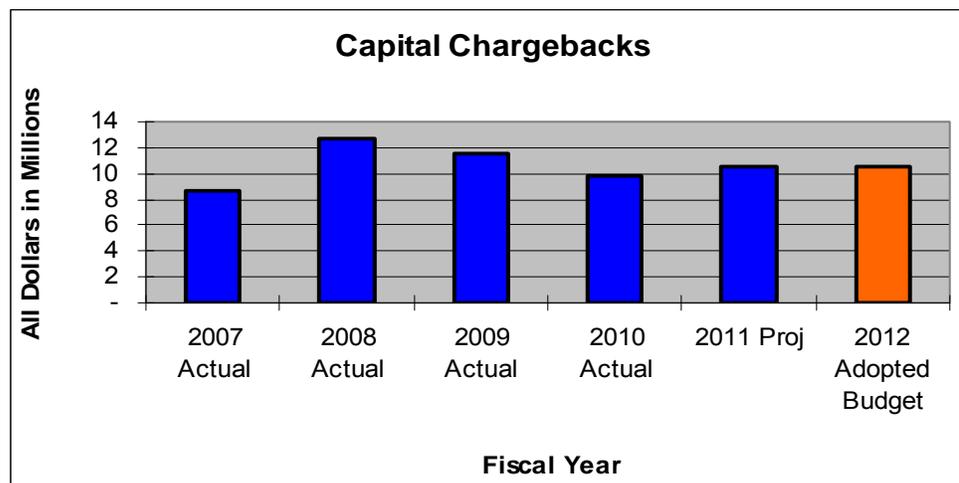
#### Definition

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

The primary departments involved in Capital Backcharges are Public Works and Information Technology. However, with the recent project additions in the Capital Budget for specialized equipment and information systems, it is appropriate that host or sponsor departments will also recover eligible capital project expenses. Depending on the planning and implementation schedule, sponsor departments will be recovering eligible capital expenses primarily with regard to salary and fringe expenses from the following projects: Enterprise Resource Planning software, Police Department Computer Aided Dispatch, Police Department Interoperable Radio System, Automated Time and Leave System, E-Government (multi-departments), and computer system replacement for the Traffic and Parking Violations Agency.

#### Historical Trends

The Department of Public Works manages and implements capital projects. Capital spending has occurred in targeted cases to address the needs of the County and provide much needed technological improvements, with the aim of increasing



efficiency. The primary departments participating in this object code are: Information Technology, Public Works, and the Police Department. For 2010, revenues in this object code were \$9.8 million, and are projected at \$10.5 for 2011.

#### 2012 Budget

The 2012 Adopted Budget for this object code totals \$10.5 million, primarily related to Public Works (\$6.1 million, with \$5.4 million in the General Fund and \$650,000 in the Sewer and Storm Water Resources Fund), Information Technology (\$2.5 million), and the Police Department (\$1.8 million).

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## DESCRIPTION OF REVENUE CODES

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### INTERDEPARTMENTAL REVENUES

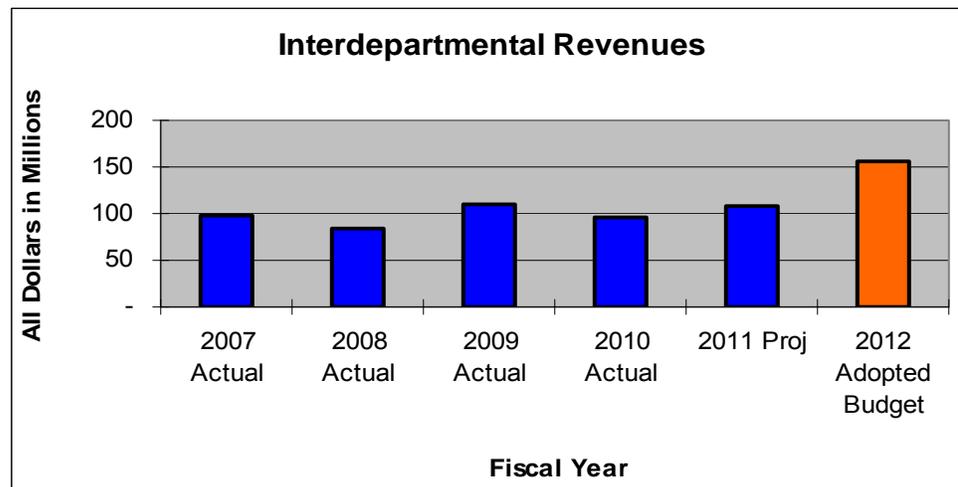
#### Definition

Interdepartmental Revenues are credited for services performed by one County department for another County department. These services are usually performed by centralized shared service departments with specialized knowledge, expertise, experience and capabilities. Examples of these centralized services include information technology, public safety and security, legal, records management, purchasing, facilities management, fleet services, mail services, printing and graphic services, Workers' Compensation expenses and County related centralized indirect costs.

Interdepartmental Revenue can also be credited to departments that collaborate to share resources for purposes of providing a constituent service or program deliverable. These departments include: Probation, Human Services and Social Services.

#### Historical Trends

Interdepartmental Revenues directly correlate to the Interdepartmental Charges and these trends will reflect the changes that occur in the county's shared services environment. In 2010, the County reversed the centralized function of fleet services for the Police department, resulting in a decrease in the 2011 Adopted Budget for this object code of approximately \$33 million.



#### 2012 Budget

The 2012 Adopted Budget for this object code totals \$155.4 million.

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## DESCRIPTION OF REVENUE CODES

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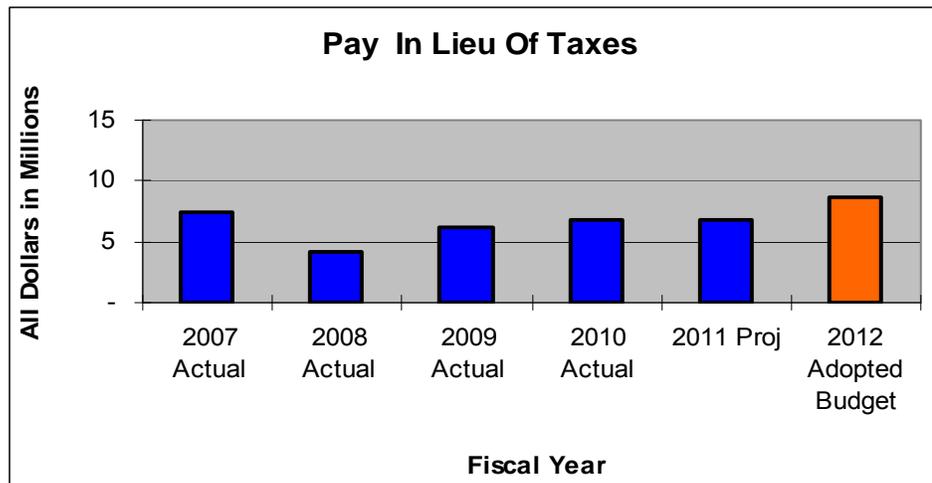
### PAYMENTS IN LIEU OF TAXES

#### Definition

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

#### Historical Trends

PILOT revenues in 2007 and 2008 were \$7.4 and \$4.2 million respectively. In 2008, revenues declined because of a recalculation method by the Assessor's Office. In 2009 and 2010, there was a modest increase from 2008. The 2011 projection is \$6.8 million.



#### 2012 Budget

The 2012 Adopted Budget for PILOT revenue totals \$8.7 million. This amount reflects a total of 86 PILOT agreements in the County, 40 of which are in the Town of Hempstead.

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## DESCRIPTION OF REVENUE CODES

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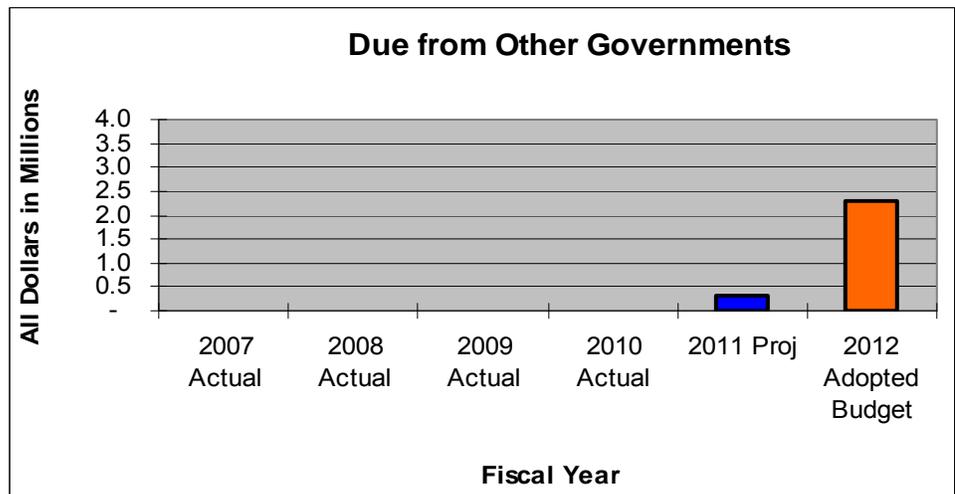
### DUE FROM OTHER GOVERNMENTS

#### Definition

In 2011, the County established the Due From Other Governments object in order to identify unique County revenue sources. Included in this object code is reimbursement to the Department of Public Works for snow and storm response from FEMA, New York City and County municipalities, as well as revenue to the Sewer and Storm Water Resource District from the towns of Cedarhurst and Lawrence.

#### Historical Trends

For 2011, snow and storm response reimbursements are projected to be \$291,390.



#### 2012 Budget

For the 2012 Adopted Budget, Due from Other Governments totals \$2.3 million, related to revenues from Cedarhurst and Lawrence within the Sewer and Storm Water Resource District.

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## DESCRIPTION OF REVENUE CODES

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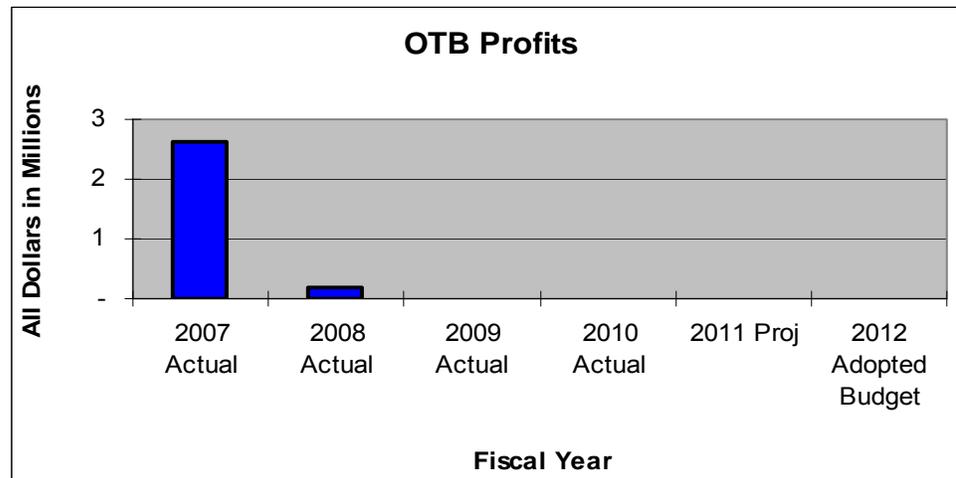
### OTB PROFITS

#### Definition

The Nassau Regional Off Track Betting Corporation (also known as Nassau Downs OTB), is a public benefit corporation that was created in 1974. The Corporation provides off-track betting services for thoroughbred and harness racing and all the net profits into Nassau County's General Fund. The net profits are from the commissions and surcharges earned on pari-mutuel betting (betting where winners share the total amount wagered on thoroughbred and harness racing) less operating and administrative expenses, and payments to the racing industry, New York State, and other local governments.

#### Historical Trends

In 2004, Nassau OTB opened the Race Palace in Plainview. The Corporation achieved a record handle of \$311 million in 2005 and \$282 million in 2008 due in large part to the Race Palace and other promotional efforts. Also in 2005, the OTB refinanced its



existing debt obligations with Nassau County Revenue Bonds, thereby reducing OTB debt service. Notwithstanding the success of the Race Palace, the profitability of OTB has eroded due to increases in fringe benefit costs (especially health insurance and pension costs), increases in various State-mandated fees and taxes, and a decrease in wagering (handle) due to the decline in the economy, especially in 2008 and 2009. Net profit declined from 2007 of \$2.6 million to \$180,000 in 2008. There were no net profits in 2009 and 2010. No profits are expected in 2011.

#### 2012 Budget

The 2012 Adopted Budget assumes no profits distributed to the County.

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## DESCRIPTION OF REVENUE CODES

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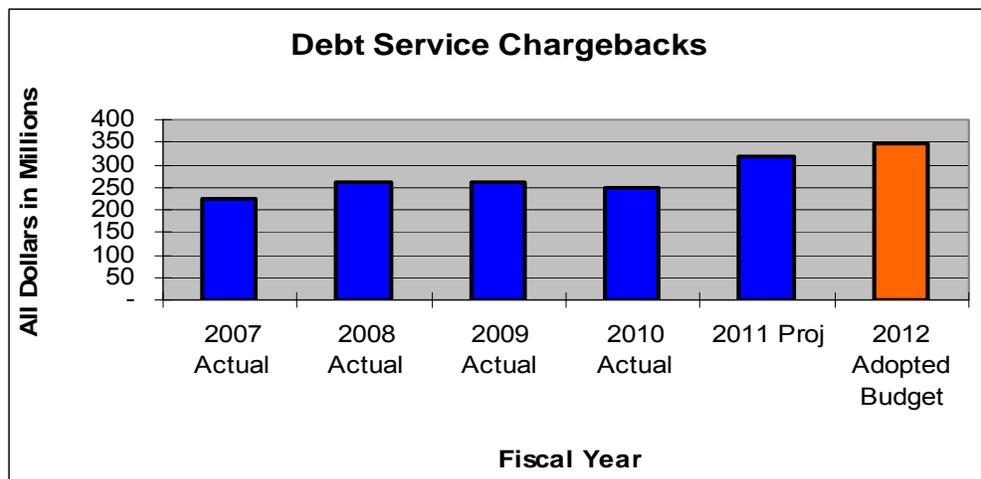
### DEBT SERVICE CHARGEBACK REVENUES

#### Definition

The County budgets all debt service interest, principal and set-aside payments out of the Debt Service Fund. These expenses are then charged to the Major Operating Funds on a project-by-project basis. Debt Service Chargeback Revenues reflect payments into the Debt Service Fund from the General, Fire Prevention, Police Headquarters and Police District funds so that the County can allocate its debt service costs to the correct tax base.

#### Historical Trends

The chargeback has steadily increased as the County continues to borrow for capital improvements, reaching a projected \$326.8 million in 2012.



#### 2012 Budget

The 2012 Adopted Budget contains \$345 million in chargeback revenue in the Debt Service Fund. This is an increase from the prior budget due to growth in the amount of interest and principal expense on County and NIFA debt.

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## DESCRIPTION OF REVENUE CODES

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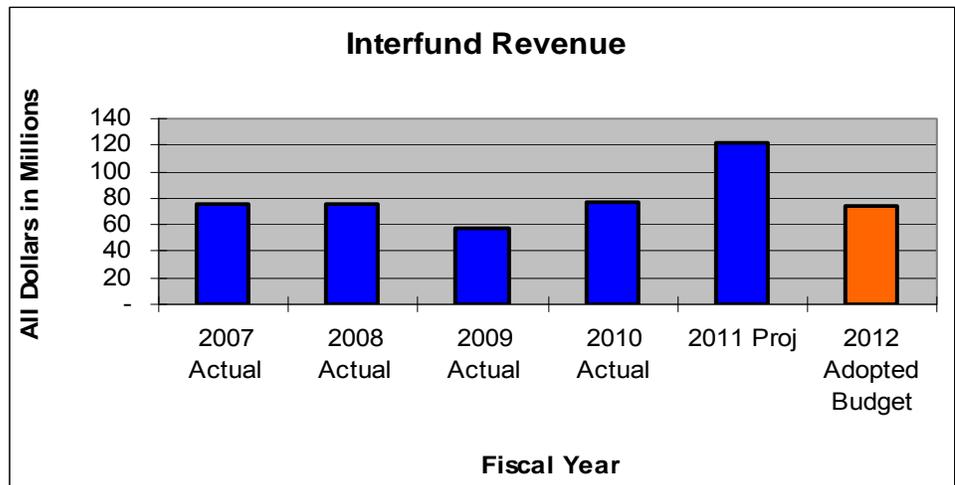
### INTERFUND REVENUES

#### Definition

Revenues received by departments within the Major Operating Funds for services they provide on behalf of non-Major Operating Fund entities are classified as Interfund Revenues. These can include revenues for services provided to the Grant, Community College, Capital and Sewer and Storm Water Resource District funds. Also included is the use of reserve funds. These charges are distinct from Interdepartmental Revenues, which are limited to entities within the Major Operating Funds.

#### Historical Trends

In 2009, Interfund Revenue was \$57.5 million, primarily due to \$18.5 million of reimbursements from the Sewer and Storm Water Resources Fund for operating expenses, \$15.6 million related to Nassau Health Care Corporation (NHCC) debt, \$9.3 million from the Sewer and Storm



Water Resources District Fund debt, and \$4.3 million from the Environmental Bond Fund. In 2011, Interfund Revenue is projected to be \$66 million, primarily driven by reimbursements from the Sewer and Storm Water Resources Fund for operating expenses (\$17.9 million), NHCC debt (\$12.7 million), Environmental Bond Act revenue (\$8.6 million), Sewer and Storm Water Resources District Fund debt (\$9.6 million), and Police Department pension reserves (\$6.4 million).

#### 2012 Budget

The 2012 Adopted Budget for Interfund Revenue totals \$74.1 million

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## DESCRIPTION OF REVENUE CODES

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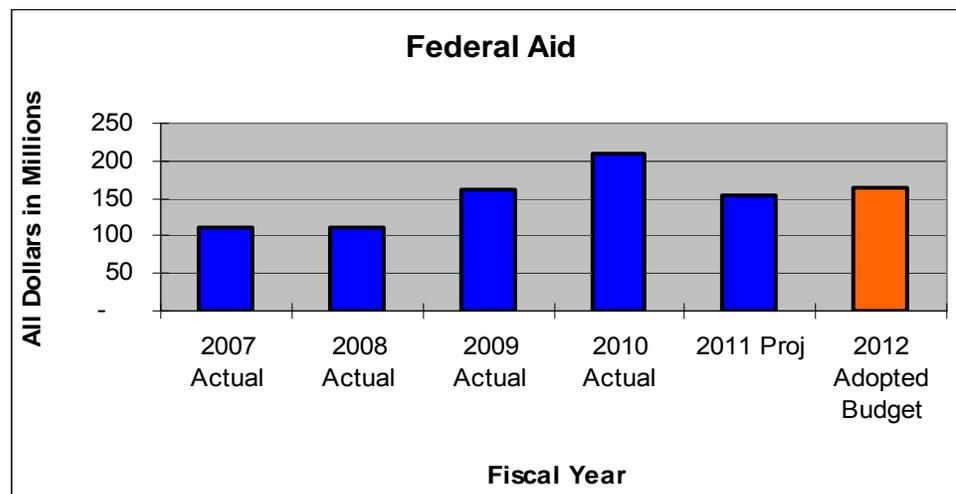
### FEDERAL AID

#### Definition

Federal Aid refers to financial support extended by the Federal government to local public institutions and is considered revenue to those entities. This aid is authorized by Federal legislation and provided based on specific criteria. Amounts and percentages of Federal Aid are based on the type of expense and the nature of the specific program for which the aid is being provided.

#### Historical Trends

The County departments that receive the majority of Federal Aid are Social Services, Correctional Center and Human Services. Aid varies in a given year based on not only the yearly level of each of these expenses, but also the inclusion of adjustments to prior



year aid amounts. Federal Aid in 2008 was \$110 million which included a \$4.1 million increase in the Correctional Center for housing more Federal inmates and increased incarceration of undocumented criminal aliens through the State Criminal Alien Assistance Program (SCAAP). There was also a \$4.2 million increase in Federal Aid for Food Stamps, Medical Assistance, and the administration of Social Services programs. Federal Aid in 2009 was \$161.9 million including \$42 million in additional Federal Medical Assistance Percentages (FMAP) funds received through the American Recovery and Reinvestment Act (ARRA) in the Department of Social Services. Federal Aid in 2010 was \$208.5 million, an increase of approximately \$46.6 million from actual revenue in 2009. This increase was due to ARRA reimbursements to the Health department. This surplus was offset by a corresponding deficit in State Aid. Federal Aid in 2011 is projected to be \$154.5 million, a decrease of \$54.9 million from actual revenue in 2010. This decrease is a result of the decrease in ARRA funding, primarily FMAP funding, in the Social Services department that ended June 30, 2011.

#### 2012 Budget

The Fiscal 2012 Adopted Budget for Federal Aid is \$165.1 million.

## DESCRIPTION OF REVENUE CODES



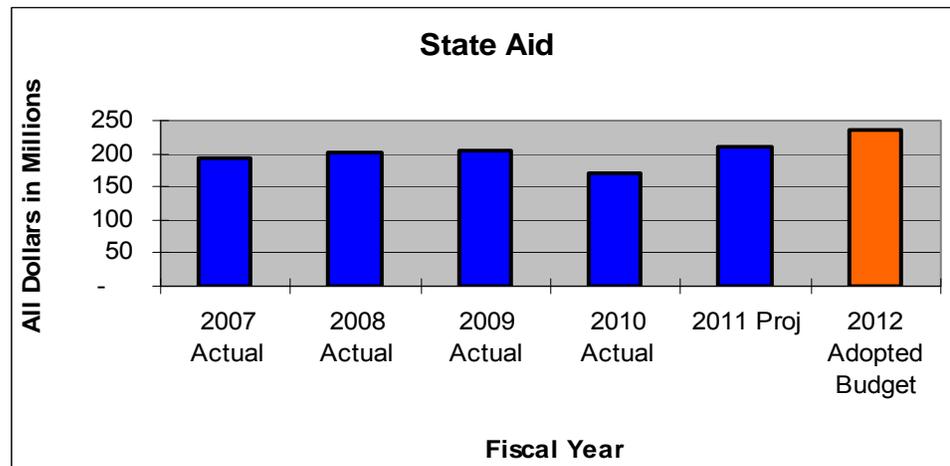
### STATE AID

#### Definition

State Aid refers to financial support extended by the State government to local public institutions and is considered revenue to those entities. This aid is authorized by State legislation and based on specific criteria. Amounts and percentages of State Aid are based on the type of expense and the nature of the specific program for which the aid is being provided. In some cases, aid is received up to a capped level in a given year.

#### Historical Trends

The Health Department and Department of Social Services receive the greatest share of State Aid. Each of these departments receives reimbursement for expenses incurred by their programs. Changes in aid are the result of changes in the expense levels of these programs



and State legislation. The Department of Health receives State Aid for the Early Intervention Program and the Pre-School Special Education Program. Rates for services may be changed by the State on a retroactive basis, so each year's actual aid received may contain aid for services rendered in a prior year. In addition, expense components of each program are reimbursed at different levels based on State law. The Department of Social Services receives State Aid reimbursement for expenses such as Salary, Recipient Grants, Purchased Services and Emergency Vendor Payments. Aid varies in a given year based on the level of each of these expenses, but also due to the inclusion of adjustments to prior year aid amounts. Timing is a significant factor in the receipt of State Aid to Social Services, as estimates are made without knowledge of such prior year adjustments or when they might be reflected. In addition, funds are allocated to counties each year, but the allocation to a given county can be changed during or after a year has begun, so there is no pattern to a county's State Aid history. The 2008 actual State Aid was \$202.7 million, driven primarily by increases in the departments of Health and Revenue (RV), State Aid for Pre-School Special Education expenses in Health, and increased reimbursable expenses in the Social Service direct assistance programs. 2009 actual State Aid revenue was \$204 million. In 2010, the State Aid revenue was \$171 million. The 2011 State Aid is projected to be \$209.3 million.

#### 2012 Budget

The 2012 Adopted Budget for State Aid is \$234.8 million.

## DESCRIPTION OF REVENUE CODES



### SALES TAX COUNTY-WIDE

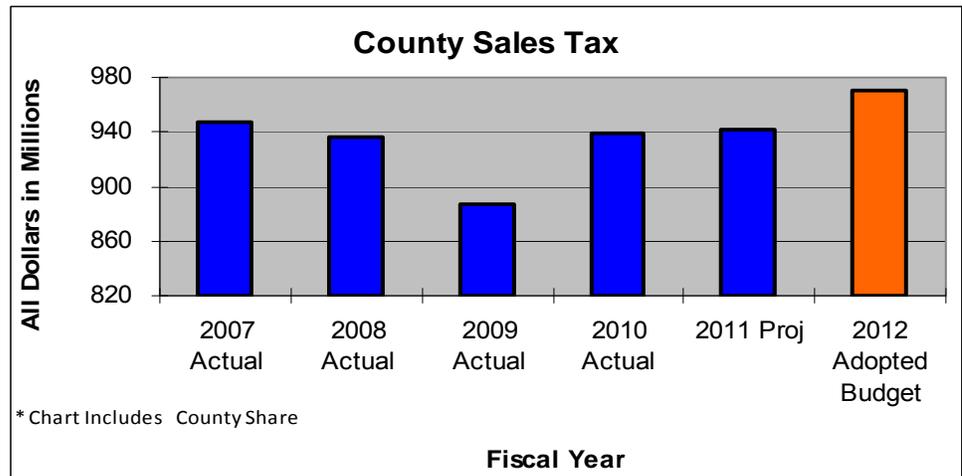
#### Definition

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

The sales tax rate in Nassau County is eight and five-eighths percent and consists of three components: four percent is retained by the State; three-eighths percent is earmarked for the Metropolitan Transportation Authority; and four and a quarter percent is forwarded to the County, of which one quarter percent is distributed to the local towns and cities. In the case of the City of Long Beach, they pre-empt their share of sales tax. In the case of the other localities, their collections serve as an adjustment to their County property taxes

#### Historical Trends

In 2010, Nassau County collected a total of \$1 billion in gross sales tax for both the County and its towns and cities. This accounts for approximately 38% of all general fund cash revenues. Because this revenue is largely a direct result of retail purchases, sales tax revenues are highly



sensitive to underlying economic conditions. Generally, sales tax revenue varies more with the local economy than property tax revenue. Sales Tax Revenues for the County rose by a modest 2.0% in 2007 and decreased in 2008 and 2009 by one and two-tenth % and five and two-tenth%, respectively, due to the economic downturn. Sales Tax Revenues rebounded in 2010, increasing 5.9% over 2009. The projected sales tax revenue for 2011 is one billion including Part-County sales tax, an increase of two and nine-tenth % over 2010 receipts excluding rescinded energy tax.

#### 2012 Budget

The 2012 Adopted Budget contains \$1.1 billion in total sales tax revenue, of which \$970.8 million is the County Sales Tax portion allocable to Nassau County. The remaining \$85.4 million is the Part County portion of sales tax collected by restaurants, hotels and other retail establishments in the Towns of Hempstead, Oyster Bay and North Hempstead and the City of Glen Cove. Due to current economic conditions, the increase in sales tax is conservatively budgeted at 3.19%.

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## DESCRIPTION OF REVENUE CODES

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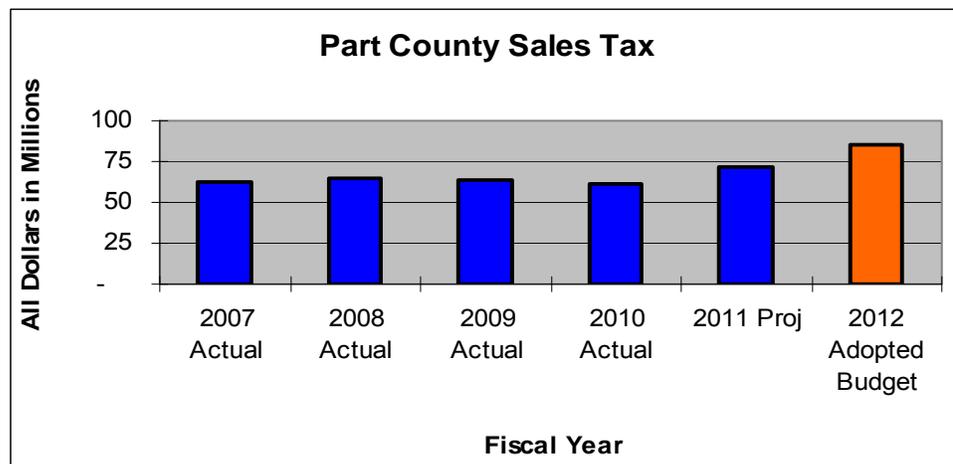
### SALES TAX PART COUNTY

#### Definition

These taxes represent the revenues collected by restaurants and hotels and other retail establishments in the Towns of Hempstead, Oyster Bay, and North Hempstead and the City of Glen Cove. In the case of the City of Long Beach, they pre-empt their share of sales tax. In the case of the other localities, their collections serve as an adjustment to their County property taxes. These collections are recorded separately as the Part County Sales Tax referred to in Sales Tax County-Wide.

#### Historical Trends

Part County Sales Taxes were \$62.8 million in 2007, \$64.3 million in 2008, \$63.6 million in 2009 and \$61.8 million in 2010. The projected Part County Sales Tax for 2011 is \$71.9 million.



#### 2012 Budget

The 2012 Adopted Budget assumes \$85.4 million for Part County Sales Tax revenues, which includes approximately \$12.1 million of deferred sales tax.



### PROPERTY TAX

#### Definition

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

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

The New York School Tax Relief (STAR) Program, includes a school property tax rebate and a partial property tax exemption from school taxes. All residents of the State who own and also live in their homes, regardless of the type, are eligible for an exemption on their primary residence. The basic STAR exemption is available for owner-occupied, primary residences regardless of the owners' age or income. Basic STAR exempt the first \$30,000 of the full value of a home from school taxes. The enhanced STAR exemption is available for the primary residence of senior citizens with yearly household income not exceeding the statewide standard. For qualifying senior citizens, the enhanced STAR program exempts the first \$60,100 of the full value of a home from school property taxes. The combined income of the residents of the home must not exceed the STAR income standards.

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

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

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

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

## DESCRIPTION OF REVENUE CODES



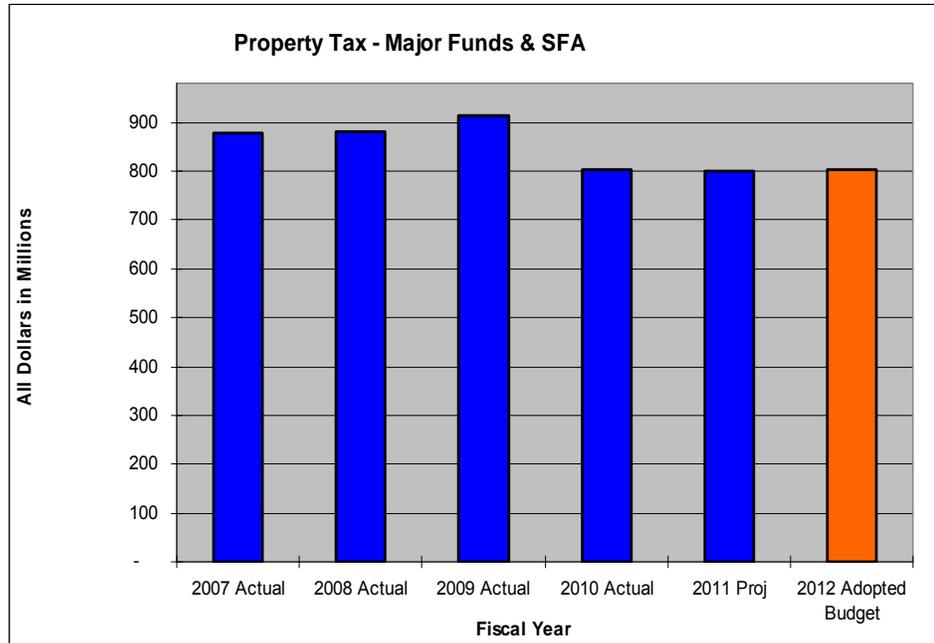
### Historical Trends

Property taxes were flat in 2007 and 2008, increased approximately 3.8% in 2008 and in 2009 were flat in 2010. The projected property tax for 2011 is \$800.3 million for the major funds and the Sewer and Storm Water Finance Authority.

### 2012 Budget

The 2012 Adopted Budget inclusive of the Sewer and Storm Water Finance Authority totals \$921.7

million and is virtually flat with 2010. Property Taxes consists of \$120 million in the General Fund, \$15.3 in the Fire Commission Fund, \$370 million in the Police District, \$299.1 million in Police Headquarters, and \$117.3 million in the Sewer Financing Authority.



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## DESCRIPTION OF REVENUE CODES

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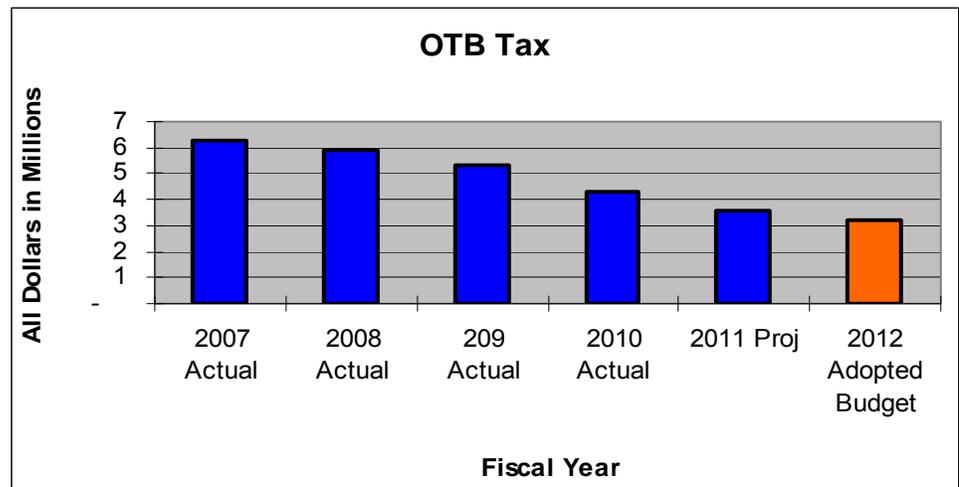
### OFF TRACK BETTING (OTB) 5% TAX

#### Definition

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

#### Historical Trends

The surcharge income shows a decline due to the decrease in the amount of wagering subject to the five percent surcharge.



#### 2012 Budget

The 2012 Adopted Budget is \$3.2 million.



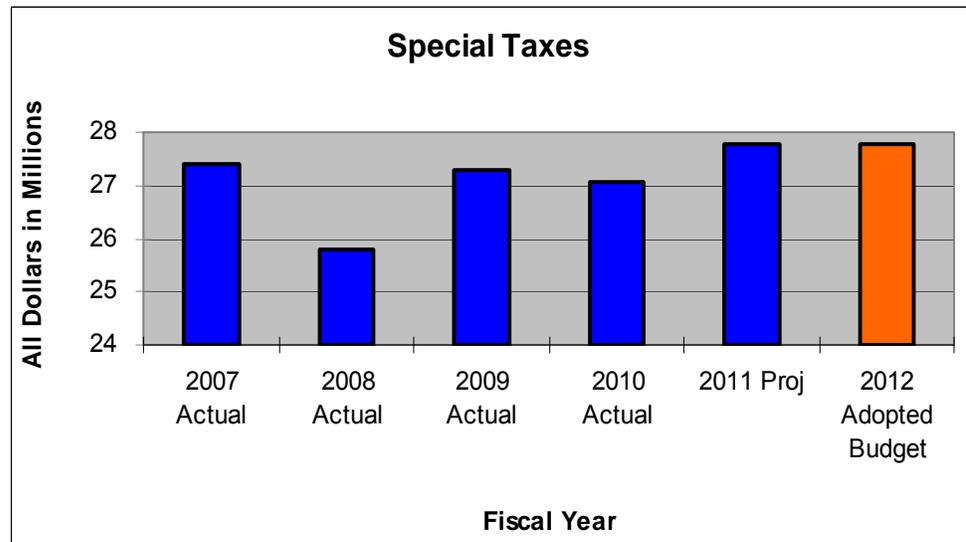
### SPECIAL SURCHARGES AND TAXES

#### Definition

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

#### Historical Trends

Special Tax revenue realized by the Police Department comprises approximately 86% of total Special Surcharges and Taxes remitted to the County. The 2008 revenue was \$25.8 million which includes lower revenue from the E911 landlines phones surcharge, partially offset by



increased revenue from the E912 cell phone surcharge. The Fiscal 2009 Actual revenue was \$27.3 million. This included retro payments of a \$985,000 surcharge from phone companies, such as Verizon, Cablevision and web-based telephone companies. In 2010 Actual revenue was \$27.1 million and is projected to be \$27.8 million in 2011.

#### 2012 Budget

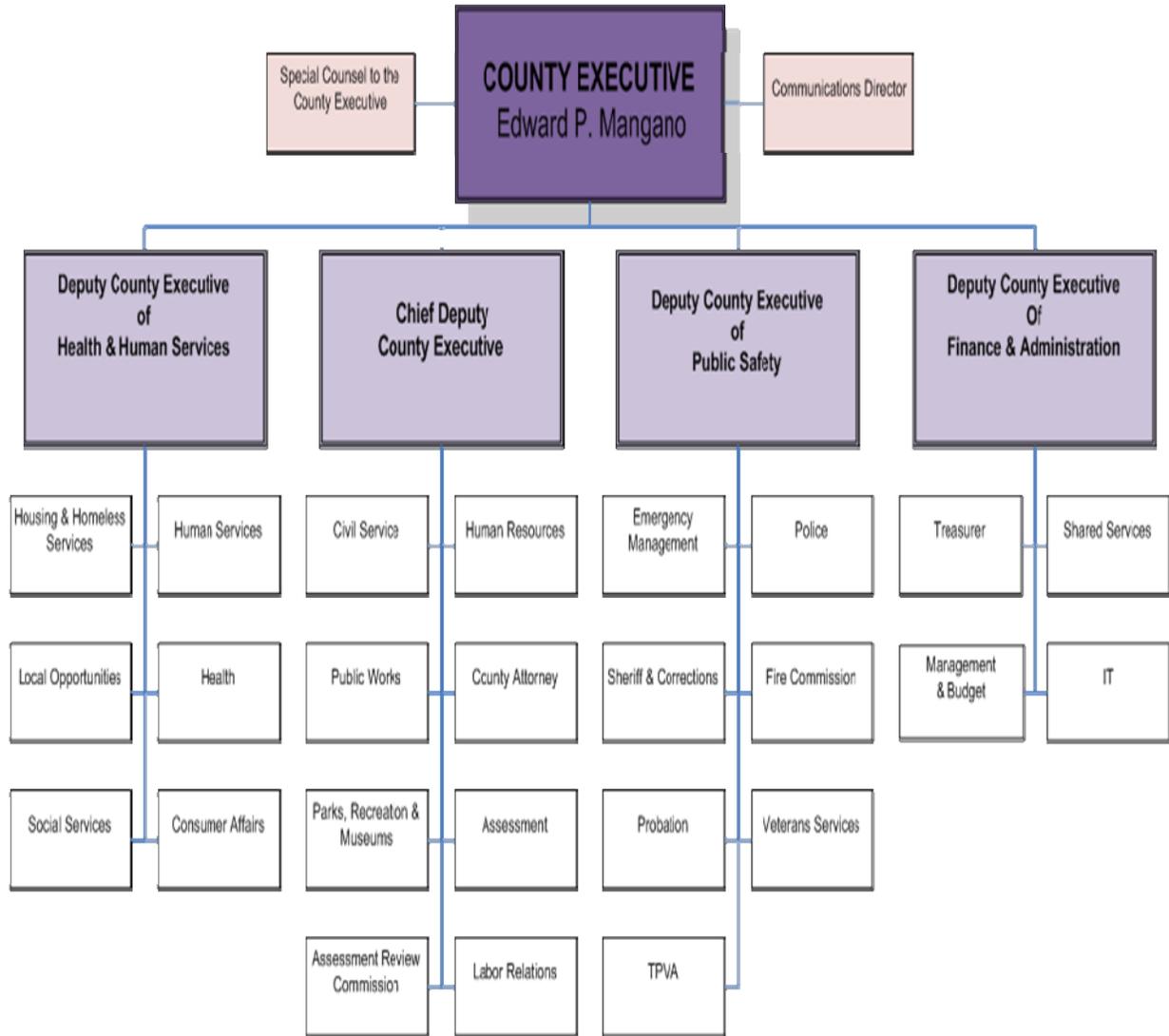
The 2012 Adopted Budget assumes the County will realize approximately \$27.8 million.

## **DEPARTMENTAL DETAIL**





## NASSAU COUNTY ORGANIZATION CHART





## **RIGHTSIZING NASSAU**

Upon taking office in January 2010, County Executive Mangano inherited a government that both taxed and spent too much. It was clear that the structure of County government was in need of change. With this in mind, County Executive Mangano created the Committee of Governmental Efficiency and Consolidation, which was directed to conduct a top to bottom review of all departments and agencies.

As President Ronald Reagan said, “the problem is not that people are taxed too little, the problem is that government spends too much.” Nassau County government has led the nation in spending too much, and today we have too much bureaucracy. County Executive Mangano has taken the charge to rightsize Nassau’s government.

### **Departmental Consolidation / Re-Organization**

In 2009, the final year of the prior administration, County government had 38 departments and agencies with non-union management staff at a cost of over \$35 million. Frankly, County government was bloated with staff and spending that was spiraling out-of-control.

The Mangano Administration’s goal has been to rightsize government by trimming management, realigning services and consolidating departments. To achieve this goal, the Administration is merging departments that have same or similar goals and objectives to create new departments that will provide enhanced services to constituents at lower cost to the public.

The 2012 Budget reflects the success of this initiative. County government now operates with only 29 departments, and a non-union management staff budgeted at \$25 million, a 30% reduction from 2009.

The Planning and Real Estate departments are being merged with the Department of Public Works to simplify and streamline the process for developers and businesses to obtain construction approvals. This will foster economic development, which is critical to restoring the County’s financial stability and growth.

The Department of Minority Affairs, Coordinated Agency for Spanish Americans (CASA), and the Department of Human Rights are being merged to create the Office of Local Opportunities. These agencies serve diverse communities located throughout Nassau County. By merging them, the County Executive will ensure an enhanced level of coordinated services through a unified management structure while reducing the cost of government for all Nassau County residents.

The Department of Mental Health, Chemical Dependency and Developmental Disabilities Services, the Department of Senior Citizen Affairs, the Office of Physically Challenged, and the Youth Board have been merged to create the Department of Human Services. This consolidation allows staff to be cross-trained and the workload balanced more evenly. The new department will benefit from shared expertise and experience and centralizes contract administration. All of these efforts will enhance service delivery to the clients of the four former departments as well as improve contract processing with the department’s service providers.

# DEPARTMENT DETAIL



## VISION

*The Office of Real Estate Services strives to deliver superior real estate services that empower and support all County departments in the accomplishment of their missions.*

## MISSION

*The Office of Real Estate Services provides real estate services to County government including strategic planning, property acquisition and disposition, and building project planning and development. The consolidation of these functions within a central Office of Real Estate Services ensures that the County's real property is managed in a cost-effective and efficient manner that will benefit all employees and consumers of County services.*

RE - OFFICE OF REAL ESTATE SERVICES						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	555,738	567,580	289,936	757,249	
	DD - GENERAL EXPENSES	19,594	95,786	8,340	85,700	
	DE - CONTRACTUAL SERVICES	75,000	100,920	15,000	103,919,256	
	MM - MASS TRANSPORTATION	-	-	-	42,217,100	
	OO - OTHER EXPENSE	13,888,191	14,226,930	11,494,827	13,930,900	
EXP Total		14,538,522	14,991,216	11,808,103	160,910,205	
REV	BF - RENTS & RECOVERIES	9,784,323	64,475,297	5,571,511	10,981,800	
	BH - DEPT REVENUES	108,028	179,864	95,176	45,601,256	
	BJ - INTERDEPT REVENUES	12,595,346	12,472,574	-	11,868,200	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	302,099	720,350	-	720,400	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	6,000,000	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	52,400,000	
REV Total		22,789,796	77,848,085	5,666,687	127,571,656	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	10	-	-
2011 Adopted Headcount	7	-	-



## **REAL ESTATE PLANNING & DEVELOPMENT**

The Office's major responsibility is the constant review and management of the County's real estate and departmental space needs. These activities result in the organization of County facilities into "complexes" with the goal of relocating departments that perform related functions to realize efficiencies in support services and human resources.

The Office also manages all of the County's leased properties, 40 landmark units for the Department of Parks, Recreation and Museums, and 60 residential units in Mitchel Field. It assists with other special projects such as appraising and negotiating the purchase of "open space" and other properties necessary for County purposes. Additionally, the Office negotiates the sale of surplus County property and assists the Treasurer's Office in the disposition of County tax liens.

### **GOALS**

- Manage the Real Estate Consolidation Program.
- Re-engineer the County's real estate portfolio to consolidate the operations of County government.
- Continue assisting the Parks Department with the management of the landmark units.
- Aid in the implementation of the Environmental Bond Acts acquisitions to preserve "open space" in the County.

### **OBJECTIVES**

- The Office continues to review all County real estate holdings in order to identify and quantify all efficiencies resulting from any possible consolidation.
- Finalize an updated database that captures all County-owned properties.
- Increase revenue from the rental of landmark units.
- Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Acts and develop a plan for its management.

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of Real Estate Planning and Development totals \$160.9 million. This includes \$757,249 in salary-related expenses. Other than personnel services expenses total \$160.2 million.

The 2012 Adopted Revenue Budget for the Office of Real Estate Planning and Development totals \$127.6 million, which is primarily revenue associated with the recently agreed upon bus services contract with a new service provider as well as revenue from County-owned leased properties and land sales.



PERFORMANCE MANAGEMENT

The department has identified the following performance measures that will quantify results and achieve selected goals and objectives including generating \$5.3 million in surplus property sales.

<b>Real Estate Services</b>			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	\$ RE-Lease Revenue	Includes revenue received from various County leases.	To maximize revenues due under various leases by collecting 100% of budgeted revenue.
Government Efficiency	\$ RE-Total Sales	Includes the sale of surplus or unneeded County real estate.	To maximize revenues from sale of unneeded property and return property to tax rolls.
Government Efficiency	Bus Co Employee-D&A Checks	Includes the number of Bus Company personnel Drug and Alcohol checks conducted by the Nassau County Transportation Division.	To support the safe and efficient movement of people and goods throughout the County by ensuring transportation oversight inspections are occurring as scheduled.
Government Efficiency	Bus Maintenance-Checks	Includes the number of Bus Maintenance checks conducted by the Nassau County Transportation Division.	To support the safe and efficient movement of people and goods throughout the County by ensuring transportation oversight inspections are occurring as scheduled.
Government Efficiency	Oversight Facilities-Inspc	Includes the number of Transportation Oversight Facility inspections conducted by the Nassau County Transportation Division.	To support the safe and efficient movement of people and goods throughout the County by ensuring transportation oversight inspections are occurring as scheduled.

<b>Real Estate Services</b>					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
\$ RE-Lease Revenue	\$10,688,081	\$9,981,876	\$9,866,182	\$5,112,399	\$8,184,798
\$ RE-Total Sales	\$6,828,438	\$86,668	\$26,000,000	\$182,834	\$6,260,000
Bus Co Employee-D&A Checks	-	2	2	1	2
Bus Maintenance-Checks	-	4	4	2	4
Oversight Facilities-Inspc	-	2	2	1	2

**DEPARTMENTAL DETAIL**



**VISION**

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

**MISSION**

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

PW - PUBLIC WORKS DEPARTMENT					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	0 - CAPITAL PROJECTS	-	-	(650,203)	-
	AA - SALARIES, WAGES & FEES	36,527,976	36,262,487	17,424,231	26,537,741
	AC - WORKERS COMPENSATION	1,705,798	1,900,743	639,973	2,040,200
	BB - EQUIPMENT	121,788	166,324	646	93,000
	DD - GENERAL EXPENSES	5,858,076	4,605,498	3,056,330	4,631,300
	DE - CONTRACTUAL SERVICES	6,625,350	8,489,009	3,566,418	5,690,791
	DF - UTILITY COSTS	28,311,942	27,401,896	11,156,951	29,042,575
	HF - INTER-DEPARTMENTAL CHARGES	-	8,821,229	8,821,229	13,480,936
<b>EXP Total</b>		<b>79,150,930</b>	<b>87,647,186</b>	<b>44,015,576</b>	<b>81,516,543</b>
REV	BC - PERMITS & LICENSES	398,124	1,292,532	350,972	1,292,600
	BD - FINES & FORFEITS	-	-	-	10,000
	BF - RENTS & RECOVERIES	2,211,542	-	140,378	-
	BH - DEPT REVENUES	492,467	920,000	304,867	1,779,000
	BI - CAP BACKCHARGES	4,076,001	4,694,639	709,684	5,420,164
	BJ - INTERDEPT REVENUES	8,863,079	8,718,321	-	8,154,796
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	-	291,390	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,637,880	3,630,000	27,202	3,630,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	635,560	-	1,823,416	25,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	327,259	55,000	246,355	100,000
<b>REV Total</b>		<b>20,641,912</b>	<b>19,310,492</b>	<b>3,894,263</b>	<b>20,411,560</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>471</b>	<b>18</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>526</b>	<b>58</b>	<b>75</b>



## **DEPARTMENT OF PUBLIC WORKS**

The Department of Public Works (DPW) employees work within four functional areas: Administration, Planning, Engineering and Operations. The responsibilities of the Department include:

- Designing, constructing, repairing, maintaining, cleaning, and removing snow and ice along all roadways and bridges under the jurisdiction of the County.
- Designing, constructing and maintaining all buildings and structures under the control of the County.
- Performing traffic surveys on all County roadways, including making recommendations for signs, signals and other devices for direction and control of traffic.
- Supervising the design and construction for parks and grounds.
- Managing the design, construction, maintenance and operation of drains and drainage structures, sewers and sewage treatment plants, groundwater remediation systems, traffic signal systems, and other structures built for the County.
- Maintaining and repairing DPW's fleet of vehicles, and managing associated resources including fuel, fuel delivery systems, vehicle repair sites, and parts inventory.
- Improvement of street and highway safety for all users of Nassau County's roadways, including motorists, motorcyclists, bicyclists and pedestrians.
- Reviewing and analyzing subdivision applications, County map revisions, and open space acquisitions and development applications that appear before the Planning Commission.
- Processing and reviewing zoning referrals received from Nassau County's 69 municipalities, and making recommendations to the Planning Commission.
- Managing and overseeing of all Federal Transportation Administration (FTA) earmarks/grants for the Nassau Hub Planning Initiative.
- Administering the Unified Planning Work Program (UPWP), which is a requirement of the Safe, Accountable, Flexible, and Efficient Transportation Equity Act – A Legacy for Users (SAFETEA-LU) in order to receive Federal transportation funding, as well as the Congestion Mitigation and Air Quality Improvement Program (CMAQ) and Transportation Improvement Program (TIP).

In addition, the Department's Capital Program Office plans, develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. Department operations are supported by two major funding sources, the General Fund and the Sewer and Storm Water Resources District Fund.

### **GOALS**

- Continue to ensure the safety and well-being of the County's residents on 2,000 lane miles of County-owned roadways, 52 fixed bridges, two drawbridges, and a traffic control network consisting of over 1,600 traffic signals.
- Improve the quality of maintenance of County roads and facilities by formalizing, documenting and implementing preventative/routine maintenance programs.
- Continue to provide quality services while realizing both long and short-term environmental benefits by operating and maintaining three major wastewater treatment plants, 53 pump stations, over 600 recharge basins, and 200 miles of streams and drainage ditches.



- Further improve long-term County finances and planning by improving the processes for preparing annual capital budgets and long-term capital plans, and monitoring capital spending for compliance with spending plans.
- Serve the public by monitoring groundwater quality through its network of 500 groundwater-monitoring wells.
- Continue the coordination of the County-wide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations.
- Maintain the Department's fleet of vehicles in peak operating condition.
- Continue to process and review all matters brought before the Planning Commission and make reasonable recommendations to it. Analyze and review all subdivision proposals against uniform and reasonable criteria to determine whether the subdivision complies with the County's development goals.
- Balance the County's growth and economic development, with the goal of environmental protection. Work with and advise the Planning Commission and the County Legislature in the area of environmental protection and the *State Environmental Quality Review Act* (SEQRA) process.
- Provide the leadership and oversight for the Nassau Hub Study Alternative Analysis/Environmental Impact Study (AA/EIS) and ensure all Federal and State requirements are met.
- Actively pursue grants to perform studies that will help the County to be better positioned to create jobs and stimulate economic growth while reducing the County's carbon footprint.

## **OBJECTIVES**

- Maintain a preventative maintenance plan for all buildings and other facilities.
- Improve the efficiency of the fleet by reducing the total number and average age of vehicles, and reducing greenhouse gas emissions by procuring additional natural gas powered vehicles.
- Expand the use of non-petroleum-based products in County buildings utilizing electrical power from renewable energy sources.
- Continue to maximize the financial and service benefits to County residents through effective prioritization of capital projects.
- Provide the leadership for County-wide and Regional Planning Initiatives, including implementation of the County Executive's Strategic Vision for Economic Development.
- Provide leadership and oversight to complete the AA/EIS in full compliance with FTA and New York State requirements, within the project's approved budget.
- Actively participate in various studies and other initiatives at both the local and regional levels designed to both improve the quality and safety of transportation systems within the County and reduce air pollution and traffic congestion.
- Pursue, secure and administer State and Federal grants as well as mandates dictated by the SAFETEA, thereby ensuring the continued flow of Federal transportation dollars to Nassau County.

**2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Department of Public Works (DPW) includes \$81.5 million in expenses (including \$13.5 million in interdepartmental charges) and \$20.4 million in revenues (including \$8.2 million in interdepartmental revenue).

The 2012 Adopted Budget includes \$26.5 million in salary-related expenses. Other-than-Personnel-Services expenses are \$55 million, the major components of which include \$29 million in County-wide utilities (primarily light and power costs of \$15.9 million), \$5.7 million in contractual expenses (including building and facilities maintenance contracts), \$4.6 million in general expenses (including gasoline, fleet vehicle parts and traffic/highway supplies) and \$2 million in workers' compensation expenses.

The 2012 Adopted Budget includes \$20.4 million in revenues, primarily related to interdepartmental revenue (\$8.2 million), Capital Fund backcharges (\$5.4 million), interfund charges (\$3.6 million) and permits and licenses (\$1.3 million).

**DEPARTMENTAL DETAIL**



**PERFORMANCE MANAGEMENT**

<b>Department of Public Works</b>			
<b>Category</b>	<b>Performance Measures</b>	<b>Description</b>	<b>Goal Statement</b>
Government Efficiency	# of Fleet Vehicles	Represents the actual number of motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	Reduce the County's operating costs.
Government Efficiency	% Capital Projects on Budget	Includes the percentage of Capital Projects meeting their cost projections.	To improve the accuracy of engineer's estimates associated with the advancement of County capital projects.
Government Efficiency	% Capital Projects on Time	Includes the percentage of Capital projects finishing within a 30 day window of scheduled days to completion phase.	To improve the timeliness of the advancement of the County's Capital Projects.
Government Efficiency	% Capital Spending	Represents actual expenditures as a percentage of the total Capital budget available for County wide projects.	To maximize the actual spending of each year's capital allotment.
Healthy Nassau	% Catch Basins Serviced	Represents the number of Catch Basin Cleaning Chambers serviced as a percentage of all County owned catch basins.	Provide regular routine service of County owned catch basins.
Government Efficiency	% Complaint Letters Rep To	Represents the number of Constituent Affairs Complaint Letters responded to in writing as a percent of total letters received. This calculation is on a cumulative basis.	Improve the level of service the Department provides to the residents of Nassau County.
Government Efficiency	% Potholes Repaired-24 Hours	Represents the percentage of Potholes patched by the Department of Public Works within 24 hours of receiving notification of condition. Prior to 2006, this measure represented the percentage of Potholes patched within 48 hours of receiving notification.	Continue to provide safe, pothole-free roads for the Nassau County taxpayers.
Government Efficiency	Facility W/O Response Time	Represents the average operational down time per facilities work orders.	Improve the level of service that the Department provides to occupants and users of County facilities.
Government Efficiency	Fleet Vehicles-Yearly Avg Age	Represents the average age in years of all motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	To reduce the County's operating costs by reducing the average age of fleet vehicles to reduce maintenance costs.
Healthy Nassau	Storm Water BMP Inspect	Includes the inspection of Storm Water Best Management Practices (BMPs) in accordance with State mandates. These are physical structures such as sedimentation chambers, Continuous Deflection Separation (CDS) units and catch basin inserts that have been in	Achieve State mandated inspection of Storm Water Best Management Practices (BMPs).
Healthy Nassau	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.
Economic Growth	Advertising Bus Shelters Install	Includes the number of bus shelters that have paid advertisements.	To increase the revenue to the County and improve service to Long Island Bus customers.
Government Efficiency	SD-Avg Adj Decision Time	Includes the average number of days elapsed from date heard to date of decision for all minor sub-division cases decided, excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.	To ensure the timely review of minor sub-division cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.
Government Efficiency	Sub Div-Avg Adj Hear Time	Includes the average number of days elapsed from date received to date of public hearing for all minor sub-division cases heard, excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.	To ensure the timely review of minor sub-division cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.
Government Efficiency	Zoning Applications Received	Includes the number of zoning applications received in a reporting calendar month.	To improve the quality of services provided to the public, the Planning Commission, and County through expedited review of individual applications, increased computerization of functions and expanded role in connection with regional land use issues.

**DEPARTMENTAL DETAIL**



<b>Department of Public Works</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
# of Fleet Vehicles	1,301	1,231	1,234	1,244	1,234
% Capital Projects on Budget	97.9%	88.2%	70.0%	68.6%	70.0%
% Capital Projects on Time	80.0%	39.8%	60.0%	73.3%	80.0%
% Capital Spending	79.6%	84.8%	70.0%	103.6%	70.0%
% Catch Basins Serviced	7.6%	6.9%	10.0%	22.3%	10.0%
% Complaint Letters Rep To	70.6%	61.8%	90.0%	37.0%	90.0%
% Potholes Repaired-24 Hours	99.6%	82.7%	80.0%	6.4%	80.0%
Facility/WO Response Time	15.7 Days	14.0 Days	14.0 Days	20.4 Days	21 Days
Fleet Vehicles-Yearly Avg Age	9.0 Yrs	9.3 Yrs	10.0 Yrs	9.4 Yrs	10.0 Yrs
Storm Water EMP Inspect	46	38	40	19	40
Sump Basin Cleanings	1,972	2,332	1,740	2,923	1,800
Advertising Bus Shelters Installed	0	2	10	3	10
SD-Avg Adj Decision Time	-	1.7 Days	62.0 Days	9 Days	62.0 Days
Sub Div-Avg Adj Hear Time	-	32.8 Days	62.0 Days	19.1 Days	62.0 Days
Zoning Applications Received	2,892	2,314	2,760	1,328	2,100

**DEPARTMENTAL DETAIL**



**VISION**

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

**MISSION**

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

MA - OFFICE OF MINORITY AFFAIRS						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	444,396	460,742	227,111	280,017	
	BB - EQUIPMENT	-	725	-	-	
	DD - GENERAL EXPENSES	6,042	12,923	5,496	6,000	
	DE - CONTRACTUAL SERVICES	2,448	61,975	631	51,400	
EXP Total		452,885	536,365	233,238	337,417	
REV	BF - RENTS & RECOVERIES	8,660	-	-	-	
REV Total		8,660	-	-	-	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	7	2	-
2011 Adopted Headcount	6	2	-



## **OFFICE OF MINORITY AFFAIRS**

Office of Minority Affairs (OMA) serves as an oversight and monitoring resource and outreach center for minority resident concerns and issues. OMA is charged with assisting Nassau County government in improving the delivery of quality of life services, administering Nassau County's Affirmative Action Plan, and developing and improving Nassau County's Women and Minority Business Enterprise (M/WBE) program.

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

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

### **GOALS**

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

### **OBJECTIVES**

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



2012 BUDGET HIGHLIGHTS

The 2012 Adopted Budget for the Office of Minority Affairs is \$337,417 in expenses. Salary-related expenses amount to \$280,017. Other-than-Personnel-Services expenses account for \$57,400.

PERFORMANCE MANAGEMENT

Office of Minority Affairs			
Category	Performance Measures	Description	Goal Statement
Economic Growth	% Voucher Pay-MWBE	Includes the percent of voucher payments (by certification status) to all minority and women owned business enterprises (MWBE), including Nassau Community College but excluding non-profits and municipalities. These businesses include OMA certified MWBEs and Self-identified MWBEs.	To increase certified MWBE business activity in Nassau County.
Economic Growth	Voucher Pay-Total MWBE	Includes the dollar value of voucher payments (by certification status) to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities). Only vouchers entered into the system referencing a contract or a purchase order are included. If a document is entered without a referencing document number, it would be by-passed. When a vendor is paid from Capital funding the department that receives credit for minority activity is DPW. They control capital funding & generate the vouchers to the vendor. Voucher payments include those made to both OMA certified MWBEs and Self-identified MWBEs.	To increase certified MWBE business activity in Nassau County.
Economic Growth	OMA Tot Certifications-Annual	Includes the total number of businesses that were certified for the first time or recertified as a minority or woman owned business by the Office of Minority Affairs (OMA). The typical certification period is 2 years.	To increase certified MWBE business activity in Nassau County.

Office of Minority Affairs					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
% Voucher Pay-MWBE	13.88%	18.87%	23.00%	16.27%	18.00%
Voucher Pay-Total MWBE	\$ 63,203,687	\$ 68,122,032	\$ 60,000,000	\$ 26,808,894	\$ 66,000,000
OMA Tot Certifications-Annual	96	181	-	97	230

**DEPARTMENTAL DETAIL**



**VISION**

*CASA coordinates services for the Latino community that will help educate, empower and integrate individuals to be self-sufficient participants in American civic life.*

**MISSION**

*To serve as a resource and referral agency that contributes to the education and welfare of Latino Americans. The Agency refers its clients to national, State and County resources. The Agency addresses the following issues for the clients that it serves: acculturation, education, housing, immigration, advocacy and economic empowerment. The Agency also serves as a liaison between Nassau County governmental departments and the Latino community, businesses and civic organizations.*

SA - COORD AGENCY FOR SPANISH AMERICANS						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	226,015	212,800	124,565	250,950	
	DD - GENERAL EXPENSES	4,526	1,738	300	2,800	
	DE - CONTRACTUAL SERVICES	2,450	29,070	-	12,500	
<b>EXP Total</b>		<b>232,990</b>	<b>243,608</b>	<b>124,865</b>	<b>266,250</b>	
REV	BH - DEPT REVENUES	14,009	18,000	6,250	18,000	
<b>REV Total</b>		<b>14,009</b>	<b>18,000</b>	<b>6,250</b>	<b>18,000</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	5	-	-
<b>2011 Adopted Headcount</b>	4	-	-



## **COORDINATING AGENCY FOR SPANISH AMERICANS**

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

### **GOALS**

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

### **OBJECTIVES**

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



**2012 BUDGET HIGHLIGHTS**

The Fiscal 2012 Adopted Budget for the Coordinating Agency for Spanish Americans totals \$266,250 in expenses. This includes \$250,950 in salaries and \$15,300 in other-than-personal-services expenses. The Agency has expanded its outreach programs, particularly in the areas of translation services and immigration assistance. The Agency's revenue in the amount of \$18,000 corresponds to fees charged for assisting the community with translations and completing immigration forms.



**VISION**

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

**MISSION**

*The Commissioners and staff of the Commission on Human Rights work in conjunction with other agencies to fulfill its legislative mandate: to ensure equal treatment for all residents of Nassau County; to investigate and eradicate discrimination and discriminatory practices in Nassau County; and to educate and protect the public regarding human rights law.*

<b>HR - COMMISSION ON HUMAN RIGHTS</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	580,222	612,555	255,778	270,333	
	DD - GENERAL EXPENSES	3,435	4,700	3,184	5,450	
	DE - CONTRACTUAL SERVICES	5,374	14,250	-	11,600	
<b>EXP Total</b>		<b>589,031</b>	<b>631,505</b>	<b>258,962</b>	<b>287,383</b>	
REV	BF - RENTS & RECOVERIES	-	-	4,425	-	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	50,000	-	-	-	
<b>REV Total</b>		<b>50,000</b>	<b>-</b>	<b>4,425</b>	<b>-</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>8</b>	<b>-</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>9</b>	<b>1</b>	<b>50</b>



## COMMISSION ON HUMAN RIGHTS

To achieve its Mission the Commission on Human Rights:

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

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

### GOALS

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

### OBJECTIVES

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

### 2012 Budget Highlights

The 2012 Adopted Budget for the Commission on Human Rights includes \$287,383 in expenses. The 2012 Adopted Budget includes \$270,333 in salary-related expenses. Other-than-Personnel-Services expenses are \$17,050.

**DEPARTMENTAL DETAIL**



**VISION**

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

**MISSION**

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

HS - DEPARTMENT OF HUMAN SERVICES						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	-	-	-	6,780,727	
	BB - EQUIPMENT	-	-	-	1,000	
	DD - GENERAL EXPENSES	-	-	-	651,200	
	DE - CONTRACTUAL SERVICES	-	-	-	29,628,447	
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	4,216,267	
<b>EXP Total</b>		-	-	-	<b>41,277,641</b>	
REV	BD - FINES & FORFEITS	-	-	-	40,000	
	BH - DEPT REVENUES	-	-	-	16,800	
	BJ - INTERDEPT REVENUES	-	-	-	18,818,511	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	565,000	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	5,632,871	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	13,541,152	
<b>REV Total</b>		-	-	-	<b>38,614,334</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	96	6	-
<b>2011 Adopted Headcount</b>	105	9	-



## **DEPARTMENT OF HUMAN SERVICES**

The Department of Human Services was created in 2011 to consolidate and coordinate four departments (Senior Citizen Affairs, Youth Board, Physically Challenged, and Mental Health, Chemical Dependency and Developmental Disabilities Services) into the four offices that comprise the Department.

### **Office for the Aging**

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

### **GOALS**

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

### **OBJECTIVES**

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

### **Office for Youth Services**

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

**GOALS**

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

**OBJECTIVES**

- Fund a variety of services in over 40 communities for 35,000 youth and families, including programs for after school, family support, teen pregnancy, HIV/AIDS, Limited-English Proficiency, Employment, Youth Leadership, violence, and gang prevention.
- Manage the County Runaway/Homeless Youth Services System, which provides information and referral services to over 20,000 recipients.
- Manage its component of 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 Physically Challenged (OPC) is to provide services with dignity and respect to persons with disabilities, serve as a disability rights advocacy agency, and provide comprehensive and cost-effective compliance with Federal, State and local mandates. The OPC administers the NYS Handicapped Parking Permit program and coordinates the Volunteer Enforcement Program with the Nassau County Police Department.

**GOALS**

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

**OBJECTIVES**

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



## **Office of Mental Health, Chemical Dependency and Developmental Disabilities Services**

The Mission of the Office of Mental Health, Chemical Dependency and Developmental Disabilities Service is to assure the availability of a full continuum of care and the delivery of best practices that enable individuals to achieve recovery. The Office also fosters service provision for the developmentally disabled that allows them to reach their potential for autonomous functioning and self-sufficiency. The Office is the “Local Governmental Unit” as defined in Section 41.13 of the New York State Mental Hygiene Statute.

### **GOALS**

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

### **OBJECTIVES**

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

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Department of Human Services includes \$41.3 million in expenses (including \$4.2 million in interdepartmental charges) and \$38.6 million in revenues (including \$18.8 million in interdepartmental revenue).

The 2012 Adopted Budget includes \$6.8 million in salary-related expenses. OTPS expenses are \$30.3 million, the major component of which is \$29.6 million in Contractual Expenses.

The 2012 Adopted Budget includes \$38.6 million in revenues, primarily related to interdepartmental revenue (\$18.8 million), State Aid (\$13.5 million) and Federal Aid (\$5.6 million).



PERFORMANCE MANAGEMENT

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

Office for the Aging					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
Adult Day Svc-# Svc Hrs	73,803	72,129	72,323	33,632	64,000
Case Management-#Svc Hrs	29,008	26,833	26,948	13,224	26,260
Congregate Meals-# Meals	212,270	211,173	212,000	102,880	200,600
Home Divrd Meals-# Meals	387,082	464,141	420,000	240,892	420,000
Transportation-#1 Way Trips	166,870	163,977	160,000	76,204	160,000

**DEPARTMENTAL DETAIL**



<b>Office for Youth Services</b>			
<b>Category</b>	<b>Performance Measures</b>	<b>Description</b>	<b>Goal Statement</b>
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-Contract Agency Staff Trained	Includes the number of participants of contract agencies receiving training for better service delivery through staff development; and keep agency informed of new and emerging issues relative to youth and families.	Continue to develop relevant comprehensive training opportunities for staff, contract agencies and other youth and family development systems and collaborations with other agencies and/or consortiums.
Government Assistance	YB-County & 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-Compendiums & Grants	Includes the distribution of a compendium which informs the contract agencies and youth services organizations of private and public funding opportunities.	To maintain grants development function in the search, preparation and acquisition of grants on behalf of the department and contract agencies.
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-YAPP Project Participants	Includes the number of participants in the Youth Board run Youth/Adult Participation Project and the County Executive Youth Council.	Administer the Youth/Adult Participation Project and the County Executive Youth Council providing young people representing a cross section of Nassau County an opportunity to develop leadership skills and more effectively involve them in the planning of youth and development services in their community as members of boards and committees.
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.
Government Assistance	YB-MES Crisis Hotline Contacts	Includes the number of service contacts with youth by the MES (Middle Earth Switchboard) crisis hotline and street outreach services.	Provide funding, monitor and provide training and oversight for the 24 hour hotline and street outreach services.



<b>Office for Youth Services</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
YB-Agency Contacts	851	562	400	217	200
YB-Claim Review s Audited	633	575	342	136	300
YB-Cntrct Agency Staff Trained	625	880	160	611	300
YB-Cnty & Muni Applications	78	80	62	62	60
YB-Community Collaborations	149	227	68	144	100
YB-Compendiums & Grants	33	30	18	11	18
YB-Contracts Processed	61	54	47	44	45
YB-RHY Service Contacts	10,457	5,118	3,200	1,534	2,800
YB-YAPP Project Participants	55	42	53	36	40
YB-Youth Served	14,621	15,502	11,500	N/A	10,500
YB-MES Crisis Hotline Contacts	--	--	--	--	5,000

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

<b>Office for the Physically Challenged</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
HC Parking Permits-Total	17,337	16,963	17,600	7,873	18,000
HP-Volunteer Prog Tck Issd	N/A	23	1,000	0	1,200
OPC Advocacy & Education	N/A	N/A	2,600	1,966	2,600
OPC Website Hits	N/A	1492	1,600	2,001	3,000



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

**DEPARTMENTAL DETAIL**



<b>Category</b>	<b>Performance Measures</b>	<b>Description</b>	<b>Goal Statement</b>
Government Assistance	Stop-DWI-Persons Served	Includes the number of new cases of persons screened, assessed, counseled, and referred to treatment from the STOP-DWI Program. The Stop DWI (Driving While Intoxicated) Program is a voluntary alcohol and drug treatment program for inmates at the Nassau County Correctional Center that is run in cooperation with the Sheriff's Department.	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	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.

**Mental Health, Chemical Dependency & Developmental Disabilities Services**

<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
% Utilization-ACT Slots	98.1%	97.3%	85.0%	97.5%	97.4%
% Utilization-Case Mgmt Slots	104.4%	103.9%	85.0%	105.8%	106.0%
% Utilization-HCBS Slots	94.2%	95.6%	95.0%	94.6%	90.0%
% Utiliz'n-Apart Treat Beds	93.6%	95.7%	90.0%	95.2%	95.4%
% Utiliz'n-Comm Rsdnc Beds	94.4%	95.5%	90.0%	95.3%	95.4%
% Utiliz'n-Suprt Housing Beds	95.0%	94.4%	90.0%	94.7%	94.3%
Court Services-Persons Served	1,093	683	500	303	500
EAP-Persons Treated	59	51	40	73	55
Mental Health Housing	179	222	150	122	110
On-site Rvw -Treat & Prev Prog	232	237	79	112	79
Prog Reviews & Evaluations	126	90	65	12	65
SAC-Persons Served	566	581	560	589	575
Stop-DWI-Persons Served	85	85	80	85	85
MH Court-Persons Served	--	--	--	16	15
Active AOT Orders	--	--	--	119	115

**DEPARTMENTAL DETAIL**



**VISION**

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

**MISSION**

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

AR - ASSESSMENT REVIEW COMMISSION					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	3,074,032	3,228,127	1,542,342	1,800,980
	DD - GENERAL EXPENSES	85,871	93,817	39,519	33,033
	DE - CONTRACTUAL SERVICES	1,113,500	405,050	-	12,250
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	-
<b>EXP Total</b>		<b>4,273,403</b>	<b>3,726,994</b>	<b>1,581,862</b>	<b>1,846,263</b>
REV	BI - CAP BACKCHARGES	48,396	-	-	-
<b>REV Total</b>		<b>48,396</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	29	-	-
<b>2011 Adopted Headcount</b>	43	4	-



## **ASSESSMENT REVIEW COMMISSION**

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

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

### **Goals**

- Analyze and implement technological solutions that improve the efficiency of the departments involved in real estate tax administration.
- Respond courteously and in a timely manner to citizen inquiries.
- Review all valid appeals annually.
- Obtain the information needed for accurate review of appeals from taxpayers.
- Correct assessment errors prior to both the property owners incurring excessive assessments and the County accruing excessive refund obligation amounts.
- Continue to provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals.
- Continue to provide the County Attorney's Office with appraisal support for reviews of properties that are on the trial calendar.
- Support the ongoing development of the Assessment Administration, Appeals, Tax Billing, Collection & Refunds (ADAPT) information technology system that will integrate the various systems currently utilized by ARC, Department of Assessment, County Attorney and County Treasurer.

### **Objectives**

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



**2012 BUDGET HIGHLIGHTS**

The Assessment Review Commission’s 2012 Adopted Budget expense is \$1.8 million, primarily related to salary expense.

**PERFORMANCE MANAGEMENT**

ARC continues to increase the number of Nassau County property owners utilizing AROW to file assessment appeals and review all valid assessment appeals for the current annual assessment year. ARC is committed to correcting assessment errors before the taxes are due and prior to the “close” of the final assessment roll. The team of professional appraisers at ARC stays current with State and local laws through annual training courses and is committed to customer service by responding to the inquiries in a timely manner.

<b>Assessment Review Commission</b>			
<b>Category</b>	<b>Performance Measures</b>	<b>Description</b>	<b>Goal Statement</b>
Government Efficiency	% Pro Se AROW Appeals Filed	Includes the number of Class One residential Pro Se appeals filed electronically by property owners through AROW (Assessment Review on the Web) as a % of all Pro Se Appeals Filed.	Educate citizens on the ease of filing appeals electronically through AROW. Increase the number of appeals via electronic filing.
Government Efficiency	Appraisals-Residential Prop	Includes appraisals performed on residential properties by an ARC appraiser. ARC appraisers perform an analysis to determine value on parcels under review .	Review all valid assessment appeals for the current annual assessment year.
Government Efficiency	ARC-Cust Svc Inquiries Rec	Includes the number of customer service inquiries received by the Assessment Review Commission (ARC).	Respond to citizens who contact ARC's customer service.
Government Efficiency	Parcels-Appealed	Includes the total number of parcels where an appeal was filed for the current year under review . Does not include multiple filings on parcels.	Review all valid assessment appeals for the current annual assessment year and send determinations to the aggrieved petitioners.
Government Efficiency	Training Hours-ARC Staff	Includes the number of continuing education training hours attended by ARC appraisal staff. ARC staff participate in a Professional Continuing Education Program which requires a minimum of 28 hours of education every two years.	Continue to provide Nassau County with accurate review of appeals with a staff of appraisal professionals by increasing continuing education training.

<b>Assessment Review Commission</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
% Pro Se AROW Appeals Filed	69.41%	69.11%	70.00%	67.23%	65.00%
Appraisals-Residential Prop	22,069	24,532	19,000	61,724	20,000
ARC-Cust Svc Inquiries Rec	9,245	8,227	9,000	5,608	6,350
Parcels-Appealed	129,269	126,608	127,000	119,197	118,000
Training Hours-ARC Staff	235	254	217	144	144



**MISSION**

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

<b>EL - BOARD OF ELECTIONS</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	11,358,899	12,370,492	5,044,054	12,192,047	
	BB - EQUIPMENT	36,797	58,184	8,547	119,100	
	DD - GENERAL EXPENSES	691,905	823,970	146,741	3,560,500	
	DE - CONTRACTUAL SERVICES	232,942	549,000	1	1,046,500	
	OO - OTHER EXPENSE	-	-	-	1,463,272	
<b>EXP Total</b>		<b>12,320,543</b>	<b>13,801,646</b>	<b>5,199,343</b>	<b>18,381,419</b>	
REV	BF - RENTS & RECOVERIES	100,259	120,000	67,650	120,000	
	BH - DEPT REVENUES	51,303	35,000	38,048	35,000	
<b>REV Total</b>		<b>151,562</b>	<b>155,000</b>	<b>105,698</b>	<b>155,000</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>143</b>	<b>4</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>129</b>	<b>50</b>	<b>22</b>



## **BOARD OF ELECTIONS**

The Board of Elections is responsible for registering voters, maintaining their records, and conducting the 2012 Presidential Primary, County Primary and General Elections, as well as any Special Election called by the Governor. In addition, the Board is responsible for supplying voting machines and data for village, school and Special District Elections. Finally, the Board is responsible for overseeing all functions necessary for compliance with the Election Law, including use of the New York State Board of Elections' statewide database to remove duplicate voter registrations. The Nassau County Board of Elections adapts to and complies with all mandated Federal and State laws and regulations.

### **GOALS**

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

### **OBJECTIVES**

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

### **2012 BUDGET HIGHLIGHTS**

Total expenses for the 2012 Adopted Budget for the Board of Elections are \$18.4 million. This includes \$12.2 million in salary-related expense, \$4.7 million in OTPS and \$1.5 million in other expenses. The Fiscal 2012 Adopted Budget also includes total revenues of \$155,000.



**VISION**

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

**MISSION**

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

<b>CS - CIVIL SERVICE</b>						
<b>E/R</b>	<b>OBJ</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>	<b>6-Month Actual</b>	<b>2012 Adopted Budget</b>	
EXP	AA - SALARIES, WAGES & FEES	4,201,065	4,760,368	2,244,471	3,858,344	
	DD - GENERAL EXPENSES	219,105	238,161	126,218	327,400	
	DE - CONTRACTUAL SERVICES	-	19,950	-	11,000	
	HH - INTERFD CHGS - INTERFUND CHARGES	-	10,000	-	10,000	
<b>EXP Total</b>		<b>4,420,169</b>	<b>5,028,479</b>	<b>2,370,690</b>	<b>4,206,744</b>	
REV	BF - RENTS & RECOVERIES	2,528	-	-	138,961	
	BH - DEPT REVENUES	370,790	335,000	107,359	612,000	
<b>REV Total</b>		<b>373,318</b>	<b>335,000</b>	<b>107,359</b>	<b>750,961</b>	

	<b>Full Time</b>	<b>Part Time</b>	<b>Seasonal</b>
<b>2012 Adopted Headcount</b>	53	43	1
<b>2011 Adopted Headcount</b>	55	42	1



## **CIVIL SERVICE COMMISSION**

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

**Recruitment:** administers all Civil Service exams, prepares examination announcements, and reconciles examination results from the State Civil Service Office prior to the establishment of eligible lists.

**Classification:** defines all positions, establishes training and experience requirements, and furnishes data and recommendations to assist the Civil Service Commissioners in determining the jurisdictional classification of positions.

**Qualification:** reviews all applications for examination and employment in County departments, towns, villages, school districts, and special districts.

**Examination:** plans, organizes and supervises special and standard testing programs for the County. It determines areas appropriate for written tests and reviews test items for subject matter based on standards and appropriateness of contents.

**Placement:** issues certifications, establishes and maintains eligible lists, and verifies that all appointments are in accordance with the provisions of the Civil Service Law.

**County Transaction:** reviews all documents that impact the appointment, separation, promotion and payroll certification, as required by New York State Law, on 18,262 employees who work for Nassau County, and 4,086 employees who work for Nassau Health Care Corporation and A. Holly Patterson Home.

**Municipal Transaction:** reviews all documents submitted by the Towns, Villages, Schools, Special Districts and Libraries that comprise the 230 municipal agencies, consisting of 40,000 employees who are under the jurisdiction of the Commission. These documents include appointments, separations, promotions and payroll certifications, as required by New York State Law.

### **GOALS**

- Provide guidance and training to County Departments in handling of personnel actions according to the Civil Service Law and the Rules of the Commission.
- Provide quality service to municipal agencies helping them fulfill their needs and accomplish their goals, along with expanding the new agency web site and “on-line” processing system to make it available to all municipal agencies wishing to use it.
- Maintain a strong support system within the Commission to provide information and data to all County departments and the Nassau Health Care Corporation.
- Continue streamlining methods and procedures so that personnel transactions and payroll certifications can be processed expeditiously.
- Fingerprint County employees to ensure that individuals who have routine unsupervised contact with children will meet the County’s standards.

**OBJECTIVES**

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

**2012 Budget Highlights**

The 2012 Adopted Budget for the Department of Civil Service is \$4.2 million. The Other-than-Personnel-Services (OTPS) budget is \$338,400. The 2012 revenue for Civil Service is \$750,961.



PERFORMANCE MANAGEMENT

The Department has identified the following performance measures that will quantify results and progress toward the achievement of selected program goals and service objectives.

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.

**DEPARTMENTAL DETAIL**



<b>Civil Service Commission</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
Applications Reviewed	21,468	16,541	17,000	7,632	10,000
Candidates Scheduled	10,879	7,817	13,000	3,870	6,100
Class Specs Reviewed/Revised	146	141	100	51	100
Criminal & Rdnncy Invest	537	811	460	377	475
CS-4'S Reviewed	2,811	3,333	2,500	1,663	1,500
Employment Investigations	46,537	31,888	40,000	13,841	30,000
Examinations Announced	225	282	300	151	230
Fingerprinting	288	882	400	204	600
Positions Audited	16	21	10	16	10
Psychological Testing	380	436	375	140	375



**VISION**

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

**MISSION**

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

AC - DEPARTMENT OF INVESTIGATIONS					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	-	6,770	6,796	-
	DD - GENERAL EXPENSES	515	-	1	100
	DE - CONTRACTUAL SERVICES	(209)	18,000	-	15,300
EXP Total		306	24,770	6,797	15,400

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	-	-	-
2011 Adopted Headcount	-	-	-



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## **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 and/or services.
- The investigation and remediation of fraudulent activities or improper billing by contractors, vendors and consultants with whom the County does business.

By designation of the County Board of Ethics, the Commissioner also administers the Financial Disclosure Program.

### **GOALS**

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

### **OBJECTIVES**

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

### **2012 BUDGET HIGHLIGHTS**

The Fiscal 2012 Adopted Budget for the Commissioner of Investigations totals \$15,400.

There are no personnel budgeted in the Department for 2012, as the Director of Human Resources has assumed the responsibilities of the Commissioner of Investigations.

**DEPARTMENTAL DETAIL**



**VISION**

*The Vision of the Department of Assessment is to ensure that property owners in Nassau County are assessed fairly and equitably.*

**MISSION**

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

AS - ASSESSMENT DEPARTMENT					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	12,273,956	13,074,883	6,283,552	8,434,763
	BB - EQUIPMENT	-	5,000	-	5,000
	DD - GENERAL EXPENSES	524,874	520,369	75,262	303,900
	DE - CONTRACTUAL SERVICES	119,774	185,250	25,000	39,000
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	-
<b>EXP Total</b>		<b>12,918,603</b>	<b>13,785,502</b>	<b>6,383,813</b>	<b>8,782,663</b>
REV	BF - RENTS & RECOVERIES	5,696	-	-	-
	BH - DEPT REVENUES	98,685	150,000	56,467	100,400
	BI - CAP BACKCHARGES	35,552	150,000	-	155,300
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	500,000	-	-
<b>REV Total</b>		<b>139,933</b>	<b>800,000</b>	<b>56,467</b>	<b>255,700</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	169	-	-
<b>2011 Adopted Headcount</b>	216	1	-



## **DEPARTMENT OF ASSESSMENT**

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

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

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

In addition to producing an annual property assessment roll, the Department of Assessment is also responsible for maintaining and revising over 18,500 property tax maps, apportionments, and tax certiorari and administering all property tax exemptions (including the Basic and Enhanced STAR programs) as provided by NYS Real Property Tax Law. With recent changes in state law, the Department is now charged with the additional responsibility of verifying the incomes of over 269,000 *Basic STAR* recipients.

### **GOALS**

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



- Provide excellent service to the public.

**OBJECTIVES**

- Issue a tentative assessment roll on January 2 of each year.
- Complete a finalized assessment roll for the prior period on April 1 of each year.
- Review and enter all building permit data submitted by the Towns and Villages.
- Achieve legislative reform to simplify the assessment process in Nassau County.
- Conduct outreach programs to residents regarding property tax exemptions and the assessment process in Nassau County.

**2012 BUDGET HIGHLIGHTS**

The total expense for the Department of Assessment's 2012 Adopted Budget is \$8.8 million. This includes \$8.4 million in personnel related expenses and \$347,900 in other-than-personal-services. The revenue for the Department of Assessment's 2012 Adopted Budget is \$255,700 comprised of Capital Chargebacks of \$155,300 and departmental revenues of \$100,400.



PERFORMANCE MANAGEMENT

The Department of Assessment is continuously automating the tasks that the department performs to generate each new tax role. Improving the quality and accuracy of assessed values is the top priority of the Department of Assessment and all strategic decisions are aligned with this goal. The performance management measurements are structured to assist the Department in determining whether the goal of more accurate assessments is being achieved.

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

Assessment						
Performance Measures	Category	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
% Sales Validated		-	100%	100%	100%	100%
% Field Inspections Performed	Residential	-	-	100.0%	33.8%	100.0%
Field Inspections Performed	Residential	32,852	28,641	65,040	10,982	65,040
% Field Inspections Performed	Other Properties	-	-	100.0%	98.7%	100.0%
Field Inspections Performed	Other Properties	-	-	6,252	3,086	6,252

**DEPARTMENTAL DETAIL**



**VISION**

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

**MISSION**

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

IT - INFORMATION TECHNOLOGY					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	9,767,626	10,218,932	4,545,565	6,904,265
	DD - GENERAL EXPENSES	251,451	371,525	67,275	308,150
	DE - CONTRACTUAL SERVICES	8,158,912	9,751,369	3,141,919	8,609,797
	DF - UTILITY COSTS	4,561,711	4,459,820	1,842,731	4,245,500
	HF - INTER-DEPARTMENTAL CHARGES	-	1,108,298	1,108,298	1,341,876
<b>EXP Total</b>		<b>22,739,700</b>	<b>25,909,944</b>	<b>10,705,788</b>	<b>21,409,588</b>
REV	BF - RENTS & RECOVERIES	93,096	-	-	-
	BH - DEPT REVENUES	2,473	27,000	2,661	5,000
	BI - CAP BACKCHARGES	3,453,119	3,210,560	-	2,500,000
	BJ - INTERDEPT REVENUES	8,070,693	8,585,784	-	4,462,594
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	12,819	424,837	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	416,142	408,420	149,187	433,500
<b>REV Total</b>		<b>12,048,342</b>	<b>12,656,601</b>	<b>151,848</b>	<b>7,401,094</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>81</b>	<b>-</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>121</b>	<b>5</b>	<b>-</b>



## **DEPARTMENT OF INFORMATION TECHNOLOGY**

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

### **GOALS**

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

### **OBJECTIVES**

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

### **2012 BUDGET HIGHLIGHTS**

The total expense for the 2012 Adopted Budget for the Department of Information Technology is \$21.4 million. This includes \$6.9 million in salary-related expenses. It is expected that the salary expense for several positions will be capitalized against technology capital projects, resulting in the recognition of revenue which will offset salary-related expenses. Other-than-personal-service expense in the 2012 Adopted Budget is \$8.9 million. The remainder of the expenses consists of \$4.2 million for utilities and \$1.3 million for Interdepartmental Charges.

The departmental revenue in the 2012 Adopted Budget is \$7.4 million.



PERFORMANCE MANAGEMENT

The IT Department has identified performance measures that will quantify results and progress toward the achievement of selected program goals and service objectives. The department has set 2012 targets that will either maintain or improve service levels that were expected to be achieved in 2011. The department is committed to providing quality services in a timely manner to all County departments.

Department of Information Technology			
Category	Performance Measures	Description	Goal Statement
Government: Efficiency	# Days Mean Repair Time	Includes the mean time required to repair services expressed in days	To use best practices to create effective solutions.
Government: Efficiency	# Days Mean to Fill Requests	Includes the mean time in days required to fill work requests for various software and hardware deployments as well as changes in service. Each of these requests is documented and tracked to completion in the Work Management System (Magic).	To use best practices to create effective solutions.
Government: Efficiency	# Second Call Incidents	Includes the number of second call incidents as reported to the Information Technology Help Desk.	To use best practices to create effective solutions.
Government: Efficiency	# Trouble Tickets Reported	Includes the number of trouble tickets as reported to the Information Technology Help Desk.	To use best practices to create effective solutions.
Government: Efficiency	# Users Trained-Technology	Includes the number of users trained in the latest technologies.	Have an empowered and highly motivated workforce that is skilled in the latest technologies. Increase training program of County employees.
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.
Government: Efficiency	% Projects on Time & Budget	Represents the percentage of technology projects cycle that are on time and on budget.	To let business needs drive the use of technology.
Government: Efficiency	IT Staff Trained-Tech	Includes the number of Information Technology staff members trained in the latest technologies.	Have an empowered and highly motivated workforce that is skilled in the latest technologies. Increase training program of County employees.

**DEPARTMENTAL DETAIL**



<b>Department of Information Technology</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
# Days-Mean Repair Time	3.31 Days	1.88 Days	2.25 Days	2.29 Days	2.10 Days
# Days-Mean to Fill Requests	3.43 Days	2.09 Days	3.00 Days	2.47 Days	2.90 Days
# Second Call Incidents	91	204	50	172	100
# Trouble Tickets Reported	4,560	6,686	3,500	3,346	5,000
# Users Trained-Technology	627	483	500	78	600
% Core Network Uptime	99.1%	99.9%	99.5%	99.6%	99.3%
% Projects on Time & Budget	86.1%	93.0%	85.0%	100.0%	80.0%
IT Staff Trained-Tech	55	17	50	6	60



**VISION**

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

**MISSION**

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

PK - PARKS, RECREATION AND MUSEUMS					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	13,491,099	13,883,431	7,709,526	13,502,466
	BB - EQUIPMENT	168,493	235,400	123,501	456,500
	DD - GENERAL EXPENSES	743,242	989,400	672,363	1,429,700
	DE - CONTRACTUAL SERVICES	2,346,247	2,676,071	1,176,942	3,375,200
	HF - INTER-DEPARTMENTAL CHARGES	-	80,000	-	80,000
<b>EXP Total</b>		<b>16,749,081</b>	<b>17,864,302</b>	<b>9,682,332</b>	<b>18,843,866</b>
REV	BF - RENTS & RECOVERIES	1,094,281	1,654,440	774,181	1,587,340
	BH - DEPT REVENUES	17,861,591	22,751,611	8,547,200	18,429,150
	BJ - INTERDEPT REVENUES	7,126	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	(54,000)	-	-	-
	TX - SPECIAL TAXES - SPECIAL TAXES	657,704	675,000	637,344	675,000
<b>REV Total</b>		<b>19,566,702</b>	<b>25,081,051</b>	<b>9,958,725</b>	<b>20,691,490</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	172	211	849
<b>2011 Adopted Headcount</b>	148	195	659



## **DEPARTMENT OF PARKS, RECREATION & MUSEUMS**

For the enjoyment and benefit of County residents, the Nassau County Department of Parks, Recreation and Museums manages more than 70 parks, preserves, museums, historic properties, and athletic facilities comprising nearly 6,000 acres. Patrons can enjoy a variety of recreational activities – from traditional individual and team sports to archery and volleyball – at the County’s 13 “active” parks, seven golf courses, two marinas, the Mitchel Athletic Complex, and the world-class Nassau County Aquatic Center. The active parks include Nickerson Beach Park on the Atlantic Ocean. Additionally, the public can enjoy quiet walks in more than a dozen community-based smaller “passive” parks.

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

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

In order to support the County Executive’s vision and the Department’s Mission, Parks, Recreation and Museums is organized into the following five divisions.

### **Administration**

Administration provides planning, policy-making and administrative support. It directs and coordinates operational resources to achieve the Department’s Mission. In addition to the Commissioner, other functional units include: Personnel, Payroll, Budget and Planning, Public Information, and Special Events. These units help to procure goods and services; coordinate and promote department-sponsored events; handle constituent complaints and issues; develop partnerships with community-based, nonprofit organizations and private businesses; and sanction group use of parks through the issuance of permits.

### **Recreation Services Division**

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

**Museum Services Division**

Cultural and educational programming is provided through the Museum Services Division. At the County's museums and historic properties, residents and visitors can experience a diverse range of programming with concentrations on geology, the environment and wildlife; African-American and Native-American history; and 19<sup>th</sup> century Long Island history. The County has five affiliate museums: Nassau County Museum of Fine Arts, Children's Museum, Cradle of Aviation, Holocaust Museum, and Hewlett House.

**Golf Division**

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

**Grounds & Maintenance Division**

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

**GOALS**

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

**OBJECTIVES**

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



**2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Department of Parks, Recreation and Museums totals \$18.8 million in expenses. This includes \$13.5 million in salary related expenses \$5.3 million in other-than-personal-service expenses and \$80,000 in Interdepartmental Charges.

The 2012 Adopted Budget for the Department of Parks, Recreation and Museums totals \$20.7 million in revenue. The Parks Department will continue to pursue new revenue opportunities by launching various County Sponsorship and Marketing Programs.

**PERFORMANCE MANAGEMENT**

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

**DEPARTMENTAL DETAIL**



<b>Department of Parks, Recreation &amp; Museums</b>					
<u>Performance Measures</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Target</u>	<u>2011 June YTD Actual</u>	<u>2012 Target</u>
% Campsites Rented-Total	40.4%	38.4%	50.0%	31.9%	38.0%
Field Court Reservations	8,057	9,478	8,000	3,939	8,000
Golf-Rounds Played	295,483	277,035	300,000	101,080	280,000
Leisure Passes Sold	27,524	28,780	30,000	11,478	30,000
Parks Attendance	585,820	678,431	700,000	234,218	700,000
Parks Revenue-Exc Rent	\$ 18,788,249	\$ 18,888,810	\$ 22,751,811	\$ 9,378,847	\$ 19,400,000
Rec Prog-Children Registered	0	421	1,000	818	1,000

**DEPARTMENTAL DETAIL**



**VISION**

*The Vision of the Department of Purchasing is to serve all County workers in a team environment in order to deliver timely, efficient and cost-effective procurement services and to achieve further improvement and savings through technology and professional sourcing and procurement techniques.*

**MISSION**

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

PR - PURCHASING DEPARTMENT						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	1,144,336	1,260,698	585,471	1,083,245	
	DD - GENERAL EXPENSES	18,700	16,109	7,969	17,500	
	DE - CONTRACTUAL SERVICES	1,495	1,425	1,495	1,500	
EXP Total		1,164,531	1,278,232	594,936	1,102,245	
REV	BF - RENTS & RECOVERIES	142,161	100,000	15,553	100,000	
	BH - DEPT REVENUES	58,917	20,500	8,762	20,500	
	BI - CAP BACKCHARGES	61,459	-	-	-	
	BJ - INTERDEPT REVENUES	-	291,311	-	-	
REV Total		262,537	411,811	24,316	120,500	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	16	-	-
2011 Adopted Headcount	17	-	-



## **DEPARTMENT OF PURCHASING**

The Purchasing Department is responsible under New York State Municipal Purchasing law for the purchase of all materials, supplies, equipment and services for County departments with the exception of the Board of Elections. This is accomplished by the determination of applicable procurement procedures, price and vendor selections, placement of purchase orders and procurement contract administration.

### **GOALS**

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

### **OBJECTIVES**

- Employ standardization in the procurement of office supplies, office equipment, and related maintenance and vehicles to produce economies of scale savings where practicable.
- Work with banks, Comptroller's Office, County Attorney's Office, Compliance Office, Fleet, and the Office of Management and Budget (OMB) to expand the Just-In-Time (JIT) Procurement Account for industrial supplies.
- Promote the on-line vendor database to increase vendor competition.
- Continue to update the Purchasing Handbook and work with the Office of Emergency Management in maintaining emergency preparedness and procedures for the Purchasing Department.
- Initiate and finalize Inventory Management with the assistance of OMB, Information Technology and other agencies.
- Establish a centralized, shared service purchasing model to meet the needs of the County.
- Identify opportunities to create synergies and strategic sourcing approaches to procurement.
- Streamline and reorganize departmental purchasing functions where appropriate to yield operating efficiencies.
- Offer pre-procurement planning and workshops to maximize bidding opportunities and reduce emergencies.
- Investigate opportunities for increased revenues via on-line and other methods of auctioning surplus equipment and vehicles.
- Engage in a more aggressive sourcing of competitive vendors to achieve \$1.5 million in savings and document the results.
- Encourage economies of scale by cooperative purchasing with both the Long Island Purchasing Council and Nassau County BOCES/NSSBA 21<sup>st</sup> Century Demonstration Grant joint purchasing cooperatives.



**2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Department of Purchasing is \$1.1 million.

The revenue for the 2012 Adopted Budget is \$120,500.

**PERFORMANCE MANAGEMENT**

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives.

Department of Purchasing			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	\$ Savings-Paid/Encumbrd Price	This measure captures savings and cost avoidance by comparing actual price paid vs. the encumbered amount on the requisition or the price paid on the previous order. This measure is based on data collected on or about the 19th of every month.	Engage in an aggressive sourcing of competitive vendors to maximize savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by NYS contract. Also, by documenting savings yielding from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.
Government Efficiency	Requisition Review	Represents the average number of days it takes the Purchasing Department to review requisitions before assigning to buyers. A report is generated by IT off ADPICS and converted to an Access File. The report identifies the date the requisition is sent to Purchasing from OMB and when purchasing releases the requisition to the buyer after initial review	Maintain turnaround time from receipt of requisition to issuance of purchase order through increased monitoring of workflow.
Government Efficiency	Vendors-Registered On-line	Includes the number of vendors registered via the Nassau County on-line vendor registration process, captured in a weekly report from E-Procurement.	Increase the on-line vendor database to increase vendor awareness and competition. Work with Tier Technologies to continue testing and full implementation of "Vendor Bid Notification Service".

Department of Purchasing					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
\$ Savings-Paid/Encumbrd Price	\$ 1,161,949	\$ 1,298,884	\$ 1,000,000	\$ 459,002	\$ 1,100,000
Posted Requisition-PO Conv	1.24 Days	1.8 Days	10.0 Days	.77 Days	10.0 Days
Vendors-Registered On-line	9,658	17,221	11,300	11,978	12,000



**VISION**

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

**MISSION**

*The Department of Social Services' Mission is to provide financial assistance and supportive services to eligible individuals and families of Nassau County, consistent with Federal, State and Local laws.*

SS - SOCIAL SERVICES						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	49,199,102	53,373,665	25,968,540	48,973,297	
	BB - EQUIPMENT	31,586	36,630	2,251	24,000	
	DD - GENERAL EXPENSES	997,069	1,201,783	609,669	982,700	
	DE - CONTRACTUAL SERVICES	12,356,033	11,873,730	2,787,745	7,931,409	
	DF - UTILITY COSTS	346	400	-	-	
	HF - INTER-DEPARTMENTAL CHARGES	22,153,433	23,069,160	5,061,791	20,083,243	
	SS - RECIPIENT GRANTS	67,661,370	73,050,000	35,670,318	74,645,000	
	TT - PURCHASED SERVICES	56,799,630	59,273,651	41,875,500	57,944,683	
	WW - EMERGENCY VENDOR PAYMENTS	61,714,048	63,808,000	44,643,251	64,396,824	
	XX - MEDICAID	238,872,619	242,763,290	113,793,394	248,838,445	
<b>EXP Total</b>		<b>509,785,235</b>	<b>528,450,309</b>	<b>270,412,459</b>	<b>523,819,601</b>	
REV	BF - RENTS & RECOVERIES	2,930,015	-	(574,441)	-	
	BH - DEPT REVENUES	13,198,192	11,995,000	5,113,799	14,701,232	
	BJ - INTERDEPT REVENUES	78,898	110,000	-	100,600	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	145,002,619	124,088,855	(5,589,348)	130,661,007	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	97,404,590	88,705,159	6,241,905	63,158,116	
<b>REV Total</b>		<b>258,614,314</b>	<b>224,899,014</b>	<b>5,191,914</b>	<b>208,620,955</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>816</b>	<b>103</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>820</b>	<b>109</b>	<b>-</b>



## **DEPARTMENT OF SOCIAL SERVICES**

The Department of Social Services (DSS) comprises a group of integrated program areas staffed with qualified personnel to offer supportive services and financial assistance to eligible individuals and families in Nassau County in compliance with Federal and State mandates. DSS works toward and accomplishes its Mission by offering comprehensive services that address the financial, health, social, employment, child care and safety issues that may affect an individual or family.

DSS is responsible for:

- Providing temporary financial aid to eligible recipients through the Family Assistance, Safety Net, Food Stamp, Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs.
- Establishing, through its Child Support Enforcement program, an initial child support obligation of a legally responsible individual as designated by the Family Court, collecting support payments, and enforcing and modifying existing support orders.
- Providing employment and placement services to prepare public assistance recipients for long-term employment.
- Protecting children, adults and families by enforcing the child and adult abuse mandates of the New York State Social Services Law.

### **GOALS**

- Offer the highest quality, efficient and respectful services while minimizing processing times, number of appointments, and delays through the continuing assessment and refinement of the “Single Point of Access” philosophy.
- Provide accessible employment services to the eligible and employable Temporary Assistance for Needy Families (TANF) clients.
- Partner with the Nassau County Department Housing and Intergovernmental Affairs to assist clients in finding permanent housing.
- Find permanent homes for children placed in adoption.
- Continue to evaluate and refine performance measurement systems throughout the Department and with contract agencies through its quality management initiatives.
- Create quality management teams to analyze Department functions and create a plan to enhance service delivery.
- 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.
- Complete the consolidation of Adult Protective Services, Child Protective Services (CPS) and Preventive Services.
- Partner with the Nassau County Office of Youth Services in the Department of Human Services to offer preventive programs and community outreach to enhance and expand services to County youth.
- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts.



- Continue to provide staff development and training, and maintain compliance with State and Federal regulations.

**OBJECTIVES**

- Partner 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 service delivery and information by opening additional satellite “outstations” throughout the County.
- 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.
- Establish objective standards with accurate data analysis to improve productivity and client outcomes.
- Partner with the Nassau County Department of Housing and Intergovernmental Affairs to assure clients of safe, affordable, permanent housing.
- Produce and distribute informative materials and conduct regularly scheduled public presentations to provide updates.
- Continue aggressive recruitment initiatives to increase the number and diversity of available foster care and adoptive families.
- Offer ongoing educational and support programs to victims of domestic violence.
- Continue to work in partnership with the Office of Emergency Management to create protocols for critical programs and services (e.g., Medicaid, Food Stamps) in the event of a disaster.
- Conduct timely annual re-certifications of all Medicaid and TANF cases.
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected.
- Continue maximizing Federal and State reimbursement by referring clients to other County programs where appropriate.

**2012 BUDGET HIGHLIGHTS**

DSS has a 2012 Adopted Budget of \$523.8 million in expenses. Salaries and wages in the 2012 Adopted Budget is \$49 million.

**Contractual Services**

The Department’s Fiscal 2012 Adopted Budget for Contractual Services is \$7.9 million. The 2012 contractual expense represents several cooperative efforts across Health and Human Services departments. DSS continues responsibility from the Office of Youth Board (OYS) to offer the "Summer Food Service Program for Children". This grant funded program provides children with free lunches at neighborhood sites in their communities. DSS, working in cooperation with Probation, the OYS and several community agencies, will continue to provide comprehensive Persons In Need of Supervision



(PINS) Diversion services. The PINS Diversion program, a successful alternative to the more costly and less effective placement options, includes enhanced services for a best practice school advocacy program. DSS continues to work in partnership with community agencies to enhance and expand employment programs including additional job training throughout Nassau County. A highly successful initiative, Document Imaging, is included to manage records going forward.

#### Recipient Grants, Purchased Services, Emergency Vendor Payments

The departments Fiscal 2012 Adopted Budget for Recipient Grants is \$74.6 million or 2.2% greater than the funding provided in 2011. Over 88% of Recipient Grant funding (SS) is composed of payments made to clients eligible for Temporary Assistance to Needy Families (TANF) or the Safety Net Assistance (SNA) programs. Due to economic conditions, the caseloads for these programs have increased over 22% since June 2009.

The department's Fiscal 2012 Adopted Budget for Purchased Services is \$57.9 million. This is \$1.3 million dollars, or 2.2% lower than funding provided in the 2011 Adopted Budget. Purchased Services (TT) 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 department's 2012 Adopted Budget for Emergency Vendor Payments is \$64.4 million. Emergency Vendor Payments (WW) are payments made directly to vendors who provide services to eligible DSS clients. These services vary widely from providing shelter to citizens in need, paying utility companies to maintain services, and providing institutional care to a foster child or a child having special needs.

#### Revenues

The Department's 2012 Adopted Budget for Revenues is \$208.6 million. The Federal Aid Reimbursement in DSS for the 2012 Adopted Budget is \$130.7 million. This is an increase of \$6.6 million from the Federal Aid provided in the 2011 Adopted Budget mainly due to a higher reimbursement rate for TANF from 50% to 100% and higher caseload volumes. State Aid reimbursement and department revenues in the 2012 Adopted Budget are \$63.2 million and \$14.7 million respectively. State Aid includes reimbursement for the Department's Interdepartmental Service Agreements (ISA's) for departments both within and outside the Health and Human Services area. DSS is eligible to purchase and fund the Information and Referral functions provided by these departments as well as claiming State Aid Revenue for them.

### **Performance Management**

The Department will improve efforts with contract employment services to find more jobs for TANF and Safety Net recipients. Due to the reorganized Child Protective Service group and improved work processes, DSS has been able to better protect abused children in the County. DSS is also targeting Medicaid applications to improve application processing time



Department of Social Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% 7 Day Safety Assess Overdue	Includes the percentage of safety assessments of Child Abuse that are more than 7 days overdue. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional Health Department or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Invest Overdue +60 Day	Includes the percentage of investigation conclusions of Child Abuse that are more than 60 days overdue. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional Health Department or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Current Payment Level	Includes the amount of child support dollars distributed as a percentage of total dollars due.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Paternity Established	Includes the percentage of children born out of wedlock cases open at the end of the month for which paternity has been established or acknowledged.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Support Order Estb	Includes the percentage of Child Support cases open at the end of the month for which support orders have been established.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	All App: Registered to Disp	Includes the average number of days between the Application Registration date and the date of final disposition (Application Disposition Date) for all temporary assistance and medical assistance applications.	Applications for assistance will be disposed of in a timely manner.
Government Assistance	% Fam Housed-Hotel Motel	Includes the percentage of eligible homeless families who were housed with the Department of Social Services on an emergency, temporary basis in Hotel/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 Hotel/motels.
Government Assistance	% Single Adult-Hotel Motel	Includes the percentage of eligible homeless singles who were housed with the Department of Social Services on an emergency, temporary basis in Hotel/motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible singles requiring temporary or emergency housing in Hotel/motels.
Government Assistance	% MA Cases Recertified	Includes the percentage of Nassau County medical assistance cases recertified in a timely manner.	Applications for assistance will be recertified in a timely manner.
Government Assistance	% TANF Employment	Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) who participate in employment services provided by the County.	The County will provide accessible employment services to the eligible (Employable) Temporary Assistance population.



Department of Social Services						
Performance Measures	Division	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
% 7 Day Safety Assess Overdue	Child Protective Services	9.8%	12.5%	8.0%	4.8%	8.0%
% Invest Overdue >60 Day	Child Protective Services	19.3%	16.7%	15.0%	24.1%	15.0%
% Current Payment Level	Child Support Enforce Programs	76.7%	76.8%	80.0%	78.4%	80.0%
% Paternity Established	Child Support Enforce Programs	87.3%	88.4%	80.0%	87.5%	80.0%
% Support Order Estb	Child Support Enforce Programs	85.7%	87.9%	80.0%	88.4%	80.0%
All App: Registered to Disp	Day Care	19 Days	25 Days	30 Days	28 Days	30 Days
% Fam Housed-Hotel Motel	Housing Shelter & Homeless	25.5%	14.0%	30.0%	21.9%	30.0%
% Single Adult-Hotel Motel	Housing Shelter & Homeless	30.1%	28.2%	30.0%	28.5%	30.0%
% MA Cases Recertified	Medicaid	38.0%	44.3%	45.6%	58.3%	45.6%
All App: Registered to Disp	Medicaid	72 Days	26 Days	45 Days	17 Days	45 Days
% TANF Employment	Public Assistance	27.1%	25.2%	35.8%	29.5%	35.8%
All App: Registered to Disp	Public Assistance	19 Days	19 Days	30 Days	18 Days	30 Days



**VISION**

*Through public fire safety education, and efficient fire communications, Nassau County will be a safe place to live, work and visit. Our Vision is also that the Nassau County Fire Service will be able to perform their duties in a safe and professional manner because of a trained and state-of-the-art, fully-equipped hazardous materials response team and a knowledgeable and dedicated Emergency Medical Academy staff. Fire Commission's Vision is, through aggressive inspection programs, fire investigations.*

**MISSION**

*The Mission of the Nassau County Fire Commission is to protect the residents of Nassau County and to assist the 71 County fire departments by providing highly effective and cost-effective fire safety services, thereby, making Nassau County one of the safest counties in the country.*

FIRE COMMISSION FUND						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	10,121,889	10,424,014	5,007,080	9,678,789	
	AB - FRINGE BENEFITS	3,504,433	4,158,734	2,555,670	4,676,084	
	BB - EQUIPMENT	1,769	27,580	30	26,600	
	DD - GENERAL EXPENSES	84,865	124,330	31,346	76,700	
	DE - CONTRACTUAL SERVICES	4,249,057	4,340,643	4,158,118	4,275,100	
	HD - DEBT SERVICE CHARGEBACKS	326,979	375,352	-	338,713	
	HF - INTER-DEPARTMENTAL CHARGES	1,907,438	2,680,369	756,045	2,655,373	
	LB - TRANS TO GENERAL FUND	1,244,045	-	-	-	
EXP Total		21,440,475	22,131,022	12,508,290	21,727,359	
REV	BE - INVEST INCOME	1,205	6,155	17	6,200	
	BF - RENTS & RECOVERIES	(201)	-	38,861	-	
	BG - REVENUE OFFSET TO EXPENSE	-	28,622	-	28,700	
	BH - DEPT REVENUES	5,918,438	6,147,186	3,114,072	6,147,300	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	104,570	-	104,600	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	120,239	190,000	40,636	190,000	
	TL - PROPERTY TAX	15,400,795	15,654,489	-	15,250,559	
REV Total		21,440,476	22,131,022	3,193,585	21,727,359	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	101	35	-
2011 Adopted Headcount	107	30	-



## **FIRE COMMISSION**

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

### **Bureau of Fire Investigations**

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

### **Industrial Division**

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

### **Hazardous Materials Division**

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

### **General Division**

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

### **Institutional and School Division**

This Division has the responsibility for inspecting and promoting overall fire safety in all hospitals, nursing homes, health-related facilities, correctional facilities, ambulatory care and surgical facilities, centers for the developmentally disabled, adult homes, group family homes, adult foster home facilities, and public and private schools.

### **Permits Division**

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

**Bureau of Fire and Rescue Services**

The Fire Communications Center provides complete dispatching service for 42 Nassau County Fire Departments and three Volunteer Ambulance Corps and back-up dispatching for all 71 Nassau County Fire Departments and six Ambulance Corps.

**Fire-Police Emergency Medical Services (EMS) Academy**

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

**GOALS and OBJECTIVES**

Protect the lives and property of the public by:

- Providing quick, efficient and high quality emergency response services.
- Inspecting buildings for fire hazards to reduce the risk of fire incidents.
- Inspecting emergency lighting/generator systems to ensure they provide light within a building in the event of power failure.
- Ensuring that exits are open and clear and that the occupancy limits are not exceeded in public assembly occupancies.
- Inspecting mercantile occupancies, especially during the high volume shopping months of October through December.
- Providing expert service to the 71 fire departments and protecting the residents throughout the County by investigating undetermined, suspicious and incendiary fires and bringing to justice those responsible for the crime of arson.
- Providing quality emergency medical training services to the 71 volunteer fire departments, various ambulance corps, and the people of Nassau County.
- Educating the public to reduce the risk of fire incidents.
- Providing fire safety lectures to the citizens of the County through programs developed by the Fire Commission.
- Providing emergency service dispatching through the Nassau County Fire Communications Center for the various fire departments and ambulance corps located throughout the County.
- Training and educating fire, police and EMS personnel within Nassau County at the FPA. The FPA offers educational services by conducting various EMS training classes, which it also offers to the public. The FPA charges the public a fee for these lessons.
- Collecting the appropriate fees for the services the Fire Commission provides to the public, as mandated by local laws.

**2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget is \$21.7 million in expenses, which includes fringe benefits, debt service chargebacks, and inter-departmental expenses. The salary, wage, and fringe benefit expense is \$14.4 million. This represents 66% of the Department's total operating expenses. Overtime expense is \$1.7 million. OTPS expense is \$4.4 million. Approximately 98%, of the total OTPS expense in the Adopted Budget is composed of contractual payments made in support of the Vocational Education and Extension Board, which provides fire service training for volunteer firefighters throughout Nassau County. The other contractual expense is for the maintenance of communications equipment.

**DEPARTMENTAL DETAIL**



Total revenue in the Fire Commission’s 2012 Adopted Budget is \$21.7 million. The Department’s largest revenue source is from the Fire Commission Fund property tax levy of \$15.3 million and represents 71% of the total revenue accruing to the Department. The other prime revenue source is departmental revenues generated from discretionary services the department provides to the public in support of fire safety laws and regulations. The budget assumes \$6.1 million in departmental revenue.

**PERFORMANCE MANAGEMENT**

The Fire Commission will meet some but not all in 2011, and will seek to hold the same level of service in all areas in 2012.

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

**DEPARTMENTAL DETAIL**



<b>Fire Commission</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
% Fire Investigations Closed	90.1%	92.2%	90.0%	82.9%	90.0%
DEC Inspections	-	433	240	32	300
Emergency Lighting Tests	2,192	2,686	2,220	1,294	2,220
Fire Alarm Permits	18,894	17,019	18,880	7,081	18,000
General Inspections	6,722	6,304	6,000	2,929	6,600
Holiday Safety Inspections	911	1,204	1,276	68	1,276
Night Safety Inspections	704	976	690	392	700

**DEPARTMENTAL DETAIL**



**VISION**

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

**MISSION**

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

HE - HEALTH DEPARTMENT					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	14,900,917	15,958,839	7,932,747	13,966,902
	BB - EQUIPMENT	8,303	27,560	437	27,600
	DD - GENERAL EXPENSES	1,656,182	1,792,746	813,051	1,688,101
	DE - CONTRACTUAL SERVICES	864,503	1,153,632	395,563	548,000
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	6,643,756	7,752,148	2,988,914	6,311,999
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	162,916,696	171,304,000	136,238,485	172,975,000
<b>EXP Total</b>		<b>191,990,358</b>	<b>202,988,925</b>	<b>153,369,196</b>	<b>200,517,602</b>
REV	BC - PERMITS & LICENSES	4,158,039	4,285,135	2,160,125	4,085,925
	BD - FINES & FORFEITS	232,024	277,815	109,085	277,900
	BF - RENTS & RECOVERIES	4,352,259	807,250	1,809,739	807,300
	BH - DEPT REVENUES	10,058,708	11,653,732	3,990,572	11,429,450
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	86,379	579,266	5,165	477,640
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	41,930,383	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	49,604,684	99,111,000	41,939,310	95,021,780
<b>REV Total</b>		<b>110,422,476</b>	<b>116,714,198</b>	<b>50,013,995</b>	<b>112,099,995</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>204</b>	<b>28</b>	<b>14</b>
<b>2011 Adopted Headcount</b>	<b>210</b>	<b>20</b>	<b>15</b>



## **HEALTH DEPARTMENT**

The Nassau County Health Department promotes and protects the health of the residents of the County. The Department's Vision and Mission are supported by the following divisions:

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

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

**Division of Community and Maternal Child Health Services** administers and coordinates activities designed to protect the health and well-being of communities and the infants, children and pregnant women living in them. Its major programs are:

- **Women, Infants, and Children Supplemental Nutrition and Education Program (WIC)** provides food vouchers to over 13,000 low-income women and children in Nassau County. The Department operates five community-based WIC centers throughout the County.
- **Perinatal Services Network**, a consortium of more than 40 local organizations, has a shared mission to improve birth outcomes through partnership, training, access to and coordination of care, and referrals to service providers.
- **Community Health Worker Program** provides home visiting case-management services to more than 150 low-income, pregnant women in the Villages of Hempstead and Roosevelt.
- **Child Fatality Review Team** reviews unexpected or unexplained child deaths in order to gain a better understanding of the causes and makes recommendations to reduce future preventable child fatalities.
- **Lead Program** provides case-management/screening services to all children with elevated blood lead levels and educational services to community groups.

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

**Center for Population Health and Disease Prevention** incorporates the bureaus of Communicable Disease, HIV/STD and Tuberculosis with the Office of Emergency Management to protect the public from the spread of communicable diseases, HIV, STDs and tuberculosis through surveillance, reporting, monitoring, and contact investigation and control.

**Division of Chronic Disease, Research and Prevention's** mission is to assess, control and reduce morbidity and mortality due to chronic disease and associated risk factors. These goals are accomplished by integrating community health assessments, epidemiology, research studies, and evidence-based prevention practices.



**Public Health Emergency Preparedness (PHEP)** is responsible for developing and implementing a comprehensive public health response to bioterrorism, chemical and/or radiological exposure, influenza, and natural and man-made disasters. The PHEP unit manages the Health Desk at the Nassau County Office of Emergency Management. The unit is also responsible for directing all aspects of Nassau County's Medical Reserve Corps (MRC), which is a 700 member medical professional volunteer group committed to support the Health Department's emergency response.

In addition, the Health Department administers the following programs:

**Children's Early Intervention Program (EI)** is an entitlement program that provides specialized services to children under age three with developmental delays and disabilities. *Child Find*, a grant-funded program, identifies infants at risk for physical and developmental disabilities as soon as possible after birth and ensures that these children have a medical home where routine developmental surveillance and appropriate screenings are provided.

**Preschool Special Education Program** pays for educational and supportive services to special needs children age three to five. The program also oversees a County-wide transportation system for both the EI and Preschool Programs.

The Health Department is also responsible for providing clinical and environmental laboratory services to assess the status of community health in Nassau County.

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

## GOALS

- Prevent environmental health hazards through assessment, regulation and remediation.
- Investigate and control communicable diseases, including agents of bioterrorism.
- Promote healthy behaviors through education, outreach and training.
- Promote equal access to culturally/linguistically appropriate healthcare and allied services.
- Develop and disseminate local health data.
- Create innovative solutions to public health problems.

## OBJECTIVES

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



- Provide surveillance/mitigation of reportable communicable diseases in the County.
- Develop plans to respond to high priority disease outbreaks and provide information to the media and residents about public health emergencies and advisories.
- Through education and outreach, address tobacco cessation, obesity and injury prevention.

### **2012 Budget Highlights**

The Health Department's 2012 Adopted Budget for expense is \$201 million. Eighty-six percent of the department's budget expense is devoted to Pre-School Special Education and EI programs. The salary and wage expense in the Adopted Budget is \$14 million.

The 2012 Adopted Budget includes revenues of \$112.1 million. The largest portion is \$95 million in State Aid reimbursements. Department revenues of \$11.4 million are realized through health insurance and Medicaid recoveries. Permits and licenses, including but not limited to, those issued for food establishments, hazardous materials, day camps, realty subdivisions and lifeguard certifications account for \$4.1 million in revenue.



PERFORMANCE MEASUREMENT

Health Department			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% CD Rpts Rsp-72 Hours	Includes the percent of high priority communicable disease reports responded to within 72 hours.	Maintain rapid response to high priority communicable disease reports (possible Bio-terrorism events).
Government Efficiency	% CPSE Meetings Attended	Includes the percentage of school district Committee for Preschool Special Education (CPSE) meetings attended by Municipal Reps/Department of Health Department staff.	Increase collaboration between school districts and preschool special education programs.
Environmental Health Regulation	% Sant Cmpints 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	% Tobac Vendors Cmplic ATUPA	Includes the number of tobacco vendors in compliance with tobacco control laws (ATUPA - Adolescent Tobacco Use Prevention Act) as a percentage of the total number of vendors visited for inspection.	To protect Public Health by detecting and deterring the sale of tobacco products to underage youths.
Environmental Health Regulation	Arti XI Engrn Plans-Backlog	Details the engineering plan review for the Article XI program (Toxic and Hazardous Material Storage) includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by preventing releases of toxic and hazardous materials into the environment.
Environmental Health Regulation	Children's Camps Permitted	Includes the number of children's summer day camps permitted, which is a seasonal activity. Current and proposed state legislation which redefines a summer camp may significantly increase the number of camps permitted (and consequently inspected, safety plan reviews, etc.)	To protect Public Health by enforcing the State Sanitary Codes and County Public Health Ordinances governing the operation children's summer day camps.
Environmental Health Regulation	Drinking Water-SDWIS Tests	Includes number of drinking water test results from water districts received, reviewed and entered into Safe Drinking Water Information System (SDWIS) each quarter.	To comply with State and Federal mandates requiring data entry of all water quality analysis into the SDWIS System.
Government Assistance	EIP-Average Caseload	Includes the average caseload per Early Intervention Program (EIP) service coordinator. The Early Intervention Program provides specialized services, including evaluation, speech/language therapy, physical therapy, occupational therapy, special education, family counseling, transportation and service coordination, to children up to three years of age with developmental delays.	Reduce health and health care disparities through the combined efforts of County agencies, health care providers and community groups.
Environmental Health Regulation	Enforcement Fines Assessed	Includes the amount of enforcement fines assessed by The Division of Environmental Health, which operates a weekly Administrative Court with Administrative Law Judges (ALJs) to prosecute non-compliant owners and operators that violate New York State Public Health Law, the State Sanitary Code and the Nassau County Public Health Ordinance.	To protect Public Health by enforcing the Public Health Law; to achieve compliance with the applicable codes and regulations, and deterring repeat offenses.
Environmental Health Regulation	Lifeguards Certified	Includes the number of Lifeguards certified by Nassau County Department of Health to work in Nassau County each quarter.	To protect Public Health and safety by ensuring the qualifications of lifeguards working in Nassau County.
Environmental Health Regulation	Primary Food Inspections	Includes the total number of primary high, medium and low risk food inspections. These inspections are aimed at protecting and promoting health and the prevention of disease by assuring the safety and quality of food establishments.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.
Environmental Health Regulation	Pub Water Sanitary Surveys	Includes the number of Public Water System Sanitary Surveys completed each quarter.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation of public water systems.

Health Department					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
% CD Rpts Rsp-72 Hours	99.9%	99.3%	95.0%	100.0%	99.0%
% CPSE Meetings Attended	65.4%	62.7%	65.0%	56.9%	62.0%
% Sant Cmpints Investigated	--	--	90.0%	88.9%	90.0%
% Tobac Vendors Cmplic ATUPA	94.6%	94.3%	90.0%	90.3%	90.0%
Arti XI Engrn Plans-Backlog	--	--	2.0	4.3	2.0
Children's Camps Permitted	--	--	130	120	140
Drinking Water-SDWIS Tests	208,147	195,464	160,000	166,304	200,000
EIP-Average Caseload	90	95	60	97	65
Enforcement Fines Assessed	--	\$295,975	\$277,615	\$93,785	\$300,000
Lifeguards Certified	2,139	2,070	2,000	1,160	2,000
Primary Food Inspections	7,641	7,424	7,375	4,333	7,375
Pub Water Sanitary Surveys	20	14	16	6	16
PWS Engrn Plans Backlog	--	--	2.0	21.6	2.0
Sub-DIV Engrn Plans-Backlog	--	--	1.0	1.7	1.0
Temp Food Svc Permits Issued	--	1,110	1,125	412	1,125



**VISION**

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

**MISSION**

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

PE - DEPARTMENT OF HUMAN RESOURCES						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	699,063	780,940	359,599	708,004	
	DD - GENERAL EXPENSES	12,232	38,280	9,256	44,400	
	DE - CONTRACTUAL SERVICES	0	28,500	-	22,500	
EXP Total		711,296	847,720	368,855	774,904	
REV	BF - RENTS & RECOVERIES	308	-	-	-	
REV Total		308	-	-	-	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	9	1	1
2011 Adopted Headcount	9	1	2



## **HUMAN RESOURCES**

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

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

### **GOALS**

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

### **OBJECTIVES**

- Partner with departments to streamline and consolidate same or similar functions.
- Implement training programs that are targeted to supervisory and Human Resources staff.
- Provide training to develop core skills for employees throughout the County by focusing on professional development, management training, cultural sensitivity, Equal Employment Opportunity, and organizational effectiveness.
- Recruit and retain professionals with strong backgrounds in human resources to deliver a cost-effective and consistent Human Resources program for the County.

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of Human Resources totals \$774,904. This \$774,904 includes \$708,004 in salary-related expenses and other than personal services of \$66,900 which provides for training and employment advertising expenses.



**VISION**

*The Vision of the Nassau County Traffic and Parking Violations Agency is to strive to provide optimum customer service in a prompt and courteous manner and increase public safety by the use of education and modern technology.*

**MISSION**

*The Nassau County Traffic and Parking Violations Agency's Mission is to enhance pedestrian and vehicular safety through education and timely adjudication of parking and traffic tickets as well as Red Light camera Notices(s) of Liability.*

TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	3,042,376	3,442,006	1,626,417	2,835,441	
	BB - EQUIPMENT	603	12,200	458	21,800	
	DD - GENERAL EXPENSES	244,323	339,288	126,307	325,180	
	DE - CONTRACTUAL SERVICES	6,094,000	15,932,333	4,574,000	10,899,656	
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	25,531,950	
	HH - INTERFD CHGS - INTERFUND CHARGES	10,271,395	61,626,000	-	-	
<b>EXP Total</b>		<b>19,652,697</b>	<b>81,351,827</b>	<b>6,327,182</b>	<b>39,614,027</b>	
REV	BD - FINES & FORFEITS	33,126,891	89,626,000	20,656,224	45,021,808	
	BF - RENTS & RECOVERIES	277,059	-	60,730	-	
	BH - DEPT REVENUES	2,400	-	-	-	
	BI - CAP BACKCHARGES	-	86,046	-	-	
	BJ - INTERDEPT REVENUES	-	-	-	6,843,938	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	2,306,010	29,010,345	-	-	
<b>REV Total</b>		<b>35,712,359</b>	<b>118,722,391</b>	<b>20,716,954</b>	<b>51,865,746</b>	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	46	35	-
2011 Adopted Headcount	47	40	-



## **NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY**

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

### **GOALS**

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

### **OBJECTIVES**

- Maintain conference scheduling of a “not-guilty” plea in a timely manner.
- Offer trials as soon as practicable based on the issuing officer’s availability.
- Attempt to adjudicate violations by first appearance date.
- Arrange for the acceptance of on-line payments for non-required appearance traffic violations.
- Continue sending scofflaw and suspension information to the NYSDMV.
- Aggressively continue to send billing notices on traffic and parking violations and NOLs.
- Expand the default judgment process to traffic violations and NOLs and continue to increase the number of parking defaults issued.
- Plan for a new computer system that leverages and interfaces with other County and State software applications to serve the needs of the Agency and its clientele effectively and efficiently.
- Arrange for self-service via online access to review scheduled court dates, submit requests for new/modified court dates, and submit pleas on-line.
- Operate the Red Light Camera Program in an effective and efficient manner by screening alleged red light camera offenses prior to the issuance of a Notice of Liability and providing timely hearing dates.

**2012 BUDGET HIGHLIGHTS**

In June 2009, Nassau County received State legislative approval to initiate a vehicular safety program to reduce the number and severity of accidents resulting from motorists running red lights. The initiative is commonly referred to as the Red Light Camera Program. The overall program is being managed by the Traffic Safety Board, which organizationally is within the Department of Public Works (DPW), with violations being adjudicated by the Traffic and Parking Violations Agency. The expectation is that the program will modify the public's driving habits, thereby reducing accidents while punitively assessing fines on the violators.

The total operating expense for the Traffic and Parking Violation Agency in the Fiscal 2012 Adopted Budget is \$39.6 million. Salary and wages represent 7.2% of the total departmental expenses. The salary and wage expense in the Adopted Budget is \$2.8 million. Other-than-personal-service expense in the Proposed Budget is \$11.2 million.

Total revenue for the Traffic and Parking Violation Agency in the 2012 Adopted Budget is \$51.9 million. The Red Light Camera program represents 48.6% of the total revenue, which is offset by equipment lease expense and personnel required to process the ticket volume.



PERFORMANCE MANAGEMENT

The Traffic and Parking Violations Agency will meet many of the performance targets it has proposed for 2011. The Agency will perform as expected in scheduling traffic and parking conferences within a reasonable timeframe and in notifying the New York State Department of Motor Vehicles of driving privilege suspensions. Furthermore, it will seek to maintain this level of service in 2012.

Traffic & Parking Violations Agency			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	1st Billing Notices	Represents the number of days after due date for TPVA to send the 1st billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Increase billing Traffic violations not requiring appearances. Issue the 1st billing notice on the 7th day from the due date. PARKING - Increase TPVA Parking Collections. Issue billing notice for billable Parking Violations on the 7th from return date.
Government Efficiency	2nd Billing Notices	Represents the number of days after due date for TPVA to send the 2nd billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Institute a second billing letter with stronger language to ensure timely payment. PARKING - Increase TPVA Parking Collections. Continue multiple Parking billing notices to decrease use of outside vendor.
Government Efficiency	Conference Scheduling Days	Includes the number of days the conference date is scheduled after not guilty plea entry.	Continue to schedule Traffic and Parking Conferences within a reasonable time frame. Maintain standard of scheduling conference within 75 days of Not guilty plea entry.
Public Safety	Red Light Camera Violations	Includes the number of notices of liability issued to red light camera violators. A red-light running violation occurs when a motorist enters an intersection after the traffic signal has turned red.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Public Safety	RLC Revenue	Includes total collected revenue from Red Light Camera violations.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Government Efficiency	Susp-Aft NON Appear Cnfrnce Dt	Includes the number of days for TPVA to notify DMV to suspend driving privileges after conference NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend for NON appearance for Conference date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance dates.
Government Efficiency	Susp-Aft NON Appear Trial Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after trial NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend NON Appearance on trial date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance date.
Government Efficiency	Suspend-After Pay Due Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after "suspend deferred payment" due date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Suspend Deferred payments not received. Continue to notify DMV to suspend driving privileges 60 days after payment due date.
Government Efficiency	TPVA County Revenue	Includes total gross monies reduced by distribution monies. For traffic includes total monies Nassau County can book due to issuance of Traffic Violations (includes agency fee, fines, penalties and certain surcharges). For parking includes total monies Nassau County can book due to issuance of Parking Violations (includes agency fee, fines, penalties and collection fees).	The goal of TPVA is to process tickets efficiently and expeditiously utilizing TPVA resources. The efficient disposition of tickets will generate targeted revenues set for TPVA.
Government Efficiency	TPVA Trials Pending-Overall	Includes the number of pending traffic trials waiting to be scheduled by all jurisdictions.	Reduce traffic trial inventory. Continue working with various jurisdictions to increase the number of traffic trials scheduled.
Government Efficiency	TPVA Phone Payments	Includes the amount of TPVA revenue collected over the phone. This measure is a subset of TPVA County Revenue.	Improve phone payment service.

DEPARTMENTAL DETAIL



<b>Traffic &amp; Parking Violations Agency</b>						
<b>Performance Measures</b>	<b>Division</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
1st Billing Notices	Parking	8.5 Days	7.4 Days	10.0 Days	8.1 Days	10.0 Days
2nd Billing Notices	Parking	29.5 Days	28.2 Days	34.0 Days	28.6 Days	34.0 Days
Conference Scheduling Days	Parking	56.0 Days	56.2 Days	75.0 Days	60.0 Days	75.0 Days
1st Billing Notices	Traffic	31.4 Days	23.2 Days	36.0 Days	6.4 Days	36.0 Days
2nd Billing Notices	Traffic	61.4 Days	57.2 Days	68.0 Days	37.0 Days	68.0 Days
Conference Scheduling Days	Traffic	63.1 Days	63.3 Days	75.0 Days	62.5 Days	75.0 Days
Red Light Camera Violations	RLC	79,552	366,495	750,000	221,066	536,000
RLC Revenue	RLC	\$ 2,395,893	\$ 14,938,660	\$ 36,000,000	\$ 12,488,397	\$ 29,300,000
Susp-Aft NON Appear Cnfrnce Dt	Traffic	91 Days	151 Days	88 Days	95 Days	88 Days
Susp-Aft NON Appear Trial Date	Traffic	91 Days	131 Days	88 Days	91 Days	88 Days
Suspend-After Pay Due Date	Traffic	91 Days	155 Days	88 Days	99 Days	88 Days
TPVA Trials Pending-Overall	Traffic	15,846	8,951	11,000	6,437	11,000
TPVA County Revenue	TPVA	\$ 16,916,175	\$ 18,398,864	\$ 18,000,000	\$ 10,080,071	\$ 20,000,000
TPVA Phone Payments	TPVA	\$ 2,751,072	\$ 3,220,478	\$ 3,400,000	\$ 1,585,241	\$ 3,400,000



**VISION**

*The Office of Constituent Affairs strives to provide superior constituent services and improve operations continually by increasing productivity and refining the Office's services.*

**MISSION**

*To act as a liaison by providing communications and outreach between various County departments and citizens, news media and other stakeholders in Nassau County. The responsibilities of Office of Constituent Affairs include delivery of County services by connecting citizens with the services they seek.*

CF - OFFICE OF CONSTITUENT AFFAIRS					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	2,424,593	2,646,654	1,313,816	1,703,507
	BB - EQUIPMENT	-	1,000	-	1,000
	DD - GENERAL EXPENSES	1,734,131	2,020,506	1,157,014	1,067,100
	DE - CONTRACTUAL SERVICES	-	2,850	-	-
<b>EXP Total</b>		<b>4,158,724</b>	<b>4,671,010</b>	<b>2,470,831</b>	<b>2,771,607</b>
REV	BF - RENTS & RECOVERIES	6,510	-	-	-
	BJ - INTERDEPT REVENUES	640,415	1,309,089	-	1,348,363
<b>REV Total</b>		<b>646,925</b>	<b>1,309,089</b>	<b>-</b>	<b>1,348,363</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	43	-	-
<b>2011 Adopted Headcount</b>	44	3	-



## **OFFICE OF CONSTITUENT AFFAIRS**

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

The Office of Constituent Affairs also responds to media questions and requests for information concerning County operations. At the County Executive's direction, the Press Office is dedicated to fostering and promoting open and fair governmental practices through the widespread dissemination of information. The Office also oversees the County Photography Department, which is a part of the Press Office. The Photography Department records significant events and occasions.

### **Bureau of Printing and Graphics**

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

### **Central Mailroom (Bureau of Mail)**

The Office manages the majority of the County's mail facilities to ensure that the County government's mail and printing needs are met in an efficient and expeditious manner.

### **GOALS**

- Use technology to become increasingly efficient in our operations.
- Streamline mail with online accounting and mail tracking.

### **OBJECTIVES**

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

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## DEPARTMENTAL DETAIL

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### 2012 BUDGET HIGHLIGHTS

The 2012 Adopted Budget expense for the Office of Constituent Affairs is \$2.8 million, which includes \$1.7 million in salary-related expenses and \$1.1 million for OTPS related expenses.

The 2012 Adopted Budget revenue is \$1.3 million comprised entirely of inter-departmental related revenue for central mail, printing and graphics services.



**VISION**

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

**MISSION**

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

<b>CA - OFFICE OF CONSUMER AFFAIRS</b>					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	1,816,748	2,119,399	1,009,209	1,690,540
	BB - EQUIPMENT	2,013	2,521	347	2,400
	DD - GENERAL EXPENSES	20,525	16,515	5,805	14,700
<b>EXP Total</b>		<b>1,839,286</b>	<b>2,138,435</b>	<b>1,015,361</b>	<b>1,707,640</b>
REV	BC - PERMITS & LICENSES	2,911,198	3,500,000	2,144,830	2,922,307
	BD - FINES & FORFEITS	471,800	750,000	279,460	470,000
	BH - DEPT REVENUES	115	200	41	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	69,513	45,900	18,340	45,000
<b>REV Total</b>		<b>3,452,626</b>	<b>4,296,100</b>	<b>2,442,671</b>	<b>3,437,507</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	32	1	-
<b>2011 Adopted Headcount</b>	33	4	-



## **OFFICE OF CONSUMER AFFAIRS**

In an effort to promote our Vision and support our Mission, the Office of Consumer Affairs (OCA) is organized into six responsibility centers:

### **Consumer Protection**

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

### **Weights and Measures**

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

### **Investigations and Complaints**

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

### **Licensing**

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

### **Information and Education**

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

### **Taxi and Limousine**

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

## **GOALS AND OBJECTIVES**

The Office of Consumer Affairs goal is to be at the forefront of protecting consumer rights by expeditiously developing new protections for emerging issues. The following guidelines assist this OCA in achieving its objectives:

- Protect and promote the interests of Nassau County consumers by issuing violations to unlicensed businesses.

**DEPARTMENTAL DETAIL**



- Encourage local businesses to maintain high standards of honesty and fair business practices.
- Enforce consumer protection laws on both a pro-active and reactive basis and advocate for emerging consumer-related issues.

**2012 BUDGET HIGHLIGHTS**

Total operating expenses for the Office of Consumer Affairs in the Fiscal 2012 Adopted Budget are \$1.7 million. Salaries and wages are approximately \$1.7 million. Funding for other-than-personal-services expense is \$17,100.

Total revenues for the Office of Consumer Affairs in the Fiscal 2012 Adopted Budget is approximately \$3.4 million.

**PERFORMANCE MANAGEMENT**

Consumer Affairs expects to meet its performance targets for 2012. The following schedule breaks down the departmental targets.

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

<b>Office of Consumer Affairs</b>					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
Home Imprvmt Apps-Total	5,879	4,216	5,700	3,229	4,300
Violations Issued	2,134	1,579	1,100	939	1,000



**VISION**

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

**MISSION**

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

EM - EMERGENCY MANAGEMENT						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	420,108	556,199	324,058	581,771	
	DD - GENERAL EXPENSES	43,308	20,000	3,744	9,500	
	DE - CONTRACTUAL SERVICES	51,439	10,000	-	100,000	
	HF - INTER-DEPARTMENTAL CHARGES	101,724	-	-	-	
EXP Total		616,579	586,199	327,802	691,271	
REV	BF - RENTS & RECOVERIES	2,142	-	-	-	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	454,065	519,000	-	491,571	
REV Total		456,207	519,000	-	491,571	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	7	-	-
2011 Adopted Headcount	7	-	-



## **OFFICE OF EMERGENCY MANAGEMENT**

Nassau County 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 the Nassau County Emergency Operations Plan (EOP).

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

OEM manages a warehouse with stores of critical emergency supplies to assist the citizens of the County in the event of a local or regional disaster. The Office also works with a contractor that supplies the County with an Emergency Notification System, which is used to contact County residents in the event of an emergency or important advisory.

Additionally, the Office oversees the administration of the Community Emergency Response Team (CERT) program, which educates people about 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 1,200 citizens in disaster response and awareness and, combined with the Medical Reserve Corps (MRC), currently has over 650 active, dedicated members. CERT and MRC will continue to develop team members trained and ready to support the community in a disaster.

### **GOALS**

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

- Act as the coordinating agency during an incident or emergency, facilitating communication and activities between local, County, State and Federal government agencies and other public and private organizations.
- Continue to provide targeted funding to County agencies performing duties relevant to the objectives and investment justifications stated in the Homeland Security grant guidelines the Office administers.
- Increase public awareness through frequent updates of information on the County's website, which communicates information on hurricane and special need preparedness



that residents can access; appear on local access cable shows to discuss preparedness tips; conduct regular Town Hall meetings for the public to discuss hazards and preparedness activities for the communities; and distribute awareness information through public displays at conferences, fairs and similar venues.

- Continue to enhance the capabilities of the new Emergency Operations Center (EOC).
- Continue the procurement of commodities for the Nassau County stockpile that include, but are not limited to cots, special needs cots, portable toilets, disposable clothing, Meals Ready to Eat, bottled water, and tarps.
- Recruit and train an additional 250 volunteers for the Citizens Corps Program. These volunteers will be trained to assist OEM during emergency operations, including assisting the Red Cross in administrating and managing emergency shelters.
- Work with adjacent county and city jurisdictions to establish a regional approach to planning, response and recovery.

### **OBJECTIVES**

- Enhance, expand and leverage the current capabilities of the EOC to keep pace with technological advances while maintaining redundancy in communications.
- Through grant funding, hire contractors to develop a Countywide interoperable communications plan and conduct training and exercises to test the plan's credibility.
- Through Homeland Security grants, continue the development of a comprehensive disaster recovery plan.
- Work with County departments and municipalities to optimize Federal reimbursement post-disaster.
- Work collaboratively with relevant County agencies, creating a synergy to best leverage all County resources in the event of a local or regional disaster or public health emergency.

### **2012 BUDGET HIGHLIGHTS**

The total operating expense for the Office of Emergency Management (OEM) in the 2012 Adopted Budget is \$691,271. The salary and wage expense in the Fiscal 2012 Adopted Budget is \$581,771. Other-than-personal-service (OTPS) expense in the 2012 Adopted Budget is \$109,500.

Total revenue for the Office of Emergency Management in the 2012 Adopted Budget is \$491,571 comprised entirely of Federal funds, channeled to the County via New York State, as reimbursement for County incurred expenses.



PERFORMANCE MANAGEMENT

The Office will meet its performance targets for 2011. Looking forward to 2012, the Department is enhancing current service in the area of recruitment and training of employees and volunteers. OEM has new performance goals in the area of Interoperable Communication and infrastructure protection.

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 ensure 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 knowledgeable 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	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
Communications Tests	72	76	76	38	52
Grants Awarded to OEM	2	5	4	1	2
OEM Employee Training	-	-	-	-	18
OEM EOC Testing	-	-	-	-	12
Recruited Volunteers	154	239	60	142	60
Training-ICS	399	294	250	473	200



**VISION**

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

**MISSION**

*The Nassau County Office of Housing and Community Development's Vision is to help improve the residential properties for low- and moderate-income residents of Nassau County through various Federal and State programs and to address the needs of the County's homeless population, to actively market economic development resources and incentives of its various business resource partners to businesses to stimulate job growth, capital investment and the growth of the economy; and to redevelop sites to provide economic benefits such as creating jobs, increasing the municipal tax base, mitigating potential health or environmental risks, and maximizing existing infrastructure.*

HI - HOUSING & INTERGOVERNMENTAL AFFAIRS						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	367,212	316,137	141,278	82,700	
	DD - GENERAL EXPENSES	2,447	7,225	3,684	5,400	
	DE - CONTRACTUAL SERVICES	1,000,000	-	-	-	
	HF - INTER-DEPARTMENTAL CHARGES	885,569	1,098,351	107,115	229,707	
<b>EXP Total</b>		<b>2,255,227</b>	<b>1,421,713</b>	<b>252,077</b>	<b>317,807</b>	
REV	BF - RENTS & RECOVERIES	-	-	357	-	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	253,835	-	111,814	-	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	23,779	-	-	-	
<b>REV Total</b>		<b>277,614</b>	<b>-</b>	<b>112,171</b>	<b>-</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>2</b>	<b>-</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>3</b>	<b>-</b>	<b>-</b>



## **OFFICE OF HOUSING AND INTERGOVERNMENTAL AFFAIRS**

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

**Community Development Unit** is the administrative agent for the following HUD grant programs:

### **Community Development Block Grant Program (CDBG)**

The CDBG Program is a Federal entitlement program that assists low and moderate-income persons and addresses urgent community development needs. Program objectives and goals are established in a Five-Year Consolidated Plan developed by the County and approved by HUD. Annual goals are then set forth in an Annual Action Plan. The priorities established in the most recent Five-Year Plan (FY2010-2014) are set as housing objectives and community development objectives.

### **HOME Investment Partnership Program (HOME)**

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

### **Neighborhood Stabilization Program (NSP)**

The goals and objectives of NSP were developed as part of the Annual Action Plan prepared by the Community Development Unit and approved by HUD. The Plan objective is the acquisition, rehabilitation and sale of foreclosed residential properties in HUD-approved target areas for the expansion of rental opportunities for very low, low and moderate-income households.

### **Lead Abatement Demonstration Grant Program**

OHCD and the Health Department operate this program to control lead-based paint hazards through rehabilitation and remediation of low-income private dwellings with children under the age of six.

**Housing & Homeless Services Unit** administers the following HUD grant programs:

### **Homelessness Prevention and Rapid Re-Housing Program (HPRP)**

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

**Emergency Shelter Grant Program (ESG)**

The ESG program's purpose is to support the rehabilitation or conversion of buildings for use as emergency shelters for the homeless, the payment of certain operating expenses and essential services in connection with emergency shelters for the homeless, and homeless prevention activities.

**Section 8 Housing Choice Voucher Program (HCV)**

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

**Project Homestart**

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

**Homeownership Program**

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

**Business Development Unit (BDU)**

BDU seeks to make Nassau County a destination for businesses seeking to operate in or expand on Long Island. BDU is responsible for business attraction, retention and expansion in the County. As such, BDU staff meets directly with small, mid-size and large businesses to assess their expansion and growth needs. The BDU actively markets economic development resources and incentives of its various business resource partners to businesses to stimulate job growth, capital investment and the growth of the economy.

The BDU holds quarterly panel forums with businesses to educate, inform, and encourage businesses to access available resources. Additionally, the BDU holds regular working sessions with individuals from the other municipalities to develop a collaborative model and workable solution toward business expansion and development needs.

**Brownfields Redevelopment Unit (BRU)**

The main objective of the BRU is to facilitate the redevelopment of brownfields within the County. Redevelopment of these sites will provide economic benefits such as creating jobs, increasing the municipal tax base, mitigating potential health or environmental risks, and maximizing existing infrastructure.



**2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of Housing and Community Development Affairs includes \$317,807 in expenses (including \$229,707 in interdepartmental charges). Funds allocated for the department’s Business Development Unit will cover personnel, general supplies and association membership dues that enhance external community and business relationships. This will promote opportunities for economic development within Nassau County at regional, state and national levels.

The 2012 Adopted Budget includes \$82,700 in salary-related expenses and OTPS expenses of \$5,400.

**PERFORMANCE MANAGEMENT**

<b>Economic Development Initiative</b>			
<u>Category</u>	<u>Performance Measures</u>	<u>Description</u>	<u>Goal Statement</u>
Economic Growth	# GNF Apps Received	Includes the number of Grow Nassau Fund (GNF) applications received. The GNF is a unique economic development partnership between Nassau County, Nassau County Industrial Development Agency (IDA) and the National Development Council's Grow America Fund, Inc. (GAF). Through the GNF, eligible small businesses in the boundaries of the County may apply for loans at competitive rates, floating or fixed, for a term of up to 25 years. In order to qualify for these loans, the businesses must be engaged in a legitimate for profit business activity and must have the ability to create permanent jobs in the community.	The Grow Nassau Fund will look to finance healthy, successful, small businesses that need expansion capital to reach full growth potential.
Economic Growth	# NC Business Forums	Includes the number of Nassau County Business Forums provided.	Hold Nassau County Business Forums in conjunction with County business development resource partners to educate and inform businesses of the types of incentives and assistance available to foster business investment and job creation.

<b>Economic Development Initiative</b>					
<u>Performance Measures</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Target</u>	<u>2011 June YTD Actual</u>	<u>2012 Target</u>
# GNF Apps Received	-	-	4	0	4
# NC Business Forums	-	-	4	8	4



**VISION**

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

**MISSION**

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

<b>LR - OFFICE OF LABOR RELATIONS</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>	<b>6-Month Actual</b>	<b>2012 Adopted Budget</b>
EXP	AA - SALARIES, WAGES & FEES	320,370	395,842	221,743	227,000
	DD - GENERAL EXPENSES	1,868	8,106	1,680	5,700
	DE - CONTRACTUAL SERVICES	204,891	551,854	(17,233)	407,900
<b>EXP Total</b>		<b>527,129</b>	<b>955,802</b>	<b>206,190</b>	<b>640,600</b>

	<b>Full Time</b>	<b>Part Time</b>	<b>Seasonal</b>
<b>2012 Adopted Headcount</b>	5	-	-
<b>2011 Adopted Headcount</b>	5	-	-



## **OFFICE OF LABOR RELATIONS**

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

### **GOALS**

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

### **OBJECTIVES**

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

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of Labor Relations totals \$640,600 in expenses. This includes \$227,000 in salary-related expenses and \$413,600 for OTPS expenses.



***VISION***

***The Vision of the Office of Management and Budget is to establish a collaborative working relationship with County departments by assisting them in their efforts to achieve their goals and objectives as well as providing reliable and understandable financial information to the County's managers, fiscal monitors and the public.***

***MISSION***

***The Mission of the Office of Management and Budget is to ensure that the County's budget is in balance, operational performance is maximized, and resources are allocated in a manner that is consistent with the County's priorities.***

**DEPARTMENTAL DETAILS**



<b>BU - OFFICE OF MANAGEMENT AND BUDGET</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>	<b>6-Month Actual</b>	<b>2012 Adopted Budget</b>
EXP	AA - SALARIES, WAGES & FEES	2,384,162	2,696,391	1,499,170	(82,009,638)
	AB - FRINGE BENEFITS	-	-	-	27,306,963
	AC - WORKERS COMPENSATION	9,190,711	10,511,662	3,083,602	12,314,600
	BB - EQUIPMENT	1,274	10,000	-	10,000
	DD - GENERAL EXPENSES	38,351	50,320	39,100	50,500
	DE - CONTRACTUAL SERVICES	1,524,477	2,330,000	1,343,118	2,803,600
	GA - LOCAL GOVT ASST PROGRAM	-	-	-	62,852,361
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	-	-	-	13,000,000
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	5,947,211
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	19,322,746
	NA - NCIFA EXPENDITURES	-	-	-	2,025,000
	OO - OTHER EXPENSE	525,000	532,041	532,041	44,901,094
<b>EXP Total</b>		<b>13,663,974</b>	<b>16,130,414</b>	<b>6,497,031</b>	<b>108,524,437</b>
REV	BD - FINES & FORFEITS	-	-	-	2,850,000
	BF - RENTS & RECOVERIES	1,740,914	850,000	779,813	1,020,000
	BG - REVENUE OFFSET TO EXPENSE	-	198,058	63,827	15,110,954
	BH - DEPT REVENUES	-	-	-	620,000
	BI - CAP BACKCHARGES	112,668	-	-	-
	BJ - INTERDEPT REVENUES	461,702	783,120	-	59,582,617
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	-	-	-	8,661,865
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	-	18,071,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	39,643,146
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	118,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	2,405,000
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	-	-	-	970,802,675
	TB - PART COUNTY - SALES TAX PART COUNTY	-	-	-	85,385,709
	TL - PROPERTY TAX	-	-	-	120,039,282
	TO - OTB 5% TAX	-	-	-	3,229,600
<b>REV Total</b>		<b>2,315,284</b>	<b>1,831,178</b>	<b>843,640</b>	<b>1,327,540,248</b>

	<b>Full Time</b>	<b>Part Time</b>	<b>Seasonal</b>
<b>2012 Adopted Headcount</b>	<b>24</b>	<b>3</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>27</b>	<b>3</b>	<b>-</b>



## **OFFICE OF MANAGEMENT AND BUDGET**

The Office of Management and Budget (OMB) is responsible for measuring both operational and financial performance, recommending corrective actions when necessary, establishing a strong link between performance and budget decisions, conducting project management and business process review, managing risk in all County operations, and providing grant management services.

Deputy Directors have responsibility for providing high-level management support to their assigned departments. Each Deputy's staff member is responsible for providing financial and operational support to specific departments. The OMB financial component includes developing the Annual Budget and Multi-Year Financial Plan (MYP), monitoring and reporting on expenses and revenues, and providing fiscal support to County departments. It also includes serving as the primary liaison to the fiscal oversight community and the public. The OMB operations component regularly measures operational performance and works with departments to develop and implement strategies to improve performance and to maximize the achievements of County-wide, programmatic and departmental missions, goals and objectives.

OMB accomplishes its Mission through the strict adherence to established and generally accepted financial policies and best practices. It also is dedicated to:

- Developing an Operating Budget, Capital Budget and MYP that are based on realistic assumptions.
- Monitoring spending and revenue collection on a monthly basis and regularly processing fiscal transactions on behalf of County departments.
- Working with departments to ensure that MYP initiatives are being implemented successfully and on schedule.
- Measuring operational performance and working with departments to improve business processes, when necessary.
- Linking performance to fiscal decision-making.
- Regularly updating the oversight community and the public on the County's fiscal and operational condition.
- Analyzing the fiscal impact of all adopted County ordinances and State legislation.
- Assisting in the development and implementation of operational improvements County agencies through internal consulting and project management.
- Developing policies and procedures to minimize risk and audit findings.
- Safeguarding assets, identifying risks and eliminating liabilities.

OMB's Risk Management Unit performs safety related training, assists in finding insurance for special functions such as the recreation camp, performs safety inspections, and develops risk management and safety-related policies and procedures. Risk Management will continue to settle select Workers' Compensation claims to reduce indemnity payments from the County.

The Grants Management Unit identifies appropriate grant opportunities for County departments, facilitates the development of grant applications by assisting with the formation of grant partnerships and the coordination of scarce resources, processes grant-related documents such as Supplemental



Appropriations, and maintains a knowledge and information repository on a wide range of grant-related activities.

## **GOALS**

- Maintain the County's fiscal balance.
- Strive to maintain or improve the County's credit ratings.
- Adhere to investment, fund balance and debt policies.
- Implement gap-closing initiatives.
- Strengthen the Performance Measurement Program.
- Improve quality of financial reporting.
- Provide high-quality fiscal support to departments.
- Develop Risk Management procedures including those related to safety and insurance.
- Maximize the County's efforts to pursue grants and make grant processes and procedures more efficient as possible.

## **OBJECTIVES**

- Develop a 2012 Operating Budget, Capital Budget and 2012-2015 MYP that are balanced and approved by the County Legislature and NIFA.
- Achieve 2011 and 2012 year-end budget balance.
- Maintain or improve the County's ratings with the rating agencies in 2011 and 2012.
- Continue to earn Government Finance Officers Association Distinguished Budget Presentation Award.
- Manage the 2012 Workers' Compensation budget and absorb the increased cost of Workers' Compensation indemnity by improving claims management and reducing claims activity.
- Integrate additional County departments into the Business Intelligence Reporting Tools Performance Measurement System (BIRT).
- Identify promising grant opportunities and work with Departments to pursue them.

## **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of Management and Budget ("OMB") reflects the incorporation of three transactional departments: Miscellaneous, Unallocated Revenue and Reserves. The decision to incorporate these departments into OMB was predicated on the County's implementation of the PeopleSoft enterprise resource planning ("ERP") system. The software's design is based in best practices that encourages dissolution of transactional departments or departments without staff.

The 2012 Adopted Budget provides \$108.5 million in total expenses net of an offset of \$84.3 million applied to Salaries, Wages & Fees related to the County's 2012 initiative for budgetary savings. Exclusive of this budgetary initiative, \$2.6 million is allocated to support the salaries and related expenses of 24 full-time and 3 part-time employees. The bulk of the budgeted expenses include \$62.9 million for Local Government Assistance, \$44.9 for Other Expense, \$13 million for the Nassau Healthcare

**DEPARTMENTAL DETAILS**



Corporation’s mission payment, and \$12.3 million for Workers’ Compensation. The 2012 Adopted Budget also includes an allocation of \$1.3 billion in revenue under the Office of Management and Budget. The Majority of these revenues are comprised of \$1,056 million from Sales Tax, \$120 million from Property Tax, \$59.6 million from Interdepartmental Revenue, \$39.6 million from Interfund Revenue, \$15.1 million from Revenue Offsets to Expense, and \$18.1 million attributed to Debt Service from Capital.

**PERFORMANCE MANAGEMENT**

Office of Management and Budget (OMB) services all Nassau County government; therefore, the department tracks performance measures that are budget, service and goal-oriented. OMB has met almost all of its service targets and plans to maintain the same service levels in 2012.

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

DEPARTMENTAL DETAILS



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

Risk Management					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
Risk Management Procedures	6	24	4	2	2
Safety Risk Mgmt Train Prog	2	28	6	10	3
Safety Inspc-Reoccurring	22	38	4	50	2
% Safety Inspc-Complaint Driven	--	--	--	--	30%
Tried Audits	29	22	--	40	10

**DEPARTMENTAL DETAILS**



**VISION**

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

**MISSION**

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

<b>CO - COUNTY COMPTROLLER</b>						
<b>E/R</b>	<b>OBJ</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>	<b>6-Month Actual</b>	<b>2012 Adopted Budget</b>	
EXP	AA - SALARIES, WAGES & FEES	5,889,590	7,246,903	3,070,797	6,410,289	
	BB - EQUIPMENT	(471)	100,000	-	5,000	
	DD - GENERAL EXPENSES	75,973	150,000	52,183	75,000	
	DE - CONTRACTUAL SERVICES	424,375	564,000	13,026	425,000	
<b>EXP Total</b>		<b>6,389,466</b>	<b>8,060,903</b>	<b>3,136,006</b>	<b>6,915,289</b>	
REV	BF - RENTS & RECOVERIES	383,608	250,000	9,693	250,000	
	BH - DEPT REVENUES	16,454	16,300	8,458	16,300	
	BI - CAP BACKCHARGES	266,770	-	-	-	
<b>REV Total</b>		<b>666,832</b>	<b>266,300</b>	<b>18,151</b>	<b>266,300</b>	

	<b>Full Time</b>	<b>Part Time</b>	<b>Seasonal</b>
<b>2012 Adopted Headcount</b>	<b>87</b>	<b>6</b>	<b>10</b>
<b>2011 Adopted Headcount</b>	<b>88</b>	<b>6</b>	<b>10</b>



## **OFFICE OF THE COMPTROLLER**

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

### **GOALS**

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

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

### **OBJECTIVES**

To accomplish its Mission, the Comptroller will:

- Issue timely reports on matters that significantly affect the County's financial health and operations.
- Monitor, analyze and forecast the County's revenues and expenses.
- Establish and execute the 2012 audit plan focusing on areas of greatest risk to the County's taxpayers.
- Generate the County's Annual Financial Report.

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget Expense for the Office of the County Comptroller totals approximately \$6.9 million. This includes approximately \$6.4 million in salary-related expenses and \$505,000 in other-than-personal-services expenses.

The 2012 Adopted Budget for Revenue is \$266,300. The primary source of revenue is FICA refunds from prior years attributable to retro actively converting employee sick leave pay to workers' compensation which is not subject to FICA tax.

**DEPARTMENTAL DETAILS**



**VISION**

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

**MISSION**

*The County Attorney's Office provides superior legal representation to County agencies, the administration and the Legislature. Its attorneys defend the County in lawsuits that seek damages and directives against the County, negotiate transactions and draft contracts, provide legal counsel, and write legislation.*

<b>AT - COUNTY ATTORNEY</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	9,673,876	11,116,061	4,904,017	7,786,438	
	AC - WORKERS COMPENSATION	(388)	-	-	-	
	BB - EQUIPMENT	612	15,000	2,186	15,000	
	DD - GENERAL EXPENSES	884,225	742,279	177,154	427,400	
	DE - CONTRACTUAL SERVICES	2,781,713	2,000,000	1,268,588	2,800,000	
<b>EXP Total</b>		<b>13,340,038</b>	<b>13,873,340</b>	<b>6,351,945</b>	<b>11,028,838</b>	
REV	BD - FINES & FORFEITS	203,862	90,000	357,669	590,000	
	BF - RENTS & RECOVERIES	1,191,797	625,000	297,327	620,000	
	BH - DEPT REVENUES	151,191	95,000	35,858	95,000	
	BJ - INTERDEPT REVENUES	1,149,657	1,598,072	249,747	3,124,796	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	279,379	300,000	-	300,000	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,870	75,000	-	75,000	
<b>REV Total</b>		<b>3,047,756</b>	<b>2,783,072</b>	<b>940,601</b>	<b>4,804,796</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	112	2	-
<b>2011 Adopted Headcount</b>	135	2	-



## **OFFICE OF THE COUNTY ATTORNEY**

The County Attorney's Office is comprised of 10 legal bureaus, the Claims and Investigation Bureau and the Administration Unit.

The legal bureaus in the County Attorney's Office are:

### **Appeals**

The Appeals Bureau represents the County in Federal and State appellate courts.

### **Family Court**

The Family Court Bureau prosecutes juveniles charged with criminal activity before the Family Court and appears for the County in child abuse and neglect cases. In addition, the Bureau establishes and enforces child support orders against delinquent parents in local matters and on behalf of interstate and international custodial parents. The Bureau also establishes paternity in cases where child support orders are requested.

### **General Litigation**

The General Litigation Bureau represents the County in Federal civil rights, employment and commercial litigation and in State court matters other than torts, medical malpractice and labor.

### **Labor**

The Labor Bureau represents the County's interests in labor arbitrations and grievances, Public Employee Relations Board proceedings, administrative proceedings, and State court employment law litigation.

### **Legal Counsel**

The Legal Counsel Bureau drafts legislation and advises government officials on matters of law and policy and provides counsel to County agencies and departments.

### **Municipal Finance**

The Municipal Finance Bureau advises County officials on all financing issues and works closely with outside bond counsel.

### **Municipal Transactions**

Attorneys in the Municipal Transactions Bureau review and approve County contracts and Request for Proposals, negotiate and draft major County contracts, major leases and real estate transactions involving County property, and advise County officials on financings and its relationship with Nassau County Interim Finance Authority (NIFA).

### **Tax Certiorari and Condemnation**

The Tax Certiorari and Condemnation Bureau represents the County in real property tax litigation and all condemnation proceedings.

### **Torts**

The Torts Bureau represents the County in all personal injury and property damage litigation and medical malpractice cases.

### **Vehicle Forfeiture**

Pursuant to County law, the Vehicle Forfeiture Bureau initiates actions to forfeit vehicles (i.e., sell for benefit of the County) owned by persons convicted of misdemeanor Driving While Intoxicated (DWI) charges in Nassau County.



Administration is comprised of the County Attorney's legal management team working together with personnel and budget/payroll. The unit also includes the Special Investigations Unit which processes Workers' Compensation claims, selected tort claims, and waste, fraud and abuse allegations related to County employees and property.

**Claims and Investigations**

Claims and Investigations settle small property claims and investigate cases on behalf of all the litigating bureaus.

**GOALS**

- Continue efforts to enforce the County's DWI vehicle forfeiture law.
- Increase revenue and affect policy for the benefit of County through affirmative litigation.
- Increase resources in the Tax Certiorari Bureau to ensure better pre-trial preparation for an increasing number of trials, and work closely with the Assessment Review Commission and the Department of Assessment.
- Manage and mitigate risk exposure to the County.
- Maintain compliance with new electronic-discovery rules mandated by Federal Courts.

**OBJECTIVES**

- Integrate ProLaw with the Risk Management Information System.
- Increase the tax certiorari caseload and vigorously review property tax challenges to ensure equitable tax refunds.
- Utilize e-discovery tools to track discoverable materials and manage litigation holds on e-documents.
- Use the General Litigation and Claims and Investigation Bureaus to generate revenue for the County.
- Utilize outside legal experts to assist in complex litigation beyond the expertise of the current personnel in the office.

**2012 BUDGET HIGHLIGHTS**

The total expense for the Office of the County Attorney (AT) in the 2012 Adopted Budget is \$11 million. The salary and wage expense in the Adopted Budget is \$7.8 million. The 2012 Adopted Budget funds \$3.2 million in other-than-personal services (OTPS) expenses.

The 2012 Adopted Budget assumes the Office of the County Attorney will realize \$4.8 million in revenue, of which \$3.1 million is from inter-department revenues.

**DEPARTMENTAL DETAILS**



**VISION**

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

**MISSION**

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

<b>CL - COUNTY CLERK</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	5,461,171	6,139,024	2,863,627	5,412,219	
	BB - EQUIPMENT	42,306	98,150	-	50,000	
	DD - GENERAL EXPENSES	342,936	344,398	68,620	300,000	
	DE - CONTRACTUAL SERVICES	324,973	325,000	89,920	300,000	
<b>EXP Total</b>		<b>6,171,386</b>	<b>6,906,572</b>	<b>3,022,167</b>	<b>6,062,219</b>	
REV	BD - FINES & FORFEITS	201,519	200,000	93,547	200,000	
	BH - DEPT REVENUES	15,693,600	23,932,250	10,883,477	23,952,000	
<b>REV Total</b>		<b>15,895,119</b>	<b>24,132,250</b>	<b>10,977,023</b>	<b>24,152,000</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	103	60	40
<b>2011 Adopted Headcount</b>	103	60	40



## **OFFICE OF THE COUNTY CLERK**

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

### **Real Estate**

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

- Land Document Recording - Records and verifies deeds, mortgages and mortgage satisfactions, commercial mortgages, building loans and their disposition; computes and collects transfer and mortgage taxes; and records subdivision maps.
- Section/Block/Lot - Provides land index information and serves as a resource for the public to access the information on properties in Nassau County through journals, card files, and public access computer terminals.
- Land Records - Provides access to copies of all real property records (deeds, mortgages, etc.) within the County from public access computers, liber books, microfilm and microfiche, as well as maintains County land and subdivision maps.
- Imaging – State-of-the-art technology scans documents creating electronic availability and processes all verified documents for the preservation of such records.

### **Law and Equity**

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

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

**Business Services**

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

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

**GOALS**

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

- Increase the availability of information to the private, public and professional sectors of the County.
- Utilize the best methodology in educating the public about the services available.
- Maintain sufficient staff levels to handle the continued increase in volume associated with legal filings and challenges to the assessment of Nassau County properties.
- Utilize current technology in order to communicate with and serve its constituency in Nassau County.

**OBJECTIVES**

- Manage the increasing volume of documents to be processed by maintaining adequate staffing levels and backfilling documents to an electronic platform that predates technology initiatives.
- Continue to develop seamless information sharing between Supreme and County Courts and the Clerk's Office while expanding e-filing availability.
- Streamline processes through continual development of a system that permits faster and more efficient processing of constituent services.
- Enhance performance and improve public accessibility to information maintained by the Clerk's Office through the implementation of upgraded technology.

**2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Expense Budget for the Office of the County Clerk totals \$6.1 million. The total includes \$5.4 million in salary-related expenses. Other-than-personal-services expenses total \$650,000. The 2012 Adopted Revenue Budget is \$24.2 million.



**VISION**

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

**MISSION**

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

<b>CE - COUNTY EXECUTIVE</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	1,750,158	2,564,265	973,866	1,751,629	
	DD - GENERAL EXPENSES	70,565	55,000	39,054	80,000	
	DE - CONTRACTUAL SERVICES	38,399	225,000	75,015	225,000	
<b>EXP Total</b>		<b>1,859,122</b>	<b>2,844,265</b>	<b>1,087,934</b>	<b>2,056,629</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	21	1	-
<b>2011 Adopted Headcount</b>	26	1	-



## **OFFICE OF THE COUNTY EXECUTIVE**

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

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

In Fiscal 2012, the Office of the County Executive will continue to execute the County Executive's Vision by implementing policies and procedures that limit spending; promote the effective administration of government; consolidate services; encourage the creation of job opportunities; and maintain and improve the quality of life for Nassau County residents.

### **GOALS**

- Maintain services and property tax rates by limiting spending and consolidating services.
- Expand the tax base by implementing policies that promote growth and create job opportunities.
- Develop creative programs and initiatives to ensure that County residents remain safe.
- Work with other local governments and private interests to fight for reductions in unfair or unfunded State mandates.

### **OBJECTIVES**

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

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget expense for the Office of the County Executive is \$2.1 million. This includes \$1.8 million in salary-related expenses, with \$305,000 for OTPS related expenses.



**MISSION**

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

<b>LE - COUNTY LEGISLATURE</b>						
<b>E/R</b>	<b>OBJ</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>	<b>6-Month Actual</b>	<b>2012 Adopted Budget</b>	
EXP	AA - SALARIES, WAGES & FEES	5,356,823	6,018,626	2,646,641	6,298,656	
	BB - EQUIPMENT	6,005	32,533	876	45,777	
	DD - GENERAL EXPENSES	1,920,910	1,676,959	1,422,475	1,682,331	
	DE - CONTRACTUAL SERVICES	805,000	1,067,774	905,000	1,568,274	
<b>EXP Total</b>		<b>8,088,737</b>	<b>8,795,893</b>	<b>4,974,991</b>	<b>9,595,038</b>	
REV	BF - RENTS & RECOVERIES	323,266	-	-	-	
<b>REV Total</b>		<b>323,266</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	<b>Full Time</b>	<b>Part Time</b>	<b>Seasonal</b>
<b>2012 Adopted Headcount</b>	<b>94</b>	<b>3</b>	<b>16</b>
<b>2011 Adopted Headcount</b>	<b>95</b>	<b>3</b>	<b>16</b>



## **OFFICE OF THE COUNTY LEGISLATURE**

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

### **GOALS**

- 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.

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of the County Legislature totals \$9.6 million in expenses. This includes \$6.3 million in salary-related expenses and \$3.3 million in OTPS expenses.



**MISSION**

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

*To accomplish this mission we will:*

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

DA - DISTRICT ATTORNEY						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	26,855,583	29,569,934	14,957,835	28,218,694	
	BB - EQUIPMENT	29,936	62,487	21,919	75,500	
	DD - GENERAL EXPENSES	867,513	1,067,470	425,305	1,002,300	
	DE - CONTRACTUAL SERVICES	1,052,272	1,177,500	603,289	1,057,500	
<b>EXP Total</b>		<b>28,805,304</b>	<b>31,877,391</b>	<b>16,008,348</b>	<b>30,353,994</b>	
REV	BD - FINES & FORFEITS	(1,500)	-	-	-	
	BE - INVEST INCOME	-	100	-	-	
	BF - RENTS & RECOVERIES	180,945	1,424,045	15,872	250,000	
	BH - DEPT REVENUES	31,982	25,000	603	12,000	
	BJ - INTERDEPT REVENUES	546,322	262,220	-	366,454	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	663,764	-	60,725	-	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	22,427	34,405	7,384	34,400	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	50,460	41,678	(434)	39,400	
<b>REV Total</b>		<b>1,494,400</b>	<b>1,787,448</b>	<b>84,150</b>	<b>702,254</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	361	-	19
<b>2011 Adopted Headcount</b>	369	-	16



## **OFFICE OF THE DISTRICT ATTORNEY**

The Nassau County District Attorney's Office is one of the largest District Attorney's Offices in the country. The Office continues its efforts to modernize the Office, prioritize the problems facing Nassau County, and address growing problems. The Office also aims to be one of the most technologically modern offices in the country.

### **Administration**

The District Attorney's Office is administered by the District Attorney along with the executive staff, which is comprised of the Chief Assistant District Attorney, the Executive Assistant District Attorney for Litigation, the Executive Assistant District Attorney for Investigations, and the Chief Administrative Officer.

### **2012 BUDGET HIGHLIGHTS**

Total operating expenses for the Office of the District Attorney in the 2012 Adopted Budget is \$30.3 million. Salary and wages in the 2012 Adopted Budget is \$28.2 million. OTPS in the 2012 Adopted Budget is \$2.1 million.

Total revenue for the Office of the District Attorney in the 2012 Adopted Budget is \$702,254.

**DEPARTMENTAL DETAILS**



**VISION**

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

**MISSION**

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

<b>ME - MEDICAL EXAMINER</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	4,686,426	5,415,064	2,636,493	4,836,109	
	BB - EQUIPMENT	4,139	6,712	-	11,800	
	DD - GENERAL EXPENSES	360,794	385,270	194,874	382,975	
	DE - CONTRACTUAL SERVICES	57,145	58,766	23,145	57,160	
	HF - INTER-DEPARTMENTAL CHARGES	4,939,039	1,115,660	1,115,660	1,134,415	
<b>EXP Total</b>		<b>10,047,543</b>	<b>6,981,472</b>	<b>3,970,172</b>	<b>6,422,459</b>	
REV	BF - RENTS & RECOVERIES	55,116	-	341	-	
	BH - DEPT REVENUES	22,525	20,000	6,418	20,000	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	166,130	-	166,200	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,608,462	2,149,746	1,093,615	-	
<b>REV Total</b>		<b>1,686,103</b>	<b>2,335,876</b>	<b>1,100,374</b>	<b>186,200</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	58	8	-
<b>2011 Adopted Headcount</b>	53	8	-



## **OFFICE OF THE MEDICAL EXAMINER**

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

### **Forensic Medicine**

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

### **Laboratories**

**Forensic Toxicology Laboratory:** The Forensic Toxicologists of the NCME assist the Chief Medical Examiner's investigations regarding cause and manner of death by performing chemical analyses on biological tissues and fluids secured at autopsy as well as other case evidence. The scientists in the toxicology lab prepare tissue specimens for analysis by gas chromatography/mass spectrometry (GC/MS), liquid chromatography/mass spectrometry (LC/MS), enzyme multiplied immunoassay (EMIT), and other highly specialized techniques. The Forensic Toxicologists from the NCME also analyze blood and urine specimens collected from drivers suspected of driving under the influence of alcohol and/or drugs (DWI/DUID). In addition, the toxicology lab performs analyses on samples secured from subjects alleged to be victims of Drug Facilitated Sexual Assaults (DFSA). In all cases, laboratory findings are documented in toxicological reports that are made available to the Medical Examiner, Police Department and District Attorney. Forensic Toxicologists may be asked to testify in court regarding the nature and interpretation of the laboratory's findings.

**Forensic Genetics:** The Forensic Geneticists within this unit conduct scientific analysis on biological evidence related to criminal and civil investigations for the criminal justice system and the residents of Nassau County. Analysis includes, but is not limited to:

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



- Independently and objectively provide accurate and reliable analyses to the legal system of Nassau County.

**Laboratories and Forensic Science:** The Forensic Scientists within the Division of Criminalistics conduct scientific analyses on physical evidence related to criminal and civil investigations for the criminal justice system and the residents of Nassau County. The disciplines within the Division of Criminalistics include Trace Evidence, Drug Analysis, Firearms and Tool Marks, Latent Prints, and Questioned Documents. Because the Criminalistics Division of the laboratory is newly established, an immediate goal of the laboratory includes staffing each discipline with qualified and experienced personnel at the highest levels. Experienced staff will be responsible for establishing written procedures and practices in compliance with American Society of Crime Lab Directors (ASCLD)/LAB-*International* accreditation standards, preparing for future inspection and accreditation, and establishing operational disciplines within the Laboratory. Analyses will be conducted independently and objectively to provide accurate and reliable results to the legal system of Nassau County. Forensic Scientists are often required to testify in court on results and subject matter.

## **GOALS**

- Manage a highly effective and cost-efficient agency.
- Investigate unnatural deaths and identify public health threats in a responsive, professional and well-organized manner.
- Provide timely and accurate autopsy and forensic lab services.
- Perform high quality medical-legal investigations.
- Remain trained and prepared to respond appropriately in the event of natural and man-made disasters.
- Provide continuing professional education by maximizing Federal and State grant funding for training of staff.
- Maintain ongoing accreditation for the Forensic Genetics (DNA) and Toxicology laboratories to include working toward meeting new criteria and standards set by State and Federal authorities, e.g., The American Society of Crime Lab Directors (ASCLD), Division of Criminal Justice Services (DCJS), and International Organization for Standardization (ISO).

## **OBJECTIVES**

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

**2012 BUDGET HIGHLIGHTS**

The total operating expense for the Office of the Medical Examiner in the 2012 Adopted Budget is \$6.4 million. The salary and wage expense in the 2012 Adopted Budget is \$4.8 million. Other-Than-Personal-Services (OTPS) in the 2012 Adopted Budget is \$451,935. General Expense funding includes costs associated with mounting service repairs to aging refrigeration units and initial startup monies required for the implementation of the DWI program. The Department continues to pursue the leveraging of grant funding opportunities while diligently managing OTPS expenses.

Total revenue for the Office of the Medical Examiner in the 2012 Adopted Budget is \$186,200, which is almost entirely in the interfund revenue.



PERFORMANCE MANAGEMENT

The Office of the Medical Examiner is charged with providing quality reporting in a timely fashion. In 2012, the Department will maintain its level of service.

Office of the Medical Examiner			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Assault Forensics-Avg Days	Represents the average number of days until completion of Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Autopsy Report-Avg Days	Represents the average number of days to complete issuance of Autopsy reports. The number given for each month represents the average number of days it takes to issue finalized reports of autopsies of all cases done during that month.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Burglary Forensics-Avg Days	Represents the average number of days until completion of Burglary Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Pend->Final Cause Dth-Avg	Represents the average number of days it takes to complete the investigation of death following autopsy which includes toxicology, histology, review of medical and police reports, etc., in order for the Medical Examiner to determine a cause and manner of death when initial cause of death was pending.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Homicide Frnsc-Avg Days	Represents the average number of days until completion of Homicide Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Known Exemplar-Avg Days	Represents the average number of days until completion of Known Exemplar Forensic DNA cases. Specimens drawn from suspects or victims are called Known Exemplars.	Provide timely and accurate forensic lab services.
Government Efficiency	Other Forensics-Avg Days	Represents the average number of days until completion of "other" Forensic DNA cases. Examples of cases that are classified as "other" are Paternity, Maternity, Aggravated Assault, Larceny and Arson, etc.	Provide timely and accurate forensic lab services.
Government Efficiency	Robbery Forensics-Avg Days	Represents the average number of days until completion of Robbery Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Sex Assault Frnsc-Avg Days	Represents the average number of days until completion of Sexual Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Toxicology Analysis-Avg Days	Represents the average number of days from receipt of toxicology samples for each case in the laboratory until a report is issued. Toxicology is the study of the adverse effects of chemicals on living organisms. It is the study of symptoms, mechanisms, treatments and detection of poisoning, especially the poisoning of people.	Provide timely and accurate forensic lab services.

Office of the Medical Examiner					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
Assault Forensics-Avg Days	99.4 Days	129.9 Days	30.0 Days	206.0 Days	30.0 Days
Autopsy Report-Avg Days	116.0 Days	107.7 Days	90.0 Days	N/A	90.0 Days
Burglary Forensics-Avg Days	83.0 Days	96.4 Days	30.0 Days	84.6 Days	30.0 Days
Homicide Frnsc-Avg Days	79.0 Days	100.2 Days	30.0 Days	142.6 Days	30.0 Days
Known Exemplar-Avg Days	87.6 Days	106.1 Days	30.0 Days	107.1 Days	30.0 Days
Other Forensics-Avg Days	46.8 Days	77.2 Days	30.0 Days	70.1 Days	30.0 Days
Pend->Final Cause Dth-Avg	101.6 Days	89.7 Days	66.0 Days	N/A	66.0 Days
Robbery Forensics-Avg Days	87.0 Days	132.8 Days	30.0 Days	86.9 Days	30.0 Days
Sex Assault Frnsc-Avg Days	101.0 Days	127.6 Days	30.0 Days	144.3 Days	30.0 Days
Toxicology Analysis-Avg Days	82.7 Days	84.6 Days	30.0 Days	N/A	30.0 Days

**DEPARTMENTAL DETAILS**



**VISION**

*The Vision of the Sheriff is to create operational and fiscal accountability relating to the care, custody, and control of inmates, and ensure the swift execution of process and Family Court orders by the Enforcement Unit. This Vision will be achieved by reviewing and creating policies and procedures designed to maintain officer safety; maintaining or increasing the current level of training in those policies and procedures; and holding officers accountable for their understanding and implementation.*

**MISSION**

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

<b>CC - NC SHERIFF/CORRECTIONAL CENTER</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	125,139,220	123,608,029	61,717,785	121,893,214	
	AC - WORKERS COMPENSATION	4,812,321	5,131,089	2,017,746	5,260,135	
	BB - EQUIPMENT	12,807	15,707	357	66,700	
	DD - GENERAL EXPENSES	3,073,616	3,699,536	1,619,512	2,993,000	
	DE - CONTRACTUAL SERVICES	26,366,423	18,853,053	16,146,045	18,985,600	
	DF - UTILITY COSTS	483,589	545,420	414,689	638,800	
	HF - INTER-DEPARTMENTAL CHARGES	23,358	177,017	-	431,772	
<b>EXP Total</b>		<b>159,911,334</b>	<b>152,029,851</b>	<b>81,916,133</b>	<b>150,269,221</b>	
REV	BD - FINES & FORFEITS	14,013	20,000	8,870	20,000	
	BF - RENTS & RECOVERIES	829,639	893,000	8,481	819,000	
	BG - REVENUE OFFSET TO EXPENSE	500,000	500,000	200,000	500,000	
	BH - DEPT REVENUES	2,406,945	6,187,500	1,693,949	15,753,125	
	BJ - INTERDEPT REVENUES	160,300	290,000	43,838	290,000	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	12,878,755	14,069,425	3,131,234	14,972,800	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	303,945	372,000	137,876	372,000	
<b>REV Total</b>		<b>17,093,596</b>	<b>22,331,925</b>	<b>5,224,248</b>	<b>32,726,925</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	1,227	8	-
<b>2011 Proposed Headcount</b>	1,235	10	-



## **OFFICE OF THE SHERIFF/CORRECTIONAL CENTER**

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

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

### **Enforcement Division**

The Enforcement Division consists of four major units:

#### **Central Office**

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

#### **Family Court**

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

#### **Field Unit**

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

#### **SLAP/Warrants**

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

**CORRECTIONAL CENTER**

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

**Budget and Finance**

Staff assigned to this unit is responsible for fiscal operations, such as procurements and oversight of the Department's budget and inmate accounts.

**Human Resources**

Staff assigned to this unit is responsible for all payroll and personnel matters, staff training, Attendance Control, Medical Compliance, the Uniform Section, and the Employee Assistance Program (EAP).

**Legal/Investigations Unit**

This unit is comprised of Internal Affairs, Legal Affairs, Criminal Investigations, Canine, Gang Intelligence, Policy and Procedure, Inmate Discipline, and Compliance Units.

**Support Services**

Staff assigned to 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**

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

**Rehabilitation Unit**

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

**2012 BUDGET HIGHLIGHTS****COMBINED: SHERIFFS' OFFICE / CORRECTIONAL CENTER**

The total operating expense budget for the Sheriff's Office/Correctional Center in the 2012 Adopted Budget is \$150.3 million. Salary and wages is \$121.9 million. This represents 81.1% of the Department's total operating expense. Funding of OTPS expense is \$22.7 million.

Total revenue for the Sheriff's Office/Correctional Center in the 2012 Adopted Budget is \$32.7 million. This is inclusive of inter-departmental revenue.

**DEPARTMENTAL DETAILS**



**PERFORMANCE MEASUREMENT**

The Department expects to meet its targets for 2011. In 2012, the Department will seek to meet its new goals.

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

<b>Office of the Sheriff/Correctional Center</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
% Orders of Protection Served	101.5%	101.0%	85.0%	92.0%	85.0%
Civil Process Fees & Poundage	\$ 1,600,419	\$ 1,292,219	\$ 1,580,000	\$ 882,948	\$ 1,580,000
Federal Inmate Housing Rev	\$ 7,655,250	\$ 7,700,880	\$ 4,617,250	\$ 3,311,385	\$ 7,829,250
Housing Consolidation Savings	\$ 4,185,576	\$ 2,719,424	\$ 1,750,000	\$ 2,321,952	\$ 1,750,000
Long Term 207C Employees	33	31	32	30	32
Overtime Hours-NCCC	272,398	327,064	257,028	160,124	305,092
SCOC-Inmate Violence	21.0	26.0	34.0	12.0	34.0
Warrants Executed/Vacated	1,330	776	1,250	388	1,000

**DEPARTMENTAL DETAILS**



**VISION**

*To establish and maintain the Office of the Treasurer as an organization that emphasizes quality of service and actively supports the improvement of services and processes to keep pace with changes in the financial environment.*

**MISSION**

*To manage the Office of the Treasurer efficiently by emphasizing quality of service and actively safeguarding County funds while maximizing investment income, optimizing cash flow, and improving internal controls.*

<b>TR - COUNTY TREASURER</b>					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	2,400,516	2,683,259	1,235,279	2,121,810
	BB - EQUIPMENT	5,620	7,586	-	7,700
	DD - GENERAL EXPENSES	229,203	236,500	232,182	243,700
	DE - CONTRACTUAL SERVICES	38,075	113,866	63,903	69,100
	OO - OTHER EXPENSE	36,923,108	-	(4,317)	75,000,000
<b>EXP Total</b>		<b>39,596,522</b>	<b>3,041,211</b>	<b>1,527,047</b>	<b>77,442,310</b>
REV	BA - INT PENALTY ON TAX	26,521,038	28,500,000	16,143,845	28,500,000
	BD - FINES & FORFEITS	14,620	12,000	42,016	20,000
	BE - INVEST INCOME	2,290,079	7,127,915	925,223	3,331,500
	BF - RENTS & RECOVERIES	70,678	-	35,297	-
	BH - DEPT REVENUES	497,779	750,000	379,724	750,100
	BI - CAP BACKCHARGES	43,102	-	-	-
	BJ - INTERDEPT REVENUES	-	19,451	-	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	-	75,000,000
	TX - SPECIAL TAXES - SPECIAL TAXES	2,580,390	3,200,000	1,142,236	3,200,000
<b>REV Total</b>		<b>32,017,686</b>	<b>39,609,366</b>	<b>18,668,341</b>	<b>110,801,600</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	35	-	-
<b>2011 Adopted Headcount</b>	37	5	2



## **OFFICE OF THE TREASURER**

The Office of the Treasurer is mandated by the Nassau County Charter in accordance with the County Law of New York State. Under the Charter, the Treasurer is the County's Chief Fiscal Officer. The Treasurer acts as custodian of all funds belonging to the County or in which the County has an interest and is responsible for the issuance of all County debt and invests all County funds. The Treasurer consists of the following Divisions.

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

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

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

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

### **GOALS**

- Restructure cash payment procedures to increase investment income and enhance cash management.
- Consolidate bank accounts to reduce the number of reconciliations.
- Maximize investment income by reallocating funds to banks that offer higher interest.
- Increase efficiency by leveraging functionality of the new automated Property Tax System and Bail System.

The Treasurer's goals are streamlining processes, automating functions, and maximizing resources.

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of the Treasurer totals approximately \$77.4 million. The budget includes \$2.1 million in salary related expenses. The 2012 Adopted Budget's non-salary related expenses total \$75.3 million of which \$75 million is for Tax Certiorari payments.

Revenue in the 2012 Adopted Budget for the Office of the Treasurer is \$110.8 million. The Treasurer's primary driver of revenues is the collection of interest and penalty fees on delinquent property tax payments. The 2012 Adopted Budget includes \$28.5 million for interest and penalty fees and \$3.2 million for Special Taxes. The Office is responsible for investing the County's daily cash balances. The interest income from these investments in the 2012 Adopted Budget is forecast to be \$3.3 million. This budget assumes that bond proceeds of \$75 million will fund the tax certiorari payments.



PERFORMANCE MANAGEMENT

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

Office of the Treasurer					
Performance Measures	2009 Actual	2010 Actual	2011 Target	2011 June YTD Actual	2012 Target
# of Bank Accounts	108	93	80	99	80
% Bank Accounts Reconciled	92.6%	98.9%	100.0%	88.9%	100.0%
% Direct Payroll Deposits	69.8%	71.2%	75.0%	74.2%	79.0%
% Tax Pay Received Online	10.9%	1.4%	20.0%	5.4%	15.0%
Investment Balance Rate	0.88%	0.48%	0.50%	0.44%	0.50%



**VISION**

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

**MISSION**

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

**DEPARTMENTAL DETAILS**



<b>POLICE DISTRICT FUND</b>					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	226,432,299	229,128,355	113,914,912	210,050,204
	AB - FRINGE BENEFITS	97,041,979	108,763,657	72,040,276	120,142,218
	AC - WORKERS COMPENSATION	5,394,861	6,934,708	2,823,926	7,264,619
	BB - EQUIPMENT	360,656	285,185	92,467	152,052
	DD - GENERAL EXPENSES	3,675,427	3,704,475	2,568,378	3,824,750
	DE - CONTRACTUAL SERVICES	1,064,156	1,048,400	169,009	834,900
	DF - UTILITY COSTS	959,079	1,395,131	335,456	1,239,200
	HD - DEBT SERVICE CHARGEBACKS	1,040,691	1,822,015	-	1,733,051
	HF - INTER-DEPARTMENTAL CHARGES	22,262,597	23,509,090	15,495,341	22,464,774
	OO - OTHER EXPENSE	251,639	538,542	459,507	16,461,616
<b>EXP Total</b>		<b>358,483,384</b>	<b>377,129,559</b>	<b>207,899,271</b>	<b>384,167,384</b>
REV	AA - FUND BALANCE	13,349,134	-	-	-
	BC - PERMITS & LICENSES	1,903,774	2,828,447	1,118,685	2,828,500
	BD - FINES & FORFEITS	959,900	1,750,000	358,210	1,750,000
	BE - INVEST INCOME	102,918	271,315	30,376	271,400
	BF - RENTS & RECOVERIES	878,652	350,000	58,081	200,000
	BG - REVENUE OFFSET TO EXPENSE	-	1,459,944	-	1,460,000
	BH - DEPT REVENUES	3,296,599	3,411,617	1,853,303	4,911,700
	BJ - INTERDEPT REVENUES	280,084	569,462	-	354,257
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	-	2,407,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	140	2,000,000	-	-
	TL - PROPERTY TAX	343,354,134	364,488,774	-	369,984,527
<b>REV Total</b>		<b>364,125,334</b>	<b>377,129,559</b>	<b>3,418,654</b>	<b>384,167,384</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>1,545</b>	<b>420</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>1,680</b>	<b>425</b>	<b>-</b>

**DEPARTMENTAL DETAILS**



<b>POLICE HEADQUARTERS FUND</b>					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	194,908,459	167,707,319	96,949,973	192,749,792
	AB - FRINGE BENEFITS	88,809,516	103,205,471	66,078,166	113,339,660
	AC - WORKERS COMPENSATION	2,835,010	3,341,788	1,572,873	3,519,778
	BB - EQUIPMENT	155,545	350,000	71,935	228,000
	DD - GENERAL EXPENSES	2,766,105	2,704,595	1,403,467	3,168,320
	DE - CONTRACTUAL SERVICES	7,110,509	10,175,418	3,736,954	7,202,000
	DF - UTILITY COSTS	2,417,494	2,433,440	543,853	2,457,800
	HD - DEBT SERVICE CHARGEBACKS	5,950,878	8,252,771	-	10,708,488
	HF - INTER-DEPARTMENTAL CHARGES	25,837,979	25,419,637	18,909,874	24,251,608
	LB - TRANS TO GENERAL FUND	6,481,737	-	-	-
	OO - OTHER EXPENSE	91,262	256,250	28,700	11,861,202
<b>EXP Total</b>		<b>337,364,493</b>	<b>323,846,689</b>	<b>189,295,795</b>	<b>369,486,648</b>
REV	BC - PERMITS & LICENSES	452,310	900,000	416,715	900,000
	BE - INVEST INCOME	13,712	17,234	6,910	17,300
	BF - RENTS & RECOVERIES	1,009,819	400,000	83,059	-
	BG - REVENUE OFFSET TO EXPENSE	-	1,996,195	-	1,996,200
	BH - DEPT REVENUES	18,952,477	29,832,500	8,016,395	24,632,500
	BI - CAP BACKCHARGES	1,123,739	1,751,043	-	1,812,400
	BJ - INTERDEPT REVENUES	11,213,283	12,773,582	124,055	13,338,458
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	-	1,222,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	404,035	356,000	95,868	356,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	124,823	3,664,463	63,472	1,664,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	244,634	2,589,000	(700,896)	589,000
	TL - PROPERTY TAX	279,980,342	245,665,677	-	299,057,190
	TX - SPECIAL TAXES - SPECIAL TAXES	23,845,401	23,900,995	9,940,466	23,901,000
<b>REV Total</b>		<b>337,364,574</b>	<b>323,846,689</b>	<b>18,046,042</b>	<b>369,486,648</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>1,671</b>	<b>81</b>	<b>8</b>
<b>2011 Adopted Headcount</b>	<b>1,626</b>	<b>64</b>	<b>4</b>



## **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. The remaining areas of the County are policed by village and city police departments. In addition, the Department provides investigative services and certain specialized police services to all municipalities within the County in support of the local police departments. These special services include Detective Investigations, Emergency Ambulance, Highway Patrol, Emergency Service, Special Operations, Crisis Negotiation, Police Training and Applicant Investigations.

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

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

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

**The Patrol Division** primarily provides uniformed police services through the eight precincts, Highway Patrol, Marine/Aviation Bureau and the Mounted Unit. The Patrol Division also includes the Emergency Ambulance Bureau and the Bureau of Special Operations.

**The Detective Division** investigates reported crimes, arrests offenders, and participates in criminal prosecutions. In addition to the precinct detective squads, other squads include the Arson/Bomb, Crimes Against Property, Electronics, Homicide, Robbery, Special Services, Central Detectives, Evidence Management, Identification, Narcotics/Vice and Special Investigations.

**The Support Division** provides a wide range of services vital to the Department's infrastructure and functionality. These include Information Technology, Police Academy, Fleet Service Bureau, Communications Bureau, arrest processing, records management and training.

The Police Department takes great pride in the fact that Nassau County is the safest community of its size in the United States (FBI statistics). Taking advantage of new technologies, the Police Department is implementing a new radio system, which will increase public safety, particularly on the North Shore where there are many "dead spots."

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



## GOALS

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

## OBJECTIVES

- Reduce the number of crimes that involve firearms.
- Using Intelligence Led Policing, reduce crime in Nassau County while ensuring the safety of the County's law enforcement officers.
- Reduce the use of controlled substances, specifically heroin, through education, the apprehension of those that violate New York State criminal statutes relating to narcotics, and appropriate referrals to treatment facilities.
- Increase the apprehension of suspects who have outstanding warrants.
- Reduce the number of automobile accidents through targeted patrol and enforcement, based upon accident data analysis.
- Enhance staffing through civilianization and redeployment.
- Implement the new radio system to reduce response times and increase officer and public safety, as well as enhance interoperability with other public safety agencies.
- Monitor and reduce non-mandated overtime.

## 2012 BUDGET HIGHLIGHTS

### **POLICE DEPARTMENT – HEADQUARTERS FUND AND DISTRICT FUND**

The economic downturn has adversely affected the County's finances in the form of diminished sales tax revenue. In a proactive response to the economic climate, the Administration crafted an economic gap-closing plan to reduce expenses and leverages outside revenue streams while utilizing less resources. The Police Department agreed to "civilianize" a number of support positions which results in additional officers being deployed into more traditional policing roles. The redeployment provides additional assets tasked to direct policing and investigatory units (more manpower on the street) in addition to suppressing overtime usage due to the increase in the resources allocated to these units.

The total operating expense for both Police Department funds, PDD and PDH, in the 2012 Adopted Budget is \$753.7 million including \$46.7 million in inter-departmental expenses. The salary and wage expense in the 2012 Adopted Budget is \$402.8 million which includes approximately \$7.3 million in contractual deferrals negotiated with the collective bargaining units by the prior administration. The 2012 Adopted Budget funds 2,395 sworn officers (370 DAI, 1,667 PBA, and 358 SOA members), 821 full-



time civilians (815 CSEA members and six ordinance employees), 501 part-time civilians and eight seasonal workers.

The salary, wage and fringe benefit expense represents 84.4% of the total operating expense for the Police Departments budget. The Department's 2011 overtime expense is projected to be \$40 million. The Department utilizes Asset Forfeiture funds and aggressively pursues grants to offset targeted policing initiatives. These funding sources are either realized as additional revenue to the Department or as an offset against the overtime expense incurred. The Adopted Budget funds overtime expense of \$22 million which represents 5.5% of the total salary and wage expense.

The 2012 Adopted Budget funds \$10.8 million in Worker's Compensation expense and \$15.4 million in OTPS.

Aggregated revenue from both Police Funds in the 2012 Adopted Budget is \$753.7 million including \$13.7 million in inter-departmental revenues.

#### **POLICE DEPARTMENT HEADQUARTERS**

The total departmental operating expense for the PDH in the 2012 Adopted Budget is \$369.5 million including \$24.3 million in inter-departmental expenses. Salary, wage, and fringe benefit expense is \$306.1 million which represents approximately 82.8% of the total operating expense in the 2012 Adopted Budget. The Adopted Budget funds 935 sworn officers (370 DAI, 389 PBA and 176 SOA), 732 CSEA full-time civilian employees, four ordinance staff, 81 part-time civilian employees, and eight seasonal workers. Overtime expense in the Adopted Budget is \$3 million which represents 1.5% of the total salary and wage expense.

The 2012 Adopted Budget funds \$3.5 million in Workers' Compensation expense. The Department continues to economize by leveraging external funding sources to augment their operating expenses. Police Headquarters' OTPS expenses are budgeted at \$10.6 million and the utility costs are budgeted at \$2.5 million.

Total PDH departmental revenues in the 2012 Adopted Budget are \$369.5 million, which includes \$13.3 million from inter-departmental revenue sources. The largest revenue source accruing to the Headquarters Fund in the Adopted Budget is the property tax levy which is \$299.1 million. A major revenue source is special tax revenue (motor vehicle registration and emergency E911 taxes levied on landline and cellular telephone users), which is budgeted at \$23.9 million. Non-tax revenue streams accruing to Headquarters in the Adopted Budget are from emergency ambulance fees of \$24 million, capital backcharges of \$1.8 million and Federal Aid of \$1.7 million.

#### **POLICE DEPARTMENT DISTRICT**

The total departmental operating expense for the PDD in the 2012 Adopted Budget is \$384.2 million including \$22.5 million in inter-departmental expenses. The salary, wage and fringe benefits expenses are \$330.2 million in the 2012 Adopted Budget, which represents approximately 86% of the total operating expense. The 2012 Adopted Budget funds 1,460 sworn officers (1,278 PBA and 182 SOA members), 83 CSEA full-time civilians, and 420 part-time civilian employees of which 416 are employed as Crossing Guards. The overtime expense in the Adopted Budget is \$19 million which represents 9.1% of the total salary and wage expense. The total OTPS expense in the 2012 Adopted Budget is \$4.8 million.

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## DEPARTMENTAL DETAILS

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Total PDD departmental revenues in the 2012 Adopted Budget are \$384.2 million including \$354,257 from inter-departmental revenue sources. The property tax levy in the Proposed Budget represents 96.3% of the Districts' revenue and is \$370 million. The major revenue sources include \$2.8 million in Alarm Permits and Fines and \$4.9 million in Departmental Revenues.

**DEPARTMENTAL DETAILS**



**PERFORMANCE MANAGEMENT**

The Police Department will meet some of its 2011 performance targets. Looking forward to 2012, the Department will enhance its current level of service through higher performance targets for 911 calls and alarm calls answered.

<b>Police Department</b>			
<u>Category</u>	<u>Performance Measures</u>	<u>Description</u>	<u>Goal Statement</u>
Public Safety	% 911 Calls Answ 0-10 Sec	Represents the percentage of 911 calls answered within 10 seconds by the Communications Bureau.	Protect life and property.
Public Safety	% Alarm Calls Answ 0-10 Sec	Represents the percentage of Alarm calls answered within 10 seconds by the Communications Bureau.	Protect life and property.
Public Safety	DWI Arrests	Includes the number of arrests due to driving while intoxicated.	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, failure 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 OUI (Driving Under the Influence) citations.	Protect life and property.

<b>Police Department</b>					
<u>Performance Measures</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Target</u>	<u>2011 June YTD Actual</u>	<u>2012 Target</u>
% 911 Calls Answ 0-10 Sec	93.2%	93.1%	91.0%	95.8%	92.0%
% Alarm Calls Answ 0-10 Sec	83.0%	82.3%	76.0%	84.0%	82.0%
DWI Arrests	2,754	2,647	2,775	1,073	2,670
Moving Violation Citations	200,062	201,698	220,180	87,382	202,000

**DEPARTMENTAL DETAILS**



**VISION**

*The Vision of the Probation Department is to serve its clients with dignity, respect and professionalism while protecting the citizens of Nassau County. The Department strives to make Nassau County a safer community while spending less on incarceration by making more effective use of community-based supervision.*

**MISSION**

*The Mission of the Probation Department is to ensure protection of the community through monitoring, controlling and rehabilitating the offender.*

PB - PROBATION						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	15,391,729	17,554,733	8,248,102	16,672,571	
	BB - EQUIPMENT	17,638	17,712	-	30,900	
	DD - GENERAL EXPENSES	141,093	145,996	88,860	319,800	
	DE - CONTRACTUAL SERVICES	218,536	318,775	162,708	535,725	
	DF - UTILITY COSTS	-	-	-	500	
	HF - INTER-DEPARTMENTAL CHARGES	1,000	800	-	865,428	
EXP Total		15,769,996	18,038,016	8,499,670	18,424,924	
REV	BF - RENTS & RECOVERIES	286,514	-	37,568	-	
	BH - DEPT REVENUES	1,852,337	1,833,500	901,358	1,883,500	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	5,087	188,000	-	-	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	15,696	-	136,996	-	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,174,894	2,850,000	656,230	5,305,800	
REV Total		5,334,528	4,871,500	1,732,152	7,189,300	

	Full Time	Part Time	Seasonal
2012 Adopted Headcount	236	11	-
2011 Adopted Headcount	216	11	-



## **PROBATION DEPARTMENT**

The dedicated men and women of the Probation Department protect the community by intervening in the lives of offenders, holding them accountable, and serving as a catalyst for positive change. The Department provides information and services to the courts, offers crime victims a voice in the judicial system, and assists in strengthening families. Probation is a mandated service authorized and defined primarily in New York State (NYS) Executive Law, NYS Criminal Procedure Law, NYS Penal Law, NYS Family Court Act, NYS Domestic Relations Law, and the Rules and Regulations of the NYS Division of Probation and Correctional Alternatives.

Probation Officers are classified as peace officers by New York State, carrying significant authority and liability. New officers are on probation for two years, during which they receive training in fundamentals of probation practice, officer safety, defensive tactics, and the law as prescribed by State Probation. Most officers are armed and each officer hired since January 1, 2001 is required to carry a semi-automatic handgun on duty and qualify annually to continue to carry the weapon.

The Department consists of the Criminal and Family Divisions based in Mineola and Westbury respectively, both of which perform court-mandated investigations and supervision of adult and juvenile offenders. Probation also includes the Administrative Division charged with the overall administration of the Department and collecting court-ordered restitution for crime victims and fees.

### **Pre-Dispositional Investigations**

In 2010, approximately 5,400 Pre-Sentence Investigations were prepared for Criminal Court and nearly 500 investigations and reports were prepared for Family Court. These are comprehensive offender evaluations that include the psychological, social, educational, vocational and legal information surrounding each case and dispositional alternatives. Correctional centers and the New York State Parole Board also use the reports and re-entry plans for risk classification.

### **Probation Supervision**

Supervision is the most common sanction imposed by the judicial system and the most cost-effective alternative to incarceration. Probation costs can range from five dollars to \$20 per day, compared to over \$200 per day in the Nassau County Correctional Center (NCCC) and over \$200,000 per year for a child placed in a residential treatment center. Defendants and respondents sentenced to a term of probation are required, under the supervision of a Probation Officer, to comply with the conditions of probation and sentence set by the court. Individuals may be required to pay restitution to their victims; undergo treatment for addiction or emotional problems; be subject to house arrest or other forms of electronic surveillance; perform community service; and/or any other conditions the court mandates.

Currently, there are over 7,000 criminal offenders and 275 juveniles on probation in Nassau County. Many are assigned to officers on a geographic basis and receive services based on a computerized risk assessment of their potential for further antisocial behavior. Young felony offenders, sex offenders, repeat drunk drivers, gang members, the mentally ill, and others are, by definition, high risk and are supervised by specialized units. Low risk probationers are supervised through electronic voice recognition technology in the Electronically Assisted Reporting System (EARS) Unit. Other available technologies include ignition interlock (Nassau Probation leads the state), secure continuous remote alcohol monitoring, electronic home detention, and Global Positioning Satellite (GPS) monitoring. When



offenders violate their probation conditions, the courts issue warrants, which specialized warrant officers execute approximately 50 times per month.

### **Intake Services**

The Probation Department is mandated by New York State to divert cases from the Family Court through conciliation, counseling and referral. In 2010, nearly 600 Intake cases were opened and over half were successfully adjusted, resulting in no court appearance for the juvenile. Probation Officers review and assess all juvenile delinquency matters involving custody, totaling 218 in 2010. Considering both the safety of the community and the best interest of the juvenile, Probation Officers provide swift intervention by contacting all parties, including victims, to provide a framework for adjustment and diversion from formal court action or referral to the County Attorney for court action.

### **Pre -Trial Services**

Probation Officers working in the First District Court in Hempstead annually evaluate more than 13,000 defendants at their arraignments to assist the Court in determining who can be released on low or no bail status. This unit also provides supervision of released defendants to help ensure their future appearance in Court. Grant funding has enabled the Department to assist in lowering the percentage of pre-trial detainees held in the NCCC. This program is the key feature of the County's Alternative to Incarceration Service Plan, which allows the NCCC to operate at a more cost-efficient classification level as permitted by the applicable Corrections Law and the NYS Commission of Corrections.

### **Community Watch**

The Probation Department's highly successful Operation Nightwatch involves Probation and the Police Departments visiting the homes of high-risk offenders. This program resulted in the seizure of four loaded handguns in 2010. As an extension of Operation Nightwatch, Probation initiated Community Watch in March of 2010. This off-hours field operation also involves collaboration with the police and targets probationers, who previously abused, currently abuse, or are at risk of abusing drugs. It is integrated with the County Executive's Heroin Abuse Targeting and Location (HALT) program. To date, Probation has shared field intelligence with the police on nearly 300 drug-involved probationers through HALT and visited the homes of approximately 400 offenders as part of Community Watch.

### **Alcohol Interlock Monitoring (AIM)**

On August 15, 2010, the Child Passenger Protection Act, also known as Leandra's Law, took effect. For years, Nassau Probation has led New York State in utilizing existing ignition interlock legislation, and, through its new AIM program, Probation will expand its services to include relatively low-risk, first time DWI offenders sentenced to Conditional Discharges (unsupervised probation.) Through ongoing collaboration with the County Executive's Office, Judiciary, District Attorney's Office, Traffic Safety Board and other stakeholders, Nassau County will continue to set the standard for DWI management.

### **Juvenile Detention Center**

The Probation Department is assuming the supervision of the Juvenile Detention Center in 2012. The Juvenile Detention Center provides secure detention for youths whose cases are awaiting disposition in Family, District or County courts.

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## DEPARTMENTAL DETAILS

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### **2012 Budget Highlights**

The total operating expense for the Probation Department in the Fiscal 2012 Adopted Budget is \$18.4 million. Salary and wage expense in the Fiscal 2012 Adopted Budget is \$16.7 million. Other-Than-Personal-Service (OTPS) expenses in the 2012 Adopted Budget are \$886,425.

Total revenue for the Probation Department in the 2012 Adopted Budget is \$7.2 million, of which \$5.3 million is derived from state aid reimbursements. Probationary related fees account for \$1.9 million.

**DEPARTMENTAL DETAILS**



**PERFORMANCE MANAGEMENT**

The Probation Department will perform at or near target in 2011 and will seek to maintain this level of performance in 2012.

<b>Probation Department</b>			
<b>Category</b>	<b>Performance Measures</b>	<b>Description</b>	<b>Goal Statement</b>
Public Safety	% Arrests per Caseload	Reflects the number of new arrests as a percentage of the total Criminal Probation caseload.	Rehabilitate offenders through the strict enforcement of the Conditions of Probation.
Public Safety	% Diverted fr Jail Cas Intvwcd	The total number of pretrial cases released from jail as a percentage of total detainees interviewed	Decrease County expenditures through efficient use of the Pre-Trial Unit by reducing pre-trial detention through screening and release of appropriate offenders.
Public Safety	% Juveniles 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 Dischgs	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-Fall 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 Adjournd Ratio	The ratio of cases adjourned due to unavailability of probation report to total caseload (Investigation assigned plus carried monthly).	Provide investigation reports to courts in a timely manner to maximize the efficient disposition of cases.
Public Safety	DWI-#Cases per Officer	The number of Driving While Intoxicated (DWI) cases assigned per DWI Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by DWI probationers.
Public Safety	Fees-Collected % Billed	The dollar amount of probation fees collected as a percentage of fees billed.	Offset the costs of state mandated probation services through the collection of fees.
Public Safety	ISP-# Cases per Officer	The number of Intensive Supervision Program (ISP) cases assigned per ISP Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by high risk probationers.
Public Safety	Reg Supvs Crim-#Cs/Ofcr	The number of Criminal Division general supervision cases assigned per Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers.
Public Safety	Restitution-Collected %Billed	The amount of restitution dollars collected as a percentage of restitution dollars billed. Restitution is collected and distributed to the victims of the crime committed by the offender.	Maximize the collection and distribution of restitution to crime victims.
Public Safety	Sex Off. Cases per Officer	The number of Sex Offender cases assigned per Sex Off. Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of sexual offenses committed by probationers.
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.

**DEPARTMENTAL DETAILS**



<b>Probation Department</b>						
<b>Performance Measures</b>	<b>Division</b>	<b>2008 Actual*</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
% Arrests per Caseload	Criminal	1.15%	1.01%	1.50%	1.22%	1.50%
% Diverted fr Jail Cs Intvwd	Criminal	53.2%	85.9%	85.0%	74.1%	75.0%
% Prob Comp of Tot Dischge	Criminal	81%	90%	86%	80%	86%
% Prtrl Part-Full Return Court	Criminal	2.6%	1.0%	1.5%	0.1%	2.0%
Cases Adjudged Ratio	Criminal	5.0%	2.3%	5.0%	0.2%	5.0%
LWM-#Cases per Officer	Criminal	58	87	115	99	95
Fees-Collectd % Billed	Criminal	42.07%	35.18%	35.00%	32.23%	35.00%
ISP-# Cases per Officer	Criminal	30	36	40	39	40
Reg Supvs Crim-#Cs/Olcr	Criminal	107	105	95	83	85
Restitution-Collectd %Billed	Criminal	38.52%	28.42%	35.00%	28.36%	30.00%
Sex/Viol Cases per Officer	Criminal	52	58	65	62	65
% Juveniles Placed	Family	18.7%	7.9%	15.0%	16.0%	15.0%
% Prob Comp of Tot Dischge	Family	76%	73%	70%	81%	70.0%
% Juveniles Adjusted Intake	Family	32.9%	62.6%		67.0%	60.0%

\* 2009 performance data unavailable

**DEPARTMENTAL DETAILS**



**VISION**

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

**MISSION**

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

<b>PA - PUBLIC ADMINISTRATOR</b>					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	484,977	501,638	258,528	453,354
	DD - GENERAL EXPENSES	1,724	5,690	1,636	9,000
	DE - CONTRACTUAL SERVICES	8,550	13,643	-	13,700
<b>EXP Total</b>		<b>495,251</b>	<b>520,971</b>	<b>260,164</b>	<b>476,054</b>
REV	BH - DEPT REVENUES	528,940	400,000	215,738	400,000
<b>REV Total</b>		<b>528,940</b>	<b>400,000</b>	<b>215,738</b>	<b>400,000</b>

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	7	-	-
<b>2011 Adopted Headcount</b>	7	-	-



## **PUBLIC ADMINISTRATOR**

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

### **GOALS**

- Manage resources which results in the settlement of estates in a timely and efficient manner.

### **OBJECTIVES**

- To increase efficiency in providing the County with revenue from Estate Commissions.
- To increase efficiency in providing reimbursement to the Department of Social Services (DSS).

### **2012 BUDGET HIGHLIGHTS**

The total operating expense for the Office of the Public Administrator in the 2012 Adopted Budget is \$476,054. Salary and wages represents 95% of the Department's total operating expense. Other than personal service (OTPS) expense is \$22,700.

Total departmental revenue for the Office of the Public Administrator in the 2012 Adopted Budget is \$400,000.

**DEPARTMENTAL DETAILS**



**VISION**

*To manage, store, access and protect archival County records and vital information in a secure, environmentally controlled Records Center maintained in accordance with guidelines promulgated by the New York State Archives and Record Administration.*

**MISSION**

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

<b>RM - RECORDS MANAGEMENT</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	797,685	862,697	385,743	758,395	
	BB - EQUIPMENT	618	1,000	-	5,000	
	DD - GENERAL EXPENSES	158,001	159,971	16,681	160,500	
	DE - CONTRACTUAL SERVICES	108,239	123,500	40,490	125,000	
<b>EXP Total</b>		<b>1,064,544</b>	<b>1,147,168</b>	<b>442,914</b>	<b>1,048,895</b>	
REV	BJ - INTERDEPT REVENUES	681,107	-	-	-	
<b>REV Total</b>		<b>681,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	12	13	8
<b>2011 Adopted Headcount</b>	12	13	8



## **RECORDS MANAGEMENT**

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

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

### **GOALS**

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

### **OBJECTIVES**

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

### **2012 BUDGET HIGHLIGHTS**

The 2012 Adopted Budget for the Office of Records Management totals \$1.05 million. This includes \$758,395 in salary-related expenses and \$290,500 in other-than-personal-service expenses.



**VISION**

*The Vision of the Veterans Services Agency is to be an advocate for Nassau County veterans and their dependents. The goals are to educate them about and ensure that they receive all their benefits; assist with their financial and economic issues; expand public awareness of veteran issues; and enhance the quality of life for veterans in Nassau County.*

**MISSION**

*The Mission of the Nassau County Veterans Service Agency is to advocate for and to assist veterans and their dependents with filing for County, State and Federal Benefits.*

<b>VS - VETERANS SERVICES AGENCY</b>						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	470,369	492,358	244,684	168,901	
	DD - GENERAL EXPENSES	7,541	18,000	1,362	9,000	
	DE - CONTRACTUAL SERVICES	-	665	-	700	
	HF - INTER-DEPARTMENTAL CHARGES	294	1,207,273	228,505	1,165,219	
<b>EXP Total</b>		<b>478,203</b>	<b>1,718,296</b>	<b>474,551</b>	<b>1,343,820</b>	
REV	BJ - INTERDEPT REVENUES	-	1,764,727	-	1,538,194	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	167	665	-	-	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	32,900	-	32,900	
<b>REV Total</b>		<b>167</b>	<b>1,798,292</b>	<b>-</b>	<b>1,571,094</b>	

	Full Time	Part Time	Seasonal
<b>2012 Adopted Headcount</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>2011 Adopted Headcount</b>	<b>8</b>	<b>-</b>	<b>-</b>



## **VETERANS SERVICES AGENCY**

The Veterans Services Agency (VSA) advocates on behalf of the veterans/dependents in the areas of compensation, pension, education, vocational rehabilitation, burial, hospital care, blind annuity, tax exemptions and discharge upgrading. The agency provides free transportation for veterans to either the Veterans Administration (VA) Hospital in Northport or the VA health clinic in East Meadow. The program is staffed by 30 to 50 volunteers.

VSA accomplishes its Mission as it works to:

- Guide the veteran through the entire procedure from the application to the adjudication and, if necessary, the appeal process.
- Provide advocacy services for veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by deserving and rightful recipients.

### **GOALS**

- Educate veterans and their families about their veteran's benefits.
- File claims for veterans and/or their families properly and in a timely manner to ensure a positive outcome and to increase the dollar amount received by Nassau County veterans.
- Allow veterans, who are currently receiving Department of Social Services benefits, to change over to VA benefits.

### **OBJECTIVES**

- To improve the processing of claims and administering of earned benefits to ensure receipt by deserving and rightful individuals.
- To improve public awareness of veteran benefits and entitlements; thereby, increasing the number of veterans filing for benefits.
- To educate Veterans of Foreign Wars Post Commanders and Service Officers about Veterans benefits and new VA laws and regulations. This activity should increase the filing of new claims for benefits.

### **2012 BUDGET HIGHLIGHTS**

The total operating expense for Veterans Services in the 2012 Adopted Budget is \$1.3 million. Revenues total approximately \$1.6 million and is mainly comprised of Interdepartmental Revenue resulting from the Department of Social Services' use of VSA as an Information and Referral resource. This Department receives revenue from the Red Light Camera Fund.

**DEPARTMENTAL DETAILS**



**PERFORMANCE MANAGEMENT**

<b>Veterans Services Agency</b>			
<b>Category</b>	<b>Performance Measures</b>	<b>Description</b>	<b>Goal Statement</b>
Government Assistance	Veteran Cash Award	Represents the total cash awards received by Veterans from the U.S. Department of Veteran Affairs.	To file claims for the Veteran and/or family and to increase the dollar amount received by Nassau County Veterans.
Government Assistance	Veteran Claims Opened	Represents the number of Veteran claims opened, including compensation, pension, tax exemption, and medical claims.	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.
Government Assistance	Veteran Services Provided	Represents the number of Veteran services provided. Examples of such services are medical benefits, military records, education, burial, insurance, loans, taxes, letter review, homeless program, transportation to VA hospital and clinic and claims maintained.	Provide advocacy services for Veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by the deserving and rightful recipients.

<b>Veterans Services Agency</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
<b>Veteran Cash Award</b>	<b>\$ 1,616,484</b>	<b>\$ 4,628,130</b>	<b>\$ 1,600,000</b>	<b>\$ 2,028,316</b>	<b>\$ 1,700,000</b>
<b>Veteran Claims Opened</b>	<b>1,404</b>	<b>2,288</b>	<b>1,600</b>	<b>1,188</b>	<b>1,800</b>
<b>Veteran Services Provided</b>	<b>27,100</b>	<b>33,488</b>	<b>28,000</b>	<b>11,678</b>	<b>28,880</b>

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**DEPARTMENTAL DETAILS**

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## **OTHER DEPARTMENTS AND BUDGET ALLOCATIONS**



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**FRINGE BENEFITS**

<b>FB - FRINGE BENEFIT</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>	<b>6-Month Actual</b>	<b>2012 Adopted Budget</b>
EXP	AB - FRINGE BENEFITS	169,863,967	200,351,921	119,557,154	214,195,431
<b>EXP Total</b>		<b>169,863,967</b>	<b>200,351,921</b>	<b>119,557,154</b>	<b>214,195,431</b>
REV	BF - RENTS & RECOVERIES	29,945	-	11,019	-
	BG - REVENUE OFFSET TO EXPENSE	-	2,603,854	-	2,603,900
	BH - DEPT REVENUES	14,879	-	-	-
	BI - CAP BACKCHARGES	27,907	-	-	-
	BJ - INTERDEPT REVENUES	545	-	-	-
<b>REV Total</b>		<b>73,275</b>	<b>2,603,854</b>	<b>11,019</b>	<b>2,603,900</b>

### **GENERAL FUND FRINGE BENEFITS**

Fringe benefits expenses for the County workforce are allocated in one cost center for each fund. By centrally calculating fringe costs in the Office of Management and Budget (OMB) and allocating resources in a place outside of departmental budgets, the County minimizes the likelihood of incorrect allocations and gains a greater control of the expenses of these funds.

Fringe benefits expenses include health insurance contributions for active employees and retirees and pension contributions for active employees. Mandated growth in many of these categories continues to place a heavy burden on the County's Operating Budget.

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## COURTS

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CT - COURTS					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AB - FRINGE BENEFITS	1,702,613	2,117,499	880,947	1,755,698
EXP Total		1,702,613	2,117,499	880,947	1,755,698
REV	BG - REVENUE OFFSET TO EXPENSE	-	284,573	-	284,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,555,290	1,832,926	505,102	1,105,781
REV Total		1,555,290	2,117,499	505,102	1,390,381

## COURTS

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

### 2012 BUDGET HIGHLIGHTS

The Fiscal 2012 Adopted Budget for the Courts is \$1.8 million for medical insurance offset by State reimbursement of \$1.1 million and \$284,600 for Medicare Part D reimbursement, which is a Federal reimbursement for including drug coverage in the County's health insurance plan.

## **NON-MAJOR OPERATING FUNDS**





## **SEWER AND STORM WATER DISTRICT FUND**

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

### **Nassau County Sewer and Storm Water Finance Authority**

The Authority is solely a finance authority, empowered to finance or refinance County sewer and storm water projects within a \$350 million statutory cap. In accordance with its enabling legislation, the Authority has taken title to the County's sewer and storm water properties as part of its financing mission.

In restructuring County sewer debt, the Authority attempts to match the new debt to the sewer assets' useful lives. The Authority has also taken over the responsibility for paying County debt related to storm water projects that were previously carried in the General Fund. As the County takes on new sewer or storm water capital projects, the debt may be issued by the Authority to the extent permitted under the cap.

### **Nassau County Sewer and Storm Water Resources District**

The 2003 legislation abolished the then-existing patchwork of 27 collection and three disposal districts. In their place, the legislation created the single, County-wide Nassau County Sewer and Storm Water Resources District (the "District") with responsibility for the County's sewer and storm water services.

The County Department of Public Works maintains and operates the County's sewage collection and wastewater treatment facilities. 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") in Wantagh. Sewage collected within the area corresponding to the former County sewage collection district of Lido Beach is processed at the City of Long Beach's sewage treatment plant.

In 2008, the County assumed responsibility for the operation and maintenance of the Glen Cove Water Pollution Control Facility, sewage pumping stations, and the collection system piping. Also in 2008, inter-municipal agreements were signed between the County and the Villages of Lawrence and Cedarhurst to consolidate each village's sewer system into the County's sewer system. During the first quarter of 2010, the County and the City completed the transfer of all properties, property rights and facilities that comprise the Glen Cove Sewer System. Construction commenced in December 2009 to implement the physical improvements necessary to consolidate these village systems within the County system, with completion of the work anticipated by the fourth quarter of 2013.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre and Roslyn) own and operate their own sewage collection systems that discharge sewage to the County's disposal system. The sewage collected by these systems is processed at one of the County-operated sewage treatment plants, either Bay Park or Cedar Creek.

## NON-MAJOR OPERATING FUNDS



### Rate Payer Stabilization Program

The 2003 legislation provided for rate stabilization in the zones of assessment within the District corresponding to the prior sewer districts through 2007 (at or below 2003 levels), with no separate assessment for storm water resources services during the rate stabilization period. The law further requires that the County transition to three zones of assessment prior to the end of 2013: sewage collection and disposal services, sewage disposal services, and storm water resources services. The County will continue the required harmonization in 2012.

### District Revenue

The County will continue to impose District assessments, which will continue to be collected by receivers of taxes of the towns. Pursuant to the 2003 law, the County and Authority have agreed that assessments will be sent from the receivers to the Authority's trustee to ensure payment of Authority bonds. The County and Authority have entered into a Financing and Acquisition Agreement covering this and other financial relationships between the entities.

The County is in the process of determining suitable methods of collecting appropriate payment from users of the County sewage system to reflect the benefit received by the user and expects to start to implement such charges and/or benefit assessments in 2011.

### Sewer Public-Private Partnership (P3) Contingency

The County is currently in the process of identifying a company to purchase and operate its sewer system. The next step is to select an investor. The transaction is projected to yield up to \$900 million in total revenues. After defeasing outstanding sewer-related debt, the net proceeds will be spread over 2012 and the following several years.

The County is confident that the sale will be completed before the end of 2012. However, in order to address potential execution risks, revenues from the P3 were not included in the Proposed Budget. If the transaction is completed, it will provide significant resources for future budgets.

**Table 5.1: Fiscal 2012 Adopted Sewer and Storm Water Finance Authority Fund**

SEWER AND STORM WATER FINANCE AUTHORITY FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	DE - CONTRACTUAL SERVICES	281,688	950,000	10,887	950,000
	FF - INTEREST	8,321,256	7,992,356	530,975	7,678,894
	GG - PRINCIPAL	7,295,000	7,360,000	-	7,800,000
	LS - TRANS OUT TO SSW	70,084,737	-	35,000,000	-
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	33,969,639	102,929,459	11,494,803	100,872,046
<b>EXP Total</b>		<b>119,952,319</b>	<b>119,231,815</b>	<b>47,036,665</b>	<b>117,300,940</b>
REV	BE - INVEST INCOME	52,521	200,000	13,800	30,000
	BH - DEPT REVENUES	-	-	3,126,312	-
	TL - PROPERTY TAX	116,037,607	119,031,815	59,520,714	117,270,940
<b>REV Total</b>		<b>116,090,128</b>	<b>119,231,815</b>	<b>62,660,826</b>	<b>117,300,940</b>

Table 5.1 summarizes the Fiscal 2012 Adopted Storm and Water Finance Authority Budget.

## NON-MAJOR OPERATING FUNDS



**Table 5.2: Fiscal 2012 Adopted Sewer and Storm Water Resources District Fund**

SEWER AND STORM WATER RESOURCE DISTRICT					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	0 - CAPITAL PROJECTS	-	-	(100,758)	-
	AA - SALARIES, WAGES & FEES	17,345,270	19,124,473	9,424,170	19,332,216
	AB - FRINGE BENEFITS	8,752,309	9,684,548	6,050,342	11,614,028
	BB - EQUIPMENT	55,759	329,500	122,191	323,900
	DD - GENERAL EXPENSES	10,174,986	14,731,643	6,898,445	14,540,674
	DE - CONTRACTUAL SERVICES	21,315,605	22,150,297	14,956,003	24,020,600
	DF - UTILITY COSTS	10,011,490	13,454,596	6,253,625	10,749,300
	FF - INTEREST	8,347,671	10,037,190	1,889,124	9,143,079
	GG - PRINCIPAL	21,895,500	17,771,989	6,411,500	16,677,500
	HH - INTERFD CHGS - INTERFUND CHARGES	27,335,437	35,122,475	-	36,720,711
	OO - OTHER EXPENSE	-	21,082,379	-	21,095,600
<b>EXP Total</b>		<b>125,234,028</b>	<b>163,489,090</b>	<b>51,904,643</b>	<b>164,217,608</b>
REV	AA - FUND BALANCE	106,190,129	35,537,547	-	18,327,668
	BC - PERMITS & LICENSES	297,436	709,800	376,304	734,800
	BE - INVEST INCOME	1,132,743	1,338,556	204,994	1,141,500
	BF - RENTS & RECOVERIES	1,315,183	1,770,901	6,089	71,000
	BG - REVENUE OFFSET TO EXPENSE	-	164,805	-	164,900
	BH - DEPT REVENUES	2,031,875	20,604,110	1,136,976	40,004,300
	BI - CAP BACKCHARGES	392,600	433,912	86,269	650,000
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	335,000	-	-	-
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	-	-	2,251,394
	IF - INTERFD TSFS - INTERFUND TRANSFERS	104,054,375	102,929,459	46,494,803	100,872,046
<b>REV Total</b>		<b>215,749,341</b>	<b>163,489,090</b>	<b>48,305,435</b>	<b>164,217,608</b>

Table 5.2 summarizes the Fiscal 2012 Adopted Storm and Storm Water Resources District Budget.

# NON-MAJOR OPERATING FUNDS



## PERFORMANCE MANAGEMENT

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

<b>Sewer and Storm Water</b>					
<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Target</b>	<b>2011 June YTD Actual</b>	<b>2012 Target</b>
Odor Complaints	13	15	30	16	30
Sewage Stoppages	14.4	16.4	20.0	16.8	20.0
Sewer Issue Response Time	0.59	0.54	2.00	0.71	2.00
Sewer Maintenance Crews	12.2	11.1	11.0	12.5	11.0
Sewer Pipe Flushed/Rodded	414.0	398.1	300.0	364.4	300.0



**NASSAU COUNTY PUBLIC UTILITY AGENCY FUND**

The Nassau County Public Utility Agency (NCPUA) was established in 1984 as an economic development tool under New York State’s “Economic Development Power” (EDP) program. This program is designed to provide discounted power to businesses that commit to create or retain jobs in New York State. Under this program, NCPUA is currently under contract with the New York Power Authority (NYPA) to receive five megawatts of power, which it in turn distributes, under contract, to businesses located in Nassau County in order to facilitate the EDP program’s objectives in the County.

Currently four businesses (Administrators for the Professions, Cold Spring Harbor Laboratories, Ametek/Hughes-Treitler Manufacturing, and Oceanside Institutional Industries) are under contract with NCPUA for power under this program.

NCPUA is invoiced for the electrical usage of its four customers by NYPA on a monthly basis. NCPUA, in turn, invoices each of its four customers for the NYPA energy charges plus an additional four percent administrative fee. This administrative fee is used to reimburse the County’s General Fund for indirect expenses as well as the salary and expenses of County staff and resources used to run NCPUA’s daily operations since NCPUA has no employees.

Currently, no new customers are allowed to participate in the EDP discount power program. Plans are currently underway to seek a longer-term, sustainable discount power program that will allow NCPUA to offer low cost power to additional businesses that can commit to job creation and retention in Nassau County.

**Table 5.3: Fiscal 2012 Adopted Public Utility Agency Fund**

<b>NASSAU COUNTY PUBLIC UTILITY AGENCY FUND</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>	<b>6-Month Actual</b>	<b>2012 Adopted Budget</b>
EXP	DD - GENERAL EXPENSES	2,463,751	1,600,400	-	1,600,400
	DE - CONTRACTUAL SERVICES	-	53,600	-	53,600
	HH - INTERFD CHGS - INTERFUND CHARGES	31,174	10,000	-	10,000
<b>EXP Total</b>		<b>2,494,925</b>	<b>1,664,000</b>	<b>-</b>	<b>1,664,000</b>
REV	AA - FUND BALANCE	-	-	-	-
	BE - INVEST INCOME	91	-	-	-
	BF - RENTS & RECOVERIES	2,362,798	-	-	-
	BH - DEPT REVENUES	1,054,668	1,664,000	-	1,664,000
<b>REV Total</b>		<b>3,417,557</b>	<b>1,664,000</b>	<b>-</b>	<b>1,664,000</b>

**2012 BUDGET HIGHLIGHTS**

Total expenses in the Fiscal 2012 Adopted Budget are \$1.7 million. This includes the cost of energy from NYPA and related operating expenses.



**CAPITAL FUND**

*The County Executive submits the 2012 Capital Budget and Four-Year Capital Plan on October 15, 2011. Due to this timing, the information and data necessary to present the Adopted 2012 Capital Budget and Four-Year Plan is not available for this document’s printing. Consequently, the Adopted 2011 Capital Budget and Four Year Plan is included below.*

The County Executive submitted the 2011 Capital Budget and Four-Year Capital Plan on October 15, 2010, and the County Legislature approved it on May 24, 2011.

The 2011 Nassau County Capital Budget and 2011-2014 Capital Improvement Plan (2012 Budget and Plan) includes the planned capital investment of \$869.8 million (\$634.1 million for general capital improvements) over the next four years to renew and enhance the County’s extensive infrastructure and public facilities.

Nassau County anticipates spending \$171.7 million in 2011 and \$462.4 million from 2012 through 2014 on general capital projects. Other major categories of expenses include improvements to the Sewer and Storm Water Resource District and the County’s Building Consolidation Program. Funding for the entire Capital Program is in the following table.

**Nassau County Capital Program: 2011-2014**

	2011	2012	2013	2014	FY2011-14
<b>General Capital</b>	<b>\$171,713,082</b>	<b>\$205,046,500</b>	<b>\$168,880,000</b>	<b>\$88,440,100</b>	<b>\$634,079,682</b>
<b>Building Consolidation Program</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>
<b>Sewer and Storm Water Resource District</b>	<b>\$75,066,385</b>	<b>\$90,225,000</b>	<b>\$54,150,000</b>	<b>\$15,250,000</b>	<b>\$234,691,385</b>
<b>Environmental Bond Act</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$247,779,467</b>	<b>\$295,271,500</b>	<b>\$223,030,000</b>	<b>\$103,690,100</b>	<b>\$669,771,067</b>

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

In 2011, the County continued to focus on completing projects that had already begun, and initiated a small number of new projects. The following are highlights of the County’s 2011 Capital Program:

- The County is expected to spend \$171.7 million on general capital projects. This represents all County capital spending with the exception of the Sewer and Storm Water and Environmental Bond Act programs.
- In addition to the general capital projects, the County plans to spend \$75.1 million for the Sewer and Storm Water program and \$1 million for the building consolidation plan in 2011.

## NON-MAJOR OPERATING FUNDS



### Funding Sources

Funding for capital projects comes from a variety of sources. In the 2012 Budget and Plan, a majority of funding will come from the issuance of long-term debt. Funding sources for the entire Capital Program are shown in the following table.

**Funding Sources for the Total Capital Program, 2011-2014**

	2011	2012	2013	2014	Total FY2011 - 14
<b>County Debt</b>	<b>\$201,902,248</b>	<b>\$260,293,500</b>	<b>\$186,792,500</b>	<b>\$103,316,100</b>	<b>\$752,303,348</b>
<b>Non County (Grants, etc.)</b>	<b>\$46,877,219</b>	<b>\$34,978,000</b>	<b>\$36,237,500</b>	<b>\$376,000</b>	<b>\$117,467,719</b>
<b>Total</b>	<b>\$247,779,467</b>	<b>\$295,271,500</b>	<b>\$223,030,000</b>	<b>\$103,690,100</b>	<b>\$869,771,067</b>

**Funding Sources for the General Capital Program, 2011-2014**

	2011	2012	2013	2014	Total FY2011 - 14
<b>County Debt</b>	<b>\$137,072,682</b>	<b>\$170,088,500</b>	<b>\$132,842,500</b>	<b>\$88,085,100</b>	<b>\$527,848,682</b>
<b>Non County (Grants, etc.)</b>	<b>\$34,840,500</b>	<b>\$34,978,000</b>	<b>\$36,237,500</b>	<b>\$376,000</b>	<b>\$106,231,000</b>
<b>Total</b>	<b>\$171,713,082</b>	<b>\$205,046,500</b>	<b>\$168,880,000</b>	<b>\$88,440,100</b>	<b>\$634,079,682</b>

Sources of the funding are:

General Obligation Bonds (G.O. Bonds) – The majority of the capital program is funded through long-term debt. The County issues General Obligation Bonds that are backed by the County’s taxing power.

Non-County Funding (State and Federal Grants) – Grants are received from other governmental entities for the construction and reconstruction of physical assets as well as the purchase of capital equipment.

### 2011 Funding By Project Category

Capital funding funds the following project types:

- **General Capital** - The General Capital Program includes projects that will make improvements to County infrastructure. Projects fall into one of the following categories:
  - **Buildings:** Improvements to County buildings, including building rehabilitations and electrical upgrades.
  - **Equipment:** Purchase of vehicles and other equipment.
  - **Infrastructure:** Major infrastructure improvements including those at the Beacon Hill Landfill and new facilities at Nassau Community College.
  - **Parks:** Construction and rehabilitation of Parks facilities.
  - **Property:** Property acquisition and use studies.
  - **Public Safety:** Improvements to the Nassau County Correctional Center, Police Department and Fire Service Academy.
  - **Roads:** Improvements to the County’s roads.
  - **Technology:** Improvements to technology systems, such as new computer systems to improve how the County does business.

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## NON-MAJOR OPERATING FUNDS

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- **Traffic:** Improvements to traffic signals, traffic computer and other traffic related systems.
- **Transportation:** Long Island Rail Road construction projects and the purchase of new buses, as well as overall planning initiatives related to the HUB.
- **Sewer and Storm Water Resources District** - The District finances its capital needs through debt issued by the County, the New York State Environmental Facilities Corporation, and /or the Sewer and Storm Water Finance Authority.
- **Judgments and Settlements** - This category includes judgments and settlements claims.
- **Environmental Bond Act** - Funds expended to preserve open space through a special assessment approved by County voters.

The 2011 Capital Budget includes \$14.5 million in technological advancements, including the ongoing replacement of the County's financial, human resource, and time and leave systems. Additionally, the Capital Budget includes \$31 million for continued improvements to our roadway infrastructure. Public safety improvements amount to \$14.4 million (separate from the Public Safety Center) and over \$41.4 million for upgrades to various County buildings.

Funding by project category for the 2011 Capital is in the following table:

### 2011 General Capital Program Funding by Project Category

Category	2011
Buildings	\$ 41,350,000
Equipment	\$ 5,475,000
Infrastructure	\$ 38,850,000
Parks	\$ 17,325,000
Property	\$ -
Public Safety	\$ 14,445,000
Roads	\$ 31,006,000
Technology	\$ 14,489,782
Traffic	\$ 5,233,500
Transportation	\$ 3,538,800
Total	\$ 171,713,082

### New Projects

The 2011 Capital Budget and Plan includes \$25.7 million for 19 new projects that will address the County's infrastructure needs.

## NON-MAJOR OPERATING FUNDS



### COMMUNITY COLLEGE FUND

The 2012 Budget for Nassau Community College was adopted by the County Legislature on June 28, 2011. It contains three primary revenue sources: tuition, State Aid and local sponsor share (Nassau County).

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

**Table 5.5 Fiscal 2012 Adopted Nassau Community College Fund**

NASSAU COMMUNITY COLLEGE FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	127,908,791	129,410,450	61,147,853	127,638,123
	AB - FRINGE BENEFITS	43,750,568	46,931,622	20,883,942	49,677,724
	AC - WORKERS COMPENSATION	374,074	549,999	207,051	674,997
	BB - EQUIPMENT	2,198,836	1,600,000	768,485	2,383,543
	DD - GENERAL EXPENSES	9,028,528	8,775,000	4,532,493	7,953,987
	DE - CONTRACTUAL SERVICES	6,978,525	6,650,000	4,666,197	5,742,340
	DF - UTILITY COSTS	4,913,513	5,775,156	2,556,279	5,620,286
	HH - INTERFD CHGS INTERFUND CHARGES	3,089,324	3,200,000	1,029,774	3,200,000
	OO - OTHER EXPENSE	55,000	55,000	24,800	55,000
<b>EXP Total</b>		<b>198,297,159</b>	<b>202,947,227</b>	<b>95,816,874</b>	<b>202,946,000</b>
REV	AA - FUND BALANCE	12,313,251	2,188,000	-	1,000,000
	BF - RENTS & RECOVERIES	189,358	200,000	49,100	200,000
	BD - FINES & FORFEITS	575,035	950,000	33,835	400,000
	BG - REVENUE OFFSET TO EXPENSE	4,197,921	4,000,000	2,465,749	4,048,000
	BK - SERVICE FEES	5,879,876	5,324,000	4,382,666	5,991,000
	BL - STUDENT REVENUES	72,886,733	77,826,901	73,192,329	83,393,727
	BM - REV LIEU SS - IN LIEU OF SPONS	13,283,963	14,133,758	8,448,544	14,000,000
	FA - FEDERAL AID - REIMBURSEMENT OF	309,115	250,000	2,107	250,000
	SA - STATE AID - REIMBURSEMENT OF	47,991,751	45,867,685	35,645,259	41,456,390
	TL - PROPERTY TAX	52,206,883	52,206,883	-	52,206,883
<b>REV Total</b>		<b>209,833,886</b>	<b>202,947,227</b>	<b>124,219,589</b>	<b>202,946,000</b>

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## NON-MAJOR OPERATING FUNDS

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### GRANT FUND

The County receives outside funding from grants, primarily from the State and Federal governments that reimburse the cost of certain programs. While most of these programs are in the health and human services area, a sizeable number of grants are also received to enhance law enforcement and public safety. In each case, when the cost of a County employee or non-personnel related services is reimbursed by an outside entity, that expense (and associated revenue) is charged to the grant Fund. Because County policy precludes the County from assuming grant revenues in the adopted budget before receipt is certain, outside reimbursement and expenses are recognized in the Grant Fund by supplemental appropriation after receipt of the funds is assured. The Office of Management and Budget will be issuing a companion document (2012 Grants Plan) to the 2012 Adopted Budget, detailing active and anticipated grants and how they will be spent.

Grants typically cover a non-calendar year and may allow for unspent funds to be carried over to future grant periods. These characteristics distinguish the funding from the State and Federal Aid budgeted for in the operating fund.

<u>Department</u>	<u>2012 Total Appropriation</u>	<u>Federal</u>	<u>State</u>	<u>Non- County</u>	<u>County</u>
County Clerk - Records Management	\$72,312		\$72,312		
Correctional Center	708,750	288,000	420,750		
District Attorney	1,747,101	82,522	1,664,579		
Emergency Management	6,729,685	6,729,685			
Fire Commission	225,000		225,000		
Health	14,456,572	7,670,065	6,696,148		90,359
Housing	24,606,433	24,606,433			
Human Services	40,747,698	8,286,521	30,586,177	1,875,000	
Information Technology	235,000	235,000			
Medical Examiner	1,594,226	1,034,991	599,235		
Police Department	4,584,598	1,866,607	2,717,991		
Probation	1,423,383	448,015	918,578	28,000	28,790
Public Works	875,658	341,108	340,355	40,488	153,707
Social Services	8,543,761	4,512,901	4,030,860		
Traffic Safety	2,293,241		536,734	1,735,000	21,507
<b>TOTAL</b>	<b>\$108,843,418</b>	<b>\$56,101,848</b>	<b>\$48,768,719</b>	<b>\$3,678,488</b>	<b>\$294,363</b>



## **OPEN SPACE FUND**

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

With legislative approval, resources will be appropriated into the Open Space Fund as land-sale proceeds and other resources are received. The value of the Open Space Fund as of September 9, 2011 is \$1.7 million. No resources have been expended to date.



**ENVIRONMENTAL BOND FUND**

The Environmental Program Bond Acts were adopted in response to the urgent need to identify financial resources to protect the County’s remaining open space, natural resources and drinking water from the negative impacts of “suburban sprawl.” In 2004 and in 2006, County residents approved two referenda that authorized the County to borrow \$50 million and \$100 million, respectively, to purchase and protect open space, improve parkland, protect water resources, and clean up Brownfield properties throughout the County. As of December 31, 2010, the County issued \$120.4 million.

The Fiscal 2012 Adopted Budget includes \$11.3 million of property tax levy collections and \$742,811 of fund balance to cover the debt service costs for these purchases and projects.

ENVIRONMENTAL BOND FUND					
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget
EXP	HH - INTERFD CHGS - INTERFUND CHARGES	6,662,523	12,040,332	-	12,075,908
EXP Total		6,662,523	12,040,332	-	12,075,908
REV	AA - FUND BALANCE	9,215,318	744,832	-	742,811
	BE - INVEST INCOME	54,443	45,500	14,908	83,097
	TL - PROPERTY TAX	9,000,000	11,250,000	-	11,250,000
REV Total		18,269,761	12,040,332	14,908	12,075,908



**RED LIGHT CAMERA (RLC) FUND**

The Red Light Camera Fund is a special revenue fund established by Title 72 by Local Law 12 of 2009. The revenue is generated from a demonstration program imposing monetary liability on the owner of a vehicle for failure of an operator to comply with traffic-control indications.

Funds collected will be utilized to pay for expenses associated with the implementation and administration of the demonstration program and to provide funding for contracts approved by the Nassau County Legislature. Those contracts are between contract agencies and the Office of Youth Services, Office of the Aging, Office of Mental Health, Chemical Dependency, and Developmental Disability Services of the Department of Human Services, and the Veterans Service Agency.

RED LIGHT CAMERA FUND						
E/R	OBJ	2010 Actual	2011 Adopted Budget	6-Month Actual	2012 Adopted Budget	
EXP	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	25,244,282	
	HH - INTERFD CHGS - INTERFUND CHARGES	10,271,395	61,626,000	-	-	
EXP Total		10,271,395	61,626,000	-	25,244,282	
REV	BJ - INTERDEPT REVENUES	-	-	-	25,244,282	
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	10,271,395	61,626,000	-	-	
REV Total		10,271,395	61,626,000	-	25,244,282	

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**NON-MAJOR OPERATING FUNDS**

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## **APPENDICES**





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**APPENDIX A: ECONOMIC AND DEMOGRAPHIC PROFILE****Overview**

Established in 1899, Nassau County (the “County”) is the site of some of New York State’s (the “State”) earliest colonial settlements, some of which date to the 1640s. With a total land area of 287 square miles and a population of over 1.3 million, the County is bordered to the west by the New York City borough of Queens, the east by Suffolk County, the north by Long Island Sound, and the south by the Atlantic Ocean. Together, the northern and southern boundaries of the County comprise nearly 188 miles of scenic coastline. The County includes 3 towns, 2 cities, 64 incorporated villages, 56 school districts and various special districts that provide fire protection, water supply and other services. Land uses within the County are predominantly single-family residential, commercial and industrial.

**Population**

Table 1 below shows the County's population from 1970 to 2010. The population has experienced two major growth periods over the past 100 years, reaching a peak of 1,428,080 residents in 1970. Between 1970 and 1990, the County’s population decreased 10% to 1,287,348 residents. By 2010, the U.S. Census Bureau estimates the County's population had increased by 4.1% (from 1990) to 1,339,532 residents. The County’s population growth was flat between 2000 and 2010.

**TABLE 1****COUNTY POPULATION, 1970-2010**

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

SOURCES: U.S. Census Decennial; U.S. Census 2010

**Economic Indicators****Median Household Income**

As shown in Table 2, the County’s estimated median household income was \$92,450 in 2010, significantly higher than that of the State (\$55,233) and the United States (\$51,425). Moreover, the County has a smaller percentage of families below the poverty level (3.2%) than the State (10.5%) and the country (9.9%).



**TABLE 2**

**MEDIAN HOUSEHOLD INCOME IN THE COUNTY  
IN COMPARISON TO THE STATE AND THE U.S., 2010**

<u>Area</u>	<u>Median Household Income</u>	<u>Families Below Poverty (%)</u>
County	\$92,450	3.2
State	55,233	10.5
United States	51,425	9.9

SOURCE: U.S. Census, 2010 American Community Survey

Consumer Price Index

The Consumer Price Index (“CPI”) represents changes in prices of a typical market basket of all goods and services that are purchased by households over time and is used to gauge the level of inflation. The CPI includes user fees such as water and sewer service and sales and excise taxes paid by the consumer, but does not include income taxes and investment items such as stocks, bonds and life insurance. Annual totals and increases in the CPI for both the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA Consolidated Metropolitan Statistical Area (“CMSA”) and U.S. cities between the years 2002 and 2010 are shown in Table 3 below.<sup>(1)</sup>

<sup>(1)</sup> Throughout this document, references are made to the U.S. Office of Management and Budget’s definitions of metropolitan areas that are applied to U.S. Census Bureau data. These areas include Metropolitan Statistical Areas (“MSAs”), Consolidated Metropolitan Statistical Areas (“CMSAs”) and Primary Metropolitan Statistical Areas (“PMSAs”). An MSA is a county or group of contiguous counties that contains at least one city with a population of 50,000 or more, or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. An MSA with a population of one million or more and which meets various internal economic and social requirements is termed a CMSA, consisting of two or more major components, each of which is recognized as a PMSA. For example, the Nassau-Suffolk PMSA is part of the New York-Northern New Jersey – Long Island, NY-NJ-CT-PA CMSA.



As indicated in Table 3, prices in the CMSA rose by 1.73% in 2010. The 2010 U.S. city average percentage increase was 1.68%.

**TABLE 3**

**CONSUMER PRICE INDEX, 2002-2010**

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2010	218.1	1.68%	240.9	1.73%
2009	214.5	-.37%	236.8	.42%
2008	215.3	3.8%	235.8	3.9%
2007	207.3	2.8%	226.9	2.8%
2006	201.6	3.2%	220.7	3.8%
2005	195.3	3.4%	212.7	3.9%
2004	188.9	2.7%	204.8	3.5%
2003	184.0	2.3%	197.8	3.1%
2002	179.9	1.6%	191.9	2.6%

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

**Retail Sales and Business Activity**

The County is served by six major regional shopping centers: Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset, Sunrise Mall in Massapequa, and the Simon Mall at the Source in Westbury. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls have a total of 7,370,000 square feet of gross leasable area.

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



Based on the 2007 Economic Census (most recent), Retail Trade, the County ranked second in the State to New York County (Manhattan) in retail sales (see Table 4).

**TABLE 4**

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

	<b>2007 Rank</b>	<b>2007 Retail Sales</b>	<b>2002 Rank</b>	<b>2002 Retail Sales</b>
New York (Manhattan)	1	38,797,518	1	\$26,431,688
<b>Nassau</b>	<b>2</b>	<b>24,312,618</b>	<b>2</b>	<b>20,048,923</b>
Suffolk	3	23,319,943	3	18,884,440
Kings	4	15,431,858	6	11,397,935
Queens	5	14,587,146	5	11,733,654
Westchester	6	14,205,055	4	12,055,687
Erie	7	11,217,146	7	10,053,437
Monroe	8	8,496,065	8	7,612,733
Onondaga	9	6,363,051	9	5,451,227
Orange*	10	5,729,216		N/A

\*Orange County was not among top ten in 2002.

SOURCE: 2007 Economic Census, Retail Trade



**Employment**

Table 5 compares employment totals and unemployment rates in the County to adjoining municipalities, the State and the United States. The County had a workforce of approximately 638,400 in 2010. The unemployment rate in the County remained at 7.1% in 2010. 2010 marked the fourteenth consecutive year in which the County’s unemployment rate was less than or equal to Suffolk County (7.6%), and less than New York City (9.3%), the State (8.6%), and the United States (9.6%).

**TABLE 5**  
**ANNUAL AVERAGE**  
**EMPLOYMENT (in thousands)**  
**AND UNEMPLOYMENT RATE (%), 2001-2010**

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
2010	638.4	7.1	726.7	7.6	3,625	9.3	8,553	8.6	148,250	9.6
2009	642.4	7.1	731.2	7.4	3,633	9.5	8,556	8.4	139,877	9.3
2008	665.7	4.7	757.9	5.0	3,719	5.4	8,793	5.3	145,362	5.8
2007	670.0	3.7	758.2	3.9	3,684	4.9	8,734	4.5	146,047	4.6
2006	668.3	3.8	753.9	4.0	3,630	5.0	8,618	4.6	144,427	4.6
2005	662.1	4.1	745.9	4.2	3,540	5.8	8,537	5.0	141,730	5.1
2004	655.1	4.5	734.8	4.7	3,469	7.1	8,465	5.8	139,252	5.5
2003	649.1	4.7	723.8	4.8	3,413	8.3	8,410	6.4	137,736	6.0
2002	649.5	4.7	717.9	4.7	3,429	8.0	8,462	6.2	136,485	5.8
2001	651.3	3.7	714.6	3.8	3,452	6.1	8,595	4.9	136,933	4.7

SOURCES: Compiled by the County from: New York State Department of Labor, U.S. Department of Labor - Bureau of Labor Statistics.

**Key Employment Trends**

As indicated in Table 6, the annual average employment in non-farm jobs by industry for the year 2010 in the Nassau-Suffolk PMSA showed no appreciable change. Eighty-nine percent of jobs within the PMSA are in service producing industries.



**TABLE 6**  
**ANNUAL AVERAGE**  
**NASSAU-SUFFOLK EMPLOYMENT,**  
**NON-FARM, BY BUSINESS SECTOR**  
**2001-2010**  
 (in thousands)

Nassau-Suffolk Employment by Industry	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Goods Producing</b>										
Natural Resources	62.4	64.3	64.4	66.4	66.7	69.8	72.0	73.1	65.0	60.8
Construction & Mining										
Manufacturing	<u>98.9</u>	<u>92.1</u>	<u>88.4</u>	<u>88.2</u>	<u>86.9</u>	<u>85.9</u>	<u>83.8</u>	<u>81.3</u>	<u>75.1</u>	<u>73.0</u>
<b>Total Employment Goods Producing</b>	161.2	156.4	152.8	154.6	153.6	155.7	155.8	154.4	140.1	133.8
<b>Service Producing</b>										
Trade, Transportation & Utilities	271.4	267.3	270.4	271.3	270.9	270.7	273.7	272.4	257.2	256.2
Financial Activities	81.9	82.2	82.7	83.4	81.6	80.4	79.2	75.0	70.8	69.8
Information	32.9	32.5	29.1	28.9	29.4	29.2	27.9	27.1	27.3	25.4
Educational & Health Services	184.4	191.2	196.8	200.7	203.0	206.2	210.8	215.7	220.6	225.8
Leisure & Hospitality	88.8	90.1	92.5	95.7	95.8	97.5	99.2	99.4	98.4	100.9
Other Services	49.7	50.1	50.7	51.4	51.9	51.9	52.7	53.6	52.7	52.9
Professional & Business Services	158.5	154.1	153.4	159.7	159.8	158.6	164.2	163.1	153.6	152.8
Government	<u>194.1</u>	<u>196.3</u>	<u>198.9</u>	<u>196.9</u>	<u>198.7</u>	<u>198.7</u>	<u>202.1</u>	<u>203.2</u>	<u>206.7</u>	<u>208.9</u>
<b>Total Employment Service Producing</b>	1,061.7	1,063.7	1,074.6	1,087.9	1,091.0	1,093.2	1,109.6	1,109.5	1,087.2	1,092.6
<b>Total Non-Farm</b>	1,222.9	1,220.1	1,227.3	1,242.6	1,244.6	1,248.9	1,265.6	1,264.0	1,227.4	1,226.5

SOURCE: New York State Department of Labor  
 Note: Totals may not equal the sum of the entries due to rounding.



Table 7 compares the employment shares by business sector and industry in the Nassau-Suffolk PMSA to the United States. The percentage of jobs within each category is consistent with national figures.

**TABLE 7  
PERCENTAGE OF NON-FARM EMPLOYMENT  
BY BUSINESS SECTOR, 2010**

<b>BUSINESS SECTOR</b>	<b>Nassau-Suffolk PMSA (%)</b>	<b>United States (%)</b>
<b>GOODS PRODUCING</b>		
Natural Resources*, Construction & Mining	5	5
Manufacturing	<u>6</u>	<u>8</u>
Total Goods Producing	11	13
<b>SERVICE PROVIDING** OR SERVICE PRODUCING*</b>		
Trade, Transportation & Utilities	21	21
Financial Activities* or Finance, Insurance & Real Estate**	6	6
Assorted Services	45	43
Government	<u>17</u>	<u>17</u>
Total Service Providing / Producing	89	87

SOURCES: Compiled by the County from New York State Department of Labor (Nassau-Suffolk PMSA) and the U.S. Department of Labor - Bureau of Labor Statistics (United States).

\*Nassau-Suffolk PMSA

\*\*United States

**Major County Employers**

Table 8 shows the major commercial and industrial employers headquartered in the County.

**TABLE 8  
MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS, 2010**

<b>Company</b>	<b>Type of Business</b>	<b>Employees</b>
North Shore – LIJ Health Systems	Health Care	38,000 *
Cablevision Systems Corp.	Cable and pay television	20,105
Pall Corporation	Industrial Equipment	10,600
Winthrop Healthcare Systems	Health Care	5,100
Alcott Group	Professional employers organization	4,900
Broadridge Financial	Data Processing	4,850
Reader’s Digest	Publishing	4,700
Systemax, Inc.	Computers & related products	4,452
Griffon Corp.	Specialty building products	4,100
National Envelope	Envelope manufacturer	4,000

SOURCES: Compiled by the County from: New York State Department of Labor; U.S. Department of Labor, Bureau of Labor Statistics.



**Construction Activity**

Table 9 is a composite list of construction activity in the County for residential, business, industrial and public buildings for the years 2001 through 2009. Overall construction activity has been uneven since 2001, reaching its high point in 2008 with 1,893 permits issued, falling to 472 in 2009. This is by far the lowest figure in a decade and is the consequence of the recession and possibly incomplete data.

**TABLE 9  
COUNTY CONSTRUCTION ACTIVITY, 2001 - 2009**

<b>Year</b>	<b>Single-Family Dwellings</b>	<b>Other Housing Units*</b>	<b>Business Buildings</b>	<b>Industrial Buildings</b>	<b>Public Buildings</b>	<b>Total</b>
2009	334	111	21	1	5	472
2008	822	1,049	18	0	4	1,893
2007	737	85	20	3	4	849
2006	1,414	161	30	4	4	1,613
2005	1,197	238	37	1	3	1,476
2004	735	442	23	4	8	1,212
2003	635	343	23	2	8	1,011
2002	740	245	24	2	5	1,016
2001	<u>688</u>	<u>301</u>	<u>30</u>	<u>21</u>	<u>16</u>	<u>1,056</u>
Totals	7,302	2,975	226	38	57	10,598

SOURCE: 2001 – 2009 Nassau County Planning Commission Building Permits reports.

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

Table 10 shows the number and estimated dollar value of building permits issued for Class 4 property in the County for the years 2005 through 2009. Class 4 property includes commercial, industrial, institutional buildings and vacant land. As indicated in the table, there were 27 building permits issued for Class 4 properties in 2009.



**TABLE 10**  
**NUMBER AND VALUE OF BUILDING PERMITS ISSUED,**  
**CLASS 4 PROPERTY, 2005-2009**

<b>Year</b>	<b>Number of Permits Issued</b>	<b>Estimated Value of Permits</b>
2009	27	N/A
2008	20	N/A
2007	27	\$13,129,100
2006	38	59,862,365
2005	41	29,535,410

SOURCE: Nassau County Planning Commission.

According to information provided by CB Richard Ellis, there were 11.4 million square feet of office space in Class A buildings in the County at the end of 2010. These buildings had a 12.6% vacancy rate. There was no new Class A or B construction during 2010.

**Housing**

As shown in Table 11, both the number and value of new residential construction activity in the County declined appreciably between 2008 and 2009.

**TABLE 11**  
**COUNTY NEW RESIDENTIAL CONSTRUCTION ACTIVITY**

<b>Year</b>	<b>Value of New Residential Construction (in thousands)</b>	<b>No. of New Dwelling Units By Building Permit</b>
2009	\$156,870	445
2008	374,000	1,871
2007	272,576	822
2006	368,875	1,452
2005	373,879	1,435
2004	293,642	1,177
2003	195,435	978
2002	222,722	985
2001	229,464	989

SOURCES: : U.S. Census Bureau, Construction Statistics Division-Building Permit Branch based on estimate and imputation (2002-2009); US Census Bureau; Construction Statistics Division-Building Permit Branch based on estimate and imputation. New York State Association of Realtors provided residential price information.



Table 12 shows the breakdown of new housing units by type and size.

**TABLE 12**

**NUMBER OF COUNTY NEW RESIDENTIAL HOUSING UNITS  
AUTHORIZED BY BUILDING PERMIT BY SIZE CATEGORY**

<b>Year</b>	<b>1 Family</b>	<b>2 Family</b>	<b>3-4 Family</b>	<b>5 or more Family</b>	<b>Total</b>
2009	334	8	3	100	445
2008	822	6	3	1,040	1,871
2007	737	18	4	63	822
2006	1,291	38	4	119	1,452
2005	1,197	44	7	187	1,435
2004	735	68	0	374	1,177
2003	635	44	8	291	978
2002	740	30	3	212	985
2001	688	32	4	265	989

SOURCES: Data from the Nassau County Building Activity Reports.

According to the 2000 U.S. Census, the number of housing units in the County increased from 446,292 in 1990 to 458,151 in 2000. The number of housing units remained constant through the next decade, reaching 458,626 in 2009. The County had a higher percentage of owner-occupied units (83.1%) than the State (56%) and the nation (67%).



Table 13 shows County existing home sales. In 2010, the annual median sales price rose by 2.41% while the number of homes sold remained constant.

**TABLE 13**  
**COUNTY EXISTING HOME SALES, 2001-2010**

<u>Year</u>	<u>Median Sales Price</u>	<u>No. of Homes Sold</u>
2010	\$425,000	7,661
2009	415,000	7,710
2008	455,000	7,410
2007	490,000	8,778
2006	490,000	9,435
2005	489,000	10,343
2004	440,000	10,111
2003	395,000	8,646
2002	350,000	8,654
2001	290,000	7,545

SOURCES: Compiled by the County from: Multiple Listing Service of Long Island Inc., 2001-2005; New York State Association of Realtors, 2006-2010

**Transportation**

MTA Long Island Bus ("MTALIB"), a subsidiary of the Metropolitan Transportation Authority (the "MTA"), operates the County's bus system pursuant to agreement. It is the County's principal public surface transit provider and the third largest suburban bus system in the United States. Operating a network of 48 routes, the MTALIB provides transit service for most of the County as well as parts of eastern Queens and western Suffolk County. This includes service across the Queens-Nassau line to subway and bus stations in Flushing, Far Rockaway and Jamaica. The density of MTALIB's route network conforms to the development pattern of the County. MTALIB operates approximately 285 fixed route buses and 93 para-transit vehicles. MTALIB has an average ridership of 103,000 passengers each weekday and serves 96 communities, 46 Long Island Rail Road stations, most area colleges and universities, as well as employment centers and shopping malls. In April 2011, the MTA board of directors voted to terminate the MTA's contract to operate the County's bus system, which has been operated though MTALIB, effective at the end of 2011. Pursuant to a request for proposals, the County has selected Veolia Transportation Services, Inc. to operate the County's fixed route transit and para-transit service beginning in 2012. The County is currently working to finalize a contract with Veolia.

The Long Island Rail Road (the "LIRR") is the largest and busiest commuter railroad in the United States, carrying an estimated 81 million passengers in 2011. On an average weekday, the LIRR carries about 287,000 passengers. It provides train service for the entire County. Its infrastructure includes 381 route miles of track, 296 at-grade-crossings, and 124 stations on 11 branch lines. These branches provide service through the County to eastern destinations in Suffolk County and western destinations of Penn Station in Manhattan, Flatbush Avenue in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens. Completion of the East Side Access project, which began tunneling work in 2007, will



add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan's East Side. On weekdays, about 70% of the system's passenger trips occur during morning and evening peak travel periods.

Through its capital program, the LIRR has renovated Jamaica Station (Queens) and the mezzanine at Jamaica providing links to the subway and the AirTrain to John F. Kennedy International Airport ("JFK"). A major project completed in 2006 was the \$45 million intermodal center at Mineola that provides easy access to parking and seamless transfers to seven local bus lines operated by MTALIB. The center has more than 700 parking spaces in a four-level garage, two elevators that connect to station platforms, and a pedestrian overpass that connects the north and south sides of the station.

Other important projects are the continual maintenance of tracks, ties, and switches and renovations underway at numerous stations. The LIRR also is currently installing a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station. Traditionally serving a Manhattan-bound market, the LIRR has undertaken extensive efforts to augment its reverse-commute and off-peak service to meet the needs of businesses in Nassau and Suffolk counties.

The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets and local streets, which are operated and maintained by different levels of government. The eight major east-west roadways that provide direct through service to New York City and Suffolk County are Northern Boulevard, Long Island Expressway, Northern State Parkway, Jericho Turnpike, Hempstead Turnpike, Southern State Parkway, Sunrise Highway and Merrick Road.

The County is located within close proximity to JFK and LaGuardia Airport ("LaGuardia"), both located in Queens County, and to Islip Long Island MacArthur Airport ("Islip MacArthur"), located in Suffolk County. JFK and LaGuardia are easily accessible to County residents by all major east-west roadways as well as airport shuttle service. The AirTrain service, a light rail system connecting Jamaica Station in Queens to JFK, opened in early 2004. 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. Work will begin in early 2011 on an updated TIP for 2012 - 2015. The current TIP covers the years 2011-2015.

### **Utility Services**

Electrical service is provided to the County by the Long Island Power Authority ("LIPA"), which became Long Island's non-profit electric utility in 1998. LIPA's electric system, which serves 1.1 million customers, is operated by National Grid, the largest investor-owned electric generator in the State. National Grid, which is the largest distributor of natural gas in the northeast United States, also provides



gas distribution in the County. The incorporated villages of Freeport and Rockville Centre operate their own electrical generation plants.

LIPA's governing legislation requires the utility to make payments in lieu of taxes ("PILOTS") to municipalities and school districts commensurate with property taxes that would have been received by each jurisdiction from the Long Island Lighting Company ("LILCO"), the County's former provider of electrical service. LIPA is also required to make PILOTS for certain State and local taxes, which would otherwise have been imposed on LILCO. Numerous private companies in the County provide telephone service.

### **Health and Hospital Facilities**

Rated among the best health and hospital facilities in the country, twelve hospitals located in the County provide 4,349 certified hospital beds. In addition, according to the New York State Board of Professions, the County is served by 9,500 licensed medical doctors, 2,017 dentists, 6,100 chiropractors, 338 podiatrists, and 21,043 registered nurses. The North Shore-Long Island Jewish Health System is the County's largest health care employer (approximately 38,000 employees). The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) Codman Award, the first health system to attain this distinction. The Codman Award recognizes excellence in performance measurement.

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

### **Media**

The daily newspaper Newsday is circulated in the County and Suffolk and Queens counties. Approximately 77 weekly newspapers cover news and events in the County. Some of these focus on events in specific towns, villages and communities, and others focus on niche industries, such as Long Island Business News – a 57-year-old publication that covers both Nassau and Suffolk Counties.

The County is home to two broadcast television stations, Channels 21 and 57, and receives nine additional VHF and UHF stations. In addition, News 12 provides local news coverage (on cable only). Cable programming is available throughout the County via Cablevision Systems Corp., which provides access to channels with a local focus. Satellite programming and service by Verizon is also available in the County.

Because of its proximity to New York City, events in the County attract regular coverage in New York City newspapers such as the New York Times, the Daily News and the New York Post. Radio coverage includes nine County-based stations and 52 regional and neighboring stations that consider the County as part of their listening area.



## **Educational Facilities**

There are 56 school districts in the County, with a total enrollment of 264,485 students according to the State Education Department. Individual school boards and the Board of Cooperative Educational Services (BOCES) are the primary managers of these school districts and provide services such as career training for high-school students and adults, special education, alternative schools, technology education, and teacher training. Various public and private organizations manage the County's other educational facilities. The County's non-public schools, which are located in a number of municipalities, provide education in the State Regents program as well as in special and technical programs. Many County public schools have received national recognition. A 2010 Newsweek magazine article cited five County high schools among the top 100 public high schools in the nation. Over 138,000 students attend County colleges and universities, some of which are highly specialized and have garnered nationwide attention for their programs. These institutions include Long Island University/C.W. Post College, Adelphi University, Hofstra University, New York Institute of Technology, U.S. Merchant Marine Academy, Nassau Community College, Webb Institute, Molloy College, and the State University of New York/Old Westbury.

Colleges and universities in the County promote cross-disciplinary research, technology development and an integrated curriculum to prepare students for the growing bioscience industry. Undergraduate and graduate level programs available throughout the County's institutions of higher learning specialize in fields such as biology, chemistry, biochemistry, engineering and physical sciences in courses such as bioengineering, biotechnology and pharmacology. Hofstra University, in partnership with North Shore-LIJ Health Systems, recently opened a school of medicine, and the first students arrived in July 2011.

## **Recreational and Cultural Facilities**

The County has numerous recreational and cultural facilities. One of the most popular destinations among the County's parks and beaches is the 2,413-acre Jones Beach State Park in Wantagh. With approximately six to seven million visitors annually, Jones Beach State Park features a six-mile ocean beachfront, a two-mile boardwalk, and the 11,200-seat Jones Beach Theater performing arts center, which attracts world-class musical acts. There are dozens of other public beaches located along both the Atlantic Ocean and the Long Island Sound shorelines. In addition, the County is home to the 930-acre County-owned Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale and numerous small local parks and campgrounds, which offer a broad spectrum of recreational opportunities.

On a national level, the County is home to many high profile professional sporting events and teams. The Bethpage Golf Course, located in Bethpage State Park, hosted the 2002 U.S. Open and the 2009 U.S. Open. Belmont Racetrack, located in Elmont, is home to the Belmont Stakes, the third race in horse racing's prestigious Triple Crown. The Nassau Veterans Memorial Coliseum in Uniondale is home to the four-time Stanley Cup Champion New York Islanders of the National Hockey League. Eisenhower Park's 80,000 square foot Aquatic Center is the largest pool in the Northern Hemisphere.

In terms of cultural and historic resources, the County boasts eleven museums, including the County-owned Cradle of Aviation Museum and the Long Island Children's Museum in Garden City, as well as historic sites such as Old Bethpage Village and Theodore Roosevelt's estate at Sagamore Hill in Cove Neck.



In an effort to preserve open space and natural and scenic resources for additional recreational opportunities, in 2003 the County created the Open Space Fund, which receives 5% of the proceeds from County land sales for open space land acquisition purposes.

### **Water Service and Sanitary Sewer Facilities**

There are 48 public water suppliers in the County providing water service to over 90% of the County's residents. Approximately 3,550 residents of the less-densely populated northern sections of the County draw their water from private wells. The natural geology of the County yields three major aquifers situated atop bedrock. These aquifers serve the County with fresh water and are continuously recharged by precipitation. The County's population has been relatively unchanged since the 1990s. The sizable fluctuations in annual public water demand are a result of hot and dry weather patterns during the summer months.

Public water supply withdrawal during the base pumping months remained rather consistent during the 2000 – 2003 period at approximately 142 million gallons per day (mgd). During peak pumping months in late spring and summer, pumping can increase considerably and is quite variable in response to weather conditions. The annual water demand between 2000 – 2003 ranged from 185 mgd to 200 mgd during the peak pumping period.

Recharge of the groundwater system has increased from 332 mgd to 341 mgd due to the County's storm water recharge basins capturing storm water for aquifer recharge. Based upon the peak months' average, this leaves a daily recharge surplus of between 141 to 156 million gallons. This recharge surplus ensures ample amounts of fresh water for the future. Furthermore, proposed developments and redevelopments within the County are required to retain all storm water on site. This requirement will ensure that the aquifer continues to be recharged.

The County Department of Public Works maintains and operates the County's sewerage and water resources facilities. In 2003, upon the approval of the County Legislature, state legislation created a single, Countywide sewer and storm water resources district, replacing the County's prior three sewage disposal districts and 27 sewage collection districts.

Most sewage collected in the County's sewer system is treated at either the Bay Park Sewage Treatment Plant ("Bay Park") in East Rockaway or the Cedar Creek Water Pollution Control Plant ("Cedar Creek") located in Wantagh. Sewage collected within the area corresponding to the former County sewage collection district of Lido Beach is processed at the City of Long Beach's sewage treatment plant.

In 2008, the County assumed responsibility for the operation and maintenance of the Glen Cove Water Pollution Control Facility, sewage pumping stations, and the collection system piping. In 2008, inter-municipal agreements were entered into with each of the Villages of Lawrence and Cedarhurst to consolidate each village's sewer system into the County's sewer system.

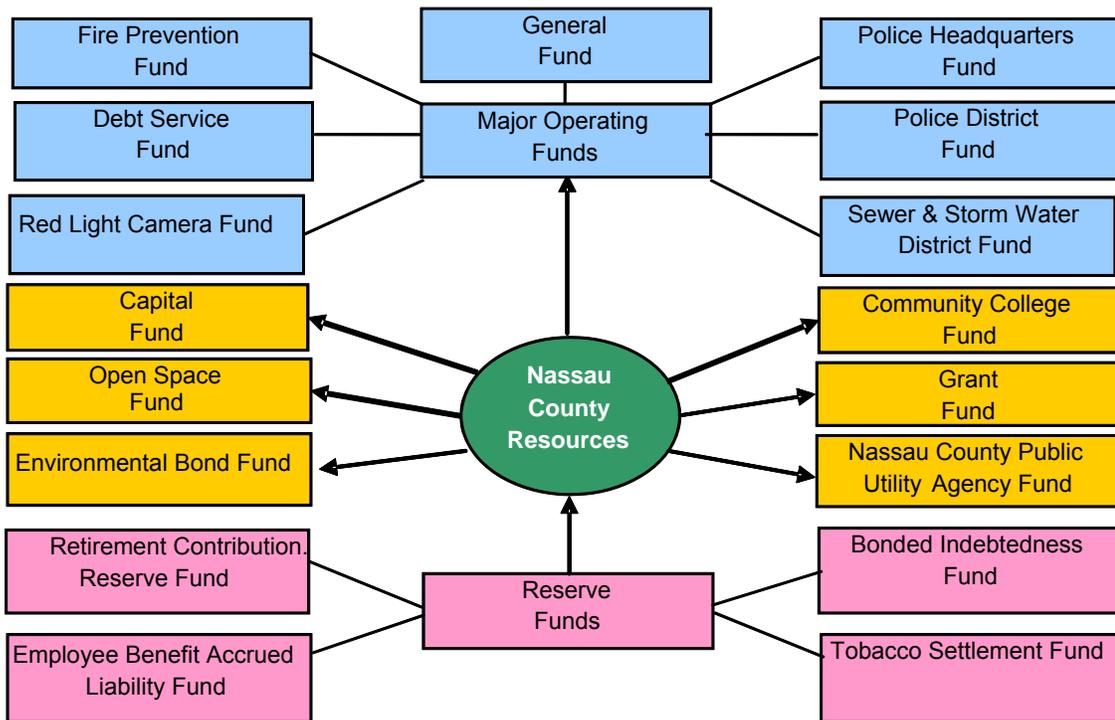
Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre and Roslyn) and the city of Long Beach own and operate their own sewage collection systems, which discharge sewage to the County's disposal system. The sewage collected by these systems is processed at one of the County-operated sewage treatment plants, either Bay Park or Cedar Creek. In addition, there are several sewage collection systems and treatment plants within the County that are operated by other governmental agencies or special districts.



**APPENDIX B: FUND STRUCTURE**

Nassau County allocates revenues and expenses into 17 separate funds. Fiscal oversight generally focuses on the Major Operating Funds (General Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund, Red Light Camera 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. Six other dedicated funds are the Capital Fund, Open Space Fund, Environmental Bond Fund, Community College Fund, Grant Fund and Nassau County Public Utility Agency Fund. The County maintains four reserve funds, with three authorized by the New York State General Municipal Law (Retirement Contribution Reserve Fund, Employee Benefit Accrued Liability Reserve Fund, Bonded Indebtedness Reserve Fund and the Tobacco Settlement Fund).

**Figure B.1: Fund Structure**



**THE MAJOR OPERATING AND SEWER AND STORM WATER DISTRICT FUNDS**

The Nassau County Budget contains six Major Operating Funds and the Sewer and Storm Water Resources District Fund that support the primary operations of the County. As such, fiscal oversight typically focuses on the balance of expenses and revenues in these funds.

The **General Fund** contains expenses and revenues for all County departments other than the Police Department, Police Headquarters and the Fire Commission. During the year, the County frequently



transfers funds among these departments to address needs as they arise. Revenues are primarily derived from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, permits and licenses, and investment income.

The **Fire Prevention Fund** contains expenses and revenues for the services that the Fire Commission provides to Nassau residents such as safety inspection and compliance activities. Revenues are derived primarily from a designated portion of the County property tax and various fees, fines, permits and licenses.

The **Police Headquarters Fund** contains expenses and revenues for the services that the Police Department provides to all Nassau residents. These include crime investigations, ambulance services, traffic safety, highway patrol and administrative/support services. Revenues are derived primarily from a designated portion of the County property tax, special taxes, and various fines, permits and fees.

The **Police District Fund** contains expenses and revenues for the services provided by the Police Department's highway patrol and eight precincts. These include patrol, crime prevention and arrest processing. Revenues are derived primarily from a designated portion of the County property tax and various fines, permits and fees. Of the six Major Operating Funds, the Police District Fund is unique in that it is not Countywide in nature. Only communities that receive County police protection receive Police District Fund services, and, as such, only residents in these communities pay the Police District property tax.

The **Debt Service Fund** contains all interest and principal payments for the County's borrowings. The administrative costs of borrowing as well as the impact of Nassau County Interim Finance Authority sales tax set-asides are recognized in this fund. Given that annual interest and principal payments are calculated based upon prior borrowings for specific projects and charged to operating departments, the Debt Service Fund is entirely supported by revenues transferred from the other funds.

The **Red Light Camera Fund** is a special revenue fund established by Title 72 by Local Law No. 12 of 2009. The revenue is generated from a program imposing monetary liability on the owner of a vehicle for failure of an operator to comply with traffic control indications.

Funds collected are used to pay for expenses associated with the implementation and administration of the program and to provide funding for contracts approved by the Nassau County Legislature.

Those contracts are between external service agencies and the Veterans Service Agency and the newly established Department of Human Services, which includes the Office for the Aging (formerly the Department of Senior Citizens Affairs), the Office for Youth Services (formerly the Nassau County Youth Board), the Office for the Physically Challenged, and the Office of Mental Health, Chemical Dependency, and Developmental Disabilities Services.

The **Sewer and Storm Water Resources District Fund** is self-supporting and contains funding for the County's sewage disposal and collection system as well as the storm water resources system. It covers expenses related to Department of Public Works employees assigned to these functions, associated debt service and other costs.



## **OTHER FUNDS**

The **Capital Fund** contains expenses associated with the County's infrastructure improvement program and outstanding judgments and settlements. The bulk of revenue supporting the Capital Fund is derived from capital borrowing. A lesser amount is generated from non-County sources such as the Federal and State governments and from County operating funds. The County Charter requires that the County Executive submit the Proposed Capital Budget by October 15 each year, and the Proposed Capital Budget be approved by the Legislature by December 15, along with the Four-Year Capital Plan.

The **Open Space Fund**, established by Local Law No. 7 of 2003, contains resources generated from the proceeds of County real estate sales, private gifts, and grants to preserve undeveloped land in the County. The law requires that five percent of the proceeds from the sale of County-owned real estate be used for the acquisition, rehabilitation and maintenance of property to be used for open space purposes.

The **Environmental Bond Fund**, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by local laws. A total of \$150 million in environmental program funding has been authorized since these laws were enacted.

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

The **Grant Fund** receives non-County generated funding, primarily from the State and Federal governments that cover the cost of certain programs. While most of these programs are in the health and human services area, a sizeable number of grants are also received to enhance public safety. In each case, when the cost of a County employee or non-personnel related service is fully reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because generally accepted accounting principles preclude the County from recognizing grant revenues in the Budget before receipt is assured, outside reimbursements and expenses are recognized in the Grant Fund by Supplemental Appropriation only after the fiscal year has started and receipt of the funds is certain to occur.

The **Nassau County Public Utility Agency (NCPUA) Fund** contains resources to operate NCPUA, which was established by Local Law No. 23 of 1984 as a public utility service as authorized by applicable State law.

## **RESERVE FUNDS**

The **Employee Benefit Accrued Liability Reserve Fund** was established in 2004 to account for resources set aside to cover future termination compensation expenses for employees who separate from County service. The County created a reserve to set aside surplus resources to be used in the event of a surge in retirements.

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## APPENDICES

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The **Retirement Contribution Reserve Fund** was also established in 2004 to account for resources set aside to cover future pension payments on behalf of County employees. Fluctuations in local contributions into the State pension plan, as mandated by the State Comptroller, were the impetus for the County creating this reserve.

The **Bonded Indebtedness Reserve Fund** was created in 2005 to account for resources for the payment of debt service from a separate account managed by the County Treasurer.

The **Tobacco Settlement Fund** was established in 2005 to segregate proceeds remaining from the 1999 securitization of certain tobacco settlement revenues.



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**APPENDIX C: FINANCIAL POLICIES****BASIS OF ACCOUNTING AND BUDGETING**

Excerpted from the Comprehensive Annual Financial Statement of the County Comptroller

**BASIS OF ACCOUNTING**

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported on the generally accepted principles of accounting using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County either gives or receives value without directly receiving or giving equal value in exchange, include, for example sales and property taxes, grants, and donations. On an accrual basis, revenue from sales taxes is recognized when the underlying 'exchange' transaction takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

All discretely presented component units-proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental funds are accounted for on the modified accrual basis of accounting. Governmental fund revenues are recognized in the accounting period in which they become susceptible to accrual (i.e., both measurable and available to finance expenses of the fiscal period). Revenue items accrued are property taxes, sales taxes, and reimbursable amounts from Federal and State supported programs. Expenses are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions that are in conformity with accounting principles generally accepted in the United States: general long-term obligation principal and interest are reported when due, vacation and sick leave when paid, pension costs when billed, and judgments and claims when settled. Discretely presented component units-proprietary funds are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary funds' unbilled services receivable is recognized as revenue.

The fiduciary fund is accounted for on the accrual basis of accounting for the purpose of asset and liability recognition.

Transfers among funds are recognized in the accounting period in which the interfund receivable and payable arise.

Nassau Community College: The College reports as a special purpose government engaged only in business type activities as defined in GASB Statement No. 35 "Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities."

**BASIS OF BUDGETING**

An appropriated budget is legally adopted for each fiscal year for the General Fund and each of the Special Revenue Funds, with the exception of the Nassau County Interim Financing Authority (NIFA), Nassau County Tobacco Settlement Corporation (NCTSC), and the Grant Fund. NIFA funds consist of sales tax revenues collected by the State Comptroller and transferred to the fund and are not subject to appropriation by the State or County. NCTSC funds consist of Tobacco Settlement Revenues received annually as a result of a Master Settlement Agreement between the Tobacco Settlement Corporation and Tobacco Manufacturing Companies. Grant funds are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, Grant funds are excluded from the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance presented for budgeted special revenue funds. The budget amounts as shown include prior year encumbrances carried forward as well as current year authorizations. In the case of the Grant Fund, an appropriated budget is legally adopted for the life of each grant as it is received. The County Legislature also authorizes and rescinds spending and financing authority in a Capital Budget. Each authorized project has continuing budget authority until the project is completed or rescinded. All appropriated budgets are adopted by ordinance of the County Legislature on the same modified accrual basis of accounting used to report revenues and expenses. However, appropriations are not provided for certain interfund indirect costs, and encumbrances are treated as charges to appropriations when incurred. All supplemental appropriations amending appropriated budgets as originally adopted are also provided by ordinance of the Legislature.

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



## **BUDGET POLICY**

### **MISSION AND GOALS OF THE BUDGET DEVELOPMENT PROCESS**

It is the mission of the Nassau County Annual Operating Budget Process to promote sound fiscal planning based on comprehensive historical and current economic data; to make informed choices that involve all department heads in the development process; to meet all mandatory requirements of content and submission deadlines; to integrate the qualitative and quantitative goals of the Multi-Year Financial Plan (MYP), the Capital Improvement Plan (CIP), and the Operating Budget; and to communicate the Annual Operating Budget in a manner that is user-friendly and informative.

The County is committed to adopting a balanced budget each fiscal year, which is defined as an equal amount of revenue and expense in its Major Operating Funds. It strives to accomplish this goal without the use of prior year resources (fund balance) and in a manner that is consistent with its fund balance, debt and investment policies. An additional goal is to achieve a structurally balanced budget, which is defined as one where the level of recurring expenses matches recurring revenues.

### **SCOPE OF THE ANNUAL OPERATING BUDGET AND BUDGET MESSAGE**

Section 302 of the County Charter describes the scope of the County Budget and § 303 contains the requirements for the County Executive's Budget message. The information that must be contained in the Adopted Budget is summarized as follows:

- Estimate of expected revenue collections that includes approved or anticipated rate increases.
- Statement of anticipated tax levy collection.
- Estimate of anticipated receipts from the sale of bonds and/or other borrowing.
- Statement of estimated cash balances for all funds.
- Estimate of the anticipated financial needs of each agency, department or office to conduct annual operations and provide services.
- Principal and interest payments necessary for bond financing and other indebtedness.
- Amount of judgments recovered against the County and payable in the ensuing fiscal year.
- Estimate of uncollected tax receipts that would become the County's responsibility to pay.
- Comparative financial information that includes the previous fiscal year's adopted budget; the current adopted budget; year-to-date expenses of the current fiscal year (first six months); the budget request by department; and the County Executive's Adopted Budget.
- A Letter of Transmittal or Budget Message from the County Executive to the Legislature that summarizes the Adopted Operating Budget; articulates priorities; highlights the issues facing the County; describes significant changes from the previous (current) fiscal year; and explains significant factors that led to these changes.



### DEVELOPMENT OF THE ANNUAL OPERATING BUDGET

The County Charter requires the County Executive to submit, no later than September 15 of each year, to the County Legislature for its review, a Proposed Budget for the ensuing fiscal year. This process is important to the County Executive, the Legislature and citizens of Nassau County because it:

- Translates the strategy and objectives of the MYP (Multi-Year Plan) into the allocation of resources that support the successful execution of the initiatives outlined within the MYP.
- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators, and a reasonable projection of revenue collections.
- Integrates the financial structure of the MYP, Capital Improvement Plan (CIP) and the Operating Budget.
- Reflects the County's social and economic policy priorities.
- Communicates this information clearly to every County stakeholder.

### PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants in the budget process are:

- County Executive: Establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders.
- Deputy County Executive for Finance: Responsible for assessing the comprehensive financial and operational needs of the County and submitting a Proposed Budget that supports the County Executive's vision and priorities.
- Budget Director: Provides the direct leadership and coordination of the budget development process including, but not limited to, forecasting, analyses, data summarization and presentation, and submission of budget documents.
- OMB Staff: As experts of their assigned departments, analyze all submission requests, provide recommendations, and assist with the compilation of the budget.
- Chief Deputy County Executive and Department Heads: Department Heads (Directors and Commissioners) review operational needs, historical expense and/or revenue trends; consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the budget development packet to the Chief Deputy County Executive for his/her review. The Chief Deputy County Executive ensures that the submission request complies with the budget instructions, MYP initiatives, and headcount targets; critically evaluates all program enhancement requests for inclusion in the submission; and submits a balanced request to OMB (Office of Management and Budget) that supports the overall County mission and strategic initiatives.

### BUDGET DEVELOPMENT CALENDAR

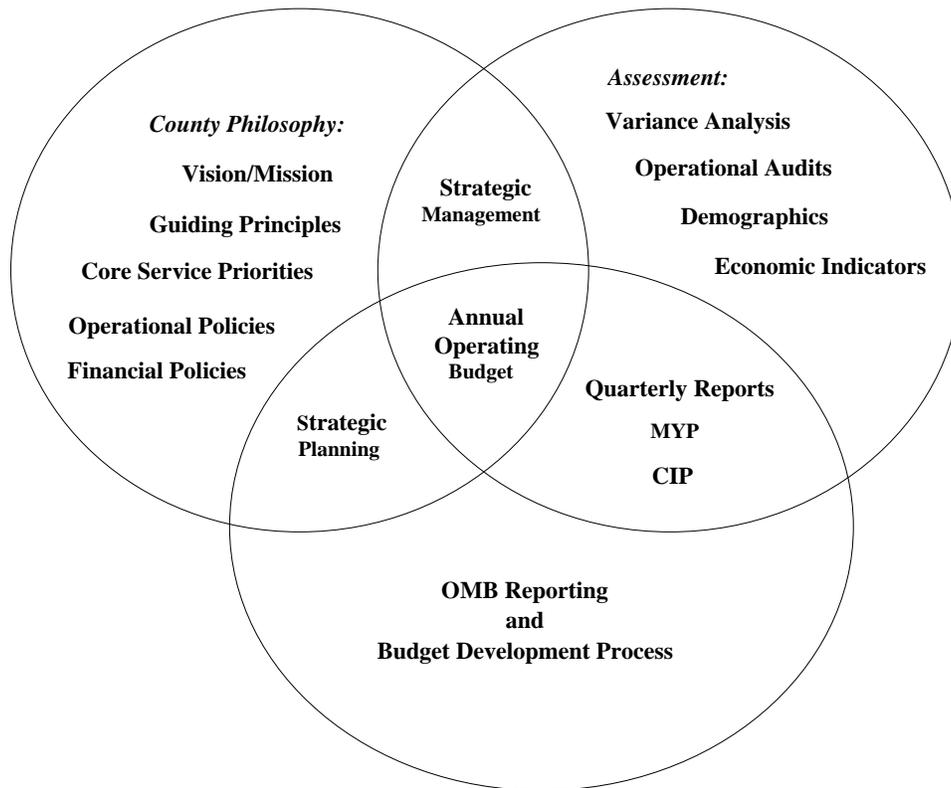
The development of a sound Operating Budget is a year-round cycle of preparation, i.e., the ongoing functions performed by the Office of Management and Budget (OMB) staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. This interrelationship is demonstrated in the following Venn diagram:



**BUDGET DEVELOPMENT CALENDAR**

The development of a sound Operating Budget is a year-round cycle of preparation, i.e., the ongoing functions performed by the Office of Management and Budget (OMB) staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. This interrelationship is demonstrated in the following Venn diagram:

**Figure C.1: Linkage between OMB Functions and Annual Budget Development**



The Annual Operating Budget is a product of three components/activities: the County’s Philosophy that underlies all financial and managerial operations; the County Assessment of its financial condition, operational efficiency, economy and population; and the OMB Reporting and/Budget Development Process that is informed by the two other components/activities.

Therefore, the budget development process draws on the strategic planning concepts of the mission; develops goals that support the County mission; crafts policies that guide the process; utilizes strategic management to accomplish the goals; and considers all aspects in the utilization of available resources. Again, this is a year-round effort that allows for adjustments and the consideration of new information.

The annual budget development process typically begins in May when the OMB provides departmental fiscal staff and decision-makers with a preparation guide that highlights major policy, operational and financial goals for the ensuing year, significant challenges facing the County, and technical information regarding budget preparation.



Within three weeks, departments are required to submit their expense, revenue and staffing requests to the Chief Deputy County Executive and the OMB. These requests are reviewed by the Administration’s financial management team and incorporated into a final budget proposal.

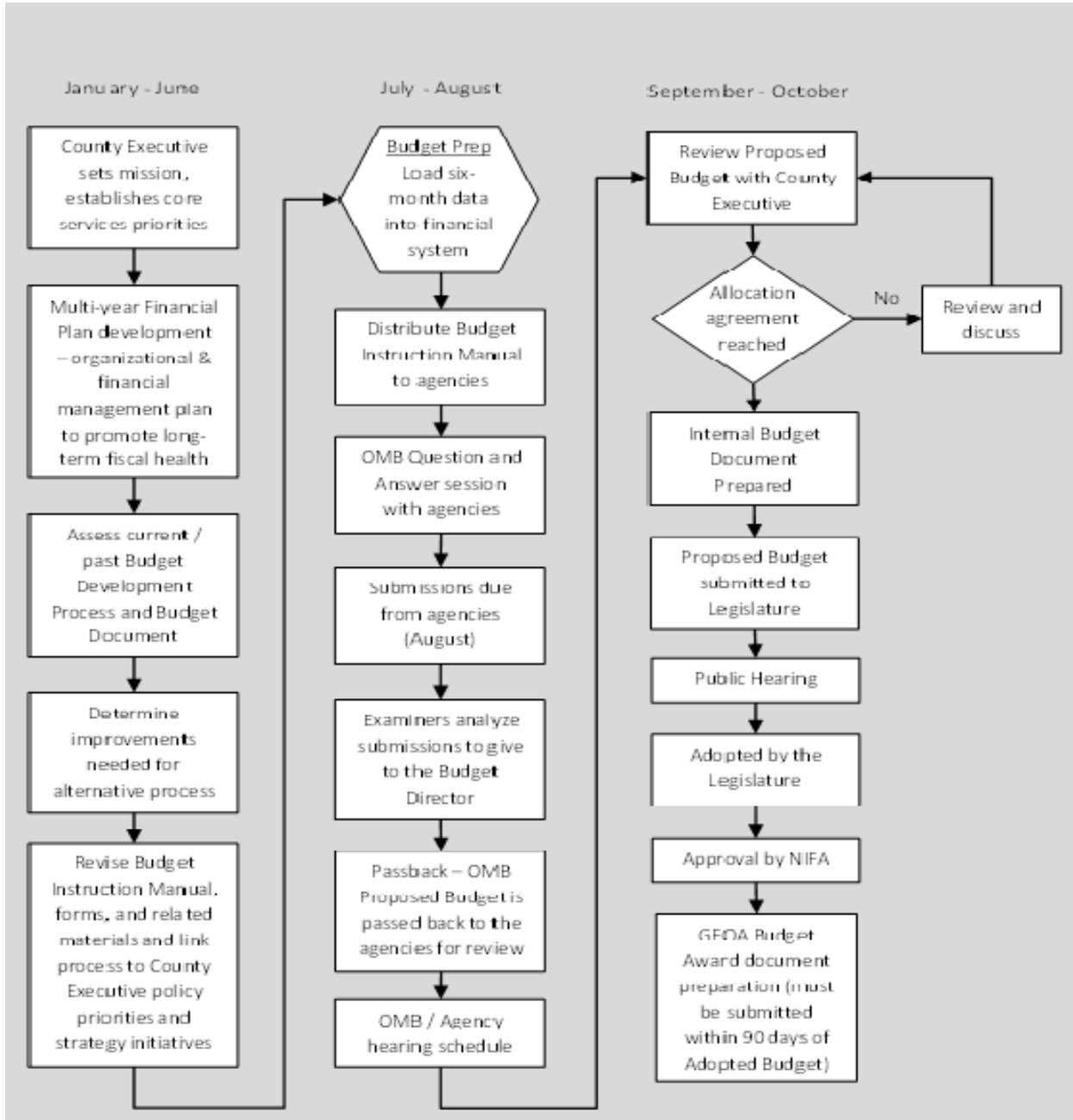
Both the County Charter and the NIFA Act during a control period, require that the County Executive submit the Proposed Budget to the County Legislature and NIFA by September 15. The Charter also requires the Legislature to hold a public budget hearing on the Proposed Budget by October 1. (The Legislature may hold additional hearings.) After the conclusion of the public hearing(s), the County Legislature may reduce, increase or strike out any item of appropriation in the Proposed Budget. Prior to any increase, however, another public hearing is necessary. The County Executive has the power to veto any item that constitutes an addition or increase in the Proposed Budget. The County Legislature has the power to override such a veto by affirmative vote of at least thirteen out of its nineteen members. The County Legislature approves the final Budget by passing an ordinance. Within ten days of the final approval of the Budget by the County Legislature, the County Executive may veto any item that constitutes a change from the Proposed Budget, while at the same time approving the remainder of the Budget. The County Legislature may override any such vetoed item within seven days by an affirmative vote of at least thirteen members. Upon final adoption of the Budget, the County Legislature must pass an appropriation ordinance for the Adopted Budget and levy taxes for the ensuing year no later than October 30.

**Key Fiscal Year Dates (January 1 – December 31)**

<b>Month</b>	<b>Action</b>
January to March	<ul style="list-style-type: none"> <li>• Comptroller closes the books on the prior fiscal year.</li> <li>• Issuance of Fourth Quarter Financial Report. (prior year)</li> </ul>
April to May	<ul style="list-style-type: none"> <li>• Issuance of First Quarter Financial Report</li> </ul>
June	<ul style="list-style-type: none"> <li>• Budget preparation for the ensuing fiscal year begins.</li> <li>• Budget targets distributed to County departments.</li> <li>• Issuance of Multi-Year Financial Plan Update.</li> </ul>
July to August	<ul style="list-style-type: none"> <li>• Issuance of Second Quarter Financial Report.</li> <li>• County department budget submissions for ensuing fiscal year are evaluated</li> </ul>
September	<ul style="list-style-type: none"> <li>• County Executive submits Proposed Budget and Multi-Year Financial Plan to the Legislature, and NIFA during a control period (deadline is September 15th).</li> </ul>
October	<ul style="list-style-type: none"> <li>• Legislature holds public hearings and reviews Proposed Budget for ensuing fiscal year.</li> <li>• NIFA presents preliminary report on Proposed Budget</li> <li>• Legislature approves Budget for ensuing fiscal year. It is now the Adopted Budget.</li> </ul>
November – December	<ul style="list-style-type: none"> <li>• NIFA votes to approve/disapprove the Adopted Budget and Multi-Year Financial Plan.</li> <li>• Issuance of Third Quarter Financial Report</li> </ul>



Figure C.2: Operating Budget Process Flow





## **POST BUDGET ADOPTION**

During the year, the County Executive may recommend changes to the Adopted Budget. Transfers of spending authority between departments and certain transfers within departments require approval by majority vote of the County Legislature. The County Executive may also recommend appropriating revenues not recognized in the Adopted Budget. Such supplemental appropriations require approval by thirteen affirmative votes of the County Legislature.

In both cases, legislative approval is required because the legal level of budgetary control in the County is exercised at the object code appropriation level within a fund's departmental control center.<sup>1</sup>

## **RELATIONSHIP BETWEEN THE CAPITAL BUDGET AND THE ANNUAL OPERATING BUDGET**

The Capital Improvement Plan (CIP) is a four-year schedule of the County's anticipated capital investment strategy. The first year of the CIP is known as the Capital Budget. While it is largely prepared and adopted independent of the Operating Budget, it does serve as a companion document.

It impacts the Operating Budget depending on the funding sources identified and the value of operating costs, savings and/or revenues that result from project implementation. Key elements include:

- Quantifying the debt service required in the current Operating Budget and future year plans to support capital expenses funded with debt.
- Quantifying goals for the Operating Budget ("pay as you go") or reserve funds to be spent on capital projects.
- Identifying other funding sources such as earmarked revenue streams (excess property sales) and grants.
- Quantifying the operating costs, savings, and or revenue that will result from project implementation and incorporating those results in the current Operating Budget and out year plans.

During the preparation of future Capital Budgets, information on the operational impact of each capital project will be included as an integral part of each capital project request.

By charter, the Capital Budget must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Operating Budget. This allows the administration to prioritize projects consistent with the level of debt service appropriations.

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<sup>1</sup> Comprehensive Annual Financial Report of the Comptroller, 2010, page 54.

## APPENDICES



### Adopted Budget and Capital Plan Summary of General Capital by Category

General Capital	2011 County Debt	2011 Non County	2011 Total	2012	2013	2014	FY 2011 - 14
Buildings	\$ 48,360,000	\$ 8,000,000	\$ 66,360,000	\$ 48,870,000	\$ 73,830,000	\$ 8,340,100	\$ 184,180,100
Equipment	\$ 6,476,000	\$ -	\$ 6,476,000	\$ 3,100,000	\$ 6,000,000	\$ 3,360,000	\$ 18,826,000
Infrastructure	\$ 23,712,600	\$ 16,787,600	\$ 39,500,200	\$ 22,400,000	\$ 8,626,000	\$ 6,800,000	\$ 77,026,000
Parks	\$ 37,676,000	\$ 2,800,000	\$ 40,376,000	\$ 27,600,000	\$ 7,900,000	\$ 6,000,000	\$ 80,776,000
Property	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 2,000,000
Public Safety	\$ 16,446,000	\$ -	\$ 16,446,000	\$ 27,468,000	\$ 28,060,000	\$ 34,860,000	\$ 103,801,000
Roads	\$ 23,836,000	\$ 7,161,000	\$ 31,088,000	\$ 37,786,000	\$ 30,060,000	\$ 24,800,000	\$ 123,821,000
Technology	\$ 14,480,632	\$ -	\$ 14,480,632	\$ 21,180,000	\$ 1,800,000	\$ 1,800,000	\$ 38,880,632
Traffic	\$ 8,001,600	\$ 1,232,000	\$ 7,233,600	\$ 12,488,600	\$ 16,126,000	\$ 4,000,000	\$ 38,867,000
Transportation	\$ 3,338,800	\$ 200,000	\$ 3,638,800	\$ 6,267,000	\$ -	\$ -	\$ 8,786,800
<b>General Capital Total</b>	<b>\$ 178,313,332</b>	<b>\$ 33,170,600</b>	<b>\$ 212,483,932</b>	<b>\$ 206,046,600</b>	<b>\$ 188,880,000</b>	<b>\$ 88,440,100</b>	<b>\$ 874,860,432</b>

The largest category, General Capital, also has the greatest impact on the operations of individual County departments and, by direct correlation, the annual Operating Budget. Projects funded within this category are further grouped by type, as follows:

- The Buildings category is comprised of projects focusing on improvements to County buildings, including rehabilitations and electrical and HVAC upgrades. The Adopted 2011– 2014 CIP allocates \$55.35 million to these projects in 2011.
- Equipment projects provide for the purchase of vehicles and other equipment that meets the minimum useful life and other applicable thresholds. For projects of this type, approximately \$5.5 million has been allocated in the Adopted 2011– 2014 CIP in 2011.
- Infrastructure projects would include the construction or rehabilitation of core assets. Examples include the a fire alarm upgrade at Nassau Community College, removal and replacement of aging fuel storage tanks, installation and maintenance of pedestrian and bicycle pathways, and various bridge repair and painting projects. Funding of \$39.5 million has been allocated to these projects in the Adopted 2011– 2014 CIP in 2011.
- The Parks category is comprised of park and park facility construction, including the creation of synthetic turf fields and rehabilitation projects. The Adopted 2011– 2014 CIP allocates approximately \$40.4 million to projects of this type in 2011.
- Public Safety projects include equipment purchases, system acquisitions and upgrades, and facility improvements specific the public safety departments, e.g., the Police Department, Sheriff, Fire Commission, etc. Included are \$12.5 million for a new 1st Precinct building and \$5.25 million for the renovation of the Police Department Outdoor Pistol Range. The total allotment for Public Safety Projects in the Adopted 2011– 2014 CIP is approximately \$15.5 million in 2011.
- Technology projects entail improvements in computer systems, such as new or upgraded hardware and software allowing the County to leverage the latest technology to enable operations that are more efficient. The Adopted 2011– 2014 CIP is approximately \$14.5 million in 2011.
- Traffic projects include improvements to traffic signals, signal control systems and other traffic-related systems. The Adopted 2011– 2014 CIP is approximately \$7.2 million in 2011.



- The total allocated to Transportation Projects in the Adopted 2011– 2014 CIP is approximately \$3.5 million in 2011, which supports the Long Island Bus’s purchase of new fuel-efficient buses.

## **MAJOR INITIATIVES**

The 2011-2014 Capital Improvement Plan addresses the critical needs of infrastructure improvements, information technology upgrades, improved inter and intra-agency communications, parks upgrades, building consolidation, and ongoing roadwork County-wide. Projects completed during 2010 include the first phase of the Police and Fire Communications Center, and the relocation of several bureaus and agencies to the renovated building at 1194 Prospect Avenue. The County also completed its \$9.2 million environmental preservation of the Massapequa Preserve, which will protect the wetland plant species and wildlife, improve the aesthetics within the preserve, as well as expand the fisheries potential of the lakes and ponds within the Massapequa Creek corridor. The County also continued its commitment to its park system with a total of \$8.6 million in improvements during 2009 to fencing, athletic courts (including the installation of synthetic turf fields), lighting and pathways. Additionally, \$13.3 million was spent to improve the County’s road system through the County's resurfacing program and other projects. Finally, the County finished two major projects at its sewage treatment plants. At Cedar Creek, the Gravity Belt Thickeners were refurbished, allowing for a thicker more consistent sludge to be processed, thereby reducing sludge removal costs. At Bay Park, the Dechlorination Facility project allowed the County to have a more consistent chlorine residual in our effluent, reducing operating costs for chlorine usage.

There are many significant projects that are currently underway in the County. At the County’s sewage treatment plants, storm water improvement projects keep storm water from going into the bays during periods of heavy rain. The Bay Park Sludge Thickening project will provide similar sludge volume reduction as the Gravity Belt Thickener project at Cedar Creek. Additional storm water flow improvements are being made at both Merokee Pond and Cedar Point Lake. Another example is the implementation of a new County-wide ERP system, which will streamline accounting, budgeting, and human resource process. We are also taking steps to improve and preserve our infrastructure, such as the current renovation of 1 West Street. On our roads, projects are being done to improve traffic conditions on Central Avenue and Mill Road, as well as drainage improvements on Wolver Hollow Road. Improvements to our park systems include the installation of new synthetic turf fields at Grant, Cantiague and Bay Parks. Additionally, the County is finalizing the design of the renovation of the aging Family and Matrimonial Court Building, renovating the First Precinct, and expecting to begin the renovation of the Police Pistol Range before the end of 2011. With the adoption of the amended Capital Plan, new projects that the County will begin include \$1 million in improvements to the Inwood Bulkhead, \$3 million in various improvements to Nassau Community College, and \$1.5 towards the purchase of replacement Hazmat vehicles for the Fire Marshall. At both Bay Park and Cedar Creek, the digesters will be refurbished, and at Bay Park, the primary tanks will also be redone.

The Department of Public Works (DPW) administers the Capital Plan and manages the vast majority of the projects funded by the plan. DPW is responsible for \$470.2 million in capital expense, including those directed toward improving parks and park facilities.



## **FUND BALANCE AND RESERVE POLICY**

### **INTRODUCTION**

The use of financial policies to guide governmental operations is important for a number of reasons. Financial policies help to institutionalize sound fiscal management, establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting, and enhance accountability to the public.<sup>2</sup> With its troubled fiscal past, Nassau County suffered from an absence of clear and broadly accepted guidelines for financial management and long-term planning.

The Government Finance Officers Association (“GFOA”), the National Advisory Council on State and Local Government Budgeting (“NACSLGB”), and the three major credit rating agencies all recommend that governments adopt and adhere to an array of financial policies. One of the most important policies to enact is a policy governing fund balance and reserves.

Drawing from these recommendations, the Nassau County fund balance and reserve policy (Policy) provides a framework for the accumulation of unreserved fund balance, the constitution of reserve funds, and the policy purposes for which the County ought to use these financial resources. The Policy provides this guidance in a manner that takes into account both the County’s fund structure as well as the restrictions on the accumulation of surplus monies included in various tax certificates relating to bonds issued by or on behalf of the County. Such restrictions arose in connection with the County’s historic reliance on the issuance of working capital debt to finance the payment of property tax refunds, court-imposed judgments, and the settlement of legal claims.

Nassau County’s financial statements are compiled in accordance with Generally Accepted Accounting Principles and, specifically, with the requirements of Government Accounting Standards Board Statement Number 34 (GASB 34).<sup>3</sup> GASB 34 requires the production of two types of financial statements: government-wide financial statements and fund financial statements.

Government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus looks at the transactions and events that have increased or decreased the total economic resources of the government as a whole during the accounting period being reported. The accrual basis of accounting requires revenues to be recognized as soon as they are earned, regardless of the timing of related inflows of cash, and it requires expenses to be recognized as soon as liabilities are incurred, regardless of the timing of related outflows of cash. These statements present a long-term view of the County’s finances.

Fund financial statements focus on individual parts of the County government, reporting on the County’s operations in more detail than the government-wide statements. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending on particular programs. The fund financial statements employ the current financial resources measurement focus and are presented using the modified-accrual basis of accounting. The current financial resources measurement focus requires the

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<sup>2</sup> Shayne Kavanagh and Wright Anderson Williams, *Financial Policies: Design and Implementation* (Chicago, Illinois: Government Finance Officers Association, 2004), p. 1-3.

<sup>3</sup> This section is excerpted from the Management Discussion and Analysis included in Nassau County’s *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended December 31, 2010*.



fund financial statements to report near-term inflows and outflows of financial resources. To achieve this objective, the application of the accrual basis of accounting must be modified so that the fund financial statements report only those transactions and events that affect inflows and outflows of financial resources in the near future.

There are two governmental fund statements: the balance sheet and the statement of revenues, expenses and changes in fund balance. These statements demonstrate how general governmental services were financed in the short-term as well as the amount of money that remains for future spending. Governmental fund statements present the government's current financial resources (which include its cash and assets that will become cash in the next year) and the current liabilities that these assets will be used to retire. In governmental fund statements, where the current financial resource measurement focus is used, the difference between the assets and liabilities of a fund is called *fund balance*.

### **RESERVED AND UNRESERVED FUND BALANCE**

Governmental fund financial statements separate fund balance into two categories: reserved fund balance and unreserved fund balance.<sup>4</sup>

Reserved fund balance captures those financial assets that are not available to the government to spend in the subsequent year's budget, such as long-term receivables, encumbered contracts and purchase orders, resources that have already been spent, such as prepaid expenses, or assets which are legally constrained in their use and, therefore, not available for spending on fund-related purposes.

Unreserved fund balance, in turn, captures all remaining financial resources which are currently available for appropriation into the subsequent year's budget. Unreserved fund balance may either be designated or undesignated. Unreserved fund balance may be designated in a subsequent budget, representing senior management's planned future use for a particular purpose of currently available resources. Unreserved, undesignated fund balance represents those currently available resources which are neither reserved nor designated for a particular purpose in the budget for the subsequent fiscal year.

### **THE DIFFERENCES BETWEEN RESERVED FUND BALANCE AND RESERVE FUNDS**

In addition to reserving fund balance, governments may create formal reserve funds. Reserve funds differ from reserved fund balance in two respects. First, reserve funds must be established by a vote of the legislative body, whereas fund balance is reserved as part of the accounting cycle at the close of the fiscal year. Second, in many if not all instances, legislative approval is also needed for use of monies deposited in formal reserve funds. No legislative approval is required for the use of reserved fund balance.

### **RECOMMENDED LEVELS OF UNRESERVED, UNDESIGNATED FUND BALANCE**

The Government Finance Officers' Association (GFOA) recommends that governments maintain unreserved fund balance in their general fund between five percent and 15% of normal general fund

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<sup>4</sup> Stephen J. Gauthier, *Governmental Accounting, Auditing, and Financial Reporting* (Chicago, Illinois: The Government Finance Officers Association, 2005), p. 50-51.



operating revenues.<sup>5</sup> This Policy treats normal General Fund operating revenues as equivalent to its normal operating expenses.

Maintaining sufficient levels of unreserved fund balance is important for a number of reasons. Unreserved fund balance serves as a source of internal liquidity, helping to smooth out the seasonality of public sector cash flows. Unreserved fund balance also provides unrestricted resources for contingencies, such as unanticipated surges in energy costs, unexpected changes in State or Federal reimbursements, spikes in overtime or termination pay, or the devastating impact of a natural disaster. Governments can use unreserved fund balance to finance selected capital needs or other one-time expenses on a pay-as-you-go basis, thereby avoiding long-term interest payments. To the extent that unreserved fund balance is maintained at consistent levels, it is possible for governments to generate additional interest earnings by increasing the duration of their investments. Last, credit rating agencies consider maintaining an appropriate level of unreserved fund balance to be a positive credit factor because doing so better insures the timely and full payment of debt obligations, enhances financial flexibility to handle unforeseen events, and demonstrates the commitment of the government to the principles of sound financial management.

Though the GFOA does not offer any similar recommendations for reserve fund levels, one of the major credit rating agencies has indicated that it considers “reserves, stabilization funds, and rainy day funds” as integral to its analyses of the “financial cushion” available to local governments.<sup>6</sup>

#### **UNIQUE CONSIDERATIONS IN NASSAU COUNTY**

An appropriate policy for the accumulation and use of unreserved fund balance in Nassau County must take into account two factors that distinguish Nassau from comparable governments.

First, Nassau County has five major operating funds: General Fund, Fire Prevention Fund, Debt Service Fund, Police Headquarters Fund, and Police District Fund. The Fire Prevention and Police Headquarters Funds are special revenue funds which have a County-wide tax base (together the “County-wide Special Revenue Funds”). The Police District Fund is also a special revenue fund, but its tax base is a subset of the County. Since the County-wide Special Revenue Funds share the same tax base as the General Fund, and since the revenues collected in these funds are not legally restricted in their use, these funds are treated, for budgetary and accounting purposes, as extensions of the General Fund. The Police District Fund is not considered an extension of the General Fund, and its revenues are restricted. Calculating the appropriate level of unreserved fund balance in Nassau County, therefore, involves looking at the combined normal revenues of the County’s General Fund and the County-wide Special Revenue Funds.

Second, Nassau has agreed to monitor and take certain actions with respect to the accumulation of unreserved fund balance in tax certificates that have accompanied the issuance of long-term working capital debt. The County historically has issued considerable long-term working capital debt to finance property tax refund payments as well as payments of judgments and settlements. The County has made representations in various tax certificates associated with previously-issued long-term working capital debt that it expected to have no “available amounts” for a period of years and that it would apply any surplus available amounts to the retirement of outstanding working capital debt, or otherwise with the approval of bond counsel. Pursuant to regulations promulgated by the United States Treasury, available

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<sup>5</sup> Kavanagh and Williams, *Financial Policies: Design and Implementation*, p. 77.

<sup>6</sup> Fitch Ratings, *The Bottom Line: Local General Government Reserves and the Policies that Shape Them* (January 26, 2005), p. 1.



amounts mean any amounts that are available to an issuer for working capital expense purposes of the type financed by an issue. Available amounts include cash, investments and other amounts held in accounts or otherwise by the issuer or a related party if those amounts may be used by the issuer for working capital expenses of the type being financed by an issue without legislative or judicial action and without a legislative, judicial or contractual requirement that those amounts be reimbursed. The County may treat as “unavailable” – and is therefore allowed to maintain – a reasonable working capital reserve equal to five percent of the immediately preceding fiscal year’s expenses paid out of current revenues.

### **FUND BALANCE AND RESERVE POLICY FOR NASSAU COUNTY**

Nassau County’s Policy attempts to address the financial needs of the government, the fund balance levels recommended by the GFOA, and the restrictions on the accumulation of surplus “available amounts” to which the County has previously committed in various tax certificates.

### **UNRESERVED FUND BALANCE**

The County’s Policy sets recommended levels of unreserved fund balance of no less than four percent and no more than five percent of normal prior-year expenditures made from its General Fund and the County-wide Special Revenue Funds. This level of unreserved fund balance is sufficient in Nassau County given the size of its budget, the relative predictability of its cash flows, and its other sources of internal liquidity. Under the terms of its tax certificates, the County is permitted to maintain a reasonable working capital reserve equal to five percent of the immediately preceding fiscal year’s expenses paid out of current revenues. Unreserved fund balance, provided it does not exceed this threshold, qualifies as a reasonable working capital reserve.

However, to the extent that the County utilizes its unreserved fund balance, its policy shall be to use these funds either for (i) non-recurring expenses that promote important policy objectives; or (ii) extraordinary operating and capital purposes that could not be anticipated and which otherwise cannot be financed with current revenues in the annual Operating Budget. Such purposes include financing emergency capital repairs, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergency situations, such as a terrorist attack or a natural disaster.

### **RESERVE FUNDS**

The County has established a number of formal reserve funds for a variety of important public policy purposes. Each of these reserve funds was created by the County Legislature pursuant to the New York State General Municipal Law (“GML”). The County has established a reserve for the retirement of bonded indebtedness, an employee accrued liability reserve fund, and a pension contribution reserve fund. These reserve funds permit the County to accumulate resources to retire debt or pay debt service, cover termination payments, particularly for sworn officers, that substantially exceed normal budgetary authority, and level out future increases in contributions to both the New York State and Local Employees’ Retirement System and the New York State and Local Police and Fire Retirement System.

The County shall maintain a combined level of financial resources in its unreserved fund balance and reserve funds of no less than five percent of normal prior-year expenditures. The resources in the reserve



funds shall be used generally for budget stabilization, but specifically for the previously identified purposes.

### **REPLENISHMENT**

In the event that for two successive years, the County's level of unreserved fund balance falls below four percent of normal expenses made from its General Fund and the County-wide Special Revenue Funds during the prior fiscal year, the County shall replenish its unreserved fund balance by direct appropriation beginning with the next Operating Budget. Under the policy, the County would appropriate 25% of the difference between its current level of unreserved fund balance and the minimum amount required under the Policy, such that the minimum level of unreserved fund balance would be attained over a four year period. Due to the recent economic downturn, it has been difficult to generate the revenues necessary to appropriate such funds. Once the economy improves, the County will reinstate its policy of appropriating 25% of the difference between its current level of unreserved fund balance and the minimum amount required under the Policy, such that the minimum level of unreserved fund balance would be attained over a four-year period. To the extent that a direct appropriation in this amount is not possible in any particular fiscal year, the County shall appropriate a lesser amount and develop a revised strategy and timeframe for replenishing its unreserved fund balance to reach, at a minimum, the four percent threshold.<sup>7</sup>

The Policy does not have a replenishment requirement for the County's reserve funds. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished, and identifies the appropriate uses for unreserved fund balance, reserve funds, and any projected operating surpluses.

From time to time, the County will forecast before the official close of its fiscal year that it anticipates generating a year-end positive operating surplus after normal expenses are paid. In these instances, the County should determine first if this operating surplus is needed to ensure that its unreserved fund balance does not fall below four percent of anticipated operating expenses. If this threshold requirement is satisfied, then the County can direct its projected operating surplus to other important public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guarantee, the payment of future property tax refunds.

### **CONCLUSION**

Nassau's fund balance and reserve policy draws upon the recommendations of the GFOA, NACSLGB, and credit rating agencies, but it outlines an approach to the accumulation and use of unreserved fund balance, reserve funds, and the Tobacco Trust Fund that takes into consideration issues that are specific to Nassau County. Specifically, the Policy is crafted so as to be consistent with the restrictions included in the tax certificates that have accompanied the County's historical issuance of long-term working capital debt. The Policy establishes a floor and a cap for the accumulation of unreserved fund balance. It identifies an array of reserve funds, as well as the Tobacco Trust Fund, that help the County stabilize its budget and finance important policy objectives. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished, and it identifies the uses for its unreserved

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<sup>7</sup> Fitch Ratings, *The Bottom Line: Local General Government Reserves and the Policies that Shape Them* (January 26, 2005), p. 2-3. This replenishment strategy is borrowed from the fund balance policy adopted by Howard County, Maryland.



fund balance, formally created reserves, Tobacco Trust Fund, and any projected operating surpluses. When combined with other financial policies and with the Multi-Year Financial Plan, the County's Fund Balance and Reserve Policy sets a standard of performance and accountability for this administration, and it institutionalizes sound financial management practices for the future.

## **DEBT POLICY**

### **INTRODUCTION**

Nassau County has issued a large amount of debt since the mid-1980s. Currently, close to half of this debt was issued to finance working capital expenses. A number of factors contributed to this set of circumstances. Limiting the amount of debt the County has outstanding and the purposes for which debt is issued will benefit the long-term financial health of the County and help to improve its credit worthiness.

The County will continue its efforts to reduce its outstanding debt, level annual debt service payments, and gradually bring the County's key credit ratios in line with comparable yet higher rated counties. The County's long-term plan seeks to achieve these objectives by reducing and prioritizing general capital borrowing, financing assets and projects with shorter useful lives through the County Operating Budget, and limiting the size of cash flow borrowings through a strengthened cash position.

The Fiscal 2012 Adopted Budget includes \$383.4 million for County General Improvement, Environmental Bond Act, and NIFA debt service expenses in the County's Major Operating Funds. The 2012-2015 Multi-Year Financial Plan projects that in 2015 the County will have \$399.2 million in County and NIFA debt service expenses.

The County's debt policy is based on GFOA and rating agency guidelines as well as debt policies of comparable yet higher rated municipalities and will set guidelines as well as goals for the future. The County's administration has agreed to review and update this policy on an annual basis.

### **GOALS AND OBJECTIVES**

The debt policy will help ensure that financings undertaken by the County satisfy certain clear and objective standards. These standards seek to protect the County's financial resources which are necessary to meet long-term capital needs. The adoption of clear and comprehensive financial policies enhances the financial management of the County.

The goals and objectives of the County's debt policy are to (1) guide the County and its managers in policy and debt issuance decisions; (2) maintain appropriate capital assets for present and future needs; (3) promote sound financial management; (4) protect and enhance the County's credit rating; (5) ensure the legal and prudent use of the County's debt issuance authority; and (6) evaluate debt issuance options.

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



### PURPOSES FOR WHICH DEBT CAN BE ISSUED

**Capital Borrowing:** The County issues debt for projects identified in its Four-Year Capital Plan. The Capital Plan includes funding for buildings, equipment, infrastructure, parks, property, public safety, roads, technology, traffic and transportation, sewer and storm water, and open space preservation. The Capital Plan will prioritize general capital borrowing and finance assets and projects with longer useful lives.

**Working Capital Borrowing:** The County also funds tax certiorari claims and other judgments and settlements with bond proceeds. It is the County's goal that, over time, all judgments will be funded in the County's Operating Budget with the exception of an extraordinary judgment or settlement.

An extraordinary judgment or settlement is one in which the type or amount of the judgment or settlement is out of the ordinary.

In the event that actual tax certiorari refunds, judgments or settlements exceed the budgeted amount, the County may choose to fund the excess amount from bond proceeds.

**Cash Flow Borrowing:** The County borrows for cash flow purposes as necessary throughout the fiscal year. The County typically does two cash flow borrowings a year: Revenue Anticipation Notes in late spring and Tax Anticipation Notes in late fall.

### DEBT LIMITATIONS/AFFORDABILITY (for Four Major Funds)

#### Debt Service as Percent of Expenses

**Goal:** The County's tax-supported debt service will not exceed 10% of general governmental expenses within the four major operating funds.

Tax-supported debt service shall include any debt service on general obligation bonds which are not self-supporting from a user fee revenue stream (i.e., a water and sewer assessment self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without general fund support). Any long-term financing lease obligations, which may be subject to annual appropriation by the County, will also be included in calculations of tax-supported debt service.

**Current Status:** Debt service as a percent of expenses in the County's four major funds is 11.89% of budgeted 2011 expenses. The County's ten-year projection predicts that in 2019, debt service will be 10.00% of expenses. The County shall manage its debt issuance such that after an unavoidable choppiness in this ratio in the early years of the plan due to an irregular debt profile, this ratio will not increase until it is below 10%.

#### Net Direct Debt as percentage of Full Valuation

**Goal:** The County's tax-supported net direct debt will not exceed 0.85% of the full valuation of taxable real property in the County.

**Current Status:** Currently, the tax-supported debt of the County's four major funds as a percent of the full valuation of taxable real property in the County is projected to be 1.17% in 2011. The County's ten-



year debt plan projects that in 2019, debt will be 0.84% of the full valuation of taxable real property in the County.

### **Net Direct Debt per Capita**

**Goal:** The County's tax-supported debt per capita will not exceed \$1,731 as of 2010. The target value will be increased by four percent per year to take into account the effect of inflation.

**Current Status:** The County's ten-year debt plan projects that in 2016, debt per capita will be \$2,128 and the target will be \$2,190.

### **BOND STRUCTURE**

The County shall establish all terms and conditions relating to the issuance of bonds, and will invest all bond proceeds pursuant to the terms of the County's Investment Policy. Unless otherwise authorized by the County, the following shall serve as bond requirements:

**Terms:** All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements.

**Capitalized Interest:** From time to time, certain financings may require the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years or a shorter period if further restricted by law. Interest earnings may, at the County's discretion, be applied to extend the term of capitalized interest but in no event beyond the term allowed by law.

**Debt Service Structure:** Debt issuance shall be planned to achieve relatively level debt service while matching debt service to the useful life of facilities. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization) at its discretion.

**Call Provisions:** In general, the County's debt will include an early redemption (or "call") feature, which is no later than ten years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

**Original Issue Discount:** An original issue discount will be permitted if the County determines that such a discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

**Deep Discount Bonds:** Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future re-financings as a result of the lower-than-market coupon associated with deep discount bonds.

**Derivatives Structure:** The County will consider the use of derivatives as a hedge against future interest rate risk or to create "synthetic" fixed rate or variable rate debt, when appropriate. The County will not



use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 basis points or more and is able to quantify and understand potential risks.

### TYPES OF DEBT

When the County determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

**Long-Term Debt:** The County may issue long-term debt (general obligation bonds) where it is deemed that capital improvements will not be financed from current revenues. Long-term debt will be structured such that financial obligations do not exceed the expected useful life of the project.

**Short-Term Debt:** Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least costly method for short-term borrowing subject to the following policies:

- **Bond Anticipation Notes (BANs)** may be issued instead of capitalizing interest to reduce the debt service during the construction period of a project. The BANs shall not mature more than five years from the date of issuance. BANs shall mature within six months after substantial completion of the financed project.
- **Tax or Revenue Anticipation Notes (TANs or RANs)** shall be issued only to meet cash flow needs.
- **Letters or Lines of Credit** shall be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to the Internal Revenue Code.
- **Other Short-Term Debt**, including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

**Lease Purchase Obligation:** Lease purchase obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. In order to reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

**Variable Rate Debt:** To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt, which has been converted to synthetic fixed rate debt) shall not exceed 20%, of the County's total outstanding debt, unless there is an offsetting amount of operating cash earning a floating interest rate, and will take into consideration the amount and investment strategy of the County's operating cash. The following circumstances may result in the consideration of issuing variable rate debt:

**High Interest Rates.** Interest rates are above historic averages.



- **Variable Revenue Stream.** The revenue stream for repayment is variable and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication of revenues allows capacity for variability.

**Adequate Safeguards Against Risk.** Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts. Such structures could include, but are not limited to interest rate caps and short-term cash investments in the County's General Fund.

- **Financial Advisor Analysis.** An analysis from the County's Financial Advisor evaluating and quantifying the risks and returns involved in the variable rate financing recommends variable rate debt as the lowest cost option.
- **As a Component to Synthetic Fixed Rate Debt.** Variable rate bonds may be used in conjunction with a financial strategy, which results in synthetic fixed rate debt. Prior to using synthetic fixed rate debt, the County shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed rate debt.

### REFUNDING

The Deputy County Executive for Finance, with assistance from the County's Financial Advisor, shall have the responsibility to analyze outstanding debt for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities:

**Debt Service Savings:** The County establishes a minimum present value savings threshold of two percent of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than two percent, the County may consider the option value captured as a percent of total savings. If the option value captured as a percent of total savings exceeds 70% and present value savings is less than two percent, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

**Restructuring:** The County will refund debt when it is in the best financial interest of the County to do so. Such refundings will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.

**Term of Refunding Issues:** The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

**Escrow Restructuring:** The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third-party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost-effective than State and Local Government Obligations (SLGs), and that



the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the County from its own account.

**Arbitrage:** The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated, as necessary, according to Federal guidelines.

### METHODS OF ISSUANCE

The County will determine the method of issuance on a case-by-case basis.

**Competitive Sale:** In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

**Negotiated Sale:** The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following circumstances:

- Bonds issued as variable rate demand obligations;
- A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond;
- Size of the issue, which may limit the number of potential bidders; and
- Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment.

**Private Placement:** From time to time, the County may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the County relative to other methods of debt issuance.

### CREDIT ENHANCEMENT

The County seeks to maintain the highest possible credit rating for all categories of short- and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted County policy objectives. The County recognizes that external economic or other events may from time to time affect the creditworthiness of its debt. The County is committed to full and complete financial disclosure. The County will cooperate fully with rating agencies, institutional and retail investors, County departments, and the general public to produce and share clear, comprehensible, and accurate financial information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

The County will consider the use of credit enhancements (as listed below) on a case-by-case basis, evaluating the economic benefit versus cost for each case.

**Bond Insurance:** The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest amount paid on insured bonds versus uninsured bonds.



In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit, where economically beneficial, an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any associated cost with such enhancement.

In the instance of a negotiated sale, the County will solicit quotes for bond insurance from interested providers. The County will select a provider whose bid is most cost-effective and whose terms and conditions governing the guarantee are satisfactory to the County.

**Debt Service Reserves:** As of the date of this Policy, the County does not have any revenue bonds or other debt outstanding which require a reserve for debt service. (The Nassau County Tobacco Settlement Corporation's debt does have a reserve requirement for debt service.) If such programs are developed in the future, a reserve fund may be funded from bond proceeds, subject to Federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (e.g., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

**Letters of Credit:** The County may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous. The County will prepare and distribute a request for proposals to qualified banks, which includes terms and conditions that are acceptable to the County.

## **UNDERWRITER SELECTION**

**Senior Manager Selection:** The County shall select a senior manager for any proposed negotiated sales. The selection criteria shall include, but not be limited to, the following:

- The firm's ability and experience in managing transactions similar to that contemplated by the County;
- Prior knowledge and experience with the County;
- The firm's ability and willingness to risk capital and demonstration of such capital availability;
- Quality and experience of personnel assigned to the County's engagement;
- Financing plan presented; and
- Underwriting fees.

**Co-Manager Selection:** Co-managers may be selected on the same basis as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of transaction size and the necessity to ensure maximum distribution of the County's bonds.

**Selling Groups:** The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Deputy County Executive for Finance, at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.



**Underwriter's Counsel:** In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the Senior Manager with input from the County.

**Underwriter's Discount:** The Deputy County Executive for Finance, with assistance from the County's financial advisor, will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy County Executive for Finance will determine the allocation of fees, if any, with respect to the management fee. The determination will be based upon participation in the structuring phase of the transaction.

All fees and allocation of the management fee will be determined prior to the sale date. A cap on management fee, expenses and underwriter's counsel fee will be established and communicated to all parties by the Deputy County Executive for Finance. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

**Evaluation of Underwriter Performance:** The County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation; pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis; and the distribution of bonds and sales credits.

**Syndicate Policies:** For each negotiated transaction, the Deputy County Executive for Finance, with assistance from the County's financial advisor, will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Deputy County Executive for Finance shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

**Designation Policies:** To encourage the pre-marketing efforts of each member of the underwriting team, orders for the County's bonds will be net designated, unless otherwise expressly stated. The County shall require the senior manager to:

- Equitably allocate bonds to other managers and the selling group;
- Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations; and
- Within ten working days after the sale date, submit to the Deputy County Executive for Finance a detail of orders, allocations and other relevant information pertaining to the County's sale.

### CONSULTANTS

**Financial Advisor:** The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall be based on, but not limited to, the following criteria:

- Experience in providing consulting services to entities similar to the County;
  - Knowledge and experience in structuring and analyzing bond issues;
- Experience and reputation of assigned personnel; and



- Fees and expenses.

**Conflicts of Interest:** The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

**Bond Counsel:** County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the debt and the County has met all legal requirements necessary for issuance. The opinion will also include a determination of the debt's Federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The counsel will be selected by the County.

**Disclosure by Financing Team Members:** All financing team members will be required to provide full and complete disclosure relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the County's best interests or which could reasonably be perceived as a conflict of interest.

# APPENDICES



## OBJECTIVE BUDGET FISCAL YEAR 2020

Ratio of Operating Expenditures to Total Available Funds  
 Within the Various Major Department Areas

Major Department Area	Operating Expenditures	Capital Expenditures	Total Available Funds	Operating Expenditures as % of Total Available Funds	Capital Expenditures as % of Total Available Funds
Administration	1,200,000	100,000	1,300,000	92%	8%
Public Works	1,500,000	500,000	2,000,000	75%	25%
Police	2,000,000	100,000	2,100,000	95%	5%
Fire	1,800,000	200,000	2,000,000	90%	10%
Health Services	1,000,000	100,000	1,100,000	91%	9%
Library	500,000	50,000	550,000	91%	9%
Senior Services	300,000	30,000	330,000	91%	9%
Community Development	200,000	20,000	220,000	91%	9%
Other	100,000	10,000	110,000	91%	9%
<b>Total</b>	<b>10,000,000</b>	<b>1,000,000</b>	<b>11,000,000</b>	<b>91%</b>	<b>9%</b>

- a. Total for this objective category - includes all other major department areas
- b. Includes items from various Governmental Organizations (GOs), Special programs, etc.
- c. In 2019 and 2020, some Departmental commitments are in the Capital and appear to be in line with the available amount - Capital  
 To adjust the program information the applicable amount from the program - shown
- d. For 2019 some Departmental commitments are in the Capital and appear to be in line with the available amount - Capital  
 To adjust the total program information the applicable amount from the program and other program information - shown in the 2019 and 2020 program sheets
- e. Total for all other objective categories and total available funds - as shown in the Departmental Financial Statements
- f. Operating 2019 and Departmental commitments are in the Capital and appear to be in line with the available amount - Capital  
 To adjust the total program information the applicable amount from the program and other program information - shown in the 2019 and 2020 program sheets
- g. Total for this objective category - includes all other major department areas
- h. To be available

## OBJECTIVE C BUDGET FISCAL YEAR 2020

Ratio of Operating Expenditures to Total Available Funds  
 Within the Various Major Department Areas

Department	Operating Expenditures	Capital Expenditures	Total Available Funds	Operating Expenditures as % of Total Available Funds	Capital Expenditures as % of Total Available Funds
Administration	1,200,000	100,000	1,300,000	92%	8%
Public Works	1,500,000	500,000	2,000,000	75%	25%
Police	2,000,000	100,000	2,100,000	95%	5%
Fire	1,800,000	200,000	2,000,000	90%	10%
Health Services	1,000,000	100,000	1,100,000	91%	9%
Library	500,000	50,000	550,000	91%	9%
Senior Services	300,000	30,000	330,000	91%	9%
Community Development	200,000	20,000	220,000	91%	9%
Other	100,000	10,000	110,000	91%	9%
<b>Total</b>	<b>10,000,000</b>	<b>1,000,000</b>	<b>11,000,000</b>	<b>91%</b>	<b>9%</b>

- a. Total for this objective category - includes all other major department areas
- b. Includes items from various Governmental Organizations (GOs), Special programs, etc.
- c. In 2019 and 2020, some Departmental commitments are in the Capital and appear to be in line with the available amount - Capital  
 To adjust the program information the applicable amount from the program - shown
- d. For 2019 some Departmental commitments are in the Capital and appear to be in line with the available amount - Capital  
 To adjust the total program information the applicable amount from the program and other program information - shown in the 2019 and 2020 program sheets
- e. Total for all other objective categories and total available funds - as shown in the Departmental Financial Statements
- f. Operating 2019 and Departmental commitments are in the Capital and appear to be in line with the available amount - Capital  
 To adjust the total program information the applicable amount from the program and other program information - shown in the 2019 and 2020 program sheets
- g. Total for this objective category - includes all other major department areas
- h. To be available



COUNTY OF NASSAU, NEW YORK

STATEMENT OF CONSTITUTIONAL TAX MARGIN  
FOR THE YEAR ENDED DECEMBER 31, 2010 (Dollars in Thousands)

The Constitutional tax limit is the maximum amount of real property tax that may be levied in any fiscal year. The Constitutional tax margin represents the difference between the tax levy and the tax limit.

The Constitutional tax limit is determined as 2% of the average full value of real estate over the last 5 years.

Average Full Value of Real Estate  
(Dollars in Thousands)

2010 Full Value	\$ 272,074,423
2009 Full Value	267,024,118
2008 Full Value	261,031,901
2007 Full Value	254,238,974
2006 Full Value	212,919,810

1,227,299,226

Average Full Value

\$ 245,456,493

Constitutional Tax Limit

Constitutional Limit of Real Property Tax on 2% of Average Full Value  
Less: Excesses for Debt Service

\$ 4,809,978  
139,038

Maximum Taxing Authority

\$ 2,052,000

2010 Tax Levies

General County Government  
Less: Sales Tax Allocation Credits and Other Adjustments

\$ 230,532  
47,032

General County Government Levies:  
Police Districts  
Police Reserves  
Fire Protection, Safety, Communication and Education  
Community College  
Emergency Response Fund  
General Storm Water Management Authority

132,336  
343,324  
278,800  
18,401  
32,207  
8,000  
114,032

Total 2010 Tax Levies are not in excess of the Maximum Taxing Authority

974,019

Percentage of Taxing Authority Exercised

47.42%

Constitutional Tax Margin

\$ 4,119,164

Constitutional Tax Margin as a Percentage of Maximum Taxing Authority

200.70%

\* Full Value is determined by adding the total taxable assessed value of the average 5 year sales tax base.

# APPENDICES



## Nassau County Projected Debt Baseline As of September 15, 2011

Results	Actual		Projected			
	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015
Population	1,340,000	1,340,000	1,340,000	1,340,000	1,340,000	1,340,000
<sup>1</sup> Full Value (000)	252,854,423	259,175,784	265,655,178	272,296,558	279,103,972	286,081,571
Direct (Main) & Indirect Debt (000)	2,845,907	2,978,997	3,023,061	2,984,986	2,916,440	2,849,389
Direct (All Funds) & Indirect Debt (000)	3,206,786	3,325,478	3,358,190	3,295,949	3,205,014	3,115,735
Direct (Consolidated) & Indirect Debt (000)	3,900,535	4,060,737	4,082,953	4,009,863	3,907,513	3,800,354
Net Direct Debt - Main Funds (000)	2,845,907	2,978,997	3,023,061	2,984,986	2,916,440	2,849,389
Debt Service (Main Funds)	271,092,986	319,239,087	326,763,418	358,295,480	357,480,698	352,923,098
<sup>2</sup> Expenditures (Main Funds)	2,544,102,817	2,750,495,549	2,896,973,822	2,916,427,259	2,966,802,450	3,040,972,511
<b>Credit Ratios</b>						
Overall Debt per Capita	2,911	3,030	3,047	2,992	2,916	2,836
Overall Debt as % of Full Value	1.54%	1.57%	1.54%	1.47%	1.40%	1.33%
<b>Main Fund Ratios</b>						
Net Direct Debt per Capita	\$1,731	\$1,774	\$1,819	\$1,864	\$1,911	\$1,958
Debt Service as % of Expenditures	10.66%	11.61%	11.28%	12.29%	12.05%	11.61%
Net Direct Debt as % of Full Value	1.13%	1.15%	1.14%	1.10%	1.04%	1.00%

Results	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
Population	1,340,000	1,340,000	1,340,000	1,340,000	1,340,000	1,340,000
<sup>1</sup> Full Value (000)	293,233,610	300,564,450	308,078,562	315,780,526	323,675,039	331,766,915
Direct (Main) & Indirect Debt (000)	2,795,067	2,752,410	2,718,600	2,695,894	2,821,288	2,872,358
Direct (All Funds) & Indirect Debt (000)	3,039,929	2,977,991	2,925,501	2,883,520	2,988,736	3,018,828
Direct (Consolidated) & Indirect Debt (000)	3,703,799	3,620,342	3,542,341	3,473,865	3,554,575	3,560,816
Net Direct Debt - Main Funds (000)	2,795,067	2,752,410	2,718,600	2,695,894	2,821,288	2,872,358
Debt Service (Main Funds)	352,923,098	352,923,098	352,923,098	352,923,098	352,923,098	352,923,098
<sup>2</sup> Expenditures (Main Funds)	3,116,996,824	3,194,921,745	3,274,794,788	3,356,664,658	3,440,581,274	3,526,595,806
<b>Credit Ratios</b>						
Overall Debt per Capita	2,764	2,702	2,644	2,592	2,653	2,657
Overall Debt as % of Full Value	1.26%	1.20%	1.15%	1.10%	1.10%	1.07%
<b>Main Fund Ratios</b>						
Net Direct Debt per Capita	\$2,007	\$2,058	\$2,109	\$2,162	\$2,216	\$2,271
Debt Service as % of Expenditures	11.32%	11.05%	10.78%	10.51%	10.26%	10.01%
Net Direct Debt as % of Full Value	0.95%	0.92%	0.88%	0.85%	0.87%	0.87%

**Footnotes:**

Main Funds = General, Fire Commission, Police Headquarters and Police District

All Funds = Main Funds plus EPC, and Sewer & Storm Water Resources District and Sewer & Storm Water Finance Authority Funds

Consolidated = All Funds plus Environmental Bond Acts I & II, College (DASNY), Guaranteed Debt (NHCC & OTE) and Tobacco Corp.

<sup>1</sup> Full value growing at 2.5% after 2010.

<sup>2</sup> County MYP 2012-14 and growing at 2.5% after plan years.



## DEBT SERVICE GLOSSARY

**Arbitrage.** The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

**Balloon Maturity.** A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

**Bond Anticipation Notes (BANs).** Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

**Bullet Maturity.** A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

**Call Provisions.** The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

**Capitalized Interest.** A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

**Commercial Paper.** Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

**Competitive Sale.** A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

**Continuing Disclosure.** The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

**Credit Enhancement.** Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

**Debt Service Coverage.** Net Revenue available for debt service divided by debt service.

**Debt Service Reserve Fund.** The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

**Deep Discount Bonds.** Bonds which are priced for sale at a substantial discount from their face or par value.

**Derivatives.** A financial product whose value is derived from some underlying asset value



**Designation Policies.** Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders, which form the designation policy: Group Net orders, Net Designated orders and Member orders.

**Escrow.** A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

**Expenses.** Compensation to senior managers for out-of-pocket expenses including underwriter's counsel, DTC charges, travel, syndicate expenses, dealer fees, overtime expenses, communication expenses, computer time and postage.

**Letters of Credit.** A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

**Management Fee.** The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

**Members.** Underwriters in a syndicate other than the senior underwriter.

**Negotiated Sale.** A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

**Original Issue Discount.** The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

**Pay-As-You-Go.** Financing a project with existing cash flow as opposed to bond proceeds.

**Present Value.** The current value of a future cash flow.

**Private Placement.** The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

**Rebate.** A requirement imposed by the Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. 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 Groups.** The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

**Syndicate Policies.** The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

**Underwriter.** A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

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## APPENDICES

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**Underwriter's Discount.** The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

**Variable Rate Debt.** An interest rate on a security which changes at intervals according to an index or a formula or other standard of measurement as stated in the bond contract.



## **INVESTMENT AND CASH MANAGEMENT POLICIES**

Under the laws of the State of New York, the County is permitted to invest only in the following investments: (1) special time deposits or certificates of deposits in a bank or trust company located and authorized to do business in the State; (2) obligations of the United States of America; (3) obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (4) obligations of the State; (5) with the approval of the State Comptroller, tax anticipation notes and revenue anticipation notes issued by any municipality (other than the County), school district or district corporation in the State; (6) certain certificates of participation issued on behalf of political subdivisions of the State; and (7), in the case of County monies held in certain reserve funds established pursuant to law, obligations issued by the County. The law further requires that all bank deposits, in excess of the amount insured under the Federal Deposit Insurance Act, be secured by a pledge of eligible securities (or a pro rata of a pool of eligible securities), an eligible surety bond, or an eligible letter of credit, as those terms are defined in the law.

From time to time, the County Legislature adopts resolutions setting forth its investment policy in accordance with the above statutory limitations, which policy currently mirrors (1) through (7) above. The primary objectives of the County's investment program are to (1) comply with all applicable provisions of law; (2) safeguard the principal of all deposits and investments; (3) provide sufficient liquidity to ensure that monies are available to meet expenses as they come due; and (4) obtain the maximum rate of return that is consistent with the preceding objectives.

The County's investment policy authorizes the County to enter into repurchase agreements, subject to the following restrictions: (1) all repurchase agreements must be entered into subject to a master repurchase agreement; (2) obligations shall be limited to obligations of the United States of America and/or obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (3) no substitution of securities will be allowed; and (4) the custodian shall be a party other than the trading partner.

The County's investment policy also provides, as required by law, that all deposits, including certificates of deposit and special time deposits in excess of the amount insured under the provisions of the Federal Deposit Insurance Act, be secured by a pledge of eligible securities of the types authorized by the investment policy. The required market value of these pledged securities varies from 105% to 120% of the aggregate amount of the deposits depending on the type of collateral. Eligible securities used for collateralizing deposits are to be held by a third-party bank or trust company subject to security and custodial agreements with regular market valuation. Currently, the County does not accept letters of credit as security for its deposits.

Neither State law nor the County's investment policy permits the County to invest in so-called derivatives or reverse repurchase agreements and currently the County has no such instruments.

The County routinely prepares cash flow projections which identify funds that are available for investing and whatever short term borrowing requirements that may become necessary during the year.

**APPENDIX D: GLOSSARY**

– A –

**ACCRUAL BASIS ACCOUNTING**

Most commonly used accounting method. Reports income when earned and expenses when incurred as opposed to cash basis accounting, which reports income when received and expenses when paid. (The County reports revenues and expenses on the modified accrual basis of accounting)

**ACCRUAL BOND**

A bond that pays no coupons, is sold at a deep discount to its face value, and matures at its face value. Under United States tax law, the imputed interest is taxable as it accrues. (Same as Zero Coupon Bond)

**ACTIVITY**

A County agency, department or program effort that contributes to the attainment of a specific set of performance objectives.

**ACTUAL**

Actual (as opposed to budget) revenues and expenses for the fiscal year indicated.

**AD VALOREM**

A tax, duty or fee that varies based on the value of the product, service or property on which it is levied.

**AD VALOREM TAXES**

Commonly referred to as property taxes levied on both real and personal property according to the property's valuation and the tax rate.

**ADOPTED BUDGET**

The financial plan for the fiscal year beginning January 1 as Adopted by the County Executive, amended, and adopted by resolution by the Legislature. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year identified.

**AGENCY**

An administrative unit of government.

**AGENCY FUND**

Fund used to account for the receipt and disbursement of various taxes, deposits, deductions and property collected by a State acting in the capacity of an agent, for distribution to other governmental units or other organizations.

**AMERICANS WITH DISABILITIES ACT (ADA)**

Federal Law passed in 1990 that prohibits discrimination in employment of the provision of services and facilities on the basis of disability.

**ANNUALIZATION**

Taking changes that have occurred mid-year and calculating the cost for a full year, for the purpose of preparing an annual budget.

**APPRAISAL RATIO**

The ratio between the appraised value of property and its market value or the appraised value as a percentage of the market value. For instance, a house appraised at \$80,000 with a current market value of \$100,000 has an appraisal ratio of 80% (80,000/100,000).

**APPROPRIATION**

A legal authorization or allocation that permits officials to incur obligations against and to make expenses for defined purposes.

**APPROPRIATION BALANCE**

Appropriation remaining after the subtraction of expenses, encumbrances and other commitments.

**ARBITRAGE**

The simultaneous purchase and sale of the same or an equivalent security to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of bond proceeds in an investment that yields a higher interest rate, resulting in interest revenue in excess of interest costs.

**ASSESSMENT ROLL**

The official list prepared by the Assessor that contains the legal description of each parcel or item of property and its assessed valuation. This term is used to denote the total valuation of all taxable property in the County.

**ASSESSED VALUATION**

The valuation of real estate and certain personal property by the Assessor as a basis for levying property taxes.

**ASSET**

Resources that have monetary value owned or held by the County.

**ATTRITION**

A method of achieving a reduction in personnel by not filling the positions that have become vacant due to resignation, reassignment, transfer, retirement or means other than layoffs.

**AUTHORIZATION**

See definition of *Appropriation*.

**AUTHORIZED POSITIONS**

Employee positions, authorized in the Adopted Budget, that are to be filled during the year.

**– B –****BALANCE (FUND BALANCE)**

Excess of a fund's balance and revenue over or under expense and reserve.

**BALANCED BUDGET**

The amount of budgeted expenses is equal to or less than the amount of budgeted revenues and other available funding sources. By law, the County's budget must be balanced each year.

**BALANCED SCORECARD**

A management improvement system and framework that utilizes financial and non-financial information for enhancing organizational goals, objectives, performance measurement and operational strategies by assessing organizational performance across four dimensions: customer service, financial performance, internal business processes and overall performance.

**BASELINE**

The baseline is a projection of the revenues, outlays and other budget amounts that would ensue in the future under assumed economic conditions and participation rates, without any change in existing policy. The baseline can be computed for one or more years; the budget totals; particular accounts and programs; and different assumptions about future conditions. Baseline budget projections are used in preparing the budget resolution and in estimating deficit reductions in reconciliation bills and other legislation.

**BEGINNING FUND BALANCE**

The residual non-restricted funds brought forward from the previous fiscal year (ending balance).

**BENCHMARKING**

The process of critically evaluating a program's or service's activities, functions, operations and processes (qualitatively and quantitatively) to achieve a desired level of performance. The objective of benchmarking is to introduce and sustain best practices by making valid comparisons with other processes or organizations, resulting in a continual improvement of performance.

**BOND**

A debt instrument issued for a period of more than one year for the purpose of raising capital by borrowing. The government obtaining the bond promises to pay a defined sum of money (principal) at a specified future date (date of maturity) along with periodic interest paid at a designated percentage of principal (rate of interest). Typically CIBs – Current Interest Bonds.

**BOND ORDINANCE**

Ordinance authorizing a bond issue.

**BOND REFINANCING**

The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

**BREACH**

The amount by which new budget authority or outlays within a category of discretionary appropriations for a fiscal year is above the cap on new budget authority or outlays for that category for the year.

**BUDGET**

An estimate of Adopted revenues and expenses for a specific fiscal period.

**BUDGETARY BASIS**

The basis of accounting used to estimate the financing resources and uses in the budget. This generally tends to be accrual, modified accrual or cash basis. (*See Accrual Basis Accounting*)

**BUDGET CALENDAR**

Schedule of key dates or milestones that the County will follow to prepare and adopt the Adopted Budget.

**BUDGET EXAMINER**

A County job title applied to budget analysts who work within the Office of Management and Budget (OMB).

**BUDGET MESSAGE**

General discussion of the Adopted Budget by the County Executive presented orally and in writing to the Legislature. This message contains an explanation of the principal budget issues, outlines Adopted financial policies, provides the reasons for significant budgetary changes, and presents recommendations made by the County Executive.

**BUSINESS PROCESS IMPROVEMENT**

An activity that measures the current process and makes performance improvements accordingly. By documenting current processes, establishing a methodology to measure the process based on customer needs, carrying out the process, measuring the results, and then identifying improvement opportunities based on the data collected, process improvements are implemented and the performance of the new process measured. This activity, when repeated, is also known as continuous process improvement.

**BUSINESS PROCESS REENGINEERING (BPR)**

The fundamental rethinking and radical redesign of current processes to achieve dramatic, noticeable improvements in service delivery responsive to customer needs and/or significant reductions in cost.

– C –

**CAP**

Term commonly used to refer to legal limits on the budget authority and outlays for each fiscal year.

**CAPITAL BUDGET**

The first year of the capital program that includes capital improvement project appropriations and revenue required to support the project.

**CAPITAL IMPROVEMENT PLAN (CIP)**

The four-year Adopted plan that includes the initial budget year and subsequent three “out-years.” The Plan is updated annually to include expanded or new capital projects. It specifies Adopted projects and an estimation of resources available to fund project expenses. Due to past practices, a CIP also denotes other Nassau County debt financing such as that incurred for judgments and tax certiorari claims.

**CAPITAL PROJECT**

A major physical improvement, such as construction, acquisition, technology enhancement, and/or infrastructure improvements that adds value to the physical assets of the County or significantly increases the useful life of an asset. Can also refer to building and construction of a new County asset.

**CASH BASIS**

A basis of accounting in which transactions are recognized only when cash is received or paid.

**COLLECTIVE BARGAINING AGREEMENT (CBA)**

A legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment.

**CONSUMER PRICE INDEX (CPI)**

A statistical measure of change, over time, in the prices of goods and services in major expense groups such as food, housing, apparel, transportation, and health and recreation typically purchased by urban consumers. Essentially, it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market basket cost at an earlier date. The United States Department of Labor publishes the Consumer Price Index on a monthly basis.

**CONTINGENCY**

An appropriation of funds to cover unforeseen events that occur during a fiscal crisis to address

Federal mandates, revenue shortfalls and other similar events.

**CONTRACTUAL SERVICES**

Services rendered to a government by private firms, individuals or other governmental agencies.

**COST-OF-LIVING ADJUSTMENT (COLA)**

An increase in salaries to offset the adverse effect of inflation on compensation.

**COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER**

The County Executive's letter to the Legislature containing the Budget Message and summarizing critical aspects of the budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes and priorities that are encompassed within the County's budget.

**COUNTY SHARE**

Funds that the County contributes as a percentage of the cost of a program or other governmental activity in partnership with other entities such as the Federal, State or other local governments. Such funding may be mandatory (e.g., Medicaid) or discretionary (e.g., a contribution to a non-mandated County grant funded program. (See Grant Match)

– D –

**DEBT**

Liability or obligation in the form of bonds, loan notes or mortgages owed to another person(s) or government that are required to be paid by a specific date (maturity).

**DEBT LIMIT**

The maximum amount of debt that a government is allowed to incur beyond which voter approval is usually required.

**DEBT SERVICE**

Payment of principal and interest on borrowed money (i.e. bond issuance) according to a predetermined payment schedule.

**DEBT SERVICE FUND**

A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

**DEDICATED TAX**

A tax levied to support a specific government program or purpose.

**DEFEASANCE**

A provision in an instrument that nullifies it if specific acts are performed. Example: Discharge old, low-rate debt without repaying it prior to maturity. Then, use newly purchased securities with lower face values that pay higher interest. The objective is a cleaner (more debt free) balance sheet and increased earnings in the amount by which the face amount of the old debt exceeds the cost of the new securities.

**DEFICIT (NEGATIVE FUND BALANCE)**

The excess of an entity's liabilities over its assets or the excess expenses over revenues during a single accounting period.

**DEMAND**

A category of performance measurement that represents the number or frequency of requests for service received by a County department or program from other departments or non-County agencies or clients, customers, tax-payers, and/or stake-holders (e.g., number of people applying for public assistance, calling 911, requesting a seasonal pool pass; number of budget transfers requested by County departments during the fiscal year; etc.).

**DEPARTMENT**

An operating unit of the County that usually provides a range of programs and services within specific service areas (e.g., health, probation, police, etc.). A department may be sub-divided into divisions (responsibility centers).

**DEPRECIATION**

Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**DISCRETIONARY FUNDS**

County expenditures that are subject to annual review by the County Executive and the Legislature, which can be increased, decreased or eliminated based on County priorities such as the requirement to balance the budget, the service needs of a particular group or community, the goal to make County government more efficient, etc. (Antonym: See Mandatory Expenditures)

**DISCRETIONARY GRANTS**

Grant funds that the County receives, primarily from the Federal and New York State governments, which are annually subject to review by those governments and can be increased, decreased or eliminated.

– E –

**EFFECTIVENESS**

An assessment of the degree to which predefined goals and objectives were met within a specified timeframe. An effectiveness performance measure answers the following question: *Did the County or its departments' programs and services achieve their intended results?*

**EFFICIENCY**

The extent to which input (salaries, overhead, etc.) is minimized for a given level of output (programs/services), or outputs are maximized for the given level of inputs. An efficiency



performance measure answers the question: *How many resources does the County consume in achieving its program and service delivery goals?*

**ENDING FUND BALANCE**

Funds carried over at the end of the fiscal year to the new fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, minus expenses equals the ending 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. This type of fund uses the accrual basis of accounting.

**ESTIMATE**

Annualized projection of an expense or revenue.

**EXPENSE**

Cost of goods or services.

– F –

**FEES**

A charge imposed on the beneficiary or recipient of a service provided by the County. Its purpose is to help recover some or all of the costs incurred by the County in providing the service.

**FIDUCIARY FUND**

Fund used to account for resources that are held by a State as a trustee or agent for individuals, organizations or other governments outside a State that cannot be used to support a State's own programs. The County utilizes its' Agency & Trust Fund for that purpose.

**FISCAL POLICY**

A government's policies with respect to revenues, expenses and debt management as these relate to government services, programs and capital investment. Fiscal policy provides

an agreed-upon set of principles for the planning and programming of government budgets and related funding.

**FISCAL YEAR**

A government's twelve-month period designated as the operating year for accounting and budgeting purposes. Nassau County's fiscal year is January 1 through December 31.

**FIXED ASSETS**

Assets of long-term nature intended to continue to be held or used. Examples are: buildings, land, machinery, furniture and other equipment.

**FRINGE BENEFITS**

Contributions made to meet obligations for employee benefits such as health insurance, pension plans, FICA, etc.

**FULL FAITH AND CREDIT**

A pledge of a government's taxing power to repay debt obligations.

**FULL-TIME EQUIVALENT (FTE) POSITION**

A full-time position or a part-time position converted to the equivalent of a full-time position based on 2,080 hours per year (or a variation relative to the contract agreed upon for that classification). For example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position.

**FUND**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated to perform a specific activity or purpose. Each fund is separate and maintains individual records of income and expenses. By law, expenses cannot exceed revenues.

**FUND BALANCE**

The excess of the assets of a fund over its liabilities, reserves and carryover.

**FUND TYPE**

In governmental accounting, there are three broad *types* of funds with specific funds within each. These are:

- Governmental
  - General
  - Special Revenue
  - Debt Service
  - Capital Projects
- Proprietary
  - Enterprise
  - Internal Service
- Fiduciary
  - Expendable Trust
  - Non-Expendable Trust
  - Agency

– G –

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

A widely accepted set of rules, standards, conventions and procedures for reporting financial information as established by the Financial Accounting Standards Board.

**GENERAL FUND**

The primary fund used by the County for which revenues and expenses are not legally restricted for use. Examples of departments operating within the General Fund include the Department of Public Works, Office of the Treasurer, and the County Executive's Office.

**GENERAL OBLIGATION BOND (GO BOND)**

Type of Municipal Bond where principal and interest are secured by the full faith and credit of the issuer and usually supported by the issuer's either unlimited or limited taxing power.

**GOAL**

A broad operational statement of what a program expects to achieve sometime in the future, thus providing a general description of the desired end state.

**GOVERNMENT ACCOUNTING STANDARDS****BOARD – STATEMENT 34 (GASB 34)**

A Government Accounting Standards Board statement that requires two financial statements of governmental funds: a balance sheet and a statement of revenues, expenses and changes in fund balances. Of note, Statement 34 also requires that the value of infrastructure assets be shown on the balance sheet. In addition, Management's Discussion and Analysis (MD&A) is required.

**GRANT**

A contribution by a government or other organization to support a particular function and/or purpose. Grants may come from other governments (Federal, State) or from private donors.

**GRANT MATCH**

Cash or in-kind services required to match grantors' shares of grant program costs.

– H –

**HAVA**

The HELP AMERICA VOTE ACT (HAVA) was established as a program to provide funds to States to replace punch card voting systems, establish the Election Assistance Commission, assist in the administration of Federal elections and otherwise provide assistance with the administration of certain Federal election laws and programs, establish minimum election administration standards for States and units of local government with responsibility for the administration of Federal elections, and for other related purposes.

**HEADCOUNT**

The number of authorized positions funded by the Adopted Budget. As used in Nassau County, this is the sum of positions that are full-time, part-time and seasonal.

**HOURLY**

Refers to an employee who fills a temporary or short-term position. Such employees provide contingency staffing for County operations during peak workloads or to fill temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

**- I -****IMPACT FEES**

A type of charge for services imposed on new construction in order to support specific new demands on a given service (e.g., parks and fire protection).

**INCEPTION-TO-DATE**

The period during which financial activity has occurred for a multi-year capital project or grant. Such period begins with the initial authorization of funding by the Legislature, which rarely coincides with the County's fiscal year.

**INCREMENTAL COST OF CAPITAL**

The average cost incurred for each additional unit of debt issued.

**INDIRECT COST**

A cost necessary for the functioning of the government as a whole but which cannot be directly assigned to one service or program area.

**INFRASTRUCTURE**

Government facilities on which the continuance and growth of a community depend such as roads, bridges and similar assets that are immovable.

**INITIATIVE**

A programmatic change or addition in current practices and/or processes intended to generate cost savings or new revenue to eliminate the County's structural deficit.

**INPUTS**

Resources allocated for the execution of activities and work processes so that stated goals, objectives and outcomes can be achieved.

**INTEREST**

The fee charged by a lender to a borrower for the use of borrowed money, usually expressed as an annual percentage of the principal. The rate is dependent on the time value of money, the credit risk of the borrower, and the inflation rate.

**INTEREST INCOME**

Revenues earned on investments.

**INTERFUND TRANSFER**

A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority(ies).

**INTERNAL SERVICE FUND**

A fund established for the purpose of providing services between County departments on a cost reimbursement basis. The fund's expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact.

**INVESTMENT-GRADE BOND**

A bond that is relatively safe, having a high bond rating such as BBB or above.

**ISSUE**

A bond offered for sale by a government.

**- J -****JUDGMENT**

An amount to be paid or collected by a government as the result of a court decision.

**JUNK BOND**

A high-risk, non-investment grade bond with a low credit rating, usually BB or lower. Consequently, it usually has a high yield. A junk bond is the opposite of an investment-grade bond.

**– L –****LAPSING APPROPRIATION**

An appropriation made for a specific time period, usually a fiscal/budget year. At the end of the specified period, any unexpended or unencumbered balances lapse or end, unless otherwise provide by law. Most operating funds perform this way.

**LEGISLATIVE DISTRICT**

The boundaries that define the constituency of an elected official (Legislator). The Nassau County Legislature has 19 Legislative Districts.

**LEVY**

A fixed rate for services that is imposed by a government to support its operations.

**LIABILITY**

Debt or other legal obligation arising out of a past transaction that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**LINE ITEM BUDGET**

A budget that lists each expense category (e.g., salary, equipment, travel, etc.) separately along with the dollar amount budgeted for each specified category.

**LIQUIDITY**

The ease with which an asset can be sold for cash.

**LONGEVITY**

Employee compensation payments made in recognition of a certain number of years employed full-time with the government.

**LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

**– M –****MANDATED PROJECT/PROGRAM**

A project or program that Nassau County must provide according to Federal or State law, a court order, or the Nassau County Charter.

**MANDATORY EXPENDITURES**

Expenditures that the County must incur according to Federal or State law, a court order, or the Nassau County Charter. Such funds are not subject to annual review by the County, State or Federal governments or the courts and can only be adjusted or eliminated by a change in the law or court order. (Antonym: Discretionary Funds.)

**MATURITY**

The date on which the principal or stated value of an investment or debt obligations is due and may be reclaimed.

**METROPOLITAN STATISTICAL AREA (MSA)**

A county or group of contiguous counties that contain at least one city with a population of 50,000 or more people, or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. An MSA with a population of over one million, which meets various internal economic and social requirements, is termed a Consolidated Metropolitan Statistical Area (CMSA), consisting of two or more major components, each of which is recognized as a Primary Metropolitan Statistical Area (PMSA). For example, the Nassau-Suffolk PMSA is part of the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA CMSA.

**MILL**

A “mill” is a monetary measure equating to 0.001 of a dollar. When referring to the *Ad Valorem Tax* it means that one mill is equal to \$1 of tax per \$1,000 of assessed property taxable value.

**MILLAGE RATE**

The rate per one thousand (\$1,000) dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MISSION STATEMENT**

A broad, high-level statement of purpose for an agency/department. A mission statement defines a County department's fundamental purpose, where there is a close relationship between the description of services provided by the divisions within the department, and the planned outcomes.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING**

The method of accounting under which revenues are recognized in the period that they become available and measurable. Expenses are recognized at the time a liability is incurred pursuant to appropriation authority.

**MULTI-YEAR FINANCIAL PLAN (MYP)**

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

– N –

**NASSAU COUNTY INTERIM FINANCING AUTHORITY (NIFA)**

State oversight board designated to help restore Nassau County to fiscal health and to ensure adequate funding for essential services and infrastructure rebuilding.

**NASSAU HEALTH CARE CORPORATION**

Entity established in 1999 to manage the Nassau University Medical Center, A. Holly Patterson extended care facility, and five community health centers.

**NET DEBT LIMITATION**

A statutory limitation whereby a government's net GO Bond debt cannot exceed a specified

percentage of the appraised value of property subject to taxation.

**NET YIELD**

Net return on an investment after deducting all expenses.

**NON-AD VALOREM FINANCING**

The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes.

**NON-LAPSING FUND**

A fund whose unencumbered appropriation balance remains available for expense after the end of the year. A non-lapsing fund remains open and available for use until all of the authorized appropriation is expended, transferred, or closed by budgetary action. Grants and capital funds normally operate in this way.

**NON-PROGRAMMED COST**

The share of the project that is funded by outside sources that are not recognized as revenues of the County.

– O –

**OBJECT CODE**

A code that describes a specific expense or revenue item.

**OBJECTIVE**

A defined method to accomplish an established goal. A true objective is identified in specific, well-defined and measurable terms that can be achieved within a specified time frame.

**OPERATING BUDGET**

The annual spending plan for the daily, recurring operating costs of the County.

**OPERATING BUDGET IMPACT**

A financial or programmatic effect that an approved project will have on the Operating Budget either while the project is a work-in-



progress or upon completion. The impact on the Operating Budget can be negative, positive or neutral.

**OPERATING FUNDS**

Resources derived from recurring revenue sources and used to finance on-going operating expenses and pay-as-you-go capital projects.

**ORDINANCE**

A formal written document signed by the Legislature.

**ORIGINAL BUDGET**

The Adopted Budget as approved by the Legislature.

**OUTPUTS**

Goods produced and services performed by the County that are delivered to its constituents.

– P –

**PAY-AS-YOU-GO BASIS**

A term used to describe a financial policy where capital outlays are financed from current revenues to avoid incurring costly debt financing or issuing new debt.

**PERFORMANCE-BASED BUDGETING**

The allocation of financial resources to programs and services based on their worth, overall performance, and contribution to the County's overall mission, goals, and objectives.

**PERFORMANCE MANAGEMENT**

The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program directions to achieve those goals; and report on the success of achieving those goals.

**PERFORMANCE MEASURE**

A specific quantitative or qualitative assessment of results obtained through a program or activity.

**PERFORMANCE MEASUREMENT**

A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

**PERIOD OF PROBABLE USEFULNESS (PPU)**

Estimation of the expected life of a capital improvement project. These are generally determined by State statute.

**PERSONAL SERVICES**

Expenses for salaries, wages and fringe benefits of County employees or contractors.

**POLICY**

A principle used to guide a managerial, operational or financial decision.

**PRESENT VALUE**

The current value of one or more future cash payments, discounted at an appropriate interest rate.

**PRINCIPAL**

The original amount borrowed through a loan, bond issue or other form of debt.

**PRIOR YEAR ENCUMBRANCES**

Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**– R –****PRODUCTIVITY**

Average real output per unit of input.

**PROGRAM**

A discrete service or group of related services provided by an organizational unit designed to achieve the County's goals and objectives.

**PROGRAM ENHANCEMENT**

A proposal to amend an department's baseline/target budget request by implementing new programs, increasing service levels, initiating revenue-generating or cost saving ideas, and/or implementing anticipated strategic initiatives as outlined and approved in the County's Multi-Year Financial Plan (MYP). The purpose of program enhancements is to provide County decision-makers with a set of structured options for consideration to increase or decrease the baseline budget.

**PROJECT NUMBER**

A unique numerical or alpha-code used to identify any special activity, especially where specific reporting requirements exist. These numbers are always used with capital projects and grants.

**PROJECT TITLE**

A name given to a project that is used for administrative purposes in conjunction with the project number; typically captures both the nature and location of the project.

**PROPRIETARY FUND**

A fund used to account for operations that are financed and operate in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges or contracts for services. Measurement focus is on determination of net income, financial position, and changes in financial position.

**RATE**

A value describing one quantity in terms of another. Example: *Rate* of interest.

**RATING AGENCIES**

A number of companies assign a risk level to the bonds or debt issued by a government. Risk means the likelihood of default or nonpayment. The lower the risk of nonpayment, the lower the interest the government must pay. Some agencies give an AAA rating to the least risky government bonds. Some of the top rating agencies are Standard & Poor's Corporation, Moody's Investor Service, and Fitch Investor's Service.

**REAL ASSET**

An asset that is intrinsically valuable because of its utility, such as real estate or physical equipment.

**REAL CAPITAL**

Capital, such as equipment and machinery that is used to produce goods.

**REFUNDING BONDS**

Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings.

**REMAINING MATURITY**

The amount of time left until a bond becomes due.

**RESERVES**

A portion of fund equity legally restricted (set-aside) for a specified purpose or not available for appropriation and subsequent spending.

**RESOLUTION**

A special or temporary order of the County Legislature that requires less legal formality than an ordinance or statute.

**RESOURCES**

Total dollars available for appropriation that includes estimated revenues, fund transfers and beginning fund balances.

**RESTRUCTURING**

Major organizational changes aimed at greater efficiency and adaptation to changing economies, markets and stakeholder expectations.

**REVENUE**

The taxes, fees, charges, special assessments, grants, and other funds collected and received by the County to support its services and/or capital improvement projects.

**REVOLVING FUND**

A special type of fund established to promote improved financial reporting and administrative convenience.

**RISK**

A probability estimate of loss or less-than-expected returns.

– S –

**SATISFACTION OF DEBT**

Document issued by a lender upon complete repayment of debt.

**SINKING FUND**

A fund, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient moneys for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

**SMART GOVERNMENT INITIATIVE**

A plan, usually at the department level, to reduce expenses or increase revenues through improved efficiency.

**SPECIAL DISTRICT**

A designated geographic area established to provide a specialized service usually petitioned by the residents and approved by the Legislature.

**SPECIAL REVENUE FUND**

Fund used to account for revenues received that have specific purposes for which they can be used.

**STAKEHOLDERS**

People, organizations or groups with an interest or “stake” in an activity of the County.

**STRAIGHT-LINE DEPRECIATION**

Depreciating an asset, minus its salvage value by the same (fixed) amount every year over its useful life. For example: If a vehicle costs \$20,000 with a salvage value of \$2,000 and useful life of three years, it will be depreciated at a cost of \$6,000 per year.

**STRATEGIC**

Similar to a corporate plan but not restricted to organizational boundaries. A strategic plan gives direction and cohesion to activities over a specified time frame.

**SUPPLEMENTAL APPROPRIATION**

Additional appropriation made by the governing body after the budget year has started. Usually submitted by County departments for approval by the County Legislature for grants, forfeiture money, special taxes, and from other sources not anticipated or known at the start of the budget year.

**SURPLUS**

The amount by which County's total revenues exceed its total outlays in a given period, usually the County's fiscal year.

**SWORN POLICE OFFICERS**

All non-civilian members of the Police Department who are members of the Policeman's Benevolent Association (PBA), Detectives Association Inc. (DAI), and Superior Officers Association (SOA).

– T –

**TAX**

Compulsory charge levied to finance services performed by the government for the benefit of the community (citizens, businesses, etc.).

**TAX CERTIORARI**

Grievances filed by Nassau County property owners contesting the assessment of their properties.

**TAX LEVY**

The resultant product when the tax base multiplies the tax rate per \$100. Revenues are less than the levy because of delinquencies, tax roll errors, and court cases contesting assessed property value.

**TAX RATE**

The amount of tax levied for each \$100 of assessed valuations. The tax rate is applied to the assessed valuation to derive the tax levy.

**TRANSFER IN/OUT**

Amount transferred from one fund to another to assist in financing the services for the recipient fund.

**TRUST FUND**

A trust fund consists of resources received and held by a government unit as a trustee, to be expended or invested in accordance with the conditions of the trust.

– U –

**UNENCUMBERED BALANCE**

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use.

**UNRESERVED FUND BALANCE**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**UPGRADE**

A positive change in ratings for an issuing entity or a security such as a credit bureau's upgrading of a bond.

**USEFUL LIFE**

The length of time that a depreciable asset is expected to be useable.

**USER CHARGES/FEES**

A fee paid by an individual for direct receipt of a public service.

– V –

**VALUATION**

The process of determining the value of an asset.

**VARIABLE COST**

A cost that increases or decreases in accordance with the same fluctuations in service provided (e.g., salary).

**VARIABLE RATE DEBT (VRD)**

Debt that bears interest that changes or varies at predetermined intervals (e.g., daily, monthly) selected by the issuer. The issuer may also have the option to convert the variable rate to a fixed rate. The issue then becomes a fixed-rate obligation and cannot be returned to the variable rate mode.

**VARIANCE**

Compares the budget with the actual. The goal of the County is to stay within budget and to



avoid unfavorable variances, that is, where the actual collection or expense is out of line with the budget.

– **W** –

**WEIGHTED**

For a value, modified in order to reflect proportional relevance.

**WORKING CAPITAL**

Current assets minus current liabilities.

**WORKLOAD**

A performance measurement category that compares output to demand (people served, transactions processed, complaints addressed, etc.). The question usually answered by the data reported in a workload measure is: *What is the number of transactions performed per employee for a particular program or service activity?*

– **Y** –

**YEAR-END**

This term is used in reference to the end of the fiscal year, for Nassau County, December 31.

**YEAR-TO-DATE (YTD)**

For the period that starts at the beginning of the fiscal year (January 1 for Nassau County) to the current date.

**YIELD**

The rate earned on an investment based on the cost of the investment.

**YIELD TO MATURITY**

Yield that would be realized on a bond if the bond were held until the maturity date. It is greater than the current yield if the bond is selling at a discount and less than the current yield if the bond is selling at a premium.

– **Z** –

**ZERO COUPON BOND**

See definition of *Accrual Bond*.