

**NASSAU COUNTY
NEW YORK**



**EDWARD P. MANGANO
COUNTY EXECUTIVE**

SUMMARY OF FISCAL 2011 PROPOSED BUDGET

SEPTEMBER 15, 2010

***“Protecting
Nassau County’s Future
for Generations to Come”***



- NO PROPERTY TAX INCREASE**
- LOWEST HEADCOUNT SINCE THE 1950s**
- CUTS WASTE & DUPLICATIVE SERVICES**
- ENSURES NASSAU LIVES WITHIN ITS MEANS**



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TABLE OF CONTENTS

| | | |
|-------------|---|------------|
| I. | TRANSMITTAL LETTER FROM THE COUNTY EXECUTIVE | i |
| II. | COUNTY MISSION, VISION AND VALUES STATEMENT | 1 |
| III. | EXECUTIVE SUMMARY | 3 |
| IV. | FUND SUMMARY | 11 |
| | COUNTY-WIDE EXPENSES AND REVENUES | 19 |
| | DESCRIPTION OF EXPENSE AND REVENUE CODES | 29 |
| | DEPARTMENTAL DETAIL | 81 |
| | • ASSESSMENT REVIEW COMMISSION | 82 |
| | • BOARD OF ELECTIONS | 86 |
| | • CIVIL SERVICE COMMISSION | 88 |
| | • COMMISSION ON HUMAN RIGHTS | 93 |
| | • COMMISSIONER OF INVESTIGATIONS | 96 |
| | • COORDINATING AGENCY FOR SPANISH AMERICANS | 98 |
| | • DEPARTMENT OF ASSESSMENT | 101 |
| | • DEPARTMENT OF INFORMATION TECHNOLOGY | 104 |
| | • DEPARTMENT OF PARKS, RECREATION AND MUSEUMS | 108 |
| | • DEPARTMENT OF PUBLIC WORKS | 113 |
| | • DEPARTMENT OF PURCHASING | 118 |
| | • DEPARTMENT OF SENIOR CITIZEN AFFAIRS | 121 |
| | • DEPARTMENT OF SOCIAL SERVICES | 126 |
| | • FIRE COMMISSION | 132 |
| | • HEALTH DEPARTMENT | 137 |
| | • HUMAN RESOURCES | 143 |
| | • MENTAL HEALTH, CHEMICAL DEPENDENCY & DEVELOPMENTAL DISABILITIES SERVICES | 146 |
| | • NASSAU COUNTY DISTRICT COURT/TRAFFIC & PARKING VIOLATIONS AGENCY | 152 |
| | • OFFICE FOR THE PHYSICALLY CHALLENGED | 157 |
| | • OFFICE OF CONSTITUENT AFFAIRS | 161 |

TABLE OF CONTENTS



| | | |
|-----------|--|------------|
| • | OFFICE OF CONSUMER AFFAIRS | 164 |
| • | OFFICE OF EMERGENCY MANAGEMENT | 168 |
| • | OFFICE OF HOUSING AND INTERGOVERNMENTAL AFFAIRS | 172 |
| • | OFFICE OF LABOR RELATIONS | 176 |
| • | OFFICE OF MANAGEMENT AND BUDGET | 178 |
| • | OFFICE OF MINORITY AFFAIRS | 183 |
| • | OFFICE OF THE COMPTROLLER | 186 |
| • | OFFICE OF THE COUNTY ATTORNEY | 188 |
| • | OFFICE OF THE COUNTY CLERK | 191 |
| • | OFFICE OF THE COUNTY EXECUTIVE | 194 |
| • | OFFICE OF THE COUNTY LEGISLATURE | 196 |
| • | OFFICE OF THE DISTRICT ATTORNEY | 198 |
| • | OFFICE OF THE MEDICAL EXAMINER | 200 |
| • | OFFICE OF THE SHERIFF & CORRECTIONAL CENTER | 205 |
| • | OFFICE OF THE TREASURER | 210 |
| • | PLANNING DEPARTMENT | 214 |
| • | POLICE DEPARTMENT | 220 |
| • | PROBATION DEPARTMENT | 227 |
| • | PUBLIC ADMINISTRATOR | 233 |
| • | REAL ESTATE PLANNING AND DEVELOPMENT | 235 |
| • | RECORDS MANAGEMENT | 238 |
| • | VETERANS SERVICES AGENCY | 240 |
| • | YOUTH BOARD | 243 |
| | OTHER DEPARTMENTAL AND BUDGET ALLOCATIONS | 249 |
| • | FRINGE BENEFITS | 250 |
| • | COURTS | 251 |
| • | MISCELLANEOUS | 252 |
| • | RESERVES | 254 |
| • | GENERAL FUND REVENUE | 255 |
| V. | NON-MAJOR OPERATING FUNDS | |
| • | SEWER AND STORM WATER DISTRICT FUND | 257 |
| • | NASSAU COUNTY PUBLIC UTILITY AGENCY FUND | 261 |
| • | CAPITAL FUND | 262 |
| • | COMMUNITY COLLEGE FUND | 265 |
| • | GRANT FUND | 266 |
| • | OPEN SPACE FUND | 267 |
| • | ENVIRONMENTAL BOND FUND | 268 |

**VI. APPENDICES**

- **APPENDIX A: ECONOMIC AND DEMOGRAPHIC PROFILE** **269**
A summary of the key economic, demographic, and other relevant information for Nassau County.
- **APPENDIX B: FUND STRUCTURE** **285**
A description of the funds that Nassau County uses to allocate revenues and expenses.
- **APPENDIX C: FINANCIAL POLICIES** **288**
A detailed description of the County's financial policies including the basis of accounting; budget policy and development; the relationship between capital and Operating Budgets; fund balance and reserve policy; debt policy (including a debt service glossary); and investment and cash management policies.
- **APPENDIX D: GLOSSARY** **326**
A list that explains or defines words and/or expressions used in the Adopted Budget.

**TRANSMITTAL LETTER FROM THE
COUNTY EXECUTIVE**





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

September 15, 2010

Dear Fellow Taxpayer,

We live in unprecedented and difficult economic times. Thousands of jobs have been lost, careers have been destroyed, and retirement savings have vanished. The value of our homes has decreased; more homes have been foreclosed in Nassau County than ever before. We are facing challenges that have not been faced by our County since its founding in 1899.

Together, we can and we will tackle these challenges.

Today, I submit to the Legislature a Proposed County Budget for 2011 that reflects the enormity of these economic hardships. Our County faces a \$343 million deficit for next year. Without the difficult cuts and corrective actions I have taken, we would have been forced to raise property taxes by 43%.

This budget does not increase property taxes by a single dollar.

Nassau taxpayers already pay some of the highest taxes in the nation. I know you are struggling and you cannot afford any increase in property taxes. The \$343 million deficit is the result of years of mismanagement, a poor economy, and empty promises of paying for labor deals without funding. Nassau County's fiscal history is a tale of neglect, malfeasance and broken promises.

With this Budget, we are reforming Nassau's wasteful past. Today, we are forging Nassau's future.

In my nine months as County Executive, I have come to know many of our employees, and I want to acknowledge the sincere efforts and cooperation Nassau's labor force has extended to me. They have stepped up to the plate, identified waste and offered significant solutions to save taxpayer dollars. Indeed, today's County employees are working harder than ever to deliver quality services. For that, I am deeply grateful.

It is of paramount importance that Nassau return to fiscal stability. For this goal to be met, we must realistically live within our means. Simply put, we cannot spend what we don't have. Unfortunately for our taxpayers, my predecessor did not understand this simple principle. A review of Nassau's collective bargaining agreements reveals that the cost of labor and associated benefits, including rising pension, benefit and health care costs and agreements unknown in the private sector, far exceed our ability to pay.



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

Last November, residents placed faith in me to right-size our government and control taxes. I took that mandate seriously and I am ready, willing and able to make the difficult decisions necessary to discharge that mandate. In developing the 2011 Proposed County Budget, my first priority was the health, safety and welfare of our residents. I then considered those services we are required by law to provide the public, the resources available to deliver such services, and, most important, I considered your ability to pay for such services. I called on our County workforce to rise to the occasion and to work even harder to deliver services and return our County to the greatness it once enjoyed.

This budget makes over \$100 million in departmental cuts and headcount reductions.

I led the way by cutting the number of jobs throughout the County and by \$1 million within my own office. In fact, the 2011 Proposed County Budget will have the smallest County workforce since the 1950s.

I have worked to cut wasteful spending and increase efficiencies at all levels. While keeping the same number of police patrolling our streets, I have worked hard with the Police Department to consolidate duplicative administrative functions. From creating a new Department of Shared Services to entering into purchasing agreements that increase our buying power and thereby lower our costs, we are taking every necessary step to reduce the size of our government. Despite all these efforts, it is still not enough to place our County on stable ground.

That is why since taking office in January, I have met with labor leaders to ask for assistance in closing this colossal deficit. While concessions are difficult, I am left with no other options. Together, we must have the ability to restore our County to fiscal stability and ensure that Nassau lives within its means. I will and I shall.

To balance our 2011 County Budget, I will order labor savings from Nassau County employees.

I am asking the County Legislature to pass "The Taxpayer Relief Act of 2010" to ensure shared sacrifices are made to prevent property tax hikes. As I introduce this Budget, I am committed to fix Nassau County. I thank you in advance for your support and will work with all County stakeholders to find solutions.

To protect Nassau County's future for years to come, I will implement significant reforms to address our fiscal instability.



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

I am introducing legislation to amend County law to eliminate the so-called “County Guarantee” of liabilities for property tax assessment of other levels of government. That change alone will save taxpayers \$80 million a year and stop the growth of debt associated with this broken system.

Finally, I am proposing that not-for-profit entities (excluding religious organizations) for the first time pay for County sewage service. In an effort to benefit ratepayers, I have also ordered exploration of entering into a public-private partnership for Nassau County’s Sewer District.

Reforming Nassau’s finances is critical to improving our economy. I will never give up fighting for you, the taxpayers of Nassau County.

Sincerely,

A handwritten signature in blue ink, appearing to read "E. Mangano", is written over a horizontal line.

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

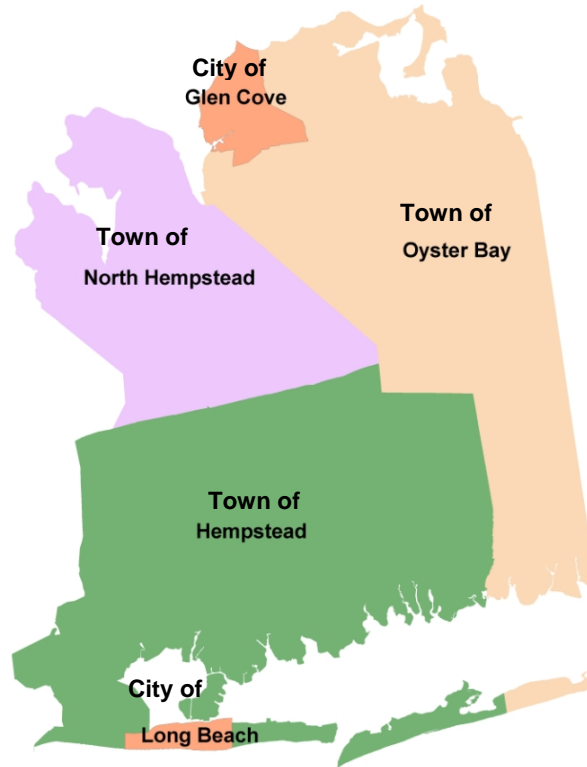
COUNTY MISSION, VISION & VALUES STATEMENT



EXECUTIVE SUMMARY



NASSAU COUNTY GOVERNMENT



The Mangano Administration commenced on January 1, 2010 facing the largest first year deficit in Nassau County's history. The 2011 projected deficit, inherited from the previous Administration, resulted primarily from labor contracts previously entered into that bestowed salaries and benefits far in excess of rational cost of living adjustments. Total benefits derived from the labor settlements exceed the consumer price index ("CPI") by over \$500 million over the life of the contracts. The cost of the current labor agreements is simply not affordable or sustainable.

Despite the inherited deficit, County Executive Mangano kept his pledge by signing the repeal of the residential energy tax on his first day of office on January 1, 2010. To balance this revenue loss, the Mangano Administration has reduced the size of the workforce to historic lows, including the elimination of appointed management positions. Going forward the Administration will continue to eliminate redundancies, seek efficiencies, and right-size the workforce.

In order to achieve savings and maintain a streamlined labor force, the Mangano Administration created the Department of Shared Services in 2010. Beginning in 2011, back-office operations, including purchasing, human resources and accounts payable will be consolidated and streamlined in a more cost-effective manner. Prospective departmental mergers, such as the Department of Planning with the Department of Public Works, will afford businesses and developers a simpler process to obtain construction approvals required to foster the economic development that is necessary to restore and sustain the financial health of Nassau County.

EXECUTIVE SUMMARY



Total salaries and wages, including fringe benefits, comprise nearly one-half of the overall County budget. The 2011 Proposed Budget holds growth in spending to less than one percent, despite dramatically escalating wages and payment of salary deferrals inherited from the prior Administration. Labor concessions of approximately \$60 million have been factored into the 2011 Proposed Budget to provide fiscal stability and ensure that the County lives within its means.

In addition, Nassau County has experienced unprecedented demand in the delivery of social services as double-digit increases are being experienced in all program operations, including applications for temporary assistance, food stamps, Medicaid and homeless services. While the struggling economy has played a large role in the increased volumes, New York State also continues to impose unfunded mandates on all counties, creating further pressures to maintain timely and effective service delivery to Nassau residents.

Nassau County is also in the unique position of paying the entire amount of all tax certiorari settlements, including the portion that relate to school and town taxes. As such, the County pays out approximately \$100 million annually, of which only 17% relates to refunds of taxes levied by the County. This has resulted in Nassau County having over \$1.2 billion of debt, nearly half of the total outstanding debt that is attributable to tax certiorari settlements. The annual debt service on these payments is nearly \$150 million and is borne by the taxpayers of Nassau County. Going forward, the Mangano Administration will seek to end the "County Guarantee" of tax cert liabilities of other taxing jurisdictions.

The Mangano Administration will continue its efforts to streamline Nassau's workforce, eliminate inefficiencies, and establish a high level of services for the residents of Nassau County. It will continue to right-size government, a cornerstone of the first nine months of the new Administration, and provide for the health, welfare and safety of all Nassau County residents.



REVENUES

Sales Tax is the County's single largest recurring revenue, comprising 39% of all major fund revenue in the 2011 Proposed Budget. Although recent sales tax collections have exceeded those of the prior year, receipts are far below where they would have been with normal growth over the period prior to the stock market crash. Recognizing that the economy still faces significant challenges, the Proposed Budget assumes a conservative growth rate of 3.75% for 2011. The budget also eliminates the Residential Energy Tax, which was repealed effective June 1, 2010.

Property Tax is the County's second largest revenue. It comprises 30% percent of budgeted revenue. In an effort to ease the tax burden on the taxpayers of Nassau County, the 2011 Proposed Budget freezes all County taxes.

The County administers a variety of programs for which it receives reimbursement from the Federal and State governments. The 2011 Proposed Budget includes \$222 million of State Aid and \$152 million of Federal Aid. Budgeted Federal Aid includes an estimated \$16 million from the Federal Medical Assistance Percentages (FMAP) program, which is scheduled to sunset in June 2011. In total, Federal and State Aid comprise 14% of the total Budget.

To help close the gap between recurring revenues and expenses, the Proposed Budget includes increases to a number of fees and fines, such as mortgage and deed filing fees, park fees, fire safety fees, ambulance fees, and a surcharge on tickets for moving violations. Additionally, the Budget includes revenue growth from projected increases in volume, such as an increase in the number of operating red-light cameras.

EXPENSES

As part of a County-wide effort to control costs and reduce the County workforce, the County opted into the New York State Early Retirement Incentive and offered a separate County incentive to employees. As a result of this, coupled with minimal rehiring, the County now has over 400 fewer employees compared to the 2010 Adopted Budget.

The sworn police force has been reduced to 2,433. This will not, however, impact public safety as the same number of police officers will remain on patrol through the efforts of civilianization and the redeployment of support positions. Minimizing public safety overtime is a major focus of the Administration, and the increased level of retirements solidifies the need to actively manage the workforce.

The continuing economic downturn has played a major role in increasing mandated health and social service expenses resulting from higher caseloads. Direct Assistance programs within the Department of Social Services, such as Temporary Assistance for Needy Families (TANF) and Safety Net programs, are projected to increase by \$25 million (15%).



LABOR CONCESSIONS

Although the prior Administration claims to have established a successful pattern of collective bargaining with its major labor unions, the projected deficit proves otherwise.

The County is very fortunate to have a dedicated workforce that has without question contributed to help the County achieve its operational and financial objectives. The Mangano Administration seeks to continue its successful partnership with its unionized workforce.

The County Executive has reduced expenses by effectively managing the size of the workforce and eliminating middle management and duplicative services. The determination has been made that the current labor contracts are simply unaffordable and unsustainable. The 2011 Proposed Budget includes a request that the County Legislature pass "The Taxpayer Relief Act of 2010" which imposes reductions in County labor costs. These proposed salary savings total \$60 million in the 2011 Proposed Budget.

The County can no longer meet the burden of labor contracts that exceed compounded CPI growth by over \$500 million collectively over the life of the contracts. In aggregate, these wage and benefit increases represent a tax increase in excess of 60%. It is impossible for homeowners to sustain the future growth of the current labor agreements without substantial tax increases. The Mangano Administration believes that at this precarious economic juncture, an increase in tax burden would ensure the continued stagnation of our local economy, increase foreclosures and job losses, would not be prudent, and is simply unaffordable.

TAX CERTIORARI

Attempts by prior Administrations at reform of the County's property tax assessment system have failed. The amount borrowed by the County to fund property tax assessment has resulted in outstanding tax certiorari debt totaling \$1.2 billion, nearly half of total outstanding, and annual debt service payments of \$150 million.

County Executive Mangano has directed the Assessor with improving the Department of Assessment (DOA), its valuation methods, staffing structure, and Tentative Roll issuance. Staffing in Assessment is being shifted toward a focus on reducing commercial liability that comprises approximately 80% of refund payments. Most important, the County Executive has ordered DOA to immediately correct the assessments from the January 10, 2010 Tentative Roll and to provide those corrections to the Assessment Review Commission so that they may be incorporated into the April 1, 2011 Final Roll. In April 2010, the County Executive signed an Executive Order that requires properties to be reassessed every four years unless there is a physical change or administrative correction. Property owners will maintain their right to grieve their assessment annually.

In addition, the County Legislature adopted a local law earlier this year to encourage settlements of commercial grievances prior to the commercial roll going final. Such action will result in resolution of commercial claims before the County incurs liability and before taxes are paid. This program is voluntary for the 2010 tentative assessment and mandatory for all subsequent years.

EXECUTIVE SUMMARY



Finally, in addition to reform of the property tax assessment system the County Executive has proposed elimination of the so called “County Guarantee” of all property tax liabilities. Currently, the County is responsible for refund liabilities of other taxing jurisdictions within the County. The County portion of the property tax assessment liabilities accounts for only approximately 17% of the total.

EXECUTIVE SUMMARY



FUND SUMMARY

FUND SUMMARY



| MAJOR FUNDS INCLUDING SEWER RESOURCE DISTRICT | | | | | |
|---|---|----------------------|----------------------|----------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 807,731,813 | 877,247,470 | 418,785,991 | 829,291,723 |
| | AB - FRINGE BENEFITS | 397,350,032 | 398,796,040 | 248,610,670 | 455,312,491 |
| | AC - WORKERS COMPENSATION | 21,982,773 | 23,784,383 | 10,749,849 | 28,819,990 |
| | BB - EQUIPMENT | 1,477,324 | 2,991,133 | 440,255 | 1,834,009 |
| | DD - GENERAL EXPENSES | 36,774,651 | 45,872,837 | 19,763,238 | 45,232,291 |
| | DE - CONTRACTUAL SERVICES | 137,269,052 | 150,193,211 | 87,352,532 | 145,579,770 |
| | DF - UTILITY COSTS | 47,551,269 | 53,358,484 | 28,498,483 | 50,190,703 |
| | DG - VAR DIRECT EXPENSES | 225,000 | 5,225,000 | 5,000,000 | 5,200,000 |
| | FF - INTEREST | 38,939,804 | 62,011,444 | 24,949,570 | 83,047,074 |
| | GA - LOCAL GOVT ASST PROGRAM | 56,091,788 | 57,855,586 | 14,834,224 | 61,531,155 |
| | GG - PRINCIPAL | 104,015,500 | 104,522,297 | 48,642,500 | 94,858,500 |
| | HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN | 15,255,748 | 13,000,000 | 13,000,000 | 13,000,000 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 45,594,636 | 42,191,224 | 9,199,748 | 52,250,600 |
| | JA - CONTINGENCIES RESERVE | (103,179) | - | - | - |
| | LB - TRANS TO GEN FUND | 27,748,900 | - | - | - |
| | MM - MASS TRANSPORTATION | 47,818,616 | 46,819,670 | 12,592,431 | 47,873,726 |
| | NA - NCIFA EXPENDITURES | 1,000,000 | 1,400,000 | - | 1,400,000 |
| | OO - OTHER EXPENSE | 281,698,038 | 317,511,256 | 66,326,180 | 276,296,707 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 166,171,963 | 173,600,000 | 150,493,561 | 171,304,000 |
| | SS - RECIPIENT GRANTS | 59,101,808 | 61,750,000 | 33,138,791 | 73,050,000 |
| | TT - PURCHASED SERVICES | 50,960,629 | 50,541,207 | 38,952,997 | 59,273,651 |
| | WW - EMERGENCY VENDOR PAYMENTS | 57,508,115 | 57,955,000 | 47,813,466 | 63,808,000 |
| | XX - MEDICAID | 227,852,906 | 237,500,000 | 106,151,517 | 242,763,290 |
| EXPENSE Total | | 2,630,017,185 | 2,784,126,242 | 1,385,296,005 | 2,801,917,680 |
| Interdepartmental Transfers | | 370,215,544 | 430,533,040 | 1,377,561 | 425,814,735 |
| Expenses including Interdepartmental Transfers | | 3,000,232,729 | 3,214,659,282 | 1,386,673,566 | 3,227,732,415 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 137,905,660 | 52,784,573 | 173,829,114 | 36,016,347 |
| | B1 - GIFT | 23,864 | - | - | - |
| | BA - INT PENALTY ON TAX | 25,998,083 | 27,500,000 | 14,747,918 | 28,500,000 |
| | BC - PERMITS & LICENSES | 11,528,859 | 12,352,247 | 5,328,752 | 12,029,582 |
| | BD - FINES & FORFEITS | 24,071,673 | 52,922,000 | 14,951,473 | 89,588,482 |
| | BE - INVEST INCOME | 5,508,957 | 9,408,950 | 1,707,435 | 8,761,275 |
| | BF - RENTS & RECOVERIES | 44,554,706 | 36,039,273 | 13,994,070 | 29,295,290 |
| | BG - REVENUE OFFSET TO EXPENSE | 6,261,611 | 12,726,410 | 3,530,164 | 21,568,850 |
| | BH - DEPT REVENUES | 97,593,490 | 110,738,362 | 43,817,383 | 143,170,594 |
| | BI - CAP BACKCHARGES | 11,549,297 | 13,419,969 | 670,477 | 12,979,200 |
| | BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES | 6,158,444 | 6,500,725 | 7,607,474 | 6,805,057 |
| | BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL | 29,446,179 | 18,021,722 | 4,827,827 | 6,000,000 |
| | BS - OTB PROFITS | - | 1,000,000 | - | 1,500,000 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 57,466,454 | 84,244,821 | 11,367,653 | 73,015,085 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 161,886,184 | 177,501,822 | 43,415,150 | 151,793,992 |
| | IF - INTERFUND | 125,893,780 | 99,869,560 | 30,246,245 | 102,929,459 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 204,446,835 | 231,362,941 | 93,049,387 | 221,536,707 |
| | TA - SALES TAX CO SALES TAX COUNTYWIDE | 887,529,614 | 941,251,715 | 309,173,600 | 951,471,624 |
| | TB - PART COUNTY SALES TAX PART COUNTY | 63,623,274 | 61,831,308 | 19,463,153 | 71,864,510 |
| | TL - PROPERTY TAX | 803,322,733 | 801,573,849 | - | 800,315,632 |
| | TO - OTB 5% TAX | 5,324,392 | 5,300,000 | 997,730 | 5,000,000 |
| | TX - SPECIAL TAXES SPECIAL TAXES | 27,292,134 | 27,775,995 | 10,912,089 | 27,775,995 |
| REVENUE Total | | 2,737,386,224 | 2,784,126,242 | 803,637,094 | 2,801,917,680 |
| Interdepartmental Transfers | | 370,297,724 | 430,533,040 | 1,377,561 | 425,814,735 |
| Revenue including Interdepartmental Transfers | | 3,107,683,948 | 3,214,659,282 | 805,014,655 | 3,227,732,415 |

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.

Nassau County Office of Management and Budget

FUND SUMMARY



| MAJOR FUNDS | | | | | |
|---|---|----------------------|----------------------|----------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 789,728,959 | 857,342,140 | 408,784,885 | 810,167,250 |
| | AB - FRINGE BENEFITS | 388,332,836 | 389,250,608 | 243,289,029 | 445,627,943 |
| | AC - WORKERS COMPENSATION | 21,982,773 | 23,784,383 | 10,749,849 | 28,819,990 |
| | BB - EQUIPMENT | 1,339,879 | 2,692,133 | 434,068 | 1,504,509 |
| | DD - GENERAL EXPENSES | 27,240,967 | 31,257,036 | 15,742,550 | 30,500,648 |
| | DE - CONTRACTUAL SERVICES | 118,732,603 | 128,325,939 | 69,432,211 | 123,429,473 |
| | DF - UTILITY COSTS | 36,630,703 | 38,575,986 | 23,573,464 | 36,736,107 |
| | DG - VAR DIRECT EXPENSES | 225,000 | 5,225,000 | 5,000,000 | 5,200,000 |
| | FF - INTEREST | 30,761,407 | 50,659,669 | 22,688,598 | 73,009,884 |
| | GA - LOCAL GOVT ASST PROGRAM | 56,091,788 | 57,855,586 | 14,834,224 | 61,531,155 |
| | GG - PRINCIPAL | 78,715,000 | 82,476,797 | 42,240,000 | 77,086,511 |
| | HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN | 15,255,748 | 13,000,000 | 13,000,000 | 13,000,000 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 17,725,004 | 14,764,624 | 7,923,684 | 17,128,125 |
| | JA - CONTINGENCIES RESERVE | (103,179) | - | - | - |
| | LB - TRANS TO GEN FUND | 27,748,900 | - | - | - |
| | MM - MASS TRANSPORTATION | 47,818,616 | 46,819,670 | 12,592,431 | 47,873,726 |
| | NA - NCIFA EXPENDITURES | 1,000,000 | 1,400,000 | - | 1,400,000 |
| | OO - OTHER EXPENSE | 281,698,038 | 292,648,082 | 66,326,180 | 255,214,328 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 166,171,963 | 173,600,000 | 150,493,561 | 171,304,000 |
| | SS - RECIPIENT GRANTS | 59,101,808 | 61,750,000 | 33,138,791 | 73,050,000 |
| | TT - PURCHASED SERVICES | 50,960,629 | 50,541,207 | 38,952,997 | 59,273,651 |
| | WW - EMERGENCY VENDOR PAYMENTS | 57,508,115 | 57,955,000 | 47,813,466 | 63,808,000 |
| | XX - MEDICAID | 227,852,906 | 237,500,000 | 106,151,517 | 242,763,290 |
| EXPENSE Total | | 2,502,520,460 | 2,617,423,860 | 1,333,161,506 | 2,638,428,591 |
| | Interdepartmental Transfers | 370,215,544 | 430,533,040 | 1,377,561 | 425,814,735 |
| Expenses including Interdepartmental Transfers | | 2,872,736,004 | 3,047,956,900 | 1,334,539,068 | 3,064,243,325 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 10,000,000 | - | 67,638,985 | - |
| | B1 - GIFT | 23,864 | - | - | - |
| | BA - INT PENALTY ON TAX | 25,998,083 | 27,500,000 | 14,747,918 | 28,500,000 |
| | BC - PERMITS & LICENSES | 11,212,679 | 12,110,347 | 5,194,314 | 11,798,582 |
| | BD - FINES & FORFEITS | 24,071,673 | 52,922,000 | 14,951,473 | 89,588,482 |
| | BE - INVEST INCOME | 3,633,191 | 8,114,950 | 1,038,158 | 7,422,719 |
| | BF - RENTS & RECOVERIES | 41,270,116 | 34,031,821 | 13,647,778 | 27,524,389 |
| | BG - REVENUE OFFSET TO EXPENSE | 6,261,611 | 12,566,405 | 3,530,164 | 21,404,045 |
| | BH - DEPT REVENUES | 96,027,120 | 101,012,150 | 42,712,358 | 122,566,484 |
| | BI - CAP BACKCHARGES | 10,956,375 | 12,801,289 | 780,176 | 12,545,288 |
| | BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES | 6,158,444 | 6,500,725 | 7,607,474 | 6,805,057 |
| | BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL | 29,446,179 | 18,021,722 | 4,827,827 | 6,000,000 |
| | BS - OTB PROFITS | - | 1,000,000 | - | 1,500,000 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 57,465,968 | 84,244,821 | 11,367,653 | 73,015,085 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 161,886,184 | 177,501,822 | 43,415,150 | 151,793,992 |
| | IF - INTERFUND | 27,748,900 | - | - | - |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 204,446,835 | 231,362,941 | 93,049,387 | 221,536,707 |
| | TA - SALES TAX CO SALES TAX COUNTYWIDE | 887,529,614 | 941,251,715 | 309,173,600 | 951,471,624 |
| | TB - PART COUNTY SALES TAX PART COUNTY | 63,623,274 | 61,831,308 | 19,463,153 | 71,864,510 |
| | TL - PROPERTY TAX | 803,322,733 | 801,573,849 | - | 800,315,632 |
| | TO - OTB 5% TAX | 5,324,392 | 5,300,000 | 997,730 | 5,000,000 |
| | TX - SPECIAL TAXS SPECIAL TAXES | 27,292,134 | 27,775,995 | 10,912,089 | 27,775,995 |
| REVENUE Total | | 2,503,699,370 | 2,617,423,860 | 665,055,388 | 2,638,428,590 |
| | Interdepartmental Transfers | 370,297,724 | 430,533,040 | 1,377,561 | 425,814,735 |
| Revenue including Interdepartmental Transfers | | 2,873,997,094 | 3,047,956,900 | 666,432,949 | 3,064,243,325 |

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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 393,207,498 | 419,909,673 | 200,351,299 | 402,907,562 |
| | AB - FRINGE BENEFITS | 196,845,117 | 195,597,821 | 114,483,787 | 229,500,081 |
| | AC - WORKERS COMPENSATION | 13,608,431 | 15,325,307 | 6,373,096 | 18,543,494 |
| | BB - EQUIPMENT | 989,289 | 1,333,044 | 310,404 | 841,744 |
| | DD - GENERAL EXPENSES | 22,694,028 | 24,364,127 | 12,210,259 | 22,467,248 |
| | DE - CONTRACTUAL SERVICES | 107,107,673 | 115,274,979 | 60,663,711 | 107,865,012 |
| | DF - UTILITY COSTS | 33,201,593 | 34,417,219 | 21,900,670 | 32,907,536 |
| | DG - VAR DIRECT EXPENSES | 225,000 | 5,225,000 | 5,000,000 | 5,200,000 |
| | GA - LOCAL GOVT ASST PROGRAM | 56,091,788 | 57,855,586 | 14,834,224 | 61,531,155 |
| | HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN | 15,255,748 | 13,000,000 | 13,000,000 | 13,000,000 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 17,725,004 | 14,764,624 | 7,923,684 | 17,128,125 |
| | JA - CONTINGENCIES RESERVE | (103,179) | - | - | - |
| | MM - MASS TRANSPORTATION | 47,818,616 | 46,819,670 | 12,592,431 | 47,873,726 |
| | NA - NCIFA EXPENDITURES | 1,000,000 | 1,400,000 | - | 1,400,000 |
| | OO - OTHER EXPENSE | 86,525,104 | 97,693,464 | 64,182,671 | 49,054,507 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 166,171,963 | 173,600,000 | 150,493,561 | 171,304,000 |
| | SS - RECIPIENT GRANTS | 59,101,808 | 61,750,000 | 33,138,791 | 73,050,000 |
| | TT - PURCHASED SERVICES | 50,960,629 | 50,541,207 | 38,952,997 | 59,273,651 |
| | WW - EMERGENCY VENDOR PAYMENTS | 57,508,115 | 57,955,000 | 47,813,466 | 63,808,000 |
| | XX - MEDICAID | 227,852,906 | 237,500,000 | 106,151,517 | 242,763,290 |
| Expenses | | 1,553,787,129 | 1,624,326,721 | 910,376,568 | 1,620,419,131 |
| | Interdepartmental Transfers | 303,816,425 | 359,989,620 | 932,901 | 363,768,531 |
| Expenses including Interdepartmental Transfers | | 1,857,603,554 | 1,984,316,341 | 911,309,469 | 1,984,187,662 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 10,000,000 | - | 54,289,851 | - |
| | B1 - GIFT | 23,864 | - | - | - |
| | BA - INT PENALTY ON TAX | 25,998,083 | 27,500,000 | 14,747,918 | 28,500,000 |
| | BC - PERMITS & LICENSES | 8,404,643 | 8,381,900 | 4,123,894 | 8,070,135 |
| | BD - FINES & FORFEITS | 23,013,121 | 51,172,000 | 14,616,498 | 87,838,482 |
| | BE - INVEST INCOME | 3,470,069 | 8,000,200 | 974,202 | 7,128,015 |
| | BF - RENTS & RECOVERIES | 40,603,792 | 33,281,821 | 13,497,031 | 26,774,389 |
| | BG - REVENUE OFFSET TO EXPENSE | 6,261,611 | 9,183,143 | 3,530,164 | 17,919,284 |
| | BH - DEPT REVENUES | 67,095,640 | 69,870,847 | 30,354,467 | 83,175,181 |
| | BI - CAP BACKCHARGES | 8,987,251 | 11,109,460 | 780,176 | 10,794,245 |
| | BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES | 6,158,444 | 6,500,725 | 7,607,474 | 6,805,057 |
| | BS - OTB PROFITS | - | 1,000,000 | - | 1,500,000 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 42,964,980 | 54,101,812 | 9,993,940 | 43,712,044 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 161,507,578 | 173,837,359 | 42,870,422 | 144,749,663 |
| | IF - INTERFUND | 27,748,900 | - | - | - |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 202,104,042 | 228,583,941 | 93,562,485 | 218,757,707 |
| | TA - SALES TAX CO SALES TAX COUNTYWIDE | 887,529,614 | 941,251,715 | 309,173,600 | 951,471,624 |
| | TB - PART COUNTY SALES TAX PART COUNTY | 63,623,274 | 61,831,308 | 19,463,153 | 71,864,510 |
| | TL - PROPERTY TAX | 153,747,355 | 162,838,578 | - | 173,019,722 |
| | TO - OTB 5% TAX | 5,324,392 | 5,300,000 | 997,730 | 5,000,000 |
| | TX - SPECIAL TAXES SPECIAL TAXES | 3,691,491 | 3,875,000 | 1,801,358 | 3,875,000 |
| Revenues | | 1,748,258,143 | 1,857,619,809 | 622,384,363 | 1,890,955,058 |
| | Interdepartmental Transfers | 102,273,786 | 126,696,532 | 1,243,585 | 93,232,604 |
| Revenue including Interdepartmental Transfers | | 1,850,531,928 | 1,984,316,341 | 623,627,948 | 1,984,187,662 |

FUND SUMMARY



DEBT SERVICE FUND

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|---|--------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | FF - INTEREST | 30,761,407 | 50,659,669 | 22,688,598 | 73,009,884 |
| | GG - PRINCIPAL | 78,715,000 | 82,476,797 | 42,240,000 | 77,086,511 |
| | OO - OTHER EXPENSE | 194,456,613 | 194,179,211 | 1,921,255 | 205,365,029 |
| EXPENSE Total | | 303,933,020 | 327,315,677 | 66,849,854 | 355,461,424 |
| REVENUE | | | | | |
| | BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL | 29,446,179 | 18,021,722 | 4,827,827 | 6,000,000 |
| | BV - DEBT SERVICE CHARGEBACK REVENUE | 260,614,359 | 290,606,946 | - | 319,239,087 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 13,872,481 | 18,687,009 | 1,276,064 | 26,842,471 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | - | - | 494,925 | 3,379,866 |
| REVENUE Total | | 303,933,020 | 327,315,677 | 6,598,816 | 355,461,424 |

FUND SUMMARY



| FIRE COMMISSION FUND | | | | | |
|----------------------|---|-------------------|---------------------|-------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 10,099,805 | 10,648,083 | 5,344,375 | 10,424,014 |
| | AB - FRINGE BENEFITS | 3,547,407 | 3,512,885 | 2,199,504 | 4,158,734 |
| | BB - EQUIPMENT | 20,847 | 34,380 | 1,001 | 27,580 |
| | DD - GENERAL EXPENSES | 73,550 | 191,253 | 31,948 | 124,330 |
| | DE - CONTRACTUAL SERVICES | 4,037,841 | 4,349,109 | 4,148,553 | 4,340,643 |
| | LB - TRANS TO GEN FUND | 630,601 | - | - | - |
| EXPENSE Total | | 18,410,051 | 18,735,710 | 11,725,382 | 19,075,301 |
| | Interdepartmental Transfers | 2,814,995 | 2,882,559 | 54,733 | 3,042,691 |
| | Expenses including Interdepartmental Transfers | 21,225,046 | 21,618,269 | 11,780,115 | 22,117,992 |
| REVENUE | | | | | |
| | BE - INVEST INCOME | 1,480 | 2,500 | 1,136 | 6,155 |
| | BF - RENTS & RECOVERIES | 6,230 | - | - | - |
| | BG - REVENUE OFFSET TO EXPENSE | - | 27,788 | - | 28,622 |
| | BH - DEPT REVENUES | 5,602,452 | 5,897,186 | 3,183,163 | 6,147,186 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 984 | 100,000 | - | 104,570 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 148,365 | 190,000 | 42,138 | 190,000 |
| | TL - PROPERTY TAX | 15,465,535 | 15,400,795 | - | 15,641,459 |
| REVENUE Total | | 21,225,046 | 21,618,269 | 3,226,438 | 22,117,992 |
| | Interdepartmental Transfers | - | - | - | - |
| | Revenue including Interdepartmental Transfers | 21,225,046 | 21,618,269 | 3,226,438 | 22,117,992 |

FUND SUMMARY



| POLICE DISTRICT FUND | | | | | |
|----------------------|---|--------------------|---------------------|--------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 205,882,827 | 225,669,419 | 108,117,913 | 205,572,246 |
| | AB - FRINGE BENEFITS | 98,257,743 | 98,458,293 | 66,242,235 | 108,763,657 |
| | AC - WORKERS COMPENSATION | 5,731,655 | 5,538,927 | 2,956,866 | 6,934,708 |
| | BB - EQUIPMENT | 85,830 | 630,747 | 31,200 | 285,185 |
| | DD - GENERAL EXPENSES | 2,574,053 | 3,280,276 | 1,746,280 | 3,704,475 |
| | DE - CONTRACTUAL SERVICES | 792,902 | 1,279,630 | 562,183 | 1,048,400 |
| | DF - UTILITY COSTS | 1,011,012 | 1,625,327 | 561,953 | 1,395,131 |
| | HH - INTERFD CHGS INTERFUND CHARGES | - | - | - | - |
| | OO - OTHER EXPENSE | 518,589 | 525,407 | 196,086 | 538,542 |
| | EXPENSE Total | 314,854,612 | 337,008,026 | 180,414,715 | 328,242,344 |
| | Interdepartmental Transfers | 29,796,646 | 27,765,818 | (1,781) | 25,331,105 |
| | Expenses including Interdepartmental Transfers | 344,651,258 | 364,773,844 | 180,412,934 | 353,573,449 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | - | - | 13,349,134 | - |
| | BC - PERMITS & LICENSES | 2,431,532 | 2,828,447 | 904,320 | 2,828,447 |
| | BD - FINES & FORFEITS | 1,058,552 | 1,750,000 | 334,975 | 1,750,000 |
| | BE - INVEST INCOME | 139,232 | 110,201 | 53,372 | 271,315 |
| | BF - RENTS & RECOVERIES | 237,932 | 350,000 | 50,057 | 350,000 |
| | BG - REVENUE OFFSET TO EXPENSE | - | 1,417,421 | - | 1,459,944 |
| | BH - DEPT REVENUES | 3,461,609 | 3,411,617 | 1,915,377 | 3,411,617 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 209,902 | 11,000,000 | 140 | 2,000,000 |
| | TL - PROPERTY TAX | 345,035,890 | 343,354,134 | - | 340,932,665 |
| | REVENUE Total | 352,574,649 | 364,221,820 | 16,607,374 | 353,003,988 |
| | Interdepartmental Transfers | 409,324 | 552,024 | 70,021 | 569,462 |
| | Revenue including Interdepartmental Transfers | 352,983,973 | 364,773,844 | 16,677,395 | 353,573,449 |

FUND SUMMARY



| POLICE HEADQUARTERS FUND | | | | | |
|--------------------------|---|--------------------|---------------------|--------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 180,538,828 | 201,114,965 | 94,971,298 | 191,263,428 |
| | AB - FRINGE BENEFITS | 89,682,569 | 91,681,609 | 60,363,503 | 103,205,471 |
| | AC - WORKERS COMPENSATION | 2,642,687 | 2,920,149 | 1,419,887 | 3,341,788 |
| | BB - EQUIPMENT | 243,913 | 693,962 | 91,463 | 350,000 |
| | DD - GENERAL EXPENSES | 1,899,336 | 3,421,380 | 1,754,064 | 4,204,595 |
| | DE - CONTRACTUAL SERVICES | 6,794,187 | 7,422,221 | 4,057,764 | 10,175,418 |
| | DF - UTILITY COSTS | 2,418,098 | 2,533,440 | 1,110,841 | 2,433,440 |
| | LB - TRANS TO GEN FUND | 27,118,299 | - | - | - |
| | OO - OTHER EXPENSE | 197,732 | 250,000 | 26,169 | 256,250 |
| | EXPENSE Total | 311,535,648 | 310,037,726 | 163,794,988 | 315,230,390 |
| | Interdepartmental Transfers | 33,787,479 | 39,895,043 | 391,709 | 33,672,408 |
| | Expenses including Interdepartmental Transfers | 345,323,127 | 349,932,769 | 164,186,696 | 348,902,798 |
| REVENUE | | | | | |
| | BC - PERMITS & LICENSES | 376,505 | 900,000 | 166,100 | 900,000 |
| | BE - INVEST INCOME | 22,410 | 2,049 | 9,447 | 17,234 |
| | BF - RENTS & RECOVERIES | 422,162 | 400,000 | 100,690 | 400,000 |
| | BG - REVENUE OFFSET TO EXPENSE | - | 1,938,053 | - | 1,996,195 |
| | BH - DEPT REVENUES | 19,867,420 | 21,832,500 | 7,259,351 | 29,832,500 |
| | BI - CAP BACKCHARGES | 1,969,124 | 1,691,829 | - | 1,751,043 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 417,620 | 356,000 | 97,510 | 356,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 378,606 | 3,664,463 | 49,803 | 3,664,463 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 2,194,428 | 2,589,000 | (555,236) | 2,589,000 |
| | TL - PROPERTY TAX | 289,073,953 | 279,980,342 | - | 270,721,786 |
| | TX - SPECIAL TAXES SPECIAL TAXES | 23,600,643 | 23,900,995 | 9,110,731 | 23,900,995 |
| | REVENUE Total | 338,322,871 | 337,255,231 | 16,238,397 | 336,129,216 |
| | Interdepartmental Transfers | 7,000,256 | 12,677,538 | 63,956 | 12,773,584 |
| | Revenue including Interdepartmental Transfers | 345,323,127 | 349,932,769 | 16,302,352 | 348,902,798 |

FUND SUMMARY



SEWER AND STORM WATER RESOURCE DISTRICT

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|---|--------------------|---------------------|--------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 18,002,854 | 19,905,330 | 10,001,106 | 19,124,473 |
| | AB - FRINGE BENEFITS | 9,017,196 | 9,545,432 | 5,321,641 | 9,684,548 |
| | BB - EQUIPMENT | 137,445 | 299,000 | 6,188 | 329,500 |
| | DD - GENERAL EXPENSES | 9,533,684 | 14,615,801 | 4,020,688 | 14,731,643 |
| | DE - CONTRACTUAL SERVICES | 18,536,449 | 21,867,272 | 17,920,321 | 22,150,297 |
| | DF - UTILITY COSTS | 10,920,567 | 14,782,498 | 4,925,019 | 13,454,596 |
| | FF - INTEREST | 8,178,398 | 11,351,775 | 2,260,972 | 10,037,190 |
| | GG - PRINCIPAL | 25,300,500 | 22,045,500 | 6,402,500 | 17,771,989 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 27,869,632 | 27,426,600 | 1,276,064 | 35,122,475 |
| | OO - OTHER EXPENSE | - | 24,863,174 | - | 21,082,379 |
| EXPENSE Total | | 127,496,725 | 166,702,382 | 52,134,499 | 163,489,090 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 127,905,660 | 52,784,573 | 106,190,129 | 36,016,347 |
| | BC - PERMITS & LICENSES | 316,180 | 241,900 | 134,437 | 231,000 |
| | BE - INVEST INCOME | 1,875,766 | 1,294,000 | 669,277 | 1,338,556 |
| | BF - RENTS & RECOVERIES | 3,284,590 | 2,007,452 | 346,292 | 1,770,901 |
| | BG - REVENUE OFFSET TO EXPENSE | - | 160,005 | - | 164,805 |
| | BH - DEPT REVENUES | 1,566,370 | 9,726,212 | 1,105,025 | 20,604,110 |
| | BI - CAP BACKCHARGES | 592,922 | 618,680 | (109,700) | 433,912 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 486 | - | - | - |
| | IF - INTERFUND | 98,144,880 | 99,869,560 | 30,246,245 | 102,929,459 |
| REVENUE Total | | 233,686,854 | 166,702,382 | 138,581,706 | 163,489,090 |

County-Wide Expenses and Revenues

COUNTY-WIDE EXPENSES AND REVENUES



The 2011 Proposed Budget for the five major operating funds is \$2.6 billion, \$2.8 billion with the Sewer and Storm Water Resource District Fund (see note). The General Fund comprises the largest component of the total Operating Budget. Since 2007, the Department of Parks, Recreation and Museums has been consolidated into the General Fund. The funds included on Table 4.1 are presented in descending order of size.

Table 4.1: Fiscal 2011 Expenses by Fund

| Fund | Fiscal 2011 Proposed Budget Expenses |
|--|--------------------------------------|
| General Fund | \$1,620,419,131 |
| Debt Service Fund | \$355,461,424 |
| Police District Fund | \$328,242,344 |
| Police Headquarters Fund | \$315,230,390 |
| Fire Prevention Fund | \$19,075,301 |
| Total Major Operating Funds | \$2,638,428,590 |
| Sewer and Storm Water Resource District Fund | \$163,489,090 |
| Total Major Operating Funds Plus Sewers | \$2,801,917,680 |

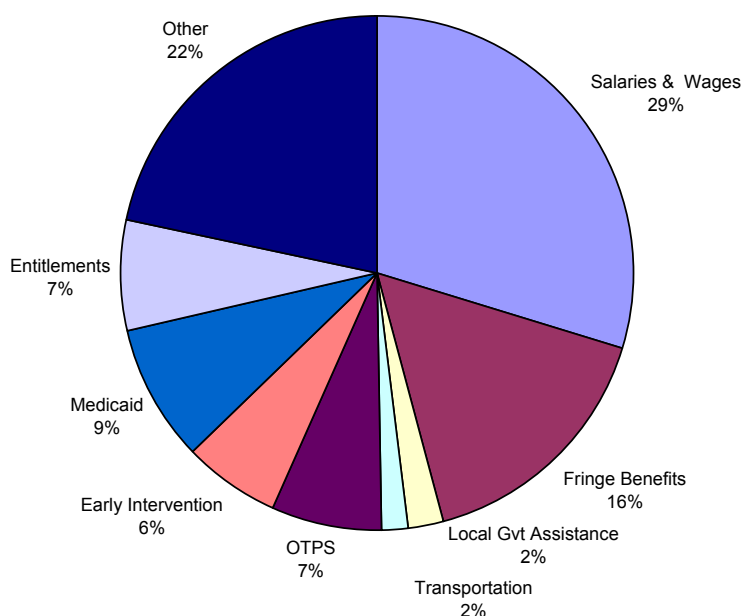
Note: Excludes interdepartmental transfers.



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 \$829.3 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 \$60 million of anticipated labor savings.

HEADCOUNT PROJECTIONS

The 2011 Proposed Budget assumes on-board full-time staffing levels plus certain vacancies for the backfill of necessary positions as part of the 2010 attrition incentive. The table on the following page compares full-time staffing levels authorized in the 2010 and 2011 Budgets to the September 2, 2010 actual on-board full-time headcount and the Fiscal 2011 Proposed Budget.

COUNTY-WIDE EXPENSES AND REVENUES



Table 4.2: Full-Time Staffing 2011 - Major Operating Funds

| Department | 2007 Adopted FT # | 2008 Adopted FT # | On-Board 09/11/2008 FT# | 2009 Adopted FT # | 2010 Adopted FT # | 9/2/10 On-Board | 2011 Proposed FT # |
|--|----------------------|----------------------|----------------------------|----------------------|----------------------|--------------------|--------------------------|
| AC - DEPARTMENT OF INVESTIGATIONS | 5 | 3 | 2 | 2 | 1 | | - |
| AR - ASSESSMENT REVIEW COMMISSION | 43 | 42 | 41 | 41 | 42 | 42 | 43 |
| AS - ASSESSMENT DEPARTMENT | 251 | 258 | 246 | 252 | 232 | 214 | 215 |
| AT - COUNTY ATTORNEY | 148 | 155 | 156 | 155 | 157 | 125 | 135 |
| BH - DEPT. OF MH, CD AND DD SERVICES * | 92 | 88 | 82 | 86 | 74 | 65 | 62 |
| BU - OFFICE OF MANAGEMENT AND BUDGET | 38 | 44 | 41 | 40 | 34 | 25 | 27 |
| CA - OFFICE OF CONSUMER AFFAIRS | 48 | 43 | 41 | 44 | 36 | 32 | 33 |
| CC - SHERIFF / CORRECTIONAL CENTER | 1,246 | 1,329 | 1,263 | 1,317 | 1,281 | 1,209 | 1,235 |
| CE - COUNTY EXECUTIVE | 44 | 38 | 34 | 35 | 35 | 20 | 26 |
| CF - OFFICE OF CONSTITUENT AFFAIRS | 57 | 57 | 50 | 53 | 47 | 44 | 44 |
| CL - COUNTY CLERK | 102 | 106 | 99 | 106 | 106 | 100 | 103 |
| CO - COUNTY COMPTROLLER | 98 | 100 | 90 | 99 | 92 | 74 | 80 |
| CS - CIVIL SERVICE | 62 | 62 | 58 | 61 | 57 | 55 | 55 |
| DA - DISTRICT ATTORNEY | 377 | 350 | 374 | 375 | 371 | 373 | 363 |
| EL - BOARD OF ELECTIONS | 109 | 110 | 115 | 115 | 126 | 127 | 129 |
| EM - EMERGENCY MANAGEMENT | 5 | 7 | 6 | 6 | 7 | 7 | 7 |
| FC - FIRE COMMISSION | 115 | 115 | 110 | 112 | 110 | 86 | 107 |
| HE - HEALTH DEPARTMENT | 249 | 240 | 231 | 239 | 220 | 196 | 210 |
| HI - HOUSING & INTERGOVERNMENTAL AFFAIR | 11 | 10 | 6 | 6 | 7 | 3 | 3 |
| HP - PHYSICALLY CHALLENGED | 7 | 7 | 7 | 7 | 5 | 4 | 4 |
| HR - COMMISSION ON HUMAN RIGHTS | 10 | 10 | 9 | 10 | 9 | 9 | 9 |
| IT - INFORMATION TECHNOLOGY | 104 | 112 | 139 | 158 | 133 | 113 | 121 |
| LE - COUNTY LEGISLATURE | 94 | 98 | 92 | 97 | 95 | 87 | 95 |
| LR - OFFICE OF LABOR RELATIONS | 6 | 7 | 7 | 6 | 5 | 5 | 5 |
| MA - MINORITY AFFAIRS | 10 | 9 | 8 | 8 | 6 | 6 | 6 |
| ME - MEDICAL EXAMINER | 55 | 51 | 49 | 50 | 46 | 47 | 53 |
| PA - PUBLIC ADMINISTRATOR | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| PB - PROBATION | 247 | 240 | 235 | 239 | 215 | 199 | 216 |
| PD - POLICE DISTRICT | 1,838 | 1,827 | 1,837 | 1,864 | 1,771 | 1,719 | 1,680 |
| PD - POLICE HEADQUARTERS | 1,769 | 1,772 | 1,681 | 1,612 | 1,649 | 1,608 | 1,626 |
| PE - DEPARTMENT OF HUMAN RESOURCES | 14 | 15 | 17 | 17 | 16 | 9 | 9 |
| PK - PARKS, RECREATION AND MUSEUMS | 280 | 265 | 257 | 173 | 151 | 144 | 148 |
| PL - PLANNING | 24 | 24 | 19 | 21 | 23 | 17 | 22 |
| PR - PURCHASING DEPARTMENT | 24 | 25 | 23 | 24 | 21 | 16 | 17 |
| PW - PUBLIC WORKS DEPARTMENT | 533 | 541 | 490 | 706 | 634 | 505 | 526 |
| RE - OFFICE OF REAL ESTATE SERVICES | 11 | 9 | 9 | 9 | 9 | 7 | 7 |
| RM - RECORDS MANAGEMENT (GEN FUND) | 13 | 13 | 13 | 13 | 13 | 12 | 12 |
| SA - COORD AGENCY FOR SPANISH AMERICAN | 8 | 8 | 8 | 8 | 8 | 4 | 4 |
| SC - SENIOR CITIZENS AFFAIRS | 40 | 39 | 37 | 39 | 31 | 29 | 34 |
| SS - SOCIAL SERVICES | 915 | 897 | 832 | 870 | 829 | 769 | 820 |
| TR - COUNTY TREASURER | 45 | 41 | 42 | 42 | 41 | 35 | 37 |
| TV - TRAFFIC & PARKING VIOLATIONS AGENCY | 40 | 41 | 38 | 38 | 45 | 43 | 47 |
| VS - VETERANS SERVICES AGENCY | 10 | 9 | 8 | 8 | 8 | 7 | 8 |
| YB - NASSAU COUNTY YOUTH BOARD | 8 | 7 | 6 | 7 | 5 | 4 | 5 |
| Grand Total | 9,214 | 9,231 | 8,915 | 9,177 | 8,810 | 8,202 | 8,395 |

COUNTY-WIDE EXPENSES AND REVENUES



FRINGE BENEFITS

Total fringe benefits costs in the 2011 Proposed Budget are \$455.3 million, approximately 16% 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 2011 Assumption | Proposed Fiscal 2011 | Projected Fiscal 2010 | Change Proposed 2011 to Projected 2010 |
|--|------------------------|----------------------|-----------------------|--|
| Health Insurance Actives | 13.4% growth | \$130,159,737 | \$116,928,106 | \$13,231,631 |
| Health Insurance Retirees | 13.4% growth | \$125,734,863 | \$111,687,793 | \$14,047,070 |
| Sworn Police Pension Contributions | 17.3% of payroll | \$56,346,678 | \$52,033,189 | \$4,313,489 |
| Regular Employee Pension Contributions | 12.5% of payroll | \$54,372,407 | \$38,862,796 | \$15,509,611 |

Health Insurance

Local health insurance contributions are expected to reach \$255.9 million in 2011. As Table 4.3 demonstrates, this represents an increase of \$27.3 million from the projected 2010 amount. The increase in expenses is primarily due to a lower reserve amount in NYSHIP Empire Health plans which normally serve to reduce Health Insurance contribution amounts required from member agencies.

Pensions

Pension expenses in the aggregate are expected to increase 21.8% over the projected 2010 level. The projected increases for the two major Retirement systems which comprise pension expenses are 40% for the Employee Retirement System and 8.3% for the Police and Fire Retirement system, respectively.

OTHER THAN PERSONAL SERVICES

The Administration continues to maintain a streamlined budget, while providing for essential purchases. In the aggregate, the 2011 Proposed Budget for Other Than Personal Services (OTPS) is \$47.1 million, which is approximately 5.8% higher than the Projected 2010 level.

Table 4.4: Other-Than-Personal-Services Expenses

| Category | Fiscal 2010 Projected | Fiscal 2011 Proposed | Change 2011 Proposed vs. 2010 Projected |
|------------------|-----------------------|----------------------|---|
| Equipment | \$1,863,143 | \$1,834,008 | (\$29,135) |
| General Expenses | \$42,602,513 | \$45,232,291 | \$2,629,778 |



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 2010 Adopted | Fiscal 2011 Proposed | Change Adopted 2010 to Proposed 2011 | % Change Adopted 2010 to Proposed 2011 |
|---------------------------|---------------------|----------------------|--------------------------------------|--|
| Medicaid | 237,500,000 | 242,763,290 | 5,263,290 | 2.2% |
| Recipient Grants | 61,750,000 | 73,050,000 | 11,300,000 | 18.3% |
| Purchased Services | 50,541,207 | 59,273,651 | 8,732,444 | 17.3% |
| Emergency Vendor Payments | 57,955,000 | 63,808,000 | 5,853,000 | 10.1% |
| Special Education | 122,600,000 | 124,304,000 | 1,704,000 | 1.4% |
| Early Intervention | 51,000,000 | 47,000,000 | (4,000,000) | -7.8% |

The change in Medicaid expenses reflects increases in program medical expenses, the impacts of which are then limited by the Medicaid cap. The 2011 Proposed 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 2011 Proposed Medicaid budget is \$242.8 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, expenses for Temporary Assistance for Needy Families (TANF) and Safety Net Caseload expenses have increased by 25% and 22%, respectively between June 2009 and June 2010.

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. Total costs have risen from \$112.8 million in 2001 to \$171.3 million in the 2011 Proposed Budget. 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 of approximately 9% in the Early Intervention Program since that time. OMB’s 2010 projection for Early Intervention is \$46 million. In the 2011

COUNTY-WIDE EXPENSES AND REVENUES



Proposed Budget, Early Intervention and Pre-School Special Education expenses are budgeted at \$47 and \$124.3 million, 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 \$355.5 million in 2011. 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 2011 Proposed Debt Service Costs

| Category | Fiscal 2011 Proposed |
|---------------------------|----------------------|
| Interest | \$73,009,884 |
| Principal | \$77,086,511 |
| NIFA Set-Asides | \$201,365,029 |
| Expense of Loans | \$4,000,000 |
| Total Debt Service | \$355,461,424 |

COUNTY-WIDE EXPENSES AND REVENUES

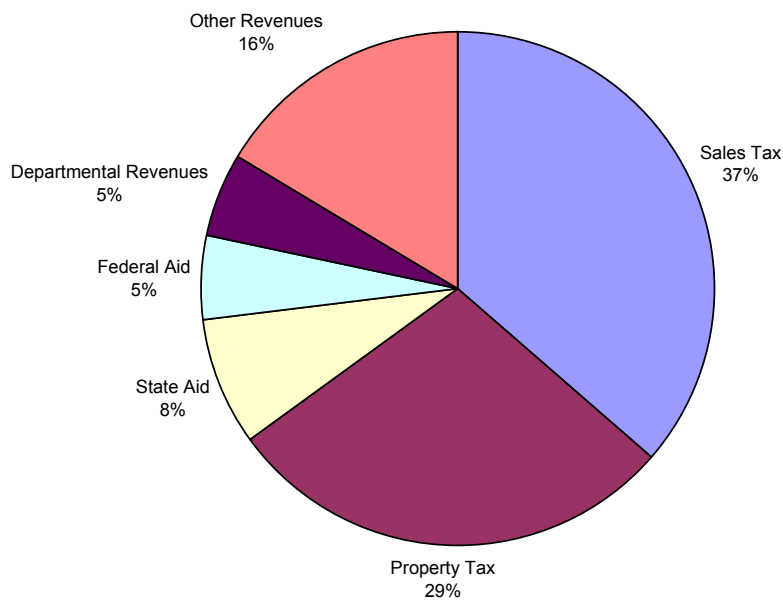


REVENUES

The 2011 Proposed 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 37% of revenues, with another 29% 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.

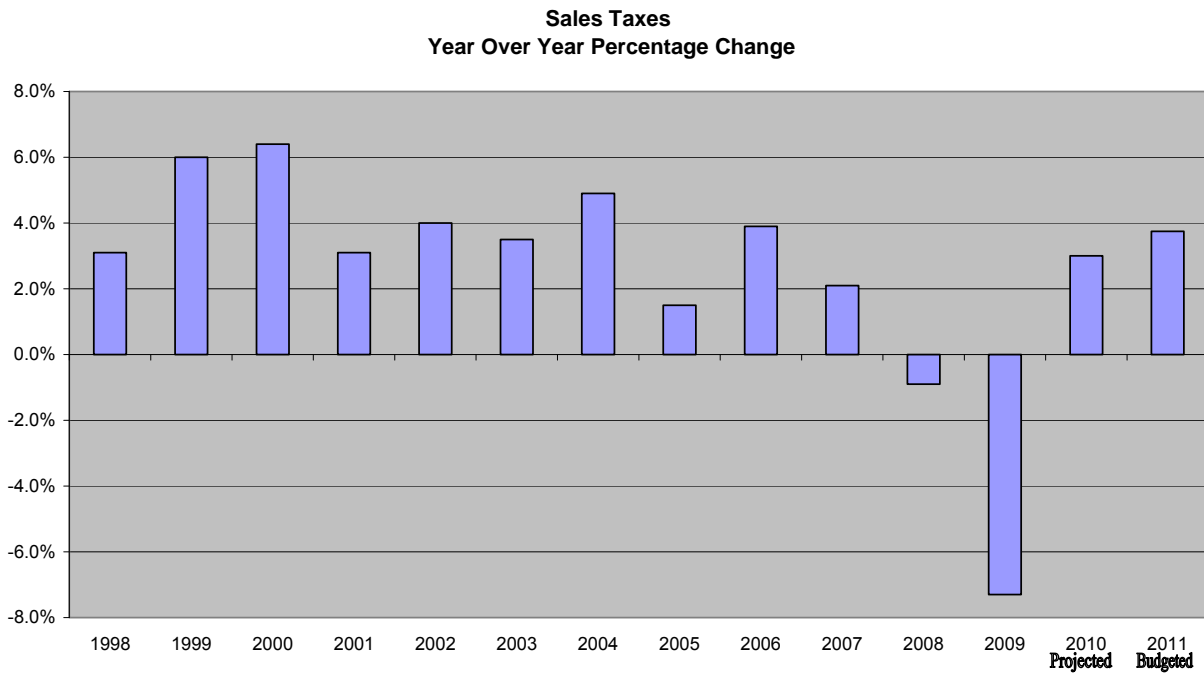


SALES TAX

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 \$1.023 billion in 2011. This estimate assumes a 3.75% growth rate over our current 2010 projection of \$984 million.

**Figure 4.3: Sales Tax Growth
Based on Actual Receipts**



PROPERTY TAX

Except for property tax on the value of new construction, the 2011 Proposed Budget is unchanged from 2010. 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.

COUNTY-WIDE EXPENSES AND REVENUES



STATE AND FEDERAL AID

State and Federal Aid comprise \$221.5 million and \$151.8 million respectively of the County's revenues in the 2011 Proposed Budget versus \$211.9 million and \$181.7 million respectively in the 2010 projection. The vast majority of these reimbursements are attributed to Health and Human Services entitlement programs.

Table 4.7: State Aid Appropriations in Fiscal 2011 Proposed Budget

| Department | State Aid |
|------------------------------|--------------------|
| Health | 99,111,000 |
| Social Services | 88,705,159 |
| Behavioral Health | 7,075,000 |
| Senior Citizens | 6,853,442 |
| Miscellaneous | 2,480,934 |
| Information Technology | 408,420 |
| Courts | 1,832,926 |
| Correctional Center | 372,000 |
| Gen Fund Unallocated Revenue | 5,000,000 |
| Other | 9,697,826 |
| Total State Aid | 221,536,707 |

Table 4.8: Federal Aid Appropriations in Fiscal 2011 Proposed Budget

| Department | Federal Aid |
|--------------------------|--------------------|
| Correctional Center | 14,069,425 |
| Senior Citizens | 5,576,378 |
| Social Services | 124,088,855 |
| Other | 8,059,334 |
| Total Federal Aid | 151,793,992 |

Federal Aid for 2011 reflects \$124.1 million in the Department of Social Services. The largest reduction in Federal Aid from 2010 projection levels occurred in the Social Services Department, primarily due to a reduction in amounts received from the Federal Medical Assistance Percentage Program (FMAP) through the American Recovery and Reinvestment Act of approximately \$28.2 million.

COUNTY-WIDE EXPENSES AND REVENUES



DESCRIPTION OF EXPENSE AND REVENUE CODES

DESCRIPTION OF EXPENSE AND REVENUE CODES



SALARIES, WAGES AND FEES

Definition

Salaries, Wages and Fees are primarily composed of the base wage a County employee receives for services performed and special payments such as step increases, overtime, hazardous duty pay, terminal leave and longevity. Union employees in the County are contractually entitled to receive payments that include holiday pay, education stipend, night differential, uniform and equipment allowance, and beeper pay.

Historical Trends

Salary-related expenses typically will rise each year because the County's primarily unionized workforce typically receives wage increases consistent with collective bargaining agreements (CBA's).



In 2006, salary-related expenses were \$821.1 million. The 2007 salary-related expenses were \$876.6 million which was \$55.5 million, or 6.8% higher, than the Fiscal 2006 expense. The 2008 salary-related expenses were \$859.8 million which was \$16.8 million, or 1.9% lower than the Fiscal 2007 expense. The 2009 salary-related expenses were \$807.7 million which was \$52.1 million, or 6.5% lower than Fiscal 2008 expense. Primarily the wage decrease was in the Police Department for \$50.8 million due to bonding of termination pay, overtime and holiday pay savings. The 2010 projected salary expense is \$853.9 million.

2011 Budget

The 2011 Proposed Budget for salary and wages is \$829.3 million which is \$24.6 million or 3% lower than the 2010 projected salary expense. The 2011 Proposed Budget funds the police departments overtime at \$39 million which is \$500,000 or 1.3% higher than Fiscal 2010 projection. The Correctional Center's overtime funding is \$20.2 million which is \$1.8 million or 9.8% higher than the 2010 projection.



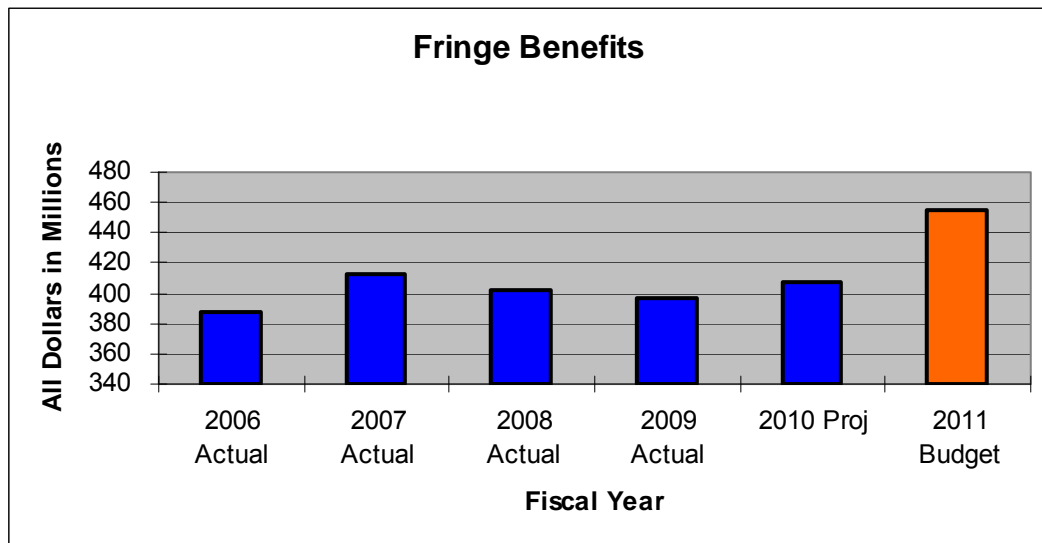
FRINGE BENEFITS

Definition

Fringe benefits 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

Fringe benefits increased from \$387.7 million in 2006 to \$397 million in 2009. The pension bill decreased from \$108.9 million in 2006 to \$94.3 million in 2010 due to a required County



contribution decrease from 16% of payroll in 2006 to approximately 10.7% of payroll in 2010. Nassau County participates in the State-run New York State Health Insurance Plan to provide health benefits for its employees. Health insurance costs on behalf of active County employees and retirees have typically grown more than 10% annually since 2002. The decrease in actual expenditures in 2008 was because workers’ compensation was moved to a different object code. These increases have been partially offset by savings generated by a decrease in the County workforce. Working with the New York State Department of Civil Service, the County was able to assist in negotiating a growth rate of only 1.2% in 2009. The 2010 projection is \$406.8 million.

2011 Budget

The 2011 Proposed Budget provides \$455.3 million for fringe benefits, which is offset by \$7.1 million from the Medicare Part D subsidy for providing prescription drug coverage for Medicare-eligible retirees through the County’s medical plan. The most significant components of fringe benefits include health insurance for active and retired employees, of \$130.2 million and \$125.7 million respectively, and \$110.7 million for pension costs.

DESCRIPTION OF EXPENSE AND REVENUE CODES



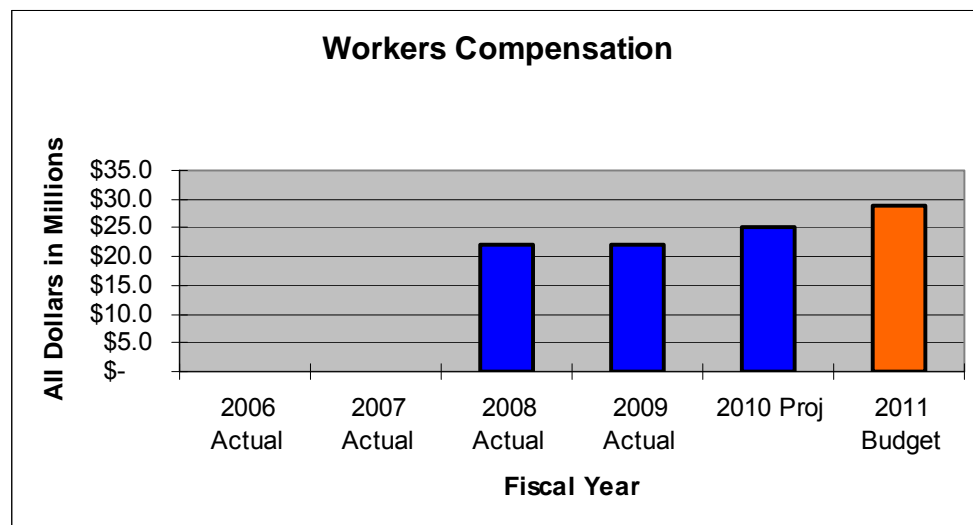
WORKERS' COMPENSATION

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 the 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 and \$600 in 2009. In 2010, the maximum indemnity rate will be increasing to \$740 per week. These new indemnity payment rates only affect those new claims reported on or after July 1 of each of the respective years. The trend in workers' compensation expense show an increase in 2006 and 2007 as old bills from prior years and some assessments that had not been paid in the past were identified and addressed. The trend for the last three years reflects the significant improvements made in the overall management of the program. The County is aggressively working with the TPA to identify and take advantage of options that are available for the County to better manage workers' compensation obligations. The continued progress in this area is reflected in the 2011 Proposed Budget.

DESCRIPTION OF EXPENSE AND REVENUE CODES



The 2010 workers' compensation is projected at \$25.3 million.

2011 Budget

The 2011 Proposed Budget for workers' compensation assumes \$28.8 million, which is \$3.5 million higher than the 2010 Projected. This is because of a rate increase on new weekly indemnity claims, anticipated higher medical rates and increases in the NYS assessments. The 2011 proposed budget takes into account savings related to reduction in claim activity, development of additional expense control programs for medical expenses, and reduced billing programs.

DESCRIPTION OF EXPENSE AND REVENUE CODES



EQUIPMENT

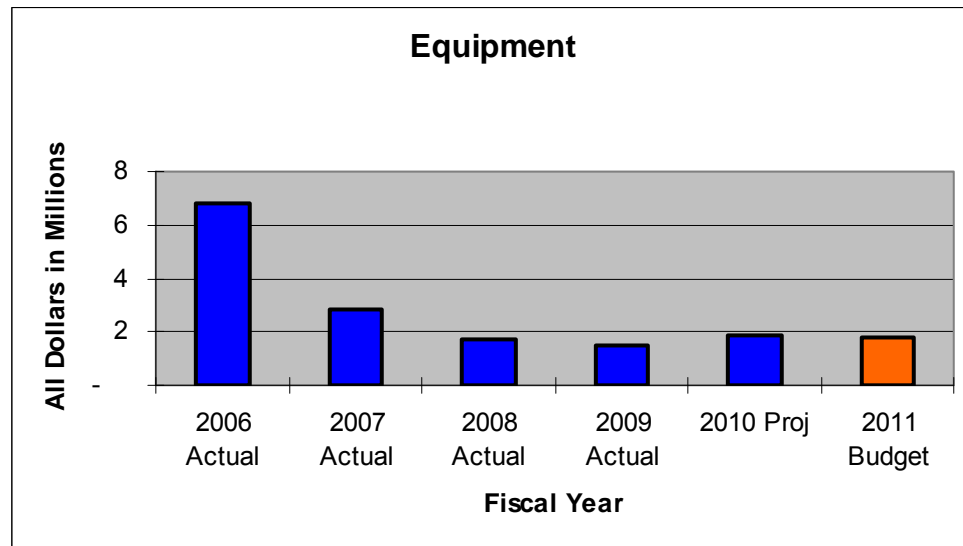
Definition

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 equipment purchased, the associated cost will either be expensed in the Operating Budget or be capitalized through a capital project. If the equipment 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. For illustrative purposes, items characterized as equipment and purchases with operating funds include office furniture/furnishings, copying equipment, education/training equipment, and maintenance and repair equipment.

Conversely, higher cost equipment with a useful life greater than five years is often 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 2006 and 2008. This is largely attributable to spending freezes implemented in those years. The 2010 projection of \$1.6 million is a continuation of this trend with only essential equipment purchases being approved.



2011 Budget

The 2011 Proposed Budget for Equipment is \$1.5 million. Police Headquarters will comprise the largest portion of the equipment expense at \$635,000 followed by the Police Districts at \$285,185.

DESCRIPTION OF EXPENSE AND REVENUE CODES



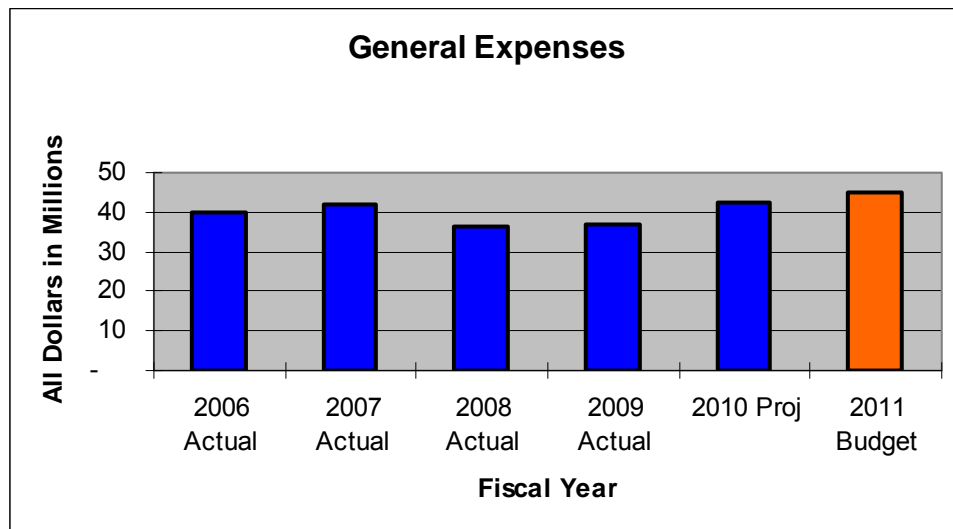
GENERAL EXPENSES

Definition

This category of expenses represents a wide range of products and services which are 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 2006 and 2008, compared to prior years. Savings in 2006 and 2007 resulted from the four percent reduction in spending imposed throughout the County. Further savings continued in 2009 and 2010 and are projected in 2011.



2011 Budget

The 2011 Proposed Budget for General Expenses is \$45.2 million. The Police Department comprises the largest portion of this expense at \$8 million, followed by Public Works at \$4.7 million. There is an ongoing effort by the County to manage expenses more efficiently, manage inventory, and streamline services.

DESCRIPTION OF EXPENSE AND REVENUE CODES



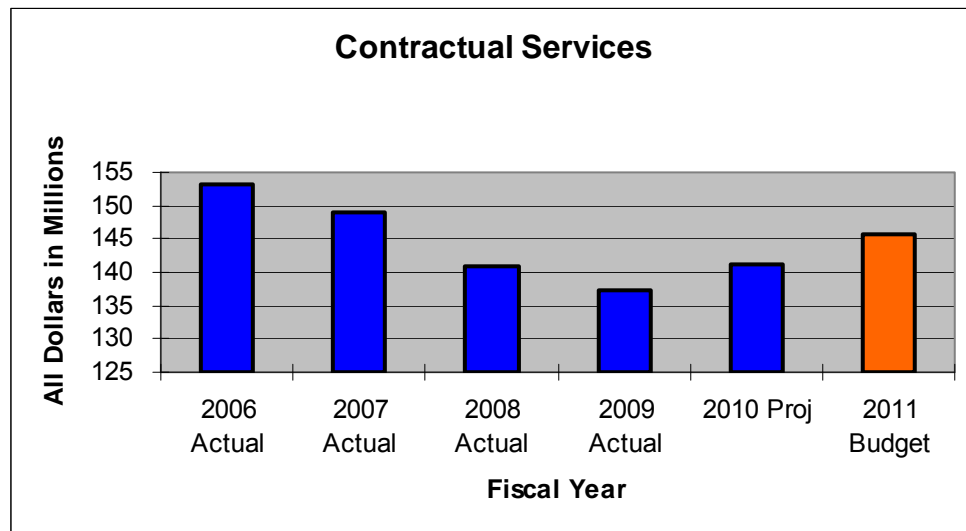
CONTRACTUAL SERVICES

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 2006, Contractual Services actual expenses peaked at \$153.1 million. At the time, the County extended its contract to have Manatt, Phelps, Phillips, LLP continue implementing the recovery plan for Nassau Health Care Corporation (NHCC).



Additionally, \$4 million was paid to NHCC for reconciliation of billings with the Correctional Center. A gradual decrease in expenses occurred in 2007 only to be followed with a major effort to contain costs the following year. In 2008, \$141 million in expenses were incurred, resulting in a \$7.9 million decrease from the prior year actual expense. The decrease resulted from the lowering and/or elimination of non-recurring contractual expense, deferral and/or extension of multiple contracts to 2009, shifting of Behavioral Health General Fund contractual expense to the Grant Fund, and the shifting of Long Island Regional Planning Board Funding from Contract Services budget code (DE) to Variable Direct Expenses (budget code DG). In 2010, Contractual Services are projected to be \$119 million, notably the Corrections Center at \$24 million, and Information Technology, at \$9.5 million.

2011 Budget

The 2011 Proposed Budget for Contractual Services is \$145.6 million. The largest portion of this expense will be in Public Works in the Sewer and Storm Water Resource District at \$22.1 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



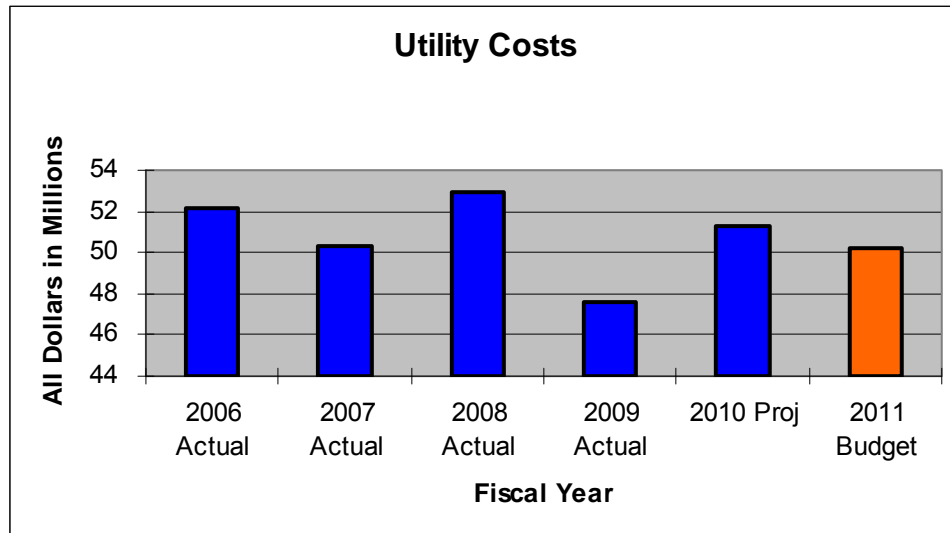
UTILITY COSTS

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 National Grid provides the County with natural gas. The County has a contractual relationship with 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, including Nassau Community College, Nassau University Medical Center, Nassau Veterans Memorial Coliseum, and the Eisenhower Park Aquatic Center.

Historical Trends

Utility expenses were essentially flat at \$52.1 million, \$50.3 million, and \$53 million, respectively from 2006 through 2008, with small fluctuations each year. The decrease in 2007 resulted from the installation of a meter at the central utility plant to record and bill Nassau Community



College for its electric consumption separate from the County's consumption. In 2009, actual utilities costs decreased to \$47.6 million (10 percent) from the previous year, due to lower light and power usage (due to an unusually cool summer), and Long Island Power Authority (LIPA) issuing bill credits in the fourth quarter of 2009 to all LIPA customers as a result of declining electric production costs. Utility expenses are projected to total \$51.3 million in 2010, due to higher natural gas and water costs than in 2009 by \$2.6 million and \$1.1 million, respectively.

2011 Budget

The 2011 Proposed Budget for utilities totals \$50.2 million, primarily related to light and power expenses (\$15.7 million), natural gas (\$12.4 million, of which \$10.1 million is in the Sewer and Storm Water Fund), telephone (\$7.2 million), Trigen cogeneration (\$7.3 million), heating fuel (\$2.6 million), and water (\$3.1 million).

DESCRIPTION OF EXPENSE AND REVENUE CODES



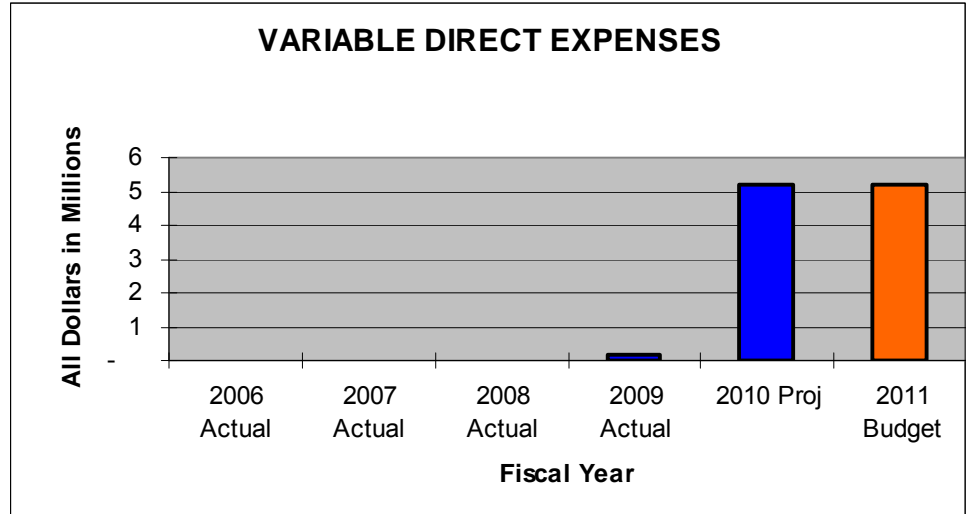
VARIABLE DIRECT EXPENSES

Definition

In 2009, the County established the Variable Direct Expenses object code in order 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, as well as payments to the Long Island Regional Planning Commission.

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. For 2010, Variable Direct Expenses are projected to be \$5.2 million.



2011 Budget

For the 2011 Proposed Budget, Variable Direct Expenses total \$5.2 million, including \$5 million to NHCC for Article 6 payments.

DESCRIPTION OF EXPENSE AND REVENUE CODES



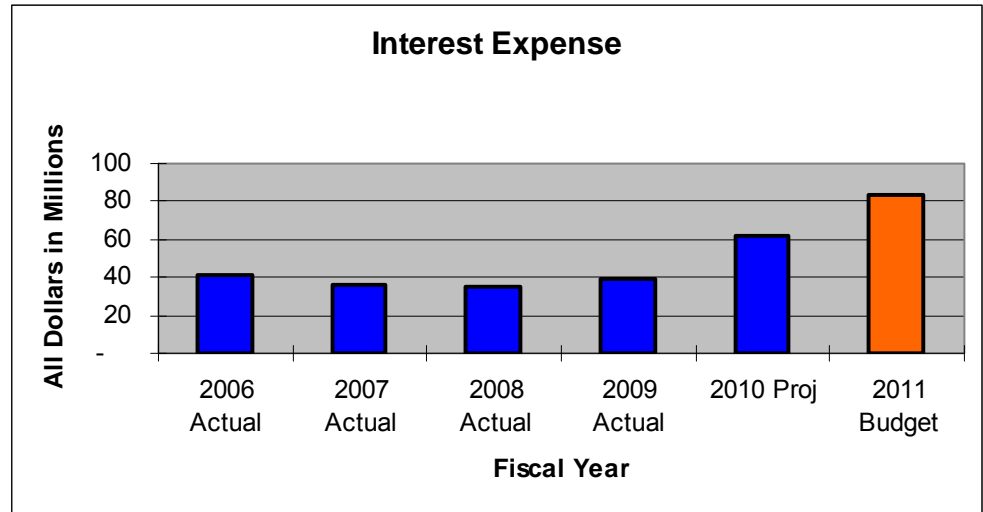
DEBT SERVICE INTEREST

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 Act, and on behalf of the Consolidated Sewer and Storm Water Resources District funds.

Historical Trends

The County's actual debt service interest costs have increased in recent years, from approximately \$44 million in 2006 to a projected \$61.3 million in 2010. The primary reason for this increase since 2006 has been the County's shift to borrowing on its own instead of the Nassau County Interim Finance Authority (NIFA).



2011 Proposed Budget

The 2011 Proposed Budget includes \$83 million in interest payments. Going forward, the interest expense will continue to rise as the County issues debt under its own authority.

DESCRIPTION OF EXPENSE AND REVENUE CODES



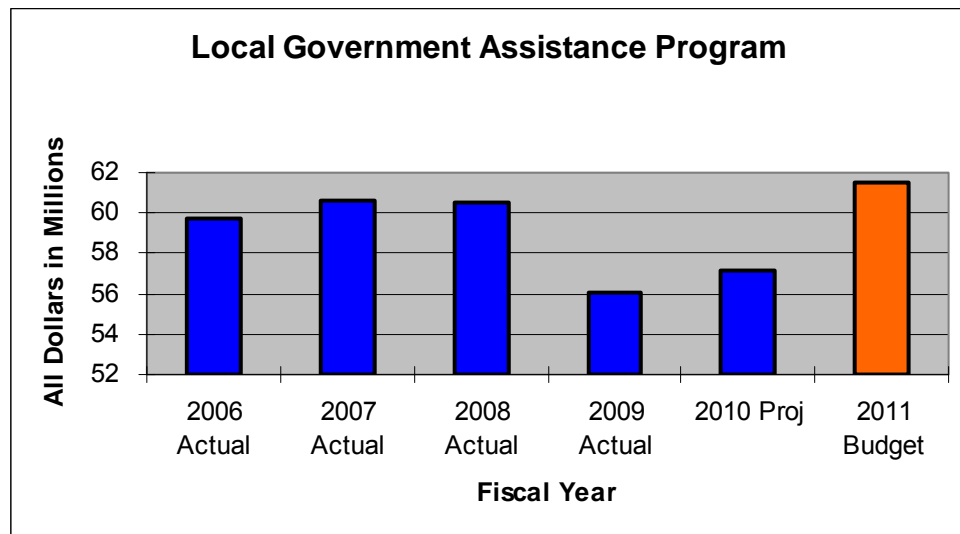
LOCAL GOVERNMENT ASSISTANCE PROGRAM

Definition

By State law, the County is required to distribute .059 percent (one-fourth percent of its four and one-fourth percent share) of its 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 increased from \$1 million in 2006 to \$1.25 million in 2007 and remained unchanged in 2008, 2009 and 2010 projection.

2011 Budget

The 2011 Proposed Budget for Local Government Assistance is \$61.5 million, which includes \$1.25 million for villages.

DESCRIPTION OF EXPENSE AND REVENUE CODES



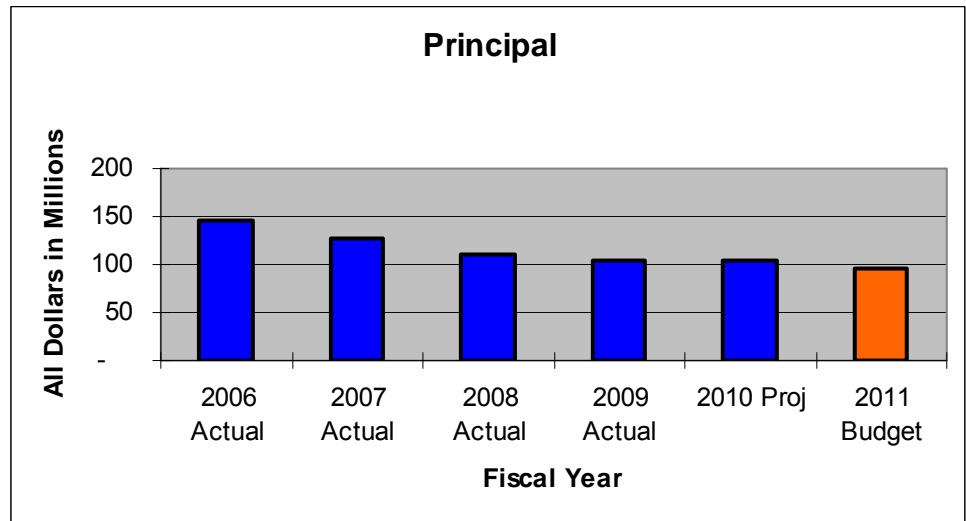
DEBT SERVICE PRINCIPAL

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 Act, and on behalf of the Consolidated Sewer and Storm Water Resources District funds.

Historical Trends

The County's principal payments have decreased steadily from \$146.3 million in 2006 to \$108.3 million in 2010 as amortization on the County's own debt obligations matured.



2011 Proposed Budget

The 2011 Proposed Budget includes \$94.9 million for principal payments.

DESCRIPTION OF EXPENSE AND REVENUE CODES



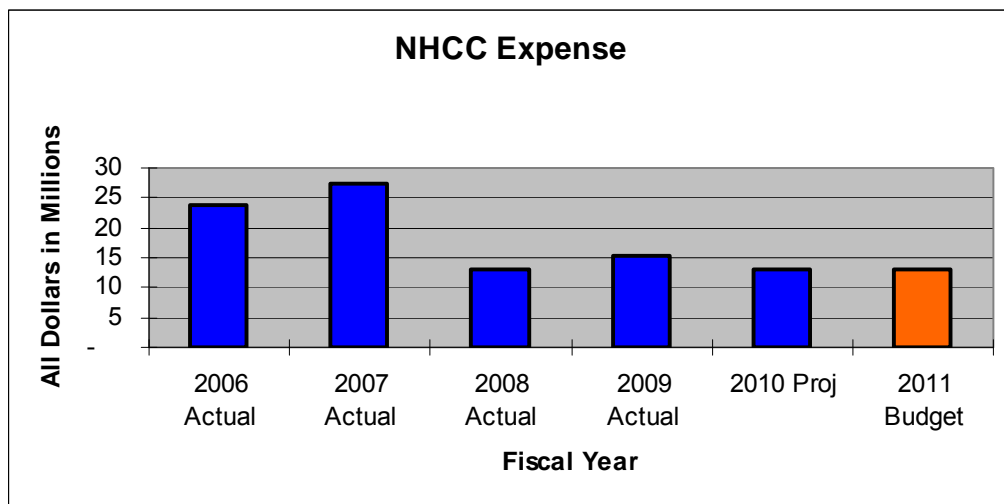
NASSAU HEALTHCARE CORPORATION

Definition

This category represents an annual payment, known as the Historic Mission payment, made by the County to the Nassau Health Care Corporation. 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

This \$13 million annual payment commenced in 1999 based on the Transfer Agreement between the County and Hospital. Prior to 2005, this payment was recorded in the "Other Expenses" object code. In 2006, the \$23.9



million expense consisted of the \$13 million Mission Payment, \$10.3 million from Healthcare Efficiency and Affordability Law Grant II and \$600,000 from the Medicare Audit Recoupment Accrual. In 2007, a decision was made by the County to fund Nassau Health Care Corporation's capital expenses with proceeds from the 2006 Tobacco settlement, in the amount of \$10.5 million, in addition to the Mission Payment as well as \$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.

2011 Budget

The 2011 Proposed Budget continues to provide the Nassau Health Care Corporation with \$13 million in mission payments.

DESCRIPTION OF EXPENSE AND REVENUE CODES



DEBT SERVICE CHARGEBACKS

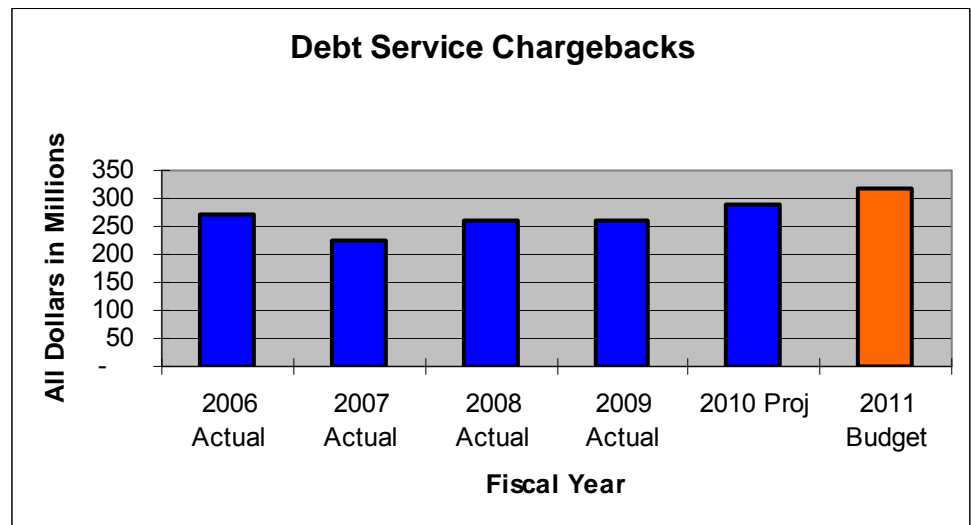
Definition

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.

To improve fiscal reporting and distinguish Debt Service Chargebacks from other unrelated chargebacks, this object code was first created in 2004. In prior years, it had been budgeted and recorded as part of Interdepartmental Charges and/or Interfund Charges.

Historical Trends

In 2006, the chargeback was \$272.7 million. The chargeback has steadily increased as the County continues to borrow for capital improvements, reaching a projected \$289.7 million in 2010.



2011 Budget

The Fiscal 2011

Proposed Budget contains \$319.2 million in debt chargebacks to the Major Operating Funds. This is an increase from the prior two budgets due to growth in the amount of interest and principal expense on County and NIFA debt

DESCRIPTION OF EXPENSE AND REVENUE CODES



INTERDEPARTMENTAL CHARGES

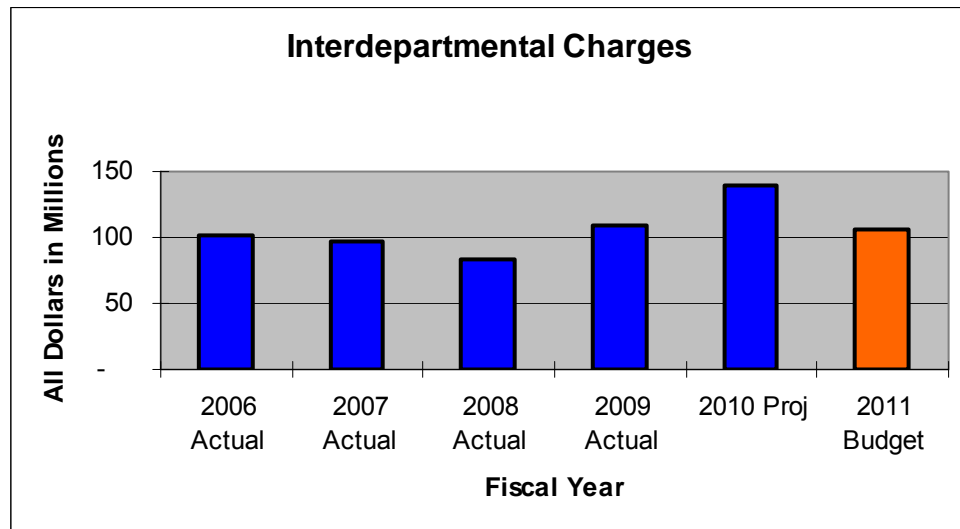
Definition

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 would include information technology, public safety and security, legal services, records management, purchasing, facilities management, fleet services, 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. Examples of these program specific services include Mental Health and Developmental Disabilities services, select Social Services, and Senior Citizen services.

Historical Trends

Interdepartmental Charges is an object code established in 2004 to capture the difference between these charges and Interfund Charges. 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. In 2010, the County reversed the centralized function of fleet services for the Police department.

2011 Budget Highlights

The Fiscal 2011 Proposed Budget for this object code is \$106.6 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



INTERFUND CHARGES

Definition

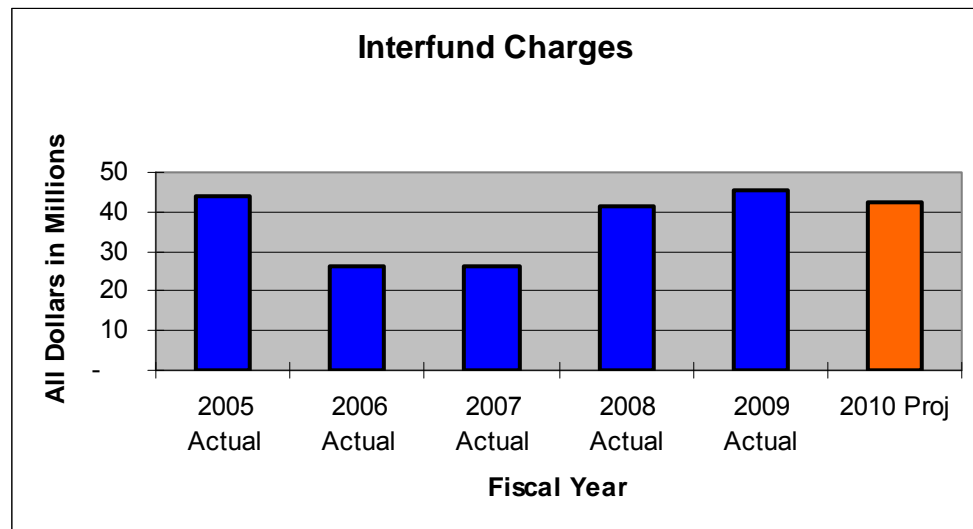
Expenses incurred by departments within the Major Operating Funds for services provided by non-Major Operating Fund entities are classified as Interfund Charges. These can include costs that the Grant, Community College, Capital, and Sewer District funds are bearing on behalf of County operating departments.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

Historical Trends

Interfund Charges have increased by approximately \$15 million from 2006 through 2010. For 2008 and 2009, Interfund Charges totaled \$41.6 million and \$43.8 million respectively.

For 2010, projected Interfund Charges are expected to be \$42.2 million, approximately \$3.4 million lower than 2009,

primarily due to lower debt charges related to the Nassau Health Care Corporation.



2011 Budget

The 2011 Proposed Budget contains \$52.3 million in Interfund Charges, primarily related to \$19.7 million in indirect cost chargebacks and \$14.8 million in capital debt service chargebacks to the Sewer and Storm Water Fund, \$15.1 million in guaranteed debt for the Nassau Health Care Corporation, and approximately \$2 million in reimbursed debt support to Off-Track Betting (OTB).

DESCRIPTION OF EXPENSE AND REVENUE CODES



MASS TRANSPORTATION

Definition

Transportation is a major component of the Nassau County operating and capital budgets. Through Federal, State and County Charter mandates, the Planning Department carries out all transportation functions. It coordinates all concerns of the Federal Transit Administration, the New York Metropolitan Transit Administration (MTA), and the New York State (NYS) Department of Transportation, among other transportation agencies. The Planning Department secures Federal capital funds for various mass transportation projects County-wide.

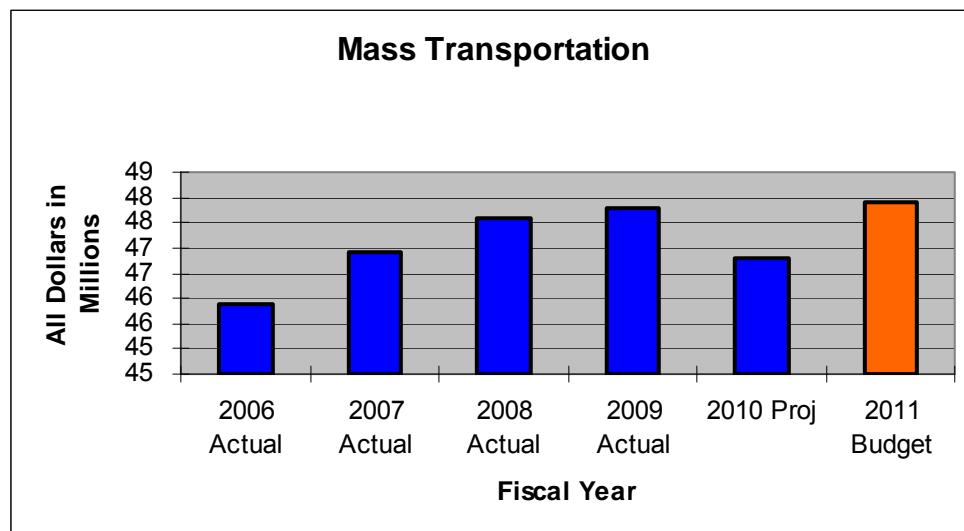
Mass transportation in Nassau County is provided by four major operating subsidies:

The Fixed Route Subsidy to MTA Long Island Bus provides transportation to approximately 32.3 million riders annually. The Para-Transit Route Subsidy to MTA Long Island Bus provides transportation to approximately 355,000 riders annually. 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

The major variable in this appropriation is the LIRR Station Maintenance.

Investment in mass transportation has increased since 2006 primarily due to the CPI increase adjustment to the base amount of LIRR Station Maintenance Cost. The other components of the County's Mass



Transportation total cost address the annual subsidy to Long Island Bus and have remained constant during from 2006 thru 2009. In 2009 the New York Metro CPI for the period between March 2008 through March 2009 did not grow at the rate initially anticipated in the 2009 Adopted Budget, and LIRR Station Maintenance was \$25.8 million, \$700,000 less than \$26.5 million budgeted. For Fiscal 2010, transportation subsidies are projected at \$46.8 million, \$1 million less than 2009 actual expenses. LIRR Station Maintenance portion of the subsidy payment is budgeted at \$26.2 million, as the CPI was anticipated to remain steady.

DESCRIPTION OF EXPENSE AND REVENUE CODES



2011 Budget

The 2011 Proposed Budget for Mass Transportation is \$47.9 million. This includes \$9.1 million for Long Island Bus services (\$6.9 million for fixed routes plus \$2.2 million for the Able-Ride paratransit routes), \$11.6 million for MTA-LIRR operating assistance, the mandated County match towards the STOA program, and \$27.2 million for the mandated LIRR Station Maintenance payment.

The MTA has threatened to eliminate its \$26 million subsidy of Long Island Bus. Removal of this subsidy could effectively terminate bus operations in the County. County officials are negotiating in good faith with the MTA. In addition, Nassau County has issued a Request for Proposals to operate Long Island Bus on an emergency or permanent basis.

DESCRIPTION OF EXPENSE AND REVENUE CODES



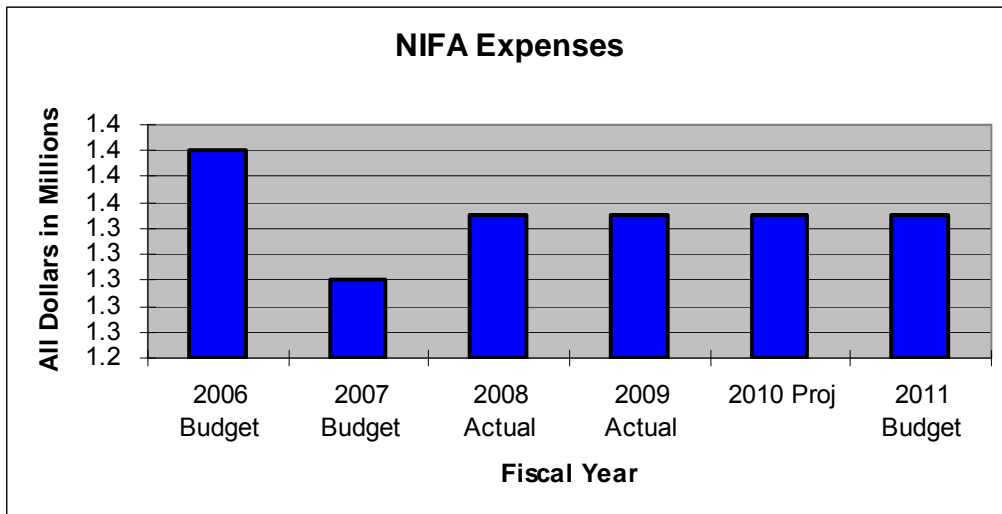
NIFA EXPENDITURES

Definition

This object code appropriation contains the administrative cost of providing the oversight responsibility of the Nassau County Interim Finance Authority (NIFA).

Historical Trends

NIFA expenditures were \$1 million in 2006 and increased to approximately \$1.4 million in 2008 before declining to \$1 million in 2009. The projection for 2010 is \$1.4 million.



Due to the method in which NIFA expenses

are recorded in the financial system (i.e., recorded as negative sales tax revenue), there are no actual expenditures recorded in this object code for years prior to 2008.

2011 Budget

The Fiscal 2011 Proposed Budget assumes \$1.4 million for NIFA operating expenses.



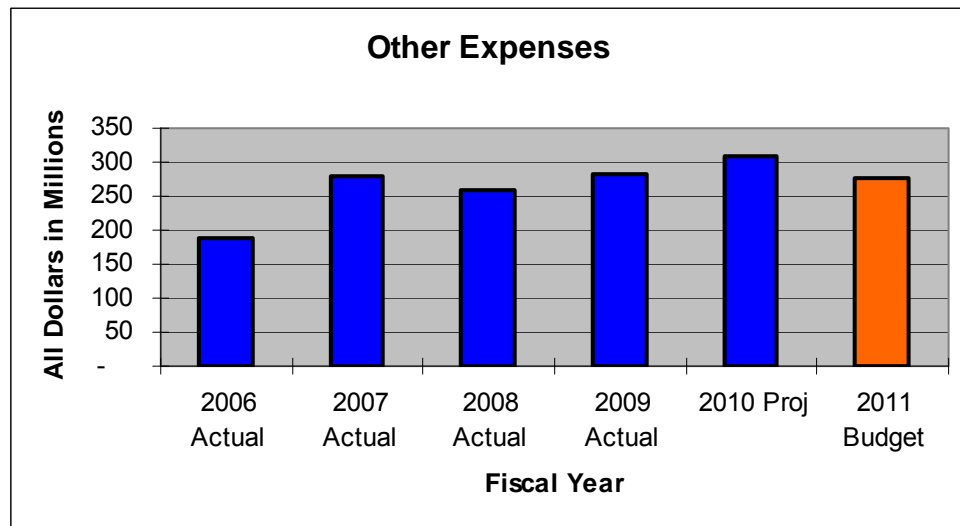
OTHER EXPENSES

Definition

Inevitably in municipal budgets there exist expenses that do not fit into the established classification structure. Nassau County allocates these costs into the Other Expenses object code. Containing a wide variety of often 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 charge backs, County association memberships, etc.

Historical Trends

The total Other Expenses were \$188.3 million in 2006, \$279.1 million in 2007, \$257.7 million in 2008, and \$281.7 million in 2009. The largest increase from 2006 to 2007 was \$50 million in tax Certiorari payments and \$24 million in NIFA sales tax set-asides. In 2010, the County is projecting \$307.5 million in Other Expenses.



2011 Budget

Other Expenses total \$276.3 million in the 2011 Proposed Budget. The largest components of this allocation are \$201.4 million for NIFA sales tax set-asides, \$20.6 million in Operations and Maintenance Reserve in the Sewer and Storm Water Resources District, \$14.8 million for building rentals and insurance, \$12.1 million for indigent criminal defense, and \$10.6 million in Resident Tuition. In addition, the 2011 Proposed Budget provides \$10 million in contingency reserves.

DESCRIPTION OF EXPENSE AND REVENUE CODES



EARLY INTERVENTION / SPECIAL EDUCATION

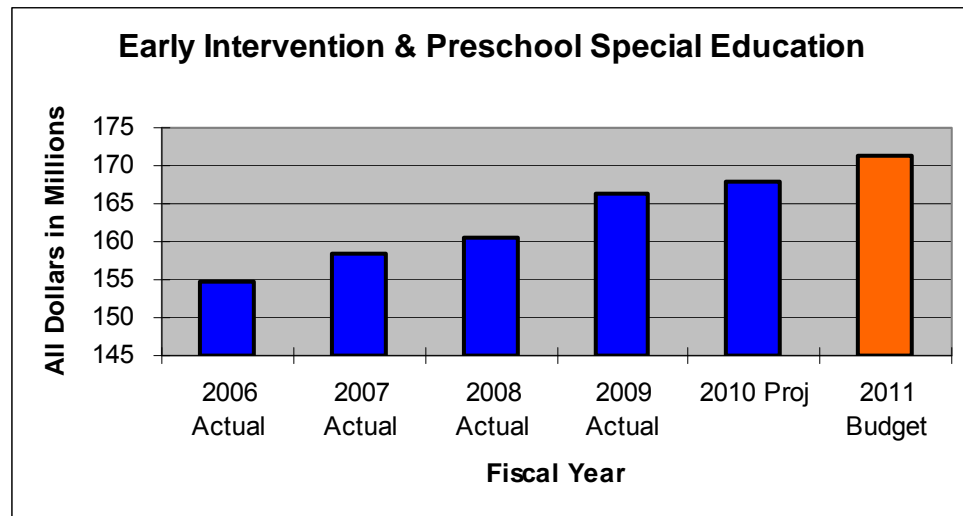
Definition

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 County-wide 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.

Historical Trends

Preschool Special Education and Early Intervention expenses increased, due to rising caseloads and retroactive rate increases for provider services. These costs were lumped together in the “Other Expenses” object codes prior to 2005. In 2006, the



Preschool Special Education Program was transferred to the Health Department as part of the Health and Human Services Consolidation Initiative. All Preschool and Early Intervention expenses remain in the Health Department. In 2007 and 2008, the Health Department spent a total of \$158.3 million and \$160.6 million in Early Intervention and Preschool Special Education respectively. The 2009 actual expenses were \$166.2 million and 2010 expenses are projected to be \$167.9 million.

2011 Budget

The 2011 Proposed Budget for total Early Intervention and Preschool Special Education is \$171.3 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



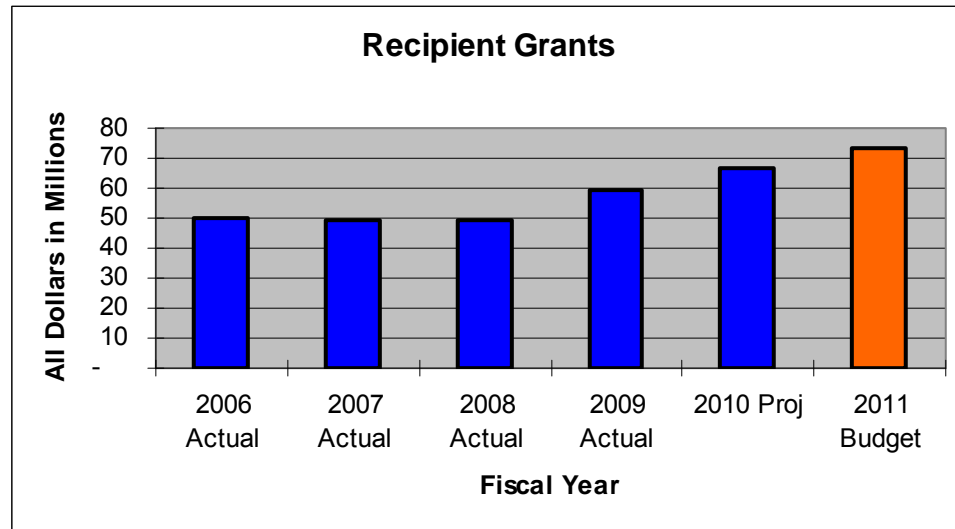
RECIPIENT GRANTS

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

In past years, Recipient Grant expenses to individuals in Safety Net increased by approximately 10% per year. These increases were partially offset in 2008 and 2009 due to decreased County costs for the HEAP program as a result of New York State's assumption of administering a



significant portion of the program. From June 2008 until June 2009, TANF caseloads increased by 19.4%, while Safety Net caseloads increased 23.4% over the same time period. In 2010, expenses are projected to be \$67 million, which was an increase of \$8 million from the actual expenses in 2009. The increase was due to the TANF and the SNA programs caseloads. These caseloads have increased by 25% and 22%, respectively.

2011 Budget

The 2011 Proposed Budget for Recipient Grants is \$73 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



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 in order 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 in order to 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 includes 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.

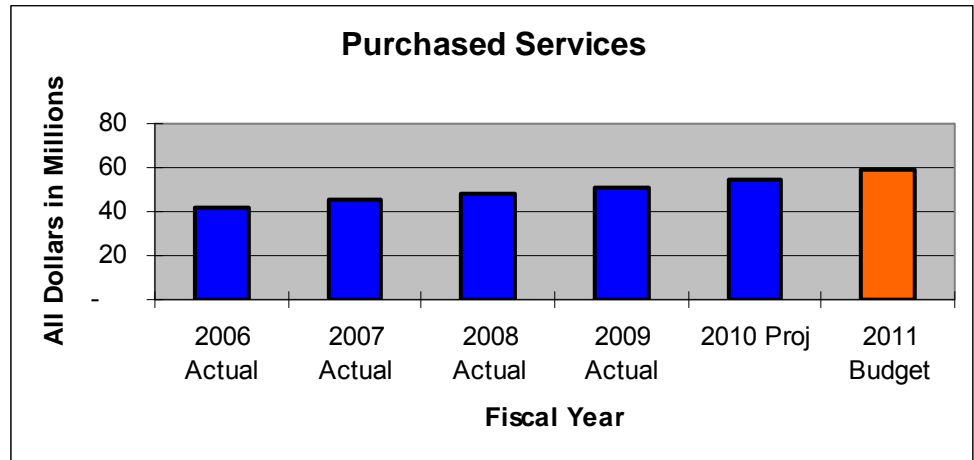
The Independent Living Program provides supportive services to teenagers in foster care with the goal of independent living.

DESCRIPTION OF EXPENSE AND REVENUE CODES



Historical Trends

Homemaking Provider Services increased from \$1.1 million in 2006 to \$1.9 million in 2008. The Preventive Services increase from 2006 to 2007 was due to shifting \$1 million in Contractual Services expense into the Purchased Services object



code. 2008 ended approximately \$2 million below the 2007 actual amount of \$48.6 million, due to State mandated decreased 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. Expenses are projected to be \$54.5 million in 2010, which would be an increase of \$3.5 million from the actual expenses in 2009. This increase was related to increased expenses in Homemaking Services, Group Day Care and Protective Homemaker Adult services.

2011 Budget

The Fiscal 2011 Proposed Budget is \$59.3 million

DESCRIPTION OF EXPENSE AND REVENUE CODES



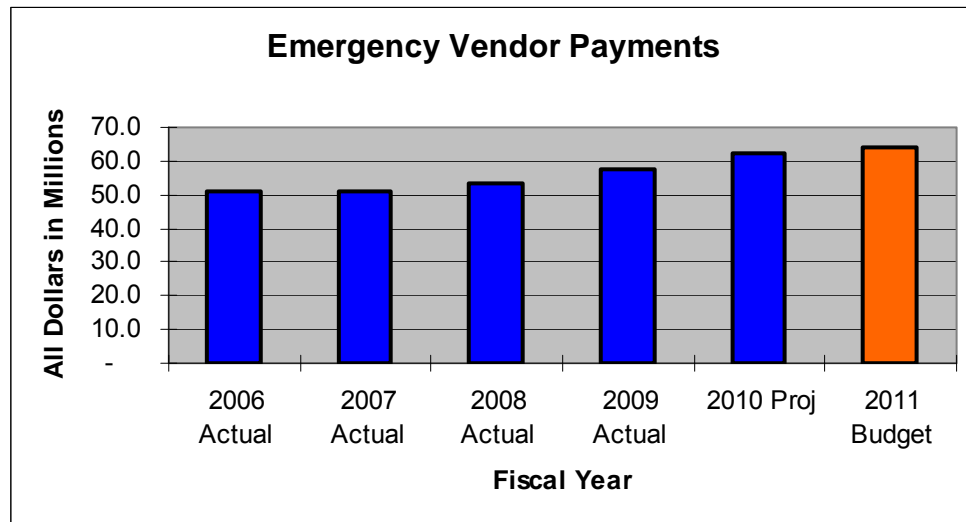
EMERGENCY VENDOR PAYMENTS

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 different 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 asocial 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

Higher trends in TANF and Safety Net caseloads were responsible for the increase in Emergency Vendor Payments from 2007 to 2008. 2008 ended \$2.2 million above the 2007 Actual Budget of \$51 million, due to higher expenses related to shelter housing costs for Safety Net clients.



Fiscal 2009 ended \$4.9 million above the 2008 Actual of \$53.1 million due to higher TANF and Safety Net caseloads. Expenses are projected to be \$62.5 million in 2010, which would be an increase of \$4.5 million from actual expenses in 2009. This increase was due to higher TANF and Safety Net caseloads and shelter housing costs.

2011 Budget

The Fiscal 2011 Proposed Budget for Emergency Vendor Payments is \$63.8 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



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.

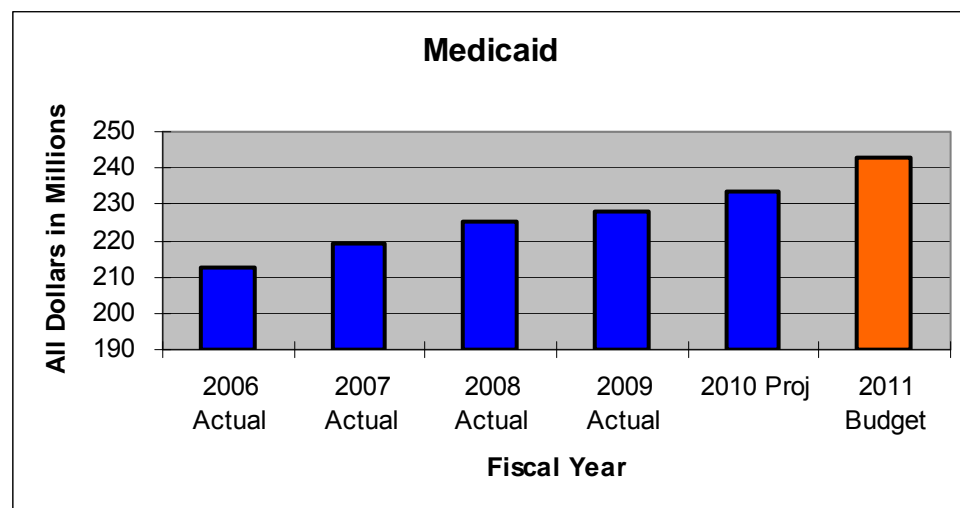
Within broad national guidelines established by Federal statutes, regulations, and policies, each state (1) establishes its own eligibility standards; (2) determines the type, amount, duration, and scope of services; (3) sets the rate of payment for services; and (4) administers its own program. Medicaid 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. As of 2006, the State has taken on more of the Medicaid burden under the recently implemented 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 share 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%, in Nassau County the total was \$219 million. In 2008 the County's local share was the 2005 base level plus 9.75%, or \$225.7 million. 2009 was the first



Nassau County Office of Management and Budget

DESCRIPTION OF EXPENSE AND REVENUE CODES



year under the rules of the Medicaid cap in which growth was not based on the 2005 base level of expense. 2009 Actual Medicaid expense was \$227.8 million, 1% greater than in 2008. 2010 expenses are projected to be \$233.3 million or \$5.5 million higher than 2009 actual expenses.

2011 Budget

The 2011 Proposed Budget is \$242.8 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



FUND BALANCE

Definition

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

At the beginning of 2010, accumulated fund balance was \$52 million in the General Fund and \$13.3 million in the Police District Fund.

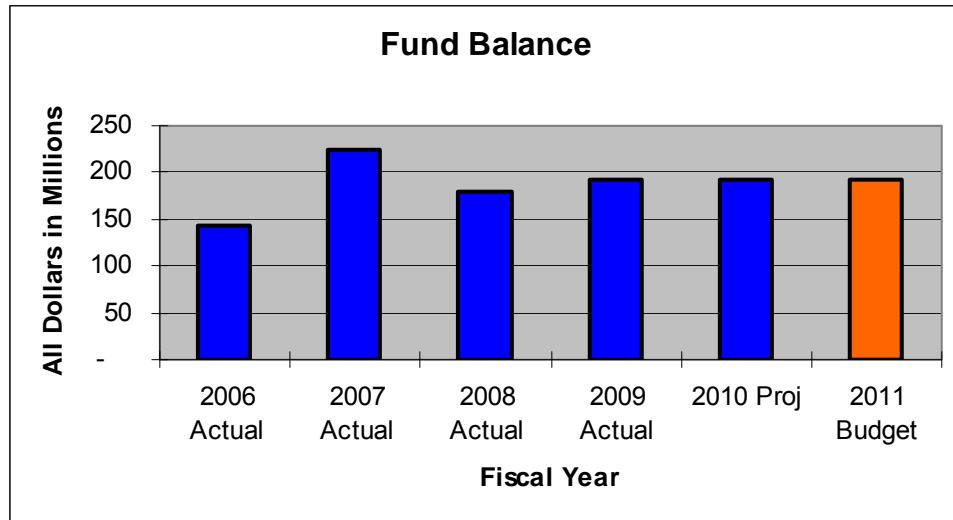
The Sewer and Storm Water Resources District Fund's beginning 2010 fund balance was \$127.9 million.

Historical Trends

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

2011 Budget

The 2011 Proposed Budget does not appropriate any monies to be used from fund balance in either the General Fund or the Police Districts Fund.



In the Sewer and Storm Water Resources District Fund, \$36 million of fund balance is appropriated to stabilize associated tax rates.



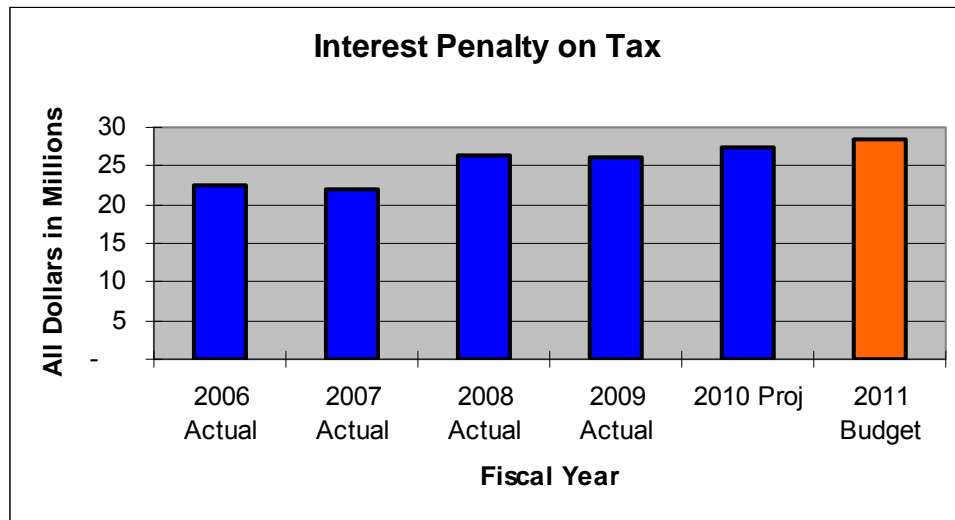
INTEREST PENALTY ON TAX

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, Town of Oyster Bay, City of Glen Cove, and City of Long Beach on January 1st, July 1st, October 1st, and April 1st, 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. Later, the taxpayer may redeem this lien by paying 10 percent interest to the County. The County retains the difference in interest between 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 its effect has been positive as shown in the trends since



2001. The current inventory of liens consists of very old liens and liens of properties under litigation. The Administration is contemplating alternatives to move this inventory. In 2009, Nassau County collected a total of \$26 million from interest and penalty on tax. Interest Penalty on Taxes are projected to be \$27.5 million for 2010.

2011 Budget

The interest penalty on tax is increased to \$28.5 million in the 2011 Proposed Budget. The downturn in the economy has prompted higher collections of interest and penalty on delinquent taxes..

DESCRIPTION OF EXPENSE AND REVENUE CODES



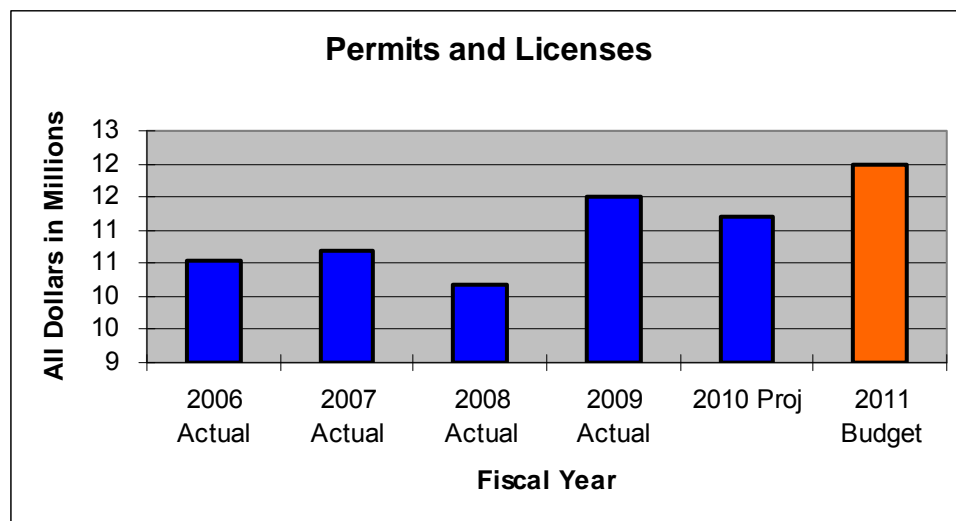
PERMITS AND LICENSES

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 either satisfied competency, health or safety requirements and achieved a minimum level of expertise. Permits and licenses are issued by the Office of Consumer Affairs, the Health Department, the Police Department (Headquarters and District), and the Department of Public Works. The fees generated by the issuance of permits and licenses include those related to firearms, road openings, home improvements, food establishments, hazardous material carriers, security alarms, and for-hire vehicles. In general, revenue collected from the issuance of licenses and permits is intended to offset the County's expense in processing the applications and enforcing regulatory compliance to protect the citizens of Nassau County.

Historical Trends

Permits and Licenses revenue increased from \$10.5 million in 2006 to \$10.7 million in 2007; and declined to \$10.2 million in 2008; rose to \$12.5 in 2009 and are projected to be \$11 million for 2010. 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 \$4.3 million in 2010 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 to the County. The Office of Consumer Affairs is projected to generate \$3.8 million in revenue for a range of fees from the licensing of home improvement contractors to registering non-bank automated teller machines (ATM). 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 derived from the Department of Public Works issuing permits for road openings and for verification of sewer connections.

DESCRIPTION OF EXPENSE AND REVENUE CODES



2011 Budget

The 2011 Proposed Budget contains \$12.4 million in permits and license fees. The Health Department's permit and license revenue is \$4.3 million. 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 \$3.8 million. The Department of Public Works revenue is \$527,000, which is attributed to a higher number of sewage connection permits.

DESCRIPTION OF EXPENSE AND REVENUE CODES



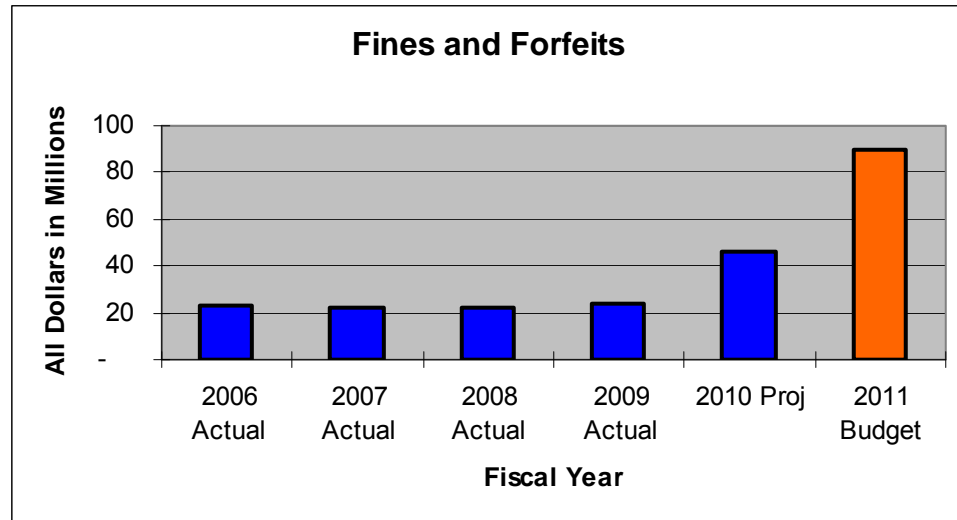
FINES AND FORFEITS

Definition

Fines and Forfeits represent revenue streams which accrue to the County from a variety of departments from within the Law Enforcement, Public Safety, Shared Services, and Management, Budget and Finance areas, as well as 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 and Forfeitures has increased from \$23 million in 2006 to \$24 million in 2009. In 2009, over 79% of this revenue, \$19 million, was generated by District Court/Traffic Parking Violations Agency (TPVA) while the remaining \$5 million was



realized by other County departments. For 2010, Fines and Forfeitures are projected to be \$46.4 million.

2011 Budget

The 2011 Proposed Budget for Fines and Forfeits is approximately \$89.6 million. TPVA accounts for \$66.3 million of the revenue. The Red Light Camera Program accounts for \$38 million, less the cost of necessary personnel to process the increase in ticket volume and \$9 million in contractual expenses for a net of \$29 million. Approximately \$2.9 million of the total revenue category is represented by forfeited bail and associated fines from individuals suspected of committing crimes who posted bail and failed to appear in District Court. The remaining revenue sources that accrue to this category 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.

DESCRIPTION OF EXPENSE AND REVENUE CODES



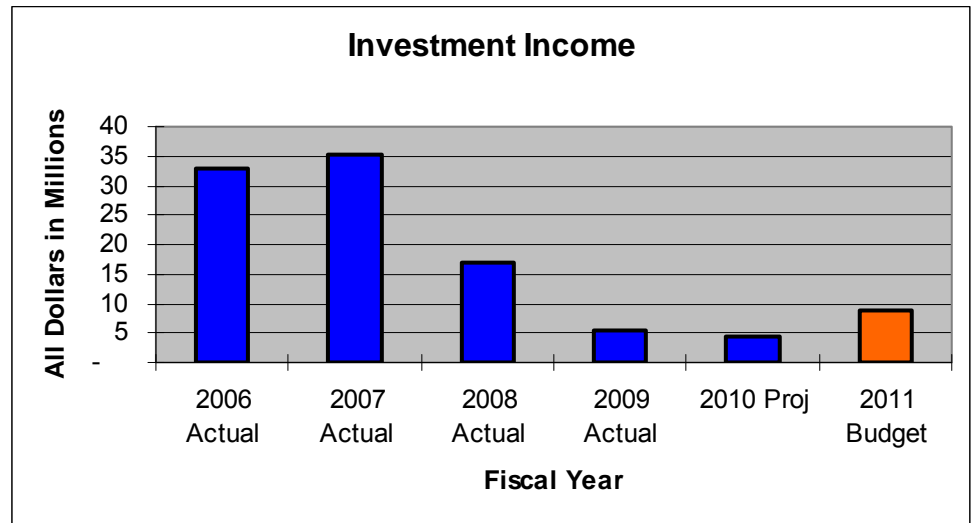
INVESTMENT INCOME

Definition

In accordance with General Municipal Law, the County may invest excess cash in certificate of deposits, money markets 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 balance in County investments in money market and interest bearing checking accounts average \$400 million a year. Starting in September 2007 and continuing through the present, the short term interest rates have declined. As a result, investment income declined sharply from \$35.3 million in 2007 to 2010 projections of \$4.4 million.



2011 Budget

The 2011 Proposed Budget for Investment Income totals approximately \$8.8 million, in anticipation of an upturn in the economy.

DESCRIPTION OF EXPENSE AND REVENUE CODES



RENTS AND RECOVERIES

Definition

Rents and Recoveries are comprised of three distinct categories of revenue.

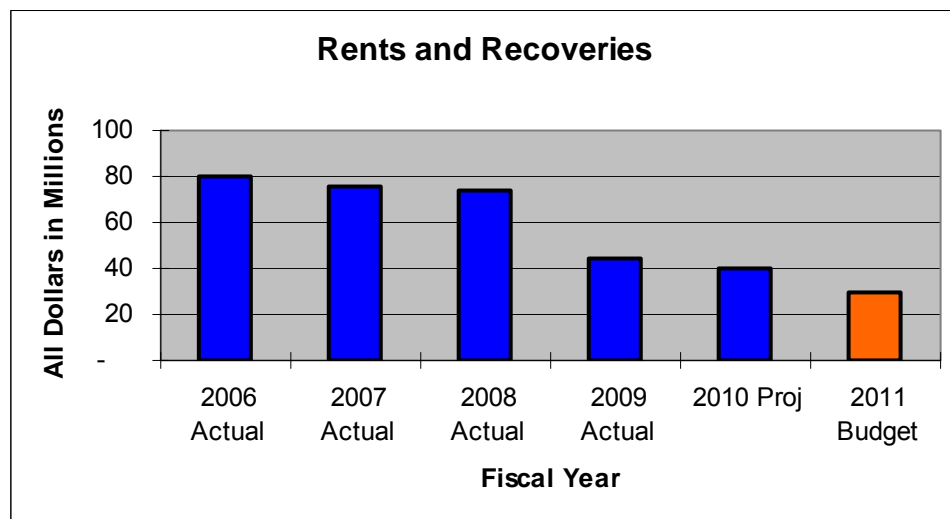
The first relates to rental income collected primarily through the Office of Real Estate Services from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex.

The second category 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 are the result of contractual disencumbrances. Another form 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 recovery is associated with the settlement of claims brought by the County against a defendant for damages to its properties and assets including Tobacco Settlement revenue.

Historical Trends

Given that recoveries are so dependent on unplanned actions, annual receipts can vary widely. They decreased from \$80 million in 2006 to \$74.3 million in 2008. Starting in 2009, the Tobacco Settlement revenues were pledged to payoff the outstanding debt of the Tobacco Corp. and were no longer revenues to the County.



Rents and Recoveries are projected to be \$40 million for 2010.

2011 Budget

The 2011 Proposed Budget includes \$29.3 million in revenue.

DESCRIPTION OF EXPENSE AND REVENUE CODES



REVENUE OFFSETS TO EXPENSES

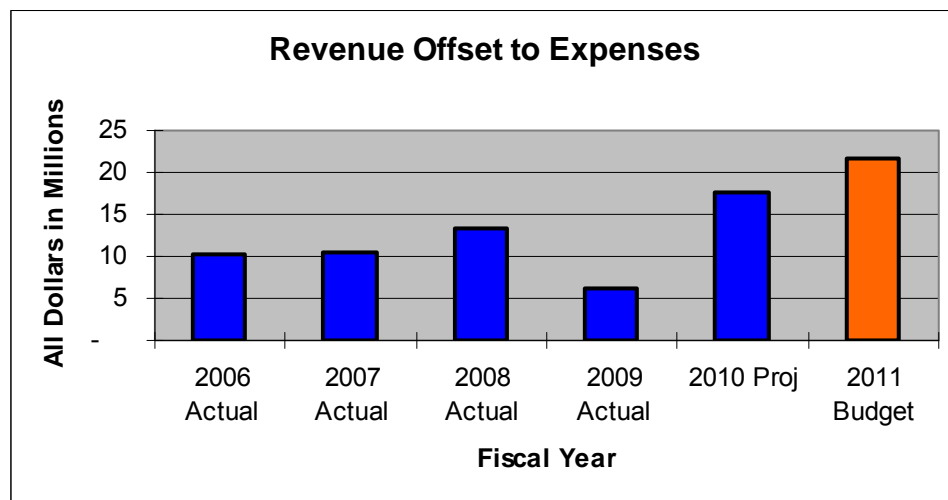
Definition

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 reimbursement 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

The revenues increased substantially due to the commencement of the Medicare Part D subsidy for providing prescription drug coverage for Medicare-eligible retirees through the County's medical plan. In 2006, the County received \$11.4 million in



reimbursement for County retirees enrolling in Medicare Part D, increasing to \$7.3 million in 2009. For 2010, \$17.6 million is projected.

2011 Budget

The 2011 Proposed Budget for Revenue Offset to Expense is \$21.6 million which is \$4 million or 22.7% higher than the 2010 projection and is comprised of \$7.5 million reimbursement from Medicare Part D, \$10.6 million from tuition reimbursement and \$2.8 million in employee revenue for the Flexible Benefits Program.

DESCRIPTION OF EXPENSE AND REVENUE CODES



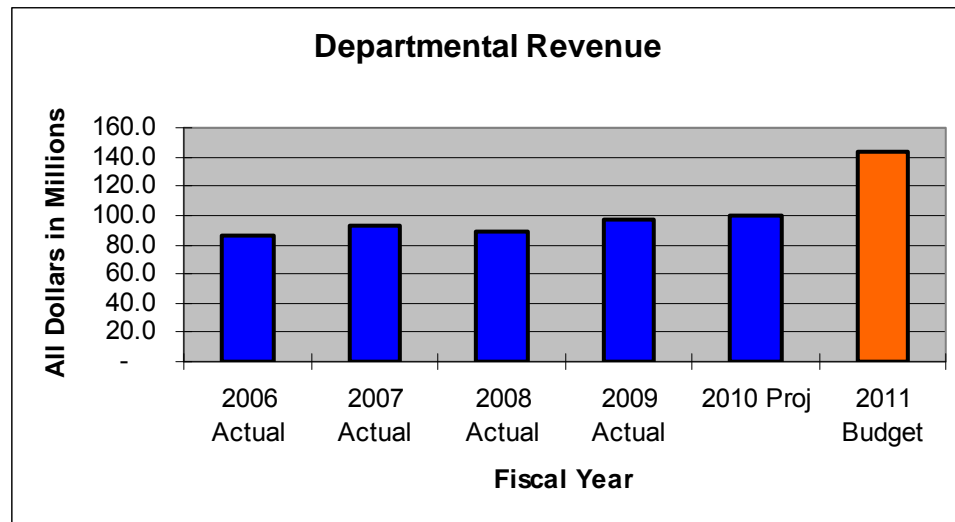
DEPARTMENTAL REVENUES

Definition

Departmental Revenues represents 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 Revenue include fees for ambulances services, park-related activities, registrations, licensing, data sale, permits, and mortgage recording services and reimbursements for programs such as Medicaid, Early Intervention, and Preschool Medicaid.

Historical Trends

Departmental Revenues have increased approximately \$24 million from 2006 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 2010 projection for Departmental Revenue is \$99.2 million, approximately \$1.6 million higher than 2009, primarily due to the Police Department ambulance deployments and ambulance fee collections.

2011 Budget

The 2011 Proposed Budget for Departmental Revenues totals \$143.2 million, primarily related to Police Department (\$33.2 million, including \$29.1 million in ambulance fees), Parks Department (\$22.8 million, including \$9.8 million in golf-related revenue), County Clerk (\$23.9 million, including \$17 million in mortgage recording revenue), Social Services (\$12 million, including \$10 million in repayments from Temporary Assistance, Medicaid, and Child Support clients), Health Department (\$11.7 million, including \$7.8 million in Medicaid Early Intervention), Fire Commission (\$6.1 million), and the Correctional Center (\$6.2 million).

DESCRIPTION OF EXPENSE AND REVENUE CODES



CAPITAL BACKCHARGES

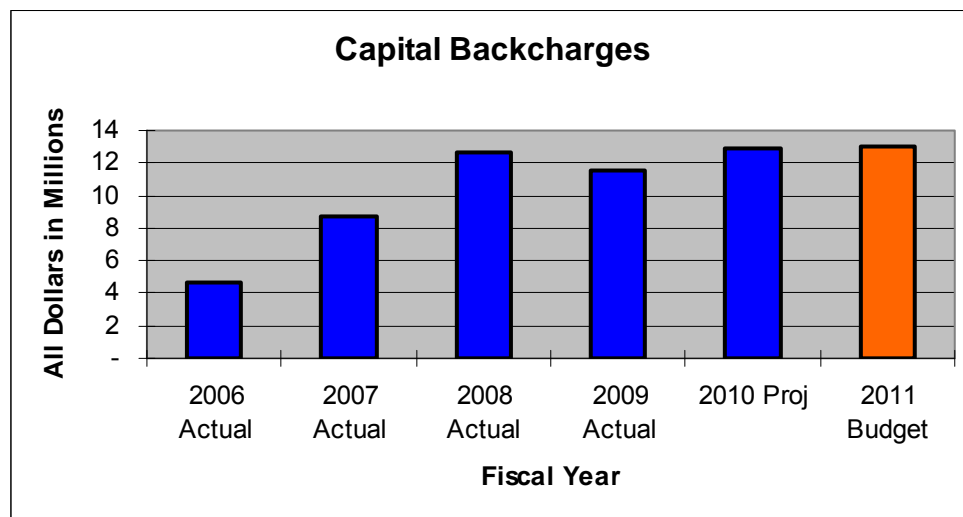
Definition

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 in order 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. Capital Backcharges increased approximately \$8 million from 2006 through 2010. For 2010 this object code is projected at \$12.9 million, \$1.4 million greater than the 2009 actual of \$11.5 million.

2011 Budget

The 2011 Proposed Budget for this object code totals \$13 million, primarily related to Public Works (\$5. million, with \$4.7 million in the General Fund and \$434,000 in the Sewer and Storm Water Resources

DESCRIPTION OF EXPENSE AND REVENUE CODES



Fund), Information Technology (\$3.2 million), Revenues (\$2.5 million), and the Police Department (\$1.8 million).

DESCRIPTION OF EXPENSE AND REVENUE CODES



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 the County's central government indirect costs as defined by the Full Cost Allocation Plan.

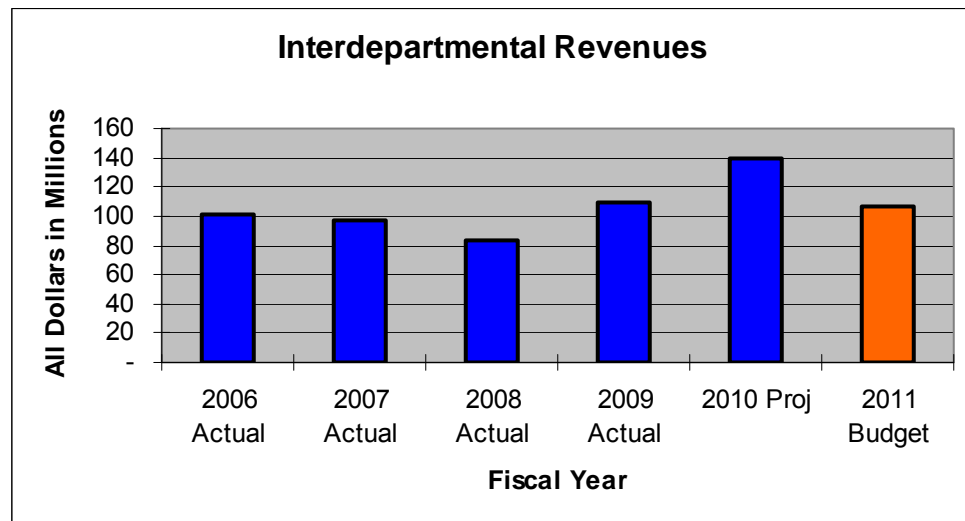
Interdepartmental Revenue can also be credited to departments that need to share program specific resources or capabilities to provide a constituent service or program deliverable. These departments include: Probation, Mental Health, Chemical Dependency & Developmental Disabilities, Social Services and Senior Citizen Affairs.

Historical Trends

Starting in 2006, the Debt Service Back Charge Revenue was classified in a new distinct object code to simplify monitoring.

Second, the back charge revenue for central government indirect costs (\$32.8 million) was classified as Interdepartmental Revenue when previously it was

classified as Interfund Revenue. In 2010, the County reversed the centralized function of fleet services for the Police department resulting in a decrease in the 2011 Proposed Budget for this object code of approximately \$33 million.



2011 Budget

The 2011 Proposed Budget for this object code totals \$106.6 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



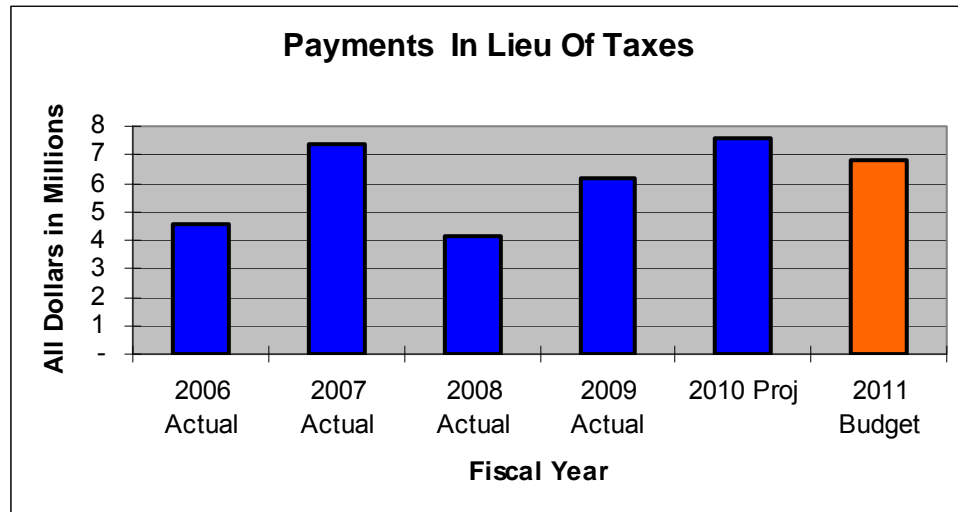
PAYMENTS IN LIEU OF TAXES

Definition

Payments In Lieu of Taxes (PILOT) 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 revenue from 2006 to 2008 ranged between \$4.6 and \$7.4 million dollars. Although 2006 through 2007 saw steady growth, in 2008 revenues declined as a result of a recalculation method by the Assessors Office. In 2009 and 2010 there is a modest increase from 2008. The 2010 projection is \$7.6 million.



2011 Budget

The 2011 Proposed Budget for PILOT revenue totals \$6.8 million. This amount reflects a total of 86 PILOT agreements in the County, 40 of which are in the Town of Hempstead.

DESCRIPTION OF EXPENSE AND REVENUE CODES



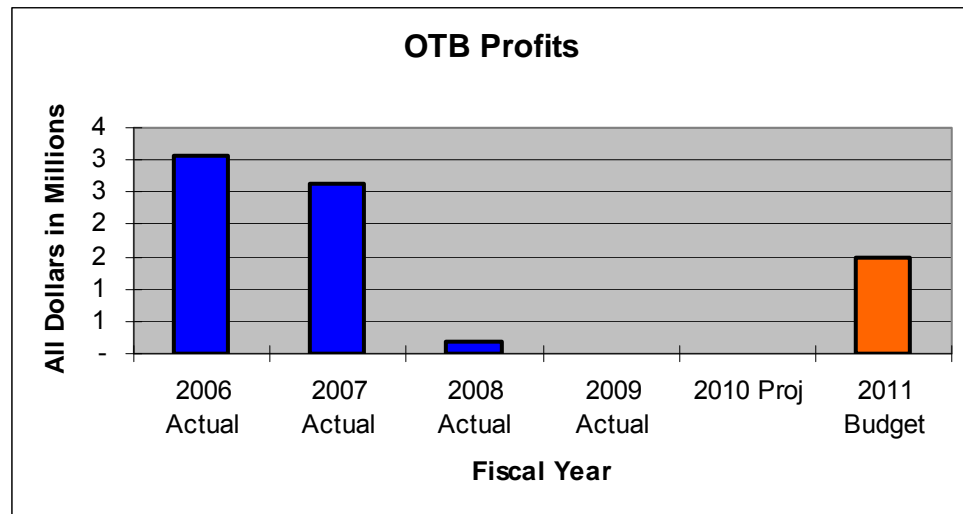
OTB PROFITS

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 distributes all of 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 2006 of \$3 million to profits of \$200,000 in 2008. There were no net profits in 2009 and none are projected for 2010.

2011 Budget

The 2011 Proposed Budget assumes profits of \$1.5 million to the County.

DESCRIPTION OF EXPENSE AND REVENUE CODES



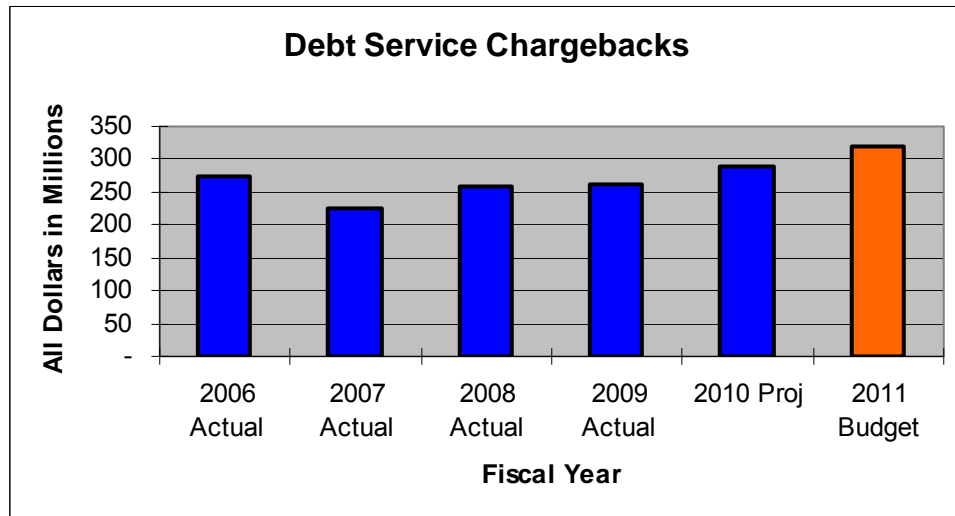
DEBT SERVICE CHARGEBACK REVENUES

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

In 2006, the charge back was \$272.7 million. The charge back has steadily increased as the County continues to borrow for projected capital improvements, reaching a projected \$289.7 million in 2010.



2011 Budget

The 2011 Proposed Budget contains \$319.2 million in chargeback revenue in the Debt Service Fund. This is an increase from the prior two budgets due to growth in the amount of interest and principal expense on County and NIFA debt.

DESCRIPTION OF EXPENSE AND REVENUE CODES



INTERFUND REVENUES

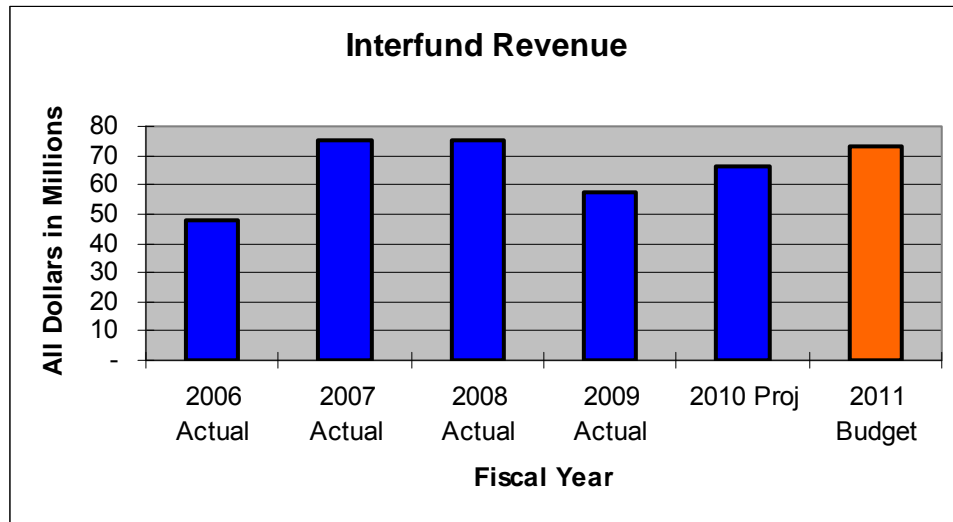
Definition

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

Interfund Revenue increased

approximately \$36 million from 2006 through 2010. 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 2010, 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).

2011 Budget

The 2011 Proposed Budget for Interfund Revenue totals \$73 million, primarily related to Revenues (\$20.3 million related to Sewer and Storm Water Fund chargebacks), debt service for NHCC (\$15.1 million), debt service for the Sewer and Storm Water Fund (\$14.8 million), Environmental Bond Act (\$12 million), Public Works (\$3.6 million), and the Police Department (\$2.4 million).

DESCRIPTION OF EXPENSE AND REVENUE CODES



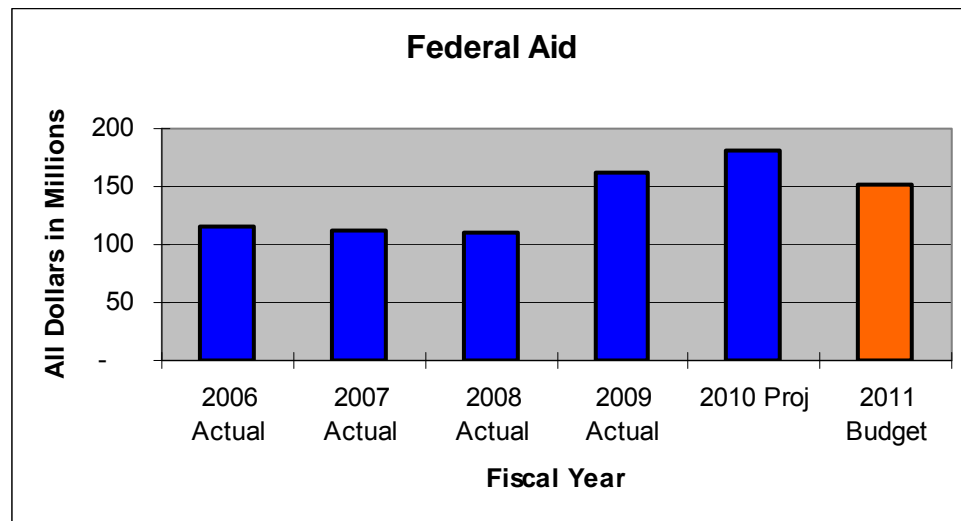
FEDERAL AID

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 Senior Citizens Affairs. Aid varies in a given year based not only on the yearly level of each of these expenses, but also on the inclusion of adjustments to prior



year aid amounts. In 2006, Nassau County reduced its Federal Aid budget from \$114.7 million to \$112.5 million as a result of lower reimbursement to the Correctional Center for housing fewer Federal inmates, as well as a reduction in the portion of the 2005-06 Flexible Fund for Family Services. Federal Aid in 2008 was \$110 million due to 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 due to \$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. Increases in Federal Aid in the County Attorney's Office for Title IV-D and IV-E programs were offset by \$400,000 less in the Correctional Center (housing fewer Federal inmates compared to 2008) and \$1.4 million less in Social Services as the 100 percent funded Home Energy Assistance Program (HEAP) was removed from the Department's budget after being taken over by the Federal government. Federal Aid in 2010 is projected to be \$181.7 million, an increase of approximately \$20 million from actual revenue in 2009. This increase is due to the increase in Social Services programs such as Temporary Assistance for Needy Families (TANF) and Safety Net caseloads.

2011 Budget

The Fiscal 2011 Proposed Budget for Federal Aid is \$151.8 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



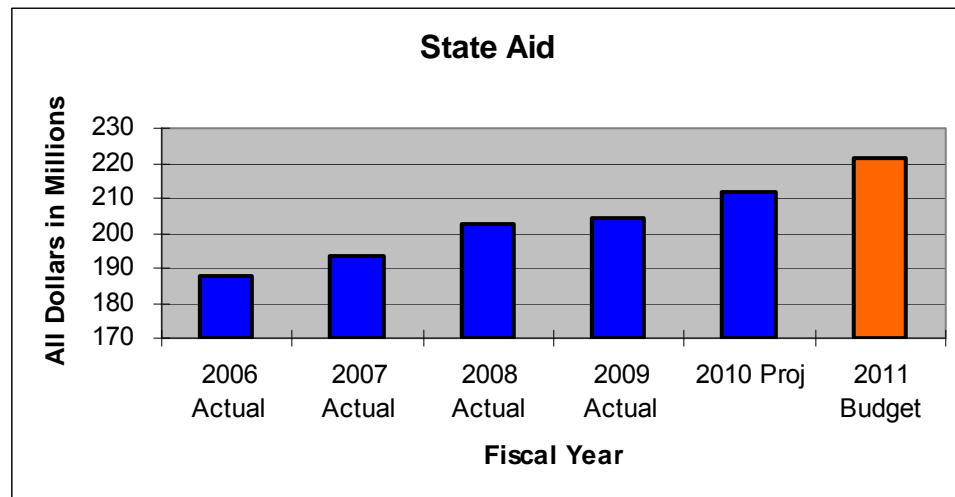
STATE AID

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. 2006 was the first year of the Medicaid cap, with this ended the accounting practice of making expense and revenue accruals for Medicaid. This resulted in a one time net benefit to the County of \$8 million in 2006. 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. The 2010 revenue is projected to be \$211.9 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



2011 Budget

The 2011 Proposed Budget for State Aid is \$221.5 million.

DESCRIPTION OF EXPENSE AND REVENUE CODES



SALES TAX COUNTY-WIDE

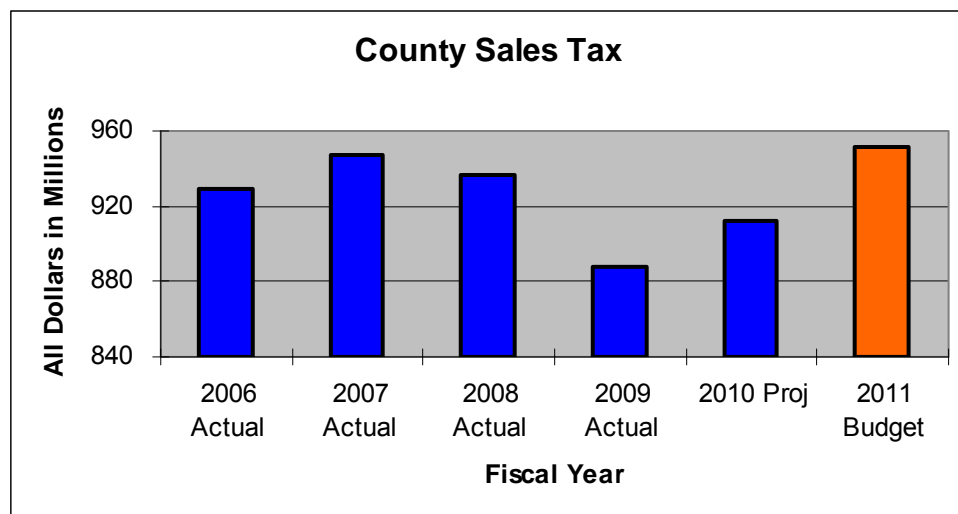
Definition

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.

Historical Trends

In 2009, Nassau County Tax collected a total of \$951.2 million in gross sales tax for both the County and its towns and cities (See Sales Tax part on page 7). This accounts for more than half 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. The County's portion of the sales tax revenues that are collected rose by a strong 3.9% in 2006. In 2007, the County's portion of collections rose by a more modest 2.1%. The County posted a slight decrease of 0.9% for collections during 2008 and a disappointing 5% decrease in 2009 due to economic downturn. The projected sales tax revenue for 2010 is \$984 million including Part-County sales tax, an increase of 5.9% over 2009 receipts excluding energy tax.

2011 Budget

The 2011 Proposed Budget contains \$1 billion in total sales tax revenue, of which \$950.9 million is the County Sales Tax portion allocable to Nassau County and the remaining \$71.6 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 Town of North Hempstead, and the City of Glen Cove. Due to current economic conditions, sales tax is being conservatively budgeted at 3.75%.

DESCRIPTION OF EXPENSE AND REVENUE CODES



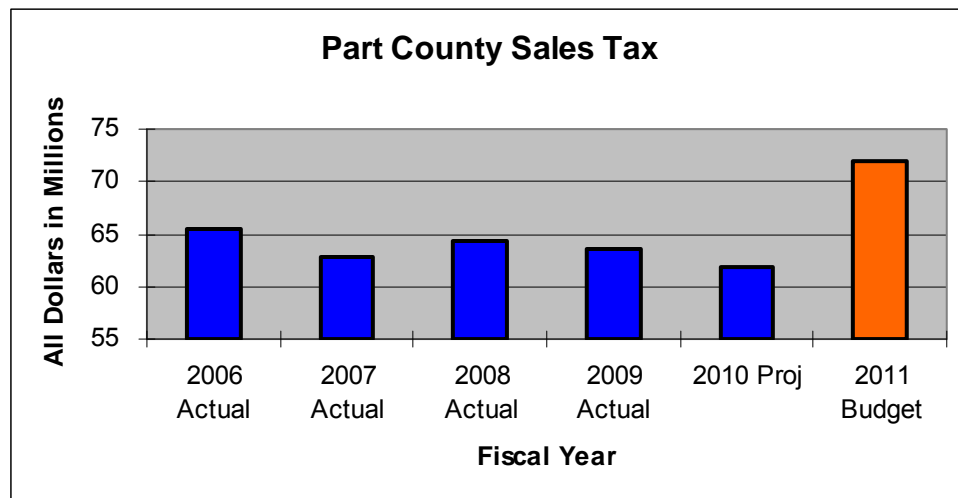
SALES TAX PART COUNTY

Definition

These taxes represent the revenues collected by restaurants and hotels and other retail establishments in the Towns of Hempstead, of 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 the sales taxes. 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 on the previous page.

Historical Trends

Part County collections were \$65.4 million in 2006, \$62.8 million in 2007, \$64.4 million in 2008 and declined to \$63.6 million in 2009. The projected Part County Sales Tax for 2010 is \$61.8 million.



2011 Budget

The 2011 Proposed Budget assumes \$71.6 million for Part County Sales Tax revenues, which includes approximately \$1.6 million of deferred sales tax. This adjustment arises from the budget variance from this revenue two years prior.



PROPERTY TAX

Definition

Real property in New York State is taxed based on its market value, i.e., the price that most people would pay for a property in its current condition. Counties, cities, town, 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 particular 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 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 the one assessing unit.

The STAR program for New York is the State's School Tax Relief Program. It includes a school property tax rebate program 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 the 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 works by exempting 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 works by exempting the first \$60,100 of the full value of a home from school property taxes. The combined income for the residents of the home must not exceed the STAR income standards.

There are approximately 418,000 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, all but one 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

DESCRIPTION OF EXPENSE AND REVENUE CODES

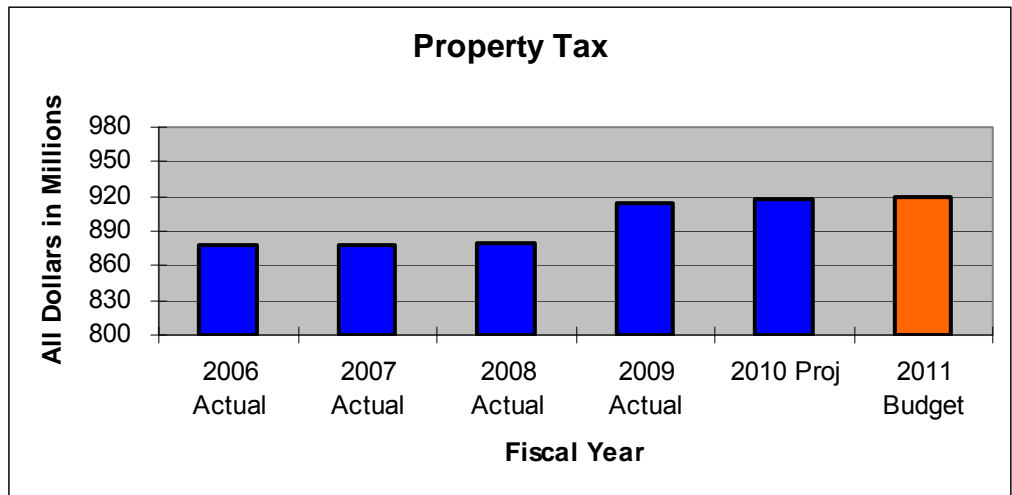


funds (General Fund, Fire Commission Fund, Police District, Police Headquarters, and the Sewer Financing Authority/Sewer Storm Water District) and the sewer districts are shown below. Property taxes are also levied on behalf of the Nassau County Community College.

Historical

Trends

Property taxes varied little between 2006 and 2008. The County increased property taxes by 3.9% in 2009. The projected property tax for 2010 is \$917.6 million.



2011 Budget

The 2011 Proposed Budget does not increase property taxes and totals \$919.3 million. It consists of \$173 million in the General Fund, \$15.6 in the Fire Commission Fund, \$340.9 million in the Police District, \$270.7 million in Police Headquarters, and \$119 million in the Sewer Financing Authority.

DESCRIPTION OF EXPENSE AND REVENUE CODES



OFF TRACK BETTING (OTB) 5% TAX

Definition

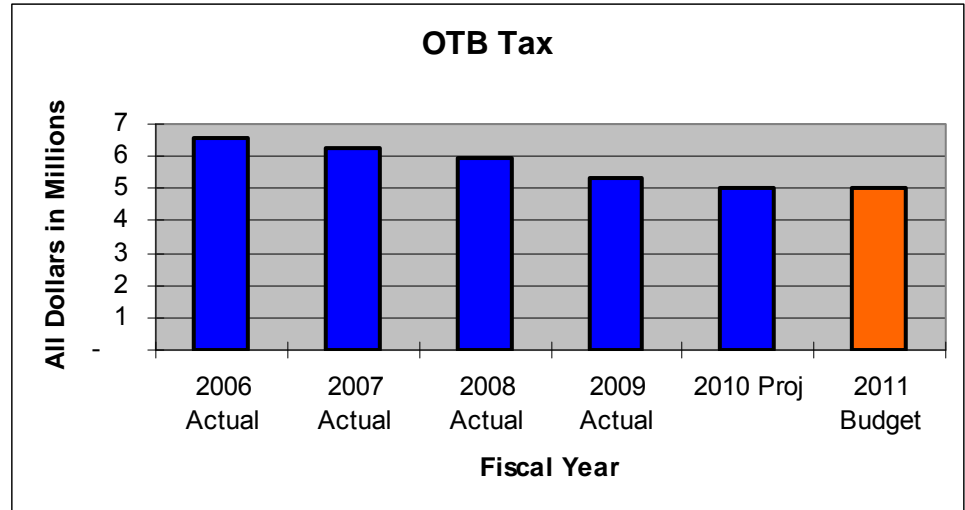
There is a five percent surcharge on pari-mutuel winnings by to persons having placed bets at off-track betting facilities throughout New York State on races in Nassau County, except at tele-theatre facilities.

Historical Trends

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

2011 Budget

The 2011 Proposed Budget is \$5 million.



DESCRIPTION OF EXPENSE AND REVENUE CODES



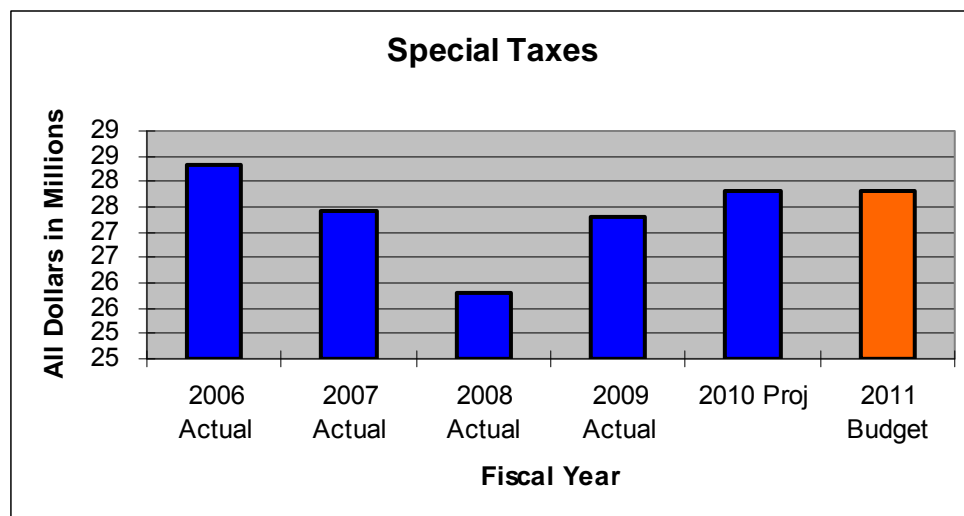
SPECIAL SURCHARGES AND TAXES

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 back to the County.

Historical Trends

Special Tax revenue realized by the Police Department comprises approximately 86 percent of total Special Surcharges and Taxes remitted to the County. Remaining relatively constant between Fiscal Years 2001 and 2003, receipts grew by \$6.3 million in



2004 due primarily to an increase in the State Motor Vehicle Registration surcharge that year. In Fiscal 2005 the County realized approximately \$29.6 million in revenue from these levies which were composed of vehicle registration of \$16.3 million, Emergency and Enhanced 911 Phone surcharge of \$6.9 million, Hotel / Motel and Entertainment taxes covered the balance. In 2006, total revenue in this category was \$28.3 million, which was approximately \$1.3 million less than the previous year. The 2007 revenue realized for Special Surcharges and Taxes was \$27.4 million, which is approximately \$900,000 less than what was realized in 2006. The decrease was attributed a local law which mandates that a portion of the Hotel / Motel Tax be allocated into a restricted account which could only be used for targeted projects. Partially offsetting some of the decline were increases in the Enhanced 911 and Motor Vehicle surcharges of \$453,000 and \$148,000 respectively. 2008 realized \$25.8 million due to lower revenue from E911 landlines phones surcharge which was partially offset by increased revenue from E912 cell phone surcharge. The Fiscal 2009 Actual revenue is \$27.3 million. This includes retro payments of a \$985,000 surcharge from phone companies, such as Verizon, Cablevision and web-based telephone companies. 2010 Projected Revenue is \$27.8 million.

2011 Budget

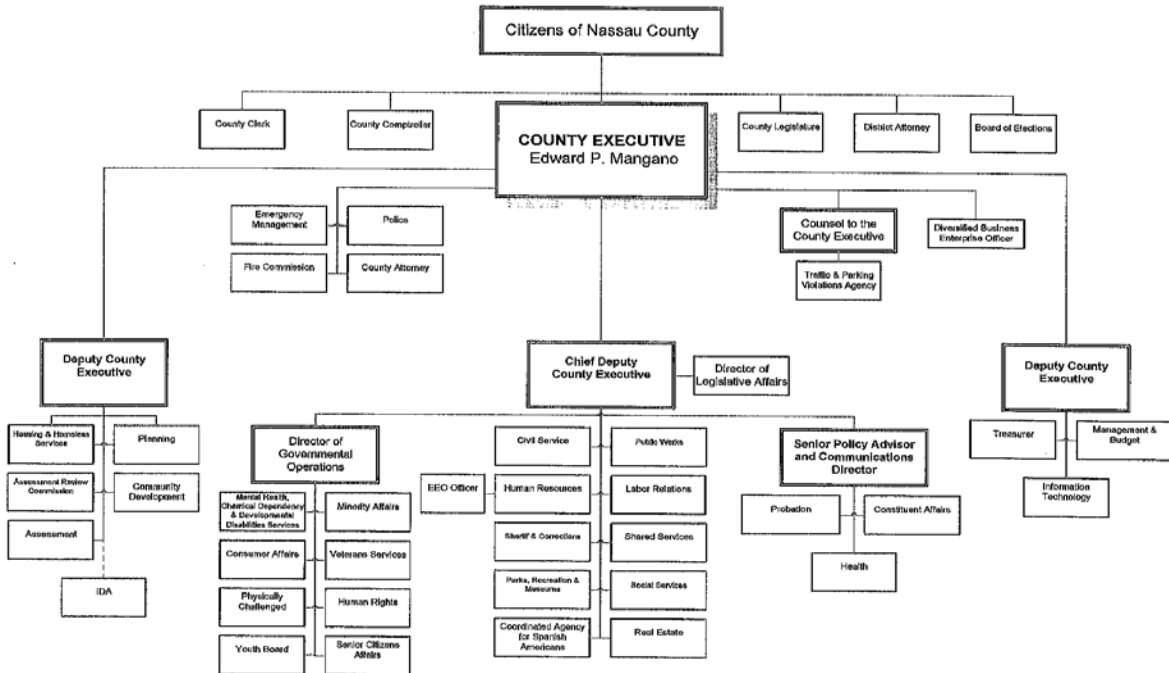
The 2011 Proposed Budget assumes the County will realize approximately \$27.8 million.

DEPARTMENTAL DETAIL



NASSAU COUNTY ORGANIZATION CHART

Nassau County Organizational Chart





VISION

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.

MISSION

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

AR - ASSESSMENT REVIEW COMMISSION

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 3,133,712 | 3,718,277 | 1,676,639 | 3,228,127 |
| | DD - GENERAL EXPENSES | 78,817 | 108,400 | 75,879 | 93,817 |
| | DE - CONTRACTUAL SERVICES | 1,402,028 | 1,479,000 | 845,000 | 405,050 |
| | EXPENSE Total | 4,614,557 | 5,305,677 | 2,597,518 | 3,726,994 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 128,179 | - | - | - |
| | BI - CAP BACKCHARGES | 42,411 | 79,113 | 11,687 | - |
| | REVENUE Total | 170,590 | 79,113 | 11,687 | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 43 | 4 | - |
| 2010 Adopted Headcount | 42 | 13 | - |



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

- Analyzing and implementing technological solutions that improve the efficiency of the internal and external workflow of the departments involved in real estate tax administration;
- Respond courteously and in a timely manner to citizen inquiries;
- Review all valid appeals annually;
- Obtain the information needed for accurate review of appeals from taxpayers;
- Correct assessment errors before the property owner owes taxes based on an excessive assessment and before the County's refund obligation accrues;
- Continue to provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals;
- Continue to provide the County Attorney's Office with appraisal support for reviews of properties that are on the trial calendar; and
- Support the ongoing development of the "ADAPT" information technology system that will integrate the various systems currently utilized by ARC, Department of Assessment, County Attorney, and County Treasurer.

OBJECTIVES

- Increase the number of electronic filings by taxpayers through Assessment Review On the Web (AROW) system;
- Improve the response to citizen inquiries in a timely manner;
- 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; and
- Continue to provide training to appraisal staff through professional appraisal organizations.



2011 BUDGET HIGHLIGHTS

The Assessment Review Commission’s 2011 Proposed Budget expense is \$3.7 million. Included in this budget is \$3.2 million in salary-related expenses for 43 full-time and 4 part-time employees, and \$405,050 in contractual expenses for trial appraisal services for commercial and specialty properties.

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.

| Assessment Review Commission | | | |
|-------------------------------------|-----------------------------|---|--|
| Category | Performance Measures | Description | Goal Statement |
| Government Efficiency | % 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. |

ASSESSMENT REVIEW COMMISSION



| Assessment Review Commission | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| % AROW Appeals Filed | 64.86% | 69.10% | 65.00% | 69.11% | 70.00% |
| Appraisals-Residential Prop | 25,919 | 22,069 | 19,000 | 5,420 | 19,000 |
| ARC-Cust Svc Inquiries Rec | 10,587 | 9,245 | 7,500 | 5,218 | 9,000 |
| Parcels-Appealed | 133,337 | 129,269 | 129,000 | 126,608 | 127,000 |
| Training Hours-ARC Staff | 167 | 235 | 200 | 144 | 217 |



MISSION

Under the Elections Law, the Board of Elections registers voters and maintains their records; conducts primaries, special elections called by the Governor and the General Elections; and canvasses and certifies elections' results.

| EL - BOARD OF ELECTIONS | | | | | |
|-------------------------|-----------------------------|-------------------|---------------------|------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 9,247,243 | 11,660,157 | 4,782,659 | 12,370,492 |
| | BB - EQUIPMENT | 58,184 | 64,985 | 12,926 | 58,184 |
| | DD - GENERAL EXPENSES | 794,605 | 823,970 | 117,705 | 823,970 |
| | DE - CONTRACTUAL SERVICES | 354,914 | 549,000 | (30,548) | 549,000 |
| EXPENSE Total | | 10,454,946 | 13,098,112 | 4,882,741 | 13,801,646 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 208,582 | 120,000 | 65,700 | 120,000 |
| | BH - DEPT REVENUES | 46,157 | 35,000 | 30,433 | 35,000 |
| REVENUE Total | | 254,739 | 155,000 | 96,133 | 155,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|-----------|
| 2011 Proposed Headcount | 129 | 50 | 22 |
| 2010 Adopted Headcount | 126 | 50 | 20 |



BOARD OF ELECTIONS

The Board of Elections is responsible for registering voters; maintaining their records; conducting Primary and General Election and Special Elections called by the Governor; and supplying voting machines and data for village, school and Special District Elections. Also, 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); and
- Prepare for and enforce required changes mandated by the Federal Government.

OBJECTIVES

- Educate and train the Board of Election staff, including approximately 5,000 election inspectors, to be in compliance with new Federal mandates; provide the best possible assistance to voters;
- Formulate, introduce and conduct an aggressive public education program on the use of the new electronic voting machine system by utilizing media advertisements, pamphlets, and other methods, as well as public forums conducted throughout the County; and
- 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.

2011 BUDGET HIGHLIGHTS

The Fiscal 2011 Proposed Budget Expense for the Board of Elections is \$13.8 million. This includes \$12.4 million in salary-related expense for 129 full-time employees, 50 part-time employees and 22 seasonal employees and \$1.4 million in OTPS. The Fiscal 2011 Proposed Budget also includes revenue totaling \$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. We will provide this mandated service in the most efficient manner using the latest technological advances to the benefit of our 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 Civil Service 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.

CS - CIVIL SERVICE

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-------------------------------------|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 4,133,679 | 4,848,678 | 2,442,257 | 4,760,368 |
| | BB - EQUIPMENT | - | 4,000 | - | - |
| | DD - GENERAL EXPENSES | 140,035 | 238,161 | 171,128 | 238,161 |
| | DE - CONTRACTUAL SERVICES | 25,000 | 21,000 | - | 19,950 |
| | HH - INTERFD CHGS INTERFUND CHARGES | - | 50,000 | - | 10,000 |
| | EXPENSE Total | 4,298,713 | 5,161,839 | 2,613,385 | 5,028,479 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 3,042 | - | - | - |
| | BH - DEPT REVENUES | 316,632 | 280,550 | 283,336 | 335,000 |
| | REVENUE Total | 319,674 | 280,550 | 283,336 | 335,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 55 | 42 | 1 |
| 2010 Adopted Headcount | 57 | 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 for 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.

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 so as 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 our methods and procedures so that personnel transactions and payroll certifications can be processed in a timely fashion; and
- 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 (T&E’s) 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, our 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 shortening response time and lessening workload; and
- Utilize online application submissions as a method to achieve paperless application processing.

2011 Budget Highlights

The 2011 Proposed Budget for the Department of Civil Service is \$5,028,479. The OTPS Budget is \$268,111. The 2011 Proposed revenue budget for Civil Service is \$335,000.

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

| Category | Performance Measures | Description | Goal Statement |
|-----------------------|-----------------------------|--|---|
| Government Efficiency | Examinations Announced | Includes the number of examinations announced by the Civil Service Commission. | To provide more assistance to other employers/recruiters so that where hires are being affected, our Nassau County residents will be made aware of opportunities. |
| Government Efficiency | Fingerprinting | Includes the number of candidates fingerprinted, in accordance with local ordinance or for investigatory concerns arising from an application. | Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003. |
| Government Efficiency | Positions Audited | Includes the number of positions audited to determine the relationship between title and functionality of duties being performed. | Assist departments and agencies in achieving and maintaining properly classified positions. |
| Government Efficiency | Psychological Testing | Includes the number of psychological tests scheduled, administered, reviewed and referred. Certain job titles require psychological examinations - these include but are not limited to Police Officer, Probation Officer, Deputy Sheriff, Correction Officer, as well as all Correction Officer titles. | Provide psychological examination on all candidates applying for any of the law enforcement titles. |



| Civil Service | | | | | |
|------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| Applications Reviewed | 22,318 | 21,458 | 18,000 | 9,456 | 17,000 |
| Candidates Scheduled | 10,548 | 10,879 | 10,000 | 5,897 | 13,000 |
| Class Specs Reviewed/Revised | 140 | 145 | 100 | 69 | 100 |
| Criminal & Rsdncy Invest | 719 | 537 | 430 | 501 | 450 |
| CS-4'S Reviewed | 3,513 | 2,911 | 2,500 | 1,587 | 2,500 |
| Employment Investigations | 42,169 | 45,537 | 40,000 | 18,059 | 40,000 |
| Examinations Announced | 314 | 225 | 275 | 127 | 300 |
| Fingerprinting | 390 | 266 | 400 | 437 | 400 |
| Positions Audited | 32 | 16 | 10 | 5 | 10 |
| Psychological Testing | 747 | 390 | 300 | 278 | 375 |



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.

HR - COMMISSION ON HUMAN RIGHTS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 750,835 | 700,456 | 217,368 | 612,555 |
| | DD - GENERAL EXPENSES | 6,314 | 15,670 | 3,006 | 4,700 |
| | DE - CONTRACTUAL SERVICES | 4,900 | 15,000 | - | 14,250 |
| | EXPENSE Total | 762,049 | 731,126 | 220,374 | 631,505 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 29 | - | - | - |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 140,000 | 50,000 | - | - |
| | REVENUE Total | 140,029 | 50,000 | - | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|-----------|
| 2011 Proposed Headcount | 9 | 1 | 50 |
| 2010 Adopted Headcount | 9 | 1 | 54 |



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 provides assistance to 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.

GOAL

- 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, 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 who 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; and
- 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.

**2011 Budget Highlights**

The 2011 Proposed Budget for the Commission on Human Rights includes \$632,000 in expenses. The 2011 Proposed Budget includes \$613,000 in salary-related expenses for nine full-time, one part-time and 50 seasonal employees hired through the Summer Aide Employment Program. Grant funds from the Office of Community Development provide \$50,000 that offsets General Fund salaries for these seasonal aides. OTPS expenses are \$19,000.



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 - COMMISSIONER OF INVESTIGATIONS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 131,409 | 141,120 | 89,528 | 6,770 |
| | BB - EQUIPMENT | - | 4,040 | - | - |
| | DD - GENERAL EXPENSES | 1,090 | 4,696 | 2,515 | - |
| | DE - CONTRACTUAL SERVICES | 18,684 | 29,400 | - | 18,000 |
| | EXPENSE Total | 151,182 | 179,256 | 92,043 | 24,770 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 360 | - | - | - |
| | REVENUE Total | 360 | - | - | - |

| | Full Time | Part Time | Seasonal |
|-------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | - | - | - |
| 2010 Adopted Headcount | 1 | - | - |



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 or services; and
- 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; and
- Reduce employee tolerance of fraud, waste and abuse in the workplace.

OBJECTIVES

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

2011 BUDGET HIGHLIGHTS

The Fiscal 2011 Proposed Budget for the Commissioner of Investigations totals \$ 24,770. Other-than-personal-services (OTPS) expenses for Fiscal 2011 Proposed Budget are \$18,000.

There are no personnel budgeted in the department for 2011, as the Director of Human Resources has assumed the responsibilities of the Commissioner of Investigations. This action saved Nassau County over \$100,000.

COORDINATING AGENCY FOR SPANISH AMERICANS



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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 411,776 | 457,659 | 139,306 | 212,800 |
| | DD - GENERAL EXPENSES | 1,738 | 4,892 | 1,684 | 1,738 |
| | DE - CONTRACTUAL SERVICES | 13,000 | 30,600 | 650 | 29,070 |
| | EXPENSE Total | 426,514 | 493,151 | 141,640 | 243,608 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 14 | - | - | - |
| | BH - DEPT REVENUES | 12,321 | 15,000 | 8,364 | 18,000 |
| | REVENUE Total | 12,335 | 15,000 | 8,364 | 18,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 4 | - | - |
| 2010 Adopted Headcount | 8 | 1 | - |



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 but not limited to the areas of: Public Safety, Health and Human Services, Economic Development and General Services such as Parks and Recreation, Emergency Management, etc. CASA also makes informed, appropriate, culturally-competent recommendations for policies and services provided 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 facilitate 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 certain key public information documents; and
- Provide a means of training/support for Nassau County departments in cultural competency.

OBJECTIVES

- Support departments in creating and implementing individual outreach plans (e.g. outreach, bi-lingual staffing, culturally competent initiatives or community service, etc.) for limited English speaking voters according to departmental responsibilities, mandates and expertise;
- Expanding service hours to better serve the population needing service and information;
- 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 and the limited English-speaking community, the largest minority group and fastest growing segment of our population;
- Identify resources in the Latino community for partnership on County-wide initiatives and projects; and
- Conduct limited direct service programs as deemed needed and/or appropriate.



2011 BUDGET HIGHLIGHTS

The Fiscal 2011 Proposed Budget for the Coordinating Agency for Spanish Americans totals \$243,608. This includes \$212,800 in salaries for four full-time employees and \$30,808 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 Department of Assessment is to ensure that property owners in Nassau County are fairly and equitably assessed.

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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|--|-------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 12,487,911 | 13,546,152 | 6,423,477 | 13,027,860 |
| | BB - EQUIPMENT | 9,360 | 5,000 | - | 5,000 |
| | DD - GENERAL EXPENSES | 567,392 | 681,383 | 219,084 | 567,392 |
| | DE - CONTRACTUAL SERVICES | 361,220 | 195,000 | 90,000 | 185,250 |
| EXPENSE Total | | 13,425,883 | 14,427,535 | 6,732,561 | 13,785,502 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 29,181 | - | - | - |
| | BH - DEPT REVENUES | 162,612 | 150,000 | 60,355 | 150,000 |
| | BI - CAP BACKCHARGES | 9,557 | 52,690 | 12,771 | - |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 428,750 | 490,000 | 428,750 | 500,000 |
| REVENUE Total | | 630,100 | 692,690 | 501,876 | 650,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|----------|
| 2011 Proposed Headcount | 215 | 1 | - |
| 2010 Adopted Headcount | 232 | 2 | - |



DEPARTMENT OF ASSESSMENT

The Department of Assessment is charged with developing fair and equitable assessments for all residential and commercial properties in Nassau County. The County's assessment roll includes over 418,000 properties with a value of over \$309 billion. It is the second largest assessing entity in the State of New York after New York City.

Within his first 100 days in office, County Executive Mangano signed an Executive Order providing certainty to homeowners and businesses by moving the County from an annual to a four year cyclical assessment system. This new system will allow the County Executive to begin reducing the \$100+ million in annual errors. In April 2010, Mr. Mangano issued two emergency Executive Orders that included solutions for reducing this debt along with \$250 million in annual waste and debt related to the system.

In June 2010, the County Legislature approved Mangano's assessment initiative to begin correcting assessments before demanding payment and to protect taxpayers by requiring commercial property owners grieving their assessment to provide evidence of their claim. The amendments make the system voluntary in 2011 and are implemented in 2012. Furthermore, the Administration has proposed legislation to eliminate the "County guarantee."

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;
- Add all value created by new construction on the assessment roll;
- Improve the transparency of the assessment administration system in Nassau County and reduce its complexity;
- Increase public awareness and understanding of the assessment administration system in Nassau County and its role in determining property taxes; and
- Provide excellent customer service to the public.

OBJECTIVES

- Issue a tentative assessment roll on January 2 of each year;
- Complete a finalized assessment roll 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; and
- Conduct outreach programs to residents regarding property tax exemptions and the assessment process in Nassau County.

2011 BUDGET HIGHLIGHTS

The Department of Assessment's 2011 Proposed Budget expense is \$13.7 million. This includes \$13 million in personnel related expenses for 215 full-time employees and 1 part-time employee, and \$757,642 in other than personal services. The Department of Assessment's 2011 Proposed Budget Revenue is \$650,000, made up of State Aid Reimbursement of \$500,000 and collects \$150,000 in departmental revenues.



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 or not the goal of more accurate assessments is being achieved.

| Assessment | | | |
|-----------------------|-------------------------------|--|--|
| <u>Category</u> | <u>Performance Measures</u> | <u>Description</u> | <u>Goal Statement</u> |
| 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 residential properties requiring inspection. | Inspect residential 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 residential property field inspections performed by the Department of Assessment. | Inspect residential 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 | % Sales Validated | Includes the number of residential 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. |

| Assessment | | | | | | |
|-------------------------------|-----------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| <u>Performance Measures</u> | <u>Category</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June Actual</u> | <u>2011 Target</u> |
| % Field Inspections Performed | Residential | -- | 8.6% | 15.9% | 19.2% | 24.9% |
| Field Inspections Performed | Residential | -- | 32,852 | 28,800 | 12,950 | 35,000 |
| % Sales Validated | Residential | -- | -- | 100% | 100% | 100% |



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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 11,044,953 | 11,316,448 | 5,502,160 | 10,218,932 |
| | BB - EQUIPMENT | - | 22,250 | - | - |
| | DD - GENERAL EXPENSES | 327,620 | 477,150 | 82,420 | 371,525 |
| | DE - CONTRACTUAL SERVICES | 8,105,560 | 9,473,706 | 4,112,551 | 9,751,369 |
| | DF - UTILITY COSTS | 5,044,297 | 5,043,820 | 2,003,747 | 4,959,820 |
| | HF - INTER DEPARTMENTAL CHARGES | 980,723 | 1,042,252 | - | 1,108,298 |
| | EXPENSE Total | 25,503,152 | 27,375,626 | 11,700,878 | 26,409,944 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 299,375 | - | - | - |
| | BH - DEPT REVENUES | 102,693 | 27,000 | 2,226 | 27,000 |
| | BI - CAP BACKCHARGES | 3,070,659 | 3,101,990 | 594,198 | 3,210,560 |
| | BJ - INTERDEPT REVENUES | 7,022,035 | 8,428,706 | - | 8,585,784 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | - | 424,837 | - | 424,837 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 412,313 | 366,420 | 207,761 | 408,420 |
| | REVENUE Total | 10,907,076 | 12,348,953 | 804,185 | 12,656,601 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|----------|
| 2011 Proposed Headcount | 121 | 5 | - |
| 2010 Adopted Headcount | 133 | 6 | - |



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; and
- 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;
- Maintain the total number of work requests as requested through 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 functionality into common solutions for agencies;
- Provide training on technology solutions to County employees; and
- Increase the number of hits to the County website over the prior year's volume.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget Expense for the Department is \$26.4 million. This includes \$10.2 million in salary-related expenses for the 121 full-time and five part-time employees. It is expected that the salary expense for several of these positions will be capitalized against technology capital projects, resulting in the recognition of revenue which will offset their salary-related expenses. Other-than-personal-service expense in the 2011 Proposed Budget is \$10.1 million and \$5 million in Utility Expenses and \$1.1 million in interdepartmental charges.

The departmental revenue in the 2011 Proposed Budget is \$12.7 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 2011 targets that will either maintain or improve service levels that are expected to be achieved in 2010. The department is committed to providing quality services in a timely manner to all County departments.

| 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. |



| Information Technology | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| # Days-Mean Repair Time | 2.78 Days | 3.31 Days | 2.25 Days | 1.78 Days | 2.25 Days |
| # Days-Mean to Fill Requests | 2.59 Days | 3.43 Days | 3.00 Days | 1.97 Days | 3.00 Days |
| # Second Call Incidents | 103 | 91 | 50 | 75 | 50 |
| # Trouble Tickets Reported | 3,774 | 4,550 | 3,550 | 3,480 | 3,550 |
| # Users Trained-Technology | 548 | 627 | 500 | 253 | 500 |
| % Core Network Uptime | 98.9% | 99.1% | 99.5% | 99.8% | 99.5% |
| % Projects on Time & Budget | 93.9% | 86.1% | 85.0% | 73.9% | 85.0% |
| IT Staff Trained-Tech | 16 | 55 | 50 | 0 | 50 |



VISION

The Department of Parks, Recreation & Museums provides standard-setting stewardship of parks and natural areas. The Department promotse health, fitness, and well-being through world-class cultural and recreational facilities and programs. The parks of Nassau County provides remarkable, 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 and cultural facilities of any county in the country.

PK - PARKS, RECREATION AND MUSEUMS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|---------------------------------|-------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 13,601,959 | 13,681,652 | 6,214,267 | 13,883,431 |
| | BB - EQUIPMENT | 213,392 | 190,500 | 141,463 | 235,400 |
| | DD - GENERAL EXPENSES | 708,896 | 631,650 | 549,771 | 989,400 |
| | DE - CONTRACTUAL SERVICES | 2,234,761 | 2,960,600 | 1,343,322 | 2,676,071 |
| | HF - INTER DEPARTMENTAL CHARGES | - | - | - | 80,000 |
| EXPENSE Total | | 16,759,008 | 17,464,402 | 8,248,824 | 17,864,302 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 1,058,367 | 1,268,592 | 533,464 | 1,654,440 |
| | BH - DEPT REVENUES | 18,076,650 | 20,858,709 | 7,788,620 | 22,751,611 |
| | TX - SPECIAL TAXS SPECIAL TAXES | 611,069 | 675,000 | 671,162 | 675,000 |
| REVENUE Total | | 19,746,085 | 22,802,301 | 8,993,246 | 25,081,051 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|------------|------------|
| 2011 Proposed Headcount | 148 | 195 | 659 |
| 2010 Adopted Headcount | 151 | 203 | 491 |



DEPARTMENT OF PARKS, RECREATION & MUSEUMS

For the enjoyment and benefit of County residents, the Nassau County Department of Parks, Recreation and Museums manages a total of 77 parks, preserves, museums, historic properties and athletic facilities comprising 5,890 acres. Patrons enjoy a variety of recreational activities from archery to volleyball at the County's sixteen active parks, which include seven golf courses, two marinas, an athletic complex, a world-class aquatic center and numerous fields, courts and playgrounds.

The Department also offers cultural, historical and environmental conservation programs, as well as exhibits at its ten museums and eight preserves. Residents and visitors of all ages have the opportunity to appreciate priceless works of art at the Roslyn Fine Arts Museum; experience 19th Century life at Old Bethpage Village Restoration; learn more about Long Island's role in the history of air and space travel at the Cradle of Aviation Museum and discover the varied natural habitats of Long Island at the Tackapausha Museum and Preserve. The Department also helps to sustain communities by maintaining a number of neighborhood passive park facilities that serve to preserve open space within the more densely populated areas of the County.

In 2010, County Executive Mangano instituted his Take Back Parks initiative, highlighted by a new "Summer Recreation Program" at various County parks. September 2010 will mark the return of County-sponsored recreational programs including softball, baseball, lacrosse, and flag football, all for a fraction of the cost charged by private leagues.

In order to support the County Executive's vision and the Department's mission, Parks, Recreation and Museums is organized into four divisions: Administration, Recreation Services, Museum Services and Golf.

Administration

Administration is responsible for planning, policy making and administrative support. The Division directs and coordinates the Department's operational resources to achieve the Department's mission. In addition to the Commissioner, other functional units within Administration 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; develop partnerships with community-based, not-for-profit organizations and private businesses; and sanction group use of parks through the issuance of various permits.

Recreation Services Division

The Recreation Services Division is responsible for all recreational programming in the Parks. Recreation staff open and operate ice rinks, beaches and pools and other park facilities; offer or coordinate lessons for swimming, skating, hockey and tennis; and help staff special events such as the Long Island Marathon and the Long Island Fair. The Division is also responsible for the Nassau County Rifle and Pistol Range located at Mitchel Field Athletic Complex. It 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, this Division offers residents and visitors a diverse range of programming with concentrations on geology, the environment and wildlife, African-American



history, living history of early American life and Long Island's role in American History and aviation. It preserves and interprets Long Island's natural and historic heritage for the general public and school groups through exhibits and programs. The County has five affiliate museums: the Roslyn Fine Arts Museum, the Children's Museum, the Cradle of Aviation, the Holocaust Museum and the Hewlett House. These museums are located in County owned properties and run by not-for-profit boards for the benefit of the public.

Golf Division

The Department's Golf Division is responsible for golf course maintenance, operations and related programming. The staff manages and maintains seven golf courses, three 18 hole courses at Eisenhower Park with a double-ended driving range and four nine-hole courses, two of which have driving ranges and pro shops. The Golf Division offers both group and private lessons. The crown jewel of the County's golf program is the Red Course at Eisenhower Park, which has played host to various events on the PGA Champions Tour.

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;
- Demonstrate exemplary environmental stewardship; and
- Continue to protect our heritage by being stewards for our museums collections inventory and enhancing museum and cultural programs at the County's museum facilities.

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 begin 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;
- Pursue additional public/private partnerships that enhance the park experience; and
- Increase consolidation and transfer efforts related to select park facilities with Town and Village municipalities.



2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Department of Parks, Recreation and Museums totals \$17.9 million in expenses. This includes \$13.9 million in salary related expenses for 148 full-time, 195 part-time, and 659 seasonal employees; \$3.9 million in other-than-personal-service expenses and \$80,000 in Interdepartmental Transfers.

The 2011 Proposed Budget for the Department of Parks, Recreation and Museums totals \$25.1 million in revenue. The Parks Department will continue to pursue new revenue opportunities by launching various County Sponsorship and Marketing Programs.

| Parks, Recreation & Museums | | | |
|--|------------------------------|--|--|
| Category | Performance Measures | Description | Goal Statement |
| Healthy 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. |
| Healthy Nassau | Field Court Reservations | Includes the number of new Nassau County programs or service offerings held. These programs provide a range of artistic and educational experiences for the public. | Offer Parks facilities for various functions and activities increasing the public's awareness of all that is available. |
| Healthy 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. |
| Healthy 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. |
| Healthy 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. |
| Healthy Nassau | Rec Prog-Children Registered | Includes the number of children ages 5 to 12 who have registered to attend Nassau County's Summer Recreation program, which runs from July to August. | Bring an affordable and enjoyable camp experience to the residents of Nassau County. |

DEPARTMENT OF PARKS, RECREATION AND MUSEUMS



| Parks, Recreation & Museums | | | | | |
|--|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <u>Performance Measures</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| % Campsites Rented-Total | -- | 40.4% | -- | 26.6% | 50.0% |
| Field Court Reservations | 8,258 | 8,057 | -- | 2,515 | 8,000 |
| Golf-Rounds Played | 273,540 | 295,463 | -- | 118,185 | 300,000 |
| Leisure Passes Sold | 16,315 | 27,281 | -- | 13,649 | 30,000 |
| Parks Attendance | 634,588 | 565,820 | 650,000 | 212,545 | 700,000 |
| Parks Revenue-Exc Rent | \$ 18,848,844 | \$ 18,768,249 | \$ 20,858,709 | \$ 8,307,736 | \$ 19,700,000 |
| Rec Prog-Children Registered | -- | 0 | -- | 392 | 1,000 |



VISION

The Department of Public Works serves Nassau County's residents and business community by being committed to effectively and efficiently provide improvements to the County's infrastructure, while protecting the environment and ensuring a community that is safe and enjoyable 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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 40,964,650 | 43,406,218 | 20,921,749 | 36,262,487 |
| | AC - WORKERS COMPENSATION | 1,463,071 | 1,562,978 | 826,524 | 1,900,743 |
| | BB - EQUIPMENT | 404,342 | 483,930 | 106,126 | 166,324 |
| | DD - GENERAL EXPENSES | 6,702,462 | 7,013,816 | 3,329,420 | 4,605,498 |
| | DE - CONTRACTUAL SERVICES | 5,574,219 | 7,393,863 | 3,942,972 | 8,489,009 |
| | DF - UTILITY COSTS | 27,754,899 | 28,837,999 | 19,752,764 | 27,401,896 |
| | HF - INTER DEPARTMENTAL CHARGES | 7,838,295 | 11,054,279 | - | 8,821,229 |
| | EXPENSE Total | 90,701,939 | 99,753,083 | 48,879,556 | 87,647,186 |
| REVENUE | | | | | |
| | BC - PERMITS & LICENSES | 380,884 | 285,000 | 237,783 | 285,000 |
| | BF - RENTS & RECOVERIES | 741,291 | 72,000 | 31,786 | - |
| | BH - DEPT REVENUES | 958,189 | 920,000 | 224,515 | 920,000 |
| | BI - CAP BACKCHARGES | 5,574,760 | 4,535,883 | 95,626 | 4,694,639 |
| | BJ - INTERDEPT REVENUES | 18,518,659 | 23,200,086 | 721,896 | 8,386,192 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 3,283,402 | 3,630,000 | 39,879 | 3,630,000 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 59,537 | 55,000 | 50,440 | 55,000 |
| | REVENUE Total | 29,516,722 | 32,697,969 | 1,401,925 | 17,970,831 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|-----------|
| 2011 Proposed Headcount | 526 | 58 | 75 |
| 2010 Adopted Headcount | 634 | 77 | 75 |



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) employees work within three functional areas identified as: Administration, 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 the DPW's fleet of vehicles, and managing associated resources including fuel, fuel delivery systems, vehicle repair sites and parts inventory; and
- Improving street and highway safety for all users of Nassau County's roadways, including motorists, motorcyclists, bicyclists and pedestrians.

In addition, the department's Capital Program Office plans, develops and manages all capital projects within the scope of the Multi-Year Capital Plan. The department's 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 and documenting and implementing preventative and 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 by improving the processes for preparing annual capital budgets and long-term capital plans, and monitoring capital spending for compliance with spending plans;
- Implement department-wide initiatives to incorporate technology into the day-to-day operation of the department to improve efficiencies and reduce costs;
- 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; and
- Maintain DPW's fleet of vehicles in peak working condition.



OBJECTIVES

- Maintain a preventative maintenance plan for all buildings and other facilities;
- Improve the efficiency of DPW's fleet by reducing the total number and average age of vehicles, and reduce greenhouse gas emissions by procuring additional natural gas powered vehicles at little or no additional cost to the County;
- 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;
- Pursue and secure additional Federal and State funding for various projects; and
- Update and/or provide essential training to DPW personnel.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Department of Public Works (DPW) includes \$87.6 million in expenses (including \$8.8 million in interdepartmental charges) and \$18 million in revenues (including \$8.4 million in interdepartmental revenue).

The 2011 Proposed Budget includes \$36.3 million in salary-related expenses for 526 full-time, 58 part-time and 75 seasonal employees. OTPS expenses are \$51.4 million, the major components of which include \$27.4 million in County-wide utilities (primarily light and power costs of \$14 million), \$8.5 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 \$1.9 million in Workers' Compensation expenses.

The 2011 Proposed Budget includes \$18 million in revenues, primarily related to interdepartmental revenue (\$8.4 million), Capital Fund backcharges (\$4.7 million) and Interfund charges (\$3.6 million).



PERFORMANCE MANAGEMENT

| Department of Public Works | | | |
|----------------------------|--------------------------------|---|---|
| Category | Performance Measures | Description | Goal Statement |
| Government Efficiency | # of Fleet Vehicles | Represents the actual number of motorized and non-motorized vehicles in the County fleet, excluding Police vehicles. | Reduce the County's operating costs. |
| Government Efficiency | % Capital Projects on Budget | Includes the percentage of Capital Projects meeting their cost projections. | To improve the accuracy of engineer's estimates associated with the advancement of County capital projects. |
| Government Efficiency | % Capital Projects on Time | Includes the percentage of Capital projects finishing within a 30 day window of scheduled days to completion phase. | To improve the timeliness of the advancement of the County's Capital Projects. |
| Government Efficiency | % Capital Spending | Represents actual expenditures as a percentage of the total Capital budget available for County wide projects. | To maximize the actual spending of each year's capital allotment. |
| 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 Rsp To | Represents the number of Constituent Affairs Complaint Letters responded to in writing as a percent of total letters received. This calculation is on a cumulative basis. | Improve the level of service the Department provides to the residents of Nassau County. |
| Government Efficiency | % Complaints-Action In Process | Represents the number of Constituent Affairs Complaint Letters on which action is in process. This calculation is on a cumulative basis. | Improve the level of service the Department provides to the residents of Nassau County. |
| Government Efficiency | % Complaints-Action Completed | Represents the number of Constituent Affairs Complaint Letters on which action is completed. 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 2008, 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 mandate 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. |

DEPARTMENT OF PUBLIC WORKS



| Department of Public Works | | | | | |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| # of Fleet Vehicles | 1,308 | 1,301 | 1,234 | 1,285 | 1,234 |
| % Capital Projects on Budget | 95.2% | 97.9% | 70.0% | 95.7% | 70.0% |
| % Capital Projects on Time | 62.7% | 50.0% | 50.0% | 40.0% | 50.0% |
| % Capital Spending | 67.2% | 79.5% | 70.0% | 94.5% | 70.0% |
| % Catch Basins Serviced | 13.2% | 7.8% | 10.0% | 4.5% | 10.0% |
| % Complaint Letters Rsp To | 71.5% | 70.6% | 90.0% | 66.9% | 90.0% |
| % Complaints-Action In Process | -- | -- | -- | -- | 50.0% |
| % Complaints-Action Completed | -- | -- | -- | -- | 50.0% |
| % Potholes Repaired-24 Hours | 100.0% | 99.6% | 20.0% | 90.0% | 80.0% |
| Facility W/O Response Time | 9.8 Days | 15.7 Days | 14.0 Days | 20.2 Days | 14.0 Days |
| Fleet Vehicles-Yearly Avg Age | 8.4 Yrs | 9.0 Yrs | 10.0 Yrs | 9.2 Yrs | 10.0 Yrs |
| Storm Water BMP Inspect | 44 | 45 | 40 | 18 | 40 |
| Sump Basin Cleanings | 2143 | 1972 | 1740 | 633 | 1740 |



VISION

The Vision of the Department of Purchasing is to serve all County co-workers in a team environment in order to deliver timely, efficient and cost-effective procurement services. To be a change agent, reaping steady 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. As a team, to provide prompt, cost-effective and professional procurement services, conducted in a fair and equitable manner, to meet our customers' business needs. To strive for maximum savings and cost-avoidance in operational efficiencies as well as actual spending.

PR - PURCHASING DEPARTMENT

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---------------------------------|------------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 1,465,132 | 2,503,923 | 631,032 | 1,260,698 |
| | DD - GENERAL EXPENSES | 16,109 | 19,656 | 12,409 | 16,109 |
| | DE - CONTRACTUAL SERVICES | 1,450 | 1,500 | 1,495 | 1,425 |
| | HF - INTER DEPARTMENTAL CHARGES | 169,928 | 301,715 | - | - |
| | EXPENSE Total | 1,652,619 | 2,826,794 | 644,936 | 1,278,232 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 172,209 | 150,000 | 9,178 | 100,000 |
| | BH - DEPT REVENUES | 23,665 | 20,500 | 8,830 | 20,500 |
| | BI - CAP BACKCHARGES | 26,870 | - | 30,730 | - |
| | BJ - INTERDEPT REVENUES | 814,670 | 547,566 | - | - |
| | REVENUE Total | 1,037,415 | 718,066 | 48,737 | 120,500 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 17 | - | - |
| 2010 Adopted Headcount | 21 | - | - |



DEPARTMENT OF PURCHASING

The Purchasing Department is responsible under New York State Municipal Purchasing law for the purchase of all materials, supplies and equipment 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 the various 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; and
- Working with Minority Affairs, 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 County banking relationships, the Comptroller's Office, the County Attorney's Office, the Compliance Office, Fleet, and Office of Management and Budget 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 the Office of Management and Budget, 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 functions where appropriate to yield operating efficiencies;
- Offer pre-procurement planning and workshops to maximize bidding opportunities and reduce emergency situations;
- Investigate opportunities for increased revenues via on-line and other methods of auctioning surplus equipment and vehicles; and
- Engage in a more aggressive sourcing of competitive vendors to achieve \$1.5 million in savings and document the results.



2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget is \$1.3 million, which is primarily salary and related expenses for 17 full-time employees.

The 2011 proposed revenue for the Department of Purchasing is \$120,500, primarily in Rents and Recoveries from the sale of surplus property and materials from storage facilities throughout the County.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. The measures for 2011 have been adjusted to provide a better view of how well the department is performing.

| Purchasing | | | |
|-----------------------|-------------------------------|---|---|
| Category | Performance Measures | Description | Goal Statement |
| Government Efficiency | \$ Savings-Paid/Encmbrd Price | This measure captures savings and cost avoidance by comparing actual price paid vs. the encumbered amount on the requisition or the price paid on the previous order. This measure is based on data collected on or about the 19th of every month. | Engage in an aggressive sourcing of competitive vendors to maximize savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by NYS contract. Also, by documenting savings yielding from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts. |
| Government Efficiency | Posted Requisition-PO Conv | Represents the average number of days to convert a posted requisition to a purchase order. An ADPICS report identifies the date the requisition was sent to Purchasing from OMB and then indicates the date the Purchase Order was eventually issued. | 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". |

| Purchasing | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| \$ Savings-Paid/Encmbrd Price | \$ 991,673 | \$ 1,151,949 | \$ 1,300,000 | \$ 433,987 | \$ 1,000,000 |
| Posted Requisition-PO Conv | 1.16 Days | .99 Days | 5.00 Days | 1.70 Days | 5.00 Days |
| Vendors-Registered On-line | 8,102 | 9,653 | 9,800 | 10,418 | 11,300 |



VISION

As the designated Area Agency on Aging for Nassau County, the Department of Senior Citizen Affairs will remain a key component in the Health and Human Services continuum, the County, and the State to advocate for and respond to the needs of older citizens and their caregivers. The Department will implement the Older Americans Act of 1965 as amended and the New York State Community Services for the Elderly Act of 1979.

MISSION

The Department of Senior Citizen Affairs will coordinate and provide cost-effective services that maintain older persons safely in their homes and communities for as long as possible, thereby delaying or preventing the more costly alternatives of hospitalization or other residential facilities.

SC - SENIOR CITIZENS AFFAIRS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 2,153,141 | 2,221,141 | 1,175,015 | 2,439,725 |
| | DD - GENERAL EXPENSES | 13,948 | 38,094 | 10,027 | 40,200 |
| | DE - CONTRACTUAL SERVICES | 15,615,480 | 15,681,803 | 13,607,552 | 15,412,300 |
| | HF - INTER DEPARTMENTAL CHARGES | 1,289,351 | 1,381,875 | 1,819 | 1,448,812 |
| | EXPENSE Total | 19,071,920 | 19,322,913 | 14,794,412 | 19,341,037 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 484,058 | - | 800,899 | - |
| | BH - DEPT REVENUES | 11,122 | 16,724 | 12,856 | 16,724 |
| | BJ - INTERDEPT REVENUES | 593,613 | 516,354 | 100,226 | 469,758 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 5,220 | 38,076 | - | - |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 5,223,884 | 5,338,460 | 204,474 | 5,576,378 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 6,418,267 | 7,156,323 | 1,774,973 | 6,853,442 |
| | REVENUE Total | 12,736,164 | 13,065,937 | 2,893,428 | 12,916,302 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 34 | 8 | - |
| 2010 Adopted Headcount | 31 | 6 | - |



DEPARTMENT OF SENIOR CITIZEN AFFAIRS

The Department of Senior Citizen Affairs (DSCA) acts as the primary advocate at the local, State and Federal levels for the needs, concerns and interests of Nassau County's older citizens and individuals of all ages who require long-term care services. Principal responsibilities are 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. The Department receives funding from Federal and State agencies for program planning, administration and operations. DSCA coordinates more than 90 programs and services which enable senior citizens to remain safely in their homes and communities for as long as possible, thereby delaying or avoiding hospitalization or other residential facility options.

To support the vision and mission of DSCA, the agency is comprised of several units whose functions are:

- Responsible for the overall planning, application and management of grants received from Federal, State, County, and other sources. Develops Requests for Proposals and contracts with provider agencies. Monitors and assesses all Department programs for programmatic and contract compliance;
- Administers a County-wide congregate nutrition program with related transportation, health promotion, and support services in accord with Federal and State guidelines at a coordinated network of Senior Centers which includes the Department's North Merrick community-based office;
- Administers programs that meet the special needs of 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;
- Provides direct information, referral and consultation services to seniors, caregivers, and persons of all ages who need long term care services. Coordinates and staffs support groups and the Department's Information and Assistance (I&A) fairs; develops gerontology workshops and other training opportunities for professionals and constituents;
- Administers the Home Energy Assistance Program (HEAP) and the Weatherization, Referral and Packaging Program (WRAP) for income-eligible individuals. Administers the Health Insurance Information Counseling and Assistance Program (HIICAP) and other financial and legal counseling programs;
- Coordinates the Foster Grandparent Program (FGP), the Senior Community Service Employment Program (SCSEP), and employment for older persons;
- Prepares and maintains the Department's general and grant fund budgets, approves contractor budgets, requests revenues due from the State and Federal governments, and prepares financial reports. Audits all contractor vouchers and submits them for reimbursement; and
- Prepares and maintains all Department personnel records and ensures compliance with all human resource regulations.

DSCA is part of the statewide NYConnects project that fulfills the Federal mandates for Aging and Disability Resource Centers (ADRCs). This is the fifth year of the Nassau*NYConnects project. Nassau*NYConnects is an information and assistance program for seniors, adults and children with



disabilities, caregivers and service providers. It provides information on available services and counseling that will support clients safely in their homes and communities for as long as possible.

DEPARTMENTAL GOALS

- Promote the development of a coordinated and comprehensive system of services for the elderly, especially those with greatest needs, so that they may be served in the setting appropriate to their needs and participate fully in family and community life;
- Improve access to quality services to all older people, with special consideration for the frail and dependent elderly and those who are in greatest social and economic need, with particular attention to low income minorities;
- Promote public policy, legislation and private initiatives which address the needs and priorities of older people, and increase the empowerment of the elderly to actively participate in the development of programs and services;
- Improve the management of DSCA as a state-designated Area Agency on Aging to advocate for, coordinate, and deliver services to the elderly population;
- Promote and support affirmative action and cultural diversity through equal opportunity and access to employment and services delivery; engage in recruitment and outreach to minority, frail and disabled older persons and other targeted populations; and, where possible, employ minority service providers and women and minority owned business enterprises;
- Improve the availability of legal, ombudsman and other services to the elderly, including representation and assistance with client concerns regarding matters affecting the health, safety, well-being, rights, benefits, general welfare, and independence in the community and institutional settings;
- Maintain older persons in their homes for as long as possible by providing support services and case management to coordinate the delivery of necessary services;
- Encourage health promotion, wellness activities, and preventive services for the elderly to avoid premature deterioration and the need for institutional and other resources. This includes outreach to families, housing administrations, banks, insurance companies, and the general public to familiarize them with how to help persons with some dementia who still function in their own homes but require assistance in managing their personal affairs;
- Promote the active involvement of the private sector in appropriate activities and programs for the elderly. Particular emphasis will be on providing opportunities for the employment of senior citizens;
- Further develop and strengthen the agency's network of Senior Community Service Centers and adult daycare programs as focal points for community-based planning and service activities;
- Assist family caregivers to access services that will support them in caring for persons age 60 plus;
- Further develop access to long term care services for persons of all ages through the establishment of a centralized information and assistance service;
- Serve as many meals as resources permit to frail older persons at home and to older persons in a senior center setting; and
- Provide as many one-way trips as resources allow to older persons for medical appointments, food shopping, and senior center activities (e.g., meals, health promotion activities).



2011 Budget Highlights

The 2011 Proposed Budget for DSCA includes \$19.3 million in expenses (including \$1.4 million in interdepartmental charges) and \$12.9 million in revenues (including approximately \$470,000 in interdepartmental revenue).

The 2011 Proposed Budget includes \$2.4 million in salary-related expenses for 34 full-time and eight part-time employees. OTPS expenses are \$15.5 million, of which \$15 million is allocated to Contractual Expenses. The Contractual Services budget provides funding for home-delivered and congregate meals (Meals-on-Wheels), supplemental nutrition programs, Expanded In-Home Services for the Elderly Program (EISEP), transportation and Community Services for the Elderly programs.

The 2011 Proposed Budget includes \$5.6 million in Federal Aid and \$6.9 million in State Aid.

* See recent Census projections website page, <http://www.census.gov/popest/estimates.php>.

| Senior Citizen Affairs | | | |
|-------------------------------|-----------------------------|--|--|
| 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. |

DEPARTMENT OF SENIOR CITIZENS AFFAIRS



| Senior Citizen Affairs | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| Adult Day Svc-# Svc Hrs | 80,523 | 73,803 | 72,496 | 37,921 | 72,323 |
| Case Management-#Svc Hrs | 29,735 | 29,008 | 26,645 | 13,160 | 26,948 |
| Congregate Meals-# Meals | 230,591 | 212,270 | 211,100 | 101,236 | 212,000 |
| Home Divrd Meals-# Meals | 491,501 | 387,082 | 455,600 | 214,986 | 420,000 |
| Transportation-#1 Way Trips | 173,328 | 155,670 | 160,000 | 77,285 | 160,000 |



VISION

The Department of Social Services' vision is to positively affect the health, safety and well-being of individuals and families 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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|--|--------------------|---------------------|--------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 48,482,972 | 52,358,518 | 25,451,800 | 53,373,665 |
| | BB - EQUIPMENT | 36,630 | 50,300 | 5,602 | 36,630 |
| | DD - GENERAL EXPENSES | 1,086,783 | 1,127,700 | 515,504 | 1,201,783 |
| | DE - CONTRACTUAL SERVICES | 13,195,179 | 13,580,300 | 5,951,997 | 11,873,730 |
| | DF - UTILITY COSTS | 289 | 400 | - | 400 |
| | HF - INTER DEPARTMENTAL CHARGES | 19,279,450 | 23,538,929 | 596,641 | 22,676,961 |
| | SS - RECIPIENT GRANTS | 59,101,808 | 61,750,000 | 33,138,791 | 73,050,000 |
| | TT - PURCHASED SERVICES | 50,960,629 | 50,541,207 | 38,952,997 | 59,273,651 |
| | WW - EMERGENCY VENDOR PAYMENTS | 57,508,115 | 57,955,000 | 47,813,466 | 63,808,000 |
| | XX - MEDICAID | 227,852,906 | 237,500,000 | 106,151,517 | 242,763,290 |
| | EXPENSE Total | 477,504,761 | 498,402,354 | 258,578,315 | 528,058,110 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 4,490,879 | - | 51,674 | - |
| | BH - DEPT REVENUES | 12,321,427 | 11,890,000 | 5,534,800 | 11,995,000 |
| | BJ - INTERDEPT REVENUES | 97,393 | 110,000 | - | 110,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 142,512,039 | 151,711,818 | 38,707,479 | 124,088,855 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 81,239,567 | 82,248,066 | 35,452,062 | 88,705,159 |
| | REVENUE Total | 240,661,305 | 245,959,884 | 79,746,015 | 224,899,014 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|------------|----------|
| 2011 Proposed Headcount | 820 | 109 | - |
| 2010 Adopted Headcount | 829 | 110 | - |



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; and
- Providing secure detention for youths at the Nassau County Juvenile Detention Center whose cases are awaiting disposition in Family, District or County courts.

GOALS

- Offer the highest quality, efficient and respectful services 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 TANF clients;
- Partner with Nassau County Office of Housing and homeless services 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 child care subsidies through the Day Care program enabling income eligible families to offset the cost of child care, 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, and Preventive Services;
- Partner with the Nassau County Youth Board to offer preventive programs and community outreach in order to enhance and expand services to County youth;



- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts;
- Assist in establishing paternity and financial responsibility, as well as track payment performance regarding child support;
- 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;
- Adopt and integrate the New York State Office of Temporary Disability Assistance (OTDA) *myBenefits* program with the County PATTHS program to electronically complete temporary assistance and food stamp applications;
- 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 (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;
- Complete the RFP process and commence the renovations at the Juvenile Detention Center;
- Establish objective standards with accurate data analysis to improve productivity and client outcomes;
- Partner with the Nassau County Office of Housing and Homeless Services 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 Temporary Assistance cases;
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected; and
- Continue maximizing Federal and State reimbursement by referring clients to other County programs where appropriate.



2011 BUDGET HIGHLIGHTS

DSS has a 2011 Proposed Budget of \$528.1 million in expenses. Salaries and wages in the 2011 Proposed Budget is \$53.4 million with a staff that includes 820 full-time and 109 part-time employees.

Contractual Services

The Department's Fiscal 2011 Proposed Budget for Contractual Services is \$11.9 million. The 2011 contract expense represents several cooperative efforts across HHS departments. DSS continues responsibility from the Youth Board to offer the "Summer Food Service Program for Children". The grant funded program provides children with free lunches at neighborhood sites in their communities. DSS, working in cooperation with Probation, the Youth Board 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 HHS initiative, Document Imaging, is included to manage records going forward.

Recipient Grants, Purchased Services, Emergency Vendor Payments

The departments Fiscal 2011 Proposed Budget for Recipient Grants is \$73.1 million or 18.3% greater than the funding provided in 2010. Over 88% of Recipient 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 these caseloads have increased over 22% respectively since June 2009.

The department's Fiscal 2011 Proposed Budget for Purchased Services is \$59.3 million. This is \$8.7 million dollars, or 17.3% greater than funding provided in the 2010 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 Proposed 2011 Budget for Emergency Vendor Payments is \$63.8 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, to paying utility companies to maintain services, to providing institutional care to a foster child or a child having special needs.

Revenues

The Department's 2011 Proposed Budget for Revenues is \$224.9 million. The Federal Aid Reimbursement in DSS for the 2011 Proposed Budget is \$124.1 million. This is a decrease of \$27.6 million in Federal Medical Assistance Percentages (FMAP) funds received through the American Recovery and Reinvestment Act (ARRA) partially offset by reimbursements related to higher caseload volumes. The State Aid Reimbursement for the 2011 Proposed Budget is \$88.7 million with another \$11.9 million in Department revenues. The State Aid includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) with departments outside of the Health and Human Services, as well as for those between DSS and the Office for the Physically Challenged; the Department of Mental Health, Chemical Dependency and Developmental Disabilities Services; Senior Citizens Affairs; and the Nassau County Youth Board. 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 Hotels/Motels to help them meet their emergency. | The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels. |
| Government Assistance | % Single Adult-Hotel Motel | Includes the percentage of eligible homeless singles who were housed with the Department of Social Services on an emergency, temporary basis in Hotels/Motels to help them meet their emergency. | The County will provide housing to no more than 30% of the eligible singles requiring temporary or emergency housing in Hotels/Motels. |
| Government Assistance | % MA Cases Recertified | Includes the percentage of Nassau County medical assistance cases recertified in a timely manner. | Applications for assistance will be recertified in a timely manner. |
| Government Assistance | % TANF Employment | Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) who participate in employment services provided by the County. | The County will provide accessible employment services to the eligible (Employable) Temporary Assistance population. |

DEPARTMENT OF SOCIAL SERVICES



| Department of Social Services | | | | | | |
|--------------------------------------|--------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | Division | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| % 7 Day Safety Assess Overdue | Child Protective Services | 6.5% | 9.6% | 10.0% | 11.5% | 6.0% |
| % Invest Overdue +60 Day | Child Protective Services | 20.8% | 19.3% | 10.0% | 15.6% | 15.0% |
| % Current Payment Level | Child Support Enforce Programs | 80.8% | 76.7% | 80.0% | 76.6% | 80.0% |
| % Paternity Established | Child Support Enforce Programs | 86.6% | 87.3% | 80.0% | 88.6% | 80.0% |
| % Support Order Estb | Child Support Enforce Programs | 84.4% | 85.7% | 80.0% | 88.6% | 80.0% |
| All App: Registered to Disp | Day Care | 18 Days | 19 Days | 30 Days | 20 Days | 30 Days |
| % Fam Housed-Hotel Motel | Housing Shelter & Homeless | 25.8% | 25.5% | 30.0% | 12.4% | 30.0% |
| % Single Adult-Hotel Motel | Housing Shelter & Homeless | 22.8% | 30.1% | 30.0% | 23.5% | 30.0% |
| % MA Cases Recertified | Medicaid | 45.8% | 38.0% | 45.6% | 32.9% | 45.6% |
| All App: Registered to Disp | Medicaid | 60 Days | 72 Days | 45 Days | 28 Days | 45 Days |
| % TANF Employment | Public Assistance | 27.1% | 27.1% | 43.3% | 25.4% | 35.8% |
| All App: Registered to Disp | Public Assistance | 17 Days | 19 Days | 30 Days | 18 Days | 30 Days |



VISION

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

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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 10,099,805 | 10,648,083 | 5,344,375 | 10,424,014 |
| | AB - FRINGE BENEFITS | 3,547,407 | 3,512,885 | 2,199,504 | 4,158,734 |
| | BB - EQUIPMENT | 20,847 | 34,380 | 1,001 | 27,580 |
| | DD - GENERAL EXPENSES | 73,550 | 191,253 | 31,948 | 124,330 |
| | DE - CONTRACTUAL SERVICES | 4,037,841 | 4,349,109 | 4,148,553 | 4,340,643 |
| | HD - DEBT SERVICE CHARGEBACKS | 473,162 | 435,513 | - | 375,352 |
| | HF - INTER DEPARTMENTAL CHARGES | 2,341,833 | 2,447,046 | 54,733 | 2,667,339 |
| | LB - TRANS TO GEN FUND | 630,601 | - | - | - |
| | EXPENSE Total | 21,225,046 | 21,618,269 | 11,780,115 | 22,117,992 |
| REVENUE | | | | | |
| | BE - INVEST INCOME | 1,480 | 2,500 | 1,136 | 6,155 |
| | BF - RENTS & RECOVERIES | 6,230 | - | - | - |
| | BG - REVENUE OFFSET TO EXPENSE | - | 27,788 | - | 28,622 |
| | BH - DEPT REVENUES | 5,602,452 | 5,897,186 | 3,183,163 | 6,147,186 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 984 | 100,000 | - | 104,570 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 148,365 | 190,000 | 42,138 | 190,000 |
| | TL - PROPERTY TAX | 15,465,535 | 15,400,795 | - | 15,641,459 |
| | REVENUE Total | 21,225,046 | 21,618,269 | 3,226,438 | 22,117,992 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|----------|
| 2011 Proposed Headcount | 107 | 30 | - |
| 2010 Adopted Headcount | 110 | 27 | - |



FIRE COMMISSION

The Fire Commission (FC) 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 breadth of services: from educating the public on fire safety issues; to reviewing plans on fire suppression systems; to 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 is also charged with the review and approval of 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 department also renders direct assistance to the village police departments, the Nassau County Health Department, and the general public, as well as neighboring jurisdictions. Assistance is provided to the New York State Department of Environmental Conservation as their "delegated agents" 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. The division is also charged with inspecting 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 kept 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 this office;
- 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 general public. The FPA charges the public a fee for these lessons; and
- Collecting the appropriate fees for the services the Fire Commission provides to the public, as mandated by local laws.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget is \$22.1 million in expenses, which includes fringe benefits, debt service, and inter-departmental expenses. The salary, wage, and fringe benefit expense is \$14.6 million. This represents 66% of the department's total operating expenses. The Budget funds 107 full-time and 30 part-time employees including nine FC board members. Overtime expense is \$1.5 million. OTPS expense is \$4.6 million. Approximately 95.6%, of the total OTPS expense in the Proposed 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 major contractual expense is for the maintenance of communications equipment.

Total revenue in the Fire Commission's 2011 Proposed Budget is \$22.1 million. The Department's largest revenue source is from the Fire Commission Fund property tax levy of \$15.6 million and represents 70.6% 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 or exceed most of the performance targets in 2010, and with the anticipated increase in staffing levels to cover the loss in staff due to retirement, will seek to hold the same level of service in all areas in 2011.

Two areas of concern are meeting the targets for emergency light tests and general inspections. Due to a reduction in staff in 2010 the Commission expects it may come close to meeting targets for both the general inspections and emergency lighting tests this year. With an anticipated timely hiring of staff in 2010 they expect to meet the performance targets set for these areas.

In the remaining areas, holiday safety inspections, night safety inspections, and fire alarm permits the FC expects to meet the performance target set for 2010 and continue to meet those targets in 2011.



| Fire Commission | | | |
|------------------------|------------------------------|---|--|
| Category | Performance Measures | Description | Goal Statement |
| Public Safety | % Fire Investigations Closed | Includes the percentage of fire investigations conducted in which the original cause of the fire was successfully determined. | Provide expert service to the 71 fire departments and protect the citizens throughout the county by investigating undetermined, suspicious and incendiary fires and bringing to justice those responsible for the crime of arson. |
| Public Safety | Emergency Lighting Tests | Includes the number of emergency battery pack lighting tests conducted and witnessed by the Fire Marshal's Office. | Inspect emergency lighting/generator systems to ensure they provide light within a building in the event of power failure so as to safely evacuate the building. |
| Public Safety | Fire Alarm Permits | Includes the number of Fire Alarm permits processed for fire alarm systems installed. | Protect the lives and property of the public from fire by ensuring that fire alarms systems are installed properly and maintained in order to operate properly and to prevent false alarms. |
| Public Safety | General Inspections | Includes the number of general building inspections conducted. | Inspect buildings for fire hazards to reduce the risk of fire incidents through quality inspections. |
| Public Safety | Holiday Safety Inspections | Includes the number of holiday safety inspections conducted. | Protect the lives and property of the public from fire in mercantile occupancies with emphasis on inspections during the high volume shopping months of October through December. |
| Public Safety | Night Safety Inspections | Includes the number of night safety inspections conducted. | Protect the lives and property of the public from fire in public assembly occupancies by insuring that exits are maintained open and clear and that the occupancy is not overcrowded. |
| Public Safety | DEC Inspections | Includes the number of safety inspections of underground flammable and combustible liquid storage tank installations, mandated by the Department of Environmental Conservation (DCE). | 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. |

| Fire Commission | | | | | |
|------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| % Fire Investigations Closed | 92.7% | 90.1% | 90.0% | 91.5% | 90.0% |
| Emergency Lighting Tests | 2,051 | 2,192 | 2,220 | 1,366 | 2,220 |
| Fire Alarm Permits | 22,139 | 16,694 | 18,850 | 9,429 | 18,850 |
| General Inspections | 4,473 | 6,722 | 4,440 | 3,449 | 5,000 |
| Holiday Safety Inspections | 886 | 911 | 1,275 | 156 | 1,275 |
| Night Safety Inspections | 706 | 704 | 550 | 460 | 650 |
| DEC Inspections | -- | -- | -- | 422 | 240 |



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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|---|--------------------|---------------------|--------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 15,394,761 | 16,836,835 | 8,239,482 | 15,958,839 |
| | BB - EQUIPMENT | 10,086 | 17,570 | - | 27,560 |
| | DD - GENERAL EXPENSES | 1,621,414 | 1,792,099 | 913,777 | 1,792,746 |
| | DE - CONTRACTUAL SERVICES | 6,009,897 | 1,699,532 | 733,484 | 1,153,632 |
| | DG - VAR DIRECT EXPENSES | - | 5,000,000 | 5,000,000 | 5,000,000 |
| | HF - INTER DEPARTMENTAL CHARGES | 6,658,666 | 6,642,424 | (40,131) | 7,573,131 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 166,171,963 | 173,600,000 | 150,493,561 | 171,304,000 |
| EXPENSE Total | | 195,866,786 | 205,588,460 | 165,340,173 | 202,809,908 |
| REVENUE | | | | | |
| | BC - PERMITS & LICENSES | 4,376,100 | 4,286,900 | 2,073,240 | 4,285,135 |
| | BD - FINES & FORFEITS | 277,815 | 230,000 | 101,899 | 277,815 |
| | BF - RENTS & RECOVERIES | 1,108,041 | 300,000 | 3,500,943 | 807,250 |
| | BH - DEPT REVENUES | 11,916,755 | 11,217,400 | 5,703,684 | 11,653,732 |
| | BJ - INTERDEPT REVENUES | (60,000) | - | - | - |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 98,933 | 102,059 | 10,561 | 579,266 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 93,699,107 | 102,564,695 | 48,947,705 | 99,111,000 |
| REVENUE Total | | 111,416,751 | 118,701,054 | 60,338,032 | 116,714,198 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|-----------|
| 2011 Proposed Headcount | 210 | 20 | 15 |
| 2010 Adopted Headcount | 220 | 21 | 15 |



HEALTH DEPARTMENT

The Nassau County Health Department has six Control Centers in the General Fund: Administration, Environmental Health, Public Health Laboratory, Public Health, Children's Early Intervention Services, and Preschool Education. 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. At least 36% of Public Health and mandated expenditures are reimbursed by New York State.

The Department promotes and protects the health of the residents of Nassau 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 functions. Health disparity and cultural competency initiatives are coordinated from the Commissioner's office.

Environmental Health is responsible for protecting the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions, and unsafe practices.

Public Health Laboratory provides clinical and environmental laboratory services to assess community health and is a source of subject matter experts on laboratory diagnoses of infectious diseases. The laboratory maintains emergency response capabilities for all services.

Public Health encompasses the Division of Community and Maternal Child Health Services, Office of Public Health Education, and the Center for Population Health and Disease Prevention.

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 is a consortium of more than 40 local organizations with a shared mission to improve birth outcomes in Nassau County through partnership, training, access and coordination of care and providing 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 better understand the causes and to make recommendations to reduce future preventable child fatalities.

Lead program provides case-management and screening services for all children with elevated blood levels and provides 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 along with the Office of Emergency Management. These

Nassau County Office of Management and Budget



bureaus protect the public from the spread of communicable diseases, HIV, sexually transmitted diseases, and tuberculosis through surveillance, reporting, monitoring, and contact investigation and control. The Office of Public Health Emergency Preparedness 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.

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* is a grant program that identifies infants at risk for physical and developmental disabilities as soon after birth as possible and ensures that these children have a medical home where routine developmental surveillance and appropriate screenings are provided. The Physically Handicapped Children's Program pays for medical, surgical, rehabilitative, orthodontic, and other related services for children up to 21 years with eligible medical conditions who meet financial eligibility requirements.

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

GOALS

- Prevention of environmental health hazards through assessment, regulation and remediation;
- Investigation and control of communicable diseases, including agents of bioterrorism;
- Promotion of healthy behaviors through education, outreach and training;
- Promotion of equal access to culturally and linguistically appropriate healthcare and allied services;
- Development and dissemination of local health data; and
- Creation of 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 complaints;
- Assure water safety by monitoring public water supply and public-related engineering plans;
- Control and regulate the storage, handling and disposal of hazardous wastes and toxic materials;
- Improve food safety by completing food service establishment inspections and investigations;
- Provide surveillance and mitigation of reportable communicable diseases in County residents;
- Develop plans to respond to high priority disease outbreaks and provide information to media and residents about public health emergencies and advisories;
- Through education and outreach, address tobacco cessation, obesity and injury prevention;



- Improve the Department's ability to communicate and provide information to our internal and external customers, (i.e. individuals, professionals and health care organizations); and
- Improve the coordination and collaboration between the Department and other members of the public health system.

2011 Budget Highlights

The Health Department's 2011 Proposed Budget for expense is \$202.8 million. 84% of the department's budget expense is devoted to Pre-School Special Education and EI programs. The salary and wage expense in the Proposed Budget is \$16 million for funding 210 full-time positions, 20 part-time positions, and 15 seasonal positions.

The 2011 Proposed Budget includes revenues of \$116.7 million. The largest portion is \$99.1 million in State Aid reimbursements. Department revenues of \$11.7 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 \$4.3 million in revenue.



PERFORMANCE MEASUREMENT

| Health Department | | | |
|--------------------------|-----------------------------------|---|---|
| Category | Performance Measures | Description | Goal Statement |
| Healthy Nassau | % Artl XI Engrn Pln Acted On | Includes percent of Article XI engineering plan reviews acted upon. Article XI regulates the storage of toxic and hazardous materials. | Promote a Healthy environment of land, water and air through assessment of the environment, regulation, remediation and development of innovative solutions. |
| Healthy Nassau | % 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. |
| Healthy Nassau | % Pub Wtr Plans Acted Upon | Includes percent of public water supply engineering plan reviews acted upon. | Promote a Healthy environment of land, water and air through assessment of the environment, regulation, remediation and development of innovative solutions. |
| Healthy Nassau | % Vendors Cmplc Tobac Law | Includes the percent of vendors in compliance with tobacco control laws out of the total # inspected. | Promote a Healthy environment of land, water and air through assessment of the environment, regulation, remediation and development of innovative solutions. |
| Government Assistance | Cancer Suprt Group Attendees | Includes number of Nassau County residents, impacted by cancer, attending educational/support group sessions. | Become more effective in changing health-related behavior, particularly for teenagers and young adults by assisting County residents in quitting. |
| Healthy Nassau | 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). | Promote a Healthy environment of land, water and air through assessment of the environment, regulation, remediation and development of innovative solutions. |
| 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. |
| Healthy Nassau | Food Estmt Inspec Cmpl-Tot | Includes total number of high, medium and low food establishment inspections completed. | Promote a Healthy environment of land, water and air through assessment of the environment, regulation, remediation and development of innovative solutions. |
| Government Efficiency | Press Releases/Website Advisories | Includes the number of press releases and media contacts initiated by the Health Department. | Improve the Health Department's ability to communicate and provide information to our internal and external (individuals, professionals and health care organizations) customers. |

HEALTH DEPARTMENT



| Health Department | | | | | |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| % Artl XI Engnr PIn Acted On | 58.4% | 81.2% | 75.0% | 71.3% | 75.0% |
| % CD Rpts Rsp-72 Hours | 99.1% | 99.9% | 95.0% | 99.8% | 95.0% |
| % CPSE Meetings Attended | 54.1% | 65.4% | 60.0% | 55.9% | 55.0% |
| % Pub Wtr Plans Acted Upon | 63.0% | 66.0% | 65.0% | 78.0% | 75.0% |
| % Vendors Cmplc Tobac Law | 93.8% | 94.5% | 88.0% | 93.4% | 90.0% |
| Cancer Suprt Goup Attendees | 2,498 | 1,900 | 2,000 | 1,103 | 2,000 |
| Drinking Water-SDWIS Tests | 164,495 | 208,147 | 150,000 | 82,924 | 150,000 |
| EIP-Average Caseload | 91 | 90 | 80 | 96 | 60 |
| Food Estmt Inspec Cmpl-Tot | 15,734 | 18,059 | 15,000 | 7,493 | 15,000 |
| Press Releases/Website Advisories | 142 | 153 | 100 | 45 | 100 |



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. Human Resources 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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 975,391 | 1,015,084 | 335,103 | 780,940 |
| | DD - GENERAL EXPENSES | 9,400 | 26,280 | 13,237 | 38,280 |
| | DE - CONTRACTUAL SERVICES | 15,000 | 60,000 | - | 28,500 |
| | EXPENSE Total | 999,791 | 1,101,364 | 348,340 | 847,720 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 1,611 | - | - | - |
| | BI - CAP BACKCHARGES | 189,060 | 495,744 | - | - |
| | REVENUE Total | 190,671 | 495,744 | - | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 9 | 1 | 2 |
| 2010 Adopted Headcount | 16 | 1 | - |



HUMAN RESOURCES

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.

Human Resources provides strategic planning and a host 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, organizational effectiveness and efficiencies; implementation of best practices, training and 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 the constituents, the employees and the environment; and
- 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 will also be provided to develop core skills for employees throughout the County 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, in a cost effective manner, a consistent Human Resources program for the County;
- Continue to provide training and development to existing County-wide staff; and
- Recognize exemplary employees through the Employee Recognition Program. Ceremonies, awards and special acknowledgements will be on-going activities of this important work.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed expense budget for the Office of Human Resources totals \$847,720. The \$847,720 in total expenses includes \$780,940 in salary-related expenses for

HUMAN RESOURCES



9 full-time employees, 1 part-time employee and 2 seasonal employees. OTPS is \$66,780. These expenses are designated primarily for training and employment advertising expenses.

**MENTAL HEALTH, CHEMICAL DEPENDENCY & DEVELOPMENTAL
DISABILITIES SERVICES**



VISION

The Nassau County Mental Health, Chemical Dependency & Developmental Disabilities Department will continue to promote the development of a comprehensive, coordinated and accessible system of services that enables those with mental illness, drug and alcohol addiction or developmental disabilities to maximize their functioning and to live safely and successfully in the community.

MISSION

Promote best practices and availability of the full range of integrated behavioral services. Develop and implement comprehensive programs for the education, treatment, prevention and rehabilitation of individuals with co-occurring disorders.

BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 5,549,163 | 5,912,551 | 2,919,538 | 5,087,307 |
| | DD - GENERAL EXPENSES | 291,102 | 604,388 | 119,801 | 433,102 |
| | DE - CONTRACTUAL SERVICES | 11,344,879 | 12,028,158 | 8,443,260 | 10,951,750 |
| | HF - INTER DEPARTMENTAL CHARGES | 2,362,537 | 2,133,568 | (18,972) | 1,436,191 |
| | EXPENSE Total | 19,547,681 | 20,678,665 | 11,463,627 | 17,908,350 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 437,321 | 55,357 | 59,481 | 55,357 |
| | BH - DEPT REVENUES | 337,480 | 275,250 | 60 | 200,000 |
| | BJ - INTERDEPT REVENUES | 694,295 | 883,579 | 203,406 | - |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 333,643 | 394,000 | - | 565,000 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 8,228,373 | 7,779,206 | 1,747,004 | 7,075,000 |
| | REVENUE Total | 10,031,111 | 9,387,392 | 2,009,950 | 7,895,357 |

| | Full Time | Part Time | Seasonal |
|---------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcounts | 62 | 1 | - |
| 2010 Adopted Headcount | 74 | 1 | - |



MENTAL HEALTH, CHEMICAL DEPENDENCY & DEVELOPMENTAL DISABILITIES SERVICES

The Department of Mental Health, Chemical Dependency & Developmental Disabilities Services is the “Local Governmental Unit” as defined in Section 41.13 of the New York State Mental Hygiene Statute. Some of the duties in this statute include:

- Serves as the Local Governmental Unit to receive all Federal, State, and County funds for mental health and drug and alcohol services in Nassau County;
- Funds, oversees, and contracts with hospitals, community-based organizations and schools to offer a wide range of treatment, education and prevention services in an efficient and cost-effective manner;
- Seeks to maximize external funding opportunities through treatment and prevention grant initiatives;
- Determines the needs of three disability groups which are the mentally ill, drug and alcohol addicted and developmentally disabled populations;
- Supports programs of prevention, diagnosis, care, treatment, social and vocational rehabilitation, special education and training, consultation and public education in all three disability groups;
- Develops a Disability Service Plan for each group;
- Ensures that all service delivery initiatives comply with the highest standards of quality assurance as set forth by Federal, State and local regulatory agencies;
- Ensures that the disability groups are adequately served;
- Develops policy for and exercises general supervisory authority over local services and facilities;
- Administers and supervises the Assisted Outpatient Treatment Program and Treatment Court;
- Identifies and plans for the provision of care coordination, emergency services and other needed services for persons who are identified as high-need patients with dual-diagnosis; and
- Encourages the use of best practice models in treatment and prevention programs to maximize outcomes for the clients.

The Department encourages the use of evidenced-based practice models that have been shown to produce satisfactory results in improving the lives of those it serves. Close partnerships with State and local providers, consumers and families are essential to the development of its local Disability Service Plans. These documents, mandated by Article 41.05 of the New York State Mental Hygiene Law, enable the County to receive State Aid from the New York State Office of Mental Health, Office of Mental Retardation and Developmental Disabilities, and Office of Alcoholism and Substance Abuse Services (OASAS).

The department provides for the development of community-based preventive, rehabilitative and treatment services, offering continuity of care for the mentally ill, mentally retarded, and developmentally disabled. As mandated by Section 9.60 of the Mental Hygiene Law (Kendra’s Law), the Department administers an Assisted Outpatient Treatment Program in collaboration with its mental health provider network. The Division of Forensic Services, mandated by several State laws, provides expert examinations, testimony and consultation to all the courts in Nassau County. Direct services to the public will continue to be provided through contracts with voluntary community-based agencies. Many direct services are now supported by 100% reimbursement through third party payers. The Department will



continue to monitor contract compliance, compliance with evidenced-based practices, and compliance with all Federal, State and local regulatory standards.

GOALS

- Ensure the availability and delivery of a broad range of treatment services to Nassau County residents and appropriate levels of care for individuals with mental health, chemical dependency, and developmental disability concerns;
- Ensure that children/adolescents and their families are involved in all aspects of service delivery;
- Ensure that treatment agencies, funded through the Department, are operating effectively and efficiently and in accordance with Federal, State and local regulatory guidelines;
- Ensure that support services are provided to Nassau County residents who are in need of professional care. Operate the Assisted Outpatient Treatment (AOT) program in a manner that promotes best practices and facilitates client access to services, while minimizing coercion and maximizing client choice;
- Reduce hospitalization of children remanded for inpatient psychiatric evaluation;
- 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;
- Ensure that case management services are provided to the seriously and persistently mentally ill adult clients;
- Ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult clients;
- Ensure that Department direct services are provided to Nassau County residents who are in need of treatment, assessment and referrals to appropriate levels of care; and
- Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult clients.

OBJECTIVES

- Reduce the rate of remands for inpatient psychiatric evaluations by Family Court judges;
- Maintain the current level of on-site visits to subcontracted treatment and prevention agencies for purposes of evaluation, technical assistance, and/or program development;
- Operate a single point of entry designed to facilitate client access to ACT and Case Management and to ensure high need clients are served appropriately;
- Conduct screenings, assessments and referrals to appropriate levels of care for Nassau County residents and their families seeking chemical dependency treatment;
- Maximize the use of appropriate services by chemically dependent defendants in the Community Court, Drug Treatment Court, Family Treatment Court, and STEP Programs;
- Assist inmates at the Nassau County Correctional Center by maintaining services which help to break the cycle of addiction and relapse;
- Provide comprehensive services to methadone clients so that they may overcome their addictions and lead more productive lives; and
- Operate a single point of access designed to facilitate client access to appropriate mental health housing, Apartment Treatment housing, Supported Housing, and community residences.

**MENTAL HEALTH, CHEMICAL DEPENDENCY & DEVELOPMENTAL
DISABILITIES SERVICES**



2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget of the Mental Health, Chemical Dependency and Developmental Disabilities Services Department is \$17.9 million with a combined full-time headcount of 62 and 1 part-time employee. The Department's 2011 Proposed Budget contains \$7.9 million in revenue of which \$7.1 million is attributable to State Aid reimbursement.



PERFORMANCE MANAGEMENT

The Department of Mental Health, Chemical Dependency and Developmental Disabilities Services attempts to maximize case management funding for seriously mentally ill persons and place persons most in need of Assertive Community Treatment services while continuing to best utilize housing available in the County. The Department also provides direct services such as Treatment Intake Placement, court evaluations, and chemical dependency screening among DSS assistance programs which are expected to perform fewer services than prior years because of a decrease in staff in these areas.

| Mental Health, Chemical Dependency & Developmental Disabilities Services | | | |
|---|-------------------------------|--|---|
| Category | Performance Measures | Description | Goal Statement |
| Government Assistance | % Utilization-ACT Slots | Includes the percent utilization of ACT slots. Assertive Community Treatment (ACT) for Adults serves clients in need of intensive case management through community-based agencies that utilize a multi-disciplinary team to provide a full range of services. | Ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult client. |
| Government Assistance | % Utilization-Case Mgmt Slots | Includes the number of Adult Case Management Slots utilized as a percent of total slots. Adult Case Management services include outreach, assessments, care management, linkages and service coordination for seriously mentally ill adults. These services are provided through the mental health network of community-based agencies. | Ensure that Case Management services are provided to the seriously and persistently mentally ill adult client. |
| Government Assistance | % Utilization-HCBS Slots | Includes the number of HCBS slots utilized as a percent of total slots available. Home and Community Based Services (HCBS Medicaid Waiver) for Children program provides support services, skill building and linkages for children who have a severe emotional disorder. Services are delivered at home or elsewhere in the community with the goal of preventing hospitalization or residential placement. | Ensure that Home and Community Based Services (HCBS) waiver services are provided to the seriously emotionally disturbed child. |
| Government Assistance | % Utiliz'n-Apart Treat Beds | Includes the number of Apartment Treatment beds utilized as a percent of total beds available. Apartment Treatment for Adults consists of apartments shared by 2-3 adults, with staff visits occurring 2-5 days a week. | Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client. |
| Government Assistance | % Utiliz'n-Comm Rsdnc Beds | Includes the number of Community Residence beds utilized as a percent of total beds available. Community Residences for Adults are group homes where clients reside for a limited period with 24-hour staffing and individualized rehabilitative services designed to promote client independent functioning. | Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client. |
| Government Assistance | % Utiliz'n-Suprt Housing Beds | Includes the number of Supported Housing beds utilized as a percent of total beds available. Supported Housing for Adults provides apartments for 2-3 individuals with staff visits occurring on at least a monthly basis. | Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client. |
| Government Assistance | 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. |

MENTAL HEALTH, CHEMICAL DEPENDENCY & DEVELOPMENTAL DISABILITIES SERVICES



| Category | Performance Measures | Description | Goal Statement |
|-----------------------|-------------------------------|---|--|
| 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. |
| 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. |

| Mental Health, Chemical Dependency & Developmental Disabilities Services | | | | | |
|---|-------------|-------------|-------------|----------------------|-------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| % Utilization-ACT Slots | 94.7% | 98.1% | 85.0% | 97.2% | 85.0% |
| % Utilization-Case Mgmt Slots | 102.9% | 104.4% | 85.0% | 101.3% | 85.0% |
| % Utilization-HCBS Slots | 100.0% | 94.2% | 95.0% | 94.0% | 95.0% |
| % Utiliz'n-Apart Treat Beds | 95.3% | 93.6% | 90.0% | 95.5% | 90.0% |
| % Utiliz'n-Comm Rsdnc Beds | 96.2% | 94.4% | 90.0% | 95.0% | 90.0% |
| % Utiliz'n-Suprt Housing Beds | 95.9% | 95.0% | 90.0% | 94.3% | 90.0% |
| Court Services-Persons Served | 1,338 | 1,093 | 500 | 697 | 500 |
| EAP-Persons Treated | 86 | 59 | 50 | 46 | 40 |
| Mental Health Housing | 154 | 179 | 150 | 107 | 150 |
| On-site Rvw-Treat & Prev Prog | 271 | 232 | 79 | 103 | 79 |
| Prog Reviews & Evaluations | 131 | 126 | 65 | 20 | 65 |
| SAC-Persons Served | 543 | 566 | 530 | 574 | 560 |
| Stop-DWI-Persons Served | 84 | 85 | 80 | 85 | 80 |

**NASSAU COUNTY DISTRICT COURT/TRAFFIC & PARKING
VIOLATIONS AGENCY**



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. To this end, increasing public safety by the use of modern technology and education is a priority for the Department.

MISSION

The Nassau County Traffic and Parking Violations Agency's Mission is to enhance pedestrian and vehicular safety and education through timely adjudication of parking and traffic summonses.

TV - TRAFFIC & PARKING VIOLATIONS AGENCY

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 2,517,612 | 3,210,070 | 1,356,568 | 3,442,006 |
| | BB - EQUIPMENT | 1,862 | 19,190 | 603 | 12,200 |
| | DD - GENERAL EXPENSES | 219,272 | 289,230 | 124,522 | 339,288 |
| | DE - CONTRACTUAL SERVICES | 1,290,690 | 9,643,000 | 4,051,000 | 9,895,000 |
| | EXPENSE Total | 4,029,435 | 13,161,490 | 5,532,694 | 13,688,494 |
| REVENUE | | | | | |
| | BD - FINES & FORFEITS | 19,117,629 | 46,750,000 | 13,170,922 | 66,266,000 |
| | BE - INVEST INCOME | 322 | - | - | - |
| | BF - RENTS & RECOVERIES | 139,555 | - | 118,500 | - |
| | BH - DEPT REVENUES | 3,306 | - | 2,400 | - |
| | BI - CAP BACKCHARGES | - | 81,230 | - | 86,046 |
| | REVENUE Total | 19,260,812 | 46,831,230 | 13,291,822 | 66,352,046 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 47 | 40 | - |
| 2010 Adopted Headcount | 45 | 37 | - |



NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County District Court/Traffic and Parking Violations Agency (NCDC/TPVA) was established in order to assist the District Court in administering the adjudication and disposition of traffic and parking tickets assigned to the County. The Agency has an aggressive in-house collection process and also utilizes contract vendors to capture revenue from delinquent defendants. The Agency works in concert with the New York State Department of Motor Vehicles (NYSDMV) to suspend motorists who do not answer their traffic violations. In addition, parking scofflaws are also reported to NYSDMV. The Agency also files default judgments with the County Clerk's Office for those individuals who fail to resolve outstanding obligations.

GOALS

- Offer timely traffic and parking conferences and trials;
- 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 with great efficiency and effectiveness to meet the goals of public education and public safety; and
- Educate motorists and pedestrians to increase their public awareness and influence their behaviors to improve their safety.

OBJECTIVES

- Maintain conference scheduling within 75 days of a "not-guilty" plea;
- Continue to strive to offer trials within a nine month window after ticket issuance date;
- Continue to adjudicate violations on appearance dates;
- Arrange for the acceptance of on-line payments for non-required appearance traffic violations;
- Continue sending scofflaw and suspension information to the NYSDMV;
- Continue to aggressively send billing notices on traffic and parking violations;
- Expand the default judgment process to traffic violations 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 effectively and efficiently serve the needs of the Agency and its clientele;
- Arrange for self-service via-online access to review scheduled court dates, submit requests for new/modified court dates, and submit pleas on-line; and
- Operate the Red Light Camera Program in an effective and efficient manner so that motorists receive their notices in a timely fashion and are offered timely hearing dates.



2011 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 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 2011 Proposed Budget is \$13.7 million. Salary and wages represent 25% of the total departmental expenses which funds 47 full-time and 40 part-time employees. The salary and wage expense in the Proposed Budget is \$3.4 million. Other-than-personal-service expense in the Proposed Budget is \$10.2 million.

Total revenue for the Traffic and Parking Violation Agency in the 2011 Proposed Budget is \$66.4 million. The Red Light Camera program represents 60% of the total revenue, which is offset by equipment lease expense and personnel required to process the expected increase in ticket volume.

NASSAU COUNTY DISTRICT COURT/TRAFFIC & PARKING VIOLATIONS AGENCY



PERFORMANCE MANAGEMENT

The Traffic and Parking Violations Agency will meet many of the performance targets it has proposed for 2010. 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 2011.

| 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. |

**NASSAU COUNTY DISTRICT COURT/TRAFFIC & PARKING
VIOLATIONS AGENCY**



| <u>Category</u> | <u>Performance Measures</u> | <u>Description</u> | <u>Goal Statement</u> |
|-----------------------|-----------------------------|--|---|
| 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. |

| Traffic & Parking Violations Agency | | | | | | |
|--|-----------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <u>Performance Measures</u> | <u>Division</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| 1st Billing Notices | Parking | 10.7 Days | 8.5 Days | 10.0 Days | 7.3 Days | 10.0 Days |
| 2nd Billing Notices | Parking | 31.3 Days | 29.5 Days | 34.0 Days | 28.1 Days | 34.0 Days |
| Conference Scheduling Days | Parking | 56.8 Days | 56.0 Days | 75.0 Days | 53.4 Days | 75.0 Days |
| 1st Billing Notices | Traffic | 30.6 Days | 31.4 Days | 36.0 Days | 31.2 Days | 36.0 Days |
| 2nd Billing Notices | Traffic | 60.6 Days | 61.4 Days | 68.0 Days | 61.3 Days | 68.0 Days |
| Conference Scheduling Days | Traffic | 62.6 Days | 63.1 Days | 75.0 Days | 62.0 Days | 75.0 Days |
| Red Light Camera Violations | RLC | -- | 79552 | 60,000 | 140,897 | 750,000 |
| RLC Revenue | RLC | -- | \$ 2,395,893 | \$ 26,000,000 | \$ 5,774,447 | \$ 37,100,000 |
| Susp-Aft NON Appear Cnfrnce Dt | Traffic | 87 Days | 91 Days | 88 Days | 140 Days | 88 Days |
| Susp-Aft NON Appear Trial Date | Traffic | 87 Days | 91 Days | 88 Days | 181 Days | 88 Days |
| Suspend-After Pay Due Date | Traffic | 89 Days | 91 Days | 88 Days | 144 Days | 88 Days |
| TPVA Trials Pending-Overall | Traffic | 12,356 | 15,846 | 12,500 | 10,047 | 11,000 |
| TPVA County Revenue | TPVA | \$ 17,512,972 | \$ 16,916,175 | \$ 20,750,000 | \$ 9,290,652 | \$ 18,000,000 |
| TPVA Phone Payments | TPVA | \$ 1,963,629 | \$ 2,110,036 | \$ 2,751,072 | \$ 1,711,063 | \$ 3,400,000 |



VISION

The Office for the Physically Challenged assists a population of about 250,000 people with disabilities in Nassau County to have a stronger “public voice” on issues that affect them such as employment, access to adaptable housing, health care, education and transportation.

MISSION

The mission of the Office for Physically Challenged is to provide services with dignity and respect to persons with disabilities, to serve as the disability rights advocacy agency, and to provide comprehensive and cost-effective compliance with Federal, State and local mandates.

HP - PHYSICALLY CHALLENGED

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---------------------------------|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 262,127 | 267,792 | 147,022 | 304,637 |
| | BB - EQUIPMENT | 199 | 3,360 | - | 1,000 |
| | DD - GENERAL EXPENSES | 16,174 | 26,235 | 2,566 | 16,170 |
| | HF - INTER DEPARTMENTAL CHARGES | 377,741 | 316,372 | 18,666 | 342,264 |
| | EXPENSE Total | 656,241 | 613,759 | 168,254 | 664,071 |
| REVENUE | | | | | |
| | BD - FINES & FORFEITS | 23,798 | 50,000 | 16,093 | 40,000 |
| | BF - RENTS & RECOVERIES | 2,876 | - | - | - |
| | BJ - INTERDEPT REVENUES | - | 501,383 | - | - |
| | REVENUE Total | 26,674 | 551,383 | 16,093 | 40,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 4 | - | - |
| 2010 Adopted Headcount | 5 | - | - |



OFFICE FOR THE PHYSICALLY CHALLENGED

The Office for the Physically Challenged (OPC) offers information and referral services to more than 250,000 County residents with disabilities, their families and supporters. OPC provides technical assistance and outreach to business and commercial establishments to expand employment opportunities for persons with disabilities. The Office also administers the NYS Handicapped Parking Permit program and coordinates enforcement with the Nassau County Police Department.

OPC responds to issues of compliance and interpretation of the Federal Americans with Disabilities Act (ADA) and NYS laws affecting public and private sector accommodations, programs, services and transportation, and advocates on behalf of individuals with disabilities. The Office also develops legislative initiatives, sponsors forums and a conference on disability policy issues, and conducts trainings on the provision of reasonable accommodation for public and non-profit agencies.

GOALS

- Enhance visibility of Office and its services;
- Increase the areas covered by Volunteer Handicapped Parking Ambassadors;
- Improve employment opportunities for people with disabilities through technical assistance to private sector;
- Implement additional ADA management training for all County departments and agencies;
- Continue developing the Disability Leadership Training Institute for university students and high school students with disabilities;
- Sponsor an annual National Disability Policy Summit on post-ADA issues facing people with disabilities, assisted by the U.S. Department of Health and Human Services, and featuring participation of County, city and town offices for persons with disabilities nationwide, housing industry planners, transportation providers, health and human service professionals, and the business community;
- Work with the Department of Health to develop accessible health care and emergency response mechanisms for persons with disabilities; and
- Assist the Office of Emergency Management to safeguard the health and welfare of citizens with disabilities during emergency situations.

OBJECTIVES

- Increase the number of Volunteer Handicapped Parking Ambassadors through a volunteer recruitment initiative;
- Provide technical assistance to reach the business community and make it more familiar with how to remove barriers for consumers and potential employees with disabilities, resulting in increased sales tax revenues;
- Increase County compliance with Federal disability laws through ADA Management Training seminars;
- Refine and continue the efforts of the Disability Leadership Training Institute by generating information through youth forums to educate future community leaders on



disability policies, advocacy, and techniques of leadership. This initiative prepares young leaders with disabilities to advocate for accessible and inclusionary County facilities; and

- Develop and coordinate programs on enhanced health care and emergency response mechanisms.

2011 Budget Highlights

The 2011 Proposed Budget for the Office of the Physically Challenged is \$664,071, which includes \$304,637 in salary-related expenses for four full-time employees. The OTPS portion of the Proposed Budget is equal to \$359,434. The department’s revenue budget of \$40,000 is generated from trained volunteers who write tickets for violations of handicap parking regulations.

PERFORMANCE MANAGEMENT

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



| Office for the Physically Challenged | | | | | |
|---|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| HC Parking Permits-Total | 22,217 | 17,337 | 17,500 | 8,738 | 17,500 |
| HP-Volunteer Prog Tck Issd | 1,678 | N/A | N/A | N/A | 1,000 |
| OPC Advocacy & Education | N/A | N/A | N/A | N/A | 2,500 |
| OPC Website Hits | N/A | N/A | N/A | N/A | 1,500 |



VISION

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

MISSION

To provide liaison, communications and outreach between various County departments and the citizens, news media and other stakeholders of Nassau County. The Office of Constituent Affairs' duties include delivery of County services by connecting citizens with the services they seek.

CF - OFFICE OF CONSTITUENT AFFAIRS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---------------------------------|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 2,507,671 | 2,617,508 | 1,377,345 | 2,646,654 |
| | BB - EQUIPMENT | 1,000 | 1,350 | - | 1,000 |
| | DD - GENERAL EXPENSES | 1,810,555 | 1,770,506 | 1,286,931 | 2,020,506 |
| | DE - CONTRACTUAL SERVICES | - | 3,000 | - | 2,850 |
| | HF - INTER DEPARTMENTAL CHARGES | 356,350 | 816,560 | - | - |
| | EXPENSE Total | 4,675,576 | 5,208,924 | 2,664,276 | 4,671,010 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 398 | - | 6,510 | - |
| | BJ - INTERDEPT REVENUES | 810,179 | 1,390,989 | - | 1,309,089 |
| | REVENUE Total | 810,577 | 1,390,989 | 6,510 | 1,309,089 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 44 | 3 | - |
| 2010 Adopted Headcount | 47 | 4 | - |



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 is tasked with recognizing the achievements and milestones in the lives of County residents, assisting with special projects and events, and promoting County facilities in order to enhance the quality of life in Nassau County. The Office of Constituent Affairs 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.

The Office of Constituent Affairs also responds to media questions and to 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 of Constituent Affairs 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 of the County's printing facilities providing in-plant 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 of Constituent Affairs manages the majority of the County's mail facilities to ensure the entire 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; and
- 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; and
- Continue to work with the Department of Real Estate and Planning on their building consolidation project to streamline and eliminate unnecessary mail routes.



2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget expense for the Office of Constituent Affairs is \$4.6 million, this includes \$2.6 million in salary-related expenses for 44 full-time employees and 3 part-time employees and \$2 million for OTPS related expenses.

The 2011 Proposed Budget revenue is \$1.3 million comprised entirely of inter-departmental revenue for central mail, and 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.

CA - OFFICE OF CONSUMER AFFAIRS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|--|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 2,148,451 | 2,418,999 | 975,244 | 2,119,399 |
| | BB - EQUIPMENT | 2,521 | 3,487 | 1,029 | 2,521 |
| | DD - GENERAL EXPENSES | 13,729 | 20,199 | 5,765 | 16,515 |
| | DE - CONTRACTUAL SERVICES | 6,933 | - | - | - |
| | HF - INTER DEPARTMENTAL CHARGES | - | 701,707 | - | - |
| EXPENSE Total | | 2,171,633 | 3,144,392 | 982,038 | 2,138,435 |
| REVENUE | | | | | |
| | BC - PERMITS & LICENSES | 3,647,659 | 3,810,000 | 1,812,871 | 3,500,000 |
| | BD - FINES & FORFEITS | 719,506 | 950,000 | 205,375 | 750,000 |
| | BH - DEPT REVENUES | 6,000 | 510,200 | 115 | 200 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 19,434 | 45,900 | 45,215 | 45,900 |
| REVENUE Total | | 4,392,599 | 5,316,100 | 2,063,575 | 4,296,100 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 33 | 4 | - |
| 2010 Adopted Headcount | 36 | 3 | 8 |



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:

The Commissioner's Office manages and monitors all agency operations.

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 for scanner price accuracy at retail stores throughout the County.

Investigations and Complaints

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

Licensing

This division manages and oversees the licensing of residential home improvement contracting businesses. Applications are reviewed to ensure that they are compliant with established standards. A home improvement contractor can be fined or have the company's license suspended for non-compliance with the law. In addition, Local Law mandates that all non-bank Automatic Teller Machines (ATM) located within the County be registered with OCA.

Information and Education

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

Taxi and Limousine

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



Goals and Objectives

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

- OCA will continue to protect and promote the interests of Nassau County consumers by issuing violations to unlicensed businesses;
- OCA will encourage local businesses to maintain high standards of honesty and fair business practices; and
- OCA will continue to enforce consumer protection laws on a pro-active as well as a reactive basis and continue to be an advocate for emerging consumer related issues.

2011 BUDGET HIGHLIGHTS

Total operating expenses for the Office of Consumer Affairs in the Fiscal 2011 Proposed Budget are \$2.1 million. The salaries and wages is approximately \$2.1 million which funds 33 full-time and four part-time employees. Funding for other-than-personal-services expense is \$19,036.

Total revenues for the Office of Consumer Affairs in the Fiscal 2011 Proposed Budget is approximately \$4.3 million.

PERFORMANCE MANAGEMENT

Consumer Affairs expects to meet its performance targets for 2011. The following schedule breaks down the departmental targets.

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

OFFICE OF CONSUMER AFFAIRS



| Office of Consumer Affairs | | | | | |
|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------------|---------------------------|
| <u>Performance Measures</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| Licensed Apps Received | 4,038 | 5,609 | 4,038 | 2,397 | 5,700 |
| Violations Issued | 1,667 | 1,074 | 1,600 | 822 | 1,100 |



VISION

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

MISSION

The mission of the Nassau County Emergency Management Office 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 responding to disasters affecting the County.

EM - EMERGENCY MANAGEMENT

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|---|------------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 439,972 | 530,587 | 166,865 | 556,199 |
| | BB - EQUIPMENT | - | 18,768 | - | - |
| | DD - GENERAL EXPENSES | 20,691 | 20,000 | 9,500 | 20,000 |
| | DE - CONTRACTUAL SERVICES | 900,000 | - | (714) | 10,000 |
| | HF - INTER DEPARTMENTAL CHARGES | - | 105,018 | - | - |
| EXPENSE Total | | 1,360,663 | 674,373 | 175,651 | 586,199 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 115 | - | - | - |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | - | 185,188 | - | - |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 126,529 | 420,000 | - | 519,000 |
| REVENUE Total | | 126,644 | 605,188 | - | 519,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 7 | - | - |
| 2010 Adopted Headcount | 7 | - | - |



OFFICE OF EMERGENCY MANAGEMENT

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

The professional staff of men and women in this Office works with officials on the Federal, State and local levels in leveraging opportunities in order to further prepare Nassau County in addressing natural technological and civil disasters. OEM administers several Homeland Security grants that are disseminated to County departments and municipalities. Along with submitting grant applications, quarterly progress, and fiscal reports, OEM monitors the activities and expenses supported by the grants. In addition, OEM receives and manages various other grants which include the Emergency Preparedness Performance Grant, Citizen Corps Grant and various New York State Senate/Legislative initiatives.

OEM manages a strategic supply warehouse to help prepare the County for responses to disasters. The Office also controls an Emergency Notification System through Swiftreach which is used to notify the residents of Nassau County in the event of an emergency or health-related issue.

The Community Emergency Response Team (CERT) Program 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 950 citizens in disaster response and awareness and currently has over 650 active dedicated members of the County CERT and Medical Reserve Corps (MRC) and 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;
- 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 Emergency Operations Center (EOC), which provides additional redundant interoperable communications equipment;



- Develop a County-wide Infrastructure Protection Plan, which would identify weaknesses and capabilities within the County and then address the hardening of vulnerable areas;
- 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, 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;
- Develop an Incident Management Assistance Team (IMAT) fully trained in the National Incident Management System (NIMS), along with a familiarity with the structure of local operations in Nassau County. This team could enhance response and recovery operations during an event; and
- Work with adjacent county and City jurisdictions to establish a regional approach to planning, response and recovery.

OBJECTIVES

- Enhance, expand and leverage the current capabilities of the EOC to keep pace with technological advances while maintaining increased redundancy in communications;
- Through grant funding, develop a County-wide infrastructure vulnerability plan; hire professional planners/consultants to collect and evaluate data, prioritize assets in the County, and develop a plan for hardening critical facilities; and replicate, on a smaller scale, the National Infrastructure Protection plan;
- Through Homeland Security grants, continue the development of a comprehensive disaster recovery plan.
- Work with the County departments and municipalities to optimize Federal reimbursement post disaster; and
- Work collaboratively with the Department of Health on many events involving the health and safety of Nassau County residents.

2011 BUDGET HIGHLIGHTS

The total operating expense for the Office of Emergency Management (OEM) in the 2011 Proposed Budget is \$586,199. The salary and wage expense in the Fiscal 2011 Proposed Budget is \$556,199, which funds seven full-time employees. Other-than-personal-service (OTPS) expense in the 2011 Proposed Budget is \$30,000.

Total revenue for the Office of Emergency Management in the 2011 Proposed Budget is \$519,000 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 2010. Looking forward to 2011, 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 | Businesses Recruited-EOP | Includes the number of local businesses recruited to enhance their Emergency Operation Plans (EOP) with Corporate Emergency Access System (CEAS) guidelines to permit businesses continuity during emergency situations. | Educate and recruit local businesses to enhance their EOP (emergency operation plans) with CEAS (Corporate Emergency Access System) credentialing to permit access to impacted areas. Coordinate efforts with NCPD staff to ensure this program is recognized. |
| Public Safety | Communications Tests | Represents the number of radio tests performed on a weekly and a bi-monthly basis. | Enhance interoperational communications for Nassau County and assure readiness. |
| Public Safety | Equip & Supplies Stockpiled | Includes the procurement and stockpiling of emergency response equipment and supplies necessary for response to local and regional all-hazard incidents. Categories of equipment and supplies stockpiled include water, MRE's (Meals Ready to Eat) , medical supplies, emergency sheltering supplies and generators. | Procure and stockpile emergency response equipment and supplies. |
| 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 | 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. |
| Public Safety | Warehouse Rack Systems | Includes the number of warehouse racking systems installed to proactively ready Nassau County with equipment and supplies necessary for response to local and regional all-hazard incidents. | Build-out warehouse with racking system and equipment necessary for rapid incident response. |

| Office of Emergency Management | | | | | |
|---------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| Businesses Recruited-EOP | -- | 0 | 4 | 0 | 4 |
| Communications Tests | 72 | 72 | 76 | 38 | 52 |
| Equip & Supplies Stockpiled | -- | 20 | 40 | 0 | 40 |
| Grants Awarded to OEM | -- | 2 | 4 | 0 | 4 |
| Recruited Volunteers | 448 | 154 | 60 | 99 | 60 |
| Training-ICS | 706 | 399 | 250 | 194 | 250 |
| Warehouse Rack Systems | -- | 0 | 2 | 0 | 2 |



VISION

The Business Development Unit's vision is to develop and grow Nassau County's high-skill, high-wage business investment and job creation potential.

MISSION

To promote sustainable economic development in the form of business investment and the creation of high-skill, high-wage jobs, while expanding the tax base.

HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|------------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 624,789 | 709,729 | 206,429 | 316,137 |
| | BB - EQUIPMENT | - | 1,000 | - | - |
| | DD - GENERAL EXPENSES | 11,701 | 109,909 | 9,947 | 7,225 |
| | DE - CONTRACTUAL SERVICES | - | 1,000,000 | - | - |
| | HF - INTER DEPARTMENTAL CHARGES | 759,774 | 727,372 | 261,307 | 1,092,384 |
| | EXPENSE Total | 1,396,264 | 2,548,010 | 477,683 | 1,415,746 |
| REVENUE | | | | | |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 381,440 | 483,602 | - | - |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 15,820 | 1,000,000 | - | - |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | - | 23,729 | 23,779 | - |
| | REVENUE Total | 397,260 | 1,507,331 | 23,779 | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 3 | - | - |
| 2010 Adopted Headcount | 7 | - | - |



OFFICE OF HOUSING AND INTERGOVERNMENTAL AFFAIRS

The Office of Housing and Intergovernmental Affairs' (OHIA) budget consists of Economic Development Administration, the Business Development Unit, and the Brownfields Redevelopment Unit.

Business Development Unit (BDU)

The 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. BDU staff assists the businesses through a "one-stop" approach by facilitating meetings with other economic development partners and locating resources that will assist a business with financing an acquisition or expansion; arranging tax credits and exemptions; and/or applying for utility rate reductions.

The BDU works with government and economic development agencies and municipalities in designing a package that best meets business needs, and holds regular working sessions with individuals from other municipalities to develop a collaborative model and workable solution for business expansion and development needs.

The BDU works in conjunction with other County departments and the Nassau County Planning Commission to leverage resources from Federal, State, County and local governments to promote economic growth in Nassau County. Its staff represents Nassau County at key meetings of the Long Island Association and Women Economic Developers of Long Island.

Brownfields Redevelopment Unit (BRU)

The main objective of the Brownfields Redevelopment Unit (BRU) is to facilitate the redevelopment of brownfields within the County. The Environmental Protection Agency (EPA) defines a brownfield as "real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant." Redevelopment of these sites will provide economic benefits such as creating jobs, increasing municipal tax base, mitigating potential health or environmental risks, and maximizing existing infrastructure.

GOALS

Business Development Unit

To increase the number of businesses attracted to and retained within Nassau County with primary emphasis on high-tech and high-skilled industries that will result in the creation of new jobs.

Brownfields Redevelopment Unit

To identify and return vacant, blighted and underutilized properties where there is actual or suspected contamination to productive use.

OBJECTIVES

Business Development Unit



- Work closely with the Nassau County Industrial Development Agency (IDA) marketing personnel and marketing agency to implement a comprehensive marketing communications plan that encompasses a strong advertising and direct marketing focus on businesses, real estate developers, and various constituents;
- Participate in economic development and business development meetings, workshops, and conferences to promote the County's business development efforts; and
- Participate in outreach programs to reach small and medium size businesses, non-profit organizations, and minority and women-owned firms.

Brownfields Redevelopment Unit

- Promote the EPA Revolving Loan Fund and implement lending upon final approvals from the EPA;
- Identify, assess and remediate brownfield sites that can be either redeveloped for "Next Generation Housing" or offered for other redevelopment opportunities;
- Develop and implement policies to facilitate cleanup and reuse. Model best practices from across the country for the effective redevelopment of brownfield sites;
- Continue to work closely with Nassau County Real Estate Office to identify potential sites for redevelopment; and
- Create and maintain a brownfield site inventory to be used as a marketing tool for economic development purposes.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Office of Housing and Intergovernmental Affairs includes \$1.4 million in expenses (including \$1.1 million 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 2011 Proposed Budget includes \$316,000 in salary-related expenses for three full-time employees. OTPS expenses are \$7,225.



PERFORMANCE MANAGEMENT

| Economic Development Initiative | | | |
|--|-----------------------------|--|--|
| <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 | # EJP Apps Received | Includes the number of Excelsior Jobs Programs (EJP) applications received. The Excelsior Jobs Program is a targeted program, focusing on the growth and expansion of the finance, high-tech and clean energy jobs of tomorrow, while also supporting the manufacturing sector that remains the backbone of our economy. | Market job creation and investment incentives to firms in targeted industries. These targeted industries provide high-paying jobs to employees thus contributing to the tax revenue and general economy of the county. |
| Economic Growth | # NC Business Forums | Includes the number of Nassau County Business Forums provided. Nassau County Business Forums are held in conjunction with County business development resource partners to educate and inform businesses of the types of incentives and assistance available. | Foster business investment and job creation. |

| Economic Development Initiative | | | | | |
|--|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <u>Performance Measures</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| # GNF Apps Received | -- | -- | -- | -- | 8 |
| # EJP Apps Received | -- | -- | -- | -- | 4 |
| # NC Business Forums | -- | -- | -- | -- | 4 |



VISION

Office of Labor Relations' vision is to provide superior labor relation services to all departments and to continually challenge themselves to provide these services in a value-added, best practices manner.

MISSION

To provide a complete, full-service support resource to all departments in the County of Nassau, in dealing with any and 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. They work with all departments covered by collective bargaining agreements to ensure compliance with these agreements and assist management with employment procedures and practices.

LR - OFFICE OF LABOR RELATIONS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 348,380 | 444,817 | 182,338 | 395,842 |
| | DD - GENERAL EXPENSES | 8,631 | 8,106 | 1,680 | 8,106 |
| | DE - CONTRACTUAL SERVICES | 341,770 | 503,294 | 97,940 | 551,854 |
| | EXPENSE Total | 698,781 | 956,217 | 281,958 | 955,802 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 551 | - | - | - |
| | REVENUE Total | 551 | - | - | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 5 | - | - |
| 2010 Adopted Headcount | 5 | - | - |



OFFICE OF LABOR RELATIONS

The Office of Labor Relations is responsible for representing the County, its departments and the managerial staff 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 the departments on how to achieve their goals consistent with such agreements and law; and assisting with labor management issues.

GOALS

- Educate departmental 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; and
- Act as the County Executive's representative when dealing 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; and
- Hold training seminars and meetings for department heads and supervisors in order to teach them how to correctly interpret the CBAs and how to properly discipline employees. Also, this Office assists the departments in each step of the grievance and disciplinary process.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Office of Labor Relations totals \$955,802 in expenses. This includes \$395,842 in salary-related expenses for five full-time employees and \$559,960 for OTPS expenses.



VISION

The Office of Management and Budget is a team of professionals dedicated to making financial / operational decisions and developing long-term plans that advance the County’s mission and vision while adhering to realistic and accurate assumptions. It is committed to establishing a collaborative working relationship with County departments to assist them in their efforts to achieve their goals and objectives. It also is determined to provide reliable and understandable financial information to the County’s managers, fiscal monitors and the public.

MISSION

The Office of Management and Budget ensures 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 and with departmental goals and objectives.

BU - OFFICE OF MANAGEMENT AND BUDGET

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|--------------------------------|-------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 2,960,725 | 3,126,794 | 1,322,734 | 2,696,391 |
| | AC - WORKERS COMPENSATION | 7,985,458 | 9,912,222 | 3,307,108 | 11,511,662 |
| | BB - EQUIPMENT | - | 8,400 | - | 10,000 |
| | DD - GENERAL EXPENSES | 32,277 | 44,270 | 34,006 | 50,320 |
| | DE - CONTRACTUAL SERVICES | 2,103,577 | 1,590,932 | 1,106,850 | 2,330,000 |
| | OO - OTHER EXPENSE | 45,481 | 525,000 | 525,000 | 532,041 |
| | EXPENSE Total | 13,127,517 | 15,207,618 | 6,295,699 | 17,130,414 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 1,209,567 | 900,000 | 866,417 | 850,000 |
| | BG - REVENUE OFFSET TO EXPENSE | - | - | - | 198,058 |
| | BI - CAP BACKCHARGES | 13,256 | 25,513 | 15,509 | - |
| | BJ - INTERDEPT REVENUES | 667,711 | 552,731 | - | 783,120 |
| | REVENUE Total | 1,890,534 | 1,478,244 | 881,926 | 1,831,178 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 27 | 3 | - |
| 2010 Adopted Headcount | 34 | 3 | 3 |



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 stronger link between performance and budget decisions, and conducting project management and business process review.

The OMB Deputy Directors have responsibility for providing high-level management support to their assigned departments. Each Deputy's staff members are responsible for providing financial and operations support to specific departments. The OMB financial component includes developing the annual budget and Multi-Year Financial Plan (MYP), monitoring 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 that 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 Multi-Year Financial Plan 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 multi-year plan 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 to County agencies through internal consulting and project management;
- Developing policies and procedures to minimize risk and audit criticisms;
- Safeguarding assets, identifying risks and eliminating liabilities; and
- Monitoring the acquisition and disposal of all equipment that is part of the County's motorized inventory within its Fleet Management Program.

The Risk Management Unit has made significant progress since it was first established in 2007 to address the County's risk exposures. Over the past year, the Risk Management Unit has performed safety related training, assisted in binding insurance for special events such as the recreation camp, performed safety inspections, and developed Risk Management and safety-related policies and procedures. Risk Management continues to settle select claims reducing the indemnity payments to the County.



GOALS

- Maintain the County's fiscal balance;
- Develop a 2011 Operating Budget, Capital Budget and 2011-2014 Multi-Year Financial Plan that is balanced and approved by the County Legislature and NIFA;
- Maintain credit ratings;
- Adhere to investment, fund balance and debt policies;
- Implement gap closing initiatives;
- Strengthen the Performance Measurement Program by integrating additional County departments into the performance measurement system, PBviews;
- Improve quality of financial reporting;
- Provide high-quality fiscal support to departments;
- Achieve the 2011 workers' compensation budget and absorb the increased cost of workers' compensation indemnity by improving claims management and reducing claims activity;
- Develop Risk Management procedures including those related to safety and insurance.

OBJECTIVES

- Achieve a year-end operating surplus;
- Maintain credit ratings;
- Earn Government Finance Officers Association Distinguished Budget Presentation Award;
- Maintain targeted average number of days to process budget transfers and supplemental appropriations; and
- Maintain the current number of County fleet vehicles and continue to meet the targeted average age of fleet vehicles to reduce maintenance costs.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Office of Management and Budget (OMB) totals approximately \$17.1 million. This includes approximately \$2.7 million in salary-related expenses for 27 full-time employees and three part-time employees; \$11.5 million for workers' compensation expenses; and approximately \$2.4 million in other-than-personal-services expenses. Also included in the 2011 Proposed Budget is \$532,000 for anticipated insurance premiums for commercial insurance to mitigate exposure to potential large losses.

The 2011 Proposed Workers' Compensation budget for Nassau County (exclusive of Nassau Community College) is \$28.8 million. The 2011 Proposed Workers' Compensation Budget includes direct budgets for the Police District (\$6.9 million), Police Headquarters (\$3.3 million), Department of Public Works (\$1.9 million), and Correctional Center (\$5.1 million). These four departments represent most of the total claim activities and expenses for the program. In addition, \$11.5 million is budgeted in the Office of Management and Budget for all other County departments. By budgeting at the department level, the County is taking steps to provide for more forecast management of claims and safety related issues as it relates to Workers' Compensation.

Risk Management continues moving aggressively with Lump Sum Settlements on an individual claim basis to achieve needed savings.



Revenue in the Proposed Budget includes \$850,000 in subrogation recoveries, \$198,000 in employee contributions for short-term disability insurance coverage and \$783,120 in inter-departmental revenues relating to workers compensation expenses.

PERFORMANCE MANAGEMENT

Office of Management and Budget (OMB) services all of the 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 2011.

| Office of Management & Budget | | | |
|--|-----------------------------|---|--|
| Category | Performance Measures | Description | Goal Statement |
| Government Efficiency | # New Grants Identified | Includes the number of new grant opportunities from all sources identified by Grants Management. | Provide County departments with grant opportunities that Grants Management has identified as being compatible to their mission and programs. |
| Government Efficiency | % Board Trans Proc On Time | Represents the percentage of Board Transfers that were processed by OMB between the deadline for OMB submission and the deadline for County Attorney submission. A Board Transfer is the transfer of funds from one expense line to another (e.g. salary to general expense). Board Transfers require Legislature approval. | Efficiently manage the Board Transfer process to effectively meet submission deadlines. |
| Government Efficiency | % 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. |
| 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.. |

| Office of Management & Budget | | | | | |
|--|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| # New Grants Identified | 156 | 183 | 144 | 127 | 156 |
| % Board Trans Proc On Time | N/A | 100% | 100% | 100% | 100% |
| % Supp Approp Proc On Time | N/A | N/A | N/A | N/A | 100% |
| % GAIFs Processed On Time | N/A | N/A | N/A | N/A | 100% |



| Risk Management | | | |
|------------------------|-----------------------------|---|--|
| <u>Category</u> | <u>Performance Measures</u> | <u>Description</u> | <u>Goal Statement</u> |
| 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 | Risk Mgmt-Training Programs | 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 Inspections | Includes the number of 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 | Triad Audits | Includes the number of audits to ensure full compliance by Triad in Risk Management directives in worker's compensation claim handling. The audits include review of bills to claims, review of filing appropriate forms, meeting County claim's special instructions, and adequate reserving practices. The audits will help determine actual exposures as they relate to the adequacy of reserves, the tracking of aggregates, the forecasting of future costs and the evaluation of performance. | Conduct periodic On and Offsite Triad Audits throughout the year. |

| Risk Management | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <u>Performance Measures</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| Risk Management Procedures | 8 | 6 | 4 | 5 | 4 |
| Risk Mgmt-Training Programs | 26 | 3 | 6 | 0 | 6 |
| Safety Inspections | 16 | 30 | 24 | 10 | 16 |
| Triad Audits | 0 | 58 | 12 | 15 | 3 |



VISION

We envision 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. OMA builds awareness of available resources through promotion, outreach and publicity. OMA also seeks to enhance the delivery of County Services to those ethnic minority communities most in need.

MA - OFFICE OF MINORITY AFFAIRS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 491,908 | 496,059 | 213,672 | 408,742 |
| | BB - EQUIPMENT | - | 600 | - | 725 |
| | DD - GENERAL EXPENSES | 12,923 | 21,900 | 4,378 | 12,923 |
| | DE - CONTRACTUAL SERVICES | 37,935 | 62,500 | 573 | 61,975 |
| | EXPENSE Total | 542,765 | 581,059 | 218,624 | 484,365 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 2,333 | - | - | - |
| | REVENUE Total | 2,333 | - | - | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 6 | - | - |
| 2010 Adopted Headcount | 6 | - | - |



OFFICE OF MINORITY AFFAIRS

Office of Minority Affairs (OMA) serves as a resource and outreach center for minority constituent 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 program (M/WBE).

OMA takes a leadership role in developing the network of supports 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. In like manner, 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 to 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 betterment of economic, employment, business and cultural opportunities for the minority residents of the County, including the improvement and stabilization of economically deprived areas in the County.

This Office will provide a more coordinated approach to community outreach, conduct in more effective and efficient operations.

GOALS

- Develop a framework for departmental program - service evaluations;
- Engage stakeholders;
- Collect data/feedback;
- Increase the number of qualified minority and women business owners County-wide;
- Conduct informational workshops on "How to Become Certified in Nassau County";
- Serve as a resource in developing entrepreneurial capabilities in the minority communities;
- Advocate for equity in County procurement matters;
- Conduct Diversity/Affirmative Action Awareness workshops for County employees;
- Foster an inclusive environment within the County in which the unique talents and perspectives of each employee are understood, valued, respected and leveraged;
- Offer community support services, including hosting cultural, professional and civic events; and
- Formulate strategies for economic development in neglected communities.

OBJECTIVES

- Increase the number of new certified M/WBE firms in Nassau County;
- Conduct six workshops to include departmental heads and agency representatives;



- Increase awareness in Affirmative Action in order to promote an accepting and tolerable workplace environment throughout County employment;
- Develop an Affirmative Action Plan;
- Increase community awareness of M/WBE outreach;
- Increase M/WBE activity in Nassau County procurement;
- Maximize the number of Nassau County certified M/WBE firms that do business with Nassau County government; and
- Organize an Education Summit to promote community participation and dialogue on key educational disparities and current advocacy initiatives.

2010 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Office of Minority Affairs is \$484,365 in expenses. Salary-related expenses amount to \$408,742 for six full time positions. OTPS expenses account for \$75,623 of the 2011 Proposed Budget expense.



VISION

The Nassau County Comptroller is committed to 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. This Office's mission is in support of the overall mission of Nassau County.

CO - COUNTY COMPTROLLER

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 6,083,680 | 7,321,450 | 3,376,660 | 6,356,294 |
| | BB - EQUIPMENT | 60,395 | 100,000 | (471) | 65,000 |
| | DD - GENERAL EXPENSES | 67,447 | 150,000 | 65,473 | 100,000 |
| | DE - CONTRACTUAL SERVICES | 376,463 | 564,000 | 3,600 | 385,800 |
| | EXPENSE Total | 6,587,985 | 8,135,450 | 3,445,261 | 6,907,094 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 38,522 | 500,000 | - | 250,000 |
| | BH - DEPT REVENUES | 12,811 | 16,300 | 8,338 | 16,300 |
| | BI - CAP BACKCHARGES | 46,172 | - | 15,889 | - |
| | REVENUE Total | 97,505 | 516,300 | 24,226 | 266,300 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|-----------|
| 2011 Proposed Headcount | 80 | 6 | 10 |
| 2010 Adopted Headcount | 92 | 6 | - |



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.

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 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 accurate and timely actions are taken by County departments; and
- Review the operations and fiscal practices of local governments where the Charter gives the Comptroller that responsibility.

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 2011 audit plan focusing on areas of greatest risk to the County's taxpayers; and
- Generate the County's Annual Financial Report.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget Expense for the Office of the County Comptroller totals approximately \$6.9 million. This includes approximately \$6.4 million in salary-related expenses for 80 full-time, 6 part-time and 10 seasonal employees and \$550,800 in other-than-personal-services expenses.

The 2011 Proposed Budget for Revenue is \$266,300. The primary source of revenue is FICA refunds from prior years.



VISION

The County Attorney's Office strives to protect the public fiscally and to advance the County's social, economic, and environmental initiatives 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.

AT - COUNTY ATTORNEY

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|--|-------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 11,477,047 | 12,462,567 | 5,518,252 | 11,116,061 |
| | BB - EQUIPMENT | 1,602 | 16,920 | 612 | 15,000 |
| | DD - GENERAL EXPENSES | 751,957 | 742,279 | 343,989 | 742,279 |
| | DE - CONTRACTUAL SERVICES | 1,068,700 | 2,135,917 | 559,536 | 4,000,000 |
| | EXPENSE Total | 13,299,307 | 15,357,683 | 6,422,389 | 15,873,340 |
| REVENUE | | | | | |
| | BD - FINES & FORFEITS | 332,540 | 90,000 | 115,622 | 90,000 |
| | BF - RENTS & RECOVERIES | 1,027,057 | 750,000 | 590,796 | 625,000 |
| | BH - DEPT REVENUES | 118,117 | 185,000 | 72,025 | 95,000 |
| | BJ - INTERDEPT REVENUES | 1,647,738 | 2,613,416 | 344,481 | 1,598,072 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 270,281 | 300,000 | 43,019 | 300,000 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 69,530 | 75,000 | 11,081 | 75,000 |
| | REVENUE Total | 3,465,262 | 4,013,416 | 1,177,023 | 2,783,072 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|----------|
| 2011 Proposed Headcount | 135 | 2 | - |
| 2010 Adopted Headcount | 157 | 1 | - |



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of ten 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. The Bureau also 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

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.

Municipal Finance

This 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 relations with NIFA.

Tax Certiorari and Condemnation

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

Torts

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

Vehicle Forfeiture



Pursuant to County law, this 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

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 that is charged with processing Workers' Compensation claims, selected tort claims and waste, fraud and abuse allegations related to County employees and property.

Claims and Investigations

Claims and Investigations settles 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 benefit of County through affirmative litigation;
- Increase resources in Tax Certiorari Bureau to ensure better pre-trial preparation for increased trials, and work closely with the Assessment Review Commission and the Department of Assessment;
- Manage and mitigate risk exposure to the County; and
- Maintain compliance with new electronic-discovery rules mandated by Federal Courts.

OBJECTIVES

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

2011 PROPOSED BUDGET HIGHLIGHTS

The total expense for the Office of the County Attorney (AT) in the 2011 Proposed Budget is \$15.9 million. The salary and wage expense in the Proposed Budget is \$11.1 million for 135 full-time and two part-time employees. The 2011 Proposed Budget funds \$4.8 million in other-than-personal services (OTPS) expenses. This includes \$900,000 in the increased use of outside counsel in complex litigation.

The 2011 Proposed Budget assumes the Office of the County Attorney will realize \$2.8 million in revenue, of which \$1.6 million is from inter-department revenues.



VISION

The Office of the County Clerk serves the residents of Nassau County, legal professionals and other County Departments with regard to real property recordings, court and business filings as mandated by the New York State Constitution. This office is charged with a duty to compute, collect and disburse transfer and mortgage taxes and filing fees to New York State, the County's General fund and local municipalities. As one of the largest revenue producing departments in Nassau County, the office seeks to institute the best practices to increase efficiencies, secure improved technology and develop and train staff while controlling costs. Due to the importance of the public documents and transactions recorded here, our public services are very detail oriented and our staff must be experienced and dedicated to the services they provide while protecting public interests.

MISSION

The Nassau County Clerk is a State Constitutional Officer serving as the County Registrar and Clerk of the Supreme and County Courts. The Office records all real estate transactions and maintains all court records in civil and matrimonial proceedings. To insure that constituents' needs are served and interests are protected in a professional, effective manner the office must:

- *Provide accurate and timely processing of land, court and all other transactions and efficient delivery of information;*
- *Continually maintain archival records including deeds, mortgages, court papers and business filings;*
- *Adequately staff the office in order to insure integrity of records;*
- *Provide quality assurance as hard copy filings migrate to an electronic format thereby permitting timely processing of documents;*
- *Seek and secure new technology that will allow personnel to process transactions in a timelier manner.*

CL - COUNTY CLERK

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|-------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 5,204,292 | 6,164,787 | 2,772,634 | 6,139,024 |
| | BB - EQUIPMENT | 98,149 | 154,000 | 16,133 | 98,150 |
| | DD - GENERAL EXPENSES | 344,398 | 371,750 | 106,199 | 344,398 |
| | DE - CONTRACTUAL SERVICES | 277,654 | 325,000 | 91,354 | 325,000 |
| | EXPENSE Total | 5,924,493 | 7,015,537 | 2,986,320 | 6,906,572 |
| REVENUE | | | | | |
| | BD - FINES & FORFEITS | 168,606 | 200,000 | 96,949 | 200,000 |
| | BF - RENTS & RECOVERIES | 15,757 | - | - | - |
| | BH - DEPT REVENUES | 15,154,319 | 15,661,600 | 6,280,971 | 23,932,250 |
| | REVENUE Total | 15,338,682 | 15,861,600 | 6,377,921 | 24,132,250 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|-----------|
| 2011 Proposed Headcount | 103 | 60 | 40 |
| 2010 Adopted Headcount | 106 | 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 office provides access to records to the general public, attorneys and the title industry. The office 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; 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, micro film and microfiche, as well as maintains County land and subdivision maps; and
- 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. As all paperwork pertaining to these cases are 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; makes files available for public inspection;
- Processes all applications for “a change of name” in conjunction with the court, maintaining and making 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, provides Certificate of Disposition for judgments;
- Receives and processes applications for Small Claims Assessment Review and Tax Certiorari cases; and
- In conjunction with the State Unified Court System, continually expands upon 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 to effectuate filings on 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; maintains naturalization records from 1899 to 1987;
- State Licenses - Responsible for the registering and filing of all new Business Names, 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 as well as ensuring their preservation and providing 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 the constituency of Nassau County.

OBJECTIVES

- Meet the increasing volume of documents to be processed by maintaining adequate staffing levels and backfill documents that predate technology initiatives to an electronic platform;
- Continue to develop seamless information sharing between Supreme and County Courts and the Clerk's Office while expanding e-filing availability;
- Utilize outreach opportunities to bring information and Clerk's Office services to residents;
- Streamline processes through continual development of a system that permits real time turn around on the processing of filings, enhance performance and improve public accessibility to information maintained by the Clerk's Office through the implementation of upgraded technology.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Expense Budget for the Office of the County Clerk totals \$6.9 million. The total includes \$6.1 million in salary-related expenses for 103 full-time, 60 part-time and 40 seasonal employees. Other-than-personal-services expenses total \$767,548. The 2011 Proposed Revenue Budget is \$24.1 million.



VISION

*The Vision of the County Executive's Office is:
 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.

CE - COUNTY EXECUTIVE

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 2,662,433 | 3,683,907 | 1,202,708 | 2,564,265 |
| | DD - GENERAL EXPENSES | 18,087 | 32,400 | 31,163 | 55,000 |
| | DE - CONTRACTUAL SERVICES | 100,141 | 100,361 | 100,000 | 225,000 |
| | EXPENSE Total | 2,780,661 | 3,816,668 | 1,333,871 | 2,844,265 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 124,218 | - | - | - |
| | REVENUE Total | 124,218 | - | - | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 26 | 1 | - |
| 2010 Adopted Headcount | 35 | 1 | - |



OFFICE OF THE COUNTY EXECUTIVE

The County Executive's Office is the executive branch of County government, and, by Charter, is responsible for the 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; and
- Enforcing County policies and State/Federal laws and regulations.

In Fiscal 2011, 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; and
- Work with other local governments and private interests to fight for reductions in unfair or unfunded State mandates.

OBJECTIVES

An extensive list of the County Executive's objectives related to the goals is detailed in the Budget Transmittal Letter.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget expense for the Office of the County Executive is \$2.8 million. This includes \$2.6 million in salary-related expenses for 26 full-time and one part-time employee, with \$280,000 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.

LE - COUNTY LEGISLATURE

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 5,363,857 | 6,398,110 | 2,780,062 | 6,278,015 |
| | BB - EQUIPMENT | 3,635 | 31,580 | - | 32,533 |
| | DD - GENERAL EXPENSES | 1,944,028 | 1,574,957 | 1,318,276 | 1,676,959 |
| | DE - CONTRACTUAL SERVICES | 847,898 | 983,453 | 905,000 | 1,067,774 |
| | EXPENSE Total | 8,159,418 | 8,988,100 | 5,003,339 | 9,055,282 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 353,046 | - | 323,266 | - |
| | REVENUE Total | 353,046 | - | 323,266 | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|-----------|
| 2011 Proposed Headcount | 95 | 3 | 16 |
| 2010 Adopted Headcount | 95 | 3 | 17 |



OFFICE OF THE COUNTY LEGISLATURE

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

GOAL

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

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Office of the County Legislature totals \$9.1 million in expenses. This includes \$6.3 million in salary-related expenses for 95 full-time, three part-time and 16 seasonal employees and \$2.8 million in OTPS expenses.



MISSION

The mission of the Nassau County District Attorney's Office is to investigate and prosecute violations of State and local criminal statutes occurring within Nassau County. With more than 180 lawyers and a total staff in excess of 370, the Nassau County District Attorney's Office is one of the largest district attorney's offices in the country. The office is committed to hiring the most qualified attorneys, investigators and support staff. The office is dedicated to constant philosophical and technological modernization and looks forward to implementing ever-changing strategies that allow it to stay one step ahead of criminal behavior.

DA - DISTRICT ATTORNEY

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 27,247,201 | 29,452,783 | 14,713,868 | 28,571,992 |
| | BB - EQUIPMENT | 36,012 | 30,500 | 1,910 | 25,800 |
| | DD - GENERAL EXPENSES | 753,969 | 807,347 | 520,324 | 1,067,470 |
| | DE - CONTRACTUAL SERVICES | 991,141 | 1,069,040 | 698,597 | 1,177,500 |
| | HF - INTER DEPARTMENTAL CHARGES | - | 3,676,393 | - | - |
| EXPENSE Total | | 29,028,324 | 35,036,063 | 15,934,699 | 30,842,762 |
| REVENUE | | | | | |
| | BD - FINES & FORFEITS | 1,500 | - | - | - |
| | BE - INVEST INCOME | - | 200 | - | 100 |
| | BF - RENTS & RECOVERIES | 73,607 | 30,000 | 24,748 | 1,424,045 |
| | BH - DEPT REVENUES | 37,054 | 25,000 | 24,254 | 25,000 |
| | BJ - INTERDEPT REVENUES | 622,779 | 546,322 | - | 262,220 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 1,732,040 | 2,013,749 | 224,330 | - |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 22,877 | 233,806 | - | 34,405 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 45,980 | 51,262 | 10,968 | 41,678 |
| REVENUE Total | | 2,535,838 | 2,900,339 | 284,301 | 1,787,448 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|-----------|
| 2011 Proposed Headcount | 363 | - | 16 |
| 2010 Adopted Headcount | 371 | - | 14 |



OFFICE OF THE DISTRICT ATTORNEY

The Nassau County District Attorney's Office is one of the largest District Attorney's Office 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 administrated by the District Attorney along with her 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.

2011 BUDGET HIGHLIGHTS

The total operating expenses for the Office of the District Attorney in the 2011 Proposed Budget is \$30.8 million. Salary and wages in the 2011 Proposed Budget is \$28.6 million for 363 full-time employees and 16 seasonals. OTPS in the 2011 Proposed Budget is \$2.3 million.

Total revenue for the Office of the District Attorney in the 2011 Proposed Budget is \$1.8 million.



VISION

The Medical Examiner's Office vision is to provide timely, thorough and accurate scientific death investigation that will assure the public and courts that all aspects of investigation have been thoroughly reviewed, resulting in correct certification to protect the public from criminal activity, health hazards and unsafe environments.

MISSION

The Medical Examiner's mission is to provide the residents of Nassau County with the most cost effective means of delivering the highest quality of medical-legal investigation 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 DNA testing facility and cutting edge toxicology and histology lab services.

ME - MEDICAL EXAMINER

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 4,473,516 | 4,915,216 | 2,737,467 | 5,415,064 |
| | AB - FRINGE BENEFITS | (7,200) | - | - | - |
| | BB - EQUIPMENT | 6,712 | 17,320 | - | 6,712 |
| | DD - GENERAL EXPENSES | 438,605 | 385,270 | 218,874 | 385,270 |
| | DE - CONTRACTUAL SERVICES | 57,175 | 58,805 | 39,860 | 58,766 |
| | HF - INTER DEPARTMENTAL CHARGES | 4,941,593 | 4,982,367 | (42,707) | 1,115,660 |
| | EXPENSE Total | 9,910,401 | 10,358,978 | 2,953,494 | 6,981,472 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 10,133 | - | 49,011 | - |
| | BH - DEPT REVENUES | 21,065 | 20,000 | 10,364 | 20,000 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | - | - | - | 166,130 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 1,825,914 | 2,295,000 | 502,778 | 2,149,746 |
| | REVENUE Total | 1,857,112 | 2,315,000 | 562,153 | 2,335,876 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 53 | 8 | - |
| 2010 Adopted Headcount | 46 | 8 | - |



OFFICE OF THE MEDICAL EXAMINER

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

Laboratories

- **Forensic Toxicology Lab:** The forensic toxicologists perform both qualitative and quantitative chemical analysis of tissues, fluids and other case evidence. They prepare tissue specimens using highly specialized gas chromatograph and mass spectrometer techniques, and document their findings in reports. They may be asked to testify in court on subject matter.
- **Forensic Genetics (DNA) Lab:** The forensic geneticists conduct scientific analysis on biological evidence related to criminal and civil investigations for the criminal justice system and the residents of Nassau County. These analyses are conducted independently and objectively, to provide accurate and reliable results to the legal system of Nassau County. Staff may be asked to testify in court on 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 proactively trained and prepared to respond appropriately in the event of natural and man-made disasters;
- Provide continuing professional education by maximizing Federal grant funding for training of staff; and



- 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 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; and
- Provide user agencies with forensic DNA analysis through the incorporation of high-throughput robotic workstations and implementation of novel forensic techniques.

2011 BUDGET HIGHLIGHTS

The total operating expense for the Office of the Medical Examiner in the 2011 Proposed Budget is \$7.million. The salary and wage expense in the 2011 Proposed Budget is \$5.4 million which funds 53 full-time and eight part-time employees. Other-Than-Personal-Services (OTPS) in the 2011 Proposed Budget is \$1.6 million, of which \$1.1 million is in inter-departmental charges. 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 2011 Proposed Budget is \$2.3 million which is primarily realized from State Aid.



PERFORMANCE MANAGEMENT

The Office of the Medical Examiner will meet its performance goals in 2010. The Office is charged with providing quality reporting in a timely fashion. In 2010, the Department will maintain its level of service.

| 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. |



| Medical Examiner | | | | | |
|------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <u>Performance Measures</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| Assault Forensics-Avg Days | 51.8 Days | 99.4 Days | 30.0 Days | 119.5 Days | 30.0 Days |
| Autopsy Report-Avg Days | 86.0 Days | 116.0 Days | 90.0 Days | N/A | 90.0 Days |
| Burglary Forensics-Avg Days | 54.4 Days | 83.0 Days | 30.0 Days | 93.0 Days | 30.0 Days |
| Homicide Frnsc-Avg Days | 58.5 Days | 79.0 Days | 30.0 Days | 101.8 Days | 30.0 Days |
| Known Exemplar-Avg Days | 55.8 Days | 87.5 Days | 30.0 Days | 108.7 Days | 30.0 Days |
| Other Forensics-Avg Days | 54.9 days | 46.8 Days | 30.0 Days | 77.9 Days | 30.0 Days |
| Pend->Final Cause Dth-Avg | 79.0 Days | 101.6 Days | 56.0 Days | N/A | 56.0 Days |
| Robbery Forensics-Avg Days | 50.3 Days | 87.0 Days | 30.0 Days | 128.4 Days | 30.0 Days |
| Sex Assault Frnsc-Avg Days | 66.5 Days | 101.0 Days | 30.0 Days | 138.5 Days | 30.0 Days |
| Toxicology Analysis-Avg Days | 46.6 Days | 62.7 Days | 30.0 Days | N/A | 30.0 Days |



VISION

The vision of the Sheriff and his Senior Staff 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 through: 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 of same.

MISSION

The Office of the Sheriff is divided into two distinct parts: 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.

CC - SHERIFF/CORRECTIONAL CENTER

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|--|--------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 125,773,000 | 124,914,066 | 61,633,925 | 123,608,029 |
| | AB - FRINGE BENEFITS | (269) | - | (722) | - |
| | AC - WORKERS COMPENSATION | 4,159,903 | 3,850,107 | 2,239,464 | 5,131,089 |
| | BB - EQUIPMENT | 15,707 | 16,632 | 8,769 | 15,707 |
| | DD - GENERAL EXPENSES | 3,223,415 | 3,549,536 | 1,531,974 | 3,699,536 |
| | DE - CONTRACTUAL SERVICES | 25,908,548 | 23,562,957 | 6,147,238 | 18,853,053 |
| | DF - UTILITY COSTS | 402,108 | 535,000 | 144,159 | 545,420 |
| | HF - INTER DEPARTMENTAL CHARGES | 11,040 | 8,845,585 | - | 177,017 |
| | EXPENSE Total | 159,493,453 | 165,273,883 | 71,704,806 | 152,029,851 |
| REVENUE | | | | | |
| | BD - FINES & FORFEITS | 16,988 | 30,000 | 4,440 | 20,000 |
| | BF - RENTS & RECOVERIES | 1,164,151 | 893,000 | 4,858 | 893,000 |
| | BG - REVENUE OFFSET TO EXPENSE | 526,730 | 500,000 | 250,000 | 500,000 |
| | BH - DEPT REVENUES | 2,504,096 | 2,725,000 | 1,169,207 | 6,187,500 |
| | BJ - INTERDEPT REVENUES | 210,691 | 290,000 | 52,661 | 290,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 13,172,983 | 14,671,675 | 3,762,414 | 14,069,425 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 364,653 | 433,000 | 140,665 | 372,000 |
| | REVENUE Total | 17,960,293 | 19,542,675 | 5,384,245 | 22,331,925 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 1,235 | 10 | - |
| 2010 Adopted Headcount | 1,281 | 11 | - |



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 and his senior staff continue to build on their successes and their 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 by inmates remanded to its custody.

ENFORCEMENT DIVISION

The Enforcement Division consists of four major units:

Central Office

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

Family Court

The Family Court unit provides for, 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's Aid to Dependent Children program in apprehending parents or guardians in violation of support order decrees issued by the 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 Nassau County Department 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) are responsible for investigating cases referred by the Department of Social Services (DSS) to locate assets of parents who fail to provide required child support payments, and preparing cases to be presented in court by DSS 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 are responsible for fiscal operations, such as procurements and oversight of the Department's budget and inmate accounts.

Human Resources

Staff assigned to this unit are responsible for all payroll and personnel matters, staff training, Attendance Control, Medical Compliance, the Uniform Section, and 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 are 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 are responsible for the supervision of all inmates committed to the custody of the Sheriff, including the following: processing newly admitted inmates and discharging inmates, classifying inmates, and transporting inmates, as well as inmate housing, inmate visits, inmate property, inmate grievances, and the operation of the Identification Unit.

Rehabilitation Unit

Staff assigned to this unit are 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.



2011 BUDGET HIGHLIGHTS

COMBINED: SHERIFFS OFFICE / CORRECTIONAL CENTER

The total operating expense budget for the Sheriff's Office/Correctional Center in the 2011 Proposed Budget is \$152 million. Salary and wages is \$123.6 million. This represents 81.3% of the Department's total operating expense. The budget funds a total of 10 part-time and 1,235 full-time employees: 1,056 Correctional Officers, 79 CSEA employees (which include 49 Sheriff Deputies), and four Ordinance employees. Funding of OTPS expense is \$22.6 million.

Total revenue for the Sheriff's Office/Correctional Center in the 2011 Proposed Budget is \$22.3 million. This is inclusive of inter-departmental revenue.

PERFORMANCE MEASUREMENT

The department expects to meet its targets for 2010. In 2011, the department will seek to meet its new goals.

OFFICE OF THE SHERIFF/CORRECTIONAL CENTER



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

| Sheriff/Correctional Center | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| % Orders of Protection Served | 112.9% | 101.5% | 85.0% | 104.0% | 85.0% |
| Civil Process Fees & Poundage | \$ 1,542,403 | \$ 1,600,419 | \$ 1,640,000 | \$ 763,593 | \$ 1,580,000 |
| Federal Inmate Housing Rev | \$ 8,261,580 | \$ 7,655,250 | \$ 7,829,250 | \$ 3,718,935 | \$ 4,617,250 |
| Housing Consolidation Savings | \$ 3,205,024 | \$ 4,185,576 | \$ 1,610,400 | \$ 1,328,168 | \$ 1,750,000 |
| Long Term 207C Employees | 32 | 33 | 32 | 31 | 32 |
| Overtime Hours-NCCC | 377,972 | 272,398 | 257,028 | 142,929 | 257,028 |
| SCOC-Inmate Violence | 24.0 | 21.0 | 34.0 | 13.0 | 34.0 |
| Warrants Executed/Vacated | 1,735 | 1,330 | 1,500 | 385 | 1,250 |



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.

| TR - COUNTY TREASURER | | | | | |
|-----------------------|----------------------------------|-------------------|---------------------|-------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 2,446,437 | 4,165,971 | 1,357,112 | 2,683,259 |
| | BB - EQUIPMENT | 7,586 | 9,650 | 264 | 7,586 |
| | DD - GENERAL EXPENSES | 215,212 | 250,000 | 196,235 | 236,500 |
| | DE - CONTRACTUAL SERVICES | 142,343 | 54,490 | 9,683 | 113,866 |
| | OO - OTHER EXPENSE | 49,998,619 | 50,000,000 | 35,189,795 | - |
| EXPENSE Total | | 52,810,197 | 54,480,111 | 36,753,089 | 3,041,211 |
| REVENUE | | | | | |
| | BA - INT PENALTY ON TAX | 25,998,083 | 27,500,000 | 14,747,918 | 28,500,000 |
| | BD - FINES & FORFEITS | 32,539 | 12,000 | 14,620 | 12,000 |
| | BE - INVEST INCOME | 3,469,747 | 8,000,000 | 974,202 | 7,127,915 |
| | BF - RENTS & RECOVERIES | 107,084 | - | 5,863 | - |
| | BH - DEPT REVENUES | 740,221 | 750,000 | 304,782 | 750,000 |
| | BI - CAP BACKCHARGES | 11,521 | - | 3,768 | - |
| | BJ - INTERDEPT REVENUES | - | 14,662 | - | 19,451 |
| | TX - SPECIAL TAXES SPECIAL TAXES | 3,080,422 | 3,200,000 | 1,130,196 | 3,200,000 |
| REVENUE Total | | 33,439,618 | 39,476,662 | 17,181,349 | 39,609,366 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 37 | 5 | 2 |
| 2010 Adopted Headcount | 41 | - | - |



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

Accounting Division: This 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), 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 share of Belmont Park Admission fees, Entertainment Ticket Surcharge, and Hotel/Motel taxes.

Goals:

- Improve Bank Reconciliation Procedures;
- Consolidate bank accounts to reduce number of reconciliations;
- Improve internal controls over receipts and disbursements;
- Decrease time lag between receipts of cash/checks and bank deposits;
- Improve process over wire transfers;
- Maximize investment income by reallocating funds to banks that offer higher interest;
- Improve processes over Federal and State liability payments to avoid penalties;
- Improve Cash Flow projections to accurately predict cash needs;
- Restructure cash payment procedures;
- Improve recording and tracking of capital projects; and
- Increase efficiency by leveraging functionality of new automated Property Tax System and Bail System.

The Treasurer's goals are focused on streamlining processes, automating functions, and maximizing resources.

**2011 BUDGET HIGHLIGHTS**

The 2011 Proposed Budget for the Office of the Treasurer totals approximately \$3 million. The budget includes \$2.7 million in salary and related expenses of 37 full-time employees, 5 part-time employees, and 2 seasonal employees. The 2011 Proposed Budget's non-salary related expenses total \$357,952,

Revenue in the 2011 Proposed Budget for the Office of the Treasurer is \$39.6 million. The Treasurer's primary driver of revenues is the collection of interest and penalty fees on delinquent property tax payments. The 2011 Proposed 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 2011 Proposed Budget is \$7.1 million.



| 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 | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| # of Bank Accounts | 109 | 108 | 100 | 110 | 80 |
| % Bank Accounts Reconciled | 97.2% | 92.6% | 100.0% | 90.0% | 100.0% |
| % Direct Payroll Deposits | 65.0% | 69.8% | 72.0% | 72.1% | 75.0% |
| % Tax Pay Received Online | 0.0% | 10.9% | 5.0% | 0.6% | 20.0% |
| Investment Balance Rate | 1.89% | 0.88% | = Fed Rate + .25% | 0.66% | 1.00% |



VISION

The Planning Department's vision is to oversee the orderly growth and development of the County, seeking to balance economic growth with environmental protection, effective and efficient transportation and historic preservation.

MISSION

The Planning Department's mission is to promote sustainable economic development in harmony with the natural environment, creating high-wage jobs, expanding the tax base and improving the quality of life for County residents.

PL - PLANNING

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 1,605,797 | 1,865,026 | 830,019 | 1,708,386 |
| | DD - GENERAL EXPENSES | 20,307 | 49,875 | 18,241 | 20,307 |
| | DE - CONTRACTUAL SERVICES | 127,018 | 75,150 | 26,877 | 81,493 |
| | DG - VAR DIRECT EXPENSES | 225,000 | 225,000 | - | 200,000 |
| | HF - INTER DEPARTMENTAL CHARGES | - | 1,286,001 | - | 1,007,320 |
| | MM - MASS TRANSPORTATION | 47,818,616 | 46,819,670 | 12,592,431 | 47,873,726 |
| | OO - OTHER EXPENSE | 75,000 | 75,000 | - | 75,000 |
| | EXPENSE Total | 49,871,738 | 50,395,722 | 13,467,568 | 50,966,232 |
| REVENUE | | | | | |
| | BD - FINES & FORFEITS | 40 | 10,000 | - | 10,000 |
| | BF - RENTS & RECOVERIES | 79,736 | - | - | - |
| | BH - DEPT REVENUES | 1,242,953 | 1,386,750 | 192,950 | 993,000 |
| | BI - CAP BACKCHARGES | 2,984 | 237,297 | - | 303,000 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | - | 291,000 | 217,831 | - |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 113,408 | 25,000 | 2 | 25,000 |
| | REVENUE Total | 1,439,121 | 1,950,047 | 410,783 | 1,331,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 22 | 10 | - |
| 2010 Adopted Headcount | 23 | 10 | - |



PLANNING DEPARTMENT

The Nassau County Planning Department is charged with advising the County Executive, the County Legislature, and County departments about the physical development of the County. The Planning Department is entrusted to work toward physically harmonious, economically sound, and socially beneficial development within the County. The Planning Department works with other municipal planning boards, agencies and officials in Nassau County's cities, towns and incorporated villages, with respect to the physical development of the County's 69 municipalities.

The Nassau County Planning Department has two divisions: Comprehensive Planning and Transportation. As mandated by State law and the County Charter, the Comprehensive Planning Division is responsible for review and analysis of subdivision applications, as well as County map revisions, and development applications that appear before the Planning Commission. In an arrangement that is unique among New York counties, the Planning Commission has original jurisdiction over subdivisions within the County's three towns, and advisory jurisdiction over all County land use matters. The Comprehensive Planning Division also processes and reviews zoning referrals received from Nassau County's 69 municipalities and makes recommendations to the Planning Commission after reviewing and analyzing each zoning matter that is referred. The Commission also is charged with the review of all land sales by Nassau County and any County open space acquisition. The division also manages the regular updates to the County's Master Plan. In preparing the update to the County's Master Plan, Planning Department staff must research and analyzes a myriad of topics such as: demographics, socioeconomics, land-use, environment, transportation, infrastructure, and governance. This research and analysis is required to formulate a summary of existing conditions, as well as to identify planning challenges, opportunities, and goals.

The Planning Commission also acts as the County Legislature's agent in reviews mandated under the State Environmental Quality Review Act (SEQRA) for actions taken by the County Executive, County Legislature, and the Planning Commission itself.

One of the division's most important responsibilities is the management and oversight of all FTA earmarks/grants (currently more than \$20 million) for the Nassau Hub Planning Initiative. Currently, the division is managing the Nassau Hub Study Alternatives Analysis/Environmental Impact Statement (AA/EIS) to identify transportation options for improving access to, from and within the Nassau Hub.

Other functions performed by the Transportation Division include: overseeing the County's bus shelter and bus bench program which generates roughly \$750,000 in annual revenue for the County; overseeing the Long Beach Bus route that provides important connecting service to/from the Long Beach Long Island Rail Road (LIRR) station and points outside of Long Beach City limits; and providing technical support on transportation issues raised as part of the Master Plan Update and by the Long Island Regional Planning Council (LIRPC).

GOALS

- Continue to carefully process and review all matters brought before the Planning Commission and make reasonable recommendations to the Planning Commission. Analyze and review all subdivision proposals against uniform and reasonable criteria to determine whether the subdivision is in compliance 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 Legislature in the area of environmental protection and the SEQRA process. Represent the County Executive and the Commission before many groups relating to planning and environmental issues.
- Improve the quality and safety of transportation systems within the County. Reduce pollution and congestion and improve safety within the County's roadway network. Assist the County in its oversight role of MTA Long Island Bus, as well as work to improve public transit service within the County. Advise the County Executive and County staff on transportation issues, as required by the County Charter;
- Provide the leadership and oversight for the Nassau Hub Study AA/EIS and ensure all Federal and New York State requirements are met throughout the study; and
- Actively pursue grant dollars to perform needed studies that will help the County be better positioned to create jobs and stimulate economic growth while reducing the County's carbon footprint.

OBJECTIVES

- Provide leadership and oversight to complete the Nassau Hub Study AA/EIS in full compliance with FTA and New York State requirements and within the project's approved budget;
- Provide the leadership for County-wide and Regional Planning Initiatives, including implementation of the County Executive's Strategic Vision for Economic Development;
- Actively participate in various studies and other initiatives at both the local and regional level designed to both improve the quality and safety of transportation systems within the County, and reduce air pollution and traffic congestion;
- Administer the Federal transportation mandates dictated by the Safe Accountable Flexible and Efficient Transportation Equity Act – A Legacy for Users, thereby ensuring the continued flow of Federal transportation dollars to Nassau County;
- Provide primary oversight of MTA Long Island Bus, while also providing support for initiatives that will improve public transit services and amenities for Nassau County residents;
- Serve as primary liaison to the Long Island Regional Planning Council; and
- Increase use of available software related to permit tracking, 3-D modeling and visual imaging in order to better analyze regional land use issues.

2011 Budget Highlights

The 2011 Proposed Budget for the Planning Department includes \$51 million in expenses (including \$1 million in interdepartmental charges) and \$1.3 million in revenues.

The 2011 Proposed Budget includes \$1.7 million in salary-related expenses for 22 full-time and 10 part-time employees. OTPS expenses are \$49.3 million. Approximately \$300,000 is allocated for departmental operating expenses; the balance of the expense budget is comprised of funding for mass transportation subsidies. Nassau County will provide \$9.1 million for Long Island Bus services, which includes \$6.9 million for fixed routes and \$2.2 million for the Able-Ride paratransit routes. An additional \$11.6 million is allocated for LIRR operating assistance, the mandated County match towards



the New York State Transit Operating Assistance (STOA) program. Approximately \$27 million is included for the mandated LIRR Station Maintenance payment.

The 2011 Proposed Budget includes \$1.3 million in revenues, which includes approximately \$780,000 in bus shelter advertising revenue, \$150,000 in subdivision-related fees and approximately \$300,000 in Capital Fund backcharges.



PERFORMANCE MANAGEMENT

The Department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. Reporting will examine the targets versus actual and prior year’s results. Of importance is that the actual performance of all Planning Department performance measures is driven more by external factors, such as the local and regional economy, than by effort expended by Department staff.

| Planning | | | |
|-----------------------|------------------------------------|---|---|
| Category | Performance Measures | Description | Goal Statement |
| Economic Growth | Advertising Bus Shelters Installed | 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 | Bus Driver-D&A Checks | Includes the number of Bus Driver Drug and Alcohol checks conducted by the Nassau County Planning Department’s Transportation Division. | To support the safe and efficient movement of people and goods throughout the County by ensuring transportation oversight meetings are occurring as scheduled. |
| Economic Growth | Bus Maintenance-Checks | Includes the number of Bus Maintenance checks conducted by the Nassau County Planning Department’s Transportation Division. | To support the safe and efficient movement of people and goods throughout the County by ensuring transportation oversight meetings are occurring as scheduled. |
| Government Efficiency | Oversight Facilities-Inspc | Includes the number of Transportation Oversight Facility inspections conducted by the Nassau County Planning Department’s Transportation Division. | To support the safe and efficient movement of people and goods throughout the County by ensuring transportation oversight meetings are occurring as scheduled. |
| 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. |

PLANNING DEPARTMENT



| Planning | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| Advertising Bus Shelters Installed | 0 | 0 | 10 | 0 | 10 |
| Bus Driver-D&A Checks | -- | -- | 2 | 2 | 2 |
| Bus Maintenance-Checks | -- | -- | 4 | 2 | 4 |
| Oversight Facilities-Inspc | -- | -- | 2 | 2 | 2 |
| SD-Avg Adj Decision Time | -- | -- | 62.0 Days | 1.8 Days | 62.0 Days |
| Sub Div-Avg Adj Hear Time | -- | -- | 62.0 Days | 34.7 Days | 62.0 Days |
| Zoning Applications Received | 2,938 | 2,852 | 2,760 | 1,235 | 2,760 |



VISION

In our Vision for the future of the Department, we strive to maintain and enhance the confidence and trust of the people we serve, continually strengthen and extend partnerships between the police and the communities we serve, maximize community participation in identifying problems, developing solutions, establishing relevant Department priorities and policies, effectively resolve problems of the communities we serve while protecting life and property, and maintain and enhance 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 Nassau County, and to provide safety and improved quality of life in our communities through excellence in policing.

| POLICE DISTRICT FUND | | | | | |
|----------------------|---|--------------------|---------------------|--------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 205,882,827 | 225,669,419 | 108,117,913 | 205,572,246 |
| | AB - FRINGE BENEFITS | 98,257,743 | 98,458,293 | 66,242,235 | 108,763,657 |
| | AC - WORKERS COMPENSATION | 5,731,655 | 5,538,927 | 2,956,866 | 6,934,708 |
| | BB - EQUIPMENT | 85,830 | 630,747 | 31,200 | 285,185 |
| | DD - GENERAL EXPENSES | 2,574,053 | 3,280,276 | 1,746,280 | 3,704,475 |
| | DE - CONTRACTUAL SERVICES | 792,902 | 1,279,630 | 562,183 | 1,048,400 |
| | DF - UTILITY COSTS | 1,011,012 | 1,625,327 | 561,953 | 1,395,131 |
| | HD - DEBT SERVICE CHARGEBACKS | 157,432 | 152,497 | - | 1,822,015 |
| | HF - INTER DEPARTMENTAL CHARGES | 29,639,214 | 27,613,321 | (1,781) | 23,509,090 |
| | OO - OTHER EXPENSE | 518,589 | 525,407 | 196,086 | 538,542 |
| | EXPENSE Total | 344,651,258 | 364,773,844 | 180,412,934 | 353,573,449 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | - | - | 13,349,134 | - |
| | BC - PERMITS & LICENSES | 2,431,532 | 2,828,447 | 904,320 | 2,828,447 |
| | BD - FINES & FORFEITS | 1,058,552 | 1,750,000 | 334,975 | 1,750,000 |
| | BE - INVEST INCOME | 139,232 | 110,201 | 53,372 | 271,315 |
| | BF - RENTS & RECOVERIES | 237,932 | 350,000 | 50,057 | 350,000 |
| | BG - REVENUE OFFSET TO EXPENSE | - | 1,417,421 | - | 1,459,944 |
| | BH - DEPT REVENUES | 3,461,609 | 3,411,617 | 1,915,377 | 3,411,617 |
| | BJ - INTERDEPT REVENUES | 409,324 | 552,024 | 70,021 | 569,462 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 209,902 | 11,000,000 | 140 | 2,000,000 |
| | TL - PROPERTY TAX | 345,035,890 | 343,354,134 | - | 340,932,665 |
| | REVENUE Total | 352,983,973 | 364,773,844 | 16,677,395 | 353,573,449 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|--------------|------------|----------|
| 2011 Proposed Headcount | 1,680 | 425 | - |
| 2010 Adopted Headcount | 1,771 | 451 | - |

POLICE DEPARTMENT



| POLICE HEADQUARTERS FUND | | | | | |
|---------------------------------|---|--------------------|----------------------------|-----------------------|-----------------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 180,538,828 | 201,114,965 | 94,971,298 | 191,263,428 |
| | AB - FRINGE BENEFITS | 89,682,569 | 91,681,609 | 60,363,503 | 103,205,471 |
| | AC - WORKERS COMPENSATION | 2,642,687 | 2,920,149 | 1,419,887 | 3,341,788 |
| | BB - EQUIPMENT | 243,913 | 693,962 | 91,463 | 350,000 |
| | DD - GENERAL EXPENSES | 1,899,336 | 3,421,380 | 1,754,064 | 4,204,595 |
| | DE - CONTRACTUAL SERVICES | 6,794,187 | 7,422,221 | 4,057,764 | 10,175,418 |
| | DF - UTILITY COSTS | 2,418,098 | 2,533,440 | 1,110,841 | 2,433,440 |
| | HD - DEBT SERVICE CHARGEBACKS | 4,904,417 | 6,199,243 | - | 8,252,771 |
| | HF - INTER DEPARTMENTAL CHARGES | 28,883,062 | 33,695,800 | 391,709 | 25,419,637 |
| | LB - TRANS TO GEN FUND | 27,118,299 | - | - | - |
| | OO - OTHER EXPENSE | 197,732 | 250,000 | 26,169 | 256,250 |
| EXPENSE Total | | 345,323,127 | 349,932,769 | 164,186,696 | 348,902,798 |
| REVENUE | | | | | |
| | BC - PERMITS & LICENSES | 376,505 | 900,000 | 166,100 | 900,000 |
| | BE - INVEST INCOME | 22,410 | 2,049 | 9,447 | 17,234 |
| | BF - RENTS & RECOVERIES | 422,162 | 400,000 | 100,690 | 400,000 |
| | BG - REVENUE OFFSET TO EXPENSE | - | 1,938,053 | - | 1,996,195 |
| | BH - DEPT REVENUES | 19,867,420 | 21,832,500 | 7,259,351 | 29,832,500 |
| | BI - CAP BACKCHARGES | 1,969,124 | 1,691,829 | - | 1,751,043 |
| | BJ - INTERDEPT REVENUES | 7,000,256 | 12,677,538 | 63,956 | 12,773,584 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 417,620 | 356,000 | 97,510 | 356,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 378,606 | 3,664,463 | 49,803 | 3,664,463 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 2,194,428 | 2,589,000 | (555,236) | 2,589,000 |
| | TL - PROPERTY TAX | 289,073,953 | 279,980,342 | - | 270,721,786 |
| | TX - SPECIAL TAXES SPECIAL TAXES | 23,600,643 | 23,900,995 | 9,110,731 | 23,900,995 |
| REVENUE Total | | 345,323,127 | 349,932,769 | 16,302,352 | 348,902,798 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------------|------------------|-----------------|
| 2011 Proposed Headcount | 1,626 | 64 | 4 |
| 2010 Adopted Headcount | 1,649 | 96 | 5 |



POLICE DEPARTMENT

The Nassau County Police Department provides uniformed patrol police services to approximately 85% of the geographical area of the County, which is located within eight police precincts. 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 First Deputy Commissioner, a Chief of Department, and Division Chiefs. To effectively administer the Department, 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, collects and analyzes forensic evidence, arrests offenders, and participates in criminal prosecutions.

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 (Department of Justice and Federal Bureau of Investigation 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; and
- Continue to improve the morale of the members of the Department.

OBJECTIVES

- Reduce the number of crimes that involve firearms;
- Through the use of 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; and
- Monitor and reduce non-mandated overtime.

2011 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 leverage 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 (minimum manning positions) and hire civilians to perform those functions. 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 2011 Proposed Budget is \$702.5 million including \$48.9 million in inter-departmental expenses. The salary and wage expense in the 2011 Proposed Budget is \$396.8 million which includes approximately \$7 million in contractual deferrals negotiated with the collective bargaining units by the prior Administration. The

POLICE DEPARTMENT



2011 Proposed Budget funds 2,433 sworn officers (368 DAI, 1,701 PBA, and 364 SOA members), 873 full-time civilians (869 CSEA members and 4 ordinance employees), 489 part-time civilians and four seasonal workers.

The salary, wage and fringe benefit expense represents 86.7% of the total operating expense for the Police Departments budget. Due to concentrated managerial oversight, operational modifications and utilizing non-County funding sources, the Department's 2010 overtime expense is projected to be \$38.5 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 Proposed Budget funds overtime expense of \$39 million which represents 9.8% of the total salary and wage expense. Due to the recent retirement incentive, unprecedented number of tenured officers separated from service during 2010, the 2011 Proposed Budget funds \$4 million in termination pay.

The 2011 Proposed Budget funds \$10.3 million in worker's compensation expense and \$19.8 million in OTPS.

Aggregated revenue from both Police funds in the 2011 Proposed Budget is \$702.5 million including \$13.3 million in inter-departmental revenues.

POLICE DEPARTMENT HEADQUARTERS

The total departmental operating expense for the PDH in the 2011 Proposed Budget is \$348.9 million including \$25.4 million in inter-departmental expenses. Salary, wage, and fringe benefit expense is \$294.5 million which represents approximately 84.4% of the total operating expense in the 2011 Proposed Budget. The Proposed Budget funds 850 sworn officers (368 DAI, 302 PBA and 180 SOA), 772 CSEA full-time civilian employees, four ordinance staff, 64 part-time civilian employees, and four seasonal workers. Overtime expense in the Proposed Budget is \$20 million which represents 10.5% of the total salary and wage expense. The funded termination payment expense in the 2011 Proposed Budget is \$2 million.

The 2011 Proposed Budget funds \$3.3 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 \$14.7 million and the utility costs are budgeted at \$2.4 million.

Total PDH departmental revenues in the 2011 Proposed Budget are \$348.9 million, which includes \$12.8 million from inter-departmental revenue sources. The largest revenue source accruing to the Headquarters Fund in the Proposed Budget is the property tax levy which is \$270.7 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 Proposed Budget are from emergency ambulance fees of \$29.1 million, Federal Aid \$3.7 million and State Aid \$2.6 million.

POLICE DEPARTMENT DISTRICT

The total departmental operating expense for the PDD in the 2011 Proposed Budget is \$353.6 million including \$23.5 million in inter-departmental expenses. The salary, wage and fringe benefits expenses are \$314.3 million in the 2011 Proposed Budget which represents approximately 88.9% of the total

POLICE DEPARTMENT



operating expense. The 2011 Proposed Budget funds 1,583 sworn officers (1,399 PBA and 184 SOA members), 97 CSEA full-time civilians, and 425 part-time civilian employees of which 421 are employed as Crossing Guards. The overtime expense in the Proposed Budget is \$19 million which represents 9.2% of the total salary and wage expense. The termination payment expense in the 2011 Proposed Budget is \$2 million.

The total OTPS expense in the 2011 Proposed Budget is \$5 million.

Total PDD departmental revenues in the 2011 Proposed Budget are \$353.6 million including \$569,462 from inter-departmental revenue sources. The property tax levy in the Proposed Budget represents 96.4% of the Districts revenue and is \$340.9 million. The major revenue sources include \$2.8 million in Alarm Permits and Fines and \$3.4 million in Departmental Revenues.

POLICE DEPARTMENT



PERFORMANCE MANAGEMENT

The Police Department will meet most of its 2010 performance targets. Looking forward to 2011, the Department will enhance its current level of service through higher performance targets.

| Police Department | | | |
|--------------------------|-----------------------------|--|----------------------------|
| <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, failures to yield right-of-way, failure to signal when turning, failure to use lights at night, passing in a no passing zone. This measure excludes DUI (Driving Under the Influence) citations. | Protect life and property. |

| Police Department | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <u>Performance Measures</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| % 911 Calls Answ 0-10 Sec | 93.5% | 93.2% | 90.0% | 92.2% | 91.0% |
| % Alarm Calls Answ 0-10 Sec | 77.9% | 83.0% | 75.0% | 82.6% | 76.0% |
| DWI Arrests | 2,895 | 2,754 | 2,775 | 1,310 | 2,775 |
| Moving Violation Citations | 200,866 | 200,952 | 218,000 | 111,040 | 220,180 |



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 as a result of 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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 15,593,835 | 17,569,406 | 8,937,814 | 17,554,733 |
| | BB - EQUIPMENT | 21,915 | 17,712 | 14,947 | 17,712 |
| | DD - GENERAL EXPENSES | 130,996 | 195,444 | 99,291 | 145,996 |
| | DE - CONTRACTUAL SERVICES | 295,655 | 394,500 | 164,451 | 318,775 |
| | HF - INTER DEPARTMENTAL CHARGES | - | 1,000 | - | 800 |
| | EXPENSE Total | 16,042,400 | 18,178,062 | 9,216,503 | 18,038,016 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 314,430 | - | 286,186 | - |
| | BH - DEPT REVENUES | 1,817,097 | 1,700,000 | 925,849 | 1,833,500 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 9,113 | 188,000 | - | 188,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 12,000 | - | 5,054 | - |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 3,260,543 | 3,171,000 | 922,540 | 2,850,000 |
| | REVENUE Total | 5,413,183 | 5,059,000 | 2,139,629 | 4,871,500 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|------------|-----------|----------|
| 2011 Proposed Headcount | 216 | 11 | - |
| 2010 Adopted Headcount | 215 | 17 | 3 |



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 as prescribed by State Probation in fundamentals of probation practice, officer safety, defensive tactics, and the law. 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 Division, based in Mineola, and Family Division, located in Westbury, 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

Annually, approximately 5,000 Pre-Sentence Investigations are prepared for Criminal Court and another 500 investigations and reports are 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. The reports are also used by correctional centers and New York State Parole for risk classification and re-entry plans.

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 \$5 to \$20 per day, compared to over \$200 per day in the Nassau County Correctional Center (NCC) 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. The individual 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.

There are currently approximately 7,000 criminal offenders and 350 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 about 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. As of June 30, 2010, 420 cases had been opened. Probation Officers review and assess all juvenile delinquency matters involving custody, totaling 91 for the first six months of 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 NCC. This program is the key feature of the County's Alternative to Incarceration Service Plan which allows the NCC to operate at a more cost efficient classification level as permitted by the applicable Corrections Law and the NYS Commission of Corrections.

Community Watch

Our 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 the first half of 2010. As an extension of Operation Nightwatch, Probation rolled-out Community Watch in March of this year. 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 on more than 100 drug involved probationers with the police through HALT and visited the homes of 200 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 an 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.

2011 Budget Highlights

The total operating expense for the Probation Department in the Fiscal 2011 Proposed Budget is \$18 million. Salary and wage expense in the Fiscal 2011 Proposed Budget is \$17.6 million, funding 216 full-time employees and 11 part-time employees. Other-Than-Personal-Service (OTPS) expenses in the Proposed Budget are \$482,483.

Total revenue for the Probation Department in the Fiscal 2011 Proposed Budget is \$4.9 million, of which \$2.9 million is derived from state aid reimbursements. \$1.8 Million is derived from probation fees.



PERFORMANCE MANAGEMENT

The Probation Department, in large measure, will perform at or near target in 2010 and will seek to maintain this level of performance in 2011.

| Probation | | | |
|------------------|--------------------------------|---|--|
| Category | Performance Measures | Description | Goal Statement |
| Public Safety | % Arrests per Caseload | Includes the number of arrests made due to a Violation of Probation (VOP), including commitment of a new offense, as a percentage of the total Criminal Probation caseload. | Rehabilitate offenders through enhanced Gang Intervention Project, expanded use of Employment Unit, and developing a program to assist probationers in achieving their GED diplomas. |
| Public Safety | % Diverted fr Jail Cs Intwvd | The total number of pretrial cases released from jail as a percentage of total detainees screened. | Provide quality service to the community in the most efficient manner. Decrease County expenditures through efficient use of Pre-Trial Unit. Increase County revenue through further pursuing delinquent fees. |
| Public Safety | % Juveniles Placed | Represents the number of Juveniles incarcerated in juvenile facilities as a percent of total cases discharged. | Reduce placement of Juveniles in residential programs. |
| Public Safety | % Prob Comp of Tot Dischge | Represents the rate of successfully completed probation cases as a percentage of total cases Discharged. | Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers. |
| Public Safety | % Prtrl Part-Fail Return Court | Includes the number of Pretrial participants who fail to return for a scheduled court appearance as a percentage of all Pretrial participants. | Provide quality service to the community in the most efficient manner. Decrease County expenditures through efficient use of Pre-Trial Unit. Increase County revenue through further pursuing delinquent fees. |
| Public Safety | Cases Adjourned Ratio | The ratio of cases adjourned due to unavailability of probation report to total caseload (investigation assigned plus carried monthly). | Prepare and provide investigation reports to courts in timely manner to minimize adjournment rate. |
| Public Safety | DWI-#Cases per Officer | The number of Driving While Intoxicated (DWI) cases assigned per Probation Officer. | Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers. |

PROBATION DEPARTMENT



| Category | Performance Measures | Description | Goal Statement |
|-----------------|-------------------------------|---|--|
| Public Safety | DWI-Req/Cn-Contacts | Includes contact requirements between the probationers and the Driving While Intoxicated (DWI) supervision Probation Officers. This measure uses a custom Index Range reflecting good performance at 85% compliance with targets. | Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers. |
| Public Safety | Fees-Collected % Billed | The dollar amount of supervision fees collected as a percentage of fees billed. | Provide quality service to the community in the most efficient manner. Decrease County expenditures through efficient use of Pre-Trial Unit. Increase County revenue through further pursuing delinquent fees. |
| Public Safety | ISP-# Cases per Officer | The number of Intensive Supervision Program (ISP) cases assigned per Probation Officer. | Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers. |
| Public Safety | ISP-Req Contacts-#Contacts | Includes contact requirements between the probationers and the Intensive Supervision (ISP) Probation Officers. This measure uses a custom Index Range reflecting good performance at 85% compliance with targets. | Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers. |
| Public Safety | Reg Supvs Crim-#Cs/Ofcr | The number of Criminal Division Regular Supervision cases assigned per Probation Officer. | Protection of the community through monitoring and 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. | Provide quality service to the community in the most efficient manner. Decrease County expenditures through efficient use of Pre-Trial Unit. Increase County revenue through further pursuing delinquent fees. |
| Public Safety | Sex Off-Req/Cn-Contacts | Includes contact requirements between the probationers and the Sex Offender Probation Officers. This measure uses a custom Index Range reflecting good performance at 85% compliance with targets. | Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers. |
| Public Safety | Sex/Viol Cases per Officer | The number of Sex Offender and Domestic Violence cases assigned per Probation Officer. | Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers. |

PROBATION DEPARTMENT



| Probation | | | | | | |
|--------------------------------|-----------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | Division | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| % Arrests per Caseload | Criminal | 1.15% | N/A | 10.00% | 1.12% | 10.00% |
| % Diverted fr Jail Cs Intwvd | Criminal | 53.2% | N/A | 50.0% | 86.8% | 50.0% |
| % Prob Comp of Tot Dischge | Criminal | 81% | N/A | 85% | 90% | 85% |
| % Prtrl Part-Fail Return Court | Criminal | 2.6% | N/A | 10.0% | 1.3% | 10.0% |
| Cases Adjourned Ratio | Criminal | 5% | N/A | 5% | 9% | 5% |
| DWI-#Cases per Officer | Criminal | 58 | N/A | 65 | 65 | 65 |
| DWI-Req/Cn-Contacts | Criminal | 873 | N/A | 970 | 2,270 | 970 |
| Fees-Collected % Billed | Criminal | 42.07% | N/A | 50.00% | 35.62% | 35.00% |
| ISP-# Cases per Officer | Criminal | 30 | N/A | 35 | 33 | 40 |
| ISP-Req Contacts-#Contacts | Criminal | 577 | N/A | 698 | 1,117 | 698 |
| Reg Supvs Crim-#Cs/Ofcr | Criminal | 107 | N/A | 110 | 112 | 110 |
| Restitution-Collected %Billed | Criminal | 38.52% | N/A | 55.00% | 28.48% | 35.00% |
| Sex Off-Req/Cn-Contacts | Criminal | 1,173 | N/A | 1,252 | 1,946 | 1,252 |
| Sex/Viol Cases per Officer | Criminal | 52 | N/A | 50 | 55 | 55 |
| % Juveniles Placed | Family | 18.7% | N/A | 15.0% | 7.8% | 15.0% |
| % Prob Comp of Tot Dischge | Family | 76% | N/A | 85% | 61% | 85.0% |



VISION

The Vision of the Office of the Public Administrator is to professionally, expeditiously and equitably settle matters 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. The Office is entrusted with the management and disposition of property on behalf of Nassau County residents who die intestate with unknown next of kin or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors for the will.

PA - PUBLIC ADMINISTRATOR

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|-----------------------------|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 462,903 | 493,697 | 243,683 | 501,638 |
| | DD - GENERAL EXPENSES | 1,635 | 7,690 | 1,592 | 5,690 |
| | DE - CONTRACTUAL SERVICES | 7,200 | 13,642 | 1,250 | 13,643 |
| | EXPENSE Total | 471,738 | 515,029 | 246,525 | 520,971 |
| REVENUE | | | | | |
| | BH - DEPT REVENUES | 377,566 | 400,000 | 219,846 | 400,000 |
| | REVENUE Total | 377,566 | 400,000 | 219,846 | 400,000 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 7 | - | - |
| 2010 Adopted Headcount | 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

- Efficiently 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; and
- To increase efficiency in providing reimbursement to the Department of Social Service (DSS).

2011 BUDGET HIGHLIGHTS

The total operating expense for the Office of the Public Administrator in the Fiscal 2011 Proposed Budget is \$520,971. The salary and wage expense represents 96% of the Department's total operating expense and funds seven full-time employees. Other-than-personal-service (OTPS) expense is \$19,333.

Total departmental revenue for the Office of the Public Administrator in the 2011 Proposed Budget is \$400,000.



VISION

The Department of Real Estate Planning & Development strives to deliver superior real estate services that empower and support all County departments in the accomplishment of their missions.

MISSION

The Department of Real Estate Planning & Development 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 Planning & Development 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 | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---|-------------------|---------------------|-------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 762,927 | 824,317 | 277,062 | 567,580 |
| | DD - GENERAL EXPENSES | 95,786 | 108,224 | 17,171 | 95,786 |
| | DE - CONTRACTUAL SERVICES | 96,200 | 106,232 | - | 100,920 |
| | OO - OTHER EXPENSE | 13,757,389 | 14,533,845 | 12,684,575 | 14,226,930 |
| | EXPENSE Total | 14,712,303 | 15,572,618 | 12,978,808 | 14,991,216 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 9,219,977 | 9,192,872 | 6,045,968 | 9,475,297 |
| | BH - DEPT REVENUES | 140,030 | 164,864 | 63,740 | 179,864 |
| | BJ - INTERDEPT REVENUES | 11,217,397 | 11,274,156 | (179,085) | 12,472,574 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 437,786 | 720,350 | - | 720,350 |
| | REVENUE Total | 21,015,190 | 21,352,242 | 5,930,623 | 22,848,085 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 7 | - | - |
| 2010 Adopted Headcount | 9 | 1 | - |



REAL ESTATE PLANNING & DEVELOPMENT

The Department's major responsibility is the Nassau County Government Real Estate Consolidation Plan. The Plan organizes County facilities into "complexes" and seeks to relocate departments that perform related functions to realize efficiencies in support services and human resources.

The Department also manages all of the County's lease properties and 40 landmark units for the Department of Parks, Recreation and Museums; assists with other special projects such as appraising and negotiating the purchase of "open space" with the Department of Environmental Coordination; 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; and
- Aid in the implementation of the Environmental Bond Acts acquisitions to preserve "open space" in the County.

OBJECTIVES

- Revise the financial plan for the implementation of the Real Estate Consolidation Plan. The Plan will identify and quantify all efficiencies resulting from the consolidation. It will also include a debt-financing plan, a cash flow plan and a projection for surplus building and land sales;
- Create an updated database capturing all County-owned properties;
- Increase revenue from the rental of landmark units by 10 %; and
- Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Acts.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Office of Real Estate Planning and Development totals \$15 million. This includes \$567,580 in salary-related expenses for seven full-time employees. Other than personal services expenses total \$196,706.

The 2011 Proposed Revenue Budget for the Office of Real Estate Planning and Development totals \$22.8 million, which is primarily revenue from County-owned leased properties and for Interdepartmental revenue for building lease expenses.



PERFORMANCE MANAGEMENT

The department has identified the following performance measures that will quantify results and achieve selected goals and objectives including generating \$25 million in surplus property sales.

| Office of Real Estate Services | | | |
|---------------------------------------|-----------------------------|--|---|
| <u>Category</u> | <u>Performance Measures</u> | <u>Description</u> | <u>Goal Statement</u> |
| 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. |

| Office of Real Estate Services | | | | | |
|---------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <u>Performance Measures</u> | <u>2008 Actual</u> | <u>2009 Actual</u> | <u>2010 Target</u> | <u>2010 June YTD Actual</u> | <u>2011 Target</u> |
| \$ RE-Lease Revenue | \$10,707,789 | \$10,569,091 | \$9,357,735 | \$6,109,709 | \$9,655,162 |
| \$ RE-Total Sales | \$1,547,911 | \$5,829,439 | \$30,000,000 | \$57,058 | \$25,000,000 |



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 protected, filed, and made accessible when individual departments request retrieval 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.

RM - RECORDS MANAGEMENT

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|---------------------------------|------------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 747,800 | 957,850 | 389,300 | 862,697 |
| | BB - EQUIPMENT | - | 40,000 | 492 | 1,000 |
| | DD - GENERAL EXPENSES | 159,791 | 190,500 | 118,189 | 159,971 |
| | DE - CONTRACTUAL SERVICES | 64,106 | 130,000 | 75,086 | 123,500 |
| | HF - INTER DEPARTMENTAL CHARGES | 75,085 | 75,085 | - | - |
| | EXPENSE Total | 1,046,782 | 1,393,435 | 583,068 | 1,147,168 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 4,227 | - | - | - |
| | BJ - INTERDEPT REVENUES | 130,760 | 626,550 | - | - |
| | REVENUE Total | 134,987 | 626,550 | - | - |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 12 | 13 | 8 |
| 2010 Adopted Headcount | 13 | 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 request;
- Microfilms paper documents; and
- 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; and
- 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; and
- Implement electronic inventory management to provide services more efficiently.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for the Office of Records Management totals \$1.1 million. This includes \$863,000 in salary-related expenses for 12 full-time, 13 part-time and 8 seasonal employees and \$284,471 in other-than-personal-service expenses.



VISION

The Vision of the Veterans Services Agency, in partnership with the Veterans Affairs both Federal and State, as well as other County departments, is to provide all veterans and their dependents with the benefits they have earned; strengthen the County's economic base; engender the veterans and Veterans organization trust; expand community outreach; and enhance the quality of life of the Nassau County Veteran Community.

MISSION

To be an advocate for veterans, their spouses and dependents with the U. S. Department of Veterans Affairs, New York State and Nassau County.

VS - VETERANS SERVICES AGENCY

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|--|----------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 533,820 | 575,690 | 256,664 | 492,358 |
| | DD - GENERAL EXPENSES | 13,979 | 21,980 | 4,300 | 18,000 |
| | DE - CONTRACTUAL SERVICES | 700 | 700 | - | 665 |
| | HF - INTER DEPARTMENTAL CHARGES | 212,171 | 1,133,457 | - | 1,206,743 |
| | EXPENSE Total | 760,669 | 1,731,827 | 260,964 | 1,717,766 |
| REVENUE | | | | | |
| | BJ - INTERDEPT REVENUES | - | 1,698,927 | - | 1,764,727 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | - | 32,900 | - | 32,900 |
| | REVENUE Total | - | 1,731,827 | - | 1,797,627 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 8 | - | - |
| 2010 Adopted Headcount | 8 | - | - |



VETERANS SERVICES AGENCY

The Veterans Services Agency (VSA) serves veterans as an advocate for compensation, pension, education and training, vocational rehabilitation, and additional benefits for survivors, burial and hospital care. The agency provides free transportation for veterans to either the Veterans Administration (VA) Hospital in Northport or the VA health clinic in Plainview. The program is staffed by 60 to 70 volunteers, who assist the veterans in getting the health care they require. The VSA also works with Nassau County employers in the Warriors to Work program, to aggressively match veterans re-entering the workforce. The VSA also assists with Federal, State and Local benefits, which the veteran may be entitled to receive. Specifically, State benefits may include various tuition assistance awards for both veterans and their child, along with annuities for veterans or their spouse who may be blind. There are many local benefits that veterans are entitled to receive, including securing tax exemptions, obtaining documents, assisting with appeals, employment counseling and discharge upgrading.

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; and
- 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

- Allow veterans, who are currently receiving Department of Social Services benefits, to receive VA benefits instead;
- Transport veterans to the VA hospital and/or clinic;
- Educate veterans and their families on their veterans benefits.
- File claims for veterans and/or their families to increase the dollar amount received by Nassau County veterans; and
- Represent veterans at the VA Board of Veterans Appeals for veterans' claims.

OBJECTIVES

- Improve the processing of claims and administering of earned benefits to ensure receipt by deserving and rightful individuals;
- Improve outreach to the community; thereby, increasing the number of veterans filing for benefits; and
- Coordinate staff visitation to veterans organizations in the community to explain benefits and assist with filing claims for benefits. This will generate approximately 1,500 Veterans claims yearly and \$1.5 million in cash awards from the Department of Veterans Affairs.



2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget for Veterans’ Services is \$1.7 million in expenses with a full-time headcount of eight. Its revenue of approximately \$1.8 million is mainly Interdepartmental Revenue resulting from the Department of Social Services’ use of VSA as an Information and Referral resource.

PERFORMANCE MANAGEMENT

| Veterans Services | | | |
|--------------------------|-----------------------------|--|--|
| Category | Performance Measures | Description | Goal Statement |
| 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. |

| Veterans Services | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| Veteran Cash Award | \$ 1,354,005 | \$ 1,515,464 | \$ 1,000,000 | \$ 2,974,540 | \$ 1,500,000 |
| Veteran Claims Opened | 1,474 | 1,404 | 1,200 | 638 | 1,500 |
| Veteran Services Provided | 28,784 | 27,100 | 27,000 | 13,154 | 28,000 |



VISION

The Nassau County Youth Board has had a long and rich history in supporting youth and family development services throughout Nassau County. Part of the effectiveness of this Department has been the ability to grow and adapt to changing fiscal and demographic climates with the support of the County Administration. The Youth Board looks forward to enhancing this service network, developing the resources necessary to meet growing and emerging needs and finding the means to support the critical infrastructures necessary to realize this vision.

MISSION

To promote self-esteem, positive values and morals, citizenship, dignity, as well as physical, social, and mental well-being among the youth of Nassau County through youth and community development. Its guiding principles are empowering youth, strengthening families, creating healthy alternatives, developing communities and establishing partnerships and service integrations.

YB - NASSAU COUNTY YOUTH BOARD

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|--|------------------|---------------------|------------------|----------------------|
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 361,633 | 375,747 | 215,039 | 391,164 |
| | DD - GENERAL EXPENSES | 738 | 8,515 | 2,306 | 4,612 |
| | DE - CONTRACTUAL SERVICES | 7,789,655 | 7,699,544 | 7,543,795 | 6,609,223 |
| | HF - INTER DEPARTMENTAL CHARGES | 506,711 | 565,637 | 54 | 623,021 |
| EXPENSE Total | | 8,658,738 | 8,649,443 | 7,761,194 | 7,628,020 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 1,765,320 | - | 14,428 | - |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 1,402,565 | 1,335,164 | 81,628 | 1,168,602 |
| REVENUE Total | | 3,167,885 | 1,335,164 | 96,056 | 1,168,602 |

| | Full Time | Part Time | Seasonal |
|--------------------------------|-----------|-----------|----------|
| 2011 Proposed Headcount | 5 | - | - |
| 2010 Adopted Headcount | 5 | - | - |



YOUTH BOARD

The Nassau County Youth Board has had a long and rich history of supporting youth and family development services throughout Nassau County. Part of the effectiveness of this Department has been the ability to grow and adapt to changing fiscal conditions and demographics.

The Youth Board's effectiveness in achieving its Mission is based upon the following:

- **Mandated Volunteer 28 Member Policy-Making Board:** comprises residents, businesses, individuals from a cross section of disciplines and ex-officio government representatives;
- **Neighborhood-Based:** allows optimum access and utilization of youth and family services and systems;
- **Program and Fiscal Management:** monitors, assesses and evaluates all contracts with service providers; administers collaborations, Runaway/Homeless Youth, Juvenile Justice and Youth Employment programs; administrative and fiscal liaison to all Federal, State and County agencies, for youth-related funding to townships, cities and villages in Nassau County.
- **Development, Training and Legislative Advocacy:** maintains aggressive grants programs through private/government sources; engage in training and development for special initiatives including Hempstead 21st Century Collaboration, Youth Adult Participation Program, and County Executive's Youth Council.
- **Pro-Active Planning:** manages all youth and youth offense data, and community statistical profiles; and provides risk and needs assessments and technical support for program development and grant applications.
- **Well-Established Relationships;** functions as a broker and/or facilitator with agencies, community-based resources, funders, schools districts, and government throughout Nassau County and New York State enables additional leveraging of more than \$5.5 million in public/private resources.
- **Cost-Effectiveness:** services costs less than \$200 per youth, per year as compared to \$150,000-\$200,000 per youth, per year for placement or incarceration. One program model between Probation and Youth Board provided viable options to placement for 27 youth last year (providing a cost savings in excess of \$4 million).
- **Advisory experience:** Experienced Youth Board staff and service delivery structures spanning four decades continue in an advisory capacity to many State initiatives in such key areas of service as: youth development, juvenile justice, teen pregnancy/HIV/AIDS prevention, community-service learning, youth leadership, gang involvement, etc.

GOALS

- Assure delivery of quality services;
- Maintain the programmatic and fiscal accountability of all contract providers through ongoing assessments, evaluations and review of accounting functions; and
- Administer all facets of the Department resourcefully and effectively through planning, community/program development, grant development, training, staff and board development, and special projects.

**OBJECTIVES**

- Fund a variety of services for 35,000 youth and families in over 40 communities and provide outreach to 25,000 individuals. These services are defined by the Integrated County Plan and include: programs for after school, family support, teen pregnancy, HIV/AIDS, Limited-English Proficiency, Employment, Youth Leadership, violence and gang prevention, etc.
- Manage the County Runaway/Homeless Youth Services System which includes emergency and short term housing, crisis intervention, family mediation, 24-hour hotline, and information and referral services to over 20,000 recipients;
- Manage the Juvenile Justice Initiative providing prevention and post- institutional services to young people at risk of entering or returning from the juvenile justice system in communities of highest need.
- Support critical components/subcommittees of the Board of Directors in the areas of Planning and Legislative Advocacy and Funding Review;
- Represent the voice of Nassau County youth and families on a variety of task forces and coalitions;
- Maintain training and educational capacity to service funded local and County-wide provider systems dedicated to youth and family development; and
- Produce a monthly compendium of grants for the entire network of youth service providers.

2011 BUDGET HIGHLIGHTSExpenses

The Nassau County Youth Board's Fiscal 2011 Proposed Budget Expense Budget is \$7.6 million dollars. This includes \$391,000 dollars in salary-related expenses for five full-time employees and \$6.6 million for OTPS related expenses.

Revenue

The Nassau County Youth Board's Fiscal 2011 Proposed Budget revenue is \$1.2 million dollars, which is comprised of State Aid Reimbursements.

PERFORMANCE MANAGEMENT

The Nassau County Youth Board will maintain services of coordinating youth development programs in the County. The Youth Board will administer the County Executive Council and provide community profiles which will better educate the County on trends in the youth population.



| Youth Board | | | |
|-----------------------|--------------------------------|---|--|
| <u>Category</u> | <u>Performance Measures</u> | <u>Description</u> | <u>Goal Statement</u> |
| 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-Cntrct 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-Cnty & Muni Applications | Includes the number of applications processed to the NY State Office of Children and Family Services for state aid reimbursement. | Continue to provide technical assistance to and process applications for Nassau County, local villages and municipalities in order to draw down NYS dollars for youth and recreational services. |
| Government Assistance | YB-Community Collaborations | Includes the number of meetings with school and community organizations in the Lawrence, Hempstead and Roosevelt school districts as well as the broader community in order to coordinate service delivery to youth in these communities. | To continue to facilitate the school/community collaborations through the Five Towns Community Center, Reclaiming Futures, Hempstead Team Center, the Roosevelt Weed and Seed and 21st Century Grant to the Hempstead School District in order to provide youth with a comprehensive array of support services in their respective communities. Elementary, middle and high schools are the sites. Services are coordinated through community based, public, county wide organizations, civic associations, faith based private sector and educational institutions. |



| Category | Performance Measures | Description | Goal Statement |
|-----------------------|------------------------------|---|--|
| Government Assistance | YB-Compediums & 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-Juvenile Justice Services | Includes the number of youth receiving comprehensive services as part of the Juvenile Justice Initiative. | Continue to manage the Juvenile Justice system which is providing prevention/post institutional services, gang prevention/intervention services to young people at risk of entering the juvenile justice system as well as those involved in behaviors leading to involvement in the juvenile justice system. Services are offered to those youth including those returning from residential placement and/or incarceration. |
| 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. |

| Youth Board | | | | | |
|--------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| YB-Agency Contacts | 783 | 851 | 500 | 344 | 400 |
| YB-Claim Reviews Audited | 485 | 633 | 428 | 326 | 342 |
| YB-Cntrct Agency Staff Trained | 1,365 | 625 | 200 | 380 | 160 |
| YB-Cnty & Muni Applications | 3 | 78 | 77 | 80 | 62 |
| YB-Community Collaborations | 69 | 149 | 85 | 135 | 68 |
| YB-Compediums & Grants | 12 | 33 | 22 | 18 | 18 |
| YB-Contracts Processed | 186 | 61 | 59 | 52 | 47 |
| YB-Juvenile Justice Services | 9,066 | 4,696 | 1,200 | 715 | 960 |
| YB-RHY Service Contacts | 14,652 | 10,457 | 4,000 | 2,461 | 3,200 |
| YB-YAPP Project Participants | 55 | 55 | 30 | 132 | 53 |





OTHER DEPARTMENTS AND BUDGET ALLOCATIONS

FRINGE BENEFITS



| FB - FRINGE BENEFIT | | | | | |
|---------------------|---|--------------------|---------------------|--------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | - | - | (569) | - |
| | AB - FRINGE BENEFITS | 172,818,055 | 169,952,962 | 105,483,917 | 201,434,827 |
| | EXPENSE Total | 172,818,055 | 169,952,962 | 105,483,348 | 201,434,827 |
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | - | - | 17,353 | - |
| | BG - REVENUE OFFSET TO EXPENSE | - | 2,528,014 | - | 2,603,854 |
| | BH - DEPT REVENUES | 15,301 | - | 14,879 | - |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 274,402 | 13,000,000 | - | - |
| | REVENUE Total | 289,703 | 15,528,014 | 32,232 | 2,603,854 |

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 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, pension contributions for active employees and social security contributions. Mandated growth in these categories continues to place a heavy burden on the County's Operating Budget.

COURTS



CT - COURTS

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------|--|------------------|---------------------|----------------|----------------------|
| EXPENSE | | | | | |
| | AB - FRINGE BENEFITS | 1,793,734 | 1,925,236 | 939,690 | 2,117,499 |
| | EXPENSE Total | 1,793,734 | 1,925,236 | 939,690 | 2,117,499 |
| REVENUE | | | | | |
| | BG - REVENUE OFFSET TO EXPENSE | - | 103,667 | - | 284,573 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 1,880,654 | 1,805,192 | 894,153 | 1,832,926 |
| | REVENUE Total | 1,880,654 | 1,908,859 | 894,153 | 2,117,499 |

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.

2011 BUDGET HIGHLIGHTS

The Fiscal 2011 Proposed Budget for the Courts is \$2 million for medical insurance offset by State reimbursement of \$1.9 million and \$106,000 for Medicare Part D reimbursement, which is a Federal reimbursement for including drug coverage in the County health insurance plan.

MISCELLANEOUS



| MI - MISCELLANEOUS | | | | | |
|---------------------------|---|--------------------|----------------------------|-----------------------|-----------------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 177,000 | (378,141) | - | 1,726,000 |
| | AB - FRINGE BENEFITS | 22,240,797 | 23,719,623 | 8,060,903 | 25,947,755 |
| | GA - LOCAL GOVT ASST PROGRAM | 56,091,788 | 57,855,586 | 14,834,224 | 61,531,155 |
| | HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN | 15,255,748 | 13,000,000 | 13,000,000 | 13,000,000 |
| | HF - INTER DEPARTMENTAL CHARGES | 2,917,661 | 6,842,331 | 156,224 | 6,269,751 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 17,725,004 | 14,714,624 | 7,923,684 | 17,118,125 |
| | JA - CONTINGENCIES RESERVE | (103,179) | - | - | - |
| | NA - NCIFA EXPENDITURES | 1,000,000 | 1,400,000 | - | 1,400,000 |
| | OO - OTHER EXPENSE | 22,648,615 | 32,559,619 | 15,783,301 | 34,220,536 |
| | EXPENSE Total | 137,953,434 | 149,713,642 | 59,758,335 | 161,213,322 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 10,000,000 | - | 54,289,851 | - |
| | BF - RENTS & RECOVERIES | 15,531,684 | 50,000 | 10,223 | 20,000 |
| | BG - REVENUE OFFSET TO EXPENSE | 5,734,881 | 6,051,462 | 3,280,164 | 14,332,799 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 17,725,004 | 14,714,624 | 9,501,338 | 17,118,125 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 37,756 | 136,600 | 147,980 | 136,600 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 2,748,857 | 2,656,084 | 2,320,984 | 2,480,934 |
| | REVENUE Total | 51,778,182 | 23,608,770 | 69,550,540 | 34,088,458 |

MISCELLANEOUS BUDGET

DESCRIPTION

The Miscellaneous Budget contains the following control centers:

- Contractual Agencies: Funds various agencies that have contracts with the County including the Legal Aid Society and the Assigned Counsel Defender Plan;
- Resident Tuition: Payment made by the County on behalf of Nassau residents attending the Fashion Institute of Technology and non-Nassau County community colleges;
- Other: Funding for several Payment In Lieu Of Taxes (PILOT) projects and the New York State Association of Counties;
- Fringe Benefits: Predominantly mandated payments for retirees of the former Nassau County Medical Center;
- Local Government Assistance Program: These payments represent the towns', cities' and villages' local share of sales tax revenue. The law sets the contribution levels;
- Nassau Health Care Corporation: Mandated payments made by the County to the Health Care Corporation, pursuant to the sale agreement; and
- NIFA Expenditures: Funds the operational expenses of the Nassau Interim Finance Authority.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Expense Budget is approximately \$161.2 million including inter-departmental charges. Included is \$61.5 million in local government assistance as mandated by Local Law and Section 1262-e of the Tax Law, approximately \$37.9 million for mandated payments to the Nassau Health Care Corporation (NHCC) pursuant to various agreements between the County and NHCC, \$10.6 million for resident tuition payments, \$12.1 million for indigent criminal defense, and \$6.3 million in inter-departmental charges.

MISCELLANEOUS



The total revenue in the Budget is \$34.1 million including \$17.1 million in inter-fund revenues. \$10.6 million is for reimbursements from towns and cites for Resident Tuition expenses, \$2.8 million in employee revenue from Flexible Benefits Program, and \$2.2 million represents revenue for the Indigent Legal Services Fund (ILSF). 2003 legislation required that revenues from various sources, including new and increased court and Department of Motor Vehicle related fees, be deposited in an ILSF, which would be used to offset the increased costs of the higher rates for assigned counsel. The County has set aside \$10 million in a contingency appropriation for unforeseen events.

RESERVES



RS - RESERVES

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|---------------|-------------------------|-------------|---------------------|----------------|----------------------|
| REVENUE | | | | | |
| | BF - RENTS & RECOVERIES | 256,911 | 19,000,000 | 79,778 | 10,500,000 |
| REVENUE Total | | 256,911 | 19,000,000 | 79,778 | 10,500,000 |

RESERVES

The 2011 Proposed Budget contains \$10.5 million in revenue due to prior-year recoveries. There are no budgeted expenses in the Reserves account.

GENERAL FUND REVENUE



RV - GENERAL FUND UNALLOCATED REVENUE

| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
|----------------------|---|----------------------|----------------------|--------------------|----------------------|
| REVENUE | | | | | |
| | B1 - GIFT | 23,864 | - | - | - |
| | BD - FINES & FORFEITS | 2,322,159 | 2,850,000 | 890,579 | 20,172,667 |
| | BH - DEPT REVENUES | 620,000 | 620,000 | 1,406,669 | 620,000 |
| | BI - CAP BACKCHARGES | - | 2,500,000 | - | 2,500,000 |
| | BJ - INTERDEPT REVENUES | 59,285,867 | 73,501,105 | - | 57,181,617 |
| | BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES | 6,158,444 | 6,500,725 | 7,607,474 | 6,805,057 |
| | BS - OTB PROFITS | - | 1,000,000 | - | 1,500,000 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 18,543,996 | 17,866,327 | - | 20,320,336 |
| | IF - INTERFUND | 27,748,900 | - | - | - |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | - | 16,000,000 | - | 5,000,000 |
| | TA - SALES TAX CO SALES TAX COUNTYWIDE | 887,529,614 | 941,251,715 | 309,173,600 | 951,471,624 |
| | TB - PART COUNTY SALES TAX PART COUNTY | 63,623,274 | 61,831,308 | 19,463,153 | 71,864,510 |
| | TL - PROPERTY TAX | 153,747,355 | 162,838,578 | - | 173,019,722 |
| | TO - OTB 5% TAX | 5,324,392 | 5,300,000 | 997,730 | 5,000,000 |
| REVENUE Total | | 1,224,927,864 | 1,292,059,758 | 339,539,205 | 1,315,455,533 |

GENERAL FUND REVENUE

This account contains most of the non-departmental revenue collected by the County. This includes revenue from the sales tax, General Fund property tax, Off-Track Betting profits, NIFA Aid, and Interfund Revenues. There are no budgeted expenses in this account.

2011 BUDGET HIGHLIGHTS

The 2011 Proposed Budget consists primarily of the revenue appropriations for sales taxes totaling approximately \$1.02 billion, of which \$61.5 million, which is included in the Miscellaneous Department, is distributed to the villages and the three towns and two cities. Property taxes allocable to the General Fund total \$173 million. Also included in this revenue allocation are revenues from Payment In Lieu of Taxes budgeted at \$6.8 million. Income from the OTB is \$2.1 million, of which \$620,000 is reflected as department revenue pursuant to the Support Agreement that accompanies the 2005 Nassau County Revenue Bonds. OTB is expected to generate \$5 million from the five percent surcharge on pari-mutuel winnings.

GENERAL FUND REVENUE



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 County-wide 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. 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. Also in 2008, inter-municipal agreements were signed between the County and the Village of Lawrence and the County and the Village of Cedarhurst to consolidate each village's sewer system into the County's sewer system. Construction contracts were bid during 2009 to implement the physical improvements necessary to consolidate these village systems within the County system. Construction activities commenced in December 2009 with completion of the work anticipated by the fourth quarter of 2011.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre and Roslyn) own and operate their own sewage collection systems that discharge sewage to the County's disposal system. The sewage collected by these systems is processed at one of the County-operated sewage treatment plants, either Bay Park or Cedar Creek.

Rate Payer Stabilization Program

The 2003 legislation provided for rate stabilization in the zones of assessment within the District corresponding to the prior sewer districts through 2007 (at or below 2003 levels), with no separate assessment for storm water resources services during the rate stabilization period. The law further

NON-MAJOR OPERATING FUNDS



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 2011.

District Revenue

The County will continue to impose District assessments, and they will continue to be collected by the town receivers of taxes. 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's sewage system to reflect the benefit received by the user, and expects to start to implement such charges and/or benefit assessments in 2011.

Table 5.1 summarizes the Fiscal 2011 Proposed Storm and Water Finance Authority Budget.
Table 5.2 summarizes the Fiscal 2011 Proposed Storm and Storm Water Resources District Budget.

Table 5.1: Fiscal 2011 Proposed Sewer and Storm Water Finance Authority Fund

| SEWER AND STORM WATER FINANCE AUTHORITY FUND | | | | | |
|--|--|--------------------|---------------------|----------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | DE - CONTRACTUAL SERVICES | 511,782 | 1,000,000 | - | 950,000 |
| | FF - INTEREST | 8,279,246 | 8,281,840 | - | 7,992,356 |
| | GG - PRINCIPAL | 6,545,000 | 7,269,191 | - | 7,360,000 |
| | LS - TRANS OUT OF SSW | 62,144,424 | | | |
| | LZ - TRANS OUT TO SSW FOR DEBT SERVICE | 36,000,457 | 99,869,560 | - | 102,929,459 |
| EXPENSE Total | | 113,480,909 | 116,420,591 | - | 119,231,815 |
| REVENUE | | | | | |
| | BE - INVEST INCOME | 177,456 | 388,776 | - | 200,000 |
| | TL - PROPERTY TAX | 110,036,805 | 116,031,815 | - | 119,031,815 |
| REVENUE Total | | 110,214,261 | 116,420,591 | - | 119,231,815 |

NON-MAJOR OPERATING FUNDS



Table 5.2: Fiscal 2011 Proposed Sewer and Storm Water Resources District Fund

| SEWER AND STORM WATER RESOURCE DISTRICT | | | | | |
|---|---|--------------------|---------------------|--------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 18,002,854 | 19,905,330 | 10,001,106 | 19,124,473 |
| | AB - FRINGE BENEFITS | 9,017,196 | 9,545,432 | 5,321,641 | 9,684,548 |
| | BB - EQUIPMENT | 137,445 | 299,000 | 6,188 | 329,500 |
| | DD - GENERAL EXPENSES | 9,533,684 | 14,615,801 | 4,020,688 | 14,731,643 |
| | DE - CONTRACTUAL SERVICES | 18,536,449 | 21,867,272 | 17,920,321 | 22,150,297 |
| | DF - UTILITY COSTS | 10,920,567 | 14,782,498 | 4,925,019 | 13,454,596 |
| | FF - INTEREST | 8,178,398 | 11,351,775 | 2,260,972 | 10,037,190 |
| | GG - PRINCIPAL | 25,300,500 | 22,045,500 | 6,402,500 | 17,771,989 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 27,869,632 | 27,426,600 | 1,276,064 | 35,122,475 |
| | OO - OTHER EXPENSE | - | 24,863,174 | - | 21,082,379 |
| EXPENSE Total | | 127,496,725 | 166,702,382 | 52,134,499 | 163,489,090 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 127,905,660 | 52,784,573 | 106,190,129 | 36,016,347 |
| | BC - PERMITS & LICENSES | 316,180 | 241,900 | 134,437 | 231,000 |
| | BE - INVEST INCOME | 1,875,766 | 1,294,000 | 669,277 | 1,338,556 |
| | BF - RENTS & RECOVERIES | 3,284,590 | 2,007,452 | 346,292 | 1,770,901 |
| | BG - REVENUE OFFSET TO EXPENSE | - | 160,005 | - | 164,805 |
| | BH - DEPT REVENUES | 1,566,370 | 9,726,212 | 1,105,025 | 20,604,110 |
| | BI - CAP BACKCHARGES | 592,922 | 618,680 | (109,700) | 433,912 |
| | BW - INTERFD CHGS INTERFUND CHARGES REVENUE | 486 | - | - | - |
| | IF - INTERFUND | 98,144,880 | 99,869,560 | 30,246,245 | 102,929,459 |
| REVENUE Total | | 233,686,854 | 166,702,382 | 138,581,706 | 163,489,090 |

NON-MAJOR OPERATING FUNDS



PERFORMANCE MANAGEMENT

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

| Sewer and Storm Water | | | | | |
|------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2008 Actual | 2009 Actual | 2010 Target | 2010 June YTD Actual | 2011 Target |
| Odor Complaints | 41 | 13 | 9 | 18 | 10 |
| Sewage Stoppages | 11.0 | 14.4 | 10.0 | 18.5 | 10.0 |
| Sewer Issue Response Time | 0.62 | 0.59 | 2.00 | 0.48 | 2.00 |
| Sewer Maintenance Crews | 11.2 | 12.2 | 11.0 | 11.8 | 11.0 |
| Sewer Pipe Flushed/Rodded | 423.5 | 414.0 | 300.0 | 406.5 | 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.

In 2010, an additional 1,000 kilowatts of discounted power was reallocated from businesses no longer part of the program to Cold Spring Harbor Laboratories in exchange for their commitment to increase job creation.

As the NYPA Economic Development Power Program stands today, no new customers are allowed to participate in the 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 2011 Proposed Public Utility Agency Fund

| NASSAU COUNTY PUBLIC UTILITY AGENCY FUND | | | | | |
|---|-------------------------------------|--------------------|----------------------------|-----------------------|-----------------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | DD - GENERAL EXPENSES | 2,562,882 | 2,393,933 | 2,393,433 | 1,600,400 |
| | DE - CONTRACTUAL SERVICES | - | 31,873 | - | 53,600 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 52,008 | 63,364 | - | 10,000 |
| EXPENSE Total | | 2,614,890 | 2,489,170 | 2,393,433 | 1,664,000 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 150,900 | - | (1,085,111) | - |
| | BE - INVEST INCOME | 459 | - | 34 | - |
| | BH - DEPT REVENUES | 1,373,804 | 2,489,170 | 507,180 | 1,664,000 |
| REVENUE Total | | 1,525,163 | 2,489,170 | (577,897) | 1,664,000 |

2011 BUDGET HIGHLIGHTS

Total expenses in the Fiscal 2011 Proposed Budget are \$1.7 million. This includes the cost of energy from NYPA and related operating expenses. Revenues of \$1.7 million are from customer billings.



CAPITAL FUND

The County Executive submits the Adopted 2011 Capital Budget and Four-Year Capital Plan on October 15th. Due to this timing, the information and data necessary to present the Adopted 2011 Budget and Four-Year Plan is not available for this document’s printing. Consequently, the Adopted 2010 Capital Budget and Four Year Plan will be discussed.

The 2010 Nassau County Capital Budget and 2010-2013 Capital Improvement Plan (2010 Budget and Plan) includes the planned capital investment of \$677.2 million (\$526.6 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 \$122.3 million in 2010 and \$404.3 million from 2011 through 2013 on general capital projects. Other major categories of expenses include the Building Consolidation Program, replacement of traffic signal heads on Merrick Road, three projects for improvements to the County’s parks, and improvements to the County’s sewer treatment plants. Funding for the entire Capital Program is shown in the following table.

Nassau County Capital Program: 2010-2013

| | 2010 | 2011 | 2012 | 2013 | Total 2010-2013 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Capital | \$122,333,000 | \$138,818,300 | \$139,202,000 | \$126,200,000 | \$526,553,300 |
| Building Consolidation | \$1,000,000 | \$0 | \$0 | \$0 | \$1,000,000 |
| Sewer and Storm Water Resource District | \$35,350,000 | \$46,550,000 | \$54,325,000 | \$13,400,000 | \$149,625,000 |
| Environmental Bond Act | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$158,683,000 | \$185,368,300 | \$193,527,000 | \$139,600,000 | \$677,178,300 |

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

In 2010, the County will continue to focus on completing projects that have already begun, and initiate a small number of new projects. The following are highlights of the County’s Capital Program:

- The County is expected to expend \$122.3 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, in 2010 the County plans to expend \$35.4 million for the Sewer and Storm Water program and \$1 million for the building consolidation plan.

Funding Sources

Funding for capital projects comes from a variety of sources. In the 2010 Budget and Plan, a majority of funding will come from the issuance of long-term debt. Funding sources for the entire Capital Program is shown in the following table.

NON-MAJOR OPERATING FUNDS



FUNDING SOURCES FOR THE TOTAL CAPITAL PROGRAM, 2010 – 2013

| | 2010 | 2011 | 2012 | 2013 | Total FY2010 - 13 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| County Debt | \$138,783,000 | \$153,465,300 | \$158,699,000 | \$112,800,000 | \$563,527,300 |
| Non County (Grants, etc.) | \$19,920,000 | \$31,903,000 | \$34,828,000 | \$27,000,000 | \$113,651,000 |
| Total | \$158,683,000 | \$185,368,300 | \$193,527,000 | \$139,600,000 | \$677,178,300 |

The County's General Capital Program totals \$526.6 million from 2010-13 and \$122.3 million in 2010. A majority, \$412.9 million, of funds from 2010-13 to support this program will come from debt. Approximately \$113.7 million will come from non-County sources, such as grants during 2010 - 13.

FUNDING SOURCES FOR THE GENERAL CAPITAL PROGRAM, 2010 - 2013

| | 2010 | 2011 | 2012 | 2013 | Total FY2010 - 13 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| County Debt | \$102,413,000 | \$106,915,300 | \$104,374,000 | \$99,200,000 | \$412,902,300 |
| Non County (Grants, etc.) | \$19,920,000 | \$31,903,000 | \$34,828,000 | \$27,000,000 | \$113,651,000 |
| Total | \$122,333,000 | \$138,818,300 | \$139,202,000 | \$126,200,000 | \$526,553,300 |

A description of all of the sources of funding is as follows:

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.

2010 Funding By Project Category

Capital funding has been included for the following project types:

- **General Capital** - The General Capital Program includes projects that will make improvements to County infrastructure. Projects fall into one of the following categories:
 - **Buildings:** Improvements to County buildings, including building rehabilitations and electrical upgrades;
 - **Equipment:** Purchase of vehicles and other equipment;
 - **Infrastructure:** Major infrastructure improvements, including new facilities at Nassau County College and the Beacon Hill Landfill improvements;
 - **Parks:** Construction and rehabilitation of Parks facilities;
 - **Property:** Property acquisition and use studies;
 - **Public Safety:** Improvements to the Nassau County Corrections 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 the way that the County does business;
 - **Traffic:** Improvements to traffic signals, traffic computer and other traffic related systems; and
 - **Transportation:** Long Island Rail Road construction projects and the purchase of new buses, as well as overall planning initiatives related to the HUB.

NON-MAJOR OPERATING FUNDS



- **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** - Funded through a special assessment approved by County voters, in 2010-2013, the funds will be expended to preserve open space.

As noted, a majority of the County's capital expenses are for general capital projects. This includes all capital spending with the exception of the Environmental Bond Act projects, Sewer and Storm Water expenses and judgments.

The 2010 Capital Budget includes \$15 million in technological advancements including the ongoing replacement of the County's financial and time and leave systems. Additionally, the Capital Budget includes \$23 million for continued improvements to our roadway infrastructure. Public safety improvements amount to \$19 million, separate from the Public Safety Center and over \$25 million for upgrades to various County buildings.

Funding by project category for the 2010 Budget and Plan is shown in the following table:

2010 General Capital Program Funding by Project Category

| Category | 2010 Amount |
|----------------|-----------------------|
| Buildings | \$ 25,400,000 |
| Roads | \$ 22,800,000 |
| Public Safety | \$ 19,240,000 |
| Technology | \$ 14,950,000 |
| Traffic | \$ 13,374,500 |
| Infrastructure | \$ 10,130,000 |
| Parks | \$ 8,900,000 |
| Equipment | \$ 4,610,000 |
| Transportation | \$ 2,928,500 |
| | |
| Total | \$ 122,333,000 |

New Projects

The 2010 Capital Budget and Plan includes \$79 million for 14 new projects that will address the County's infrastructure needs. In 2010, the total budget for new projects is \$10.6 million.

Major new projects include \$8.2 million for the Merrick Road Signal Replacement, and nearly \$27 million for Wastewater Facilities Odor Control Improvements.



COMMUNITY COLLEGE FUND

The 2011 Budget for Nassau Community College was adopted by the County Legislature on June 21, 2010, and is consistent with the multi-year financial plan. 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 degrees of 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, 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 2011 Adopted Nassau Community College Fund

| NASSAU COMMUNITY COLLEGE FUND | | | | | |
|--------------------------------------|---|--------------------|----------------------------|-----------------------|-----------------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | AA - SALARIES, WAGES & FEES | 124,781,191 | 131,307,833 | 55,502,412 | 129,410,450 |
| | AB - FRINGE BENEFITS | 41,524,300 | 44,211,932 | 18,863,461 | 46,931,622 |
| | AC - WORKERS COMPENSATION | 346,371 | 550,000 | 199,510 | 549,999 |
| | BB - EQUIPMENT | 2,266,632 | 1,797,542 | 559,591 | 1,600,000 |
| | CC - MATERIALS & SUPPLIES | (0) | - | - | - |
| | DD - GENERAL EXPENSES | 9,101,327 | 9,498,706 | 4,845,025 | 8,775,000 |
| | DE - CONTRACTUAL SERVICES | 7,388,837 | 6,794,515 | 4,987,164 | 6,650,000 |
| | DF - UTILITY COSTS | 5,582,757 | 6,392,500 | 2,052,954 | 5,775,156 |
| | HH - INTERFD CHGS INTERFUND CHARGES | 3,037,258 | 3,534,000 | 1,012,419 | 3,200,000 |
| | OO - OTHER EXPENSE | 55,000 | 55,000 | 24,800 | 55,000 |
| | EXPENSE Total | 194,083,673 | 204,142,028 | 88,047,336 | 202,947,227 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 11,182,405 | 2,488,541 | - | 2,188,000 |
| | BE - INVEST INCOME | 328,369 | 550,000 | 100,909 | 200,000 |
| | BF - RENTS & RECOVERIES | 951,562 | 950,000 | 65,763 | 950,000 |
| | BG - REVENUE OFFSET TO EXPENSE | 3,708,223 | 3,921,000 | 2,176,915 | 4,000,000 |
| | BK - SERVICE FEES | 5,989,142 | 5,634,000 | 2,154,498 | 5,324,000 |
| | BL - STUDENT REVENUES | 69,614,702 | 72,931,586 | 27,760,169 | 77,826,901 |
| | BM - REV LIEU SS - IN LIEU OF SPONSOR SHARE | 13,683,943 | 14,885,000 | 5,137,410 | 14,133,758 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 61,522 | 250,000 | 309,116 | 250,000 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 49,134,478 | 50,325,018 | 50,325,018 | 45,867,685 |
| | TL - PROPERTY TAX | 52,206,883 | 52,206,883 | - | 52,206,883 |
| | REVENUE Total | 206,861,230 | 204,142,028 | 88,029,798 | 202,947,227 |



GRANT FUND

The County receives outside funding, 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 service is reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because County policy precludes the County from assuming grant revenues in the adopted budget before receipt is certain, outside reimbursements and expenses are recognized in the Grant Fund by supplemental appropriation after receipt of the funds is assured. The Office of Management and Budget will issue a companion document to the budget, the Grants Plan, detailing all anticipated grants commencing in 2011 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 funds.



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, 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 acquisition, rehabilitation and maintenance of property 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 4, 2010 is \$1.7 million. No resources have been appropriated to date.

NON-MAJOR OPERATING FUNDS



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, its natural resources and its drinking water from the negative impacts of "suburban sprawl". In 2004 and again 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.

The Fiscal 2011 Proposed Budget includes \$11.3 million of property tax levy collections and \$745,000 of fund balance to cover the debt service costs for these purchases and projects.

| ENVIRONMENTAL BOND FUND | | | | | |
|-------------------------|-------------------------------------|-------------------|---------------------|------------------|----------------------|
| E/R | OBJECT | 2009 Actual | 2010 Adopted Budget | 6-Month Actual | 2011 Proposed Budget |
| EXPENSE | | | | | |
| | HH - INTERFD CHGS INTERFUND CHARGES | 4,260,611 | 9,126,736 | - | 12,040,332 |
| EXPENSE Total | | 4,260,611 | 9,126,736 | - | 12,040,332 |
| REVENUE | | | | | |
| | AA - FUND BALANCE | 8,544,383 | 36,305 | 9,215,318 | 744,832 |
| | BE - INVEST INCOME | 81,546 | 90,431 | 29,482 | 45,500 |
| | TL - PROPERTY TAX | 4,850,000 | 9,000,000 | - | 11,250,000 |
| REVENUE Total | | 13,475,929 | 9,126,736 | 9,244,800 | 12,040,332 |



APPENDICES

APPENDICES





APPENDIX A: ECONOMIC AND DEMOGRAPHIC PROFILE

The following is a brief summary of selected recent economic data for Nassau County, two neighboring suburban counties, and New York State.

**Table A.1
A Brief Summary of Recent Economic and Demographic Data**

| Item | Nassau | Suffolk | Westchester | All New York State |
|-------------------------|---------------|----------------|--------------------|---------------------------|
| Population | 1,357,429 | 1,518,475 | 955,962 | 19,490,297 |
| Median Household Income | \$95,282 | \$85,560 | \$79,448 | \$56,033 |
| Per Capita Income | \$41,294 | \$35,326 | \$48,882 | \$31,287 |
| Unemployment Rate | 6.9% | 7.3% | 7.1% | 8.4% |

Note: Population and annual average unemployment rate are for 2009; median household and per capita income for 2008

Sources: U.S. Census Bureau (2009 Population Estimates and 2008 American Community Survey) and the NYS Department of Labor (Local Area Unemployment Statistics)

OVERVIEW

Established in 1899, Nassau County (the “County”) is the site of some of New York State’s (the “State”) earliest colonial settlements, some of which date to the 1640s. With a total land area of 287 square miles and a population of over 1.3 million, the County is bordered to the west by the New York City borough of Queens, to the east by Suffolk County, to the north by Long Island Sound and to the south by the Atlantic Ocean. Together, the northern and southern boundaries of the County comprise nearly 188 miles of scenic coastline. The County includes 3 towns, 2 cities, 64 incorporated villages, 56 school districts, and various special districts that provide fire protection, water supply and other services. Land uses within the County are predominantly single-family residential, commercial and industrial.

POPULATION

Table A.2 below shows the County's population from 1970 to 2009. The County’s population has experienced two major growth periods over the past 100 years, reaching a peak of approximately 1,428,080 residents in 1970. Between 1970 and 1990, the County’s population decreased 10% to 1,287,348 residents. By 2000, the County's population had increased by 3.8% to approximately 1,336,073 residents. Based upon U.S. Census Bureau data, residents over 75 years of age are the fastest growing segment of the population, increasing by 125% from 42,100 in 1970 to 94,880 in 2000. According to the U.S. Census Bureau’s annual population estimate, the County has continued to grow through 2009 with an estimated population of 1,357,429.



TABLE A.2
COUNTY POPULATION, 1970-2009

| <u>Year</u> | <u>Population</u> |
|-------------|-------------------|
| 2009 | 1,357,429* |
| 2008 | 1,353,151* |
| 2007 | 1,353,061* |
| 2006 | 1,351,870* |
| 2000 | 1,336,073 |
| 1990 | 1,287,348 |
| 1980 | 1,321,582 |
| 1970 | 1,428,080 |

SOURCES: U.S. Census Decennial, *U.S. Census 2009 Population Estimates.

ECONOMIC INDICATORS

Median Household Income

As shown on Table A.3, the County’s estimated median household income was \$95,282 in 2008, significantly higher than those of the State (\$56,033) and the United States as a whole (\$52,029). With respect to median household income and other counties, Nassau County was ranked first in New York State and ninth in the nation in 2008. Moreover, the County has a smaller percentage of families below the poverty level (3.3 %) than the State (10.3 %) and the United States (9.7 %).

TABLE A.3
**MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S. 2008**

| <u>Area</u> | <u>Median Household Income</u> | <u>Families Below Poverty (%)</u> |
|---------------|--------------------------------|-----------------------------------|
| County | \$95,282 | 3.3 |
| State | \$56,033 | 10.3 |
| United States | \$52,029 | 9.7 |

SOURCE: U.S. Census Bureau, 2008 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 1999 and 2009 are shown in Table A.4 below.¹

As indicated in Table A.4, prices in the CMSA increased by just 0.4% in 2009. This is well below the average for ten previous years (3.2%) and is mainly attributable to the precipitous decline in the price of oil in the last quarter of 2008. The 2009 U.S. City Average percentage realized a slight decrease of 0.4%. This is the first annual decrease in the U.S. City Average since 1955.

TABLE A.4
CONSUMER PRICE INDEX, 1999-2009

| Year | U.S. City Average (1,000s) | %age Change | NY-NJ-CT-PA CMSA (1,000s) | %age Change |
|------|----------------------------------|----------------|------------------------------|----------------|
| 2009 | 214.5 | -0.4% | 236.8 | 0.4% |
| 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% |
| 2001 | 177.1 | 2.8% | 187.1 | 2.5% |
| 2000 | 172.2 | 3.4% | 182.5 | 3.1% |
| 1999 | 166.6 | 2.2% | 177.0 | 2.0% |

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

¹ Throughout this document references are made to the U.S. Office of Management and Budget’s definitions of metropolitan areas that are applied to U.S. Census Bureau data. These areas include Metropolitan Statistical Areas (“MSAs”), Consolidated Metropolitan Statistical Areas (“CMSAs”), and Primary Metropolitan Statistical Areas (“PMSAs”). A 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. A 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.



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 6,889,934 square feet of gross leaseable area.

The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets and gourmet food markets, electronic stores, and bookstores. Major retailers in the County include Saks Fifth Avenue, Bloomingdales, Lord & Taylor, Nordstrom’s, Macy’s, Sears, JC Penney, Marshalls, Old Navy, Kohl’s and Target. Commercial outlet stores in the County include, but are not limited to Costco, Bed, Bath & Beyond and Best Buy. In addition, there are designer boutique shops and specialty department stores such as Barneys, 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, the County ranked second in the State to New York City in retail sales (see Table A.5).

TABLE A.5

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

| | 2007 | 2007 | 2002 | 2002 |
|----------------------|-------------|---------------------|-------------|---------------------|
| | Rank | Retail Sales | Rank | Retail Sales |
| New York (Manhattan) | 1 | \$ 38,797,518 | 1 | \$ 25,904,575 |
| Nassau | 2 | 24,312,618 | 2 | 19,647,827 |
| Suffolk | 3 | 23,319,943 | 3 | 18,469,555 |
| Kings | 4 | 15,431,858 | 6 | 10,909,140 |
| Queens | 5 | 14,587,146 | 5 | 11,226,779 |
| Westchester | 6 | 14,205,055 | 4 | 11,807,085 |
| Erie | 7 | 11,217,146 | 7 | 9,838,147 |
| Monroe | 8 | 8,496,065 | 8 | 7,434,651 |
| Onondaga | 9 | 6,363,051 | 9 | 5,329,824 |
| Orange | 10 | 5,729,216 | 12 | 4,035,561 |

SOURCE: U.S. Census Bureau, Economic Census (Retail Trade)

EMPLOYMENT

Table A.6 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 648,500 employees in 2009, 21,000 fewer than had been reported in 2008. The unemployment rate in the County was 6.9% in 2009 versus 4.7% in 2008. However, 2009 marked the thirteenth consecutive year in which



the County’s unemployment rate was less than or equal to Suffolk County (7.3%), and less than New York City (9.5%), the State (8.4%), and the United States (9.3%).

TABLE A.6
ANNUAL AVERAGE
EMPLOYMENT (in thousands)
AND UNEMPLOYMENT RATE (%), 1999 - 2009

| 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 |
| 2009 | 648.5 | 6.9 | 738.2 | 7.3 | 3,606.8 | 9.5 | 8,886.1 | 8.4 | 139,880.8 | 9.3 |
| 2008 | 669.4 | 4.7 | 762.1 | 4.9 | 3,708.0 | 5.4 | 9,156.7 | 5.3 | 145,362.5 | 5.8 |
| 2007 | 672.8 | 3.7 | 761.4 | 3.9 | 3,673.8 | 4.9 | 9,125.0 | 4.5 | 146,042.5 | 4.6 |
| 2006 | 670.5 | 3.8 | 756.4 | 4.0 | 3,620.5 | 5.0 | 9,070.5 | 4.6 | 144,413.8 | 4.6 |
| 2005 | 662.1 | 4.1 | 745.3 | 4.2 | 3,539.9 | 5.8 | 8,947.1 | 5.0 | 141,710.3 | 5.1 |
| 2004 | 655.1 | 4.5 | 734.8 | 4.7 | 3,469.4 | 7.1 | 8,816.0 | 5.8 | 139,239.8 | 5.5 |
| 2003 | 649.1 | 4.7 | 723.8 | 4.8 | 3,413.4 | 8.3 | 8,703.9 | 6.4 | 137,729.0 | 6.0 |
| 2002 | 649.5 | 4.7 | 717.9 | 4.7 | 3,429.3 | 8.0 | 8,721.4 | 6.2 | 136,480.8 | 5.8 |
| 2001 | 651.3 | 3.7 | 714.6 | 3.8 | 3,451.5 | 6.1 | 8,743.9 | 4.9 | 136,939.3 | 4.7 |
| 2000 | 655.5 | 3.3 | 710.8 | 3.4 | 3,453.6 | 5.8 | 8,751.4 | 4.5 | 136,900.8 | 4.0 |
| 1999 | 678.6 | 3.0 | 704.8 | 3.6 | 3,372.7 | 6.9 | 8,657.4 | 5.2 | 133,501.0 | 4.2 |

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 A.7, the annual average employment in non-farm jobs in the Nassau-Suffolk PMSA² weakened in 2009 with the loss of 37,300 jobs overall or 3% of the non-farm total. Within the goods producing category, manufacturing jobs have remained in decline, decreasing over 29% since 2000. The natural resources, construction and mining industry, which had experienced steady gains over the same period, declined by 11% in 2009.

Meanwhile, the service providing industries, which constitute over 88% of the jobs within the PMSA, experienced a mix of gains and losses. Among the industries most impacted by the recession in 2009 were financial activities (down 6 %) and trade, transportation and utilities (down 5%). Three industries added jobs in 2009. The educational and health services industry and the information industry grew by 2% each, while the government added 1%. Overall, jobs within the service providing category declined by 23,000 or 2% in 2009.

² Prior to 2004, statistical information compiled by the U.S. Census Bureau, the U.S. Department of Labor and other sources was compiled on the basis of MSAs, including the Nassau-Suffolk PMSA. Beginning in 2004, the U.S. Office of Management and Budget revised its geographic Census definitions and replaced MSAs with Core Based Statistical Areas (“CBSAs”). The County is now part of the New York-Newark-Edison, NY-NJ-PA CBSA.



TABLE A.7
ANNUAL AVERAGE
NASSAU-SUFFOLK EMPLOYMENT,
NON-FARM, BY BUSINESS SECTOR
2000-2009
(in thousands)

| Nassau-Suffolk Employment by Industry | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---------|---------|---------|--------------------------|---------|---------|---------|---------|---------|---------|
| | | | | Goods Producing | | | | | | |
| Natural Resources Construction & Mining | 61.2 | 62.4 | 64.3 | 64.4 | 66.4 | 66.7 | 69.8 | 72.0 | 73.1 | 65.1 |
| Manufacturing | 105.9 | 98.9 | 92.1 | 88.4 | 88.2 | 86.9 | 85.9 | 83.8 | 81.3 | 75.0 |
| Total Employment Goods Producing | 167.1 | 161.2 | 156.4 | 152.8 | 154.6 | 153.6 | 155.7 | 155.8 | 154.4 | 140.0 |
| | | | | Service Providing | | | | | | |
| Trade, Transportation & Utilities | 274.0 | 271.4 | 267.3 | 270.4 | 271.3 | 270.9 | 270.7 | 273.7 | 272.4 | 258.1 |
| Financial Activities | 84.0 | 81.9 | 82.2 | 82.7 | 83.4 | 81.6 | 80.4 | 79.2 | 75.0 | 70.3 |
| Information | 31.9 | 32.9 | 32.5 | 29.1 | 28.9 | 29.4 | 29.2 | 27.9 | 27.1 | 27.6 |
| Educational & Health Services | 182.6 | 184.4 | 191.2 | 196.8 | 200.7 | 203.0 | 206.2 | 210.8 | 215.7 | 220.3 |
| Leisure & Hospitality | 86.3 | 88.8 | 90.1 | 92.6 | 95.7 | 95.8 | 97.5 | 99.2 | 99.4 | 98.3 |
| Other Services | 49.1 | 49.7 | 50.1 | 50.7 | 51.4 | 51.9 | 51.9 | 52.7 | 53.6 | 52.7 |
| Professional & Business Services | 156.7 | 158.5 | 154.1 | 153.4 | 159.7 | 159.8 | 158.6 | 164.2 | 163.1 | 154.0 |
| Government | 190.2 | 194.1 | 196.3 | 198.9 | 196.9 | 198.7 | 198.7 | 202.1 | 203.2 | 205.3 |
| Total Employment Service Providing | 1,054.7 | 1,061.7 | 1,063.7 | 1,074.6 | 1,087.9 | 1,091.0 | 1,093.2 | 1,109.8 | 1,109.6 | 1,086.6 |
| Total Non-Farm | 1,221.9 | 1,222.9 | 1,220.1 | 1,227.3 | 1,242.6 | 1,244.6 | 1,248.9 | 1,265.6 | 1,264.0 | 1,226.7 |

Source: New York State Department of Labor
Note: Totals may not add due to rounding.

Table A.8 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 fairly consistent with national figures. Nationwide, 14.2% of jobs were in the goods producing sector compared to 11.4% in the Nassau-Suffolk PMSA.



**TABLE A.8
PERCENTAGE OF NON-FARM EMPLOYMENT
BY BUSINESS SECTOR, 2009**

| Business Sector | Nassau-Suffolk PMSA (%) | United States (%) |
|--|--------------------------------|--------------------------|
| Goods Producing | | |
| Natural Resources, Construction & Mining | 5.3% | 5.1% |
| Manufacturing | <u>6.1%</u> | <u>9.1%</u> |
| Total - Goods Producing | 11.4% | 14.2% |
| Service Providing | | |
| Trade, Transportation & Utilities | 21.0% | 19.1% |
| Financial Activities | 5.7% | 5.9% |
| Information | 2.3% | 2.1% |
| Educational & Health Services | 18.0% | 14.7% |
| Leisure & Hospitality | 8.0% | 10.0% |
| Other Services | 4.3% | 4.1% |
| Professional & Business Services | 12.6% | 12.7% |
| Government | <u>16.7%</u> | <u>17.2%</u> |
| Total - Service Providing | 88.6% | 85.8% |

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).

MAJOR COUNTY EMPLOYERS

Table A.9 below shows the major commercial and industrial employers headquartered in the County.

**TABLE A.9
MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS**

| Company | Type of Business | Employees |
|----------------------------------|-------------------------------------|------------------|
| North Shore – LIJ Health Systems | Health Care | 38,000 * |
| Cablevision Systems Corp. | Cable and pay television | 16,705 |
| Griffon Corp. | Specialty building products | 5,300 |
| Alcott Group | Professional employers organization | 4,900 |
| Winthrop Healthcare Systems | Health Care | 4,345 |
| 1-800-Flowers | Flowers & gifts | 4,000 |
| National Envelope | Envelope manufacturer | 4,000 |
| Systemax, Inc. | Computers & related products | 3,535 |
| NY Community Bancorp Inc. | Banking | 2,834 |
| P.C. Richard & Sons | Appliance, electronics retailer | 2,600 |

SOURCES: Compiled by the County from Crain’s Book of Lists 2009; * North Shore – LIJ Medical System Human Resources Center

CONSTRUCTION ACTIVITY



Table A.10 below is a composite list of construction activity in the County for residential, business, industrial and public buildings for the years 1999 through 2009. Overall construction activity has been uneven since 1996, reaching its high point in 2000 with 1,887 permits issued. By 2003, the number of permits issued had decreased to 800. Construction activity in the County rebounded in 2004 and 2005 as evidenced by the 1,383 and 1,719 permits issued, respectively. In 2006, building activity was slower with only 1,446 building permits issued for new construction. Building activity fell again with only 930 building permits issued in 2007, but rebounded in 2008 by increasing by almost 100% to 1,847. However, the impact of recession and weakened real estate market are reflected in the 2009 data with permits issued for only 378 units reported.

**TABLE A.10
COUNTY CONSTRUCTION ACTIVITY, 1999 - 2009**

| Year | Single-Family Dwellings | Other Housing Units* | Business Buildings | Industrial Buildings | Public Buildings | Total |
|---------------|--------------------------------|-----------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| 2009 | 365 | 13 | N/A | N/A | N/A | 378 |
| 2008 | 801 | 1,046 | N/A | N/A | N/A | 1,847 |
| 2007 | 790 | 113 | 20 | 3 | 4 | 930 |
| 2006 | 993 | 415 | 30 | 4 | 4 | 1,446 |
| 2005 | 922 | 756 | 37 | 1 | 3 | 1,719 |
| 2004 | 771 | 577 | 23 | 4 | 8 | 1,383 |
| 2003 | 564 | 203 | 23 | 2 | 8 | 800 |
| 2002 | 603 | 482 | 24 | 2 | 5 | 1,116 |
| 2001 | 614 | 884 | 30 | 21 | 16 | 1,565 |
| 2000 | 790 | 1,009 | 58 | 21 | 9 | 1,887 |
| 1999 | 639 | 540 | 34 | 8 | 16 | 1,237 |
| Totals | 7,852 | 6,038 | 279 | 66 | 73 | 14,308 |

SOURCE: 1999 – 2007 Nassau County Planning Commission; 2008 - 2009 US Census Bureau, Building Permits

*Other housing units includes two-family, multi-family dwellings and conversions.

Table A.11 below shows the number and estimated dollar value of building permits issued for Class 4 property in the County for the years 2002 through 2007. 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 2007.



**TABLE A.11
NUMBER AND VALUE OF BUILDING PERMITS ISSUED,
CLASS 4 PROPERTY, 2002 – 2007**

| Year | Number of Permits Issued | Estimated Value of Permits |
|-------------|---------------------------------|-----------------------------------|
| 2007 | 27 | \$13,129,100 |
| 2006 | 38 | 59,862,365 |
| 2005 | 41 | 29,535,410 |
| 2004 | 15 | 7,339,475 |
| 2003 | 33 | 25,043,100 |
| 2002 | 32 | 20,052,498 |

SOURCE: Nassau County Planning Commission.

According to the CoStar Office Report (December 2006) provided by Greiner-Maltz Company, in 2006, there were 1,476 office buildings containing approximately 43.7 million square feet in the County. The vacancy rate for office buildings with greater than 20,000 square feet hovered between 13% and 15% from the first quarter of 2008 through the second quarter of 2009 despite declining rental rates.

HOUSING

New residential construction activity in the County dropped significantly in 2009. This is likely attributable to the financial crisis and a weakened real estate market, which have resulted in increased foreclosure rates and declining home values. According to the Nassau County Department of Assessment’s Mid-year Report: Analysis of the Real Estate Market (published July 28, 2009), home values declined by 12% between July 2008 and April 2009. Compared to 2008, new residential construction in 2009 had decreased by nearly 80%.

**TABLE A.12
COUNTY NEW RESIDENTIAL CONSTRUCTION ACTIVITY**

| Year | Value of New Residential Construction (in thousands) | No. of New Dwelling Units By Building Permit |
|-------------|---|---|
| 2009 | 178,307 | 378 |
| 2008 | 374,000 | 1,868 |
| 2007 | 272,576 | 822 |
| 2006 | 368,875 | 1,408 |
| 2005 | 373,879 | 1,672 |
| 2004 | 293,642 | 1,177 |
| 2003 | 195,435 | 978 |
| 2002 | 222,722 | 985 |
| 2001 | 229,464 | 989 |
| 2000 | 266,259 | 1,506 |
| 1999 | 199,433 | 1,151 |

SOURCES: U.S. Census Bureau, Construction Statistics Division-Building Permit Branch (1997-2004); Nassau County Planning Department (2005-2007). 2007 - 2009 figures from U.S. Census Bureau; Construction Statistics Division-Building Permit Branch based on estimate and imputation and NYSAR residential price information.



Table A.13 shows the breakdown of new housing units by type and size.

TABLE A.13

**NUMBER OF COUNTY NEW RESIDENTIAL HOUSING UNITS
AUTHORIZED BY BUILDING PERMIT BY SIZE CATEGORY**

| Year | 1 Family | 2 Family | 3-4 Family | 5 or more Family | Total |
|-------------|-----------------|-----------------|-------------------|-----------------------------|--------------|
| 2009 | 365 | 8 | 0 | 5 | 378 |
| 2008 | 822 | 6 | 0 | 1040 | 1,868 |
| 2007 | 737 | 18 | 4 | 63 | 822 |
| 2006 | 993 | 62 | 4 | 349 | 1,408 |
| 2005 | 922 | 40 | 7 | 703 | 1,672 |
| 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 |
| 2000 | 753 | 142 | 6 | 605 | 1,506 |
| 1999 | 730 | 50 | 3 | 368 | 1,151 |

SOURCES: U.S. Census Bureau, Construction Statistics Division-Building Permit Branch (2000-2004, 2008-2009); Nassau County Planning Department (2005-2007).

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 County had a higher percentage of owner-occupied units (80%) than the State (66%) and the nation (53%) as a whole.

Table 14 shows County existing home sales. In 2009, the annual median sales price decreased by 9.2% while the number of homes sold was 4% higher than in 2008.



**TABLE A.14
COUNTY EXISTING HOME SALES, 1999-2009**

| Year | Median Sales Price | No. of Homes Sold |
|-------------|---------------------------|--------------------------|
| 2009 | \$413,000 | 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 |
| 2000 | 252,500 | 7,002 |
| 1999 | 230,000 | 7,389 |

SOURCES: Compiled by the County from: The October 2001 LIPA Annual Business Fact Book, 1997-2000; Multiple Listing Service of Long Island Inc., 2001-2005; New York State Association of Realtors, 2006-2009

TRANSPORTATION

MTA Long Island Bus ("MTALIB"), a subsidiary of the Metropolitan Transportation Authority ("MTA"), is the County's principal public surface transit provider and the third largest suburban bus system in the United States. Operating a network of 53 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 333 fixed route buses and 86 para-transit vehicles. MTALIB has an average weekday ridership of 102,672 passengers and serves 96 communities, 46 Long Island Rail Road stations, most area colleges and universities, as well as employment centers and shopping malls.

The MTALIB Adopted Budget as of December 2009 showed that the total MTALIB estimated budget for 2010 is \$134 million, of which \$44.7 million or 33.4% was to be derived from passenger fares and other operating revenue. The cost to the County, the State and the MTA of operating MTALIB in 2007 was approximately \$82 million. The County's share of the cost was approximately \$10.5 million; State subsidies and additional State aid accounted for approximately \$57.5 million; and MTA subsidies accounted for the remaining \$14 million.

The Long Island Rail Road ("LIRR") is both the largest commuter railroad and the oldest railroad in America operating under its original name. Chartered in 1834, it extends from three major New York City terminals — Penn Station, Flatbush Avenue, and Hunterspoint Avenue — through a major transfer hub at Jamaica to the easternmost tip of Long Island. Its infrastructure includes 594 route miles of track and 124 stations on 11 branch lines. On an average weekday, the LIRR carries 287,099 passengers.³

³ Metropolitan Transportation Authority website (<http://mta.info/mta/network.htm>)



Through its capital program, the LIRR recently renovated Jamaica Station (Queens) and the mezzanine at Jamaica providing links to the subway and the AirTrain to John F. Kennedy International Airport (“JFK”). Work continues on the East Side Access project, which began tunneling work in 2007. This project will add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan’s East Side.

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.⁴

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 the station platforms, and a pedestrian overpass that connects the north and south sides of the station. Other station projects completed in 2006 included: new stairways and railings at Bellmore and Wantagh stations; station renovations at Garden City and Nassau Boulevard; a new overpass at Cold Spring Harbor; and parking improvements at Valley Stream.

Other important projects are the continual maintenance of tracks, ties, and switches and renovations underway at numerous stations. The LIRR also is expected to install a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station.

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 include: 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. The present TIP covers the years 2008-2012.

⁴ Metropolitan Transportation Authority website (<http://mta.info/mta/network.htm>)



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 (which acquired Keyspan Energy Delivery in August 2007), 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 is funded through legislation that 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, thirteen hospitals located in the County provide 4,669 certified hospital beds. In addition, according to the New York State Board of Professions, the County is served by 8,170 licensed medical doctors, 2,029 dentists, 670 chiropractors, 333 podiatrists, and 19,265 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, and the Memorial-Sloan Kettering Cancer Center at Mercy Medical Center in Rockville Centre.

MEDIA

The daily newspaper, Newsday, is circulated in the Nassau, Suffolk and Queens counties. Additionally, there are approximately 80 weekly newspapers covering local news and events in the County. Some of these weekly newspapers focus on events in specific towns, villages and communities, and others focus on niche industries, such as Long Island Business News – a 50-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 to cable television subscribers only. Cable programming is available throughout the County via Cablevision Systems Corp. which, along with general programming, provides access to channels with a local focus. Satellite programming and service by Verizon through its FIOS system are 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 Nassau County. According to the New York State Education Department, 204,077 students were enrolled in public schools within the County during the 2008-2009 academic year. 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 2008 Newsweek magazine article cited five County high schools among the top 100 public high schools in the nation.

According to the New York State Education Department, in the Fall of 2009⁵, 80,490 students attended 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.

RECREATIONAL AND CULTURAL FACILITIES

The County has numerous recreational and cultural facilities. One of the most popular destinations among the County's parks and beaches is the 2,413-acre Jones Beach State Park in Wantagh. With approximately six to seven million visitors annually, Jones Beach State Park features a six-mile ocean beachfront, a two-mile boardwalk, and the 11,200-seat Jones Beach Theater performing arts center, which attracts world-class musical acts. There are dozens of other public beaches located along both the Atlantic Ocean and the Long Island Sound shorelines. In addition, the County is home to the 930-acre Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale, and numerous small local parks and campgrounds 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

⁵ New York State Education Department, Office of Research and Information Systems website (<http://eservices.nysed.gov/orisre/mainservlet>)



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, in Cove Neck, Theodore Roosevelt's estate at Sagamore Hill, a National Historic Site.

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 remained essentially stable throughout the 1990s, exhibiting only a small increase of about 3.8%. The small increase in population had a negligible effect on water demand in the County. 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 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 as a result of 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 161 to 181 million gallons. This recharge surplus ensures ample amounts of fresh water for the future. Furthermore, adapted 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, County-wide 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.

APPENDICES



Effective March 1, 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. This is the first step in the process to ultimately transfer ownership of the facilities from the City of Glen Cove to the County. In 2008, inter-municipal agreements were entered into with each of the Village of Lawrence and the Village of Cedarhurst to consolidate each village's sewer system into the County's sewer system.

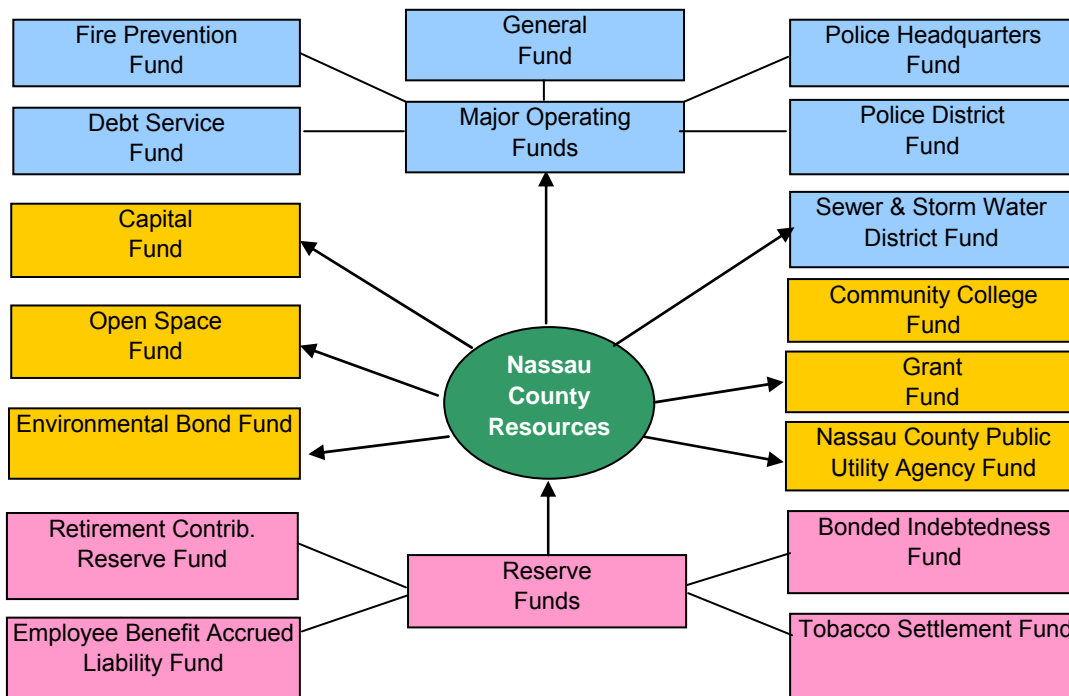
Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre and Roslyn) and the city of Long Beach own and operate their own sewage collection systems which discharge sewage to the County's disposal system. The sewage collected by these systems is processed at one of the County-operated sewage treatment plants, either Bay Park or Cedar Creek. In addition, there are several sewage collection systems and treatment plants within the County that are operated by other governmental agencies or special districts.



APPENDIX B: FUND STRUCTURE

Nassau County allocates revenues and expenses into 15 separate funds. Fiscal oversight generally focuses on the Major Operating Funds (General Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund and Debt Service Fund) and the Sewer and Storm Water District Fund because these funds contain the resources necessary to support the primary daily operations of the County. There are six other dedicated funds, which are the Capital Fund, Open Space Fund, Environmental Bond Fund, Community College Fund, Grant Fund and Public Utility Agency Fund. The County maintains four reserve funds, with three authorized by General Municipal Law (Retirement Contribution Reserve, Employee Benefit Accrued Liability Reserve and Bonded Indebtedness Reserve) 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 five Major Operating Funds and the Sewer and Storm Water District Fund that support the primary operations of the County’s departments. As such, fiscal oversight typically focuses on the balance of expenses and revenues in these six 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 between these departments and offices to address needs as they arise. Revenues are

APPENDICES



derived primarily from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, permits and licenses, and investment income.

The **Fire Prevention Fund** contains expenses and revenues for the services that the Fire Commission provides to Nassau residents. These include safety inspection and compliance activities.

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 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 Five Major Operating Funds, the Police District Fund is unique in that it is not County-wide 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 Interim Finance Authority sales tax set-asides also 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 **Sewer and Storm Water District Fund** is self-supportive and contains funding for the County's sewage disposal and collection system as well as the storm water system. It covers expenses related to the Department of Public Works employees assigned to these functions and associated debt service 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 Executive submits the Adopted Capital Budget by October 15th each year, and it must be approved by the Legislature by December 15th, along with the Four-Year Capital Plan.

The **Open Space Fund**, established by Local Law 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 acquisition, rehabilitation and maintenance of property to be used for open space purposes.

The **Environmental Bond Fund**, created in 2004 by local law, contains resources and appropriations to cover the cost of purchasing and preserving open space pursuant to the Environmental Bond Act. Through 2008, Nassau County voters have approved \$150 million in Environmental Bond Act borrowing.



The **Community College Fund** is independent and 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 30 percent of its revenue. Each year, usually three months before the submission of the Adopted County Budget, the board recommends a Adopted budget and seeks approval by the County Executive and Legislature.

The **Grant Fund** receives outside funding for the County, primarily from the State and Federal governments that completely covers the cost of certain programs. While most of these programs are in the health and human services area, a sizeable number of grants are also received to enhance public safety. In each case, when the cost of a County employee or non-personnel related service is fully reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because generally accepted accounting principles preclude the County from assuming grant revenues in the adopted Operating 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 assured.

The **Nassau County Public Utility Agency (NCPUA) Fund** contains resources to operate NCPUA, which was established in 1984 as an economic development tool under the New York State Economic Development Power Program. The program provides discounted power to businesses that commit to create or retain jobs in the State.

RESERVE FUNDS

The **Employee Benefit Accrued Liability Reserve Fund**, established in 2004, contains resources set aside to cover future termination pay expenses for employees who separate from County service. Typically, police termination pay exceeds \$200,000 per officer, and it is with the potential for a surge in sworn officer retirements in mind that the Administration Adopted setting surplus resources aside in a formal reserve.

The **Retirement Contribution Reserve Fund**, also established in 2004, contains 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**, created in 2005, contains resources for the payment of debt service from a separate account managed by the County Treasurer.

The **Tobacco Settlement Fund** was established, in 2004 for the purpose of segregating proceeds remaining from the 1999 securitization and later receipts of unpledged revenues of certain tobacco settlement revenues. A portion of the sale proceeds were set aside in escrow for the County. In 2004, the County's bond counsel advised that due to the risks of continuing litigation against the tobacco companies, it would be prudent to move the escrow funds from the Corporation to the County.



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 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 of America: general long-term obligation principal and interest are reported only 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 are 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 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. The Grant Funds are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, the 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 except that 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 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 maintain a structurally balanced budget, which is defined as one where the level of recurring expenses matches recurring revenues.

SCOPE OF THE ANNUAL OPERATING BUDGET

Article III, § 302 and § 303 of the County Charter outline the information that must be contained in the Adopted Annual Operating Budget and is summarized as follows:

- Estimate of expected revenue collections that includes approved or anticipated rate increases;
- Statement of anticipated tax levy collections;
- Estimate of anticipated receipts from the sale of bonds and/or other borrowing;
- Statement of estimated cash balances for all funds as stipulated in the County Charter;
- 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;
- Estimations 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; and,
- 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

Article III, § 301 of the County Charter requires the County Executive to submit to the Legislature for its review an Annual Operating Budget no later than September 15 of each 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 Multi-Year Financial Plan (MYP) into the allocation of resources that support the successful execution of the initiatives outlined within the MYP;
- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators and a reasonable projection of revenue collections;
- Integrates the financial structure of the MYP, Capital Improvement Plan (CIP) and the Annual Operating Budget;
- Reflects the County's social and economic policy priorities; and,
- Communicates this information clearly to every County stakeholder – politician, practitioner and taxpayer.

PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants of the budget process are as follows:

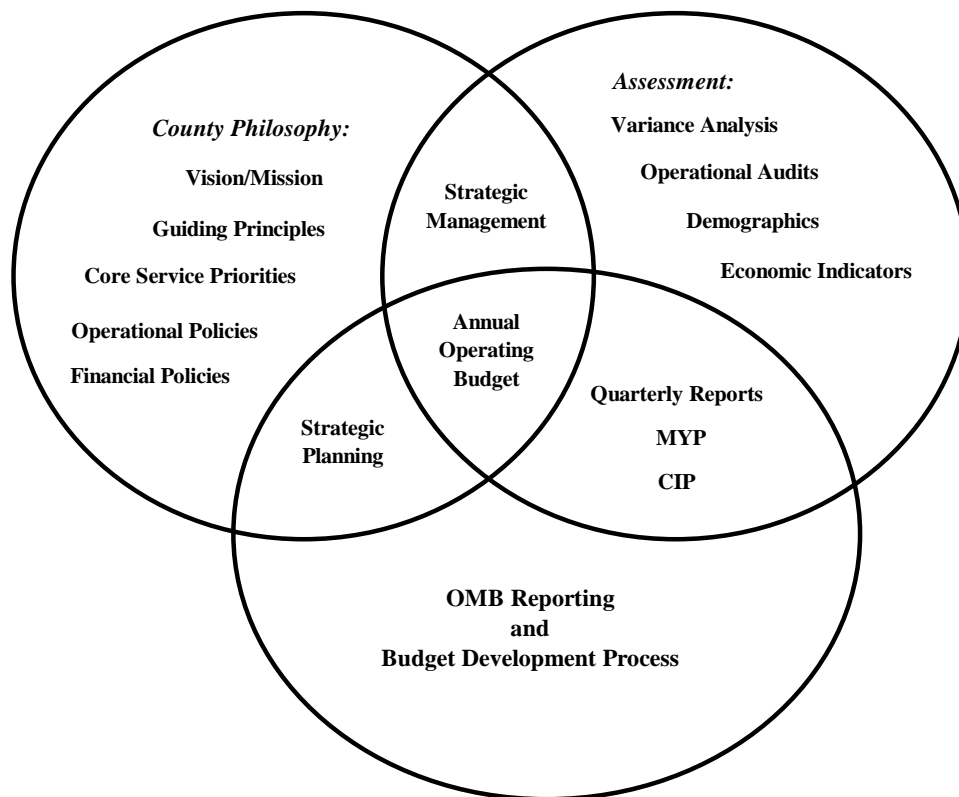
- County Executive – establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders;
- Deputy County Executive for Management, Budget and Finance – is responsible for assessing the comprehensive financial and operational needs of the County and submitting a Adopted 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 materials;
- OMB Staff – as experts of their assigned departments, analyze all submission requests, provide recommendations and assist with the compilation of materials; and,
- Deputy County Executives 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 Deputy County Executive for his/her review. The Deputy County Executive ensures that the submission request complies with the budget instructions, MYP initiatives, and headcount reduction targets; critically evaluates all program enhancement requests for inclusion in the submission; and submits a balanced request to OMB that supports the overall County mission and strategic initiatives.



BUDGET DEVELOPMENT CALENDAR

The development of a sound Operating Budget is at its best when viewed as a year-round cycle of preparation. In other words, the 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 combined product of 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 Report/Budget Development Process that is informed by these two components.

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. As stated, 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 Office of Management and Budget 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 their respective Deputy County Executives and the Office of Management and Budget. These requests are reviewed by the Administration’s financial management team and incorporated into a final budget proposal.

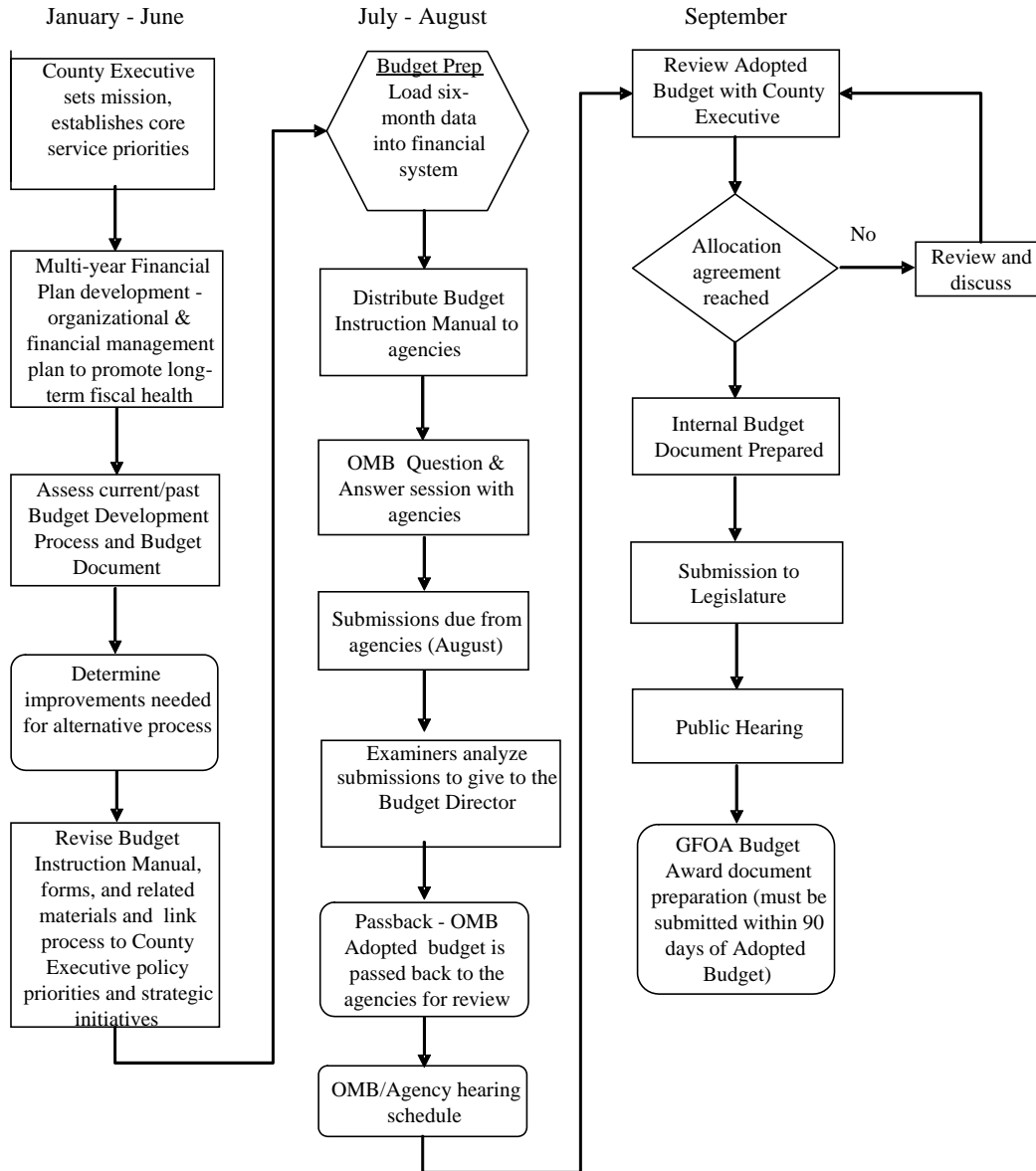
Both the County Charter and NIFA Act require that the County Executive submit the Adopted Budget to the County Legislature and the Nassau Interim Finance Authority by September 15th. The Charter also requires the Legislature to hold a public hearing on the Adopted Budget by October 1st. Subsequent to the public hearing, the Legislature may propose amendments to the submission, provided that it holds a public hearing to consider those changes. The Adopted Budget, whether left unchanged or amended, must be approved by the County Legislature by October 30th, and within 10 days the County Executive may approve it or veto individual amendments incorporated by the Legislature. In the event of vetoes, the Legislature may hold a hearing and consider overrides, which would require 13 affirmative votes.

Key Fiscal Year Dates (January 1 – December 31)

| Month | Action |
|---------------------|---|
| January to March | <ul style="list-style-type: none"> • Comptroller closes the books on the prior fiscal year • Issuance of Fourth Quarter Financial Report (prior year) |
| April to May | <ul style="list-style-type: none"> • Issuance of First Quarter Financial Report |
| June | <ul style="list-style-type: none"> • Budget preparation for the ensuing fiscal year begins. • Budget targets distributed to County departments • Issuance of Multi-Year Financial Plan Update |
| July to August | <ul style="list-style-type: none"> • Issuance of Second Quarter Financial Report • County department budget submissions for ensuing fiscal year are evaluated |
| September | <ul style="list-style-type: none"> • County Executive submits Adopted Budget and Multi-Year Financial Plan to the Legislature and NIFA (deadline – September 15) |
| October | <ul style="list-style-type: none"> • Legislature holds public hearings and reviews Adopted budget for ensuing fiscal year • NIFA presents preliminary report on Adopted Budget • Legislature approves budget for ensuing fiscal year |
| November – December | <ul style="list-style-type: none"> • NIFA votes to approve/disapprove Adopted Budget and Multi-Year Financial Plan • Issuance of Third Quarter Financial Report |



Figure C.2: Adopted Operating Budget Process Flow





POST BUDGET ADOPTION

During the year the County Executive may recommend changes to the Adopted Budget. Changes that do not impact total expenses come in the form of board transfers and most often represent transfers of spending authority between departments or between object codes within departments. They require the approval of the County Legislature (10 votes) and are immediately reflected in the appropriated budget. The County Executive may also recommend appropriating revenues not recognized in the Adopted Budget because their receipt was uncertain at the time. These supplemental appropriations, accompanied also require the approval of the County Legislature (13 affirmative votes) and are immediately reflected in the appropriated budget.

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 departmental control center.⁶

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 current year Operating Budgets and future year plans to support capital expenses funded with debt;
- Quantifying goals for 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; and,
- Quantifying the operating costs, savings, and or revenue that will result from project implementation and incorporating those results in the current year 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 Adopted Operating Budget. This allows the administration to prioritize projects consistent with the level of debt service appropriations.

⁶ Comprehensive Annual Financial Report of the Comptroller, 2002, page 51.

APPENDICES



Adopted Budget and Capital Plan
Summary of General Capital by Category

| General Capital | 2009 County Debt | 2009 County Self-Funding | 2009 Non-County | 2009 Total | 2010 | 2011 | 2012 | FY 2009- FY 2012 |
|------------------------------|--------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Buildings | 21,050,000 | - | - | 21,050,000 | 24,700,000 | 52,300,000 | 66,400,000 | 164,450,000 |
| Equipment | 3,518,625 | - | - | 3,518,625 | 3,425,000 | 3,625,000 | 3,500,000 | 14,068,625 |
| Infrastructure | 7,350,000 | - | 2,950,000 | 10,300,000 | 33,500,000 | 18,050,000 | 5,650,000 | 67,500,000 |
| Parks | 13,350,000 | - | 4,500,000 | 17,850,000 | 17,850,000 | 25,300,000 | 6,650,000 | 67,650,000 |
| Property | - | - | - | - | 1,000,000 | 1,000,000 | 1,000,000 | 3,000,000 |
| Public Safety | 18,226,000 | - | 750,000 | 18,976,000 | 25,775,000 | 15,250,000 | 21,700,000 | 81,701,000 |
| Roads | 28,400,000 | - | 8,600,000 | 37,000,000 | 36,251,000 | 28,760,000 | 22,500,000 | 124,511,000 |
| Technology | 18,208,000 | - | - | 18,208,000 | 19,335,000 | 16,780,000 | 19,900,000 | 74,223,000 |
| Traffic | 3,532,000 | - | 2,100,000 | 5,632,000 | 11,881,000 | 11,520,000 | - | 29,033,000 |
| Transportation | 3,027,500 | - | - | 3,027,500 | 2,728,500 | 5,368,800 | 5,257,000 | 16,381,800 |
| General Capital Total | 116,662,125 | - | 18,900,000 | 135,562,125 | 176,445,500 | 177,953,800 | 152,557,000 | 642,518,425 |

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 2009 – 2012 CIP allocates \$21 million to these projects.
- 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, \$13.5 million has been allocated in the adopted 2009 – 2012 CIP.
- 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, pedestrian and bicycle pathways and various bridge repair and painting projects. Funding of \$7.4 million has been allocated to these projects in the adopted 2009-2012 CIP.
- The Parks category is comprised of park and park facility construction and rehabilitation projects. The adopted 2009 – 2012 CIP allocates \$13.4 million to projects of this type.
- Public Safety projects include equipment purchases, system acquisitions and upgrades and facility improvements specific the public safety departments, such as the Police Department, the Sheriff, the Fire Commission, etc. Included is \$5 million for the purchase of a new public safety radio system and \$4 million for a new Police Department computer aided dispatch system. The total allotment for Public Safety Projects in the adopted 2009 – 2012 CIP is \$18.2 million.
- Technology projects entail improvements in computer systems, such as new or upgraded hardware and software allowing the County to leverage the latest technology to drive more efficient operations. The adopted 2009-2012 CIP is \$18.2 million.
- Traffic projects include improvements to traffic signals, signal control systems and other traffic-related systems. The adopted 2009-2012 CIP is \$3.5 million.
- The total allocated to Transportation Projects in the adopted 2009 – 2012 CIP is \$3 million, which supports the Long Island Bus’s purchase of new fuel-efficient buses.



Highlights of the 2009 Adopted Capital Plan:

Law Enforcement and Public Safety –The total allotment for projects benefiting Law Enforcement and Public Safety in the adopted 2009 – 2012 CIP is \$81.7 million.

- Major Initiatives -
 - The County has allocated \$13.5 million for the renovation and modernization of Police Precinct station houses over the next four years. Subsequent to a full condition assessment, this project is designed to address the physical plant of four Police Precinct station houses. The precinct facilities in their current condition are inadequate to handle necessary police services, causing delays in the processing of prisoners, preparation of reports and the administration of police services. The four precincts being evaluated are as follows: 1st Precinct, Baldwin, 5th Precinct, Valley Stream, 7th Precinct, Seaford and the 8th Precinct, Bethpage.
 - The construction of a new Public Safety Academy will provide sufficient classroom, a physical training, and lecture hall spaces to satisfy the needs of police, corrections, and probation departments. In the 2009 -2012 CIP, \$16 million has been earmarked for this new facility. This should result in lower operating and maintenance costs.
 - The Police Department's outdoor pistol range is scheduled to undergo renovations at a cost of \$6.2 million. Renovation work will include all downrange, backstop, and target areas with replacement of the existing target system, construction of new berms with a lead containment system, functional landscaping, a new drainage system, improved lighting, and noise abatement devices.
 - Additional funding in the amount of \$12 million has been provided for the Police Department's new Interoperable Radio System. This project is for the purchase of a new public safety two-way radio system that is critical to the Police Department's ability to provide public safety services to the residents of Nassau County. The present police radio system infrastructure is over 20 years old and reception and transmission of radio messages especially on the North Shore of the County fails to consistently meet acceptable safety standards. The NCPD is currently in Phase II of its analysis with the consulting firm of Booz-Allen & Hamilton, Inc. Phase II consists of establishing a long-term strategic plan, system design, development and issuance of an RFP, support during the selection process, and system implementation and acceptance. Site development preparations for all transmit and receive locations are in progress. License agreements have been reached with the following sites: Westbury, East Hills, Mineola, Mount Misery, NUMC, Port Washington, Prospect Ave (New PSC), Seventh Precinct, Elmont and Glen Cove, Great Neck, Freeport, Farmingdale, and both National Grid locations in Island Park and Far Rockaway. Bayville has adopted the license agreements, signature pending. Delivery of backbone infrastructure to all sites is 70 percent complete. The remaining 30 percent involves microwave equipment. Radio towers have been erected at the First, Second, Fourth, Fifth, Seventh and Eighth precincts, as well as the Bellmore facility. Installation of the early delivery of portable and mobile radios has been completed at the Fourth and Fifth precincts. Additional installations are ongoing at the Bureau of Special Operations. This date has changed due to unanticipated site acquisition delays. The forecasted completion date for this project is the first quarter 2009. There is no impact on the Operating Budget.



Parks and Public Works – The Department of Public Works (DPW) administers the Capital Plan and manages the vast majority of the projects funded by the plan. As a result, DPW is responsible for \$470.2 million, including those directed toward improving parks and park facilities.

- Major Initiatives –
 - As the existing Family Court building is inadequate and in a state of disrepair, and dovetailing with the County’s consolidation initiative, a new, combined Family and Matrimonial Court facility (\$102 million) is envisioned. The project remains stalled as the County negotiates with the Office of Court Administration for additional State funding or programmatic reduction initiatives. Technically, the Planning Phase of the project was completed in 2005, but it is almost inevitable that some planning effort will have to be re-done before the project can advance to design.
 - The County has approved allocating \$75 million for resurfacing County-owned roads over the next four years. The project should reduce maintenance and operating expenses.
 - With additional property being conveyed to Nassau County in the Mitchel Field / Nassau Hub vicinity and the existing property holdings used for various County service operations, the County Executive has allocated funds to develop a plan for the expansion and further development of Museum Row. The Museum Row Economic Development Plan (\$29.5 million) will be used to determine the proper mix of non-profit and for profit uses that will create a lively cultural district. There is no cost to the Operating Budget.
 - The County has approved allocating \$11 million for removing and replacing curbs and sidewalks over the next four years. The project is not expected to significantly affect the Operating Budget.
 - The new Nassau Community College Life Science Building (\$17.2 million) will provide classrooms, faculty offices and computer rooms to meet growth in Nursing, Allied Health Science Biology and Chemistry enrollment
 - The rehabilitation of the Nassau County Aquatic Center (\$16.5 million) is necessary due to an improperly designed/installed HVAC system that has caused extensive damage by excessive airborne levels of chlorine.
 - Currently, over 700 traffic signals are controlled and monitored by the County’s central computer. The 2009-2012 adopted Capital Plan provides \$3.1 million to expand the system to include the traffic signals along Central Avenue and Cherry Avenue in Bethpage, and along Central Avenue and Rockaway Turnpike in Woodmere, Cedarhurst, Inwood, and Lawrence.
 - The County has adopted allocating \$3.7 million for Phase I of a two-phase project to replace traffic signals on Old Country Road with larger LED lights. The project is anticipated to save utility costs for the operation of the signals.
 - The County has adopted allocating \$8.5 million for Phase VII of the Traffic Signal Construction and Modification program to ensure that the approximately 1,600 traffic signals controlled by the County conform to the New York State Vehicle and Traffic Law and properly safeguard the public in constantly changing traffic. The project is anticipated to have no impact on the Operating Budget.
 - The County has adopted allocating \$5.9 million for improvements along Jackson Avenue in Syosset. Currently, there is one lane in each direction and lanes are divided only by a painted centerline. Additionally, curbs and sidewalks are intermittent and road width varies throughout. It is adopted to improve Jackson Ave. by rebuilding the majority of the road to a consistent 50' width including one lane each direction, a center left



- turn/median, with parking on both sides. Additional drainage will be added, and curbs and sidewalks will be installed.
- Nassau County has adopted allocating \$8.8 million to institute a Bridge Rehabilitation Program. This program will provide the County with the ability to perform design and reconstruction and/or rehabilitation of "structurally deficient" and "functionally obsolete" bridges owned by Nassau County. There are 15 bridges in the system that have been identified as "functionally obsolete" as of September 2007. The only bridge under the County's jurisdiction with a "structurally deficient" rating is under demolition as of September 2007. Bridges with a "Structurally Deficient" designation will be assigned priority over those with "functionally obsolete" designations. This project has no impact on the Operating Budget.
 - The County has adopted allocating \$4 million to retain a consultant to study and issue recommendations for the future use of the pool at Christopher Morley Park. Consideration has been given to relocating the facilities to the boat basin area and reconstruction of the pool in its existing location with slides and other amenities. Once the study is complete, the Parks Department will evaluate the need for additional resources and any offsetting revenue that will be generated by the facility.
 - The County has adopted allocating \$4.5 million to rehabilitate various park buildings including museums. The infrastructure (façade, HVAC, electrical, plumbing, etc.) in many Parks buildings is outdated and will be modernized, reducing maintenance and operating costs.
 - The County has adopted allocating \$4.2 million for the reconstruction, rehabilitation and refurbishment of various preserve buildings. The project includes restoration of roofs, ceilings, floors, interior and external walls, electrical, plumbing, HVAC, gutters drainage and new windows where needed, resulting in reduced maintenance and operating costs.
 - The County has adopted allocating \$8 million to renovate roofs of various County Buildings over the next four years, reducing the operating maintenance costs.
 - The County provides \$1 million for each year of the four-year plan for various County projects, including downtown improvements via streetscape construction, tree planting and many other types of projects. Total funding of \$4 million will be provided over the current cycle for these Legislative initiatives.
 - The County has adopted allocating \$2.8 million for improvements along Grand Avenue in Baldwin. The project will run from Grand Avenue to Merrick Road, which is approximately 4,400' in length and 36' wide. The existing road pavement is in poor condition and drainage is old or insufficient with ponding at corners. The work will improve the profile, while maintaining the existing road width and reducing the height of the existing travel lanes by the removing the existing concrete panels with asphalt overlays and installing new curbs, sidewalks and additional drainage structures. There is no impact on the Operating Budget.
 - The County has adopted allocating \$4.6 million to replace outdoor park and vehicular lighting systems in parks. Existing systems are old, damaged and inefficient, creating unsafe conditions and unusable facilities. Poorly lit areas are known to attract vandals and lead to other security problems. Modern lights and controls are also more energy efficient resulting in decreased energy costs in the Operating Budget.
 - Nassau County has adopted allocating \$4 million to continue its Title II American with Disabilities Act (ADA) compliance program. This project continues to upgrade Nassau County's public buildings for the physically challenged over the next four years. Additionally, this allocation will advance into construction, the projects under the



previous authorized capital project 90980. Specific projects include: four Police Precincts –the Fourth (Hewlett), Fifth (Elmont), Seventh (Seaford) and Eighth (Levittown); Nassau Community College ADA renovations; ADA renovations for various Park facilities; and ADA renovation for Nassau Veterans Memorial Coliseum. There is no cost to the Operating Budget for these projects.

Management, Budget and Finance - The total allotment for projects benefiting Management, Budget and Finance in the adopted 2009 – 2012 CIP is \$74.2 million.

- Major Initiatives –
 - The County has adopted providing \$47.5 million to upgrade the current financial system (NIFS). Among others, the improvements to be gained include web-based access for all users, an e-procurement module and a report data warehouse. This Enterprise Resource Planning (ERP) project increases operating efficiencies and thus reduces operating costs.
 - The Human Resource, Payroll and Benefits project envisions an enterprise-wide software and hardware implementation, utilized by all County Departments and within all Nassau County Facilities. The County has adopted an allocation of \$2 million to replace NUHRS with a new HR/Payroll/Benefits system, automate the current manual time and labor entry process by recording daily attendance, and leave requests through data collection devices. The system routes adopted time data to the County's Payroll Department, which calculates and produces paychecks and will provide time, attendance, and leave information online and in hard copy reports. The County will work with a systems integrator to conduct a detailed needs analysis of the County's current HR, payroll and benefit administration process. The County will develop requirements definition as they relate to how the County needs to implement a new Payroll and HR system and obtain the services of a systems integrator to implement the new application.
 - The ADAPT (ADministration, APpeals, Tax) project has been allocated \$3 million to provide a single commercial application package to manage the County-wide real property assessment process, including preparation of tax rolls, billing and collection of taxes and management of the appeals.
 - The County has adopted allocating \$3 million for an Integrated Information Management System. The project will create an automated and integrated information management system for the justice community. By supplying more relevant, timely information to guide decision-making and facilitate action, a knowledge-driven public safety system will help make the interactions between stakeholders more efficient and successful.

Economic Development – The 2009-2012 Adopted Capital Plan provides \$16.4 million for various projects. The majority of these funds (\$15 million) are directly funding Long Island Bus managed projects coordinated through the Planning Department. These projects should have no impact on the Operating Budget. The remaining funds (\$1.4 million) are related to County-wide planning studies.

APPENDICES



The Operating Budget includes revenue for mainly salary and related costs for employees working on capital projects. The table below summarizes this revenue.

| County Staff Charges to the Capital Budget | | |
|--|---|-------------------|
| Department | Project | FY 2009 |
| Department of Human Resources | Automated Time and Leave | 739,816 |
| Information Technology | ADAPT | 743,756 |
| Information Technology | ERP | 1,847,636 |
| Information Technology | Various | 1,548,982 |
| Police Department | Computer Aided Dispatch/Records Management System | 1,314,674 |
| Police Department | Interoperable Radio System | 426,949 |
| Traffic & Parking Violations Agency | Computer System Replacement | 176,883 |
| Public Works | Various | 5,155,443 |
| Various | Various | 120,781 |
| Total Staff Charges to the Capital Budget | | 12,074,920 |

| Fiscal Impact of Approved Capital Projects | | | | | |
|--|------------------------|---|------------------|------------------|------------------|
| Expense Impact | | | | | |
| Project Owner | Project Type | Project Name | FY 2009 | FY 2010 | FY 2011 |
| Parks, Rec. & Museums | Building | Rehabilitation of Aquatic Center HVAC | 600,000 | 800,000 | 800,000 |
| Parks, Rec. & Museums | Building | Museum Inventory Storage at King Kullen | 31,500 | 33,075 | 34,729 |
| Public Works | Equipment | Fleet Management Life Cycle Replacement | (25,000) | (25,000) | (25,000) |
| Public Works | Equipment | Fuel Site Automation | (3,000) | (5,000) | (5,000) |
| Parks, Rec. & Museums | Parks | Various Synthetic Turf Athletic Field Upgrades | (80,000) | (80,000) | (80,000) |
| Police | Public Safety | Automated Fingerprint Identification System Upgrade | 350,000 | 371,000 | 371,000 |
| Police | Public Safety | Radio Interoperability | 986,500 | 986,500 | 986,500 |
| Police | Public Safety | Computer Aided Dispatch | 958,638 | 1,574,724 | 1,782,919 |
| Police | Public Safety | Police Department Helicopters | 4,300 | 10,915 | 10,915 |
| TPVA | Technology | TPVA Computer System Replacement | 51,000 | 51,000 | 51,000 |
| Human Resources | Technology | Automated Time and Leave System Implementation | (1,700,000) | (1,700,000) | (1,700,000) |
| Real Estate / DPW | Building Consolidation | Old Courthouse Reconstruction | 1,573,563 | 1,628,638 | 1,628,638 |
| Real Estate / DPW | Building Consolidation | 101 County Seat Drive | (1,180,522) | (1,180,522) | (1,180,522) |
| Parks | Parks | Various Synthetic Turf Athletic Field Installation | (9,662) | (10,146) | (10,146) |
| PDCN | Public Safety | Police Department - Ambulance Medical Control Upgrade | (11,000) | (11,000) | (11,000) |
| CC | Public Safety | Jail Building 832 HVAC Upgrade | (150,000) | (300,000) | (300,000) |
| CC | Technology | Sheriff's Accounting System | (33,000) | (36,300) | (36,300) |
| IT | Technology | Server and Equipment Consolidation | 45,000 | 52,500 | 52,500 |
| IT | Technology | Network Infrastructure | 196,250 | 205,890 | 205,890 |
| IT | Technology | Data Center Storage | 163,850 | 173,490 | 173,490 |
| AS/ARC | Technology | ADAPT | - | (257,069) | (257,069) |
| Total Expense Impact | | | 1,768,417 | 2,282,695 | 2,492,544 |

| Revenue Impact | | | | | |
|-----------------------------|--------------|--|----------------|------------------|------------------|
| Project Owner | Project Type | Project Name | FY 2009 | FY 2010 | FY 2011 |
| DPW | Equipment | Fleet Management Life Cycle Replacement | 10,000 | 10,000 | 10,000 |
| Parks, Rec. & Museums | Parks | Various Synthetic Turf Athletic Field Upgrades | 40,000 | 40,000 | 40,000 |
| TPVA | Technology | TPVA Computer System Replacement | 500,000 | 1,000,000 | 1,000,000 |
| Parks | Parks | Various Synthetic Turf Athletic Field Installation | 123,000 | 126,075 | 126,075 |
| Total Revenue Impact | | | 673,000 | 1,176,075 | 1,176,075 |

| | | | | | |
|------------------------------------|--|--|------------------|------------------|------------------|
| Net Operating Budget Impact | | | 1,095,417 | 1,106,620 | 1,316,469 |
|------------------------------------|--|--|------------------|------------------|------------------|

Capital projects do not always create additional revenue nor a reduction in expense, but are for operational efficiency or infrastructure upkeep.



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. They establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting, and enhance accountability to the public.⁷ 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).⁸ 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

⁷ Shayne Kavanagh and Wright Anderson Williams, *Financial Policies: Design and Implementation* (Chicago, Illinois: Government Finance Officers Association, 2004), p. 1-3.

⁸ 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 Years Ended December 31, 2004 and December 31, 2003*.



financial statements employ the current financial resources measurement focus and are presented using the modified-accrual basis of accounting. The current financial resources measurement focus requires the fund financial statements to report near-term inflows and outflows of financial resources. To achieve this objective, the application of the accrual basis of accounting must be modified so that the fund financial statements report only those transactions and events that affect inflows and outflows of financial resources in the near future.

There are two governmental fund statements: the balance sheet and the statement of revenues, expenses, and changes in fund balance. These statements demonstrate how general governmental services were financed in the short term as well as what money 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.⁹

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 instances, legislative approval is also needed for use in the budget of monies deposited in formally established reserve funds. No corresponding legislative approval is required for the use of reserved fund balance.

⁹ Stephen J. Gauthier, *Governmental Accounting, Auditing, and Financial Reporting* (Chicago, Illinois: The Government Finance Officers Association, 2005), p. 50-51.



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 5% and 15% of normal general fund operating revenues.¹⁰ This Policy will treat 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.¹¹

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 separate Nassau from comparable governments.

First, Nassau County has five major operating funds: the General Fund; the Fire Prevention Fund; the Debt Service Fund; the Police Headquarters Fund; and the Police District Fund. The Fire Prevention Fund and the Police Headquarters Fund are all 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.

¹⁰ Kavanagh and Williams, *Financial Policies: Design and Implementation*, p. 77.

¹¹ Fitch Ratings, *The Bottom Line: Local General Government Reserves and the Policies that Shape Them* (January 26, 2005), p. 1.



Second, Nassau has agreed to monitor and take certain actions with respect to the accumulation of unreserved fund balance in tax certificates that have accompanied the issuance of long-term working capital debt. The County historically has issued considerable long-term working capital debt to finance property tax refund payments as well as payments of judgments and settlements. The County has made representations in various tax certificates associated with previously-issued long-term working capital debt that it expected to have no “available amounts” for a period of years and that it would apply any surplus available amounts to the retirement of outstanding working capital debt, or otherwise with the approval of bond counsel. Pursuant to regulations promulgated by the United States Treasury, available amounts mean any amounts “that are available to an issuer for working capital expense purposes of the type financed by an issue.” Available amounts include “cash, investments, and other amounts held in accounts or otherwise by the issuer or a related party if those amounts may be used by the issuer for working capital expenses of the type being financed by an issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed.”¹² The County may treat as “unavailable” – and is therefore allowed to maintain – a “reasonable working capital reserve” equal to 5% of the immediately preceding fiscal year’s expenses paid out of current revenues.¹³

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 shall maintain a level of unreserved fund balance of no less than 4% and no more than 5% of normal prior year expenses 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 5% of the immediately preceding fiscal year’s expenses paid out of current revenues. Unreserved fund balance, provided it does not exceed this threshold, qualifies as a reasonable working capital reserve.

However, to the extent that the County utilizes its unreserved fund balance, its policy shall be to use these funds either for (i) non-recurring expenses that promote important policy objectives; or (ii) extraordinary operating and capital purposes that could not be anticipated and which otherwise cannot be financed with current revenues in the annual Operating Budget. Such purposes include financing emergency capital repairs, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergency situations, such as a terrorist attack or a natural disaster.

RESERVE FUNDS

¹² 26 CFR 1.148-6(d)(3)(iii)(A)

¹³ 26 CFR 1.148-6(d)(3)(iii)(B)



Nassau 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, to cover termination payments, particularly for sworn officers, that substantially exceed normal budgetary authority, and to smooth 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.

Additionally, the County has transferred the proceeds that remain from the securitization of its tobacco settlement payments to a trust and agency fund (“Tobacco Trust Fund”). In 1999, Nassau County undertook a tax-exempt working capital securitization of the annual payments made by large tobacco companies. The proceeds from this transaction can be used for certain working capital purposes, particularly health-related working capital purposes, but any expenses for working capital purposes will be subject to the “gross proceeds last spent” rule promulgated by the United States Treasury.¹⁴ The “gross proceeds last spent” rule provides that proceeds from a tax-exempt financing can be allocated to working capital expenses only if these expenses exceed other “available amounts” to cover the shortfall. As with formal reserve funds created under the GML, the County Legislature will have to approve the utilization of the proceeds in the Tobacco Trust Fund in the event that these resources are required by the County to balance future operations. The County’s policy shall be to request that the County Legislature approve expenses from the Tobacco Trust Fund only if the County has demonstrated, in accordance with Treasury regulations, that it will have no available amounts to make such expenses, in order to ensure that it will comply with the gross proceeds last spent rule.

Importantly, legislative action is required in order to spend either the monies in the reserve funds listed above or in the Tobacco Trust Fund. Because legislative action is required, the money in these funds is treated as unavailable for the purpose of determining whether or not surplus available amounts exist as of the end of a fiscal year. The County, therefore, is not restricted in the amount of money that can be directed to these reserve funds or to the Tobacco Trust Fund.

Nassau County shall maintain a combined level of financial resources in its unreserved fund balance, its reserve funds, and its Tobacco Trust Fund of no less than 5% of normal prior year expenses made from its General Fund and the County-Wide Special Revenue Funds. The County shall target a combined level of 7.5% of normal prior-year expenses. The resources in the reserve funds and the Tobacco Trust Fund shall be used generally for budget stabilization, but specifically for the purposes identified above.

¹⁴ 26 CFR 1.148-6(d)(3)(i)



REPLENISHMENT

In the event that for two successive years, the County's level of unreserved fund balance falls below 4% of normal expenses made from its general fund and the 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 so as to reach, at a minimum, the four percent threshold.¹⁵

The Policy does not have a replenishment requirement for the County's reserve funds or its Tobacco Trust Fund.

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 insure that its unreserved fund balance does not fall below four percent of anticipated operating expenses. The County should then insure that its unreserved fund balance, reserve funds, and Tobacco Trust Fund, taken together, do not fall below five percent of expected operating expenses. If each of these threshold requirements are 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, the NACSLGB, and the 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 helps the County stabilize its budget and finance important policy objectives. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished, and it identifies the uses for its unreserved fund balance, its formally created reserves, its 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 set a standard of performance and

¹⁵ 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.

APPENDICES



accountability for this administration, and it institutionalizes sound financial management practices for the future.



DEBT POLICY

INTRODUCTION

Nassau County has issued a tremendous amount of debt since the mid-1980s. Close to half of this debt was issued to finance working capital and day-to-day operational expenses and not enough was borrowed to finance capital investments in the County. A number of factors contributed to this set of circumstances. Limiting the amount of debt the County has outstanding and the purposes for the issuance of that debt 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 2011 Proposed Budget includes \$355.5 million for County General Improvement, Environmental Bond Act, and NIFA debt service expenses in the County's Major Operating Funds. The 2011-2014 Multi-Year Financial Plan projects that in 2014 the County will have \$411.6 million in County and NIFA debt service expenses.

This 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

This 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.

This policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the County's specific capital improvement needs, ability to repay financial obligations, and the existing legal, economic, financial and debt market conditions. Specifically, the policies outlined in this document are intended to assist in the following:

- a) Guiding the County and its managers in policy and debt issuance decisions;
- b) Maintaining appropriate capital assets for present and future needs;
- c) Promoting sound financial management;
- d) Protecting and enhancing the County's credit rating;
- e) Ensuring the legal and prudent use of the County's debt issuance authority; and
- f) Evaluating debt issuance options.



PURPOSES FOR WHICH DEBT CAN BE ISSUED

Capital Borrowing: The County shall issue 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, tax certiorari claims and other judgments, 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 judgments and settlements through bond issues. In the past, judgments and settlements reached as high as \$33 million per year, but has averaged \$11 million over the last three years. 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 will borrow for cash flow purposes as necessary throughout the fiscal year.

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 4.0% 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 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 affect 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:

- a) *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.
- b) *Tax or Revenue Anticipation Notes (TANs or RANs)* shall be issued only to meet cash flow needs.
- c) *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.
- d) *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%, unless there is an offsetting amount of operating cash earning a floating interest rate, of the County’s total outstanding debt 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:

- a) *High Interest Rates.* Interest rates are above historic averages.
- b) *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.
- c) *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.
- d) *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.
- e) *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.

REFINANCING

The Deputy County Executive for Finance, with assistance from the County's Financial Advisor, shall have the responsibility to analyze outstanding bond issues for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings: The County establishes a minimum present value savings threshold of 2% of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 2%, the County may consider the option value captured as a percent of total savings. If the option value captured as a percent of total savings exceeds 70% and present value savings is less than 2%, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refundings will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility 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:

- a) Bonds issued as variable rate demand obligations;
- b) A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond;
- c) Size of the issue which may limit the number of potential bidders; and
- d) 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, and to cooperating fully with rating agencies, institutional and retail investors, County departments, and the general public to share clear, comprehensible, and accurate financial information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

APPENDICES



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. 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:

- a) The firm's ability and experience in managing transactions similar to that contemplated by the County;
- b) Prior knowledge and experience with the County;
- c) The firm's ability and willingness to risk capital and demonstration of such capital availability;
- d) Quality and experience of personnel assigned to the County's engagement;
- e) Financing plan presented; and
- f) 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 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:

- a) Equitably allocate bonds to other managers and the selling group;
- b) Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations; and
- c) 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:



- a) Experience in providing consulting services to entities similar to the County;
- b) Knowledge and experience in structuring and analyzing bond issues;
- c) Experience and reputation of assigned personnel; and
- d) 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 proposed debt and the County has met all legal requirements necessary for issuance. The opinion will also include a determination of the proposed 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



Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)

| Fiscal Year | General Obligation Bonds (a) | Sewage Purpose Bonds | State Water Pollution Control Revolving Fund Revenue Bonds | Bond Anticipation Notes | Tax Anticipation Notes | Revenue Anticipation Notes | Nassau County Sewer and Storm Water Finance Authority Notes Payable | Domitory Authority State of NY Bonds (DASNY) (a) | Sales Tax Secured Bonds, NIFA | Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds | Tobacco Settlement Asset- Backed Bonds, Series A |
|-------------|---------------------------------------|----------------------------|--|-------------------------------|---------------------------|----------------------------------|--|---|-------------------------------------|---|---|
| 2008 | \$ 549,918 | \$ 79,065 | \$ 138,810 | \$ 125,000 (g) | \$ 132,000 | \$ 105,000 | \$ | \$ 31,546 | \$ 1,875,075 | \$ 175,795 | \$ 426,351 |
| 2007 | 371,960 | 83,392 | 147,379 | 87,345 (g) | 125,000 | 75,000 | 69,135 | 32,072 | 1,958,525 | 72,225 | 431,034 |
| 2006 | 394,333 | 105,176 | 155,814 | | 150,000 | | 44,435 | 29,733 | 2,038,500 | 75,450 | 431,034 |
| 2005 | 509,170 | 128,308 | 164,159 | | 120,000 | | 11,885 | 29,282 | 2,086,960 | 70,575 | 272,125 |
| 2004 | 775,689 | 148,324 | 170,584 | | | | | 27,293 | 1,748,425 | 81,550 | 275,295 |
| 2003 | 1,239,234 | 244,394 | 174,771 | | 120,000 | | | 32,037 | 1,123,320 | | 278,095 |
| 2002 | 1,846,214 | 277,093 | 191,030 | 202,155 | 68,920 | 109,145 | | 29,203 | 650,180 | | 283,625 |
| 2001 | 1,851,917 | 317,140 | 205,390 | 465,965 | 159,150 | 180,920 | | 30,276 | 436,200 | | 288,815 |
| 2000 | 2,075,461 | 346,450 | 225,570 | 224,360 | 224,360 | 245,000 | | 31,200 | 254,720 | | 289,265 |
| 1999 | 2,031,742 | 388,314 | 196,114 | 97,113 | 200,000 | 230,000 | | 34,262 | | | 294,500 |

continued

- (a) Includes debt of Nassau Community College as of August 31, a discretely presented component unit.
 - (b) Includes debt of the Tobacco Settlement Corporation and NIFA (blended component units).
 - (c) In 2004 and 2005, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one percent of market value applicable to each of the four property classes.
 - (d) For 2006, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one half of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
 - (e) Includes all debt of blended component units stated in footnote (b) above, as well as, the debt for the Sewer and Storm Water Finance Authority.
 - (f) Beginning in 2007, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one quarter of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
 - (g) Includes debt of Nassau Community College as of December 31, a discretely presented component unit.
- NA Not available

APPENDICES



Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)

| Fiscal Year | NHCC Bonds | Total Serial Bonds - NIFA, NCSSWFA, NCTSC | State Revolving Fund Loan | Capital Leases | Total Primary Government (a) | Taxable Assessed Valuation | Percentage of Debt to Taxable Assessed Valuation | Debt Per Capita | Percentage of Debt to Total Personal Income | Percentage of Debt to Estimated Total Full Valuation |
|-------------|------------|---|---------------------------|----------------|------------------------------|----------------------------|--|-----------------|---|--|
| 2008 | \$ 262,120 | \$ 2,477,221 | \$ | \$ 5,522 | \$ 3,906,202 (e) | \$ 778,704 (f) | 501.63% | \$ 2,879 | NA | 1.50% |
| 2007 | 296,210 | 2,461,784 | | 5,550 | 3,754,847 (e) | 728,595 (f) | 515.35% | 2,771 | 4.40% | 1.54% |
| 2006 | 298,591 | 2,544,984 | | 5,567 | 3,728,633 (e) | 1,063,177 (d) | 350.71% | 2,758 | 4.43% | 1.76% |
| 2005 | 300,961 | 2,437,660 | | 5,574 | 3,706,999 (e) | 1,582,292 (c) | 234.28% | 2,750 | 5.01% | 1.91% |
| 2004 | 303,355 | 2,105,270 | | 5,573 | 3,536,088 (e) | 1,613,805 (c) | 219.11% | 2,829 | 4.97% | 1.97% |
| 2003 | 261,482 | 1,401,415 | | 5,566 | 3,478,899 (b) | 4,119,080 | 84.46% | 2,590 | 5.20% | 2.16% |
| 2002 | 261,482 | 933,805 | | 5,552 | 3,724,599 (b) | 4,121,421 | 90.37% | 2,760 | 5.65% | 2.66% |
| 2001 | 261,482 | 725,015 | 2,696 | | 4,199,951 (b) | 4,083,060 | 102.86% | 3,146 | 6.34% | 3.34% |
| 2000 | 259,735 | 543,985 | 2,696 | | 4,178,817 (b) | 4,048,032 | 103.23% | 3,224 | 6.80% | 3.63% |
| 1999 | 259,735 | 294,500 | 15,297 | | 3,747,077 (b) | 4,024,225 | 93.11% | 2,896 | 6.47% | 3.69% |

concluded

- (a) Includes debt of Nassau Community College as of August 31, a discretely presented component unit.
- (b) Includes debt of the Tobacco Settlement Corporation and NIFA (blended component units).
- (c) In 2004 and 2005, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one percent of market value applicable to each of the four property classes.
- (d) For 2005, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one half of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
- (e) Includes all debt of blended component units stated in footnote (b) above, as well as, the debt for the Sewer and Storm Water Finance Authority
- (f) Beginning in 2007, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one quarter of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
- (g) Includes debt of Nassau Community College as of December 31, a discretely presented component unit.

APPENDICES



COUNTY OF NASSAU, NEW YORK

STATEMENT OF CONSTITUTIONAL TAX MARGIN FOR THE YEAR ENDED DECEMBER 31, 2008 (Dollars in Thousands)

(The Constitutional limit of real property taxation is 2% of the average full valuation of real estate for the five years preceding the current year.)

Average Full Valuation of Real Estate for the Five Years Preceding the Current Year:

| | |
|------------------------|-----------------------|
| 2007 Full Valuation | \$ 244,238,974 |
| 2006 Full Valuation | 212,313,816 |
| 2005 Full Valuation | 193,592,238 |
| 2004 Full Valuation | 179,807,935 |
| 2003 Full Valuation | 161,160,799 |
| | <u>991,113,762</u> |
| Average Full Valuation | <u>\$ 198,222,752</u> |

Constitutional Tax Margin:

| | |
|---|----------------|
| Constitutional Limit of Real Property Taxation, 2% of Average Full Valuation | \$ 3,964,455 |
| <u>Add: Exclusions for Debt Service</u> | <u>137,818</u> |
| Net Constitutional Tax Limit | \$ 4,102,273 |

2008 Tax Levies:

| | |
|---|---------------------|
| General County Government | \$ 208,287 |
| <u>Less: Sales Tax Allocation Credit</u> | <u>62,429</u> |
| General County Government - net | 145,858 |
| Police District | 332,326 |
| Police Headquarters | 279,632 |
| Fire Prevention, Safety, Communication and Education | 15,555 |
| Community College | 50,247 |
| Environmental Bond Fund | 7,375 |
| Sewer & Storm Water District | <u>103,932</u> |
| Total 2008 Tax Levies which are subject to the Constitutional Tax Limit (22.79%) | <u>934,925</u> |
| Constitutional Tax Margin (77.21%) | <u>\$ 3,167,348</u> |

* Full valuation is determined by dividing the total taxable assessed valuation by the average State equalization rate.

APPENDICES



Nassau County Adopted Debt Baseline As of September 30, 2009

| Results | Actual | Projected | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| | 12/31/2008 | 12/31/2009 | 12/31/2010 | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| (1) Population | 1,357,000 | 1,357,000 | 1,357,000 | 1,357,000 | 1,357,000 | 1,357,000 |
| (1) Full Value (000) | 261,031,961 | 268,100,000 | 274,802,500 | 281,672,563 | 288,714,377 | 295,932,236 |
| Indirect Debt (000) | 3,058,911 | 3,264,498 | 3,483,902 | 3,718,052 | 3,967,938 | 4,234,620 |
| (1) Direct (Main) & Indirect Debt (000) | 5,563,385 | 5,841,242 | 6,050,660 | 6,253,961 | 6,478,240 | 6,711,989 |
| (1) Direct (All Funds) & Indirect Debt (000) | 7,295,955 | 7,459,471 | 7,533,889 | 7,609,297 | 7,710,048 | 7,825,838 |
| (1) Direct (Consolidated) & Indirect Debt (000) | 8,051,738 | 8,268,535 | 8,359,395 | 8,424,531 | 8,512,341 | 8,615,092 |
| Net Direct Debt (000) | 2,504,474 | 2,576,744 | 2,566,758 | 2,535,909 | 2,510,302 | 2,477,369 |
| Debt Service (Main Funds) | 291,303,102 | 271,518,590 | 290,612,127 | 307,694,390 | 311,763,493 | 321,438,824 |
| (2) Expenditures (Main Funds) | 2,230,382,823 | 2,560,189,917 | 2,690,176,135 | 2,795,093,004 | 2,904,101,631 | 3,017,361,595 |
| Credit Ratios | | | | | | |
| Overall Debt per Capita | 5,933 | 6,093 | 6,160 | 6,208 | 6,273 | 6,349 |
| Overall Debt as % of Full Value | 3.08% | 3.08% | 3.04% | 2.99% | 2.95% | 2.91% |
| Main Fund Ratios | | | | | | |
| Net Direct Debt per Capita | \$ 1,846 | \$ 1,899 | \$ 1,891 | \$ 1,869 | \$ 1,850 | \$ 1,826 |
| Debt Service as % of Expenditures | 12.26% | 10.04% | 10.25% | 10.44% | 10.18% | 10.10% |
| Net Direct Debt as % of Full Value | 0.96% | 0.96% | 0.93% | 0.90% | 0.87% | 0.84% |

| Results | Projected | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| | 12/31/2014 | 12/31/2015 | 12/31/2016 | 12/31/2017 | 12/31/2018 | 12/31/2019 |
| (1) Population | 1,357,000 | 1,357,000 | 1,357,000 | 1,357,000 | 1,357,000 | 1,357,000 |
| (1) Full Value (000) | 303,330,542 | 310,913,805 | 318,686,651 | 326,653,817 | 334,820,162 | 343,190,666 |
| Indirect Debt (000) | 4,519,225 | 4,822,958 | 5,147,104 | 5,493,036 | 5,862,218 | 6,256,212 |
| (1) Direct (Main) & Indirect Debt (000) | 6,959,048 | 7,237,402 | 7,543,535 | 7,875,978 | 8,237,826 | 8,610,420 |
| (1) Direct (All Funds) & Indirect Debt (000) | 7,958,814 | 8,127,874 | 8,331,051 | 8,565,529 | 8,833,487 | 9,116,283 |
| (1) Direct (Consolidated) & Indirect Debt (000) | 8,727,118 | 8,874,379 | 9,054,936 | 9,265,934 | 9,506,297 | 9,760,382 |
| Net Direct Debt (000) | 2,439,823 | 2,414,445 | 2,396,431 | 2,382,941 | 2,375,608 | 2,354,208 |
| Debt Service (Main Funds) | 316,017,406 | 305,035,465 | 293,251,922 | 289,301,007 | 285,222,992 | 289,092,765 |
| (2) Expenditures (Main Funds) | 3,135,038,697 | 3,257,305,206 | 3,384,340,110 | 3,516,329,374 | 3,653,466,219 | 3,795,951,402 |
| Credit Ratios | | | | | | |
| Overall Debt per Capita | 6,431 | 6,540 | 6,673 | 6,828 | 7,005 | 7,193 |
| Overall Debt as % of Full Value | 2.88% | 2.85% | 2.84% | 2.84% | 2.84% | 2.84% |
| Main Fund Ratios | | | | | | |
| Net Direct Debt per Capita | \$ 1,798 | \$ 1,779 | \$ 1,766 | \$ 1,756 | \$ 1,751 | \$ 1,735 |
| Debt Service as % of Expenditures | 9.56% | 8.88% | 8.22% | 7.80% | 7.41% | 7.22% |
| Net Direct Debt as % of Full Value | 0.80% | 0.78% | 0.75% | 0.73% | 0.71% | 0.69% |

Footnotes

Main Funds = General, Fire Commission, Police Headquarters, and Police District

All Funds = Main Funds plus 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 & OTB)

(1) Nassau County CAFRs 2003-2008, full value growing at 2.5% after 2008, Direct Debt growing at County Capital Improvement Plan projections.

(2) County MYP 2009-12 and growing at 4% 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: underwriters 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.

Net Revenue. Defined in greater detail by the County's Indenture. Net Revenue is the difference between gross revenue and operating and maintenance expenses.

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.

APPENDICES



Underwriter. A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter's Discount. The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Variable Rate Debt. An interest rate on a security which changes at intervals according to an index or a formula or other standard of measurement as stated in the bond contract.



INVESTMENT AND CASH MANAGEMENT POLICIES

Under the laws of the State of New York, the 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.

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 US tax law, the imputed interest is taxable as it accrues. (Same as Zero Coupon Bond.)

ACTIVITY

An agency, department, or program effort that contributes to the attainment of a specific set of performance objectives.

ACTUAL

Actual (as opposed to budgeted) 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 and 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 percent (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 set upon 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 a government.

ATTRITION

A method of achieving a reduction in personnel by not refilling 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.

BALANCED SCORECARD

A management improvement system and framework that utilizes financial and

nonfinancial 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; for the budget totals; for particular accounts and programs; and for 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

This refers to 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.

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 OMB ("Budget Examiners" only work at 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 achieve 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 improvement that adds value to the physical assets of a



government or significantly increases the useful life of an asset. Can also refer to building and construction of a new government asset.

CASH BASIS

A basis of accounting in which transactions are recognized only when cash is received or paid.

COLLECTIVE BARGAINING AGREEMENT

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.

– D –

DEBT

Liability or obligation in the form of bonds, loan notes, or mortgages owed to another person(s) or government and 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 but that pays 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 government agency or program from employees of other agencies or clients, customers, taxpayers, and/or stakeholders (e.g., number of residents enrolling in a swim class or petitioning for a seasonal pool pass; number of budget transfers requested by government agencies during the fiscal year).

DEPARTMENT

A component of an agency that provides a unique program or service within it. 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

Funds for which there are no restrictions on the use of the fees or taxes collected.

– 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 government 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 a government 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.

**FISCAL POLICY**

A government's policies with respect to revenues, expenses and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and related funding.

FISCAL YEAR

A government's twelve-month period designated as the operating year for accounting and budgeting purposes. Nassau County's fiscal year is January 1 through December 31.

FIXED ASSETS

Assets of long-term nature intended to continue to be held or used. Examples are: buildings, land, machinery, furniture and other equipment.

FRINGE BENEFITS

Contributions made by a government 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 carry out 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 either the issuer's 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, to establish the Election Assistance Commission, to assist in the administration of Federal elections and to otherwise provide assistance with the administration of certain Federal election laws and programs, to 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 government 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 only rarely coincides with the County’s fiscal year, January 1.

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 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(s).

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; as a consequence, 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).

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.

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 an agency’s fundamental purpose, where there is a close relationship between the description of services provided by the divisions within the agency, 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 government.

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 a government delivered to its customers.

– 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 a government's employees.

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.

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 government's goals and objectives.

PROGRAM ENHANCEMENT

A proposal to amend an agency'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 Multi-Year Financial Plan (MYP). The purpose of program enhancements is to provide 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.

ADOPTED BUDGET

The County Executive's recommendation for the County's financial operations that includes an estimate of Adopted expenses and revenues for a given fiscal year.

– R –**RATE**

A value describing one quantity in terms of another. Example: *Rate* of interest.

RATING AGENCIES

A number of companies assign a risk level to the bonds or debt issued by a government. Risk means the likelihood of default or nonpayment. The lower the risk of nonpayment, the lower the interest the government must pay. Some agencies give an AAA rating to the least risky government bonds. Some of the top rating agencies are Standard & Poor's Corporation, Moody's Investor Service and Fitch Investor's Service.

REAL ASSET

An asset that is intrinsically valuable because of its utility, such as real estate or physical equipment.

REAL CAPITAL

Capital, such as equipment and machinery that is used to produce goods.

REFUNDING BONDS

Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings.

REMAINING MATURITY

The amount of time left until a bond becomes due.

RESERVES

A portion of fund equity (set-aside) legally restricted for a specified purpose or not available for appropriation and subsequent spending.

RESOLUTION

A special or temporary order of a legislative body 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 citizenry 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 the line of business.

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 PLAN

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.

SURPLUS

The amount by which the government’s total revenues exceed its total outlays in a given period, usually a 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 the amount of service provided (i.e. salary).

VARIABLE RATE DEBT (VRD)

Debt that bears interest that changes or varies at predetermined intervals (i.e. 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 effort in government 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). 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 31st.

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*.