



NASSAU COUNTY

NEW YORK

Thomas R. Suozzi
County Executive

REVENUE MANUAL

Fiscal year 2007

July 31st, 2007

MANAGEMENT, BUDGET AND FINANCE VERTICAL

Deputy County Executive

Thomas Stokes

Budget Director

Mark Young

Revenue & Grants Management Unit

Director

Martha Herrera Wong

Manager

Jeff Siegel

Senior Budget Examiner

Maurice Chalmers

Finance & Operations Unit

Director

Elissa Tse Iannicello

Chief Deputy Budget Director

Paul Broderick

Deputy Director

**Owen Sinclair
Andrew Persich**

Manager

Sudha Malhotra

Senior Examiner

**Angela Harry
Susan Richer**

Budget Examiner

**Herman Austin
Linda Guerreiro
Richard Haemmerle
Irfan Qureshi
Tom Sommer
Dawn Wood-Jones**

Vertical Administration

Office Supervisor

Deirdre Dawson

Administrative Assistant

Sonia Callender

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ACKNOWLEDGEMENTS

This revenue manual has been produced with the contribution of all agencies responsible for the administration, collection and management of the County's revenue sources. The County Attorney assisted with the preparation of ordinances to increase certain fees.

This is the second revenue manual issued by the Suozzi Administration. Subsequent publications will only contain information updates to reflect legislative and/or rate changes that affect existing revenue sources or new revenue sources.



INTRODUCTION



This manual documents all revenue sources in Nassau County, consistent with the national Government Finance Officers Association (GFOA)'s financial management recommended best practices, which supports the use of charges and fees as a method of financing governmental goods and services, and specifically recommends that "charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage costs, and current competitive rates"¹

It is beneficial in assisting the County staff in understanding all revenue sources and factors affecting these sources and will assist in the development of fiscal policies based on actual and projected revenue collections. It will also ensure that new revenues are properly documented and referenced.

This document summarizes the County's major and minor revenue sources. Its purpose is to serve as the official central repository of information related to all sources of revenues for Nassau County and changes in fee rates. The collection of this information in one place assists the County to develop options to increase existing returns and identify future revenue source initiatives. The secondary purpose is to determine the impact that a proposed rate or fee change will have on a particular revenue source. Since Nassau County fees are set by different legislative authorities, this manual contains historical information that enables department heads to propose these changes before the respective governing authority, for approval. Third, it describes revenues that should be tracked through accounts receivable. These revenues will be identified for tracking through the Accounts Receivable System so that policies with respect to collections are established.

Critical to Nassau County's fiscal stability is multi-year financial planning. By calculating baseline expenditures and revenues four years into the future, the County has a fundamental understanding of future year gaps and engages in early identification of gap closing measures. One component of this process is the timely review of fees, fines and user charges. This document is used by the Administration to identify, by department, the existing sources of revenue with dated detail to facilitate the identification of fees, fines and user charges that need to be updated to meet current Consumer Price Index (CPI) changes. This index is a measure of the average change in the prices paid by urban consumers for goods and services and is typically used as a measure of inflation. It is one way to capture the increase in costs of service delivery. From 2002 to 2007, the County has raised approximately \$6.8 million in new fees and increases to existing fees.

An annual update will be issued to reflect new revenue sources and changes to existing fees.

REVENUE MANAGEMENT

In order to effectively administer, collect and manage all revenue sources, the County needs to understand all sources of revenue. This manual accomplishes this task by summarizing and describing the County's revenues. The Revenue and Grants Management Unit addresses the development of revenue management policies and practices in order to improve the administration, collection and management of County revenue. In order to monitor revenues, it is creating an accounts receivable structure to better manage some of the County's revenue collection. The following agencies have been integrated into the Accounts

¹ GFOA Committee on Governmental Budgeting and Financial Management, Recommended Practice on the *Setting of Governmental Charges and Fees*, (1996).



Receivable Tracking System in FAMIS. They are Parks, Real Estate, Police, Public Works, Assessment and Comptroller.

Creating this manual has given the County the opportunity to list all revenue sources and through surveys, the departments have pointed out the revenues where a receivable exists or should exist. The survey also provided information where tracking is done outside the FAMIS financial system, thus creating duplicate reconciliation work. A copy of this survey can be found in the Appendix section of this manual.

A complete accounts receivable integration of all agencies with such opportunities is taking place. With cooperation of the various agencies, a County wide policy and procedures manual on revenues and its collection will be issued. The management of outstanding receivables include the timely collection of past due accounts. The County has engaged an outside firm to assist with the collection of these past due accounts.

When establishing new user fees, this unit will oversee the price setting of these fees. Pricing policy guidelines on whether to recover the full cost or partial cost should be followed. These guidelines would provide a framework for individual departments to use in identifying services, service demand, which services should be fee-based and in determining the appropriate fee structure.

PRICING POLICY GUIDELINES ON USER FEES

When establishing user fees, the following should be taken into consideration:

- Whether the service benefits the community in general or only the individual or group receiving the service.
- Whether the individual or group receiving the service generated the need and therefore the costs of providing the service.
- Whether imposing the full cost fee would pose a hardship on specific service users.
- Whether the level of the fee affects demand for the service.
- Manage demand for a service by changing the level of the fee. Increasing a fee may cause significant decline in demand for the service. Decreasing a fee may create a significant increase in demand.
- Existence of competing providers of the service in the public or private sector may determine a competitive “market rate” for the service.

SCOPE AND ORGANIZATION OF MANUAL



SCOPE AND ORGANIZATION OF MANUAL

This manual is intended for use as a resource document for locating the following types of information about individual Nassau County revenues.

- The Revenue manual identifies all revenue sources by fund and in detail, by department
- It provides the actual collections for all sources of revenue to Nassau County
- Each revenue source is described
- By fund, it identifies the categories of revenue collected for years 2003 through 2006, as well as the budget amounts for fiscal year 2007
- At the department level, the schedules provide actual revenue data through FY 2006 and the budget amounts for fiscal year 2007. It presents a framework for individual departments to determine the appropriate level of fees by identifying the services they provide, the fee charged for these services and the revenue generated.

The departmental detail in this manual does not address fund balance, capital back charges, interdepartmental or interfund charges, intergovernmental revenues or grants, in detail. These revenues, although part of the County's revenue recognition, are a result of full cost accounting treatment, but not fully controllable sources by the individual departments. Rents and recoveries include a substantial amount of recoveries of previously encumbered contracts and purchase orders – these will not be discussed in detail, other than those related to either audit or litigation recoveries. Federal and State Aid that impacts the major operating funds are included.

With respect to tax revenues, this manual lists and documents its sources in detail in the individual departments where the taxes are either allocated or collected.

METHODOLOGY

In order to produce this manual, the following information was requested from all agencies, regarding their revenue sources:

- OMB provided the tables by fund, department and control center, beginning with 2003 to 2007
- Description and purpose of each revenue source
- Method of collection and frequency
- Legislative authority, e.g., statute or ordinance number
- Collection process for Federal or State aid
- Current fee schedules

As a general policy, in order to meet growing expenditures demand in the County, fees are typically reviewed each year for potential adjustments. Based on the most recent year that fees or fines were increased, OMB identifies fees and in consultation with the respective departments proposes an inflation adjustment. This adjustment is based on actual averages of CPI growth for the New York-Northeastern Region (New Jersey-Long Island-NY-NJ-CT-PA as determined by the U.S. Bureau of Labor Statistics Series CUURA101SAO.



Table 2.1: CPI Growth, All Urban Counties, New York Metro Area

Year	Av CPI	Difference	Rate
1990	138.50		
1991	144.80	6.30	4.5%
1992	150.00	5.20	3.6%
1993	154.50	4.50	3.0%
1994	158.20	3.70	2.4%
1995	162.20	4.00	2.5%
1996	166.90	4.70	2.9%
1997	170.80	3.90	2.3%
1998	173.60	2.80	1.6%
1999	177.00	3.40	1.96%
2000	182.50	5.50	3.11%
2001	187.10	4.60	2.52%
2002	191.90	4.80	2.57%
2003	197.80	5.90	3.07%
2004	204.80	7.00	3.54%
2005	212.70	7.90	3.86%
2006	220.70	8.00	3.76%
2007**	225.10	4.40	1.99%

** 2007 is through June

The above table was used to apply changes in inflation.

RECENT FEE INCREASES



INCREMENTAL FEE INCREASES INCLUDED IN FY 2007 ADOPTED BUDGET

ORDINANCE AMENDMENTS

Fee increases in the following County departments were approved by the Nassau County Legislature on October 26th, 2006. Revenue from these fees was included in the Fiscal 2007 Adopted Budget.

Table 3.1: Fee Increases Subject to Ordinance Amendments

Department	Annual Estimated Revenue
County Attorney	\$6,350
Fire Commission	\$307,000
Planning	\$200,000
Purchasing	\$25,000
Public Works	\$83,642
Treasurer	\$21,000
Total	\$642,992

Legislative Authority

Ordinance 128-2006 amended past ordinances relating to certain fees charged by the County Attorney, the Department of Public Works, the Treasurer, and the Office of Purchasing. Amendments became effective January 1, 2007.

County Attorney:

§1. Section 1 of Ordinance No. 74-1979 amended by Ordinance No. 201-2001 was amended by Ordinance 128-2006 to reflect increases in the following contract processing fees:

<u>Value of Contract</u>	<u>Administrative Fee</u>
\$0 - \$5,000	\$0
\$5,001 - \$50,000	\$160
\$50,001 - \$100,000	\$266
\$100,001 or more	\$533

Purchasing:

§9 of Ordinance 128-2006 establishes a non-refundable fee of \$50 to each vendor registered with Nassau County who opts to purchase a premium subscription to email announcements of certain Formal Sealed Bid and Request for Proposal (RFP) opportunities for commodities and services contracts with Nassau County and Nassau Community College.

**Department of Public Works:**

§§2-8; §12 of Ordinance 128-2006 amended past ordinances related to Road opening permits, the re-inspection fee, the sewer connection general permit fee, the special permit for sewer connections, the industrial discharge permit, dye testing, cesspool coupons for scavenger waste, plans and specifications for construction projects, overweight vehicles fee, GPS monument book fee, permits relating to Administrative Code 12-4.3 (dumpsters on County Roads), submission of a subdivision map, inspection fee, and traffic signal fee. A fee schedule has been included in the section devoted to the Department of Public Works.

Treasurer:

Ordinance 128-2006 amended §8.Section 1 of Ordinance No. 489-1990, which was previously amended by Ordinance Nos. 46-A-2000 and 79-2004 to reflect an increase for the listing of real estate in County sales books and advertising notice of sale of tax lien.

	<u>Current Fee</u>	<u>New Fee</u>
Late Listing Fee-Sale of Tax Lien	\$85 per listing	\$90 per listing
Advertising Fee	\$85 per listing	\$90 per listing

Fire Commission:

Ordinance 95-2007 amended Ordinance No. 56-1962, which established the fee, which was later amended by Ordinance Nos. 111-1964, 208-1966, 30-1967, 259-1972, 90-1976, 344-1979, 393-1979, 42-1980, 352-1980, 51-1981, 371-1981, 138-1982, 414-1982, 415-1982, 295-1983, 499-1983, 67-1984, 70-1984, 11-1986, 407-1986, 520-1986, 526-1990, 299-1992, 413-1992, 473-1994, 545-1995, 241-1997, 163-1999, 262-1999, 117-2001, 205-2001, 124-2002, 24-2003, 61-2003, 79-2004, 16-2005, 18-2005, and 114-205. The 2006 Ordinance reflects the amendment of Article II and XXII and constitutes the Nassau County Fire Prevention Ordinance. A detailed fee schedule is part of the Fire Commission's section of this document. Refer to page 89.

Planning:

Ordinance 116-2006 amended the Nassau County Planning Commission Regulations for the Subdivision of Land as established by Ordinance No. 48-1946, as amended by Ordinance Nos 157-1953, 86-1969, 504-1991, 3-1999 and 124-2002. A detailed fee schedule is part of the Planning Commission's section of this document. Refer to page 232.



FEES ESTABLISHED DURING FISCAL YEAR 2007

(Not part of the Adopted 2007 Budget)

Sign Hanger License

Description

The Office of Consumer Affairs regulates the hanging of large display signs in Nassau County. The fee for an initial two-year sign hanger license is \$250. The fee for a renewal two-year license is \$200 (with a late fee of \$30).

Legal Authority

Nassau County Administrative Code §§ 21-24.1 – 21-24.9, Sign Hanger License Law

Alarm Permit Fines

Description:

The Police Department District levies there fines on residential and commercial properties for false alarms and failure to have an alarm permit registered with the police department. Fines are calculated from the # of False alarms notification transmitted within any one calendar year. The fines are as follows:

Fee Schedule for Alarm Fines				
	Category 1	Category 2	Category 3	Category 4
Number of False Alarms	Residential / Permit Holder	Residential / None-Permit Holder	Commercial/ Permit holder	Commercial/ None - Permit Holder
1	Warning	75	Warning	100
2	Warning	75	Warning	100
3	Warning	100	warning	200
4	Warning	100	Warning	200
5	\$75.00	200	100	450
6	\$75.00	200	100	450
7	\$100.00	300	200	650
8	\$100.00	300	200	650
9	\$200.00		450	
10	\$200.00		450	

Fine schedule is calculated on the number of false alarms within one calendar year.

False alarms greater than the number on the chart in a given category are billed at the highest fine.



Legislative Authority:

Local Law - 10- 2007 amended Title B of Chapter 8 of Nassau County Administrative Code - Local Law 20-2002.

MAJOR OPERATING FUNDS REVENUE



REVENUE SOURCES IN NASSAU COUNTY

The County derives its revenues from a variety of sources. The largest of these are the sales tax, the property tax, Federal and State aid and departmental revenues.

Nassau County allocates revenues and expenditures into 11 funds. The five major operating funds, which is the focus of this manual, provide the following services to the residents of Nassau County: law enforcement; fire prevention, health and welfare; economic development; cultural, recreation, infrastructure; and financial management. The other six funds are the Community College Fund, which is independent and supports its own operations; the Sewer and Storm Water Authority District Fund is also independent and supports the operation of the sewage disposal and collection system as well as storm water operations. The remaining four were specifically created to address specific needs including capital projects, technological advances, open space preservation and grants programs.

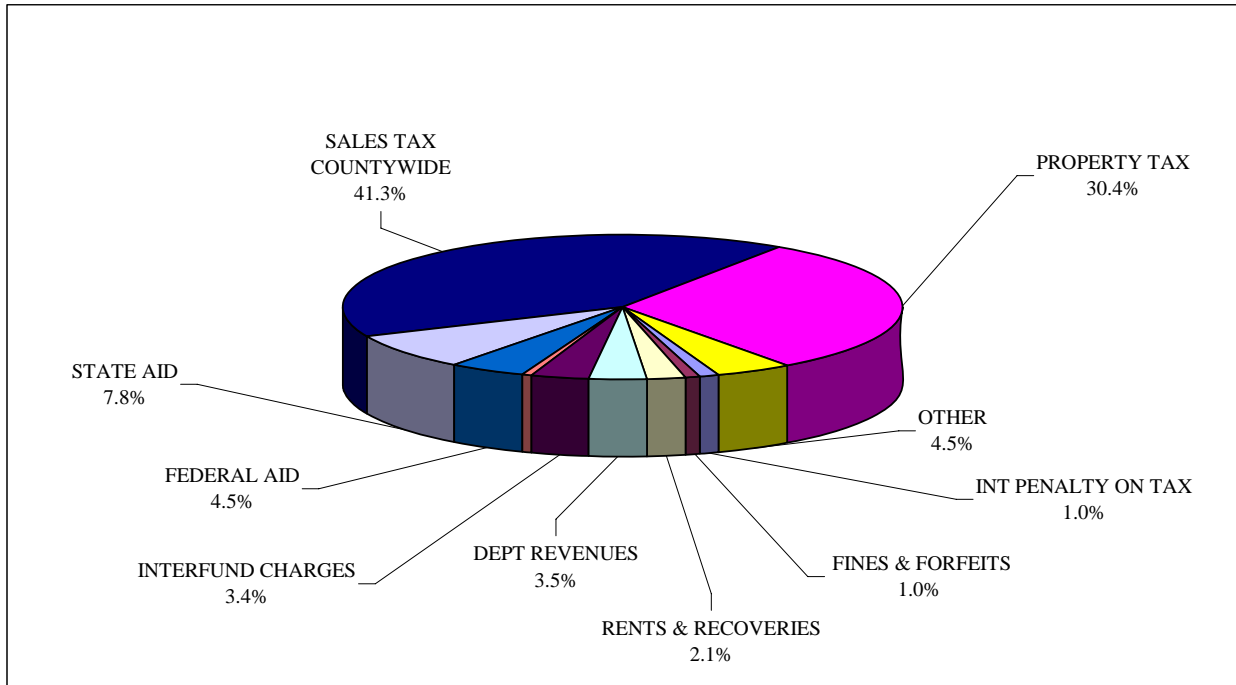
The five Major Operating Funds are the General Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund and Debt Service Fund. With the exception of the Debt Service Fund, these operating funds contain expenses and revenues for the services they provide. The Debt Service Fund contains all interest and principal payments for the County’s borrowings as well as the impact of Nassau Interim Finance Authority sales tax set asides. The revenue in this fund is the result of back charge reimbursements from other funds for previously borrowed funds for specific projects related to operating departments. It is for this reason that the discussion of revenue in the Debt Service Fund is excluded from this revenue manual. Prior to 2007, the major operating funds included the Parks and Recreation Fund, which has been consolidated with the General Fund as of 2007.

**Table 4.1: Major Operating Funds Revenues, 2003-2007
(Excludes Sewer Resource District)**

Major Funds Summary					
REVENUE	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
AA - FUND BALANCE	68,330,398	90,911,627	100,498,753	90,498,753	13,075,000
BA - INT PENALTY ON TAX	22,455,742	22,682,144	21,369,228	22,532,343	24,650,000
BC - PERMITS & LICENSES	9,543,590	8,255,953	9,454,669	10,525,466	13,504,030
BD - FINES & FORFEITS	13,783,868	14,687,783	21,230,143	23,000,351	24,606,452
BE - INVEST INCOME	6,197,931	10,305,631	18,041,337	25,272,962	19,842,990
BF - RENTS & RECOVERIES	45,070,041	78,780,314	68,098,458	78,824,962	51,764,261
BG - REVENUE OFFSET TO EXPENSE	695,262	2,505,555	3,408,354	3,288,481	10,545,444
BH - DEPT REVENUES	143,669,412	204,052,811	123,167,397	84,416,803	87,967,632
BI - CAP BACKCHARGES	3,527,164	2,811,134	5,348,816	4,409,431	8,878,990
BJ - INTERDEPT REVENUES	27,398,672	386,916,582	377,105,570	100,976,766	106,748,079
BK - SERVICE FEES	26,316	25,370	9,573	20	0
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,205,489	3,631,668	4,298,403	4,551,042	5,914,000
BP - RESERVES	0	0	8,158,582	0	0
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	9,993,239	0	32,588,892	714,487	16,800,000
BS - OTB PROFITS	9,205,088	7,001,492	5,455,203	3,078,872	3,030,000
BV - DEBT SERVICE CHARGEBACK REVENUE	0	0	0	272,713,734	257,856,914
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	397,695,194	31,853,266	52,289,192	47,713,832	83,613,393
BX - MEDICAID IGT REIMBURSEMENTS	0	0	0	0	0
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	107,591,746	126,207,269	114,518,569	115,189,637	111,556,435
IF - INTERFD TSFS - INTERFUND TRANSFERS	12,654,122	21,505,299	32,687,779	10,476,653	0
NA - NIFA AID	15,000,000	7,500,000	12,332,938	0	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	198,767,078	209,018,703	194,881,556	187,799,297	195,480,912
TA - SALES TAX CO - SALES TAX COUNTYWIDE	846,621,614	882,923,348	893,717,132	928,807,123	968,142,293
TB - PART COUNTY - SALES TAX PART COUNTY	48,920,380	49,971,201	57,567,863	65,421,278	62,771,629
TL - PROPERTY TAX	724,766,465	743,001,328	745,914,600	739,575,163	758,371,054
TO - OTB 5% TAX	7,329,246	7,042,751	6,924,259	6,580,497	6,500,000
TX - SPECIAL TAXS - SPECIAL TAXES	18,653,514	25,352,012	29,647,431	28,320,693	27,424,745
Grand Total	2,742,101,571	2,936,943,240	2,938,714,699	2,854,688,644	2,859,044,253



**FIGURE 4.1: Major Operating Funds Revenue by Source for the 2007 Budget
(Excludes Sewer Resource District)**



The above graph includes all revenues except interdepartmental transfers. Other consists of Permits & Licenses, Investment Income, Revenue Offset to Expense, Capital Backcharges, Interdepartment Revenues, Payments in Lieu of Taxes, Debt Service from Capital, Debt Service Chargeback, OTB Profits, OTB 5% Surcharge, Special Taxes.

The Fiscal 2007 Budget reflects the County’s continued reliance on sales tax and property tax revenues to support its operations. As shown in the above graph, 41.3 percent of revenues derive from the sales tax and another 30.4 percent is generated from the County portion of the property tax.



LARGEST REVENUE SOURCES

SALES TAX

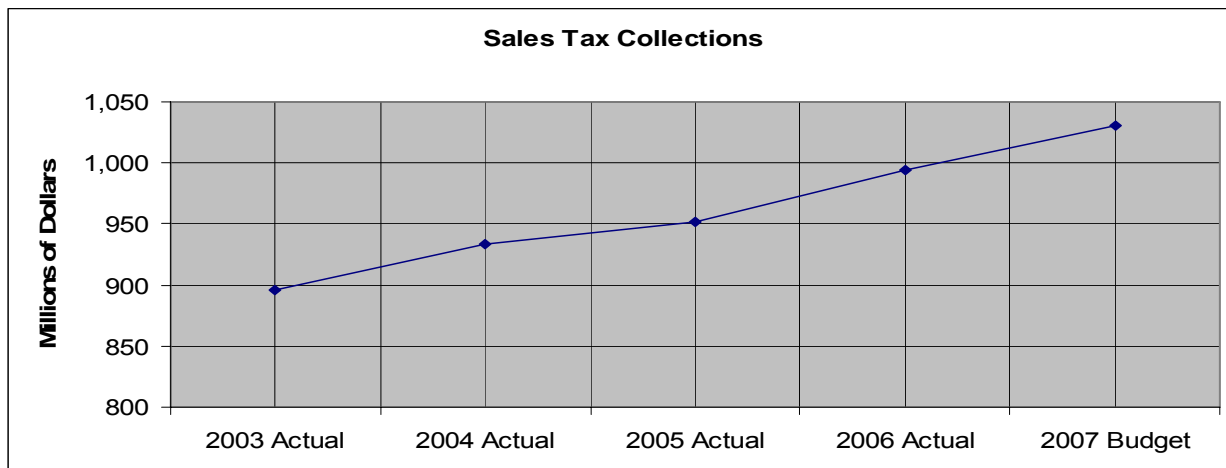
The County’s sales tax is collected by the State and remitted to Nassau County. The current sales tax rate in the County is 8 5/8%, of which (i) 4 3/8% is the State’s share (including a 3/8% component that is imposed within the Metropolitan Commuter Transportation District pursuant to section 1109 of the State Tax Law) and (ii) 4 1/4% is the County’s share. This rate is made up of a base rate of 3% plus 1 1/4% which corresponds to two extenders. These extenders which were set to expire on November 30th, 2009 were renewed for two years. One extender is 1/2% and supplements the Nassau County base rate. From the 3/4% extender, the County (a) must allocate a 1/4% component to towns and cities within the County under a local government assistance program established by the County and authorized pursuant to Section 1262-e of the Tax Law and (b) is authorized to allocate up to a 1/12% component to the villages within the County under a local government assistance program. The County has enacted legislation to implement a local government assistance program with the villages. The amount allocated in 2003 fiscal year was \$250,000; for 2004 \$500,000; for the 2005 and 2006 fiscal years \$1,000,000 and in 2007, the County has allocated \$1,250,000 to the villages.

Table 4.2: Sales Tax Revenues – Major Operating Funds

Revenue	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
Sales Tax Countywide	895,541,994	932,894,549	951,284,995	994,228,401	1,030,913,922
\$ Increase (Decrease) from Prior Year	30,054,850	37,352,555	18,390,446	42,943,405	36,685,521
% Increase (Decrease) from Prior Year	3.47%	4.17%	1.97%	4.51%	3.69%

Sales tax shown on table 4.2 represent gross collections including deferrals, before NIFA set-asides, operating expenses or interest income.

Figure 4.2: Sales Tax Growth (Fiscal 2002-2007)





Sales tax is Nassau County's single largest revenue source, generating approximately half of all General Fund income and more than one-third of total revenues across the County's major operating funds. Sales tax collections in 2006 grew 3.9% over fiscal year 2005.

PROPERTY TAX LEVY

The County's second largest source of revenues in the Major Operating Funds is the real property tax, which constitutes approximately 30 percent of total revenues in the 2007 Budget (excluding interdepartmental revenues). The levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations. Fiscal 2007 Budget assumes no property tax levy increase, honoring the County Executive's commitment not to raise the property tax levy for the remainder of his current term. Table 4.3 below shows fiscal years 2003 through 2007 property tax levies in the Major Operating Funds.

Table 4.3: Property Tax Levies - Major Operating Funds

Fund	2003 Levy	2004 Levy	2005 Levy	2006 Levy	2007 Levy
Police District Fund	299,978,568	301,296,571	309,306,781	333,627,075	331,639,639
Police Headquarters Fund	252,173,389	239,070,905	252,897,540	258,049,976	287,070,223
General Fund	126,462,739	136,984,462	112,769,518	80,016,368	123,962,486
Parks and Recreation Fund	43,084,813	43,577,327	48,293,581	51,167,929	-
Fire Prevention Fund	17,011,602	17,781,846	15,443,689	15,849,706	15,698,706
Total	738,711,111	738,711,111	738,711,109	738,711,054	758,371,054

The 2007 Budget assumes a \$20 million real property tax levy increase in the Major Operating Funds, offset by a \$20 million decrease in the Sewer and Storm Water Resources District Fund levy.



STATE AND FEDERAL AID

The County receives State and Federal reimbursement for services it provides, primarily for mandated health and human services. Consequently, variations in the amount of County revenues derived from federal and State aid are primarily the result of public assistance, day care, foster care, early intervention and special education caseload changes. The mandated costs for these entitlements are rising and outpacing State Aid receipts. The most notable growth has occurred in the local share of the Medicaid Program, which it is estimated to cost \$218 million in Fiscal 2007.² The Special Education and Early Intervention programs, which are reimbursed by only 50 percent by the State, have risen from approximately \$130 million in Fiscal 2003 to a projected \$154 million in Fiscal 2007. Approximately 7.8% of the total revenues in the 2007 Budget come from State Aid. The following departments are the primary recipients of State and Federal Aid, respectively.

Table 4.4: State Aid Appropriations in Fiscal 2007 Budget

DEPARTMENT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
HEALTH	26,887,426	24,621,251	24,592,046	90,809,055	90,992,338
SOCIAL SERVICES	100,259,858	113,638,696	85,409,721	67,218,920	70,532,586
DEPT OF MENTAL HEALTH, CHEMICAL DEPENDENCY & DEVELOPMENTAL DISABILITIES SERVICES	-	-	-	-	7,243,740
MISCELLANEOUS	448,828	103,177	1,514,037	2,212,457	6,212,022
SENIOR CITIZENS AFFAIRS	3,913,551	3,816,575	3,986,166	5,883,624	5,777,608
PROBATION	5,592,385	2,187,310	3,962,233	3,977,307	3,671,642
HOUSING & INT GOV AFFAIRS	-	-	-	-	1,800,000
OTHER	61,665,030	64,651,694	75,417,352	17,697,934	9,250,976
Grand Total	198,767,078	209,018,703	194,881,556	187,799,297	195,480,912

Table 4.5: Federal Aid Appropriations in Fiscal 2007 Budget

DEPARTMENT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
SOCIAL SERVICES	88,712,656	98,499,384	92,292,495	93,879,971	94,359,361
CORRECTIONAL CENTER	11,736,734	19,381,813	15,997,765	13,575,414	9,783,750
SENIOR CITIZENS AFFAIRS	5,080,204	5,089,399	4,884,876	5,239,113	5,044,196
HOUSING & INT GOV AFFAIRS	0	0	118,214	49,547	600,000
OTHER	2,062,151	3,236,672	1,225,218	2,445,593	1,769,128
Grand Total	107,591,746	126,207,269	114,518,569	115,189,637	111,556,435

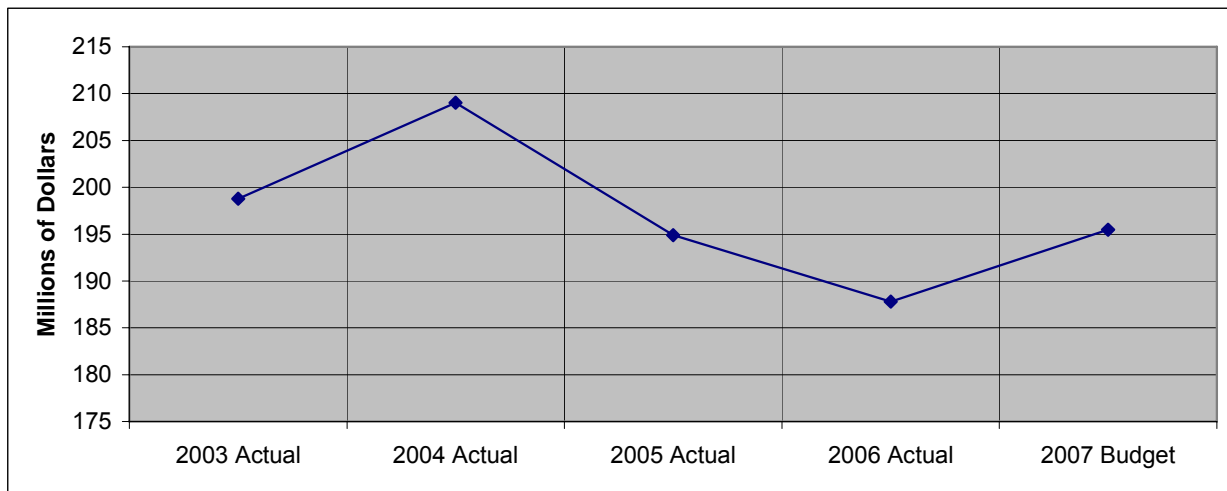
²Beginning in 2006, the State imposed a cap on local Medicaid spending. Local share costs will increase by approximately 3% annually and neither State reimbursement nor the expenses associated with these State reimbursements will flow through County budgets.



Table 4.6: State Aid Revenue – Major Operating Funds

Revenue	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
State Aid	198,767,078	209,018,703	194,881,556	187,799,297	195,480,912
\$ Increase (Decrease) from Prior Year	9,609,502	10,251,625	-14,137,147	-7,082,259	7,681,615
% Increase (Decrease) from Prior Year	5.08%	5.16%	-6.76%	-3.63%	4.09%

Figure 4.3: State Aid Growth



The vast majority of these reimbursements are for health and human services entitlement programs which typically are reimbursed 50 percent by the federal government and 25 percent by the State. These costs have grown by more than \$68 million since 2003. The mandated costs for health and human services entitlements are rising and outpacing State Aid. The costs of the State-mandated Special Education and Early Intervention programs, which are reimbursed by only 50 percent by the State, have risen from \$129.5 million in Fiscal 2003 to a projected \$154 million in Fiscal 2007. State aid has decreased from 2004 to 2006 by the implementation of the Medicaid cap in the Department of Social Services. Also, as a result of the Medicaid cap the administrative expenses for salaries for Medicaid workers and other Medicaid administrative costs are included in the Medicaid cap amount resulting in a \$5 million increase in State aid in 2007.



FEDERAL AID APPROPRIATION

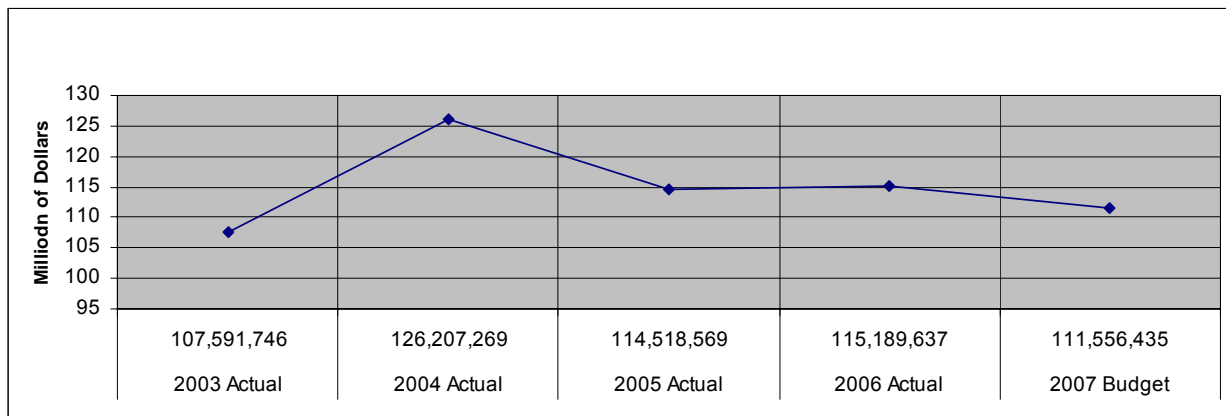
Overall, federal aid levels have decreased slightly in recent years in some non-mandated areas, such as federal reimbursement for local correctional center custody of aliens held on behalf of the federal government. Approximately 4.5% of the total revenues in the 2007 Budget come from Federal Aid.

Table 4.7: Federal Aid Revenue – Major Operating Funds

Revenue	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
Federal Aid	107,591,746	126,207,269	114,518,569	115,189,637	111,556,435
\$ Increase (Decrease) from Prior Year	-17,074,912	18,615,524	-11,688,700	671,068	-3,633,202
% Increase (Decrease) from Prior Year	-13.70%	17.30%	-9.26%	0.59%	-3.15%

From 2003 to 2002, the decrease in total federal aid was primarily due to inflated 2002 reimbursements for retroactive prior year Social Service program costs and a decrease in the number of federal inmates held at the Nassau County Correctional Center.

Figure 4.4: Federal Aid Growth



The cost of other health and human services entitlement programs, which typically are reimbursed 50 percent by the federal government and 25 percent by the State, has grown by more than \$68 million since 2003. In 2005, the decrease in total federal aid was primarily due to a decrease in the number of federal inmates held at the Nassau County Correctional Center and a reduction in aid from the state Office of Children & Family Services.



DEPARTMENTAL REVENUES

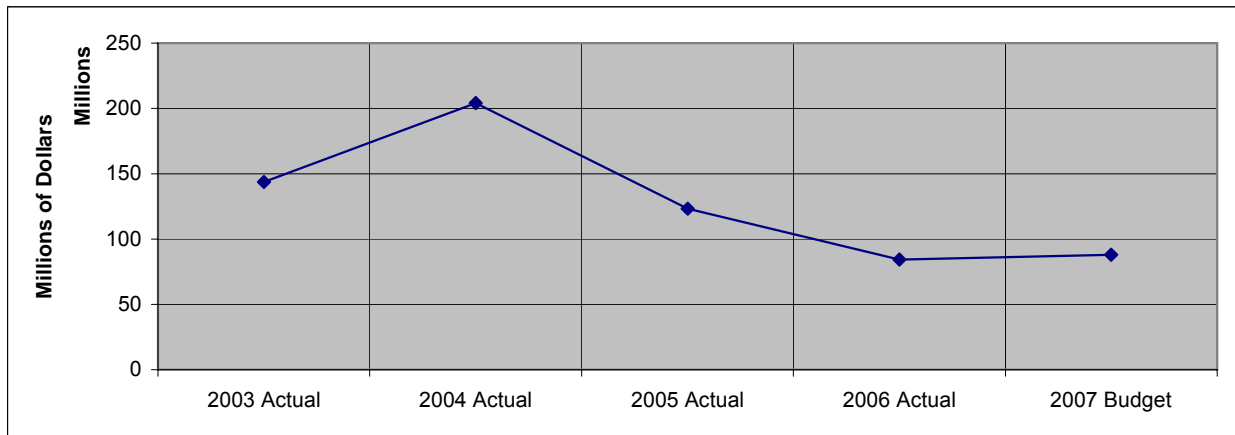
Departmental revenues include a wide variety of receipts generated by County departments, including park usage fees, inspection fees, registration and licensing fees, data sales and permit fees. The County has raised certain fees in recent years; the most recent increase took place during fiscal 2006. Please refer to section three of this document for specific 2006 fee increases.

Table 4.8: Departmental Revenues

Revenue	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
Departmental Revenues	143,669,412	204,052,811	123,167,397	84,416,803	87,967,632
\$ Increase (Decrease) from Prior Year	47,704,915	60,383,399	(80,885,414)	(38,750,594)	3,550,829
% Increase (Decrease) from Prior Year	49.71%	42.03%	-39.64%	-31.46%	4.21%

Fiscal Year 2003 reflects a reduction in the contractual reimbursement of the intergovernmental transfer of charity care funding from New York State to the Nassau Health Care Corporation (NHCC)

Figure 4.5: Departmental Revenue Growth



Departmental revenues have leveled off, as the Administration continues to manage the County’s fees infrastructure.



Table 4.9: Nassau County Tax Revenue Sources

The following table summarizes all tax revenue net collections in Nassau County. Besides sales and property taxes, the County receives revenues from other tax collections, as discussed in the section below:

	FUND	2003	2004	2005	2006	2007 Budget
Sales Tax County Wide	General	846,621,614	882,923,348	893,717,132	928,807,123	968,142,293
Sales Tax Part County	General	48,920,380	49,971,201	57,567,863	65,421,278	62,771,629
Property Tax	Major Funds *	724,766,405	743,001,328	745,914,599	739,575,163	758,371,054
Special Taxes:						
Motor Vehicle Registration	Police Headquarters	6,903,524	12,879,745	16,334,238	16,055,604	16,203,495
Telephone Surcharges	Police Headquarters	5,273,467	6,541,199	6,993,554	6,976,046	7,250,000
Entertainment Tax	General	2,735,422	2,149,025	1,788,464	2,658,584	2,400,000
Hotel/Motel Tax	General and Parks	3,666,650	3,730,173	4,364,343	2,579,025	1,531,250
Admission tax	General	74,451	51,870	166,834	51,434	40,000
Total		18,653,514	25,352,012	29,647,433	28,320,693	27,424,745
Total Tax Revenues		1,638,961,913	1,701,247,889	1,726,847,027	1,762,124,257	1,816,709,721

* 5 Major Funds for 2003, 2004, 2005 and 2006; 4 Major Funds for 2007. For 2007 the Parks, Recreation and Museums Fund has been consolidated into the General Fund.

The largest tax revenue source is the sales tax countywide followed by the property tax and the motor vehicle registration. The current sales tax rate in the County is 8 5/8%, of which (i) 4 3/8% is the State's share (including a 3/8% component that is imposed within the Metropolitan Commuter Transportation District) and (ii) 4 1/4% is the County's share. The levy of the property tax is at the sole discretion of the County, and is subject to constitutional and statutory limits. When a County resident registers their vehicle, the New York State Department of Motor Vehicles collects a Motor Vehicle Registration tax on behalf of the County. The annual fee collected on behalf of the County is \$15.00 per passenger vehicle and \$40.00 per commercial vehicle - the State registration period is 2 years in duration. The hotel and motel occupancy tax is a 3% of the per diem rental fee for each room. The entertainment tax consist of a \$1.50 surcharge applied to every ticket sold in designated venues in Nassau County and the Admission tax collected at Belmont Park by the New York Racing Association. More detailed discussion of the above tax revenues can be found in section V of this manual. For Motor Vehicle Registration and Telephone Surcharges, please see the Police Headquarters section. The entertainment, hotel/motel and admission taxes are included in the Treasurer's department detail discussion.



SUMMARY OF REVENUES BY FUND

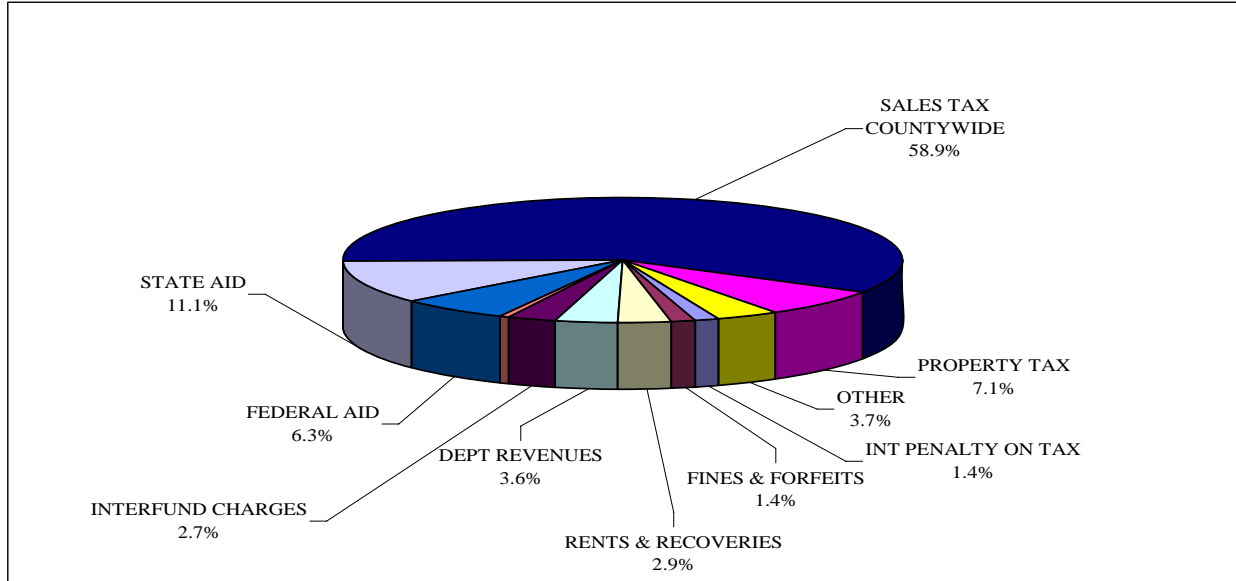
REVENUE MANUAL FISCAL YEAR 2007



GENERAL FUND

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
AA - FUND BALANCE	68,330,398	76,107,059	85,629,185	85,629,185	13,075,000
BA - INT PENALTY ON TAX	22,455,742	22,682,144	21,369,228	22,532,343	24,650,000
BC - PERMITS & LICENSES	6,776,841	6,050,697	7,557,457	7,755,892	10,642,030
BD - FINES & FORFEITS	13,059,352	14,476,867	21,127,831	22,920,561	24,496,752
BE - INVEST INCOME	6,143,930	10,068,865	17,316,369	23,132,101	19,601,000
BF - RENTS & RECOVERIES	41,471,380	75,444,456	65,679,496	73,849,186	51,414,261
BG - REVENUE OFFSET TO EXPENSE	695,262	2,505,555	3,408,354	3,288,481	8,065,472
BH - DEPT REVENUES	111,235,281	168,737,274	85,189,239	43,464,915	63,694,302
BI - CAP BACKCHARGES	3,527,164	2,811,134	5,348,816	4,409,431	7,849,402
BJ - INTERDEPT REVENUES	26,538,196	73,003,469	72,623,427	90,787,777	93,707,758
BK - SERVICE FEES	26,316	25,370	9,573	20	-
BO - PAY LIEU TAX - PAYMENT IN LIEU OF	4,205,489	3,631,668	4,298,403	4,551,042	5,914,000
BQ - D/S FROM CAP - DEBT SERVICE FROM	9,993,239	-	-	714,487	-
BS - OTB PROFITS	9,205,088	7,001,492	5,455,203	3,078,872	3,030,000
BW - INTERFD CHGS - INTERFUND CHARG	75,051,263	22,825,339	43,626,417	29,484,043	47,943,320
BX - MEDICAID IGT REIMBURSEMENTS	-	-	-	-	-
FA - FEDERAL AID - REIMBURSEMENT OF	107,182,671	125,790,604	114,045,814	114,962,008	111,128,485
IF - INTERFD TSFS - INTERFUND TRANSFER	8,849,528	3,882,003	18,169,845	1,971,299	-
NA - NIFA AID	15,000,000	-	4,832,938	-	-
SA - STATE AID - REIMBURSEMENT OF EX	198,057,028	207,849,788	193,912,106	186,731,909	194,771,912
TA - SALES TAX CO - SALES TAX COUNTY	846,621,614	882,923,348	893,717,132	928,807,123	968,142,293
TB - PART COUNTY - SALES TAX PART CO	48,920,380	49,971,201	57,567,863	65,421,278	62,771,629
TL - PROPERTY TAX	129,529,695	141,274,679	119,973,009	80,880,477	123,962,486
TO - OTB 5% TAX	7,329,246	7,042,751	6,924,259	6,580,497	6,500,000
TX - SPECIAL TAXES - SPECIAL TAXES	6,284,024	5,735,985	5,227,960	4,225,528	3,971,250
Grand Total	1,766,489,128	1,909,841,750	1,853,009,925	1,805,178,454	1,845,331,352

Figure 5.1: General Fund Revenue Allocation for the 2007 Budget



At 58.9%, the sales tax is the major source of revenue, followed by State, Property Taxes and Federal Aid. The above pie chart excludes interdepartmental transfers.

REVENUE MANUAL FISCAL YEAR 2007



PK - PARKS, RECREATION AND MUSEUMS

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
BC - PERMITS & LICENSES	0	0	0	5,496	0
BD - FINES & FORFEITS	0	100	100	500	0
BE - INVEST INCOME	706	45,854	430,640	156,179	0
BF - RENTS & RECOVERIES	1,043,684	1,119,217	1,209,939	1,107,866	0
BG - REVENUE OFFSET TO EXPENSE	0	0	0	0	0
BH - DEPT REVENUES	12,868,120	14,097,539	15,079,916	15,823,099	0
IF - INTERFD TSFS - INTERFUND TRANSFER	3,804,594	7,623,296	2,904,814	7,076,838	0
TL - PROPERTY TAX	43,084,813	43,577,327	48,293,581	51,167,929	0
TX - SPECIAL TAXES - SPECIAL TAXES	192,499	195,084	1,091,680	1,063,514	0
Grand Total	60,994,415	66,658,416	69,010,670	76,401,422	0

This chart provides historical information. Effective Fiscal Year 2007, the Parks, Recreation and Museums Fund has been consolidated into the General Fund.

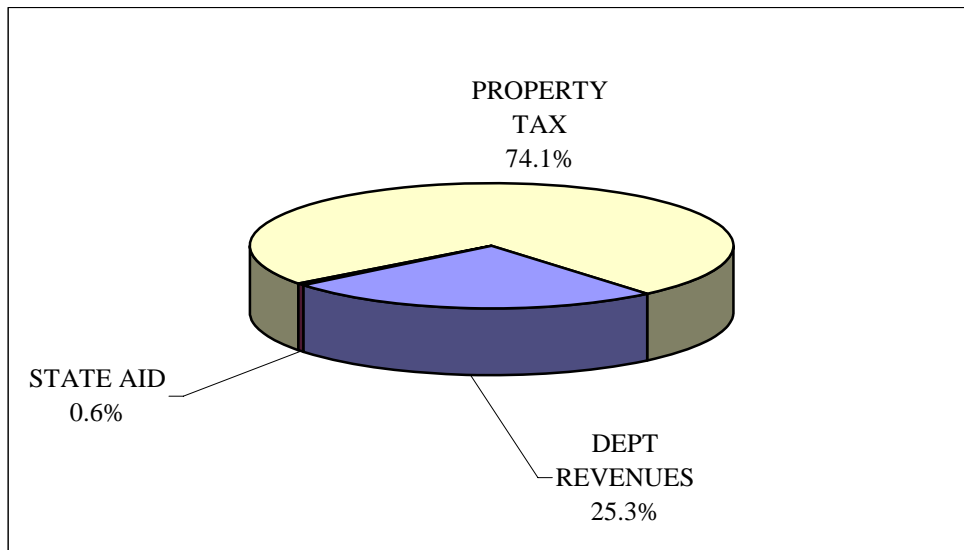
A detailed discussion of Parks, Recreation and Museums can be found in the departmental detail of this manual.



FC - FIRE COMMISSION

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
BE - INVEST INCOME	10,195	18,380	47,300	38,961	0
BF - RENTS & RECOVERIES	31,141	193,018	53,603	753,457	0
BH - DEPT REVENUES	3,426,005	3,855,639	4,447,232	4,910,661	5,363,830
BJ - INTERDEPT REVENUES	14,251	0	0	0	0
BW - INTERFD CHGS - INTERFUND CHARGI	0	2,250	94,976	0	0
FA - FEDERAL AID - REIMBURSEMENT OF I	11,172	0	0	0	0
SA - STATE AID - REIMBURSEMENT OF EXI	120,615	138,062	235,080	204,885	120,000
TL - PROPERTY TAX	17,011,602	17,781,846	15,443,689	15,849,706	15,698,706
Grand Total	20,624,982	21,989,195	20,321,880	21,757,669	21,182,536

Figure 5.2: Fire Prevention Fund Revenue Allocation for the 2007 Budget



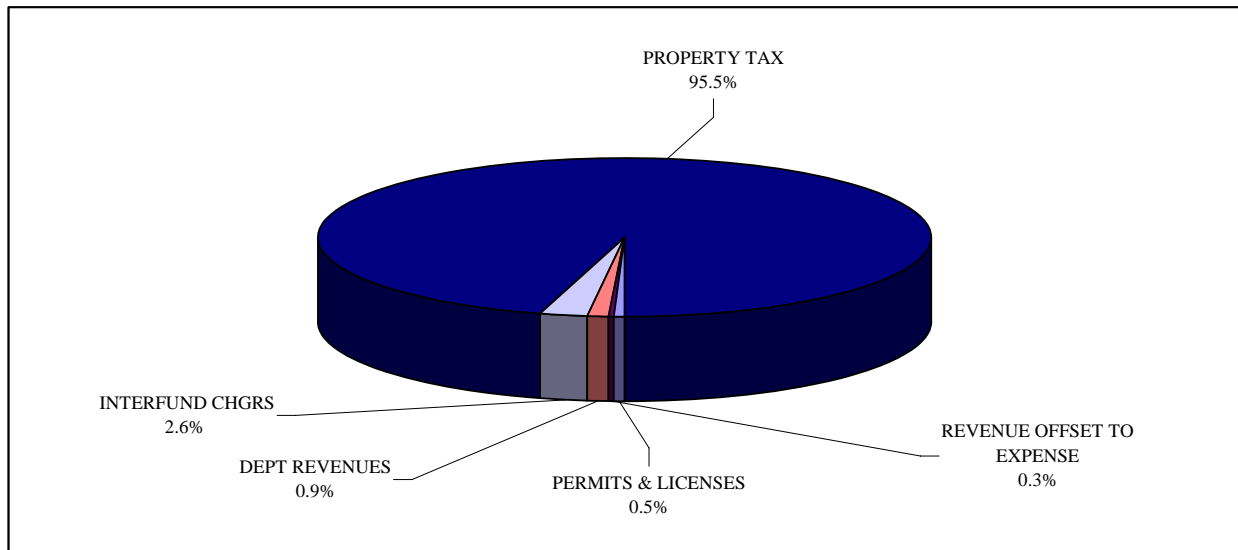
The Fire Prevention Fund contains revenues and expenses for the Fire Commission, which ensures compliance with County fire safety codes and coordinates the operations of the various local fire districts. Revenues in this fund come primarily from a designated portion of the County property tax and various fees, fines, permits and licenses. The department percent share of revenues has increased 5.4% from 2005 resulting in a decrease in property tax of -5.5% from the same year.



PD - POLICE DISTRICT

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
FUND BALANCE	0	4,869,568	4,869,568	4,869,568	0
PERMITS & LICENSES	1,761,774	1,939,706	1,508,088	1,828,447	1,792,000
FINES & FORFEITS	261,413	200,166	101,856	79,290	109,700
INVEST INCOME	20,672	71,393	113,064	1,510,712	116,700
RENTS & RECOVERIES	630,504	870,702	255,664	535,619	150,000
REVENUE OFFSET TO EXPENSE	0	0	0	0	1,038,084
DEPT REVENUES	2,869,572	3,109,789	3,101,091	3,410,804	3,187,826
INTERDEPT REVENUES	332,340	480,837	188,296	314,399	127,484
INTERFD CHGS - INTERFUND CHARGES RE	0	0	0	0	9,152,839
NIFA AID	0	7,500,000	7,500,000	0	0
STATE AID - REIMBURSEMENT OF EXPENS	0	0	122,903	0	0
PROPERTY TAX	299,978,568	301,296,571	309,306,781	333,627,075	331,639,639
Grand Total	305,854,843	320,338,731	327,067,311	346,175,914	347,314,272

Figure 5.3: Police District Revenue Fund Revenue Allocation for the 2007 Budget



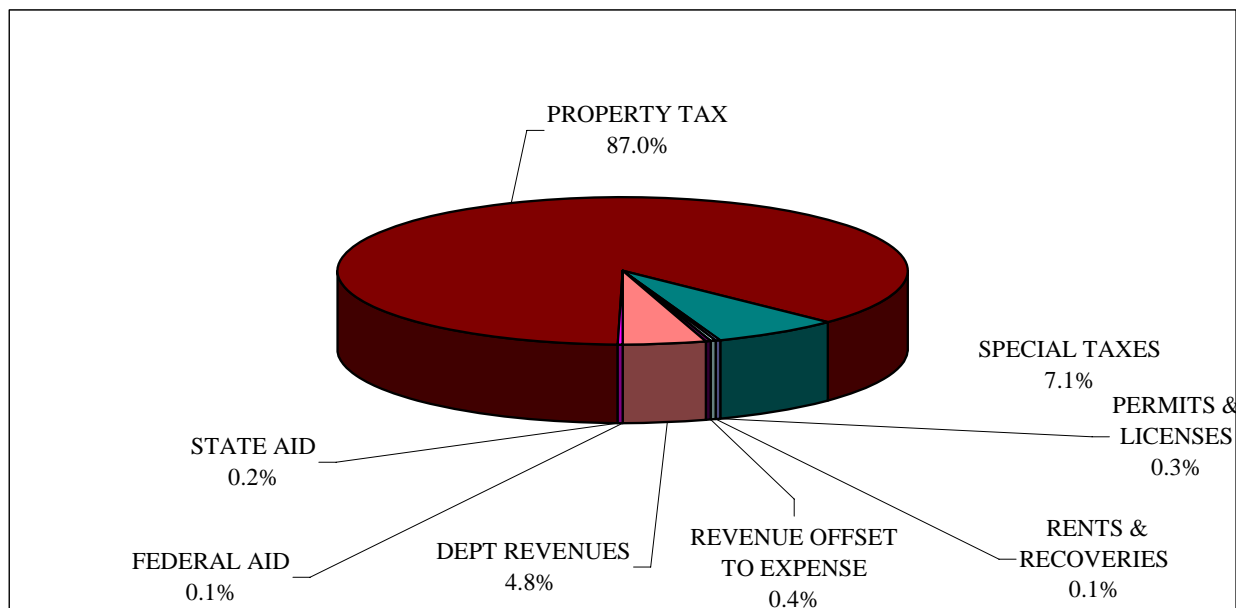
The Police District Fund contains revenues and expenses for the public safety services that the Police Department's eight precincts provide to a large segment of the County's residents. Revenues in this fund come primarily from a designated portion of the County property tax and other minor sources of revenue which include fines, permits and fees. Of the Major Operating Funds, the Police District Fund is the only one that does not support County-wide services. Only those areas of the County receiving precinct related patrol services pay the Police District property tax which is a designated portion of the County property tax. The above pie chart excludes interdepartmental transfers.



PD - POLICE HEADQUARTERS

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
BC - PERMITS & LICENSES	1,004,975	265,550	389,125	935,630	1,070,000
BD - FINES & FORFEITS	463,103	10,650	356	0	0
BE - INVEST INCOME	22,428	101,139	133,964	435,010	125,290
BF - RENTS & RECOVERIES	1,893,332	1,152,921	899,755	2,578,834	200,000
BG - REVENUE OFFSET TO EXPENSE	0	0	0	0	1,441,888
BH - DEPT REVENUES	13,269,909	14,252,569	15,349,919	16,807,323	15,721,674
BI - CAP BACKCHARGES	0	0	0	0	1,029,588
BJ - INTERDEPT REVENUES	513,884	6,312,045	7,506,579	9,874,590	12,912,837
BW - INTERFD CHGS - INTERFUND CHARGE	3,796,096	439,876	317,714	351,265	1,296,340
FA - FEDERAL AID - REIMBURSEMENT OF E	397,902	416,665	472,755	227,629	427,950
IF - INTERFD TSFS - INTERFUND TRANSFER	0	0	8,608,129	1,428,516	0
NA - NIFA AID	0	0	0	0	0
SA - STATE AID - REIMBURSEMENT OF EXI	589,435	1,030,853	611,467	862,502	589,000
TL - PROPERTY TAX	252,173,389	239,070,905	252,897,540	258,049,976	287,070,223
TX - SPECIAL TAXES - SPECIAL TAXES	12,176,991	19,420,943	23,327,792	23,031,650	23,453,495
Grand Total	286,301,445	282,474,116	310,515,094	314,582,926	345,338,285

Figure 5.4: Police Headquarters Fund Revenue Allocation for the 2007 Budget

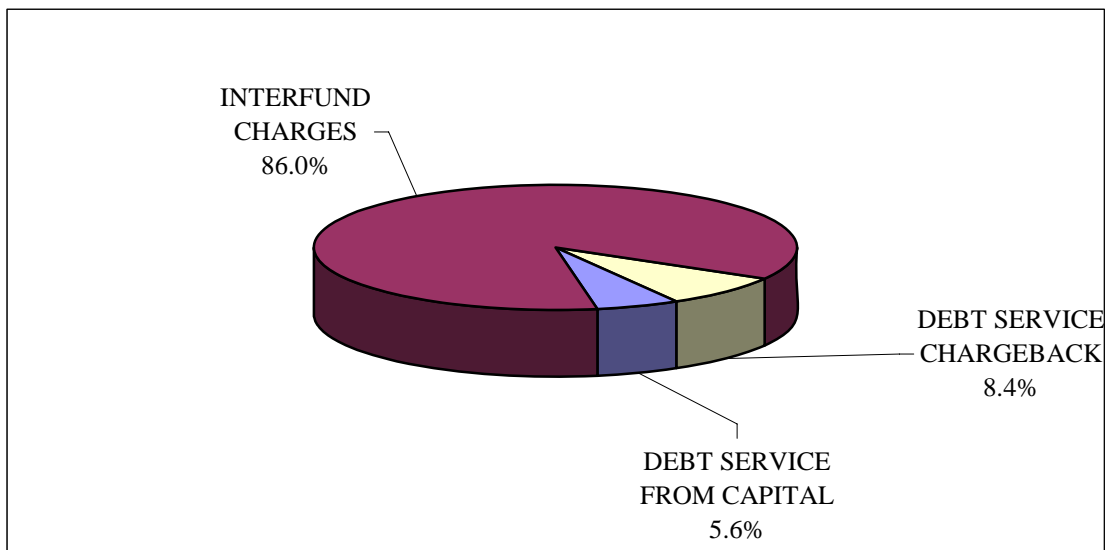


The Police Headquarters Fund contains revenues and expenses for services the Police Department provides to all County residents, including crime investigations, ambulance services, traffic safety, highway patrol and administrative/support services. Revenues in this fund come primarily from a designated portion of the County property tax, in addition to, special taxes, and various fines, permits and fees. The above pie chart excludes interdepartmental transfers.



DEBT SERVICE FUND					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED
AA - FUND BALANCE	0	9,935,000	10,000,000	0	0
BJ - INTERDEPT REVENUES	0	307,120,231	296,787,269	0	0
BP - RESERVES	0	0	8,158,582	0	0
BQ - D/S FROM CAP - DEBT SERVICE FROM	0	0	32,588,892	0	16,800,000
BV - DEBT SERVICE CHARGEBACK REVENI	0	0	0	272,713,734	257,856,914
BW - INTERFD CHGS - INTERFUND CHARGI	318,847,835	8,585,800	8,250,085	17,878,525	25,220,894
IF - INTERFD TSFS - INTERFUND TRANSFER	0	10,000,000	2,299,194	0	0
Grand Total	318,847,834	335,641,031	358,084,022	290,592,260	299,877,808

Figure 5.5: Debt Service Fund Revenue Allocation for the 2007 Budget



All County debt service costs are paid out of the Debt Service Fund, which the administration considers to be one of the Five Major Operating Funds. Total debt service costs are expected to reach \$299.9 million in Fiscal 2007. This appropriation assumes expenses associated with existing and future interest and principal payments, and existing and 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. Because the County charges debt service payments to specific projects in departments, this fund is entirely supported by revenues transferred from other funds. Debt service from capital is funded by federal and state reimbursement on projects approved in the Capital Budget and constitutes 5.6% of the debt fund allocation. 86% is transferred from the major funds, while 8.4% represents revenue to offset debt service from the Sewer and Storm Water District and the Bonded Indebtedness Reserve

DEPARTMENT DETAIL



ASSESSMENT DEPARTMENT

The Department of Assessment administers and is responsible for the preparation of the annual assessment roll. The County Assessor serves as Chairman of the Board, the Director of Real Property Services, and as the Department Head of the Department of Assessment. The County Assessor, along with the Board of Assessors, administers the Department of Assessment and is responsible for the preparation of the annual assessment roll. The Nassau County Department of Assessment continues to meet every legally mandated filing date for the completion and publication of the roll. Administration plans, directs and coordinates all activities of the Department and its divisions. Counsel to the Assessor and Public Relations are also part of this division.

HISTORICAL TREND

AS - ASSESSMENT DEPARTMENT					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	0	2,571	1,153,173	466,494	0
BH - DEPT REVENUES	230,715	193,850	176,210	157,275	245,000
SA - STATE AID - REIMBURSEMENT OF EXPENSES	368,527	870,370	1,362,144	916,523	800,000
Grand Total	599,242	1,066,792	2,691,527	1,540,292	1,045,000

CONTROL CENTERS ARE DISCUSSED BELOW

AS - ASSESSMENT DEPARTMENT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	2,571	1,153,173	466,494 0
	BF - RENTS & RECOVERIES Total		0	2,571	1,153,173	466,494 0
	BH - DEPT REVENUES					
		R0808 - FEES	230,715	193,850	176,210	157,275 245,000
	BH - DEPT REVENUES Total		230,715	193,850	176,210	157,275 245,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	368,527	870,370	1,362,144	916,523 800,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		368,527	870,370	1,362,144	916,523 800,000
10 Total			599,242	1,066,792	2,691,527	1,540,292 1,045,000
Grand Total			599,242	1,066,792	2,691,527	1,540,292 1,045,000



Department: Assessment	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

Fees are charged by the Nassau County Department of Assessment for services performed by the Department of Assessment for the taxpayers of Nassau County and other municipalities. All requests for information are made by Freedom of Information Law (FOIL) request and are subject to FOIL law.

Collection Method and Frequency:

Fees are collected as services are performed by the Department of Assessment on a daily basis and then credited to a revenue account.

Legislative Authority:

Nassau County Ordinance 358-95.

Department: Assessment	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The Nassau County Department of Assessment is reimbursed by New York State for the implementation of the New York State School Tax Relief program (STAR). The state reimburses Nassau County \$1.12 for each STAR application processed and \$60.00 for each co-op building. New York State also provides state aid for the annual revaluation of Nassau County to help offset some of the costs. The state provides up to \$5.00 per parcel with a cap of \$500,000 for this revaluation. Included in 2005 is prior year revenue.

Collection Method and Frequency:

State Reimbursements are claimed and received annually.

Legislative Authority:

State Aid is determined from the New York State budget.



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office consists of two divisions: The Office of the County Attorney; and Workers' Compensation Unit.

In order to support its vision and mission, the 11 bureaus in the County Attorney's Office are as follows:

Appeals

Appeals represents the County in federal and state appellate courts.

Tax Certiorari and Condemnation

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

General Litigation

General Litigation represents the County in all federal litigation, commercial litigation, all state court matters excepting torts, medical malpractice and labor. General Litigation also handles affirmative litigation brought on behalf of the County.

Family Court

Family Court prosecutes juveniles charged with criminal activity before the Family Court and appears for the County in child abuse and neglect cases. The bureau also enforces the interstate reciprocal agreement for the collection of child support from delinquent parents and establishes paternity in cases where child support orders are requested. The bureau is also charged with the prosecution of juvenile crime in cases ranging from petit larceny to homicide.

Torts

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

Legal Counsel

Legal Counsel drafts legislation and advises government officials on matters of law.

Labor Bureau

Labor Bureau represents the County's interests in labor grievances, hearings, administrative proceedings and litigations.

Transactions

Transactions reviews and approves County contracts and Requests for Proposals (RFP) and negotiates and drafts major County contracts, negotiates major leases and real estate transactions involving County property, and advises County officials on financings and relations with NIFA.



Claims and Investigations

Claims and Investigations settles small property claims and investigates cases on behalf of all the litigating bureaus.

Administration

Administration the senior staff and management of the office, along with the personnel and budget/payroll unit.

Workers Compensation

The Workers' Compensation Bureau processes the claims in all the County's workers' compensation cases. It also reviews each case and determines which matters will be controverted before the Board. The bureau also reviews and supervises all activities of the new Third Party Administrator (TPA).

HISTORICAL TREND

AT - COUNTY ATTORNEY					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BD - FINES & FORFEITS	0	0	15,450	6,100	10,000
BF - RENTS & RECOVERIES	1,421,648	7,385,651	937,107	1,072,196	2,810,000
BH - DEPT REVENUES	183,812	122,417	100,575	70,590	75,000
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	184,800	-23,575	153,787	24,000	228,375
SA - STATE AID - REIMBURSEMENT OF EXPENSES	47,600	-6,071	39,583	5,000	61,200
Grand Total	1,837,861	7,478,422	1,246,502	1,177,887	3,184,575

REVENUE MANUAL FISCAL YEAR 2007



CONTROL CENTERS ARE DISCUSSED BELOW

AT - COUNTY ATTORNEY						
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BD - FINES & FORFEITS					
		R0611 - FORFEITED PROPERTY THROUGH SEIZURE	0	0	15,450	6,100 10,000
	BD - FINES & FORFEITS Total		0	0	15,450	6,100 10,000
	BF - RENTS & RECOVERIES					
		R0701 - CASH RECOVERY	0	0	137,087	163,582 260,000
		R0704 - RECVRY PRIOR YR APPR	0	2,132,096	195,410	325,939 150,000
		R0705 - RECVRY DAMGE CO PROP	393,027	373,579	482,019	470,347 400,000
		R0706 - RECVRY WRKMENS COMP	-55,114	1,885,333	122,589	132,328 2,000,000
		R0707 - RENT COUNTY PROPERTY	-214	0	0	0 0
		R0709 - SALE COUNTY PROPERTY	0	0	0	-20,000 0
		R070Z - BPA RECOVERY	0	3,250,000	0	0 0
		R0720 - RENTAL MITCHELL FIELD PROPERTY	-16,049	0	1	0 0
	BF - RENTS & RECOVERIES Total		321,648	7,641,007	937,107	1,072,196 2,810,000
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	14,998	19,382	5,340	6,274 10,000
		R0808 - FEES	155,284	56,644	51,430	29,750 25,000
		R0813 - CONTRACTUAL SERVICES	13,330	46,391	43,805	34,566 40,000
		R9869 - 239-K REVIEW	200	0	0	0 0
	BH - DEPT REVENUES Total		183,812	122,417	100,575	70,590 75,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0967 - TITLE IVD SOCIAL SVCS	184,800	-23,575	153,787	24,000 228,375
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		184,800	-23,575	153,787	24,000 228,375
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1067 - TITLE IVD SOC SVCS	47,600	-6,071	39,583	5,000 61,200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		47,600	-6,071	39,583	5,000 61,200
10 Total			737,861	7,733,778	1,246,502	1,177,887 3,184,575

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0611	Title: Forfeited Property Through Seizure

Description:

This revenue is derived from property seizures, which are later auctioned at a County Property Auction. The property seizures are generally from illegal activities.

Collection Method and Frequency:

Fees are collected at the auction by certified check and deposited by the Treasurer.

Legislative Authority: N/A



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0701	Title: Cash Recoveries

Description:

This revenue is derived from recoveries associated with the settlement of claims brought by the County against a defendant for damages to its properties, assets or interests. Payments are remitted in the form of a check.

Collection Method and Frequency:

Fees are collected at the time of judgment or settlement. These fees are remitted to the County Attorney's office.

Legislative Authority: N/A

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0705	Title: Recovery Damage County Property

Description:

This revenue is derived from recoveries associated with the settlement of claims brought by the County against a defendant for damages to its properties, assets or interests.

Collection Method and Frequency:

Damages are collected from affirmative litigation and collected and recorded as revenue by the department. The revenue is sent to the Treasurer for deposit.

Legislative Authority: N/A



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0706	Title: Recovery Worker's Compensation

Description:

This revenue reflects recoveries from the New York State Workers Compensation Special Funds Account for the reimbursement of second injury claims under Sections 15-8, 25-a and 14-6 of the New York State Workers' Compensation Law. The fund allows for claims related expenses to be paid by the state for employees who have received payments for five years for certain pre-existing injuries. The fund also pays for medical costs on certain old injuries and for indemnity costs where there is concurrent employment. The law effectively transfers the costs of these claims to the State.

Collection Method and Frequency:

Revenue is collected from New York State approximately every quarter. The receipts are remitted to the department and recorded as revenue by the department. The receipt is sent to the Treasurer for deposit.

Legislative Authority:

Sections 15-8, 25-a and 14-6 of the New York State Workers' Compensation Law

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue code is assigned revenue from activities not currently assigned to a specific sub object code.

Collection Method and Frequency:

Revenue is collected from various sources and collected sporadically throughout the year. The monies are remitted to the County Attorney's office.

Legislative Authority: N/A

REVENUE MANUAL FISCAL YEAR 2007



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

This revenue is derived from fees charged to the contractor for County Attorney's legal and review services expended in contract processing.

<u>Value of Contract</u>	<u>Administrative Fee</u>
\$0 - \$5,000	\$0
\$5,001 - \$50,000	\$160
\$50,001 - \$100,000	\$266
\$100,001 or more	\$533

Collection Method and Frequency:

Fees are collected from vendors at the time of contract filing with the County. The frequency of collection will vary based on the volume of contracts. Fees are remitted to the County Attorney's office and recorded as revenue. The receipts are sent to the Treasurer for deposit.

Legislative Authority:

Leg 128-2006

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0813	Title: Contractual Services

Description:

This revenue is derived from fees charged to the contractor for County Attorney's legal and review services expended in contract processing. This revenue code and revenue code R0808 have been used to collect like revenue in previous years. See the description for R0808 for the rates.

**Collection Method and Frequency:**

Fees are collected from vendors at the time of contract filing with the County. The frequency of collection will vary based on the volume of contracts. Fees are remitted to the County Attorney's office and recorded as revenue. The receipts are sent to the Treasurer for deposit.

Legislative Authority:

128-2006

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursements
Sub-Object Code: R0967	Title: Title IV-D Social Services

Description:

The Federal Government, through the Department of Social Services, under Title IV-D of the Social Security Act reimburses the County Attorney for salaries and fringe benefits for any departmental personnel engaged in the enforcement of child support mandates for dependent children. The federal government reimburses 66% of these expenses.

Collection Method and Frequency:

Documentation is submitted quarterly to the Department of Social Services detailing the activities of employees involved in the enforcement of child support mandates for dependent children. The department gets paid upon performance of the services at the close of the fiscal year. Social Services will process annual journal entries. The department tracks what is owed to the department through communication with the department of Social Services.

Legislative Authority:

Title IV-D of the Social Security Act.



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid - Reimbursements
Sub-Object Code: R1067	Title: Title IV-D Social Services

Description:

New York State, through the Department of Social Services, under Title IV-D of the Social Security Act reimburses the County Attorney for salaries and fringe benefits for any departmental personnel engaged in the enforcement of child support mandates for dependent children. The federal government reimburses the department through New York State 17% of these expenses.

Collection Method and Frequency:

Documentation is submitted quarterly to the Department of Social Services detailing the activities of employees involved in the enforcement of child support mandates for dependent children. The department gets paid upon performance of the services at the close of the fiscal year. Social Services will process annual journal entries. The department tracks what is owed to the department through communication with the department of Social Services.

Legislative Authority:

Title IV-D of the Social Security Act.



DEPARTMENT OF MENTAL HEALTH, CHEMICAL DEPENDENCY AND DEVELOPMENTAL DISABILITIES

The Nassau County Department of Mental Health, Chemical Dependency and Developmental Disabilities Services (The Department) is the “Local Governmental Unit” as defined in Section 41.13 of the New York State Mental Hygiene Statute. The Department oversees an extensive network of mental health, substance abuse, and developmental disabilities services. Some of the duties enumerated 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;
- Determine needs of the three disabilities areas, i.e. the mentally ill, drug and alcohol addiction and developmental disabilities population;
- Encourage programs of prevention, diagnosis, care, treatment, social and vocational rehabilitation, special education and training, consultation and public education in all three disability areas;
- Develop three Disability Service Plans;
- Assures that all service delivery initiatives comply with the highest standards of quality assurance as set forth by federal, state, and local regulatory agencies;
- Assure that all population groups are adequately served;
- Develop policy for/exercise general supervisory authority over local services and facilities;
- Administer/supervise the Assisted Outpatient Treatment Program and Treatment Court;
- Identify and plan for the provision of care coordination, emergency services, and other needed services for persons who are identified as high-need patients with dual-diagnosis;
- Encourages the use of best practice models in treatment and prevention programs to maximize outcomes for the clients.

The Department of Mental Health, Chemical Dependency and Developmental Disabilities Services is comprised of the following divisions (control centers):

Administration - (BH-10)

Administration is responsible for the planning, monitoring and delivery of services to all three-disability groups and their families in Nassau County. The Administration staff prepares contracts and processes reimbursement with local agencies, and individual providers. Administration provides general oversight to the Assisted Outpatient Treatment Program, which shares resources with the Department's Division of Direct Services. Administration oversees the Department's Emergency Response Plan and Disaster Mental Hygiene Plan in coordination with the Office of Emergency Management.



Contractual Services – (BH-20)

This Division provides a full range of programs for the behavioral health and developmentally disabled populations. Through the effective allocation of Federal, State and Local resources, it is able to promote its goal of recovery, and reduce the inappropriate use of institutional, inpatient and residential care. The community services network supports a recovery model and encourages the consumers and their families to actively participate in the planning and implementation of various programs and services.

Direct Services – (BH-30)

Division of Forensic Services:

Forensic Services provides specialized diagnostic forensic mental health evaluations, consultation and expert testimony to the Nassau County Court System, Departments of Probation and Social Services. The Family Court Consultation Service provides on-site mental health consultation in the Family Court. On-site assessment and consultation enables the Court to consider alternatives to costly and often inappropriate in-patient remands improving the quality of services to children and families at a significant savings to the County. Forensic Services performs a unique role in the criminal justice process by providing highly specialized consultation, evaluations and testimony. This division serves as a major resource on issues related to the interface between the criminal justice and mental health systems.

Court Services:

The Court Services Unit provides clinical assessments, treatment recommendations and referrals, and intensive case management of individuals in the Community treatment Court, Drug Treatment Court, Family treatment Court and STEP Program. Court Services recognizes that many problems affecting these individuals require a coordinated approach to break the cycle of substance abuse and criminal and family mistreatment. Chemical dependency and quality-of-life issues are identified and individuals in treatment are monitored for treatment compliance and abstinence from chemical use through toxicologies. Services are coordinated with other Behavioral Health units, community based organizations, Nassau County Criminal Justice system departments and inpatient treatment facilities.

Direct Services – Chemical Dependency:

The Direct Services unit engages, assesses and refers chemically dependent individuals and their families to quality treatment services with the goal of restoring said individuals to productive employment and community functioning and foster the maintenance of a productive workforce. It provides outreach to clients, county employees and stakeholders. It incorporates best practices along with current research trend recommendations. Direct Services works to maximize revenue sources and grant procurement, sustain maximum utilization of services, and maintain regulatory compliance and high quality services.

HISTORICAL TREND

The departments of Mental Health and Drug and Alcohol were merged in 2007 to form the Department of Mental Health, Chemical Dependency and Developmental Disabilities. We will show them below for historical and comparison purposes.

REVENUE MANUAL FISCAL YEAR 2007



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	0	0	0	0	15,000
BH - DEPT REVENUES	0	0	0	0	300,000
SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	0	0	7,243,740
Grand Total	0	0	0	0	7,558,740

DR - DRUG & ALCOHOL

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	413,478	1,885,395	10,650,473	268,492	0
BH - DEPT REVENUES	1,083,998	320,323	445	90	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	583,260	3,061,133	1,668,467	3,323,429	0
Grand Total	2,080,736	5,266,850	12,319,385	3,592,011	0

MH - MENTAL HEALTH

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	1,960,790	343,177	660,246	223,251	0
BH - DEPT REVENUES	2,111,902	1,708,855	1,002,395	44,764	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	52,258,729	53,060,846	63,975,547	3,591,540	0
Grand Total	56,331,421	55,112,877	65,638,187	3,859,555	0

CONTROL CENTERS ARE DISCUSSED BELOW

BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0722 - LOST AND ABANDONED PROPERTY	0	0	0	0	15,000
	BF - RENTS & RECOVERIES Total		0	0	0	0	15,000
BH - DEPT REVENUES							
		R9833 - MEDICAID RECEIPTS	0	0	0	0	300,000
	BH - DEPT REVENUES Total		0	0	0	0	300,000
SA - STATE AID - REIMBURSEMENT OF EXPENSES							
		R1001 - REIMBURSED EXPEND	0	0	0	0	914,918
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	0	914,918
10 Total			0	0	0	0	1,229,918



Department: Mental Health, Chemical Dependency & Developmental Disabilities Services	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9833	Title: Medicaid Receipts

Description:

These receipts represent federal dollars passed through the NYS Office of Mental Health for administrative reimbursement on behalf of staff who oversees programs that are reimbursed by Medicaid. The Department is reimbursed a percentage of salary and fringe benefits for these individuals based on their time devoted to these programs.

Collection Method and Frequency:

The Department receives a quarterly certification form from the NYS Office of Mental Health which is updated to reflect current staffing and returned to OMH for payment. The Department then enters an accounts receivable in NIFS when the bill is submitted. The Department receives an annual payment in the form of a check payable to the County Treasurer.

Legislative Authority:

Local Assistance funding from the NYS Office of Mental Health, NYS Office of Alcoholism and Substance Abuse Services and the NYS Office of Mental Retardation & Developmental Disabilities in accordance with Article 41.05 of the New York State Mental Hygiene Law.

Department: Mental Health, Chemical Dependency & Developmental Disabilities Services	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The Department receives Local Assistance State Aid reimbursement in the form of advances from the NYS Office of Mental Health, NYS Office of Alcoholism and Substance Abuse Services and the NYS Office of Mental Retardation & Developmental Disabilities for the administrative costs of operating a Local Government Unit (LGU). Article 41.05 of the New York State Mental Hygiene Law provides for 50% to 100% State Aid reimbursement to the Local Government Unit up to the State Aid ceiling as determined by funding levels established in the State budget.



Collection Method and Frequency:

The Department receives quarterly advance payments. Each payment equals a quarter of the allocated state aid ceiling. The checks are made payable to the County Treasurer and are deposited as deferred revenue. Through out the year the department converts the advance revenue in NIFS to revenue earned and collected.

Legislative authority:

Local Assistance funding from the NYS Office of Mental Health, NYS Office of Alcoholism and Substance Abuse Services and the NYS Office of Mental Retardation & Developmental Disabilities in accordance with Article 41.05 of the New York State Mental Hygiene Law.

BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	0	0	0	0 5,420,687
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	0 5,420,687
20 Total			0	0	0	0 5,420,687

Department: Mental Health, Chemical Dependency & Developmental Disabilities Services
Fund: General
Control Center: 20
Object Code: SA Title: State Aid
Sub-Object Code: R1001 Title: Reimbursed Expenditures

Description:

The Department receives Local Assistance State Aid reimbursement in the form of advances from the NYS Office of Mental Health, NYS Office of Alcoholism, and Substance Abuse Services and the NYS Office of Mental Retardation & Developmental Disabilities for the delivery of services provided by community based organizations. Article 41.05 of the New York State Mental Hygiene Law provides for 50% to 100% State Aid reimbursement to the Local Government Unit up to the State Aid ceiling as determined by funding levels established in the State budget.

Collection Method and Frequency:

The Department receives quarterly advance payments. Each payment equals a quarter of the allocated state aid ceiling. The checks are made payable to the County Treasurer and are deposited as deferred



revenue. Through out the year the department converts the advance revenue in NIFS to revenue earned and collected.

Legislative authority:

Local Assistance funding from the NYS Office of Mental Health, NYS Office of Alcoholism and Substance Abuse Services and the NYS Office of Mental Retardation & Developmental Disabilities in accordance with Article 41.05 of the New York State Mental Hygiene Law.

BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
30	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	0	0	0	908,135
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	908,135
30 Total			0	0	0	908,135

Department: Mental Health, Chemical Dependency & Developmental Disabilities Services	
Fund: General	
Control Center: 30	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The Department receives Local Assistance State Aid reimbursement in the form of advances from the NYS Office of Mental Health and NYS Office of Alcoholism and Substance Abuse Services for the delivery of direct services provided by department staff. Article 41.05 of the New York State Mental Hygiene Law provides for 50% to 100% State Aid reimbursement to the Local Government Unit up to the State Aid ceiling as determined by funding levels established in the State budget.

Collection Method and Frequency:

The Department receives quarterly advance payments. Each payment equals a quarter of the allocated state aid ceiling. The checks are made payable to the County Treasurer and are deposited as deferred revenue. Through out the year the department converts the advance revenue in NIFS to revenue earned and collected.

Legislative authority:

Local Assistance funding from the NYS Office of Mental Health and NYS Office of Alcoholism and Substance Abuse Services in accordance with Article 41.05 of the New York State Mental Hygiene Law.



OFFICE OF CONSUMER AFFAIRS

The Office of Consumer Affairs (OCA) provides consumer protection services and programs to County and non-County residents who purchase goods and services from businesses located in Nassau County.

HISTORICAL TREND

CA - OFFICE OF CONSUMER AFFAIRS					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BC - PERMITS & LICENSES	2,724,946	2,312,687	3,418,015	3,492,764	6,742,450
BD - FINES & FORFEITS	397,210	553,828	784,242	782,186	620,000
BF - RENTS & RECOVERIES	0	24	32	0	0
BH - DEPT REVENUES	264	25	410	620	200
SA - STATE AID - REIMBURSEMENT OF EXPENSES	47,071	44,651	49,788	45,302	45,900
TX - SPECIAL TAXES - SPECIAL TAXES	40,635	0	0	0	0
Grand Total	3,210,126	2,911,216	4,252,487	4,320,872	7,408,550

CONTROL CENTERS ARE DISCUSSED BELOW

CA - OFFICE OF CONSUMER AFFAIRS						
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BC - PERMITS & LICENSES					
		R0506 - HOME IMPRVMT LICENSE	2,122,096	1,571,267	2,257,375	1,730,614 4,868,450
		R0523 - WEIGHTS & MEASURE FEES	602,850	741,420	772,715	809,685 800,000
		R0531 - TAXI AND LIMO REGISTRATION FEES	0	0	360,255	940,305 1,041,000
		R0532 - ATM REGISTRATION FEES	0	0	27,670	12,160 33,000
	BC - PERMITS & LICENSES Total		2,724,946	2,312,687	3,418,015	3,492,764 6,742,450
	BD - FINES & FORFEITS					
		R0603 - FINES	397,210	553,828	784,242	782,186 620,000
	BD - FINES & FORFEITS Total		397,210	553,828	784,242	782,186 620,000
	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	24	32	0 0
	BF - RENTS & RECOVERIES Total		0	24	32	0 0
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	264	25	380	620 200
		R0808 - FEES	0	0	30	0 0
	BH - DEPT REVENUES Total		264	25	410	620 200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	47,071	44,651	49,788	45,302 45,900
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		47,071	44,651	49,788	45,302 45,900
	TX - SPECIAL TAXES - SPECIAL TAXES					
		R1113 - PRT TX CN OP AMS DEV	40,635	0	0	0 0
	TX - SPECIAL TAXES - SPECIAL TAXES Total		40,635	0	0	0 0
10 Total			3,210,126	2,911,216	4,252,487	4,320,872 7,408,550
Grand Total			3,210,126	2,911,216	4,252,487	4,320,872 7,408,550



Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0506	Title: Home Improvement License

Description:

License fees are levied upon home improvement and landscaping contractors in order to “safeguard and protect the homeowner against abuses by home improvement/landscape contractors.” The license fee is \$400 and is valid for two years, therefore revenue streams associated with the issuance of these licenses fluctuates in two-year cycles.

Collection Method and Frequency:

Fees are collected by the OCA at the time of filing of new and renewal license applications. Fees are remitted to the Treasurer within a week of receipt.

Legislative Authority:

Nassau County Law 6-1970.

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0523	Title: Weights & Measures

Description:

The Weights and Measures Division of OCA performs mechanical testing, inspections and sealing of all weighing and measuring devices used commercially or in public agencies, to assure accuracy and full measure for the consumer. The fees are intended to offset the costs of testing and inspecting various measuring devices throughout the County. In total, this office performs approximately 16,600 device inspections on an annual basis. The major category within Weights and Measures are those associated with inspecting petroleum measuring devices. Equally as important is the monitoring and regulation of small scale accuracy within the Weights & Measure category.

Nassau County legislated laws also permit retail business establishments to apply for the Item Pricing Exemption which is also administered under the Weights & Measures Division – this has been in effect in



Nassau County since January 2003. This law exempts retail establishments from individually labeling each product with a price, but mandates that the establishment provide bar code prices scanners to enable the consumer to verify a product's price. Each application for a waiver from item pricing is subject to a non-refundable waiver fee based upon the gross square footage of each retail establishment.

WEIGHTS AND MEASURES FEE SCHEDULE

<u>Units of Measure - Scales</u>	<u>Inspection Fee</u>
Up to 20 kg (33lb) capacity: for each of the first five scales in	\$20.00
For each scale per establishment after the first five	\$10.00
Over 15 kg up to and including 300kg (661 lb) capacity	\$40.00
Over 300 kg up to and including 1,500 kg (3,307 lb) capacity	\$100.00
Over 1,500 kg up to and including 7,000 kg (15,432 lb)	\$140.00
Over 7,000 kg up to and including 23,000 kg (50,706 lb)	\$160.00
Over 23,000 kg capacity	\$200.00
Tank, batch and crane scales	\$200.00
TFS* - Non Hazardous (add. 1-day event)	\$200.00

Weights – Field Standards (Class F)

Up to and including 3 kg (7 lbs)	\$8.00
Over 3 kg up to and including 30 kg (66 lb)	\$16.00
Over 30 kg up to and including 300 kg (661 lb)	\$32.00
Over 300 kg up to and including 1,200 kg (2,646 lb)	\$60.00

Linear Field Measures

Up to 1 m (39 in)	\$4.00
Over 16m up to and including 31m (102ft)	\$12.00
Over 31 m	\$20.00
Fabric measuring devices	\$20.00
Wire and cordage measuring devices	\$40.00

Liquid Measures and Devices

Liquid measures 20L (5 gal) or less	\$8.00
Liquid pump (hand operated) 20L or less	\$20.00
Petroleum dispensing and measuring devices	\$10.00
Single dispensing pump	\$20.00
Dual dispensing pump	\$40.00
Blend dispensing pump	\$40.00
Grease and oil pump	\$8.00



Vehicle: Liquid Measures and Devices

Metering systems 300 L/min (79 gpm) or less	\$100.00
Metering systems over 300 L/min	\$120.00

Compartment Calibration

Compartment calibration	
Up to and including 3,000 L (793 gal) capacity	\$40.00
Over 3,000 L up to and including 6,000 L (1,585 gal) capacity	\$80.00
Over 6,000 L up to and including 12,000 L (3,170 gal) capacity	\$120.00
Over 12,000 L capacity	\$240.00

Stationary Petroleum Metering Systems

Up to 400 L/min (106 gpm)	\$100.00
Over 400 L/min including 2,000 L/min (528 gpm)	\$120.00
Over 2,000 L/min up to and including 4,000 L/min (1,057 gpm)	\$140.00
Over 4,000 L/min	\$160.00

Bulk Milk Tanks

Up to 3,000 L (793 gal) capacity	\$40.00
Over 3,000 L up to and including 6,000 L (1,585 gal) capacity	\$80.00
Over 6,000 L up to and including 12,000 L (3,170 gal) capacity	\$120.00
Over 12,000 L capacity	\$240.00

Timing Devices

All commercially used devices where time is a basis for charge	\$4.00
Devices owned or operated by government agencies	No charge
Taxi Meters	\$40.00

Item Price Exemption - Gross Store Size

Under 3,000 square feet	\$500.00
Between 3,001 up to and including 10,000 sq. ft.	\$1,000.00
Between 10,001 and 30,000 sq. ft.	\$3,000.00
Over 30,001 sq. ft.	\$5,000.00

Collection Method and Frequency:

Fees for the inspection of weighing and measuring devices are invoiced at the time of inspection. Retail establishments have thirty days to pay these invoices.

Item Pricing waiver applications must be sent with full payment of the waiver fee. All payments are remitted to the Treasurer weekly.

**Legislative Authority:**

New York State Code of Rules and Regulations Article 16 Section 220.3 of the Agricultural & Markets Law. New York State established the fee structure and penalties and the County has local enforcement authority as noted below;

1. Local Law 2-1970: Unfair, deceptive and unconscionable trade practices especially in food markets, gasoline stations and fuel oil deliveries.
2. Local Law 7-1976: Dating of perishable foods.
3. Local Law 1-1982: Fuel delivery vehicle identification.
4. Local Law 3-1982: Excess water in motor fuels.
5. Local Law 11-1991: Item pricing and scanner accuracy.
6. Article 17 of N.Y.S. Agriculture & Markets Law - Labeling of meats, item pricing & scanner.
7. Local Law 8-1985: Gasoline Adulteration.
8. Local Law 5-1989 Posting of Tax Exempt items in food stores.
9. Local Law 11-1991: Item Pricing and Pricing Accuracy.

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0531	Title: Taxi and Limousine Registration Fees

Description:

The Taxi and Limousine Commission (TLC) regulates the registration of for-hire vehicles operating in Nassau County. Revenue is collected through a permitting process, where a window sticker is issued per vehicle, which is specific to that vehicle by vehicle identification number, plate number and base affiliation.

Collection Method and Frequency:

Fees are collected by the TLC at the time of filing of new, replacement and renewal registration applications. Fees are remitted to the Treasurer within a week of receipt.

Legislative Authority:

Nassau County Ordinance 113 of 2005



Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0532	Title: ATM Registration Fees

Description:

OCA is responsible for registering all non-bank facility automated teller machines in Nassau County. The purpose of this program is twofold: to ensure the safety of customers while executing transactions at the ATMs, and, in the event criminal activity does occur at the ATM, to assist law enforcement with their investigation. The registration fee is \$100 for new registrations and \$50 for renewals.

Collection Method and Frequency:

Fees are collected by the OCA at the time of filing of new and renewal ATM registration applications. Fees are remitted to the Treasurer within a week of receipt.

Legislative Authority:

Nassau County ATM Local Law 2-2005. (Title – D-12 – Automated Teller Machine Safety Act)

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

A fee of \$0.25 per page is charged for the cost to copy investigative files and reports (Freedom of Information Request).

Collection Method and Frequency:

Revenue is collected at time of service and deposited periodically.

Legislative Authority:

Freedom of Information Request (FOIL): New York State Public Offenders Law Section 87-1 biii;



Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

This Investigation Division within the Office of Consumer Affairs provides consumer protection to Nassau County residents by investigating unfair, deceptive and unconscionable trade practices. Consumer complaints and investigations lead to the issuance of notices of violation by this division. The resultant fines are a source of revenue in this category and the amount of the fines vary according to the nature of the violation and the number of occurrences. The Office of Consumer Affairs has the authority to hold administrative hearings to determine whether businesses violated various Consumer Affairs laws which fall into the following categories: Home Improvement License Violation Fines, Weights & Measures Violation Fines, Taxi and Limousine Commission Violation fines and Unfair Trade Practice Fines.

Collection Method and Frequency:

Fine payments are collected by the Office of Consumer Affairs payable to the County of Nassau by certified check or money order, by mail or in person. Fees are remitted to the Treasurer within a week of receipt.

Legislative Authority:

N.Y.S. General Business Law, Local Law 9-1967, Local law 2-1970 and County Law 6-1970.

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenses

Description:

New York State reimburses the County for the inspections completed by the Weights & Measures Division. All expenses related to measuring gasoline quality are 100% reimbursable.



Collection Method and Frequency:

Claim vouchers are submitted to the State every six months for reimbursement of actual expenses incurred. Payment is sent directly to the Treasurer's Office from the State, usually within six weeks.

Legislative Authority:

New York State Agriculture & Markets Law section 192a et seq.



CORRECTIONAL CENTER

In 2005 the Correctional Center was merged with the Sheriff’s Department and became the Correctional Center/Sheriff’s Department. The two divisions were created which are accounted for by separate control centers. The Sheriff’s Department is divided into the Corrections Division (CC 10) and the Civil Division (CC 20).

The mission of the Correction Division is to provide a safe and secure environment for the staff and inmates at the jail, 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, existing consent decrees and Court mandates, as well as, oversight agencies, specifically the New York State Commission of Correction.

It is the mission of the Civil Division within the Sheriffs’ Department to carry out the orders of the New York State courts in all civil matters, including the discovery and seizure of property, the execution of warrants, and to conduct evictions. The Division also assists the Department of Social Services in the location of assets of parents who fail to support their children.

HISTORICAL TREND

CC - NC SHERIFF/CORRECTIONAL CENTER					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BD - FINES & FORFEITS	41,822	68,662	44,619	53,376	55,000
BF - RENTS & RECOVERIES	2,843,009	182,866	3,104,524	872,018	50,000
BH - DEPT REVENUES	198,357	196,117	1,376,741	2,328,806	2,000,000
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	11,736,734	19,381,813	15,997,765	13,575,414	9,783,750
SA - STATE AID - REIMBURSEMENT OF EXPENSES	958,088	788,608	1,186,066	1,079,308	1,150,000
Grand Total	15,778,010	20,618,066	21,709,715	17,908,922	13,038,750

REVENUE MANUAL FISCAL YEAR 2007



CONTROL CENTERS ARE DISCUSSED BELOW

CC - NC SHERIFF/CORRECTIONAL CENTER						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BD - FINES & FORFEITS					
		R0603 - FINES	41,822	68,662	44,619	53,376 55,000
	BD - FINES & FORFEITS Total		41,822	68,662	44,619	53,376 55,000
	BF - RENTS & RECOVERIES					
		R0701 - CASH RECOVERY	0	0	1,638,000	819,000 0
		R0704 - RECVRY PRIOR YR APPR	2,843,009	182,866	1,466,524	52,482 50,000
	BF - RENTS & RECOVERIES Total		2,843,009	182,866	3,104,524	871,482 50,000
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	48,801	53,784	69,924	1,143,787 750,000
		R0888 - REIMB EXPENSES IGT	149,557	142,334	103,235	24,811 150,000
	BH - DEPT REVENUES Total		198,357	196,117	173,159	1,168,598 900,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	0	4,614,628	1,973,939	3,956,115 0
		R0937 - FEDERAL PROGRAM REVEI	11,593,989	14,617,185	12,759,147	9,232,967 9,033,750
		R1078 - NYS PASS THRU FEDERAL	-7,255	0	0	0 0
		R1079 - NYS STATE PASS THRU WF	150,000	150,000	150,000	0 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		11,736,734	19,381,813	14,883,085	13,189,082 9,033,750
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	958,088	788,608	898,946	979,802 960,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		958,088	788,608	898,946	979,802 960,000
10 Total			15,778,010	20,618,066	19,104,333	16,262,340 10,998,750

Department: Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

The Court may decree a payment as a settlement of a fine or as part of a criminal sentence. The amount of the fine is determined by the Court in accordance with Article 80 of the New York State Penal Code and the Court determines the ability of the person convicted of a crime to pay the fine.

Collection Method and Frequency:

Upon the inmate being charged with a court imposed fine or surcharge, the court notifies the Inmate Account Unit is notified immediately to charge the inmate's account. The Sheriff's Department does not receive any percentage of the funds collected; Money is collected directly from the inmate accounts, which are in a Non-NIFS bank account and a check is written to the County Treasurer or the jurisdiction imposing the fee (i.e. village courts). Funds going to the Treasurer are credited in NIFS, via an RC



Document. Money is collected directly from the inmate accounts. The department tracks what is owed to the department by reviewing charges to inmate accounts. This procedure takes place twice monthly.

Legislative Authority:

New York State Article 420 of the State Criminal procedural Law.

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description: The department revenues are composed of the following fees:

Disciplinary Hearings Fees: If an inmate is found guilty of committing an infraction of the Correctional Center's rules, as stated in the inmate's handbook, they are charged a \$5.00 fee per infraction. These fees assist in offsetting some of the administrative costs incurred, and act as a deterrent to behavior that will incur disciplinary action. These fees are charged directly against an inmate's "house" account and the administration will attempt to collect these fees prior to the discharged or transfer of the inmate.

Social Security Administration (SSA) Reimbursement: Currently Social Security benefits, except for disability benefits, are discontinued for the duration of incarceration period based on the concept that the food and housing provided by the Correctional Center renders these benefits unnecessary. This policy results in significant cost savings to the SSA and the Correctional Center receives \$400 per month for those inmates identified as a SSA benefit recipients.

Copy Charges: Periodically requests are made to obtain copies of inmate records for which a \$0.25 per page fee is charged.

Collection Method and Frequency:

Information is submitted to the Social Security Administration concerning Social Security recipients who are confined in the Correctional Center. Revenue is transmitted for any information that results in the suspension of payments to these individuals. SSA Revenue is deposited electronically into the Treasurer's revenue checking account. The Sheriff's Department receives written notification of this deposit. A Cash Receipt document is then prepared, enabling the Treasurer to account for the receipt. The funds are received during the first week of the subsequent month. Copy charges are paid in check or money order based upon performance.

**Legislative Authority:**

Disciplinary Hearings: New York State Minimum Standards Title & Section 7006.9-6(c) – this also limits the amount of the fee charged.

Social Security Administration (SSA) Reimbursement: Section 1611(e) of the Social Security Act.
Copy Charges: County ordinance 379-1974

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimb Exp IGT from Incarceration Fees

Description:

This fee is charged against “certain people who are incarcerated at the Nassau County Correction Center and are subsequently convicted of the crime which led to their incarceration” to pay for actual non-reimbursable incarceration costs. Inmates determined to have a limited income and or assets are charged \$40 per day with a maximum obligation of \$2,500. Inmates determined to have the ability to pay are charged \$150 per day for the entire duration of their incarceration. Upon discharge, the inmate is provided a bill which notifies them the amount of money owed to the County. If no payment is received, a subsequent notice is issued after 60 and 90 days. If no payment is remitted the amount considered in default is forwarded to the Treasurer’s Office for collection. The County Treasurer has initiated a contract with a collection agency to pursue the funds. The Collection of these fees had been discontinued, but was resumed in September 2006.

Collection Method and Frequency:

Former inmates remit payment either by mail, or in person, in the form of checks, money orders or cash. A deposit slip is prepared daily and the funds are deposited in the Treasurer’s revenue checking account. A Cash Receipt document is prepared in NIFS to accompany the deposit information to the Treasurer. Partial payments are received over time. The department bills the recipient of services through the Inmate Accounts system and records bills and receipts. These revenues are accounted for on a daily basis.

Legislative Authority:

Incarceration Fees: Local Law 12-1996



Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

Administered through the Department of Justice (DOJ), the State Criminal Alien Assistance Program (SCAAP) provides federal assistance for those costs related to incarcerating undocumented criminal aliens. Annually in March the required paperwork is filed with the DOJ and the subsequent reimbursement is received late in the year. This program has been discontinued in 2007.

Collection Method and Frequency:

The Department of Justice issues a schedule of awards, and electronically deposits the funds in the Treasurer’s revenue checking account. Payment is received the following year and arrives via wire transfer. The Sheriff’s Department bills the DOJ by submitting the inmate records. The amount of the award is dependent on the size of the Federal appropriation, on the number of municipalities availing themselves of the program and on the number of Illegal aliens disclosed. The department tracks what is owed to the department through communication with the DOJ. This process takes place on an annual basis.

Legislative Authority:

Section 241 of the Immigration & Nationality Act of 1990 as amended 8 U.S.C. Part 1231 (i).

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement
Sub-Object Code: R0937	Title: Federal Program Revenue

Description:

This is a contractual agreement between the United States Department of Justice (DOJ) and the Sheriff’s Department to house inmates who are in the custody of the U.S. Marshal Service at the Correctional Center.

**Collection Method and Frequency:**

A monthly bill is submitted to the United States Marshall Service. At this time a Revenue Receivable document is posted to the NIFS system. A check is remitted to the Correctional Center, where it is subsequently forwarded to the Treasurer. Any discrepancies in the amount received are reconciled with a representative of the United States Marshal Service.

Legislative Authority:

Intergovernmental Service Agreement between the Department of Justice and the County of Nassau.

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid - Reimbursement
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

This revenue represents the reimbursement of expenses from New York State for housing and transporting State Ready inmates and Parole Violators between State facilities and the Nassau County Correctional Center. The required paperwork is submitted to the State and reimbursement is received on a quarterly basis for Parole Violators, and twice annually for State Ready Inmates.

Collection Method and Frequency:

Bills are submitted to Parole quarterly for the Parole Violators and to the New York State Dept of Corrections for the state ready inmates twice per year. Services are performed on a continuous basis and bills must be submitted. The Checks are received at the Treasurer's Office. The department must bill the New York State Division of Parole. The department tracks what is owed to the department by reviewing outstanding receivable documents in the County's current financial system. The Correctional Center bills the New York State Department of Corrections monthly for expenses incurred in transporting State Ready and Parole Violator inmates to the State Facilities.

Legislative Authority:

New York State Executive Law 2591, New York State Correction Law 601

REVENUE MANUAL FISCAL YEAR 2007



CC - NC SHERIFF/CORRECTIONAL CENTER						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	0	0	536 0
	BF - RENTS & RECOVERIES Total		0	0	0	536 0
	BH - DEPT REVENUES					
		R0808 - FEES	0	0	1,203,582	1,160,208 1,100,000
	BH - DEPT REVENUES Total		0	0	1,203,582	1,160,208 1,100,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0967 - TITLE IV D SOCIAL SVCS	0	0	1,114,680	386,332 750,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	0	1,114,680	386,332 750,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1067 - TITLE IV D SOC SVCS	0	0	287,120	99,506 190,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	287,120	99,506 190,000
20 Total			0	0	2,605,382	1,646,582 2,040,000

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: CC20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

These fees are collected by the Sheriff's Department pursuant to the NYS CPLR (Civil Practice Laws and Rules). These fees structure is set by the State and address the enforcement of court orders such as income and property executions, orders of seizure, and warrant of eviction and arrest.

Collection Method and Frequency:

Standardized fees as set forth by the Civil Practice Laws and Rules and poundage at a rate of 5% of the judgment amount up to \$250,000 and 3% thereafter are added directly to the amount to be collected from the judgment debtor. The Sheriff's Department deposits monies collected from the judgment debtor and deposits it into a non-interests bearing non-NIFS account. The deposits are made by a Deputy Sheriff on a daily basis. Fees and poundage due the Sheriff Department are separated and deposited into the general fund. The remaining monies are paid by check to the judgment creditor. The monies collected by the Sheriff's Department are tracked through the Sheriff's Accounting System (SASY). The revenue is collected daily and posted to the General fund on a weekly basis.

**Legislative Authority:**

The fees and poundage collected by the Sheriff's Department are established through State law and the CPLR. These fees are standardized across for any New York State.

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: CC20	
Object Code: FA	Title: Federal Aid - Reimbursements
Sub-Object Code: R0967	Title: Title IV - D Social Services

Description:

The Federal Government, through the Department of Social Services, under Title IV-D of the Social Security Act reimburses the Sheriff's Department for salaries and mileage for any departmental personnel engaged in the enforcement of child support mandates for dependent children. The federal government reimburses 66% of these expenses.

Collection Method and Frequency:

Documentation is submitted quarterly to the Department of Social Services detailing the activities of employees involved in the enforcement of child support mandates for dependent children. The department gets paid upon performance of the services at the close of the fiscal year. Social Services will process annual journal entries. The Division track what is owed to the department through communication with the department of social services.

Legislative Authority:

Title IV-D of the Social Security Act.

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: CC20	
Object Code: SA	Title: State Aid - Reimbursements
Sub-Object Code: R1067	Title: Title IV - D Social Services

**Description:**

New York State, through the Department of Social Services, under Title IV-D of the Social Security Act reimburses the Sheriff's Department for salaries and mileage of any departmental personnel engaged in the enforcement of child support mandates for dependant children. The federal government reimburses the Sheriff's Department 17% of these expenses through New York State.

Collection Method and Frequency:

Documentation is submitted quarterly to the Department of Social Services, detailing the activities of employees involved in the enforcement of child support mandates for dependant children. The department gets paid upon performance of the services at the close of the fiscal year. Social Services will process annual journal entries. The Sheriff's Department tracks what is owed to the department through communication with the department of social services.

Legislative Authority:

Title IV-D of the Social Security Act.





OFFICE OF THE COUNTY CLERK

The County Clerk serves the residents, professionals, and other municipalities in the following areas:

Real Estate

- Land Document Recording - The recording and Verification of deeds, mortgages and mortgage satisfactions, commercial chattel mortgages, building loans and their satisfaction; computing and collecting transfer and mortgage taxes and fees
- Section/Block/Lot - Provides necessary information as well as serves as a reference point for the public to access the information on properties in Nassau County
- Land Records - Access to copies of all land records (deeds, mortgages, etc) of the County from public access computers, Liber books, Micro film and Microfiche. Maintains County land and subdivision maps
- Imaging - State of the art scanning systems that scan documents for public access and places all verified documents on film for the preservation of vital records, ready access, and disaster recovery

Legal

- Receives and processes all applications for Supreme Court Index Numbers, Notices of Appeal, Notices of Motion, Stipulations of settlement and discontinuance, Requests for Judicial Intervention and Notes of Issue; creates an index to Supreme and County Court cases; maintains all Supreme Court documents and case files; provides 'certified copies' of these files upon request; makes files available for public access
- Files Transcripts of Judgments from other courts, federal tax liens and state tax warrants; records all satisfactions and discharges of liens, provides Certificate of Disposition of indexes and file decisions
- Receives and processes applications for Small Claims Assessment Review and indexes and files decisions;

Licensing

- Records military discharge papers and provides certified copies upon request; processes U.S. Passport applications; maintains Naturalization records from 1899 to 1987
- Responsible for the registering and filing all new Business Names, maintains records of Businesses incorporated in New York State and doing business in Nassau County; files and maintains signature cards and oath of office cards of Notary Publics qualified in Nassau County
- Records Firefighter Exemption certificates; issues Veterans Peddlers licenses; files and maintains signature cards and oath of office cards of Nassau County elected officials, employees and appointees
- These divisions are linked via a computerized index and share the services of the imaging division

REVENUE MANUAL FISCAL YEAR 2007



HISTORICAL TREND

CL - COUNTY CLERK					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BD - FINES & FORFEITS	267,319	181,651	212,195	277,084	200,000
BH - DEPT REVENUES	15,422,327	18,530,227	15,947,305	13,940,046	14,021,000
Grand Total	15,689,646	18,711,878	16,159,500	14,217,130	14,221,000

CONTROL CENTERS ARE DISCUSSED BELOW

CL - COUNTY CLERK							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BD - FINES & FORFEITS						
		R0603 - FINES	267,319	181,651	212,195	277,084	200,000
	BD - FINES & FORFEITS Total		267,319	181,651	212,195	277,084	200,000
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	0	0	0	0	0
		R0808 - FEES	15,422,327	18,530,227	15,947,305	160,387	150,000
		R082A - COURT FEES - COUNTY CLERK	0	0	0	978,906	960,000
		R082B - MTGE RECORDING FEES - COUNTY CLERK	0	0	0	7,631,772	7,800,000
		R082C - DEED RECORDING FEES - COUNTY CLERK	0	0	0	1,018,850	1,000,000
		R082D - REAL ESTATE TRANS FEES - COUNTY CLERK	0	0	0	40,765	38,000
		R082E - RECORDS MGMT - COUNTY CLERK	0	0	0	248,915	250,000
		R082F - MTGE EXP REIMBUR - COUNTY CLERK	0	0	0	1,359,707	1,358,000
		R082G - BUSINESS NAME FEE - COUNTY CLERK	0	0	0	242,051	200,000
		R082H - MISC FEES - COUNTY CLERK	0	0	0	2,258,694	2,265,000
	BH - DEPT REVENUES Total		15,422,327	18,530,227	15,947,305	13,940,046	14,021,000
10 Total			15,689,646	18,711,878	16,159,500	14,217,130	14,221,000
Grand Total			15,689,646	18,711,878	16,159,500	14,217,130	14,221,000

Note – see tables at the end of this section for fee rates.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

**Description:**

This revenue is associated with fines and forfeits that result from the proceedings of the Supreme and County Courts.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

This revenue is derived for searches of any filed or recorded instruments within the Clerk's Office and various other miscellaneous fees.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082A	Title: Court Fees

Description:

This revenue is derived from all applications for Supreme Court index numbers, notices of appeal, notices of motion, stipulations of settlement/discontinuance and for services as Clerk of the Court. See rate schedules at the end of this section on page 65.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.



Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082B	Title: Mortgage Recording Fees

Description:

This revenue is derived the County share of the fee for Real Property Transfer Reports and share of the real estate transfer tax. See rate schedules at the end of this section on page 65.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082C	Title: Deed Recording Fees

Description:

This revenue is derived from recording of certain real estate transactions, including deeds, mortgages, and satisfactions. See rate schedules at the end of this section on page 65.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082D	Title: Real Estate Fees

Description:

This revenue is derived from the County share of the fee for Real Property Transfer Reports, share of the Real Estate Transfer Tax and fee for index numbers sold.

**Collection Method and Frequency:**

The fee is collected as service is rendered and paid by check or cash.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082E	Title: Records Management Fees

Description:

This revenue is derived from fees collected for the miscellaneous copying and certifications. See rate schedules at the end of this section on page 65.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082F	Title: Mortgage Expense Fees

Description:

This revenue is derived from fees collected for the County serving as tax collector from municipalities.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.



Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082G	Title: Business Fees

Description:

This revenue is derived from fees collected for filing an original Uniform Commercial Code (UCC) financing statement and for filing certificates by persons conducting business under assumed name as partners.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082H	Title: Miscellaneous Fees

Description:

This revenue is derived from fees collected for issuance of passports, dishonored check fees, and fees for the issuance of hunting, fishing and trapping licenses.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.



SCHEDULE OF FEES		
Legal Division (Effective July 14, 2003)		
	Fee	SubObject
Index Number	\$210.00	
Summons, Complaint, Petition	No Fee*	R082A
Order to Show Cause	\$45.00*	R082A
Notice of Petition	\$45.00*	R082A
Request for Judicial Intervention (RJI)	\$95.00*	R082A
Note of Issue (RJI must be on file)	\$30.00*	R082A
Jury Demand (RJI must be on file)	\$65.00*	R082A
Third Party (No New Index Number)	\$210.00*	R082A
Motion or Cross-Motion (RJI must be on file)	\$45.00*	R082A
Stipulation of Settlement	\$35.00*	R082A
Voluntary Discontinuance	\$35.00*	R082A
Notice of Appeal	\$65.00*	R082A
----- o Plus \$.50 per defendant after the first & \$10.00 per block fee after the first * Must have Index Number		
Affidavit of Service, Additional Mailing	No Fee	R082A
Federal Tax Liens	\$40.00	R082A
Hospital Lien, Filing of	\$5.00	R082A
Judgment, Assignment	No Fee*	R082A
Judgment, Certificate of Disposition (CDJ) (exception: vacate, add \$10.00)	No Fee	R082A
Judgment, Issue Certificate of Disposition	\$5.00	R082A
Judgment, Confession	No Fee*	R082A
Judgment, Default	No Fee*	R082A
Judgment, Issue Execution	\$ 5.00*	R082A
Notice of Lien for Common Charges	\$43.00	R082A
Mechanics Lien	\$25.00o	R082A
Mechanics Lien, Affidavit of Service	\$5.00	R082A
Mechanics Lien, Amendment	\$10.00o	R082A
Notice of Assignment, Money Due on Contract	\$35.00	R082A
Notice of Attachment	\$53.00o	R082A
Notice of Lending	\$25.00	R082A
Notice of Pendency (Lis Pendants)	\$53.00*o	R082A
Notice of Pendency Amended	\$53.00*	R082A
Notice of Violation	\$53.00*	R082A
Separation Agreement	\$5.00	R082A
Small Claims Assessment Review	\$30.00	R082A
Subpoena Duces Tecum (must be so ordered)	\$29.00	R082A
Wage Assignment	\$5.00	R082A
County Clerk Copy & Search Fees		
Copy	(minimum \$1.30)	R082E
Certify a Prepared Copy	(minimum \$5.20)	R082E
Certified Copy	(minimum \$ 5.00)	R082E
Discharge	\$2.50	R082E
Exemplification	certification	R082E
Search of Court Records, for each name searched	2-year period or	R082E
Search for Federal Tax Lien or UCC Filings	\$25.00	R082E
Copy of Federal Tax Lien or UCC Filings	\$ 5.00 per document	R082E
Certified Copy of Federal Tax Lien or UCC Filings	\$10.00 per document	R082E



SCHEDULE OF FEES (Effective June 1, 2005)		
DEEDS		
	Fee	SubObject
Basic Deed (Includes fees for recording one block, 2-pages & endorsement fees/page):	\$124.00	R082C
Recording Fee	\$25.00	R082C
Per Block Fee	\$10.00	R082C
Per Page	\$3.00	R082C
Endorsement Page (Office generated)	\$3.00	R082C
Equalization & Assessment Fee (RP-5217): Residential (box 7A) Condominiums (box 7B) Agricultural Properties (box 7E) OR both 7G and 8 OR Property Classification Code (Item 18): 100-199; or 200-299; or 411C	\$75.00	R082C
CPLR 8021 Fee	\$5.00	R082C
NYS Transfer Tax per \$1000	\$4.00	R082C
*****FEES FOR ALL OTHER PROPERTY TYPES*****		
Equalization & Assessment Fee (RP-5217)	\$165.00	R082C
Deed - All other property types (basic 2-page deed – includes fees for recording one block, 2-pages & endorsement fees/page)	\$214.00	R082C
MORTGAGES & AGREEMENTS		
Recording Fee	\$25.00	R082B
Per Block Fee	\$10.00	R082B
Per Page	\$3.00	R082B
Endorsement Page (Office Generated)	\$3.00	R082B
Mortgage Affidavit (If any, in duplicate)	\$5.00	R082B
SATISFACTION OF MORTGAGE		
Recording Fee	\$25.00	R082B
Per Block Fee	\$10.00	R082B
Per Page	\$3.00	R082B
Endorsement Page (Office Generated)	\$3.00	R082B
Cross Reference (each)	\$0.50	R082B
Each Additional Mortgage	\$3.50	R082B
Basic Satisfaction of Mortgage (Includes fees for recording one block, 1- page & endorsement fees/page - no assignments or other instruments)	\$41.50	R082B
ASSIGNMENT OF MORTGAGE		
Recording Fee	\$25.00	R082B
Per Block Fee	\$10.00	R082B
Per Page	\$3.00	R082B
Endorsement Page (Office Generated)	\$3.00	R082B
Each Additional Mortgage Assigned	\$3.00	R082B
NYS MORTGAGE TAX (effective June 1, 2005)		
One or Two Family dwelling - 1.05% less \$30.00 on the entire Commercial Property, vacant land or three or more dwelling - Lender is natural person - .08% less \$30.00 on the entire total		



COUNTY COMPTROLLER

The Nassau County Comptroller serves as the county's fiscal watchdog, monitoring the county's budget and financial operations. The Office issues financial impact statements on matters that significantly affect the county's financial health and operations, and works with the administration to help the county overcome its financial challenges and achieve structural financial balance. The Comptroller's Office reviews claims and contracts, and audits county agencies, contractors and other local government agencies, in order to identify and eliminate waste and abuse. The Office prepares the county's Comprehensive Annual Financial Report as well as New York State's Annual Update Document. The county payroll and employee health benefits functions are also located in the Comptroller's Office.

HISTORICAL TREND

CO - COUNTY COMPTROLLER					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	118,033	2,972,469	1,150,011	94,774	692,054
BH - DEPT REVENUES	21,182	16,792	14,381	16,639	15,850
Grand Total	139,214	2,989,261	1,164,392	111,413	707,904

CONTROL CENTERS ARE DISCUSSED BELOW

CO - COUNTY COMPTROLLER						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	2,920	886	1,724	27,734 0
		R070R - AUDIT RECOVERY	115,113	878,509	1,148,286	67,040 692,054
		R0725 - RECOVERY OF HEALTH INSURANCE	0	0	0	0 0
		R0727 - RECOVERY OF RESTORED TAXES	0	2,093,075	0	0 0
	BF - RENTS & RECOVERIES Total		118,033	2,972,469	1,150,011	94,774 692,054
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	482	589	588	625 550
		R0808 - FEES	832	539	449	538 300
		R9849 - COBRA ADMIN FEE	19,868	15,663	13,344	15,476 15,000
	BH - DEPT REVENUES Total		21,182	16,792	14,381	16,639 15,850
10 Total			139,214	2,989,261	1,164,392	111,413 707,904
Grand Total			139,214	2,989,261	1,164,392	111,413 707,904

Department: County Comptroller	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents and Recovery
Sub-Object Code: R070R	Title: Audit Recovery

**Description**

The County Comptroller generates various expenditure recoveries resulting from audits conducted by the Field Audit Division, or through contractual agreements with vendors who have expertise in the areas selected for review. In recent years, these recoveries have included refunds of Federal Insurance Contributions Act (FICA) taxes for employees who were injured on the job, and appeals for Medicare reimbursements for costs incurred by the County's health care facilities before they became independent under the Nassau Health Care Corporation.

Before determination that employees are eligible for Workers' Compensation benefits, injured employees receive sick pay, for which they and the County pay related FICA taxes. Worker's compensation is not subject to FICA tax. Consequently, when employees begin receiving workers' compensation payments, FICA payments made on their behalf must be returned by the Internal Revenue Service. The Comptroller's Office has contracted with Labor Cost Management to file for refunds of the County's and employees' shares of FICA.

The Comptroller's Office also entered into a contract with Janus Consulting, to file appeals for Medicare reimbursement for Nassau County Medical Center costs for the years 1996 to 1998. Between 2004 and 2005, the Comptroller received close to \$2 million of related Medicare reimbursements.

Collection Method and Frequency

Checks are received for FICA refunds from the Internal Revenue Service subsequent to the settlement of the claims. The claims are processed by the Internal Revenue Service

Legislative Authority

The authority to seek reimbursement for refunds of FICA taxes for workers' compensation payments is the Internal Revenue Service Code Section 3121 (a).

Department: County Comptroller	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description

Each quarter, the Comptroller's Office files a New York State & Local Quarterly Sales & Use Tax Return for Part-Quarterly Filers (Form ST-810) for sales taxes collected on Parks Department sales and equipment rentals. Pursuant to State law, the County receives an associated sales tax collection credit, up to a



maximum of \$175 for the first sales tax quarter of the year and \$200 per sales tax quarter for the remainder of the year, which is recorded as Comptroller Office revenue.

Collection Method and Frequency

These monies are recognized quarterly as revenues credited against sales tax collections due New York State.

Legislative Authority

The authority to receive this processing fee revenue is per the direction of The New York State Department of Taxation and Finance and designated on the quarterly reconciliation of New York State sales tax return (Form ST-810).

Department: County Comptroller	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

The majority of fees collected by the Comptroller's Office are associated with the fees for salary garnishments and recovery of costs for insufficient check funds for health insurance premium payments.

Collection Method and Frequency

Upon notification by the County Treasurer of a check received with insufficient funds, a letter is sent by the Comptroller's Health Insurance division to the payee requesting a certified check or money order to cover payment of the health insurance premium and the \$20 insufficient funds fee. The garnishment fee is \$2. These fees are collected regularly throughout the year.

Legislative Authority

Insufficient Funds Fee: County Ordinance #124, Section 9 – 2005

Garnishment Fee: Civil Practice Laws and Rules, Section 5232(h)

REVENUE MANUAL FISCAL YEAR 2007



Department: County Comptroller	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9849	Title: COBRA Administration Fee

Description:

These administrative fees are charged to employees and retirees who participate in the Consolidated Omnibus Budget Reconciliation Act (COBRA) medical/dental/optical insurance program.

Collection Method and Frequency

COBRA fees are recorded as revenue upon receipt of premium payments. The COBRA administrative fee is 2 percent of the monthly premium.

Legislative Authority

COBRA Act of 1986



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 departments that comprise the Civil Service Commission are:

Recruitment

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

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

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

Examination

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

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

HISTORICAL TREND

CS - CIVIL SERVICE					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	100,324	135,681	1,066	3,636	7,562
BH - DEPT REVENUES	189,388	332,409	375,814	273,587	1,000,800
Grand Total	289,712	468,090	376,880	277,223	1,008,362

REVENUE MANUAL FISCAL YEAR 2007



CONTROL CENTERS ARE DISCUSSED BELOW

CS - CIVIL SERVICE						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	100,324	135,681	1,066	3,636 7,562
	BF - RENTS & RECOVERIES Total		100,324	135,681	1,066	3,636 7,562
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	13,386	494	328	324 600
		R0806 - LAND TRANSFER FEE	0	180	0	0 0
		R9806 - EXAMINATION FEES	175,762	301,475	332,446	240,883 988,700
		R9807 - RULE BOOK SALES	240	160	100	140 3,950
		R9812 - MEDICAL LAW ENFORCEMENT CANDIDATES	0	30,100	42,940	32,240 7,550
	BH - DEPT REVENUES Total		189,388	332,409	375,814	273,587 1,000,800
10 Total			289,712	468,090	376,880	277,223 1,008,362
Grand Total			289,712	468,090	376,880	277,223 1,008,362

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from copier fees for job specifications, diplomas, eligible lists, master title indexes and subpoenas. The rates range anywhere from 25 cents, for a photocopy, to \$7.50 for the Purchase of a County Master Title Index.

Collection Method and Frequency:

The fees are collected by either certified check or money and remitted directly to the Department of Civil Service. The amounts are deposited twice a year.

Legislative Authority:

Ordinance 422-1974

REVENUE MANUAL FISCAL YEAR 2007



Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9806	Title: Examination Fees

Description:

This revenue is derived from fees charged to applicants for civil service examinations. The fees range from \$30 to \$100 for police examinations.

Collection Method and Frequency:

The fees are collected by either certified check or money and remitted directly to the Department of Civil Service. Deposits are made after the examination is held.

Legislative Authority:

Ordinance 424-1974

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9807	Title: Rule Book Sales

Description:

This revenue is derived from the sale of Civil Service Rule Books. There is a onetime fee, \$20, for the sale of one Rule Book to an individual. All County departments under the jurisdiction of this Commission are supplied with one operating copy after that there is a \$20 fee, to any agency other than a County Department, for each additional copy. This fee includes notification of all updates.

Collection Method and Frequency:

The fees are collected by either certified check or money and remitted directly to the Department of Civil Service. The amounts are deposited twice a year.



Legislative Authority:

Ordinance 424-1974

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9812	Title: Medical Law Enforcement Candidates

Description:

This revenue is derived from fees charged for medical exams of law enforcement candidates. There is a \$100 fee for individuals receiving comprehensive medicals who are applicants for the positions of Police Officer, Correction Officer and Deputy Sheriff I.

Collection Method and Frequency:

The fees are collected by either certified check or money and remitted directly to the Department of Civil Service and deposited periodically, along with other collections.

Legislative Authority:

Ordinance 424-1974

Civil Service Fee Schedule	Sub-Object	Leg Authority	Fee
Law Enforcement Titles-Entry Exam Village Police	R9806		\$100
Promotional Exam Fees:			
Nassau County Police: Sergeant, Lieutenant & Captain	R9806	Ord 124-2002 §2 (a)	\$30
Village Police	R9806	Ord 124-2002 §2 (a)	\$30
Medical Law Enforcement Candidates:			
Physical Exam: Village Police Officers	R9812		\$100
Physical Exam: County Police Officers	R9812		\$100
Titles Requiring medical/physical fitness screening	R9812	Ord 124-2002 §2	\$40



COURTS

When the State assumed control of the Courts system, County employees who worked in the system were granted the right to remain in the County’s medical insurance plans. Consequently, these expenditures are charged to the County budget, and the State in turn reimburses the County.

HISTORICAL TREND

CT - COURTS					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BG - REVENUE OFFSET TO EXPENSE	0	0	0	0	206,612
SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,221,631	2,155,555	2,015,995	2,070,028	1,793,406
Grand Total	2,221,631	2,155,555	2,015,995	2,070,028	2,000,018

CONTROL CENTERS ARE DISCUSSED BELOW

CT - COURTS							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BG - REVENUE OFFSET TO EXPENSE						
		R2010 - INSURANCE RECOVERIES	0	0	0	0	206,612
	BG - REVENUE OFFSET TO EXPENSE Total		0	0	0	0	206,612
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1001 - REIMBURSED EXPEND	2,221,631	2,155,555	2,015,995	2,070,028	1,793,406
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		2,221,631	2,155,555	2,015,995	2,070,028	1,793,406
10 Total			2,221,631	2,155,555	2,015,995	2,070,028	2,000,018
Grand Total			2,221,631	2,155,555	2,015,995	2,070,028	2,000,018

Department: Courts	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The expenditures for the County’s medical insurance plans are charged to the County budget, and the State in turn 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.



Collection Method and Frequency

The State is billed monthly by the Comptroller's Office for the cost of insurance for the prior month.

Legislative authority:

Section 220(e) of the Judiciary Laws NYS (1977)



NASSAU COUNTY DISTRICT ATTORNEY’S OFFICE

The Nassau County District Attorney’s Office investigates and prosecutes violations of state and local criminal statutes occurring within Nassau County. With more than 180 lawyers and a total staff in excess of 360, the Nassau County District Attorney’s Office is one of the largest district attorney’s offices in the country. 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. Whenever possible, the Office attempts to identify opportunities to obtain revenue from the federal and state governments. Listed below is the District Attorney’s Office Revenue Manual for 2007.

HISTORICAL TREND

DA - DISTRICT ATTORNEY						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED	\$\$
BD - FINES & FORFEITS	53,265	0	143,000	30,281		0
BE - INVEST INCOME	606	377	313	1,405		1,000
BF - RENTS & RECOVERIES	564,647	191,958	80,191	103,648		0
BH - DEPT REVENUES	864	1,569	519	470		0
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	26,583	74,982	71,499	17,105		65,288
SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,577	58,077	81,579	55,577		55,577
Grand Total	701,542	326,963	377,100	208,486		121,865



CONTROL CENTERS ARE DISCUSSED BELOW

DA - DISTRICT ATTORNEY						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BD - FINES & FORFEITS					
		R0602 - FORFEITED BAIL	53,265	0	143,000	30,281 0
	BD - FINES & FORFEITS Total		53,265	0	143,000	30,281 0
	BE - INVEST INCOME					
		R0791 - INT BANK DEPOSITS	606	377	313	1,405 1,000
	BE - INVEST INCOME Total		606	377	313	1,405 1,000
	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	564,647	191,958	80,191	103,648 0
	BF - RENTS & RECOVERIES Total		564,647	191,958	80,191	103,648 0
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	864	1,569	519	470 0
	BH - DEPT REVENUES Total		864	1,569	519	470 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	26,583	74,982	71,499	17,105 65,288
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		26,583	74,982	71,499	17,105 65,288
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	55,577	58,077	81,579	55,577 55,577
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		55,577	58,077	81,579	55,577 55,577
10 Total			701,542	326,963	377,100	208,486 121,865
Grand Total			701,542	326,963	377,100	208,486 121,865

Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: BE	Title : Investment Income
Sub-object Code: R0791	Title : Interest on Bank Deposits

Description:

Investment income represents the amount of interest earned on a prosecution checking account controlled by the department.

Collection Method and Frequency:

The interest is recorded each December for the prior twelve month period ending in November.

Legislative Authority: N/A



Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

The Freedom of Information Law (FOIL) provides the public with access to government documents and records. A fee of 25 cents is charged for each page copied as a result this request.

Collection Method and Frequency:

The fee is collected whenever documents are produced as a result of a FOIL request. Checks are deposited within one week of receipt. Checks are deposited with the Nassau County Treasurer's Office.

Legislative Authority:

Article 6 of New York Public Officers Law

Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid – Reimbursement of Expenses
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

The District Attorney's Office receives reimbursement for investigative overtime from the U.S. Drug Enforcement Agency (DEA) due to our participation in the DEA's State and Local Task Force.

Collection Method and Frequency:

The District Attorney's Office submits claims for the amount of overtime worked with the DEA State and Local Task Force to the State of New York each budgetary quarter. Reimbursement is received from the federal government in the form of an electronic transfer to a County bank account held by the Nassau County Treasurer's Officer. The Nassau County Treasurer's Office notifies the District Attorney's Office when the electronic transfer has been received.

**Legislative Authority:**

Anti-Drug Abuse Act of 1986.

Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid – Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The State of New York reimburses Nassau County for a portion of the District Attorney's annual salary under the District Attorney Salary Support Program.

Collection Method and Frequency:

The District Attorney's Office submits claims to the State of New York for \$2,500 each budgetary quarter, for a total of \$10,000. An additional claim is submitted by the District Attorney's Office for the remaining available amount in September of each calendar year. New York State reimburses the County in the form of checks, which are sent directly to the Nassau County Treasurer's Office. The District Attorney's Office then receives notice from the Nassau County Treasurer's Office that the checks were posted.

Legislative Authority:

Funding for the District Attorney Salary Support Program is part of the annual approved budget for the New York State Division of Criminal Justice Services (Public Protection and General Government Budget Bill (S2100 – D/A 4300 –D)).



BOARD OF ELECTIONS

The Board of Elections (BOE) handles the day to day functions of elections in Nassau County overseeing that all functions necessary for compliance with the Elections Law are completed in the most cost effective and accurate manner. The BOE provides services mandated under New York State Elections Law. Curtailment or elimination is not possible unless the law is amended. Due to the size of Nassau County, all employees are necessary to provide the office procedures and services as outlined by law. The Board’s goal is to prepare for these changes and educate the employees and the electorate of changes to election law occurs. The objective of the BOE is to educate the electorate about the changes in the voting process, to instruct the 4,200 Election Inspectors so they may best assist the voters and comply with the legal requirements, to educate and train the Board of Election staff, so we may comply with these new federal mandates and to introduce and conduct an aggressive public education program on the use of the new voting system utilizing media advertisements, pamphlets, and public forums conducted throughout the county.

HISTORICAL TREND

EL - BOARD OF ELECTIONS					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	148,829	121,460	187,339	116,250	120,000
BH - DEPT REVENUES	34,447	31,209	36,451	33,298	35,000
Grand Total	183,276	152,668	223,790	149,548	155,000

CONTROL CENTERS ARE DISCUSSED BELOW

EL - BOARD OF ELECTIONS							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	420	0	6,389	0	
		R0708 - RENT VOTING MACHINES	100,560	108,850	135,150	116,250	120,000
		BF - RENTS & RECOVERIES Total	100,980	108,850	141,539	116,250	120,000
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	34,447	31,184	36,451	33,298	0
		R0808 - FEES	0	25	0	0	35,000
		BH - DEPT REVENUES Total	34,447	31,209	36,451	33,298	35,000
	10 Total		135,427	140,059	177,990	149,548	155,000
	Grand Total		135,427	140,059	177,990	149,548	155,000

Department: Board of Elections	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0708	Title: Rent Voting Machines

**Description:**

This revenue is derived from the rental of voting machines to different municipalities and organizations such as villages, schools, fire districts, water districts, sanitary districts, etc. who administer their own elections. The rental fee, which is set by County Legislature, is \$150 per machine.

Collections Method:

The fees are collected at the BOE by check which is sent to the Treasurers office for deposit.

Legislative Authority:

419-1998

Department: Board of Elections	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Misc. Receipts

Description:

This revenue is derived from Freedom of Information Request purchases - i.e.: election district maps, canvass books, lists, voter registration files on disc, id cards, copies at 25 cents per page, printing of ballots for other special districts and other miscellaneous items.

Collections Method:

The fees are collected at the BOE by check which is sent to the Treasurers office for deposit.

Legislative Authority: N/A



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, educate the public, respond to hazardous emergency situations, protect Nassau County’s first responders, ensure continuity of government and facilitate an effective recovery program. OEM coordinates with local, State and Federal agencies, as well as private entities to develop, maintain and implement the Emergency Operations Plan (EOP) and maintain the Emergency Operations Center

HISTORICAL TREND

EM - EMERGENCY MANAGEMENT						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED	\$\$
BF - RENTS & RECOVERIES	0	420	73	146		0
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	0	168,735	168,736	273,952		261,931
SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	10,455	0	0		0
Grand Total	0	179,610	168,809	274,098		261,931

CONTROL CENTERS ARE DISCUSSED BELOW

EM - EMERGENCY MANAGEMENT								
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED	\$\$
10	BF - RENTS & RECOVERIES							
		R0704 - RECVRY PRIOR YR APPR	0	420	73	146		0
	BF - RENTS & RECOVERIES Total		0	420	73	146		0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES							
		R0901 - REIMBURSED EXPEND	0	168,735	168,736	273,952		0
		R1078 - NYS PASS THRU FEDERAL FUNDS	0	0	0	0		261,931
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	168,735	168,736	273,952		261,931
	SA - STATE AID - REIMBURSEMENT OF EXPENSES							
		R1001 - REIMBURSED EXPEND	0	10,455	0	0		0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	10,455	0	0		0
10 Total			0	179,610	168,809	274,098		261,931
Grand Total			0	179,610	168,809	274,098		261,931



Department: Office of Emergency Management	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R1078	Title: NYS Pass Through Federal Funds

Description:

Funding from federal programs is distributed through the State to local jurisdictions on a formula allocation basis. Reimbursement payments are issued on a quarterly basis and are typically equal to one fourth of each jurisdiction's final annual allocation. To be eligible for reimbursement, expenditures must be necessary and essential for the development, maintenance and improvement of the local emergency management program. Examples of eligible expenses are salaries, benefits, travel, office supplies, administrative equipment, rent, maintenance of office space, utilities and insurance costs.

Collection Method and Frequency:

OEM prepares the annual submission report to receive the Emergency Management Performance Grant. This application is forwarded to the New York State Emergency Management Office, includes a list of employees and salaries along with the percentage of time that the employee works on emergency management issues. The department submits a quarterly progress report along with expenditures and requests reimbursement from NYS, which in turn submits a check to OEM. An Excel spreadsheet is maintained within OEM which lists what has been requested from the State for reimbursement as well as the amount received.

Legislative Authority:

The Emergency Management Performance Grant (EMPG) is funded by the Department of Homeland Security (DHS) and is made available to State and local governments through the Federal Emergency Management Agency (FEMA). The New York State Emergency Management Office (NYSEMO) is the primary recipient of the program. Nassau County participates in this program as a sub-recipient of the State.



FIRE COMMISSION

The nine divisions within Fire Commission work independently and collaboratively to insure the public’s safety both on a proactive and reactive basis. The Fire Commission offers a wide breath of services; from educating the public on fire safety issues, to reviewing plans on fire suppression systems. The primary divisions which collect revenues are listed below.

Industrial Division

The Industrial Division is responsible for inspecting all industrial occupancies within the County of Nassau. These occupancies include, flammable and combustible liquid storage facilities, oxidizer storage and distributing locations, liquefied petroleum gas (LPG) and compressed natural gas (CNG) facilities, storage and manufacturing facilities, application of flammable finish facilities, compressed gas storage, waste treatment plants, marinas and repair shops.

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 for all fire safety equipment.

Permits Division

The Permits Division is responsible for issuing fire alarm and tent permits issued to both the businesses and citizens of Nassau County.

Fire – Police Emergency Medical Services 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. The Academy also administrates and processes all New York State paperwork and receives all course funding for the EMS courses run at the Nassau County Police Academy – this facility operates on a full 16 hour work day schedule.

HISTORICAL TREND

FC - FIRE COMMISSION					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BE - INVEST INCOME	10,195	18,380	47,300	38,961	0
BF - RENTS & RECOVERIES	31,141	193,018	53,603	753,457	0
BH - DEPT REVENUES	3,426,005	3,855,639	4,447,232	4,910,661	5,363,830
BJ - INTERDEPT REVENUES	14,251	0			
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE		2,250	94,976	0	0
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	11,172	0	0	0	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	120,615	138,062	235,080	204,885	120,000
TL - PROPERTY TAX	17,011,602	17,781,846	15,443,689	15,849,706	15,698,706
Grand Total	20,624,982	21,989,195	20,321,880	21,757,670	21,182,536

REVENUE MANUAL FISCAL YEAR 2007



CONTROL CENTERS ARE DISCUSSED BELOW

FC - FIRE COMMISSION						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BE - INVEST INCOME					
		R0790 - INVESTMENT INCOME	10,195	18,380	47,300	38,961 0
	BE - INVEST INCOME Total		10,195	18,380	47,300	38,961 0
	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	31,141	186,329	53,603	753,457 0
		R070F - FIRE MARSHAL RECOV PRIOR YR-BLACKOUT	0	5,682	0	0 0
		R070R - AUDIT RECOVERY	0	1,008	0	0 0
	BF - RENTS & RECOVERIES Total		31,141	193,018	53,603	753,457 0
	BH - DEPT REVENUES					
		R0808 - FEES	3,426,005	3,855,639	4,447,232	4,910,661 5,363,830
	BH - DEPT REVENUES Total		3,426,005	3,855,639	4,447,232	4,910,661 5,363,830
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	0	0	0	0 0
		R1078 - NYS PASS THRU FEDERAL FUNDS	11,172	0	0	0 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		11,172	0	0	0 0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	120,615	138,062	235,080	204,885 120,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		120,615	138,062	235,080	204,885 120,000
	TL - PROPERTY TAX					
		R1201 - TAX LEVY COLLECTIONS	17,011,602	17,781,846	15,443,689	15,849,706 15,698,706
	TL - PROPERTY TAX Total		17,011,602	17,781,846	15,443,689	15,849,706 15,698,706
Grand Total			20,610,731	21,986,945	20,226,904	21,757,670 21,182,536

Department: Fire Commission
Fund: Fire Commission
Control Center: 10
Object Code: BE Title: Investment Income
Sub-Object Code: R0790 Title: Investment Income

Description:

Investment income represents the amount of interest earned on cash from property taxes and other fees collected by the Treasurers Office on behalf of the Fire Commission. The Office of the Treasurer is responsible, on a daily basis, for investing the County's excess funds which range from \$400 to \$700 million. In accordance with General Municipal Law of the State of New York, permitted investments include certificates of deposit, money markets, time deposits, repurchase agreements and obligations of the United States Government, the State of New York and its various municipal subdivisions. In 2006, the County invested excess cash primarily in demand deposits and money markets.

**Collection Method and Frequency:**

Investment income in the form of earned interest on the relevant bank accounts is received daily.

Legislative Authority:

Sec. 39 General Municipal Law New York State

Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808A – 0808N	Title: Fees

Description:

The primary source of the Fire Commission's revenue is fees generated from mandatory compliance (fitness) testing which supports a variety of State and local public safety laws. A minor source of revenue is derived from the educational fees associated with Emergency Medical Training courses offered to the general public. The following is a list of the major fees that the Fire Commission charges.

Flammable / Combustible Liquid Fees – Article III Fees: relates to the storage, transportation, and dispensing of gasoline and other flammable/combustible liquids. The specific fees are as follows; Certificates of Fitness, Licenses to install/remove storage tanks, Tank Registration Fees, Bulk Storage Facility Inspections, Plan Review Fees, Truck Permits, Dispensing Certificates of Fitness and Transportation Certification of Fitness.

Liquefied Petroleum Gas Fees – Article VI Fees: relates to the storage, transportation, plan review and sale of all petroleum gasses such as propane.

Tent Fees – Article XIV Fees: are paid in order to erect tents for entertainment and commercial purposes in Nassau County. Tents must be inspected for compliance with life safety requirements.

Fire Alarm System Permit Fee – Article XVII Fee: are paid upon installation of a fire alarm system and thereafter on a tri-annual basis.

Sprinkler Fire Alarm System Fees – Article XVIII Fees: relate to the installation and plan review of sprinkler systems and building standpipes, as well as, the plan review and inspection of fire alarm and fire detection systems.



Hood & Duct Automatic Fire Extinguishing System Fees – Article XXI Fees: relates to the installation, permitting, plan review and inspection of hoods and ducts in food establishments, as well as the installation, permitting, plan review and inspection of automatic fire extinguishing systems.

Miscellaneous Fees - School Inspection Fees: relating to the required inspection every eleven months of schools, both public and private, as well as the amendment and duplication of permits, certificates and licenses.

Portable Fire Extinguishers Fees – Article XXIII Fees: relate to licenses and certificates for the sale, lease and service of portable fire extinguishers.

Flammable Finishes Fees – Article V Fees: relate to the licensing and plan review of the use of flammable finishes (as use in automobile body shops).

Compressed Gasses Fees – Article VII Fees: relate to the vehicle safety inspection and the permits granted for the transportation of compressed gasses, defined as all flammable gasses other than propane.

Welding & Cutting Fees – Article IX Fees: relate to the certification of individuals working with welding and heat based cutting equipment.

Generator / Emergency Light Load Fee – Article XIII Fee: relate to the testing of emergency lighting systems in commercial and multifamily residential buildings.

General Building Requirement Fee – Article XXIV Fees: relate to the inspection, plan review, and permitting of commercial and multifamily residential buildings in development.

Liquid & Solid Oxidizer Fees – Article XIX Fees: relate to the certification and permitting for the storage and transport of oxidizers, particularly chlorine.

EMS Course Training to Non Providers: for a fee the County currently offers emergency medical training courses to the general public.

Collection Method and Frequency:

Fees are collected by the Fire Commission at the time of filing for permits, inspections etc and are intended to cover the administrative costs of plan reviews, site inspections, compliance tests and permit requirements. Frequency depends on numerous factors such as new construction, building additions or modifications, State or County requirements, new technology and existing State or County requirements. Fees are collected daily at the time of request and remitted to the Treasurer within a week of receipt.

Legislative Authority:

Nassau County Fire Prevention Ordinance, Art. 22 as amended Dec. 12, 2005



FIRE COMMISSION FEES SCHEDULE

Fee Description		FEE
22.2	Article III Fees:	
	Flammable/Combustible Liquid Storage Tank Installers, or Removers, or Automatic Fire Suppression Licenses	
22.2.1		
	22.2.1.1 Initial Application Fee	255
	22.2.1.2 Annual Renewal Fee	130
22.2.2	Flammable/Combustible Liquid Tank Testing Certificate of Fitness:	
	22.2.2.1 Initial Application Fee	255
	22.2.2.2 Annual Renewal Fee	45
22.2.3	Flammable/Combustible Liquid Underground Storage Tank Testing Fee:	
	22.2.3.1 Per Tank System	170
22.2.4	Flammable/Combustible Liquid Storage Tank Registration Fee:	
	22.2.4.1 Each Additional New or Replacement Tank	170
22.2.4.2	Facility Registration Aggregate Gallonage:	
	22.2.4.2.1 Less than Five Thousand (5,000) gallons	170
	22.2.4.2.2 Five thousand (5,000) to less than Ten thousand (10,000) gallons	415
	22.2.4.2.3 Equal to or greater than Ten thousand (10,000) gallons	575
22.2.5	Flammable/Combustible Liquid Storage Tank Coating Thickness Test Fee	415
22.2.6	Bulk Storage Facility Fees:	
	22.2.6.1 Loading Rack System Test	415
	22.2.6.2 Fixed Foam System Test	415
22.2.7	Storage of Flammable/Combustible Liquid Plan Review Fees:	
	22.2.7.1 Base Plan Review Fee	170
22.2.7.2	Plan Review Option Fees:	
	22.2.7.2.1 New Tank System and Piping per tank	820
	22.2.7.2.2 New or Modified Island(s)	170
	22.2.7.2.3 New or Modified Automatic Fire Detection Suppression System	415
	22.2.7.2.4 New or Modified Closed Circuit Television	170
	22.2.7.2.5 New or Modified Self Service Conversion	255
	22.2.7.2.6 Pump System Conversion and Piping	255
	22.2.7.2.7 New or Modified Stationary Engine Installation	255
	22.2.7.2.8 New or Modified Stationary Engine and Generator Installation	575
	22.2.7.2.9 New or Modified Stage II Vapor Recovery	575
	22.2.7.2.10 Building, Kiosk, Structure New or Modified	170
	22.2.7.2.11 New or Modified Flammable/Combustible Liquid Storage/Handling	660
	22.2.7.2.12 Required Retrofitting	330
	22.2.7.2.13 Stamping of Extra Plans (More than four (4) sets), per set	20
	22.2.7.2.14 Temporary Tank	255
	22.2.7.2.15 New or Modified Marinas	255
	22.2.7.2.16 New or Modified Product Piping System(s)	255
22.2.8	Inspection Fees:	
	22.2.8.1 Automatic Fire Suppression System Inspection	415
	22.2.8.2 Self Service Inspection	415
22.2.9	Flammable/Combustible Liquid Truck Permit:	
	22.2.9.1 Initial Application Fee	255
	22.2.9.2 Annual Renewal Fee	130
22.2.10	Flammable/Combustible Liquid Dispensing Certificate of Fitness:	
	22.2.10.1 Initial Application Fee	60
	22.2.10.2 Annual Renewal Fee	25
22.2.11	Flammable/Combustible Liquid Transport Certificate of Fitness:	
	22.2.11.1 Initial Application Fee	255
	22.2.11.2 Annual Renewal Fee	45
22.3	Article VI Fees:	
	22.3.1 LP-Gas Storage Permit Initial Application	255
	22.3.2 LP-Gas Storage Permit Annual Renewal	130
	22.3.3 LP-Gas Truck Permit Initial Application	255
	22.3.4 LP-Gas Truck Permit Annual Renewal	130
	22.3.5 LP-Gas Certificate of Fitness Initial Application	255
	22.3.6 LP-Gas Certificate of Fitness Annual Renewal	45
22.3.7	Liquefied Petroleum Gas Plan Review Fees:	
	22.3.7.1 LP-Gas Water Capacity 0 to 99 Gallons	20
	22.3.7.2 LP-Gas Water Capacity 100 to 249 Gallons	45
	22.3.7.3 LP-Gas Water Capacity 250 to 499 Gallons	85
	22.3.7.4 LP-Gas Water Capacity 500 to 999 Gallons	170
	22.3.7.5 LP-Gas Water Capacity 1000 to 1999 Gallons	415
	22.3.7.6 LP-Gas Water Capacity Greater than or equal to 2000 Gallons	820



Fee Description		FEE
22.4	Article XIV Fees:	
	22.4.1 Tents of any dimension exceeding ten (10) feet but less than twenty (20) feet	45
	22.4.2 Tents of dimension twenty (20) feet or greater.	85
22.5	Article XVII Fees:	
22.5.1	Automatic Fire Alarm System Fees:	
	22.5.1.1 System Permit (Renewable every 3 years)	65
	22.5.1.2 Late Fee (per year) This fee is in addition to the renewal fee. (Late Fee will be charged when permit is over due by more than 120 days).	15
22.6	Article XVIII Fees:	
	22.6.1 Sprinkler System Installers License Initial Application	255
	22.6.2 Sprinkler System Installers License Annual Renewal	130
	22.6.3 Sprinkler System Permit	170
	22.6.3.1 Sprinkler System Rough Out Work Permit	170
	22.6.3.2 Sprinkler Head Relocation Test Permit	415
	22.6.4 Sprinkler and or Standpipe System Plan Review	415
	22.6.5 Sprinkler and or Standpipe System Inspection	415
	22.6.6 Fire Alarm System and/or Fire Detecting System Plan Review	415
	22.6.7 Fire Alarm System and/or Fire Detecting System Inspection	415
	22.6.8 Fire Extinguishing Systems, using other than water, plan review (i.e.... Halon, CO2, etc.)	415
	22.6.9 Fire Extinguishing Systems, using other than water, Inspection (i.e.... Halon, CO2, etc.)	415
	22.6.10 Smoke and Fire Detection and Fire Alarm System Rough Out Work Permit	170
22.7	Article XXI Fees:	
	22.7.1 Hood and Duct Installers License Initial Application	255
	22.7.2 Hood and Duct Installers License Annual Renewal	130
	22.7.3 Hood and Duct Permit	170
	22.7.4 Hood and Duct System Plan Review	415
	22.7.5 Hood and Duct System Inspection	415
	22.7.6 Automatic Fire Extinguishing System Installers License Initial Application	255
	22.7.7 Automatic Fire Extinguishing System Installers License Annual Renewal	130
	22.7.8 Automatic Fire Extinguishing System Permit	170
	22.7.9 Automatic Fire Extinguishing System Plan Review	415
	22.7.10 Automatic Fire Extinguishing System Inspection	415
22.8	Miscellaneous Fees:	
	22.8.1 To Amend or Duplicate Permits, Certificates and/or Licenses	45
	Annual school inspection fees to include, annual inspection, all reinspections during 11 month period thereafter, completion of all forms, attendance at Board of Education meetings as required. A facility is defined as any free-standing building or structure, with walls and roof, which can be secured. It may be any combination of building or structure which are connected by an enclosed connector corridor.	
22.8.2	22.8.2.1 Each facility less than or equal to 2500 square feet.	115
	22.8.2.2 Each facility greater than 2,500 square feet and less than or equal to 10,000 square feet.	160
	22.8.2.3 Each facility greater than 10,000 square feet.	385
	22.8.4 Photographs for Certificate of Fitness	5
	22.8.5 Complete copy of the Nassau County Fire Prevention Ordinance.	20
	22.8.6 Accelerated Plan Review (Not including overtime fee)	180
	22.8.7 Accelerated Test or Inspection (Not including overtime fee)	180
	22.8.8 Resubmitted plan review for any plans required by Articles III, XVIII or XXI of this Ordinance that have been rejected two or more times.	215
22.9	Article XXIII Fees:	
22.9.1	Sales, Leasing and Servicing of Portable Fire Extinguishers License:	
	22.9.1.1 Initial Application Fee	255
	22.9.1.2 Annual Renewal Fee	130
22.9.2	Servicing of Portable Fire Extinguishers Certificate of Fitness:	
	22.9.2.1 Initial Application Fee	255
	22.9.2.2 Annual Renewal Fee	45
22.10	Article V Fees:	
	22.10.1 Application of Flammable Finishes Plan Review Fee	415
22.10.2	Flammable Finish License Fees:	
	22.10.2.1 Initial Application	255
	22.10.2.2 Annual Renewal	130
22.11	Article VII Fees:	
22.11.1	Compressed Gasses Truck Fees:	
	22.11.1.1 Initial Application	255
	22.11.1.2 Annual Renewal	130
22.11.2	Compressed Gasses Transport and Handling Certificate of Fitness Fees:	
	22.11.2.1 Initial Application	255
	22.11.2.2 Annual Renewal	130

REVENUE MANUAL FISCAL YEAR 2007



Fee Description		FEE
22.12	Article IX Fees:	
22.12.1	Welding and Cutting Certificate of Fitness Fees:	
	22.12.1.1 Initial Application	255
	22.12.1.2 Annual Renewal	45
22.13	Article XIII Fees:	
	(Amended by Ord. No., effective 1/1/06)	
22.13.1	Base fees for a load test of an emergency lighting system that utilizes an emergency generator	
	22.13.1.1 Buildings having a ground floor area not greater than 2,500 square feet (per generator).	365
	22.13.1.2 Buildings having a ground floor area greater than 2,500 but less than 5,000 square feet (per generator).	470
	22.13.1.3 Buildings having a ground floor area that is 5,000 square feet or greater (per generator).	575
22.13.2	Base fees for a load test of an emergency lighting system that utilizes self-contained, battery-operated emergency light units.	
	22.13.2.1 One to twenty-five emergency light units	365
	22.13.2.2 Twenty-six to fifty emergency light units	470
	22.13.2.3 Fifty-one or more emergency light units	575
	22.13.3 Buildings utilizing an emergency generator system or more than fifty emergency light units shall be subject to an additional charge of \$60.00 per each floor that is above or below the ground floor.	60
22.14	Article XXIV Fees:	
	22.14.1 Application and Permit	170
	22.14.2 Plan Review	415
	22.14.3 Site Inspection	415
22.15	Article XIX Fees:	
22.15.1	Liquid and Solid Oxidizer Truck Fees:	
	22.15.1.1 Initial Application	255
	22.15.1.2 Annual Renewal	130
22.15.2	Liquid and Solid Oxidizer Permit Fees:	
	22.15.2.1 Initial Application	255
	22.15.2.2 Annual Renewal	130
22.15.3	Liquid and Solid Oxidizer Certificate of Fitness Fees:	
	22.15.3.1 Initial Application	255
	22.15.3.2 Annual Renewal	45
22.16	Article XXVI Fees:	
	22.16.1 Pyrotechnic Display Permit	65
	22.16.2 Pyrotechnic Display Plan Review and Site Inspection	415



Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

This funding represents tuition reimbursements paid to the County, from New York State, for classes taught at the Fire and Police EMS Academy for emergency service providers which serve the communities within Nassau County.

Collection Method and Frequency:

Tuition reimbursements are collected by the Fire Commission after students successfully complete and pass an Emergency Medical Training Course and proof of completion is sent to New York State. Frequency depends on the amount of students enrolled in E.M.S. classes and the number of students who successfully pass these courses. Reimbursements are remitted to the Treasurer within a week of receipt.

Legislative Authority:

Nassau County Fire Prevention Ordinance, Art. 22 as amended Dec. 12, 2005

Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1001	Title: Tax Levy Collection

Description:

There are approximately 416,000 parcels of land in Nassau County and, to serve as the basis for property taxes, the Nassau County Department of Assessment assesses each parcel to support the County's Fire Commission Fund 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 levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

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 Legislature) and the assessed value (a percentage of fair market value) which is calculated by the Assessor. The following schedule only shows the Fire Commission fund portion of property tax. The remaining three funds also include a property tax levy.

SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

<u>FUND</u>	<u>BUDGET FY 2007 ADOPTED</u>
<u>Fire Prevention</u>	
Class One	2.300
Class Two	2.054
Class Three	2.377
Class Four	1.896

Collection Method and Frequency:

The County property taxes are collected by the five towns and cities and remitted to the Treasurer in February of each year.

Legislative authority:

County Law Section 360(3)





HEALTH DEPARTMENT

The Nassau County Health Department (HD) has six Control Centers in the General Fund: Administration, Environmental Health, Public Health Laboratory, Public Health, Children's Early Intervention Services and PreSchool-Special Education Program. In addition, grant funding is received for a variety of programs and Nassau County is the grantee for the Federal Ryan White Title I monies to the Nassau-Suffolk EMA.

Administration

Provides overall leadership and direction of the Department, as well as administrative support, fiscal, billing, revenue receipt, preparation of State and Federal Aid claims, human resources and staff development, community health assessment, planning, automation systems management, and public information functions.

Environmental Health

Protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions, unsafe practices or infestations of disease vectors (mosquitoes and rats). This division also promotes safe water, food, indoor and ambient air, and recreational facilities by:

- Inspection and monitoring of restaurants and public water supplies,
- Investigation of complaints,
- Response to emergency spills and incidents,
- Control and regulation of storage, handling and disposal of hazardous wastes and toxic chemicals,
- Abatement of household lead hazards,
- Investigation of food-borne outbreaks,
- Oversight of recreational facilities,
- Certification of lifeguards,
- Mosquito control, and,
- Enforcement of local, state and federal tobacco control laws.

Public Health Laboratory

Provides clinical and environmental laboratory services to assess community health. It maintains the technological and scientific expertise to assist in the diagnosis of communicable diseases, determination of the source of food-borne illnesses, and presence of bacterial and/or chemical contamination in the environment. Rapid emergency response capabilities are maintained for all services.

Public Health

This section of the Department's budget includes personal and public health services:

Community and Maternal Child Health Services coordinates departmental emergency responses, provides support for quality assurance in the Countywide EMS system, injury prevention and control, the grant funded Women's, Infants, and Children's (WIC) supplemental nutrition and education program,



Perinatal Services Network infant mortality review and prevention, community health worker program, domestic violence and child abuse prevention, coordination of Department public health services with the new Nassau Health Care Corporation and the Department of Social Services, and provides leadership for the department in community child health advocacy activities.

HIV and STD Control (RC4350) coordinates HD and County activities aimed at prevention of and treatment for HIV infections and other sexually transmitted diseases (STDs). The Division conducts programs in community outreach, community education and peer education; conducts case follow-up and contact tracing for HIV and STDs; and staffs the Nassau County HIV Commission and the Nassau-Suffolk Ryan White Council. The Bureau provides administrative oversight for the Nassau-Suffolk Ryan White Title I grant and three HIV prevention grants from the AIDS Institute. The HIV Bureau also provides testing services for the Correctional Center and the general public.

Disease Control (RC4500) protects the public from the spread of communicable disease, including those caused by potential agents of bioterrorism, through surveillance, reporting, monitoring, outbreak investigation and control, tuberculosis case management and directly observed therapy (DOT). The Division oversees childhood lead poisoning education, screening and prevention as well as providing public education and professional interventions to increase the numbers of children and adults who are fully immunized for each appropriate age group. The Bureau of Public Health Education identifies public health needs and develops programs that provide health education and promote healthy behavior. The Bureau's goal is to prevent or control chronic diseases through interventions in schools, the community, faith-based institutions, worksites and other venues. The Bureau creates and produces materials, exhibits and visual aids that are utilized in health fairs, senior picnics, church meetings, youth forums, "lunch and learn" seminars and other events. The Bureau oversees the Information and Referral Unit of the Department; responds to information requests from the community at-large, legislators, county agencies and other organizations, and conducts specific outreach to targeted communities that are underserved and suffer health disparities.

Through a contractual arrangement with the Nassau Health Care Corporation (NHCC), the County pays \$5 million for continuation of the Health Centers and Home Care at five community based health centers in Elmont, Freeport-Roosevelt, Hempstead, Inwood-Lawrence, and New Castle-Westbury; at one part time health center in Long Beach and, the grant funded School-Based Health Program in the Roosevelt Junior/Senior High School. Home Health services were provided to patients and their families in their own homes until April 1, 2000. The Nassau Health Care Corporation must provide program and financial data for the Department to ensure continued receipt of Public Health State Aid for the \$5 million project according to the Public Health Services Agreement between the County and the Corporation.

Children's Early Intervention

This unit coordinates three programs for children with special health care needs. The Early Intervention Program (EIP) is an entitlement program under Part C of the Federal Individuals with Disabilities Education Act (IDEA). The program provides specialized services to children under age three with developmental delays and disabilities. Mandated services include core and supplemental evaluations to



determine eligibility and a comprehensive array of services to eligible children (including service coordination, speech/language therapy, physical therapy, occupational therapy, special education, family counseling and transportation) in a variety of settings.

The Child Find component of the Early Intervention Program is a New York State Department of Health grant-funded program to identify infants at risk for physical and developmental disabilities as soon after birth as possible, to ensure that these children have a medical home where routine development surveillance and appropriate screenings are provided.

The Physically Handicapped Children's Program (PHCP) pays for all medical, surgical, rehabilitative, orthodontic, and other related services for children (age 0-21 years) with eligible medical conditions who meet both medical and financial eligibility requirements.

Preschool Special Education Program

Mandated by Section 4410 of the New York State Education Law and Part B of the Federal Individuals with Disabilities Act (IDEA), this Department provides administrative oversight to a large, complex system of education and supportive services to special needs children ages 3-5. The program also oversees a Countywide transportation system for both the Early Intervention Program (ages 1-3) and Preschool (3-5). The Preschool program offers center based educational services, itinerant services, evaluations and transportation. The Committee on Preschool Special Education (CPSE) determines children eligible to receive services in their local school district. The Department is responsible for managing over 400 provider contracts, maintaining lists of approved itinerant service providers and providing the statutory function of Municipal Representative at local CPSE meetings.

HISTORICAL TREND

HE - HEALTH DEPARTMENT						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
BC - PERMITS & LICENSES	3,561,720	3,502,665	3,799,792	3,744,266	3,717,580	
BD - FINES & FORFEITS	151,665	260,660	232,825	297,115	225,000	
BF - RENTS & RECOVERIES	1,288,050	4,252,902	4,222,229	1,319,985	50,000	
BH - DEPT REVENUES	8,410,226	7,600,179	7,185,673	10,124,691	8,901,900	
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	0	0	0	0	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	26,887,426	24,621,251	24,592,046	90,809,055	90,992,338	
Grand Total	40,299,086	40,237,657	40,032,566	106,295,112	103,886,818	



CONTROL CENTERS ARE DISCUSSED BELOW

HE - HEALTH DEPARTMENT						
DEPARTMENT HE - HEALTH DEPARTMENT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	812	827	251,418	1,915
	BF - RENTS & RECOVERIES Total		812	827	251,418	1,915
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	8,699	13,034	11,435	5,071
		R9822 - CHARGES TO GRANTS	0	0	122	4,989
	BH - DEPT REVENUES Total		8,699	13,034	11,556	10,061
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	962,592	775,655	1,128,871	1,725,605
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		962,592	775,655	1,128,871	1,725,605
10 Total			972,102	789,516	1,391,845	1,737,580

Department: Health	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue represents charges for providing copies (\$0.25 for regular and \$0.75 for Medical copies) of Department records concerning environmental or medical issues that are requested by the general public, businesses or attorneys.

Collection Method and Frequency:

The payment is made prior to making copies and the deposit is posted to the County's financial system. The frequency varies, depending on copies requested.

Legislative authority:

Requests for copies of department records concerning medical issues are covered under NYS Public Health Law Section 17. All requests for copies of Department records, other than medical, are covered under the Freedom of Information Law (FOIL).



Department: Health	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Collection Method and Frequency:

Claim vouchers for reimbursement are submitted quarterly, as required by the New York State Department of Health. A receivable is established in the County's financial system when the voucher is submitted to the State. The Treasurer's department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative authority:

New York State Public Health Law Article 6.

REVENUE MANUAL FISCAL YEAR 2007



HE - HEALTH DEPARTMENT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BC - PERMITS & LICENSES					
		R0508 - FOOD ESTABLISHMENTS	1,983,420	1,962,520	2,062,232	2,123,060 2,200,000
		R0509 - DAY CAMP PERMITS	5,600	4,900	5,500	4,900 5,500
		R0511 - REALTY SUBDVSN FLNG	38,275	217,300	360,100	103,000 63,000
		R0512 - X-RAYS SRVYS & INSPN	95,985	112,495	53,735	89,430 106,000
		R0513 - SWMG PLS & BTHG BCHS	133,550	147,700	195,175	177,475 160,000
		R0514 - MFG FROZEN DESSERTS	14,850	15,350	13,975	15,075 15,000
		R0518 - HAZARDOUS MATERIAL REGSTRN FEE	994,095	780,795	857,285	948,105 935,000
		R0521 - TEMPORARY RESIDENCE INSP PERM	62,800	66,155	66,950	78,850 64,660
		R0525 - CROSS CONNECTION CONTROL PRGM	97,700	66,900	74,450	59,520 63,600
		R0526 - WATER SUPPLY PLAN REVIEW	85,225	86,500	49,750	87,500 50,000
		R0527 - TATTOO PARLOR/PIERCING	7,500	5,900	12,510	9,130 6,820
		R0528 - LIFEGUARD CERTIFICATION	42,720	36,150	48,130	48,221 48,000
	BC - PERMITS & LICENSES Total		3,561,720	3,502,665	3,799,792	3,744,266 3,717,580
	BD - FINES & FORFEITS					
		R0603 - FINES	151,665	260,660	232,825	297,115 225,000
	BD - FINES & FORFEITS Total		151,665	260,660	232,825	297,115 225,000
	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	59,860	6,048	51,100	89,324 0
		R070H - HEALTH DEPT RECOVERIES PRIOR YR-BLACKOUT	0	2,622	0	0 0
		R0719 - VENDOR RECOVERIES	0	0	0	1,500 0
	BF - RENTS & RECOVERIES Total		59,860	8,669	51,100	90,824 0
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	0	1,797	0	0 0
		R9808 - FRNG BNFTS FRM GRNTS	0	0	5,175	3,799 0
		R9822 - CHARGES TO GRANTS	0	0	82,664	137,006 0
	BH - DEPT REVENUES Total		0	1,797	87,840	140,805 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	0	0	0	0 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	0 0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	1,445,559	1,253,946	1,475,128	1,310,216 1,455,834
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		1,445,559	1,253,946	1,475,128	1,310,216 1,455,834
20 Total			5,218,804	5,027,738	5,646,684	5,583,226 5,398,414

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0508	Title: Permits for Food Establishments

Description:

The Health Department is required under the New York State Sanitary Code to regulate food service establishments within its jurisdiction by conducting field inspections and investigations and permitting the establishment. The Department charges fees to subsidize the cost of the program.



**Nassau County Health Department
Food Service Establishments
Fee Schedule**

Type	Number of Seats	Fee
Restaurants, Diners, Etc.* (see Note 1)	0 – 25	\$350.00
Restaurants, Diners, Etc.* (see Note 1)	26 – 100	\$430.00
Restaurants, Diners, Etc.* (see Note 1).	101 – 200	\$700.00
Restaurants, Diners, Etc.* (see Note 1).	>200	\$1,000.00
Delicatessen (see Note 1)	N/A	\$540.00
Mobile / Food Selling (see Note 1)	N/A	\$325.00
Bar / Tavern (see Notes 1 and 2)	N/A	\$350.00
Other Food Service (see Note 1)	N/A	\$325.00
TFS** - Non-hazardous (first 1-day event)	N/A	\$80.00
TFS** - Non-hazardous (add. 1-day event)	N/A	\$30.00
TFS** - Non-hazardous (first multi-day event)	N/A	\$135.00
TFS** - Non-hazardous (add. multi-day event)	N/A	\$55.00
TFS** - Potentially hazardous 1-day event	N/A	\$160.00
TFS** - Potentially hazardous multi-day event	N/A	\$300.00
Bakery (see Note 1)	N/A	\$350.00
Frozen Dessert (see Note 4)	N/A	\$325.00
Catering Commissary (see Note 1)	N/A	\$570.00
Vending Commissary (see Notes 1 and 2)	N/A	\$245.00
Vending Machine Operator (see Notes 2 and 4)	N/A	\$110.00
Vending Machines (see Notes 3 and 4)	N/A	\$5.00
Late Fee	N/A	\$175.00

*Includes restaurants, diners, educational food service, parks, campsites, local institutions and daycare/camp lunch.

**Temporary Food Service

Note:

1. This fee includes a non-refundable application fee of \$140.00.
2. Two year permit.
3. This fee is added to the vending commissary or vending machine operator fee.
4. This is a non-refundable fee.

Collection Method and Frequency:

Payment is received with the permit application and the deposit is posted in the County’s financial system. Food permits are usually renewed annually unless noted differently on the fee schedule. Receipts are deposited daily.

Legislative authority:

Nassau County Board of Health Resolution. Fees are established and raised pursuant to resolutions of



the Board of Health. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0509	Title: Day Camps Permits

Description:

New York State Sanitary Code mandates a permit to operate a day camp. The annual \$100 fee was established by New York State and was last adjusted in 1974. There are approximately 56 day camps.

Collection Method and Frequency:

Payment is received with the permit application and the deposit is posted in the County's financial system. Day Camp permits are renewed annually. Receipts are deposited daily.

Legislative authority:

New York State Sanitary Code, Chapter I, Subpart 7-2, 4E

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0511	Title: Realty Subdivision

Description:

The Health Department reviews Realty Subdivision plans for adequate water supply and sanitary disposal facilities. A Realty Subdivision is any tract of land that is divided into five or more parcels. Realty Subdivisions include condominiums, townhouses and cluster home developments. The Department charges fees to subsidize the cost of the program.



**Nassau County Health Department
Commercial Sanitary, Realty Subdivisions, Individual Sewer Closure Plans
Fee Schedule**

Type	Fee
Sewered Lots	\$175.00
Unsewered Lots	225.00
Commercial: 1,000 to 4,999 gpd	1,150.00
5,000 to 9,999 gpd	2,250.00
>10,000 gpd	3,350.00
Special Projects	1,675.00
Individual Sewer Closure Plans	125.00

Collection Method and Frequency:

Payment is received with the permit application and the deposit is posted in the County’s financial system. Frequency varies, depends on number of plans submitted. Receipts are deposited daily.

Legislative authority:

Nassau County Board of Health resolution in 2002. Fees are established and raised pursuant to resolutions of the Board of Health. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0512	Title: X-rays Surveys & Inspection

Description:

The Health Department is authorized by New York State Department of Health to charge fees for inspecting diagnostic X-ray equipment at hospitals, clinics and private offices in Nassau County. The inspection fee is determined based on the number of X-ray tubes at the facility.



**Nassau County Health Department
X-Ray Equipment
Fee Schedule**

Type of Inspection	Fee
1 st X-ray Tube/Stereo-tactic Imaging Equipment	\$475.00
Each Additional Tube	\$200.00
Bone Densitometer or Dental	\$175.00
Fluoroscopic	\$200.00

Collection Method and Frequency:

Payment is received at the time of inspection and the deposit is posted in the county's financial system. Inspection is done either every two or three years depending on type facility. Receipts are deposited daily.

Legislative Authority:

Nassau County Board of Health resolution 2005. Fees are established and raised pursuant to resolutions of the Board of Health. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0513	Title: Swimming Pools & Bathing Beaches

Description:

The Health Department is required under the New York State Sanitary Code to permit public swimming pools and conduct field inspections to ensure compliance with applicable State Codes. The Department charges fees to subsidize the cost of the program. There are approximately 367 facilities.



**Nassau County Health Department
Recreational Facilities
Fee Schedule**

Type	Size	Fee
Seasonal Pool (see Note)	<2001 sq. ft.	\$350.00
Seasonal Pool (see Note)	2001 – 5000 sq. ft.	\$425.00
Seasonal Pool (see Note)	5001 – 8000 sq. ft.	\$525.00
Seasonal Pool (see Note)	>8000 sq. ft.	\$575.00
Annual Pool (see Note)	<2001 sq. ft.	\$650.00
Annual Pool (see Note)	2001 – 4000 sq. ft.	\$775.00
Annual Pool (see Note)	4001 – 6000 sq. ft.	\$900.00
Annual Pool (see Note)	6001 – 8000 sq. ft.	\$1,000.00
Annual Pool (see Note)	>8000 sq. ft.	\$1,150.00
Bathing Beach (see Note)	N/A	\$250.00
Late Fee		\$150.00
Bathing Beach, Swimming Pool, Whirlpool, Wading Pool Plan Review	N/A	\$800.00
Pool Renovations Plan Review	N/A	\$325.00

Note: This fee includes a non-refundable application fee of \$135.00.

Collection Method and Frequency:

Payment is received with the permit application and the deposit is posted in the County’s financial system Swimming Pools and Bathing Beaches permits are renewed annually. Receipts are deposited daily.

Legislative authority:

Nassau County Board of Health resolution 2005. Fees are established and raised pursuant to resolutions of the Board of Health. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0514	Title: Manufacturing Frozen Desserts

**Description:**

Under the New York State Sanitary Code, a food service establishment is mandated to pay an annual fee of \$25.00 for having frozen dessert dispensing machine(s). This fee is paid by the establishment in addition to the required Food Establishment Permit fee. There are approximately 650 establishments.

Collection Method and Frequency:

Payment is received with the permit application and the deposit is posted in the County's financial system. Frozen Food permits are renewed annually. Receipts are deposited daily.

Legislative authority:

New York State Department of Health's Sanitary Health Code, Part 14-3

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0518	Title: Hazardous Materials Registration Fee

Description:

The New York State Department of Environmental Conservation has delegated authority to the Nassau County Health Department to regulate the storage and handling of toxic and hazardous materials. This includes petroleum products currently being stored or used by various residential, commercial and industrial facilities. The Department charges a fee to permit and inspect these facilities to ensure compliance.



**Nassau County Health Department
Article XI Facilities
Fee Schedule**

Type	Fee
Application Fee	\$150.00
Tank/Storage Area Registration Fee <i>(see Notes 1&2)</i>	\$145.00
Tank Plan Review Fee <250 gallons	\$110.00
Tank Plan Review Fee ≥250 gallons <i>(see Note 3)</i>	\$350.00
Bulk Storage Plan Review Fee <5 drums	\$110.00
Bulk Storage Plan Review Fee 5 – 19 drums	\$190.00
Bulk Storage Plan Review Fee >19 drums	\$330.00
Dry Storage Plan Review Fee <2,000 lbs.	\$110.00
Dry Storage Plan Review Fee 2,000 – 10,000 lbs.	\$190.00
Dry Storage Plan Review Fee >10,000 lbs.	\$330.00
Tank Test Verification <i>(see Note 4)</i>	\$135.00
Tank Abandonment ≤1100 gallons	\$50.00
Tank Abandonment >1100 gallons	\$165.00
Tank Removal ≤1100 gallons	\$65.00
Tank Removal >1100 gallons	\$165.00
Late Fee	\$200.00

Notes:

1. This fee is charged per year of permit.
2. The maximum fee allowable per registration for indoor tanks would be \$580.
3. The maximum fee allowable per plan would be \$1,400.
4. The maximum fee allowable per site for tank testing at one time would be \$270.

Collection Method and Frequency:

Payment is received with the permit application and the deposit is posted in the County’s financial system. Application Fees are charged from one to five years depending on type of facility. Tank/Storage Area registration fees are charged on an annual basis. Plan Reviews and Tank removals vary; fee is charged when a plan is submitted or when a tank is removed.

Legislative authority:

Nassau County Board of Health Resolution 2007. Fees are established and raised pursuant to resolutions of the Board of Health. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.



Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0521	Title: Temporary Residence Inspection Permit

Description:

The Health Department charges fees to operate a Temporary Residence in Nassau County. A Temporary Residence is a hotel, motel or boarding house that can accommodate 10 or more persons for up to 6 months.

**Nassau County Health Department
Temporary Residences
Fee Schedule**

Number of Rooms	Fee
10-20	\$225.00
21-40	\$350.00
41-60	\$450.00
61-80	\$700.00
81-100	\$800.00
101-175	\$950.00
176-250	\$1,150.00
>250	\$1,825.00
Late Fee	\$150.00

Collection Method and Frequency:

Payment is received with the permit application and the deposit is posted in the County's financial system. Temporary Residence permits are renewed annually. Receipts are deposited daily.

Legislative authority:

Nassau County Board of Health Resolution 2005. Fees are established and raised pursuant to resolutions of the Board of Health. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.



Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0525	Title: Cross Connection Control Program

Description:

The Health Department charges fees to review plans for cross connection control devices. These are mechanical devices that prevent the reversal of the intended flow of water from a facility (residential or commercial) into the public water supply system to prevent possible contamination.

**Nassau County Health Department
Cross Connection Control Plans
Fee Schedule**

Type	Fee
Double Check Value (Residential)	\$100.00
Double Check Value (Non-Residential)	\$200.00
Reduced Pressure Zone up to 2"	\$200.00
Reduced Pressure Zone greater than 2"	\$350.00

Collection Method and Frequency:

Payment is received with the plans and the deposit is posted in the County's financial system. The frequency varies, depends on number of plans submitted. Receipts are deposited daily.

Legislative authority:

Nassau County Board of Health Resolution 2005. Fees are established and raised pursuant to resolutions of the Board of Health. BOH and State regulations require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0526	Title: Water Supply Plan Review



Description:

The Health Department is required under the New York State Sanitary Code, to review plans for the installation and/or modification of public water supply wells, water storage tanks, water treatment facilities and water mains. The Department charges fees to review these plans.

**Nassau County Health Department
Water Supply Plan Review
Fee Schedule**

Type	Fees Per Number of Plans ¹		
	1	2	3
New Well Station ² , Filtration Plant ³ or VOC Removal System	\$4,000	\$6,000	\$7,000
Renovated Well Station, Filtration Plant or VOC Removal System	\$1,500	\$2,250	\$2,625
Water Storage Tank (New, Repainting, Repair or Rehabilitation)	\$1,500	\$2,250	\$2,625
New Chemical Treatment	\$1,500	\$2,250	\$2,625

Type	Fee
Water Main/Transmission Mains:	
Up to 1,000 linear feet	\$250.00
More than 1,000 linear feet	\$375.00

1. Multiple projects of the same type submitted simultaneously.
2. "New Well Station" includes new well, building and any associated chemical treatment.
3. "Filtration Plant" includes new filters, building and any associated chemical treatment.

Collection Method and Frequency:

Payment is received with the plans and the deposit is posted in the County's financial system. The frequency varies, depends on number of plans submitted. Receipts are deposited daily.

Legislative Authority:

Nassau County Board of Health Resolution 2002.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0527	Title: Tattoo Parlors

**Description**

Under Nassau County Local Law 10-2001 Tattoo and Body Piercing Parlors are required to receive permits and the tattoo artists are required to receive licenses. This includes an infection control training course given by the Health Department to the tattoo artists. The Department charges fees for this certification.

Tattoo Facilities and Artists Registration

Type	Fee
Tattoo Parlor/Facility (see note 1)	\$110.00
Tattoo Artist (see Note 2)	\$110.00

Note:

1. This is non-refundable fee.
2. This is for a three-year non-refundable certificate.

Collection Method and Frequency:

Payment is received with the permit/license application and the deposit is posted to the County's financial system. Tattoo parlors renew their permit annually; Tattoo Artists renew their license every three years. Receipts are deposited daily.

Legislative authority:

Nassau County Board of Health Resolution 2005.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0528	Title: Lifeguard Certification

Description:

The Health Department administers a performance and written test to all lifeguard applicants and issues a photo ID certification card to all successful applicants. This certification is required at all public pools in



the County. A fee is charged to process the application and issue the certification card. Approximately 1600 certificates are issued. The \$30 fee is for a three-year non-refundable certificate.

Collection Method and Frequency:

Payment is received with the request for certification and the deposit is posted to the County's financial system. Lifeguard permits are renewed every three years. Receipts are deposited daily.

Legislative authority:

Nassau County Board of Health Resolution 2005,

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

Fines ranging from \$100 to \$2,000 per violation are assessed by the Board of Health for public health violations including: improper food handling, public swimming pool violations, improper storage of toxic and hazardous materials, the sale of tobacco products to minors, smoking in indoor facilities, sanitation violations, failure to maintain diagnostic x-ray equipment and records, day camp code violations, water quality violations and cross-connection violations.

Collection Method and Frequency:

A deposit is prepared and posted to the County's financial system. The frequency varies, depends on number of violations.

Legislative authority:

Violation of NYS Sanitary Code - Public Health Law Section 229
Violation of NYS Lead Law –Public Health Law Section 1373
Violation for selling Tobacco Products to a Minor – Public Health Law 1399-ee
General Violations of Public Health Law- Public Health Law Section 12&12(b)

REVENUE MANUAL FISCAL YEAR 2007



Department: Health	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Collection Method and Frequency:

Claim vouchers for reimbursement are submitted quarterly, as required by the NYS Department of Health. A receivable is established in the County's financial system when the voucher is submitted to the State. The Treasurer's department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative authority:

New York State Public Health Law Article 6

HE - HEALTH DEPARTMENT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
30	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	21,038	14,499	48,282	16,418 0
	BF - RENTS & RECOVERIES Total		21,038	14,499	48,282	16,418 0
	BH - DEPT REVENUES					
		R0808 - FEES	58,999	51,026	65,919	65,242 57,500
		R9822 - CHARGES TO GRANTS	0	0	4,178	21,429 0
	BH - DEPT REVENUES Total		58,999	51,026	70,097	86,671 57,500
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	998,953	955,074	851,869	1,062,677 878,786
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		998,953	955,074	851,869	1,062,677 878,786
30 Total			1,078,990	1,020,599	970,248	1,165,766 936,286

Department: Health	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees



Description:

The NCDOH, Division of Public Health Laboratories performs all of the Environmental and Clinical laboratory tests. Fees are charged for laboratory tests that are performed for outside providers. These include: independent testing of water bacteriology and chemistry samples, clinical diagnostic testing, and quality assurance testing for Nassau University Medical Center. Clients include water districts and private physicians.

**Nassau County Health Department
Division of Public Health Laboratories
Fee Schedule for Virus Serology Assays**

LABORATORY TESTS	TESTCODE	LABORATORY FEE SCHEDULE
MEASLES IgG ANTIBODY	86765	\$13.00
MEASLES IgM ANTIBODY	86765	\$13.00
MUMPS IgG ANTIBODY	86735	\$13.00
RUBELLA IgG ANTIBODY	86762	\$13.00
RUBELLA IgM ANTIBODY	86762	\$13.00
VARICELLA IgG ANTIBODY	86787	\$13.00
HIV-1 ANTIBODY	86701	\$18.00
HIV-1 WESTERN BLOT (BLOOD)	86701	\$18.00
HIV-1 ANTIGEN (p-24 Ag)	86311	\$18.00
HIV-1 ANTIBODY (ORAL FLUID)	86701	\$20.00
HIV-1 WESTERN BLOT (ORAL FLUID)	86701	\$20.00
HAV IgG/IgM TOTAL Ab	86296	\$15.00
HAV IgM ANTIBODY	86299	\$15.00
HBc IgG/IgM TOTAL Ab	86289	\$15.00
HBs ANTIBODY (QUAL.)	86291	\$15.00
HBs ANTIGEN	86287	\$15.00
HEPATITIS C ANTIBODY	86202	\$15.00



**Nassau County Health Department
Division of Public Health Laboratories
Fee Schedule for Medical Microbiology Assays**

LABORATORY TESTS	TEST CODE	LABORATORY FEE SCHEDULE
STOOL CULTURE (ENTERIC CULTURE)	87045	\$24.00
URINE CULTURE (CLEAN CATCH)	87088	\$24.00
SPUTUM MYCOBACTERIA CULTURE -CONCERTATION PLUS ISOLATION	87117	\$24.00
THROAT CULTURE	87060	\$24.00
ANTHRAX (PRESUMPTIVE)	87070	\$30.00
WOUND CULTURE -AEROBIC	87070	\$24.00
-ANAEROBIC	87075	\$24.00
SEXUALLY TRANSMITTED DISEASES -VDRL/RPR (SYPHILIS)	86592	\$4.00
-VDRL/RPR (SYPHILIS) TITER	86593	\$4.00
-FTA-ABS (SYPHILIS)	86781	\$7.00
-NEISSERIA GONORRHEA CULTURE	87081	\$24.00
-CHLAMYDIA TRACHOMATIS ANTIGEN	86171	\$24.00
-GC & CHLAMYDIA (DNA PROBE), URINE	87179	\$35.00
ARTHROPOD (INSECT) IDENTIFICATION	88300	\$3.00
FA FOR GIARDIA DUODENALIS	87206	\$24.00
FA FOR CRYPTOSPORIDIUM	87206	\$24.00
FA FOR PNEUMOCYTIS CARINII	87206	\$24.00



**Nassau County Health Department
Division of Public Health Laboratories
Fee Schedule for Environmental Analysis**

TEST NAME	FEE
ACID EXTRACTABLES (1,2)	\$240
ALKALINITY (1,2)	\$6
AMMONIA NITROGEN (2)	\$20
ANION SCAN (IC) (1,2)	\$50
ASBESTOS, BULK	\$18
BTEX (VOLATILE AROMATIC-AIR)	\$60
CHLORDANE IN AIR	\$70
CHLORIDE (1,2)	\$10
COLIFORMS, COLILERT P/A (1)	\$10
COLIFORMS, FECAL (1,2)	\$12
COLIFORMS, TOTAL (MPN COUNT) (1,2)	\$12
COLOR (1)	\$6
CONDUCTANCE	\$6
ENTEROCOCCUS	\$18
FECAL STREP	\$18
FLOURIDE (1,2)	\$10
FORMALDEHYDE IN AIR	\$40
FUEL OIL SCAN	\$120
GLYCOL	\$60
HARDNESS (1,2)	\$6
HERBICIDES (1,2)	\$130
LANGELIER INDEX (CORROS.)	\$30
LEAD IN AIR (MEMBRANE FILTER) (4)	\$25
LEAD IN PAINT (3)	\$18
LEAD IN DUST (WIPE TEST)	\$18
MERCURY (COLD VAPOR) (1,2)	\$18
METALS (FLAME OR ICP) (1,2,3)	\$10
METALS (FURNACE) (1,2,3)	\$15
METALS IN AIR (SAMPLE PREP)	\$25
METALS SCAN (ICP,20) (1,2,3)	\$190
NITRATE/NITRITE NITROGEN (1,2)	\$10
ORTHOPHOSPHATE (1,2)	\$10
PAH'S IN AIR	\$100
PARTICULATES PM-10	\$30



**Nassau County Department of Health
Division of Public Health Laboratories
Fee Schedule for Medical Microbiology Assays**

TEST NAME	FEE
PCB's IN WATER (1,2)	\$100
PCB's IN AIR	\$70
PERCENT SOLIDS	\$10
PESTICIDES & PCB's (AIR)	\$100
PESTICIDES/PCBs HALOGENATED (1,2)	\$120
PETROLEUM DISTILLATES (AIR)	\$60
PETROLEUM HYDROCARBON SCAN	\$100
PH (1,2)	\$4
PHENOLS (2)	\$180
PHOSPHORUS, TOTAL(2)	\$18
PHTHALATE ESTERS (2)	\$120
POLYCYCLIC AROMATICS (PAH) (2)	\$130
SILICA, DISSOLVED REACTIVE	\$25
SOLIDS, DISSOLVED (1,2)	\$8
SOLIDS, SUSPENDED (2)	\$8
SOLIDS, TOTAL (2)	\$8
SPECIATION OF ENVIR. BACTERIA	\$12
STANDARD PLATE COUNT (SPC) (1,2)	\$10
SULFATE (IC) (1,2)	\$10
TCLP, EXTRACTION & PREP.	\$150
TCLP, ZERO-HEADSPACE (VOLATILES)	\$240
TRIHALOMETHANES (1)	\$48
TURBIDITY	\$6
VOLATILE AROMATICS (1,2)	\$48
VOLATILE HALOGENATED ORG. (1,2)	\$100
VOLATILE HALOGENATED ORG. MS(1,2)	\$175
VOLATILE ORGANICS IN AIR	\$130
METALS, TOTAL (SAMPLE PREP. SW) (3)	\$35
COMPLETE INORGANIC CHEMISTRY DW	\$350

The laboratory proposes an annual discount based on volume for both clinical and environmental testing. When spending exceeds the following amount, the corresponding discount applies:

- \$500.00 – 5% Discount
- \$2,500.00 – 10% Discount
- \$5,000.00 – 15% Discount

Collection Method and Frequency:

A receivable is generated when the test is completed. When the money is received, a deposit is prepared and posted in the County's financial system. The frequency varies, fees charged when test is performed.

**Legislative authority:**

Pursuant to a comprehensive fee schedule approved by the Nassau County Board of Health 2005. Fees are established and raised pursuant to resolutions of the Board of Health. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely impacts before announcing what each exact fee will be.

Department: Health	
Fund: General	
Control Center: 30	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Collection Method and Frequency:

Claim vouchers for reimbursement are submitted quarterly, as required by the NYS Department of Health. A receivable is established in the County's financial system when the voucher is submitted to the State. The Treasurer's department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative authority:

New York State Public Health Law Article 6 1997

REVENUE MANUAL FISCAL YEAR 2007



HE - HEALTH DEPARTMENT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
40	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	12,213	6,549	30,826	19,953
		R070X - TOBACCO - EDUCATION	127,818	82,216	16,920	0
	BF - RENTS & RECOVERIES Total		140,030	88,764	47,746	19,953
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	0	0	87,500	0
		R0811 - PATIENT RECEIPTS	56,899	164,528	119,906	52,219
		R0892 - LONG TERM HOME HEALTH PROGRAM	0	0	0	0
		R9808 - FRNG BNFTS FRM GRNTS	17,934	23,385	7,703	522
		R9822 - CHARGES TO GRANTS	66,229	133,570	54,341	51,296
		R9853 - MEDICAID - HOME CARE	2,058	0	0	0
		R9854 - MEDICAID - CLINIC	0	0	0	0
		R9894 - CLINIC SELF PAY PATIENTS	0	0	0	0
		R9895 - DISEASE CONTROL REVENUE	6,110	2,110	2,900	4,200
	BH - DEPT REVENUES Total		149,230	323,592	272,350	108,236
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	2,319,204	1,711,729	3,230,151	3,205,385
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		2,319,204	1,711,729	3,230,151	3,205,385
40 Total			2,608,464	2,124,085	3,550,247	3,333,574

Department: Health	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0811	Title: Patient Receipts

Description:

The County provides an annual Senior Citizen flu immunization program. Medicare reimburses the cost of immunizations for seniors who are 65 and over who have Medicare coverage. The department submits claims on Medicare approved claim forms. Fees are adjusted annually by Medicare.

Collection Method and Frequency:

Payment is dependent on patient's insurance coverage. When the payment is received a deposit is prepared and recorded in the County's financial system. Frequency depends on the number of patients participating in the Senior Citizen flu immunization program.

Legislative authority:

Medicare approved reimbursement rates.



Department: Health	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9895	Title: Disease Control Revenue

Description:

Visits are made to the homes of patients with tuberculosis (TB) to ensure that they are taking their prescribed medication. These visits are billed to Medicaid and are reimbursed at the current approved Medicaid rate. The rates are \$38.30/week and \$95.90/week for Level I and Level II, respectively.

Collection Method and Frequency:

Payment is dependent on patient's insurance coverage. When the payment is received a deposit is prepared and recorded in the County's financial system. Frequency depends on number of TB patients with Medicare.

Legislative authority:

Medicaid payments are based on NYS Department of Health reimbursement rates which were last adjusted in 1999.

Department: Health	
Fund: General	
Control Center: 40	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursement Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Collection Method and Frequency:

Claim vouchers for reimbursement are submitted quarterly, as required by the NYS Department of Health. A receivable is established in the County's financial system when the voucher is submitted to the

REVENUE MANUAL FISCAL YEAR 2007



State. The Treasurer's department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative Authority:

New York State Public Health Law Article 6 1997

HE - HEALTH DEPARTMENT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
51	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	1,066,310	4,140,142	3,823,683	1,097,353
		R0719 - VENDOR RECOVERIES	0	0	0	21,912
	BF - RENTS & RECOVERIES Total		1,066,310	4,140,142	3,823,683	1,119,265
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	2,164,180	1,710,564	1,703,917	1,697,413
		R0812 - PHCP RECEIPTS	1,158	412	492	940
		R9808 - FRNG BNFTS FRM GRNTS	0	0	0	1,130
		R9822 - CHARGES TO GRANTS	0	0	4,010	5,316
		R9833 - MEDICAID RECEIPTS	170,000	30,000	50,000	350,000
		R9893 - MEDICAID FEES, EARLY INTERVENTION	5,857,960	5,469,754	4,985,412	6,700,083
	BH - DEPT REVENUES Total		8,193,299	7,210,730	6,743,831	8,754,883
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	0	0	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	21,161,118	19,924,847	17,906,028	17,951,319
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		21,161,118	19,924,847	17,906,028	17,951,319
51 Total			30,420,726	31,275,719	28,473,542	27,825,468

Department: Health	
Fund: General	
Control Center: 51	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Misc. Receipts

Description:

Insurance Companies are billed for Early Intervention services provided to any child who is covered by a health insurance plan.



EARLY INTERVENTION PAYMENT RATES EFFECTIVE DECEMBER 2002

Note: Rates for services depend on length of service, service location and whether service is delivered as an individual or group service. For example, a 30 minute physical therapy session delivered in a child's home would be billed as a basic home visit.

SERVICE TYPE	RATES TO BE APPLIED TO SERVICES DELIVERED Before 12/1/02	RATES TO BE APPLIED TO SERVICES DELIVERED After 12/1/02
SERVICE COORDINATION	\$16.50 per 15 minute unit	\$17.00 per 15 minute unit
SCREENING	\$190.00	\$196.00
CORE EVALUATION	\$450.00	\$464.00
*Bilingual Core Add On	\$135.00	\$139.00
PHYSICALLY SUPPLEMENTAL	\$210.00	\$216.00
*Bilingual Physician Supplemental Add on	\$50.00	\$52.00
NON-PHYSICIAN SUPPLEMENTAL	\$190.00	\$196.00
*Bilingual Non-Physician Supplemental Add On	\$45.00	\$46.00
BASIC HOME VISIT (up to 1 hour)	\$82.00	\$84.00
EXTENDED HOME VISIT (1 hour or more)	\$114.00	\$117.00
OFFICE/FACILITY VISIT	\$47.00	\$48.00
PARENT-CHILD GROUP (any length)	\$44.00	\$45.00
BASIC GROUP (any length)	\$42.00	\$43.00
BASIC GROUP with a 1:1 aide (any length)	\$87.00	\$90.00
ENHANCED GROUP (any length)	\$60.00	\$62.00
ENHANCED GROUP with a 1:1 aide (any length)	\$105.00	\$108.00
FAMILY SUPPORT GROUP (any length)	\$22.00	\$23.00

*The add on rates should be used when a bilingual evaluation is performed based on the determination by the evaluator and the parent that the evaluation must be administered in a language other than English (DOH Memorandum 3/16/95).

Collection Method and Frequency:

=

Payment is dependent on the family's insurance coverage. When the payment is received a deposit is prepared and recorded in the County's financial system. Insurance companies are billed on an ongoing basis for children covered by an insurance plan.

**Legislative authority:**

Fees charged for Early Intervention services are determined by NYS; maximum reimbursement determined by the 3rd party insurance company.

Department: Health	
Fund: General	
Control Center: 51	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0812	Title: PHCP Receipts

Description:

Parents are responsible to pay a portion of the cost of services provided under the Physically Handicapped Children's Program. There is a potential for an annual fee increase based on Medicaid poverty levels.

Collection Method and Frequency:

The parent pays on an installment basis, as stated on their authorization form. When the payment is received a deposit is recorded in the County's financial system. The frequency varies, determined by financial review.

Legislative authority:

Determined and adopted by the Nassau County Board of Health 2003. Fee based on departmental review of financial ability to pay.

Department: Health	
Fund: General	
Control Center: 51	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9893	Title: Medicaid Fees Early Intervention

Description:

Medicaid is billed for Early Intervention services that are provided to children enrolled in Medicaid at the time of service. The types of services provided under this program are listed on a prior page.

**Collection Method and Frequency:**

Payment is dependent on the family's insurance coverage. When the payment is received, the deposit is recorded in the County's financial system. Medicaid is billed weekly for Children in the Early Intervention program enrolled in Medicaid.

Legislative authority:

The reimbursement rate was set by New York State Department of Health in 2002.

Department: Health	
Fund: General	
Control Center: 51	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Collection Method and Frequency:

A receivable is established in the County's financial system when the voucher is submitted to NYS. When the payment is received a deposit is prepared with a reference to the receivable and is recorded in the County's financial system. State Aid on eligible Early Intervention services are billed monthly to NYS.

Legislative authority:

In accordance with PL 99-457 and Chapter 28 of the New York State Laws of 1992 amending the Public Health Law. The fee was last adjusted in 1997.

REVENUE MANUAL FISCAL YEAR 2007



HE - HEALTH DEPARTMENT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
54	BF - RENTS & RECOVERIES					
		R0719 - VENDOR RECOVERIES	0	0	0	71,611 50,000
	BF - RENTS & RECOVERIES Total		0	0	0	71,611 50,000
	BH - DEPT REVENUES					
		R9856 - PRE-SCHOOL MEDICAID	0	0	0	1,024,034 1,500,000
	BH - DEPT REVENUES Total		0	0	0	1,024,034 1,500,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	0	0	0	726,911 630,000
		R1076 - PRE-SCHOOL 3-5 YRS	0	0	0	64,826,942 62,004,810
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	65,553,853 62,634,810
54 Total			0	0	0	66,649,499 64,184,810

Department: Health
Fund: General
Control Center: 54
Object Code: BH Title: Department Revenues
Sub-Object Code: R9856 Title: Medicaid Receipts

Description:

Medicaid reimbursement is claimed for services provided to children in the Preschool Program enrolled in Medicaid at the time of service. The Department receives 50% of the approved Medicaid claims for preschool services paid by the County, representing the Federal Share. The remaining 50% is eligible for State Aid reimbursement

Collection Method and Frequency:

When payment is received, the deposit is recorded in the County’s financial system using document type RC/Cash Receipts. It is coordinated by an outside firm – Cost Management Services, Inc.

Legislative authority:

Mandated in accordance with State and federal law

Department: Health
Fund: General
Control Center: 54
Object Code: SA Title: State Aid
Sub-Object Code: R1001 Title: State Aid Reimbursement of Expense

**Description:**

State aid reimbursement (30% of eligible administrative expenditures, net of related revenue) is received from the NYS Education Department for administrative costs of operating the Preschool Special Education Program.

Collection Method and Frequency:

On an annual basis, the NYS Education Department forwards a cost report/claim which is completed by the County and submitted for reimbursement. A receivable is established in the County's financial system when the claim is submitted to NYS. When the payment is received, a deposit is prepared with a reference to the receivable and is recorded in the County's financial system.

Legislative authority:

Section 4410 of the New York State Education Law

Department: Health	
Fund: General	
Control Center: 54	
Object Code: SA	Title: State Aid Reimbursement of Expense
Sub-Object Code: R1076	Title: Preschool Special Education 3-5

Description:

This revenue represents State Aid reimbursement for education, related services, evaluations and transportation of preschool children aged 3-5 who have been deemed in need of special education as determined by the Committee for Pre-school Special Education (CPSE) in their local school district. The aid is 59.5% of eligible expenditures.

Collection Method and Frequency:

State aid is claimed based on an electronic file from NYS. The file is reviewed and processed by program staff and returned electronically to the State. The schedule of payment is dictated by NYS. A receivable is established in the County's financial system when the file is sent to NYS. When the payment is received a deposit is prepared with a reference to the receivable and is recorded in the County's financial system. The frequency of billing is determined by NYS.

Legislative authority:

Mandated in accordance with Section 4410 of the NYS Education Law



OFFICE OF HOUSING AND INTERGOVERNMENTAL AFFAIRS

The Office of Economic Development (HI10) consists of employees responsible for the administration, management, operations and financial control of the Economic Development Vertical and all of its respective departments and business units. In addition HI10 includes the Business Development Unit (BDU) which is responsible for establishing and executing a broad based program for economic attraction, retention, expansion and new business development in Nassau County. Finally, HI10 includes the Brownfields Redevelopment Unit (BRU) whose goal is to facilitate the redevelopment and reuse of sites which are known or suspected to contain environmental contamination.

HISTORICAL TREND

HI - HOUSING & INTERGOVERNMENTAL AFFAIRS						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
BF - RENTS & RECOVERIES	0	0	159	450	0	
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	0	0	118,214	49,547	600,000	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	0	0	1,800,000	
Grand Total	0	0	118,373	49,997	2,400,000	

CONTROL CENTERS ARE DISCUSSED BELOW

HI - HOUSING & INTERGOVERNMENTAL AFFAIRS							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	0	159	450	0
	BF - RENTS & RECOVERIES Total		0	0	159	450	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES						
		R0901 - REIMBURSED EXPEND	0	0	118,214	49,547	600,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	0	118,214	49,547	600,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1001 - REIMBURSED EXPEND	0	0	0	0	1,800,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	0	1,800,000
10 Total			0	0	118,373	49,997	2,400,000
Grand Total			0	0	118,373	49,997	2,400,000

Department: Office of Housing and Intergovernmental Affairs	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: EPA Grant

**Description:**

Total revenue of \$600,000 represents funds from an U.S. Environmental Protection Agency (EPA) grant for costs associated with 3 of BRU's initiatives:

- \$200,000 represents 100% reimbursement from the EPA Hazardous Substances grant for the Tax Delinquent Property Redevelopment initiative.
- \$200,000 represents 100% reimbursement from the EPA Petroleum grant for the Abandoned Gas State Redevelopment initiative.
- \$200,000 represents 100% reimbursement from the EPA Assessment & Remediation grant for further assessment and remediation of the Coes Neck property.

Collection Method and Frequency:

As funds are expended by the county, reimbursement requests are submitted to the EPA.

Legislative Authority:

Small Business Liability Relief and Brownfields Revitalization Act (Pub .L.No. 107-118, 115 stat. 2356

Department: Office of Housing and Intergovernmental Affairs	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: DEC Grant

Description:

Total revenue of \$1,800,000 represents an Environmental Restoration Program (ERP) grant from the NYS Department of Environmental Conservation for costs associated with the Coes Neck Remediation initiative. (Coes Neck is a 35-acre County-owned site located on Coes Neck Road in Baldwin which is currently in its final phases of environmental assessments 2006 thru early 2007). The full grant amount is expected to be \$5,000,000; of which \$1,800,000 is projected to be utilized in 2007.

Collection Method and Frequency:

This grant is a reimbursable grant and revenue is received once funds have been expended by the county.

Legislative Authority:

1996 Clean Water/Clean Air Bond Act



THE OFFICE OF THE PHYSICALLY CHALLENGED

The Office of Physically Challenged administers the NY State Handicapped Parking Permit program and coordinates enforcement with the County Police Department. It provides information and referral of services to more than 200,000 physically disabled residents, their families and supporters, conducts comprehensive technical assistance, outreach to business and commercial establishments to enhance employment of and consumerism by persons with disabilities, oversees compliance and coordination with the Federal Americans with Disabilities Act, which affects public and private sector accommodations, programs, services and transportation for the handicapped, provides assistance for interpretation of Federal and NY State Laws and regulations affecting those individuals with disabilities. This office also administers advocacy and oversight for the County’s Able-Ride Para-transit service, which provides transportation to over 12,000 severely disabled residents, develops legislative initiatives, sponsors forums and conferences on major disability policy issues, and conducts professional management training on provision of reasonable accommodations for all county departments.

HISTORICAL TREND

HP - PHYSICALLY CHALLENGED						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
BD - FINES & FORFEITS	39,033	123,132	47,377	43,087	50,000	
BF - RENTS & RECOVERIES	250	250	1,250	1,250	0	
BH - DEPT REVENUES	0	0	0	15	0	
Grand Total	39,283	123,382	48,627	44,352	50,000	

CONTROL CENTERS ARE DISCUSSED BELOW

HP - PHYSICALLY CHALLENGED							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BD - FINES & FORFEITS						
		R0618 - HANDICAPPED PARKING FINE SURCHARGE	39,033	123,132	47,377	43,087	50,000
	BD - FINES & FORFEITS Total		39,033	123,132	47,377	43,087	50,000
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	250	250	1,250	1,250	0
	BF - RENTS & RECOVERIES Total		250	250	1,250	1,250	0
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	0	0	0	15	0
	BH - DEPT REVENUES Total		0	0	0	15	0
10 Total			39,283	123,382	48,627	44,352	50,000
Grand Total			39,283	123,382	48,627	44,352	50,000



Department: Office of the Physically Challenged	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0618	Title: Handicapped Parking Fine Surcharge

Description:

On April 1, 2000, New York State implemented a \$30.00 surcharge to be added to every handicapped parking summons issued in localities throughout the state. In Nassau County half of this surcharge, which is to be utilized for public education and outreach purposes relating to handicapped parking, has been designated as "revenue" to be utilized for such purposes by the Office for the Physically Challenged. The Traffic and Parking Violations agency collects and disburses these funds to this office.

Collection Method and Frequency:

Funds are transferred on a monthly basis from TPVA which collects the surcharge.

Legislative authority:

New York State Vehicle and Traffic Law Section 1203G



DEPARTMENT OF INFORMATION TECHNOLOGY

The Department of Information Technology (IT) serves as the central point for the planning, implementation and support for the County's technology infrastructure. The IT team assists in the planning of technological projects for individual and cross-departmental initiatives. These functions are in addition to providing support and assistance to deployed systems and technology.

HISTORICAL TREND

IT - INFORMATION TECHNOLOGY						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
BF - RENTS & RECOVERIES	0	522,398	68,591	1,078,809		0
BH - DEPT REVENUES	893,970	1,164,323	1,037,639	-113,503		202,000
SA - STATE AID - REIMBURSEMENT OF EXPENSES	200,613	0	506,135	483,809		372,000
Grand Total	1,094,583	1,686,721	1,612,365	1,449,115		574,000

CONTROL CENTERS ARE DISCUSSED BELOW

IT - INFORMATION TECHNOLOGY							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	80,863	750	1,078,809	0
		R070R - AUDIT RECOVERY	0	441,535	67,841	0	0
	BF - RENTS & RECOVERIES Total		0	522,398	68,591	1,078,809	0
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	893,970	1,164,323	1,037,639	-204,707	0
	BH - DEPT REVENUES Total		893,970	1,164,323	1,037,639	-204,707	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1001 - REIMBURSED EXPEND	200,613	0	506,135	483,809	372,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		200,613	0	506,135	483,809	372,000
10 Total			1,094,583	1,686,721	1,612,365	1,357,911	372,000

Department: Information Technology
Fund: General
Control Center: 10
Object Code: BH Title: Department Revenues
Sub-Object Code: R0801 Title: Miscellaneous Receipts

Description:

This revenue was derived by charging correction center inmates a fee for outgoing collect calls, of which a portion was remitted back to Nassau County. This revenue has been transferred to the Office of the Sheriff and Corrections Center commencing in 2007.



Department: Information Technology	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid Reimbursed Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

This revenue is derived from New York State for the usage of Nassau County’s telephone system. We are reimbursed 100 percent for phones located in various Nassau County owned buildings used by the County Court, District Court, Family Court, Supreme Court, Surrogate Court, as well as, Commissioner of Jurors, Law Library and the Court Administration.

Collection Methodology and Frequency:

Monthly vouchers are submitted to New York State for reimbursement based on the number of phones in each of the above locations. An allocation of both AT&T and Verizon bills is calculated monthly based on the number of phones assigned to the courts and the total number of phones billed. A voucher is completed and given to the Court Administration; and they in turn submit the voucher to NYS for reimbursement. When the check is received, it is applied to the Revenue Receivable Document (RR) the Department of Information Technology entered into NIFS.

Legislative authority: N/A

IT - INFORMATION TECHNOLOGY							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
20	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	0	0	0	0	202,000
		R0890 - SERVICE FEES	0	0	0	91,204	0
	BH - DEPT REVENUES Total		0	0	0	91,204	202,000
20 Total			0	0	0	91,204	202,000
Grand Total			1,094,583	1,686,721	1,612,365	1,449,115	574,000



Department: Information Technology	
Fund: General	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from pictometry imagery data through an individual Memorandum of Understanding (MOU) with municipalities.

Collection Methodology and Frequency

Upon the successful completion of the MOU by all parties involved and the required payment, the pictometry data is released. All checks are directed to the Nassau County Department of Treasury in conjunction with a Cash Receipts Document (RC) as requested.

Legislative authority: N/A





OFFICE OF THE MEDICAL EXAMINER

The responsibilities of the Office of the Medical Examiner (OME) include performing autopsies and investigating the circumstances of death in any case where a person dies from criminal violence or from neglect, abuse, casualty or while in prison. Additional areas of involvement include cases where the person died suddenly or was in apparent good health or was unattended by a physician. This includes deaths by occupational hazards or exposure to toxic materials. The responsibilities are managed by two divisions, Forensic Medicine and Laboratories.

Forensic Medicine

This unit investigates all deaths considered questionable and performs autopsies when recommended by the Medical Examiner. The Pathologist performing the autopsy must be prepared to testify in court.

Laboratories

The Laboratories' personnel perform qualitative and quantitative chemical analysis of tissues, fluids and other case evidence. They prepare tissue specimens for various microscopic techniques.

HISTORICAL TREND

ME - MEDICAL EXAMINER					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	17,574	6,373	17,513	143,499	0
BH - DEPT REVENUES	16,515	13,674	16,426	18,790	20,000
SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,755,854	1,658,960	1,674,703	1,653,953	1,525,826
Grand Total	1,789,942	1,679,008	1,708,642	1,816,242	1,545,826

CONTROL CENTERS ARE DISCUSSED BELOW

ME - MEDICAL EXAMINER							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	17,574	6,373	17,513	13,413	0
		R07GR - GRANT FUND RECOVERIES	0	0	0	130,087	0
	BF - RENTS & RECOVERIES Total		17,574	6,373	17,513	143,499	0
	BH - DEPT REVENUES						
		R0808 - FEES	16,515	13,674	16,426	18,790	20,000
	BH - DEPT REVENUES Total		16,515	13,674	16,426	18,790	20,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1001 - REIMBURSED EXPEND	1,755,854	1,658,960	1,674,703	1,653,953	1,525,826
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		1,755,854	1,658,960	1,674,703	1,653,953	1,525,826
10 Total			1,789,942	1,679,008	1,708,642	1,816,242	1,545,826
Grand Total			1,789,942	1,679,008	1,708,642	1,816,242	1,545,826



Department: Office of the Medical Examiner	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

The Office the Medical Examiner charges fees to the general public, attorneys, insurance companies for photocopying autopsy reports, microscopic slides and photographs. The Chief Medical Examiner shall establish and may amend any of their departmental fees subject to the approval of the County Executive.

Type	Fee
AUTOPSY REPORT -entire file	
AUTOPSY REPORT -entire file	\$67
Copy of Complete autopsy report	\$37
Individual Pages	\$5/page
Copy of Complete autopsy report from microfilm	\$60
Autopsy Report - Subpoena	\$15
HISTOLOGY	
HISTOLOGY	
Microscopic slide duplicate - recut from block	\$15
PHOTOGRAPHY	
PHOTOGRAPHY	
Copy of digital prints (5x7)	\$18/print
Copy of digital prints (8x10)	\$25/print
CD of scanned images	\$18
Copy of Kodachromes	\$10/each
X-RAYS	
X-RAYS	
Service Charge	\$9
Copy of x-ray film	\$4
REVIEW	
REVIEW	
Review of autopsy report	\$30
Review of microscopic slides	\$30
Review of photographs	\$35
Review of microscopic slides and photographs	\$50
Review of file bottle (tissue)	\$50
Review of autopsy report, photos and slides	\$50
Review of all case material (autopsy report, microscopic slides, photos, file bottle & x-rays)	\$125



Type	Fee
COURTESY HOLD: Body Storage	\$100 (1st day) & \$50/day thereafter
ROTATING PATHOLOGY RESIDENTS SUPERVISION FEE (No. Shore Univ. Hosp., LIJ Med Center, Winthrop Univ. Med. Center & NUMC)	

Collection Method and Frequency:

Billing is done on a weekly basis by mail. When checks are received, the fees are remitted to the Treasurer within one week of receipt.

Legislative Authority:

Nassau County Charter Section 603

Department: Office of the Medical Examiner	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursement of Expenditures

Description:

The Office of the Medical Examiner is reimbursed 30% by the State of New York for all expenditures in its budget. A State Aid application is prepared by the Health Department based upon the Fiscal Year Municipal Approved Budget. Upon approval of the application, and all other required documentation, quarterly vouchers are prepared and submitted to NYS for reimbursement. NYS reimbursement is received on eligible expenditures net of related revenues.

Collection Method and Frequency:

State Aid Reimbursement processing is handled by the Nassau County Health Department for the Medical Examiner on a quarterly basis. State sends the funds directly to the Treasurer’s Office and funds are recorded to Medical Examiner via journal entry.

Legislative Authority:

Administrative Rules and Regulation of the New York State Health Department Section 40-10 (F) Title 10.





MISCELLANEOUS

The Nassau County Budget contains allocations for purposes that do not fall neatly into the vertical management structure of Nassau County. In many cases, these allocations are not related to the operation of departments, but instead are related to countywide expenditures and are included in the Miscellaneous Budget.

Historical Trend

MI - MISCELLANEOUS					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	9,852,255	34,037,400	23,837,014	26,879,095	23,800,000
BG - REVENUE OFFSET TO EXPENSE	695,262	2,505,555	3,408,354	3,288,481	4,634,708
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	163,397	337,118	429,079	286,761	153,770
SA - STATE AID - REIMBURSEMENT OF EXPENSES	448,828	103,177	1,514,037	2,212,457	6,212,022
Grand Total	11,159,743	36,983,250	29,188,484	32,666,794	34,800,500

CONTROL CENTERS ARE DISCUSSED BELOW

MI - MISCELLANEOUS						
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	430,195	310,759	201,878
		R0714 - RECOVERY OF A DEPT	200,000	0	0	0
	BF - RENTS & RECOVERIES Total		200,000	430,195	310,759	201,878
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R1078 - NYS PASS THRU FEDERAL FUNDS	163,397	337,118	429,079	286,761
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		163,397	337,118	429,079	286,761
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	448,828	-105,697	0	0
		R1020 - DUE FROM STATE GOVT	0	0	0	1,627,078
		R1042 - LEGAL AID PROGRAM REIMBURSEMENT	0	208,874	1,514,037	585,379
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		448,828	103,177	1,514,037	2,212,457
20 Total			612,225	870,490	2,253,876	2,701,095

Department: Miscellaneous	
Fund: General	
Control Center: 20	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R1078	Title: NYS Pass Thru Federal Funds

**Description:**

The New York State Department of Criminal Justice Services forwards federal aid to the County for Indigent Defense services to enhance the quality of defense representation in domestic violence court cases, resulting in improved case resolution through utilization of treatment alternatives and investigative resources as factors in case disposition.

Collection Method and Frequency:

The grant is noncompetitive and requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County). The grant for the fiscal year ended March 31, 2007 is \$153,770 and requires a County match of \$51,257.

Legislative Authority:

Chapter 50 of the State Laws of 2006

Department: Miscellaneous	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid
Sub-Object Code: R1020	Title: Indigent Legal Service Fund

Description:

Nassau County receives Indigent Legal Service Fund distribution from New York State according to Article 18B of the New York County Law, as mentioned above. Section 722 of the Article 18B provided counties with several alternative methods of fulfilling this requirement. Two of those methods were (1) for the County to provide counsel and other services pursuant to a contract with a private legal aid bureau or society and (2) pursuant to a plan of a local bar association. These are the two methods chosen by the County.

Legislation enacted in 2003 required increased rates to be paid to assigned counsel providing indigent legal defense services. That legislation also provided that revenues from various sources, including new and increased court and DMV related fees, to be deposited in an Indigent Legal Services Fund (ILSF), which would be used to offset the increased costs of the higher rates for assigned counsel, as well as support indigent legal defense services generally.

**Collection Method and Frequency:**

The Office of the State Comptroller (OSC) distributes ILSF funds on March 31st of each year. To be eligible for distribution, OSC requires individual counties to submit their annual expense reports by March 1st for the prior calendar year. The amount is based on eligible expenses and the balance in ILSF at the end of the calendar year. The 2007 ILSF distribution was \$1,951,721.

Legislative Authority:

Amendments have been made to article 18-B of the County Law (§722 et seq.), and a new section 98-b has been added to the State Finance Law, concerning State aid to counties and the City of New York in connection with plans for providing counsel and other services to persons who are charged with crimes, or entitled to counsel in certain other circumstances, and who are unable to afford counsel.

Department: Miscellaneous	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid
Sub-Object Code: R1042	Title: Legal Aid Program Reimbursement

Description:

The New York State Department of Criminal Justice Services reimburses the County for Indigent Defense for the following purposes:

- 1) Article 18B of the New York State County Law, which was approved on July 16, 1965, requires that counties provide counsel, investigative services, expert services and other services to indigent persons accused of crimes. The aid to defense program concentrates legal resources on specified felony charges that occur within the County and that are prosecuted in the Nassau County Courts.
- 2) To provide constitutionally and statutorily mandated legal representation to indigent parolees charged with violating the terms of parole release.

Collection Method and Frequency:

- 1) The noncompetitive grant of \$320,265 (for the Fiscal year ended March 31, 2007) is set by the New York State Department of Criminal Justice Services) requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County). Quarterly reimbursement cannot exceed 25% of the grant.

REVENUE MANUAL FISCAL YEAR 2007



- 2) The noncompetitive grant of \$52,208 (for the Fiscal year ended March 31, 2007) requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County).

Legislative Authority:

Chapter 50 of the State Laws of 2006

MI - MISCELLANEOUS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
40	BG - REVENUE OFFSET TO EXPENSE					
		R2044 - REIMBURSEMENT COLLEGE SERVICES	0	1,592,908	2,371,928	1,997,409 1,714,783
	BG - REVENUE OFFSET TO EXPENSE Total		0	1,592,908	2,371,928	1,997,409 1,714,783
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1026 - FASHION INSTITUTE TECH STATE REIMBU	0	0	0	0 4,101,049
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	0 4,101,049
40 Total			0	1,592,908	2,371,928	1,997,409 5,815,832

Department: Miscellaneous	
Fund: General	
Control Center: 40	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2044	Title: Reimbursement College Services

Description:

Nassau County students who attend out-of-county Community Colleges pay tuition at the resident rate instead of the non-resident rate. The Resident Tuition Program eases the tax burden of other New York counties by reimbursing those counties for the difference between resident and non-resident tuition for these students. In turn the County receives revenue by charging each town or city for this rate difference for students from their respective town or city. This charge to the towns and cities commenced in 2004.

Legislative Authority:

Section 6305(5) of the New York Education Law permits Counties to charge back the cost for the non-Nassau community colleges to the towns and cities where the students live.

REVENUE MANUAL FISCAL YEAR 2007



Department: Miscellaneous	
Fund: General	
Control Center: 40	
Object Code: SA	Title: Revenue Offset to Expense
Sub-Object Code: R1026	Title: Fashion Inst. of Tech. Reimbursement

Description:

Nassau County students who attend Fashion Institute of Technology pay tuition at the resident rate instead of the non-resident rate. The Resident Tuition Program eases the tax burden of other New York counties by reimbursing those counties for difference between resident and non-resident tuition for these students. In turn the County receives reimbursement from New York State for this rate difference.

Since the 2000-2001 fiscal year, the State has not appropriated any funding to reimburse the local counties for this mandated expense, as required by law. A joint petition among Nassau, Suffolk and Westchester counties has been filed in an effort to have this appropriation reinstated in the 2007-2008 State Budget.

Legislative Authority:

Section 6305 of the State Education Law requires that local counties provide annual tuition payments to the Fashion Institute of Technology on behalf of these students and that the State in turn reimburse the counties for this expense.

MI - MISCELLANEOUS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
70	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	224,094	0	95,603	0
	BF - RENTS & RECOVERIES Total		224,094	0	95,603	0
	BG - REVENUE OFFSET TO EXPENSE					
		R2013 - OTHER REVENUES	695,262	912,647	1,036,426	1,219,384
		R2048 - TRANSIT CHEK REVENUE	0	0	0	71,688
	BG - REVENUE OFFSET TO EXPENSE Total		695,262	912,647	1,036,426	1,291,072
70 Total			919,356	912,647	1,132,029	1,324,000



Department: Miscellaneous	
Fund: General	
Control Center: 70	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2013	Title: Flex Benefits Plan

Description:

The Flex Benefits Plan is a program that allows County employees to determine a set amount to have deducted from their paychecks (pre-tax) for qualifying medical, dental, vision or dependent care expenses for themselves, their spouse and dependents. Throughout the plan year, employees submit vouchers, requesting reimbursement for the qualifying out-of-pocket expenses they incurred. These costs, along with an administrative fee (\$6.75 for each employee per month) are recognized as expenses. The amount deducted from the employee paycheck is deposited into the County budget as revenue and used to offset the costs of the program.

Collection Method and Frequency:

The payroll deductions are from each biweekly payroll (except for the first two of the year) and the revenue is recorded in the general fund on an annual basis.

Legislative authority:

Internal Revenue Code Section 125

Department: Miscellaneous	
Fund: General	
Control Center: 70	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2048	Title: Transit Chek Program

Description:

Transit Chek is a program that allows County employees to determine a set amount to have deducted from their paychecks (pre-tax) to pay for their commute before taxes are taken out of their paychecks. The program covers the use of public and private transit services, vanpools, and parking related to the commute.



Health Care Corporation (NHCC) pursuant to the Acquisition Agreement. There is approximately \$31,600,000 remaining in the tobacco settlement fund. The County can draw down on this fund annually. The 2007 Budget assumes the usage of \$23.6 million for these purposes.

Department: Miscellaneous	
Fund: General	
Control Center: 91	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R07MC	Title: Enterprise Fund Recovery

Description:

Nassau Health Care Corporation (NHCC) recoups past due net revenue receivables from its patients. The hospital has hired various collection agencies to work on collecting or settling on past due accounts. When the monies are remitted by the collection agencies, the hospital will deposit into the County's bank account those monies with the service dates prior to September 29, 1999. After the deposit, they send the deposit slip to the Treasurer's Office for recording into the financial system.

Collection Method and Frequency:

Nassau Health Care Corporation receives the monies sporadically through out a year.

Legislative Authority: N/A

Department: Miscellaneous	
Fund: General	
Control Center: 91	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2010	Title: Insurance Recoveries

Description:

This is the amount of the Medicare Part D subsidy to the County. This federal subsidy, commencing in 2006, is reimbursement for the County's inclusion of prescription drug coverage. Health insurance benefits are provided to its employees and retirees who are Medicare eligible.



Collection Method and Frequency:

The subsidy is received by the County as a credit on its monthly bill for health insurance. Actual revenues are netted out.

Legislative Authority:

The drug benefit was added to Medicare by the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, (MMA).





PUBLIC ADMINISTRATOR

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

HISTORICAL TREND

PA - PUBLIC ADMINISTRATOR					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	0	0	441	232	0
BH - DEPT REVENUES	215,727	235,163	329,364	320,772	327,854
Grand Total	215,727	235,163	329,805	321,005	327,854

CONTROL CENTERS ARE DISCUSSED BELOW

PA - PUBLIC ADMINISTRATOR							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	0	441	232	0
	BF - RENTS & RECOVERIES Total		0	0	441	232	0
	BH - DEPT REVENUES						
		R0826 - PUBLIC ADMIN FEES	215,727	235,163	329,364	320,772	327,854
	BH - DEPT REVENUES Total		215,727	235,163	329,364	320,772	327,854
10 Total			215,727	235,163	329,805	321,005	327,854
Grand Total			215,727	235,163	329,805	321,005	327,854

Department: Public Administrator	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0826	Title: Public Administration Fees

Description:

Fees are collected when the Public Administrator acts as the executor of an estate for a County resident who dies without leaving a will or for those estates whose appointed executor is removed or absent. The fee structure is a sliding scale based upon the value of the estate.

Collection Method and Frequency:

Fees are collected when estates are closed and then sent to the Treasurer's Office.



Legislative Authority:

New York State Surrogate Court Procedure Act (SCPA) 2307



PROBATION

The mission of the Probation Department is to ensure the protection of the community through monitoring, controlling and rehabilitating the offender. The Probation Department protects the community by intervening in the lives of offenders, holding them accountable and serving as a catalyst for positive change. The Probation Department acts in collaboration with the community and other criminal justice partners. The Department provides information and services to the courts, provides the crime victims with a voice in the justice system and assists in strengthening families. Probation is a mandated service authorized and defined primarily in the NYS Executive Law, the NYS Criminal Procedure Law, the NYS Penal Law, the NYS Family Court Act, the NYS Domestic Relations Law and the Rules and Regulations of the NYS Division of Probation and Correctional alternatives.

HISTORICAL TREND

PB - PROBATION					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	0	63,333	224,323	12,006	0
BH - DEPT REVENUES	1,717,307	1,659,519	1,701,736	1,706,150	1,500,000
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	0	0	8,750	5,759	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,592,385	2,187,310	3,962,233	3,977,307	3,671,642
Grand Total	7,309,691	3,910,162	5,897,042	5,701,222	5,171,642

CONTROL CENTERS ARE DISCUSSED BELOW

PB - PROBATION						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	28,352	21,584	12,006
		R070G - PROBATION RECOVERIES PRIOR YR-BLACKOUT	0	230	0	0
		R07GR - GRANT FUND RECOVERIES	0	0	202,704	0
	BF - RENTS & RECOVERIES Total		0	28,582	224,288	12,006
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	0	0	269	409
		R0808 - FEES	0	0	0	1,500,000
		R9847 - RESTITUTION SURCHARGE	70,011	66,979	82,714	100,351
		R9866 - COMMUNITY SERVICE FEES	76,435	10,550	10,365	22,985
		R9886 - 1% FEE ON BAIL	104,963	98,135	125,187	135,161
		R9887 - PB ADMINISTRATION FEE	421,524	437,193	452,568	437,615
		R9896 - SUPERVISION ADMINISTRATIVE FEE	503,798	541,817	477,236	440,948
		R9897 - PROBATION FEES	540,576	504,846	553,397	568,681
	BH - DEPT REVENUES Total		1,717,307	1,659,519	1,701,736	1,706,150
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	0	0	8,750	5,759
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	0	8,750	5,759
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	5,592,385	2,187,310	3,962,233	3,977,307
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		5,592,385	2,187,310	3,962,233	3,671,642
10 Total			7,309,691	3,875,411	5,897,007	5,701,222 5,171,642



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

The miscellaneous receipts budgeted in R0808 in the amount of \$1,500,000 are detailed in the following sub object codes below (R9847, R9866, R9886, R9887, R9896 and R9897).

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9847	Title: Restitution Surcharge

Description:

Nassau County Probation is charged with collecting court ordered restitution from probationers and disbursing these funds to the associated crime victims and or beneficiaries. The court also orders a 5-10% surcharge on each case to help defray the collection and distribution costs. The percentage charged depends upon the complexity and the associated costs of collection as determined by the sentencing judge on a case-by-case basis.

Collection Method and Frequency:

Restitution judgments and restitution surcharge judgments are both recorded into the Probation Department's computerized record keeping system (Tracker). Probation sends monthly statements to defendants and makes these collections. Restitution surcharge is recorded into the Probation Tracker System and deposited into a Non-NIFS account on a daily basis. The funds are wire transferred to the Nassau County Treasurer and recorded in NIFS at the end of each month.

Legislative Authority:

NY State Penal Code: 60.27



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9866	Title: Community Service Fees

Description:

This is a one-time \$50 processing fee paid by those defendants who are sentenced by the Courts to the sanction of community service. This fee is due at the time of the placement interview; however, fee waivers are issued in cases of financial hardship.

Collection Method and Frequency:

These are usually collected from defendants before they start community service, but all placements are entered into the Probation record keeping system (Tracker) and sent monthly statements until collected. These fees are recorded into the Probation Tracker System and deposited into a Non-NIFS account on a daily basis. The funds are wire transferred to the Nassau County Treasurer and recorded in NIFS at the end of each month.

Legislative Authority:

Nassau County Ordinance: 205-1991

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9886	Title: 1% Fee on Bail

Description:

When an individual forfeits their bail, the Treasurer's Office is notified by the court, and a 3% fee is levied against the individual. The Probation Department receives 1% of this assessment for the Alternative to Incarceration plan, which is credited utilizing an RC document in NIFS, and the Nassau County Treasurers Department retains the additional 2%.

**Collection Method and Frequency:**

The Nassau County Treasurer's prepares these recording entries whenever there is a forfeiture, or cash bail is returned by the treasurer.

Legislative Authority:

General Municipal Law 99-m

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9887	Title: Article 31 – Administration Fee

Description:

Probationers convicted of a crime under Article 31 of the Vehicle and Traffic Law (alcohol and drug related motor vehicle matters) shall pay the Probation Department an administrative fee of \$30 per month.

Collection Method and Frequency:

These fees are recorded into the Probation Department's internal record keeping system. Probation sends monthly statements to defendants and makes these collections. These fees are recorded into the Probation Tracker System and deposited into a Non-NIFS account on a daily basis. The funds are wire transferred to the Nassau County Treasurer and recorded in NIFS at the end of each month.

Legislative Authority:

NY State Legislature Chapter 55 of the Laws of 1992;
Title 20 Miscellaneous Laws of Nassau County Section 2, Subdivision A

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9896	Title: Supervision Administrative Fee



Description:

This \$40 monthly fee is charged to an individual who shall be sentenced to a period of probation or is currently serving a sentence on a Non-DWI conviction. Fee waivers are issued in cases of hardship.

Collection Method and Frequency:

These fees are recorded into the Probation Departments internal record keeping system. Probation sends monthly statements to defendants and makes these collections. These fees are recorded into the Probation Tracker System and deposited into a Non-NIFS account on a daily basis. The funds are wire transferred to the Nassau County Treasurer and recorded in NIFS at the end of each month.

Legislative Authority:

Title 20 Miscellaneous Laws of Nassau County Section 2, Subdivision B

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9897	Title: Miscellaneous Probationary Fees

Description:

The Department collects the following miscellaneous probationary fees, except in cases of hardship where fee waivers are issued. These fees include:

Custody/Visitation/Adoption: When ordered to conduct an investigation pursuant to Section 653 of the Family Court Act involving custody and visitation proceedings, the Probation Department receives an investigative fee of not less than \$50 and not more than \$500 (\$1000 for Supreme Court cases) from the parties involved in such a proceeding for performing such an investigation.

Pre-Sentence, Enhanced Pre-Sentence Investigation (PSI): An individual before the Court for sentencing, for whom a pre-sentence investigation is ordered by the Court, shall pay the Probation Department a fee of \$300. An enhanced PSI fee of \$400 will be assessed for an individual for whom a pre-sentenced investigation is conducted by the Sex Offender Unit of the Nassau County Probation Department.

Electronic Monitoring: An individual currently serving, or who shall be sentenced to a period of probation and who is required to submit to electronic monitoring, shall pay the Probation Department a



fee of \$3 per day and not more than \$12 for such electronic monitoring from the time the probation period is commenced until such time as the period of probation is terminated.

Drug Testing: An individual currently serving, or who shall be sentenced to a period of probation, is required to submit to a drug test administered by the Probation Department. The individual shall pay the Probation Department a fee of \$10 per test from the time the probation period is commenced until such time as the period of probation is terminated.

Victim Impact Panel: An individual currently serving, or who shall be sentenced to a period of probation is required to attend a victim impact panel hosted by the Probation Department. The individual shall pay the Probation Department a fee of \$30 per session from the time the probation period is commenced until such time as the period of probation is terminated.

Certificate of Relief: An individual petitioning the Court for an application for a certificate of relief may be ordered to have an investigation performed. To offset the costs associated with the investigation, individuals shall pay the Probation Department a fee of \$200 per investigation.

Collection Method and Frequency

These fees are recorded into the Probation Department's internal record keeping system. Probation sends monthly statements to defendants and makes these collections. These fees are recorded into the Probation Tracker System and deposited into a Non-NIFS account on a daily basis. The funds are wire transferred to the Nassau County Treasurer and recorded in NIFS at the end of each month.

Legislative Authority:

Custody/Visitation/Adoption: Family Court Act Section 252-A and Nassau County Ordinance 182-1992
Pre-Sentence Investigation & Enhanced Pre-Sentence Investigation: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision C and C1
Electronic Monitoring: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision D
Drug Testing; Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision E
Victim Impact Panel: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision F
Certificate of Relief: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision G



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Department of Probation and Correctional Alternatives (DPCA) provides direct aid to all municipalities with established Probation Departments. DPCA reimburses expenses in eight qualifying budget categories at a rate of 18% for those expenses not encompassed under other aid programs or grants. State aid is based upon the NYS fiscal year Probation Services appropriation. Each probation department's allocation is based upon its total approved budget, net of reimbursable expenses, as a proportion of the net budgets for all Probation departments located within the State. This proportion is then applied to the State fiscal year and a departmental allocation is determined.

Collection Method and Frequency:

The department prepares an annual application that includes a complete Probation Plan for the year and certifies to adherence to New York State Regulations. NYS quarterly claim vouchers of actual expenditures eligible for state aid under the program are submitted with supporting schedules to NYS DPCA. The revenue receivable is booked in NIFS when they are submitted to the state. Checks arrive at the Nassau County Treasurer's Office and are credited by the Comptroller's Office against the receivable in NIFS.

Legislative Authority:

New York State Executive Law Section 246 (An annual approved plan and compliance with standards relating to the administration of probation services promulgated by the state director shall be a prerequisite to eligibility for reimbursement.)

PB - PROBATION						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	34,223	35	0
	BF - RENTS & RECOVERIES Total		0	34,223	35	0
20 Total			0	34,223	35	0
30	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	528	0	0
	BF - RENTS & RECOVERIES Total		0	528	0	0
30 Total			0	528	0	0

There is no budget in control center 20 and 30 for 2007.





POLICE DEPARTMENT

Fiscally, the Police Department is divided into Headquarters and District Patrol which are primarily funded by two separate tax levies. The Police Commissioner, appointed by the County Executive with the approval of the County Legislature, administers both. Headquarters consists of four divisions: 1) Administration, 2) Detectives, 3) Field Services and 4) Support Services. The District Patrol performs police patrol and enforcement functions within 8 distinct geographical regions throughout the County.

The Police Headquarters Fund (PDH) contains revenues and expenses for services the Police Department provides to all County residents, which includes crime investigations, special operations, ambulance services, traffic safety, Highway Patrol, the Marine and Aviation units and administrative/support services. Funding for this department is primarily derived from a designated portion of the County property tax, and to a lesser extent from special taxes, various permits, fees and fines.

The Police District Fund (PDD) contains revenues collected to support services in the eight precincts located in the County. Each precinct provides police coverage for a specific demographic area and only those areas of the County receiving such services pay the Police District property tax. Revenue in this fund comes primarily from a designated portion of the County property tax and secondarily from various fees, permits and fines. Of the Major Operating Funds, the Police District Fund is the only one that does not fund County-wide services.

HISTORICAL TREND

PD - POLICE DEPARTMENT					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BC - PERMITS & LICENSES	2,766,749	2,205,256	1,897,213	2,764,077	2,862,000
BD - FINES & FORFEITS	724,516	210,816	102,212	79,290	109,700
BE - INVEST INCOME	43,100	172,532	247,028	1,945,721	241,990
BF - RENTS & RECOVERIES	2,545,145	2,023,623	1,155,375	3,114,453	350,000
BH - DEPT REVENUES	16,139,481	17,362,358	18,451,011	20,218,128	18,909,500
FA - FEDERAL AID - REIMBURSEMENT OF EXPENS	397,902	416,665	472,755	227,629	427,950
NA - NIFA AID	0	7,500,000	7,500,000	0	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,435	1,030,853	734,370	862,502	589,000
TL - PROPERTY TAX	552,151,957	540,367,476	562,204,321	591,677,051	618,709,862
TX - SPECIAL TAXES - SPECIAL TAXES	12,176,991	19,420,943	23,327,792	23,031,650	23,453,495
Grand Total	587,535,277	590,710,522	616,092,076	643,920,501	665,653,497

The Police Department includes Police Headquarters and Police District which are broken down below:

REVENUE MANUAL FISCAL YEAR 2007



PD - POLICE HEADQUARTERS

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BC - PERMITS & LICENSES	1,004,975	265,550	389,125	935,630	1,070,000
BD - FINES & FORFEITS	463,103	10,650	356	0	0
BE - INVEST INCOME	22,428	101,139	133,964	435,010	125,290
BF - RENTS & RECOVERIES	1,912,099	1,152,921	899,711	2,578,707	200,000
BH - DEPT REVENUES	13,269,909	14,252,569	15,349,919	16,807,323	15,721,674
FA - FEDERAL AID - REIMBURSEMENT OF EXPENS	397,902	416,665	472,755	227,629	427,950
NA - NIFA AID	0	0	0	0	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,435	1,030,853	611,467	862,502	589,000
TL - PROPERTY TAX	252,173,389	239,070,905	252,897,540	258,049,976	287,070,223
TX - SPECIAL TAXES - SPECIAL TAXES	12,176,991	19,420,943	23,327,792	23,031,650	23,453,495
Grand Total	282,010,232	275,722,195	294,082,629	302,928,428	328,657,632

PD - POLICE DISTRICT

OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BC - PERMITS & LICENSES	1,761,774	1,939,706	1,508,088	1,828,447	1,792,000
BD - FINES & FORFEITS	261,413	200,166	101,856	79,290	109,700
BE - INVEST INCOME	20,672	71,393	113,064	1,510,712	116,700
BF - RENTS & RECOVERIES	633,045	870,702	255,664	535,746	150,000
BH - DEPT REVENUES	2,869,572	3,109,789	3,101,091	3,410,804	3,187,826
NA - NIFA AID	0	7,500,000	7,500,000	0	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	122,903	0	0
TL - PROPERTY TAX	299,978,568	301,296,571	309,306,781	333,627,075	331,639,639
Grand Total	305,525,045	314,988,327	322,009,447	340,992,073	336,995,865



CONTROL CENTERS ARE DISCUSSED BELOW

PD - POLICE HEADQUARTERS						
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BC - PERMITS & LICENSES					
		R0501 - PISTOL	1,004,975	265,550	389,125	935,630 1,070,000
	BC - PERMITS & LICENSES Total		1,004,975	265,550	389,125	935,630 1,070,000
	BD - FINES & FORFEITS					
		R0603 - FINES	0	10,650	356	0 0
		R0611 - FORFEITED PROPERTY THROUGH SEIZURE	437,628	0	0	0 0
		R0615 - ADMINISTRATIVE SURCHARGE	25,475	0	0	0 0
	BD - FINES & FORFEITS Total		463,103	10,650	356	0 0
	BE - INVEST INCOME					
		R0790 - INVESTMENT INCOME	22,428	101,139	133,964	435,010 125,290
	BE - INVEST INCOME Total		22,428	101,139	133,964	435,010 125,290
	BF - RENTS & RECOVERIES					
		R0701 - CASH RECOVERY	0	0	0	2,249,130 0
		R0704 - RECVRY PRIOR YR APPR	1,912,099	969,714	899,711	329,577 200,000
		R070P - POLICE DEPT RECOVERIES PRIOR YR-BLACKOU	0	59,793	0	0 0
		R070Q - AUX POLICE RECOVERIES PRIOR YR-BLACKOUT	0	6,109	0	0 0
		R070R - AUDIT RECOVERY	0	117,305	0	0 0
	BF - RENTS & RECOVERIES Total		1,912,099	1,152,921	899,711	2,578,707 200,000
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	118,074	122,393	114,109	108,928 124,300
		R0808 - FEES	257,923	279,217	278,010	346,985 300,000
		R0887 - PARKING METERS-FEES	59,236	57,357	55,658	55,960 60,000
		R9814 - AMBULANCE FEES	12,684,406	13,631,526	14,707,269	16,032,958 15,039,174
		R9816 - AMBULANCE FEE COLLECTIONS	0	0	9,690	63,852 50,000
		R9817 - DETECTIVE DIV FEES	16,325	12,950	12,210	17,160 16,200
		R9820 - GAMES OF CHANCE	3,092	4,639	3,490	4,298 2,000
		R9872 - VOLUNTARY FINGERPRINT CARD FEE	130,854	144,487	169,483	177,182 130,000
		R9885 - ENHANCED 911 VILLAGES	0	0	0	0 0
	BH - DEPT REVENUES Total		13,269,909	14,252,569	15,349,919	16,807,323 15,721,674
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	211,884	186,721	174,805	227,629 130,000
		R0919 - FEMA REIMBURSEMENT	0	0	0	0 0
		R1078 - NYS PASS THRU FEDERAL FUNDS	186,017	229,944	297,950	0 297,950
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		397,902	416,665	472,755	227,629 427,950
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	589,435	1,030,853	611,467	862,502 589,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		589,435	1,030,853	611,467	862,502 589,000
	TL - PROPERTY TAX					
		R1201 - TAX LEVY COLLECTIONS	252,173,389	239,070,905	252,897,540	258,049,976 287,070,223
	TL - PROPERTY TAX Total		252,173,389	239,070,905	252,897,540	258,049,976 287,070,223
	TX - SPECIAL TAXES - SPECIAL TAXES					
		R1103 - MOTOR VEHICLE REGISTRATION	6,903,524	12,879,745	16,334,238	16,055,604 16,203,495
		RE911 - EMERGENCY PHONE SURCHARGE	2,923,493	3,863,808	3,217,434	3,386,631 3,750,000
		RE912 - CELL PHONE E911 SURCHARGE	2,349,975	2,677,390	3,776,120	3,589,415 3,500,000
	TX - SPECIAL TAXES - SPECIAL TAXES Total		12,176,991	19,420,943	23,327,792	23,031,650 23,453,495
10 Total			282,010,232	275,722,195	294,082,629	302,928,428 328,657,632

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0501	Title: Pistol Permits

**Description:**

A \$200.00 fee is charged to those Nassau County residents who are requesting a new or renewal pistol permit. The fee is charged to offset the costs for police officers to examine the firearm, performing investigatory background checks and to process the appropriate paperwork. Additional departmental costs are incurred for attorney services and court reporters for administrative hearings to consider suspension or revocation of a permit and for permit amendments associated with the purchase or sale of a firearm. The permits are valid for 5 years and are issued on a per person basis rather than on a per firearm basis.

Collection Method and Frequency:

Fees are collected by the Police Department at the time of application. There is an application fee and a renewal fee every five years. Deposits are made weekly in the Bank and cash receipts along with the backup document is remitted to the Treasurer's Office.

Legislative Authority:

Penal Law of the State of New York Section 400.00 provides that Nassau County shall establish the fees for such permits. Resolution #364B-2000

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790	Title: Investment Income

Description:

Investment income represents the amount of interest earned on cash from property taxes and other fees collected by the Treasurers Office on behalf of the Police Headquarters. The Office of the Treasurer is responsible, on a daily basis, for investing the County's excess funds which range from \$400 to \$700 million. In accordance with General Municipal Law of the State of New York, permitted investments include certificates of deposit, money markets, time deposits, repurchase agreements and obligations of the United States Government, the State of New York, and its various municipal subdivisions. In 2006, the County invested excess cash primarily in demand deposits and money markets. The County earned an average of 5.2 percent on its investments during the year.

Collection Method and Frequency:

Investment income in the form of earned interest on the relevant bank accounts is received daily.

**Legislative Authority:**

Sec. 39 General Municipal Law New York State

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

School Bus Aide Background Check Fees: School bus aides (Bus drivers and Chaperons) are State mandated to have a criminal background check and fingerprint verification, as well as to hold School District positions. Upon successful application the applicant receives an identification card. The fee is \$65.00 of which the State receives \$50.00 and the County's portion is \$15.00.

Freedom of Information Request: A fee of \$0.25 per page is charged for the cost to copy investigative files and reports.

Good Conduct Letter: An individual can request from the Police Department a certificate of Good Conduct, which certifies that the applicant does not have an arrest record in Nassau County. The fee of \$30.00 assists in offsetting the administrative costs.

Subpoena fees: Issuance by court. A subpoena is to be served upon the police department or an officer thereof, requiring the production of any books, papers or other things in which an action is triable.

Collection Method and Frequency:

Fees are collected by the Police Department at the time of request. They are one-time fees. Deposits are made weekly in the Bank and cash receipts along with the backup document is remitted to the Treasurer's Office.

Legislative Authority:

Bus Aide Background: Local Ordinance 8-60.0; Local Ordinance 27-2000

Freedom of Information Request (FOIL): New York State Public Offenders Law Section 87-1 biii; Local Ord 27-2000 added a \$10 search fee to all requests above the .25/page and \$15/photo fees.

Good Conduct Certificate and Insurance Verification: Established Local Ordinance 11-1962.

Subpoena fees: Local Ordinance 27-2000.



Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Accident / Aided Report Search Fees

Description:

This revenue is received from fees charged to individuals and insurance companies for research and copies of police accident and aided reports, the fee is \$10. The reports note incidents of vehicular damage or personal injury requiring aid. The fees for accident reports and photographs are \$10.00 and \$15.00, respectively. Daily receipts are deposited weekly.

Collection Method and Frequency:

Fees are collected by the Police Department at the time reports are requested; this is a one-time fee. Deposits are made weekly in the Bank and cash receipts along with the backup document is remitted to the Treasurer's Office.

Legislative Authority:

Local Ordinance 181-1962, amended Local Ordinance 27-2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0887	Title: Parking Meter Fees

Description:

These parking fees are collected by Public Safety Officers from the County owned and operated parking meters located at the County Court complex. The meters generate annual revenue of approximately \$60,000.

Collection Method and Frequency:

Fees are collected by Public Safety Officers on a regular basis. Deposits are made weekly in the Bank and cash receipts along with the backup document is remitted to the Treasurer's Office.

**Legislative Authority:**

Local Ordinance 181-1962, amended Local Ordinance 27-2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9814	Title: Ambulance Fees

Description:

The Police Department provides ambulance transportation services and utilizes a private company to charge individuals and collect fees. These fees vary depending upon whether basic or advanced life support services were administered with the transportation, and the fees are based on Medicare reimbursement rates. Individuals may remit their Medicare / Medicaid information, as applicable, or forward the invoice to their third-party health care provider.

Collection Method and Frequency:

A private company collects the fees. The fees are sent directly to a lock box; a bank courier collects and deposits the money daily. A bank statement is sent to the Police Department and the Treasurer. The bank statement is reconciled by the Police Department and an RC (Cash Receipts) document is generated.

Legislative Authority:

Local Ordinance 525 – 1990

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9816	Title: Ambulance Fee Collections

Description:

Utilizing a private collection company, the Police Department collects funds from the individuals who were reimbursed by their insurance company for providing ambulance transportation services and they didn't forward funds to the Police Department. Fees vary depending upon whether basic or advanced life



support services were administered with the transportation, and the fees are based on Medicare reimbursement rates.

Collection Method and Frequency:

A private company collects the fees. The fees are forwarded to the Police Department. Deposits are made upon receipt. An RC (Cash Receipts) document is generated, and the paperwork is forwarded to the Treasurer.

Legislative Authority:

Local Ordinance 525 – 1990

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9817	Title: Detective Division Fees

Description:

A \$25.00 fee is collected for researching information on criminal case reports from the Police Departments Swift Justice information system.

Collection Method and Frequency:

Fees are collected by the Police Department at the time of request for the report; this is a one-time fee. Deposits are made weekly in the Bank and cash receipts along with the backup document is remitted to the Treasurer's Office.

Legislative Authority:

Local Ordinance 181 – 1962 amended to 75 – 2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9820	Title: Games of Chance

**Description:**

State legislation enables local governments to pass ordinances requiring remittance of five percent of the net profits of games of chance to the County. The Police Department issues a permit for a charitable, religious or patriotic organization (not for profits) to conduct a game of chance – this permit exempts the organization from those State laws which prohibit illegal gambling. The fee is collected by the County Treasurer’s Office and forwarded to the Police Department.

Collection Method and Frequency:

Fees are collected by the County Treasurer’s Office and credited to the Police Department. An RC (cash receipts) document is generated. These are one-time fees per event.

Legislative Authority:

New York State Law Chapter 24, Article 9A. Local Law 27 – 2000, County Ordinance 75-2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9872	Title: Voluntary Fingerprint Card Fee

Description:

For a \$15.00 fee, the Police Department inks and indexes a citizen's fingerprint on a card for that individual’s personal use. These cards are principally used for employment purposes.

Collection Method and Frequency:

Fees are collected by the Police Department at the time of request for the report; this is a one-time fee. Deposits are made weekly in the Bank and cash receipts along with the backup document is remitted to the Treasurer’s Office.

Legislative Authority:

Local Ordinance 357 – 1995



Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursable Expenditures

Description:

Funds are received by the Police Department from the Federal Drug Enforcement Agency (DEA) and the Long Island Task Force (LITF) for the reimbursement of overtime costs incurred by department members assigned to the DEA Task Force and the Long Island Task Force.

Collection Method and Frequency:

Federal Aid is collected by the Police Department; they are reimbursements for costs incurred by members assigned to the LITF and DEA task force. Reports are submitted on a monthly basis to Federal Agency. An RR (Revenue Receivable) document is prepared every quarter along with the memo in the amount of reimbursement. The memo gets sent to the Federal Agency, Agency does wire transfer to the Treasurer's Office. Treasurer's Office post funds to the specific Police Headquarters RR document.

Legislative Authority:

Navigation Law Enforcement Federal Aid Program

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R1078	Title: New York State Pass Through

Description:

This revenue stream represents reimbursements received from the State for the salaries and expenses incurred from May through September for the Marine Bureau to patrol the waterways within and the open waters surrounding Nassau County.

Collection Method and Frequency:

Federal Aid is collected by the Police Department; they are reimbursements for costs incurred by members assigned to the Marine Bureau. A State Voucher is prepared and submitted annually. Federal Aid is remitted to the Treasurer.

**Legislative Authority:**

Navigation Law Enforcement Federal Aid Program

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursable Expenditures

Description:

Funds are received by the police department from New York State for the reimbursement of expenses associated with system upgrades and enhancements for the County's E911 system.

Collection Method and Frequency:

State Aid is collected by the Police Department. They are reimbursements for costs incurred for system upgrades and enhancements for the County's E911 system and other improvements. Reports are submitted on a monthly basis to State Agency. An RR (Revenue Receivable) document is prepared every quarter along with the memo in the amount of reimbursement. The memo gets sent to the State Agency, Agency does wire transfer to the Treasurer's Office. Treasurer's Office post funds to the specific Police Headquarters RR document.

Legislative Authority:

Navigation Law Enforcement State Aid Program

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collection

Description:

There are approximately 416,000 parcels of land in Nassau County and, to serve as the basis for property taxes, the Nassau County Department of Assessment assesses each parcel to support the County's Police Department Headquarters Fund 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 levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

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 Legislature) and the assessed value (a percentage of fair market value) which is calculated by the Assessor. The following schedule only shows the Police Headquarters fund portion of property tax. The remaining three funds also include a property tax levy.

SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

<u>FUND</u>	<u>BUDGET FY 2007 ADOPTED</u>
<u>Police Headquarters</u>	
Class One	41.706
Class Two	37.238
Class Three	43.103
Class Four	34.377

Collection Method and Frequency:

The County property taxes are collected by the five towns and cities and remitted to the Treasurer in February of each year.

Legislative authority:

County Law Section 360(3)



Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1103	Title: Motor Vehicle Registration

Description:

When a County resident registers their vehicle, State enabling legislation allows the New York State Department of Motor Vehicles (State DMV) to collect a Motor Vehicle Registration tax on behalf of Nassau County. The annual fee collected on behalf of the County is \$15.00 per passenger vehicle and \$40.00 per commercial vehicle - the State registration period is 2 years.

Collection Method and Frequency:

Fees are collected by the State DMV and forwarded to the Treasurer's Office. The fee is collected every two years for each vehicle registered.

Legislative Authority:

Auto Use Tax Section 401 (6), Local Law 1-1991. Updated Local Law 1-2003.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: RE911	Title: Emergency Phone (E911) Surcharge

Description:

State legislation levies a monthly surcharge on each hard wired phone line, within the County, to support and enhance the County's E911 system. The surcharge is \$0.35 per line up to a maximum of 75 lines per location. Telephone service providers forward these payments to the State which then distributes this tax back to the County, less a 2 % administrative fee.

Collection Method and Frequency:

These Taxes are collected by the phone companies as part of State Surcharge. The phone companies distribute this tax back to the County less 2% administrative fee. The fees are collected on a monthly



basis, and remitted directly to the Treasurer. Treasurer's Office credit Police Headquarters via journal entry.

Legislative Authority:

Article 6 Section 303 New York State County Code; Local Law 3-2000. Effective 5/1/2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: RE912	Title: Cell Phone E911 Surcharge

Description:

The State imposes and collects a \$0.30 monthly surcharge for each wireless phone placed in service within Nassau County. This revenue stream redistributes the tax back to the County in which it was collected to assist in defraying the costs of Federally mandated improvements in the tracking and positioning technology associated with wireless phones.

Collections from the various participating companies began in 2003. Revenue is received directly from the cellular companies. Deposit of remittance made at least once a month.

Collection Method and Frequency:

These Taxes are collected by the phone companies as part of State Surcharge. The phone companies distribute this tax back to the County less 2% administrative fee. The fees are collected on a monthly basis, and remitted directly to the Treasurer. Treasurer's Office credit Police Headquarters via journal entry.

Legislative Authority:

Local Law 19-2002 effective 11/15/02

REVENUE MANUAL FISCAL YEAR 2007



PD - POLICE DISTRICT						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BC - PERMITS & LICENSES					
		R0524 - ALARM PERMITS	1,761,774	1,939,706	1,508,088	1,828,447 1,792,000
	BC - PERMITS & LICENSES Total		1,761,774	1,939,706	1,508,088	1,828,447 1,792,000
	BD - FINES & FORFEITS					
		R0603 - FINES	0	0	1,211	0 75,000
		R0619 - ALARM PERMIT FINES	261,413	200,166	100,645	79,290 34,700
	BD - FINES & FORFEITS Total		261,413	200,166	101,856	79,290 109,700
	BE - INVEST INCOME					
		R0790 - INVESTMENT INCOME	20,672	71,393	113,064	1,501,578 116,700
		R0797 - INT NIFA DEBT	0	0	0	9,134 0
	BE - INVEST INCOME Total		20,672	71,393	113,064	1,510,712 116,700
	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	633,045	343,845	255,664	535,746 150,000
		R070P - POLICE DEPT RECOVERIES PRIOR YR-BLACKOU	0	148,183	0	0 0
		R070R - AUDIT RECOVERY	0	378,675	0	0 0
	BF - RENTS & RECOVERIES Total		633,045	870,702	255,664	535,746 150,000
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	2,325,566	2,502,972	2,547,606	0 0
		R0808 - FEES	259,001	257,258	250,535	257,316 250,000
		R9818 - TOW TRCK FRNCHSE FEE	285,005	349,559	302,951	289,249 352,726
		R9898 - VILLAGE FEES	0	0	0	2,864,239 2,585,100
	BH - DEPT REVENUES Total		2,869,572	3,109,789	3,101,091	3,410,804 3,187,826
	NA - NIFA AID					
		R10NA - NIFA ASSISTANCE	0	7,500,000	7,500,000	0 0
	NA - NIFA AID Total		0	7,500,000	7,500,000	0 0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	0	0	122,903	0 0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	122,903	0 0
	TL - PROPERTY TAX					
		R1201 - TAX LEVY COLLECTIONS	299,978,568	301,296,571	309,306,781	333,627,075 331,639,639
	TL - PROPERTY TAX Total		299,978,568	301,296,571	309,306,781	333,627,075 331,639,639
20 Total			305,525,045	314,988,327	322,009,447	340,992,073 336,995,865

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0524	Title: Alarm Permits

Description:

These fees are charged for the application and renewal of burglar alarm permits for both residential and commercial properties which are renewable every three years. The initial application is \$75.00 for a residential permit and \$100.00 for a commercial property permit. The renewal cost is \$60.00 and \$80.00 respectively, for a residential and commercial permit.



Collection Method and Frequency:

Fees are collected by the Police Department at the time permits are issued; there is a one-time application fee and a renewal every three years. Fees are remitted to the Treasurer. Payments are received daily and deposited weekly. RC documents are generated in NIFS and electronically forwarded to the Treasurer.

Legislative Authority:

Title B of Chapter 8 of Nassau County Administrative Code - Local Law 20-2002, Amended Local Law - 10- 2007

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BD	Title: Alarm Permit Fines
Sub-Object Code: R0619	Title: Fines & Forfeitures

Description:

These are fines levied on residential and commercial properties for false alarms and failure to have an alarm permit registered with the police department. Fines are calculated from the # of False alarms notification transmitted within any one calendar year. The fines are as follows:

Fee Schedule for Alarm Fines				
	Category 1	Category 2	Category 3	Category 4
Number of False Alarms	Residential / Permit Holder	Residential / None-Permit Holder	Commercial/ Permit holder	Commercial/ None - Permit Holder
1	Warning	\$75	Warning	\$100
2	Warning	\$75	Warning	\$100
3	Warning	\$100	warning	\$200
4	Warning	\$100	Warning	\$200
5	\$75	\$200	\$100	\$450
6	\$75	\$200	\$100	\$450
7	\$100	\$300	\$200	\$650
8	\$100	\$300	\$200	\$650
9	\$200		\$450	
10	\$200		\$450	

Fine schedule is calculated on the number of false alarms within one calendar year.

False alarms greater than the number on the chart in a given category are billed at the highest fine.

**Collection Method and Frequency:**

Fines are billed for each violation and collected by the Police Department. These fines are received daily and deposited weekly with alarm permit fees. RC documents are generated in NIFS and electronically forwarded to the Treasurer.

Legislative Authority:

Local Law - 10- 2007 amended Title B of Chapter 8 of Nassau County Administrative Code - Local Law 20-2002.

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790	Title: Investment Income

Description:

Investment income represents the amount of interest earned on cash from property taxes and other fees collected by the Treasurers Office on behalf of the Police District. The Office of the Treasurer is responsible, on a daily basis, for investing the County's excess funds which range from \$400 to \$700 million. In accordance with General Municipal Law of the State of New York, permitted investments include certificates of deposit, money markets, time deposits, repurchase agreements and obligations of the United States Government, the State of New York, and its various municipal subdivisions. In 2006, the County invested excess cash primarily in demand deposits and money markets. The County earned an average of 5.2 percent on its investments during the year.

Collection Method and Frequency:

Investment income in the form of earned interest on the relevant bank accounts is received daily.

Legislative Authority:

Sec. 39 General Municipal Law New York State



Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Accident / Aided Report Search Fees

Description:

These fees are charged to search for and copy Accident Reports and Aided Reports at police precincts. These reports note incidents of vehicular damage or personal injury requiring aid. The fees for accident and photographs reports are \$10.00 and \$15.00, respectively.

Collection Method and Frequency:

Fees are collected by the Police Department at the time reports are requested; this is a one-time fee. Deposits are made weekly and remitted to the Treasurer with a cash receipts document.

Legislative Authority:

Local Ordinance 181-1962, amended Local Ordinance 27-2000.

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9818	Title: Tow Truck Franchise Fees

Description:

In a formal bidding process, tow truck companies seek the exclusive right to tow and store vehicles from within one of the twenty franchise zones established within the County. The towed vehicles were either involved in an accident or seized due to an infraction of the motor vehicle laws.



Tow Truck Franchise Fee Schedule
Impound Rates

Type Of Vehicle	Rate
Passengers Cars, Taxis, & Motorcycles:	
Towing Rate	\$75
Storage Rate for the First Seven Days	\$10 Per Day
Storage Rate After Seven Days	\$15 Per Day
Storage Rate After Thirty Days	\$25 Per Day
Brake Test	\$40
Commercial Vehicles:	
Towing Rate up to 8,000 Pounds	\$100
Towing Rate For Each Additional 4,000 Pounds	\$15
Storage Rate for Vehicles Up To 30' in Length:	
Storage Rate for the First Seven Days	\$15 Per Day
Storage Rate After Seven Days	\$20 Per Day
Storage Rate After Thirty Days	\$25 Per Day
Storage Rate for Vehicles in Excess of 30' in Length:	
Storage Rate for the First Seven Days	\$20 Per Day
Storage Rate After Seven Days	\$30 Per Day
Storage Rate After Thirty Days	\$45 Per Day
Brake Test	\$60

Collection Method and Frequency:

Fees are collected by the Police Department; they are billed on a monthly basis. Fees are remitted to the Treasurer.

Legislative Authority:

Local Ordinance 5-1983: 2-1985.



Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9898	Title: Village Fees

Description:

This represents revenues received from contracts entered into with the incorporated villages of Bellerose, Laurel Hollow and Plandome for police services rendered. The fee is based upon the Police District tax rate and the assessed taxable property valuations for each village.

Billed quarterly and payment deposited on receipt.

Collection Method and Frequency:

Fees are collected by the Police Department; they are billed on a quarterly basis. Fees are remitted to the Treasurer on a quarterly basis.

Legislative Authority:

Local Ordinance 181-1962; LO 27-2000

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collection

Description:

There are approximately 416,000 parcels of land in Nassau County and, to serve as the basis for property taxes, the Nassau County Department of Assessment assesses each parcel to support the County's Police Department District Fund 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 levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

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 Legislature) and the assessed value (a percentage of fair market value) which is calculated by the Assessor. The following schedule only shows the Police District fund portion of property tax. The remaining three funds also include a property tax levy.

SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

<u>FUND</u>	<u>BUDGET FY 2007 ADOPTED</u>
<u>Police District</u>	
Class One	52.412
Class Two	55.049
Class Three	160.156
Class Four	61.009

Collection Method and Frequency:

The County property taxes are collected by the five towns and cities and remitted to the Treasurer in February of each year.

Legislative authority:

County Law Section 360(3)





PARKS, RECREATION AND MUSEUMS

The Nassau County Department of Parks, Recreation & Museums manages 6,000 acres of diverse landscapes and facilities for the enjoyment and benefit of the Nassau County residents and tourists. There are 16 active parks, 10 museums, 7 golf courses, 1 athletic complex, 1 marina, 1 arboretum, 1 rifle range, 8 preserves and a number of neighborhood passive park facilities.

In order to support the vision and mission, the Department of Parks Recreation and Museums consists of five divisions: Administration, Grounds and Equipment Maintenance, Recreations Services, Museum Services and Golf.

Administration

Administration is responsible for planning, policy making, managing and controlling the four operating divisions which include the operation of nineteen full service parks (including ocean beach, harbor beach, rifle range, marina and campgrounds), seven golf courses, 10 preserves, 10 museums, aquatic center and indoor ice rink.

Grounds and Equipment Maintenance

Grounds and Equipment Maintenance is responsible for the maintenance of all County parks, museums and preserves as well as operation of all recreation services repairs. Responsibilities include maintaining athletic fields, mowing, garbage removal, tree planting and pruning and general outdoor maintenance of benches, marinas, mini-golf, sidewalks, bathroom repairs, etc.

Recreation Services

Recreation Services is responsible for staffing parks, rinks and pools; offering lessons for swimming, skating, hockey, tennis; allocating athletic fields, offering Senior Olympics, the Long Island Marathon and swim meets at the Aquatic Center. Other tournaments are promoted by local not-for-profit organizations.

Museum Services

Museum Services offers County residents a diverse range of museums 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 County residents.

Golf

Golf consists of seven golf courses: three eighteen-hole courses at Eisenhower with a double ended driving range and four nine-hole courses, two with driving ranges and pro-shops, two without.



In 2005, the Department of Parks implemented a new cash management procedure. This initiative required the implementation of a new system called REC-TRAC. This system automated the processing of certain fees and gave the department the ability to accept credit cards. REC-TRAC interfaced with NIFS on a daily basis and the Parks daily reports for revenue.

The second part of the cash management procedure required a courier to pick up cash and checks on a scheduled basis. The courier then deposits these moneys into a bank account and is reconciled on daily with the Parks Department.

The final stage for this procedure was the hiring of a cash management staff. There are 14 members of the cash management staff; they include cashiers, cashier supervisors and a manager. The primary function is to reconcile daily cash, credit cards and checks with the Treasurers Office.

Historical Trend

PK - PARKS, RECREATION AND MUSEUMS					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BC - PERMITS & LICENSES	0	0	0	5,496	0
BD - FINES & FORFEITS	0	100	100	500	1,200
BE - INVEST INCOME	706	45,854	430,640	156,179	0
BF - RENTS & RECOVERIES	1,043,684	2,329,518	1,209,940	1,107,866	1,557,000
BH - DEPT REVENUES	12,868,120	14,097,539	15,079,916	15,823,099	20,615,861
TL - PROPERTY TAX	43,084,813	43,577,327	48,293,581	51,167,929	0
TX - SPECIAL TAXS - SPECIAL TAXES	192,499	195,084	1,091,680	1,063,514	875,000
Grand Total	57,189,821	60,245,422	66,105,856	69,324,584	23,049,061



CONTROL CENTERS ARE DISCUSSED BELOW

CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BE - INVEST INCOME						
		R0790 - INVESTMENT INCOME	706	45,854	430,640	156,179	0
	BE - INVEST INCOME Total		706	45,854	430,640	156,179	0
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	-118	8,808	15,080	40,760	158,200
		R0707 - RENT COUNTY PROPERTY	557,492	589,772	600,240	614,435	648,000
		R070R - AUDIT RECOVERY	0	3,680	0	0	0
	BF - RENTS & RECOVERIES Total		557,374	602,259	615,320	655,195	806,200
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	33,940	32,006	12,380	2,735	1,000
		R0848 - SPECIAL USE PERMITS	0	0	0	6,980	12,000
		R0888 - REIMB EXPENSES IGT	39	4,022	0	0	0
		R0889 - ADVERTISING REVENUE	0	0	0	0	1,000,000
		R9867 - FILM & ADVERT ACTIVITIES	40,390	18,310	24,869	15,900	20,000
	BH - DEPT REVENUES Total		74,369	54,338	37,249	25,615	1,033,000
	TL - PROPERTY TAX						
		R1201 - TAX LEVY COLLECTIONS	43,084,813	43,577,327	48,293,581	51,167,929	0
	TL - PROPERTY TAX Total		43,084,813	43,577,327	48,293,581	51,167,929	0
	TX - SPECIAL TAXES - SPECIAL TAXES						
		R1192 - HOTEL/MOTEL ROOM TAX	192,499	195,084	1,091,680	1,063,514	875,000
	TX - SPECIAL TAXES - SPECIAL TAXES Total		192,499	195,084	1,091,680	1,063,514	875,000
10 Total			43,909,761	44,474,862	50,468,470	53,068,432	2,714,200

Note – fee/rate schedule and legislative authority is located in the tables at the end of the section, unless the information is included in the narrative portion of the sub-object.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description:

This revenue is collected from the leasing or rental of County property. The properties are known as the Landmark properties. In 2006, a contract was awarded to the Real Estate firm of Smith & DeGroat to manage these properties. The County receives the net proceeds of the rents from Smith and DeGroat after they take their management fee, which varies with each rental. The gross rents are listed in the table below:

REVENUE MANUAL FISCAL YEAR 2007



NASSAU COUNTY LANDMARK UNITS	
Landmark Unit	Rental Income
	Actual Use and Occupancy Fee June 1, 2007
JERICO PRESERVE	
Jericho Historic Preserve-Carriage Barn	\$1,000
Jericho Historic Preserve-Cheshire House	\$3,000
Jericho Historic Preserve-Farmlane Cottage 1	\$1,250
Jericho Historic Preserve-Farmlane Cottage 2	\$1,000
Jericho Historic Preserve-Elias Hicks House	\$3,000
Jericho Historic Preserve-Farmlane Barn	\$1,450
Jericho Historic Preserve-Dr. S. Carl Homestead	\$2,500
MUTTONTOWN PRESERVE	
Muttontown Park & Preserve-Barnswallow Carriage	\$1,950
Muttontown Park & Preserve-Barnswallow Center	\$2,800
Muttontown Park & Preserve-Chelsea Caretaker Unit	\$850
Muttontown Park & Preserve-Chelsea Garage Apt	\$1,300
Muttontown Park & Preserve-Chelsea Lodge Gatehouse	\$1,350
Muttontown Park & Preserve -Chelsea Maintenance	\$2,000
Muttontown Park & Preserve-Nassau Hall 2nd Floor	\$3,072
Muttontown Park & Preserve-Nassau Hall 3rd Floor	\$1,000
Muttontown Park & Preserve-Nassau Hall Apt. 1	\$2,300
Muttontown Park & Preserve- Nassau Hall Apt. 2	\$1,200
Muttontown Park & Preserve-Nassau Hall Apt. 3	\$1,000
Muttontown Park & Preserve North Wing-2nd/3rd Flr	\$2,000
SANDS POINT PRESERVE	
Sands Point Park & Preserve-Bowling Alley Apt. 1	\$1,500
Sands Point Park & Preserve-Bowling Alley Apt. 2	\$1,250
Sands Point Park & Preserve-Captain's Quarters	\$2,000
Sands Point Park & Preserve-Caretakers Unit	\$850
Sands Point Park & Preserve-Garage Maintenance	\$1,500
Sands Point Park & Preserve-Lane Lodge Apt. 1	\$2,050
Sands Point Park & Preserve-Lane Lodge Apt. 2	\$1,550
Sands Point Park & Preserve-Lane Lodge Apt. 3	\$1,350
Sands Point Park & Preserve-Mille Fleurs	\$6,200
Sands Point Park & Preserve-Superintendent's Quarters	\$1,950
SHATTUCK PRESERVE	
Shattuck Preserve	\$0
TACKAPUSAH PRESERVE	
Tackapusah Preserve-Maintenance House Apartment	\$850
TIFFANY CREEK PRESERVE	
Tiffany Creek Preserve-Caretaker Unit	\$3,500
WELLWYN PRESERVE	
Wellwyn Preserve-Caretaker Unit	\$1,300
CEDAMERE PRESERVE	
Cedamere Preserve	\$0
ELDERSFIELD PRESERVE	
Eldersfield Preserve-Cottage	\$500
Eldersfield Preserve-Main House	\$0
	\$60,372

Collection Method and Frequency:

The managing agent bills each tenant monthly and remits to the department the net proceeds each month. NIFS automatically invoices the managing agent on a monthly basis via a RR document.

**Legislative Authority:**

These rents are collected under a permit and Leg Authority is required to approve the contract.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from various park fees not covered in the other subobjects.

Collection Method and Frequency:

Collections are done at the facility and recorded into Miscellaneous Receipts when no other allocated revenue code is assigned. These fees can be cash, credit or check.

Legislative Authority: N/A

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0848	Title: Special Use Permits

Description:

This revenue includes fees for issuance of special use permits. The permits are for various uses of parks property and determined at the discretion of the Commissioner of Parks. The fees range from \$50 to \$3,000 based upon the organization size and utilization needs.

Collection Method and Frequency:

Fees are collected upon the services being rendered.

Legislative Authority: N/A



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0889	Title: Advertising Revenue

Description:

This revenue includes fees from special advertising programs and is under contract with Active Marketing. In 2007, the County entered into an agreement with Active Marketing to generate revenue via advertising, vending and pouring rights. The company hopes to generate \$1 million in 2007 and \$1.5 million in 2008.

Collection Method and Frequency:

Revenue is recognized as advertising programs are implemented.

Legislative Authority:

Legislative Authority is required for certain advertising fees. These will be determined as the contracts are awarded to the vendors.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9867	Title: Film & Advertising Activities

Description:

This revenue is derived from use and occupancy permits issued for television and film production activities. This code also captures revenue from various advertising agreements. Still photography for students ranges from \$50 to \$100 and \$250 per day for commercial photography. Fees for filming range from \$350 to \$500 per day plus an administrative fee of \$50 to \$100 per hour.

Collection Method and Frequency:

Permits are issued and revenue is collected at various times of the year as billed.

Legislative Authority: N/A

REVENUE MANUAL FISCAL YEAR 2007



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1192	Title: Hotel/Motel Room Tax

Description:

Nassau County has a Hotel and Motel Occupancy tax of 3 percent (effective September 1, 2001) of the per diem room rate (excludes permanent residents of hotels and motels). The tax is collected by the facility and remitted to the County Treasurer. In Fiscal Year 2007, 25 percent is to be deposited into the general fund and the remaining 75 percent is to be used by the department of Parks, Recreation and Museums to improve the “marketability of cultural and historic attractions located throughout the County of Nassau with \$250,000 reserved for new programs and exhibits. This is according to Section 6 (a) of Section 1202Q of the Tax Law for historical, cultural and tourism related projects.

Collection Method and Frequency:

Check payments are received quarterly by the Treasurer and subsequently allocated to the department.

Legislative Authority:

Title 24 of the Nassau County Miscellaneous Laws. Local Law No. 29-2000

CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
20	BD - FINES & FORFEITS						
		R0603 - FINES	0	100	100	500	1,200
	BD - FINES & FORFEITS Total		0	100	100	500	1,200
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	27,985	124,712	13,572	133,000
	BF - RENTS & RECOVERIES Total		0	27,985	124,712	13,572	133,000
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	100	0	0	0	0
		R0809 - CONCESSIONS	1,249,011	972,026	0	0	0
		R0877 - BAILEY-ARBORTM FEES	200	0	0	0	0
		R0883 - MINIATURE GOLF	307,472	348,954	0	0	0
		R0888 - REIMB EXPENSES IGT	14,234	20,147	4,416	0	0
		R986A - BATTING CAGE FEES	95,632	119,221	0	0	0
	BH - DEPT REVENUES Total		1,666,649	1,460,348	4,416	0	0
20 Total			1,666,649	1,488,433	129,228	14,072	134,200



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 20	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

This revenue is derived from the collection of fines and penalties assessed for non compliance with use and occupancy permits and from the minimum monthly fine of \$100 from employee grievances.

Collection Method and Frequency:

Revenue is collected throughout the year.

Legislative Authority:

See table on pages 219 to 226.

REVENUE MANUAL FISCAL YEAR 2007



CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
30							
	BC - PERMITS & LICENSES						
		R0509 - DAY CAMP PERMITS	0	0	0	5,496	0
	BC - PERMITS & LICENSES Total		0	0	0	5,496	0
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	54,355	87,612	53,537	52,458	74,000
		R0707 - RENT COUNTY PROPERTY	0	0	0	17,888	9,400
	BF - RENTS & RECOVERIES Total		54,355	87,612	53,537	70,346	83,400
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	138,706	284,299	408,258	130,862	60,400
		R0808 - FEES	-1,500	0	0	0	0
		R0809 - CONCESSIONS	62,638	-3,109	1,068,415	1,124,529	1,290,000
		R0840 - SWIMMING POOLS	1,583,909	1,575,359	1,711,998	1,772,489	1,893,000
		R0841 - ICE RINKS	426,269	426,580	530,357	546,148	765,000
		R0842 - OLD BETHAGE HIST VIL	0	0	0	700	0
		R0845 - RENTAL OF EQUIPMENT	19,375	19,015	18,025	17,325	20,000
		R0847 - SUMMER DAY CAMPS FEES	0	0	0	146,186	161,500
		R0848 - SPECIAL USE PERMITS	0	0	0	59,883	234,450
		R0849 - RENT OF ROLLER SKATES	24,842	47,850	42,777	22,827	22,000
		R0856 - ICE SKATE RENTAL	0	0	0	47,901	78,000
		R0865 - MUUSEUM PASSPORTS	0	0	0	500	0
		R0866 - MARINA WANTAGH.	264,872	265,697	262,734	265,031	265,000
		R0872 - ROLLER SKATE ADMISSN	0	0	0	1,742	1,000
		R0874 - HEMP HARBOR PARKING	0	0	0	54,137	0
		R0879 - BEACH PARKING	202,881	187,947	244,988	204,871	230,000
		R0880 - CABANA RENTALS	818,875	809,525	1,091,348	1,123,517	1,143,000
		R0883 - MINIATURE GOLF	0	0	306,996	247,756	650,000
		R0885 - COMMERCIAL PARKING FEES	0	0	0	11,560	69,200
		R0886 - CAMPING FEES	257,146	288,116	307,870	328,918	430,800
		R0888 - REIMB EXPENSES IGT	0	0	3,380	1,240	3,000
		R0894 - SPECIAL SPORTS PROG	374,537	242,391	229,995	270,477	237,500
		R0986 - BATTING CAGE FEES	0	0	0	14,429	125,000
		R9800 - LIFESTYLE PROGRAMS	0	1,182	2,056	5,182	3,000
		R9805 - LEISURE PASS FEE	515,325	437,300	301,044	364,127	819,000
		R9828 - LAUNCHING RAMPS	69,980	58,630	52,680	56,048	100,300
		R9829 - TENNIS COURTS	40,074	35,047	15,368	34,397	90,750
		R9830 - ROOM RENTALS	24,123	16,207	25,392	31,826	46,000
		R9842 - PICNIC RESERVATION PERMITS	174,009	153,420	142,480	144,756	217,560
		R9843 - SWIMMING PROGRAMS	86,493	189,950	230,194	216,741	291,000
		R9844 - ATHLETIC FIELD FEES / CHARGES	356,243	317,906	341,614	367,682	546,200
		R9862 - ALCOHOL PERMITS	24,885	23,555	26,945	24,535	25,750
		R986A - BATTING CAGE FEES	0	0	95,713	76,358	0
	BH - DEPT REVENUES Total		5,463,680	5,376,867	7,460,625	7,714,677	9,818,410
30 Total			5,518,035	5,464,479	7,514,162	7,790,519	9,901,810

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description:

This revenue is collected from the leasing or rental of County property. The properties are known as the Landmark properties. In 2006, a contract was awarded to the Real Estate firm of Smith & DeGroat to manage these properties. The County receives the net proceeds of the rents from Smith and DeGroat after



they take their management fee, which varies with each rental. The gross rents are listed in the table Page 184.

Collection Method and Frequency:

The managing agent bills each tenant monthly and remits to the department the net proceeds each month. NIFS automatically invoices the managing agent on a monthly basis via a RR document.

Legislative Authority:

These rents are collected under a permit and Leg Authority is required to approve the contract.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from various park fees not covered in the other subobjects.

Collection Method and Frequency:

Collections are done at the facility and recorded into Miscellaneous Receipts when no other allocated revenue code is assigned. These fees can be cash, credit or check.

Legislative Authority: N/A

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is derived from recreation related contracts, management agreements and licensing agreements with various vendors that provide support services to the parks system.

**Collection Method and Frequency:**

NIFS automatic invoices on a monthly basis according to contracts and licensing agreements and payments are remitted to the Department of Parks via check which are deposited via the courier service.

Legislative Authority:

Legislative Approval of the contract is required.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0840	Title: Swimming Pools

Description:

This revenue is derived from user fees charged for the use of County swimming pools. Swimming pools are located at the following facilities:

Eisenhower Park –Aquatics Center	Nickerson Beach Park	Whitney Pond Park
Cantiague Park	North Woodmere Park	
Christopher Morley Park	Wantagh Park	

Collection Method and Frequency:

This revenue is collected via cash or credit cards at the facility. The Aquatic Center is collected throughout the year and the rest of the pools are open from the end of June to Labor Day. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0841	Title: Ice Rinks



Description:

This revenue is derived from user fees charged for the use of County ice rinks. Ice rinks are located at Cantiaque Park, Grant Park and Christopher Morley Park.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility. Cantiaque Park rink is open throughout the year and Grant Park and Christopher Morley Park rinks are operating from December to March. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0845	Title: Rental of Equipment

Description:

This revenue is derived from rent charged for the use of mobile band wagons and show wagons. This equipment is used primarily by other municipalities, not for profit groups and special event organizers. The minimum usage charge is \$100.

Collection Method and Frequency:

Revenue is collected at the facility and throughout the year via cash, credit or check. . The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0847	Title: Summer Day Camps

Description:

This revenue is derived from license agreements to operate summer day camps in various parks. Fees range from \$1,000 to \$90,000 per season depending upon the organization and the number of enrolled campers.

Collection Method and Frequency:

This revenue is billed twice a year according to the license agreement. The moneys are remitted by check to the Parks Department and deposited by the courier service

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 216 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0848	Title: Special Use Permits

Description:

This revenue is derived from the use of County Park areas for the purpose of wedding photos, wedding ceremonies or other special events taking place on parkland that is not defined within any other subobject code. The fees range from \$50 to \$3,000 based upon the organization size and utilization needs.

Collection Method and Frequency:

Special Use Permits are prepaid in advance and when requested throughout the year. The fees are collected by cash, credit or check at the Parks Department and deposit by the courier service.

**Legislative Authority:**

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0849	Title: Rental of Roller Skates

Description:

This revenue is derived from rent charged for the use of roller skates. This revenue is generated at the following facilities:

Grant Park Inwood Park

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility from April to November. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0856	Title: Ice Skate Rental

Description:

Revenue is derived from the rental of ice skates at the ice skating rinks at the following facilities:

Cantiague Park Grant Park Christopher Morley Park

**Collection Method and Frequency:**

This revenue is collected via cash or credit card at the facility. Cantiaque Park rink is open throughout the year and Grant Park and Christopher Morley Park rinks are operating from December to March. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0866	Title: Marina Wantagh

Description:

This revenue is derived from user fees charged for docking at the Wantagh Marina.

Collection Method and Frequency:

This revenue is collected via cash, credit card or check at Wantagh Park from January to approximately May. The moneys are collected at the Administration Building and deposited via courier service when collected.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0872	Title: Roller Skate Admission

Description:

Revenue is generated from admission fees at the roller skate rink at Grant Park and Inwood Park.

**Collection Method and Frequency:**

This revenue is collected via cash or credit card at the facility from April through November. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0879	Title: Beach Parking

Description:

Revenue is derived from user fees charged for beach parking at Hempstead Harbor Beach Park and Nickerson Beach.

Collection Method and Frequency:

Revenue is collected at the facility from May through Labor Day. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0880	Title: Cabana Rentals

Description:

This revenue is derived from user fees charged for the seasonal rental of cabanas, cabinettes, and cabana locks at Nickerson Beach. The cabanas are issued by lottery every two years.

**Collection Method and Frequency:**

This revenue is collected via cash, check or credit card at Parks Administration. The money is deposited via courier from January to May.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0883	Title: Miniature Golf

Description:

Revenue is derived from user fees charged for miniature golf at Eisenhower Park and Cantiague Park.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility from April through November. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0885	Title: Commercial Parking

Description:

This revenue is derived from the use of County Parking fields by commercial interests not otherwise operating on County property. The fees charged are based upon various agreements.

**Collection Method and Frequency:**

NIFS automatic monthly invoice according to permit or contract with vendor. The revenue is recorded at the time of invoicing in NIFS.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0886	Title: Camping Fees

Description:

Revenue is derived from user fees charged for campgrounds at Battle Row Campground and Nickerson Beach Campground.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility from February to November. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimbursed Expenses IGT

Description:

This revenue is derived from reimbursed from vendors' overpayments. Currently the incorrect subobject code is being used.

**Collection Method and Frequency:**

The moneys are collected by check at the Parks Administration and recorded into NIFS when the courier picks up the money.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0894	Title: Special Sports Program

Description:

Revenue is derived from user fees charged for sport team use of ice rink and aquatic facilities at Cantiague Park, Christopher Morley Park, Wantagh Park and the Aquatic Center at Eisenhower Park.

Collection Method and Frequency:

Revenue is billed and collected at the facility for the Eisenhower Aquatic Center throughout the year and for Cantiague Park, Christopher Morley Park and Wantagh Park pools from June through October. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R986A	Title: Batting Cage Fees

Description:

This revenue is derived from the user fees collected at the batting cage facility in Eisenhower Park.

**Collection Method and Frequency:**

This revenue is collected via cash or credit card at the facility from April through November. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9800	Title: Lifestyle Programs

Description:

This revenue is derived from user fees charged for lifestyle and fitness programs offered at the Aquatic Center at Eisenhower Park. Rates range from \$30 for ½ hour for 8 weeks to \$55 for 1 hour for 10 weeks.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the Aquatic Center at Eisenhower Park throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9805	Title: Leisure Pass Fees

Description:

Revenue is derived from the sale of leisure passes at recreation facilities throughout the County.

**Collection Method and Frequency:**

This revenue is collected via cash, check or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9828	Title: Launching Ramps

Description:

This revenue is derived from user fees charged for boat launching ramps at Wantagh Park, Bay Park, Grant Park, Inwood Park and north Woodmere Park.

Collection Method and Frequency:

Revenue is collected at the facility from January through November. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9829	Title: Tennis Courts

Description:

This revenue is derived from user fees charged for tennis courts at the following parks:

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Cantiague Park Eisenhower Park North Woodmere Park
Cedar Creek Park Grant Park Wantagh Park
Cow Meadow Park Inwood Park

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9830	Title: Room Rentals

Description:

This revenue is derived from the rental of various rooms at the Aquatics Center, Cantiague Park, Cow Meadow Park Grant Park, Nickerson Beach, North Woodmere Park, and Wantagh Park.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9842	Title: Picnic Reservation Permit

**Description:**

This revenue is derived from user fees charged for day picnics at all County recreational facilities.

Collection Method and Frequency:

This revenue is collected via cash, check or credit card at the facility from February through October. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9843	Title: Swimming Programs

Description:

This revenue is derived from user fees charged for swimming lessons at the Aquatic Center, Cantiague Park, Christopher Morley Park, North Woodmere Park and Wantagh Park.

Collection Method and Frequency:

This revenue is collected via cash, check, or credit card at the facility. At the Aquatic Center it is collected throughout the year and at Cantiague Park, Christopher Morley Park, North Woodmere Park and Wantagh Park at June and July. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9844	Title: Athletic Field Fees / Charges

Description:

This revenue is derived from user fees charged for athletic field use at all County recreational facilities.

Collection Method and Frequency:

Revenue is collected at the facility throughout the year via cash, check or credit card. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9862	Title: Alcohol Permits

Description:

This revenue is derived from user fees charged for allowing alcohol consumption at day picnics and other events at all County recreational facilities.

Collection Method and Frequency:

This revenue is collected via cash, check, or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

REVENUE MANUAL FISCAL YEAR 2007



CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
40							
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	389	3,500	28,864	29,539	32,500
		R0707 - RENT COUNTY PROPERTY	369,000	385,375	386,400	312,662	499,900
		R0729 - LANDMARK PROPERTY RENTS	0	0	0	24,606	0
		BF - RENTS & RECOVERIES Total	369,390	388,875	415,264	366,807	532,400
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	15,968	20,610	22,385	20,153	4,000
		R0809 - CONCESSIONS	0	0	0	0	0
		R0842 - OLD BETHAGE HIST VIL	454,609	470,631	369,376	421,810	475,000
		R0843 - MUSEUM OF NAT HISTRY	59,253	66,721	75,957	87,458	81,600
		R0847 - SUMMER DAY CAMPS FEES	0	0	0	10,062	2,500
		R0848 - SPECIAL USE PERMITS	0	0	0	18,625	18,600
		R0865 - MUUSEUM PASSPORTS	0	0	0	4,875	0
		R0877 - BAILEY-ARBORTM FEES	4,376	5,903	1,675	0	0
		R0881 - HISTORICAL MUSEUM	996	85	6,998	3,288	200
		R0882 - SANDS POINT PRESERVE	124,211	95,589	96,956	103,087	55,000
		R0886 - CAMPING FEES	500	300	425	900	700
		R0888 - REIMB EXPENSES IGT	353	3,719	39,827	470	500
		R9824 - WELWYN REVENUE	0	2,000	0	1,000	0
		R9830 - ROOM RENTALS	27,950	29,839	26,805	20,094	22,200
		R9844 - ATHLETIC FIELD FEES / CHARGES	0	0	400	0	0
		R9862 - ALCOHOL PERMITS	0	0	0	980	500
		BH - DEPT REVENUES Total	688,216	695,397	640,804	692,802	660,800
40 Total			1,057,605	1,084,272	1,056,068	1,059,609	1,193,200

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description:

This revenue is collected from the leasing or rental of County property. The properties are known as the Landmark properties. In 2006, a contract was awarded to the Real Estate firm of Smith & DeGroat to manage these properties. The County receives the net proceeds of the rents from Smith and DeGroat after they take their management fee, which varies with each rental. The gross rents are listed in the table on Page 184.

Collection Method and Frequency:

The managing agent bills each tenant monthly and remits to the department the net proceeds each month. NIFS automatically invoices the managing agent on a monthly basis via a RR document.

**Legislative Authority:**

These rents are collected under a permit and Leg Authority is required to approve the contract.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from various park fees not covered in the other subobjects.

Collection Method and Frequency:

Collections are done at the facility and recorded into Miscellaneous Receipts when no other allocated revenue code is assigned. These fees can be cash, credit or check.

Legislative Authority: N/A

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0842	Title: Old Bethpage Historical Village

Description:

This revenue is derived from daily village admission fees and the Long Island Fair which is held each fall at Old Bethpage Village Restoration in October.

Collection Method and Frequency:

This revenue is collected via cash, check or credit card at Old Bethpage Historical Village. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0843	Title: Museum Of Natural History

Description:

This revenue is derived from daily general admission fees at Garvies Point Nature Museum and Tackapausha Preserve Nature Museum.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0847	Title: Summer Day Camp Fees

Description:

This revenue is derived from license agreements to operate summer day camps in various parks. Fees range from \$1,000 to \$90,000 per season depending upon the organization and the number of enrolled campers.

Collection Method and Frequency:

This revenue is billed by NIFS automatic invoiced twice a year and percentage of usage according to the license agreement. The moneys are remitted by check to the Parks Department and deposited by the courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0848	Title: Special Use Permits

Description:

This revenue is derived from the use of County Park areas for the purpose of wedding photos, wedding ceremonies or other special events taking place on parkland that is not defined within any other subobject code. Fees range from \$50 to \$3,000 based upon the organization size and utilization needs.

Collection Method and Frequency:

Special Use Permits are prepaid in advance and when requested throughout the year. The fees are collected by cash, credit or check at the Parks Department and deposit by the courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0881	Title: Historical Museum

Description:

Revenue is derived from daily general admission fees at historic museums including Cedarmere, Saddle Rock, Roslyn Grist Mill, the Wantagh Rail Road Station and the Elderfield facility. The fees are as follows: room rental \$20 to \$50; educational programs \$5 to \$45 and special events \$1 to \$7.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

**Legislative Authority:**

Please see the table below for the Legislative ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0882	Title: Sands Point Preserve

Description:

This revenue is derived from daily general admission fees, the annual Medieval Festival, and special tours of the Sands Point Preserve.

Collection Method and Frequency:

Revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0886	Title: Camping Fees

Description:

Revenue is derived from user fees charged for camping at various museum and preserve sites.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

**Legislative Authority:**

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimburse Expenses IGT

Description:

This revenue is derived from reimbursed from vendor overpayments. Currently the incorrect subobject code is being used.

Collection Method and Frequency:

The moneys are collected by check at the Parks Administration and recorded into NIFS when the courier picks up the money.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9830	Title: Room Rentals

Description:

Revenue is derived from the public rental of various rooms at Old Bethpage Village Restoration, the African American Museum and the Garvies Point Nature Museum.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

REVENUE MANUAL FISCAL YEAR 2007



Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9862	Title: Alcohol Permits

Description:

This revenue is derived from charging for the issuance of alcohol permits.

Collection Method and Frequency:

Revenue, either cash, check or credit card is collected as permits are issued. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Pages 219 to 226.

CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
61							
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	12,930	1,106	1,946	2,000
	BF - RENTS & RECOVERIES Total		0	12,930	1,106	1,946	2,000
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	909	0	122	12	0
		R0809 - CONCESSIONS	0	0	43,628	31,300	140,000
		R0823 - GREENS FEES	0	4,562,588	4,601,555	4,918,443	1,475,000
		R0834 - CADDY CART FEES	0	0	48,985	58,372	51,000
		R0838 - GOLF PERMITS	0	220,520	233,920	122,445	250,000
		R0846 - DRVNG RNGE CANTIAGUE	0	48,882	0	0	0
		R0883 - MINIATURE GOLF	0	12,627	42,105	51,237	75,000
		R0888 - REIMB EXPENSES IGT	0	53,070	50,000	50,002	50,000
		R9805 - LEISURE PASS FEE	0	2,955	100,439	34,665	77,000
		R9860 - GOLF CART FEES	0	670,365	701,856	839,058	981,214
		R9861 - DRIVING RANGE FEES	0	722,949	958,415	979,462	1,040,000
		R9864 - GOLF RESERVATION FEES	0	216,634	155,798	255,063	220,000
		R9871 - REDEEMABLE CERTIFICATES	0	0	0	49,947	51,000
		R9873 - IKE GREENS FEES RED COURSE	0	0	0	0	1,230,937
		R9874 - IKE GREENS FEES WHITE COURSE	0	0	0	0	1,835,000
		R9875 - IKE GREENS FEES BLUE COURSE	0	0	0	0	1,627,500
	BH - DEPT REVENUES Total		909	6,510,589	6,936,822	7,390,006	9,103,651
61 Total			909	6,523,520	6,937,928	7,391,952	9,105,651



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is derived from recreation related contracts, management agreements and licensing agreements with various vendors that provide support services to the parks system.

Collection Method and Frequency:

Billing is done through the NIFS Accounts Receivable system according to contracts and licensing agreements and payments are remitted to the department check. The check is then deposited via the courier service.

Legislative Authority:

The Legislative Authority is required for the contracts, management agreements and licensing agreements.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0823	Title: Greens Fees

Description:

Revenue is derived from individual and group (outing) user fees for playing golf at the County's three eighteen-hole and four nine-hole golf courses

Collection Method and Frequency:

This revenue is collected via cash, check or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

**Legislative Authority:**

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0834	Title: Caddy Cart Fees

Description:

Revenue is derived from the charge for use of caddy carts.

Collection Method and Frequency:

This revenue is collected via cash, check or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0838	Title: Golf Permits

Description:

This revenue is derived from permits issued for special use of the County's golf facilities. By far the most significant permit issued has been for the *LI Classic* which is a PGA Champions Tour event held at the County's Eisenhower Park Red Course. The fee varies based upon each agreement.

Collection Method and Frequency:

NIFS automatic invoiced according to contract with vendor.

**Legislative Authority:**

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0883	Title: Miniature Golf

Description:

This revenue is derived from user fees charged for miniature golf at Eisenhower Park, Hempstead Harbor Park and Cantiague Park.

Collection Method and Frequency:

This revenue is collected via in cash or credit card at the facility from April through November of each year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimburse Expenses IGT

Description:

This revenue is derived from reimbursed from vendor overpayments. Currently the incorrect subobject code is being used.

Collection Method and Frequency:

The moneys are collected by check at the Parks Administration and recorded into NIFS when the courier picks up the money.



Legislative Authority: N/A

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9805	Title: Leisure Pass Fee

Description:

Revenue is derived from the sale of leisure passes at recreation facilities throughout the County.

Collection Method and Frequency:

This revenue is collected via cash, check or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9860	Title: Golf Cart Fees

Description:

Revenue is derived from user fees for both hand pull and motorized golf carts at all County golf facilities.

Collection Method and Frequency:

This revenue is collected via cash or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9861	Title: Driving Range Fees

Description:

This revenue is derived from user fees for the use of the driving range at Eisenhower Park and North Woodmere Park.

Collection Method and Frequency:

Cash or credit card revenue is collected at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9864	Title: Golf Reservation Fees

Description:

Revenue is derived from user fees to secure specific tee times at the county's golf courses through the use of the golf telephone reservation system.

Collection Method and Frequency:

This revenue is collected via cash, check or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9871	Title: Redeemable Certificates

Description:

Revenue is derived from the sale of gift certificates to be used toward golf activities at the golf courses.

Collection Method and Frequency:

This revenue is collected via cash, check or credit card at the facility throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9873	Title: Eisenhower Greens Fees Red

Description:

Revenue is derived from individual and group (outing) user fees for playing golf at Eisenhower Red Golf Course.

Collection Method and Frequency:

This revenue is collected via cash or credit card at Eisenhower Golf throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9874	Title: Eisenhower Greens Fees White

Description:

Revenue is derived from individual and group (outing) user fees for playing golf at Eisenhower White Golf Course.

Collection Method and Frequency:

This revenue is collected via cash or credit card at Eisenhower Golf throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9875	Title: Eisenhower Greens Fees Blue

Description:

Revenue is derived from individual and group (outing) user fees for playing golf at Eisenhower Blue Golf Course.

Collection Method and Frequency:

This revenue is collected via cash or credit card at Eisenhower Golf throughout the year. The revenue is recorded in Rec-Trac daily and deposited via courier service.

Legislative Authority:

Please see the table below for the Legislative ordinance number. Page 219 to 226.



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE ACCOUNT	PROPOSED 2007	ORD 79 2004	ORD 86 2002	ORD 207 2001	Ord 132 2001	ORD 46B 2000	1998 ORD FEES	UNIT	YEAR OF LAST CHANGE
			(BH)	1/1/07	11/04/04	07/08/02	10/29/01	08/20/01	03/20/00			
ALCOHOLIC BEVERAGE PERMITS	GEN	PK-30/40	9862						\$ 35.00	\$ 25.00		98
ALCOHOLIC BEVERAGE TOTAL												
ARCHERY												
RESIDENTS	GEN	PK-30	0801						\$ 2.00	\$ 2.00		
NON-RESIDENT	GEN	PK-30	0801			\$ 5.00						
SENIOR/HANDICAP_VOL_FIRE	GEN	PK-30	0801						\$ 1.00	\$ 1.00		
AUX_POLICE & VETERANS	GEN	PK-30	0801						\$ 1.00	\$ 1.00		
TOURNAMENTS												
Teams - per team	GEN	PK-30	0801			\$ 50.00						
Individuals - per individual	GEN	PK-30	0801			\$ 10.00						
BAILEY ARBORETUM ADMISSIONS												
RESIDENTS	GEN	PK-20	0877						\$ 1.00	\$ 1.00		
NON-RESIDENTS	GEN	PK-20	0877						\$ 3.00	\$ 3.00		
SCHOOL GROUPS	GEN	PK-20	0877						\$ 3.00	\$ 3.00		
RESERVED MTG. FACILITY	GEN	PK-20	0877						\$ 25.00	\$ 25.00		
GROUP SITE FEE	GEN	PK-20	0877						\$ 25.00	\$ 25.00		
BATTING CAGE												
INDIVIDUAL	GEN	PK-20	986A						\$ 3.00	\$ 3.00		
TEAM	GEN	PK-20	986A						\$ 40.00	\$ 40.00		
HEMPSTEAD HARBOR BEACH												
DAILY - RESIDENT	GEN	PK-30	0879						\$ 5.00	\$ 4.00		91
DAILY - NON-RESIDENT	GEN	PK-30	0879						\$ 17.00	\$ 15.00		91
SEASON STICKER												
RESIDENTS	GEN	PK-30	0879						\$ 50.00	\$ 25.00		94
SENIORS, HANDICAP_VOL_FIRE	GEN	PK-30	0879						\$ 25.00	\$ 15.00		94
AUX_POLICE & VETERANS	GEN	PK-30	0879						\$ 25.00	\$ 15.00		94
PROPRIETARY BUS	GEN	PK-30	0879						\$ 40.00	\$ 35.00		94
NON-PROFIT BUS	GEN	PK-30	0879						\$ 25.00	\$ 20.00		94
NICKERSON BEACH												
DAILY - RESIDENT	GEN	PK-30	0879	\$ 8.00					\$ 6.00	\$ 4.00		91
DAILY - NON-RESIDENT	GEN	PK-30	0879	\$ 20.00					\$ 17.00	\$ 15.00		91
SEASON STICKER	GEN	PK-30	0879									
RESIDENTS	GEN	PK-30	0879	\$ 100.00					\$ 75.00	\$ 50.00		91
SENIORS, HANDICAP_VOL_FIRE	GEN	PK-30	0879						\$ 37.50	\$ 20.00		91
AUX_POLICE & VETERANS	GEN	PK-30	0879						\$ 37.50	\$ 20.00		91
PROPRIETARY BUS	GEN	PK-30	0879						\$ 40.00	\$ 35.00		94
NON-PROFIT BUS	GEN	PK-30	0879						\$ 25.00	\$ 20.00		94
*15 VISITS												
SURF FISHING PERMIT	GEN	PK-30	0879			\$ 25.00						
DOG RUN PERMIT	GEN	PK-30	0879			\$ 25.00						
BEACH PARKING TOTAL												
CABANA RENTALS												
LOTTERY ENTRY FEE	GEN	PK-30	0880				\$ 25.00					
CABANAS	GEN	PK-30	0880	\$ 2,095.00	\$ 2,035.00				\$ 1,500.00	\$ 1,200.00		91
CABINETTE	GEN	PK-30	0880	\$ 675.00	\$ 650.00				\$ 575.00	\$ 525.00		91
CABANA LOCKS	GEN	PK-30	0880	\$ 7.00					\$ 5.00	\$ 5.00		91
CABANA TOTAL												
BATTLE ROW CAMPGROUND												
CLUB GROUP - RESIDENTS	GEN	PK-30	0886	\$ 9.00					\$ 7.50	\$ 5.00		91
CLUB-NON-RESIDENTS	GEN	PK-30	0886	\$ 12.00					\$ 10.00	\$ 7.50		91
TENT SITES - RESIDENTS	GEN	PK-30	0886	\$ 10.00					\$ 8.50	\$ 6.25		91
TENT SITE - NON-RESIDENTS	GEN	PK-30	0886	\$ 13.00					\$ 11.00	\$ 8.75		91
PAD SITES - RESIDENTS	GEN	PK-30	0886	\$ 12.00					\$ 10.00	\$ 7.50		91
PAD SITES - NON-RESIDENTS	GEN	PK-30	0886	\$ 15.00					\$ 15.00	\$ 11.25		91
PAD SITES -(ELEC) RESIDENTS	GEN	PK-30	0886	\$ 18.00					\$ 15.00	\$ 10.00		91
PAD SITES -(ELEC) NON-RES.	GEN	PK-30	0886	\$ 24.00					\$ 20.00	\$ 15.00		91
Campsite Late Registration Fee	GEN	PK-30	0886	\$ 12.00		\$ 10.00						
Camping Air Conditioning Fee (per day)	GEN	PK-30	0886	\$ 2.50		\$ 2.00						
DUMPING FEE	GEN	PK-30	0886						\$ 5.00	\$ 3.75		91
ROAD MAP	GEN	PK-30	0886						\$ 1.50	\$ 1.50		
POST CARD	GEN	PK-30	0886						\$ 0.30	\$ 0.30		
NICKERSON BEACH CAMPGROUND												
SUMMER SEASON												
CAMPSITE - RESIDENTS	GEN	PK-30	0886	\$ 24.00					\$ 20.00	\$ 17.50		91
CAMPSITE - NON-RESIDENTS	GEN	PK-30	0886	\$ 30.00					\$ 25.00	\$ 22.50		91
TENT CAMPING - RESIDENT	GEN	PK-30	0886	\$ 12.00					\$ 10.00	\$ 6.25		91
TENT CAMPING - NON-RESIDENT	GEN	PK-30	0886	\$ 18.00					\$ 15.00	\$ 8.75		91
Campsite Late Registration Fee	GEN	PK-30	0886	\$ 12.00		\$ 10.00						
Camping Air Conditioning Fee (per day)	GEN	PK-30	0886	\$ 2.50		\$ 2.00						
OFF-SEASON												
CAMPSITE - RESIDENTS	GEN	PK-30	0886	\$ 18.00					\$ 15.00	\$ 10.00		91
CAMPSITES - NON-RESIDENTS	GEN	PK-30	0886	\$ 24.00					\$ 20.00	\$ 15.00		91
HARD SURFACE PARKING - RESIDENT	GEN	PK-30	0886	\$ 9.00					\$ 7.50	\$ 5.00		91
HARD SURFACE PARKING - NON-RES.	GEN	PK-30	0886	\$ 12.00					\$ 10.00	\$ 7.50		91
TENT SITES - RESIDENTS	GEN	PK-30	0886	\$ 10.00					\$ 8.50	\$ 5.00		91
TENT SITES - NON-RESIDENTS	GEN	PK-30	0886	\$ 13.00					\$ 11.00	\$ 7.50		91
DUMPING FEE	GEN	PK-30	0886	\$ 6.00					\$ 5.00	\$ 3.75		91
YOUTH GROUP TENT CAMPING	GEN	PK-30	0886	\$ 30.00					\$ 25.00	\$ 6.25		91
*BASED ON LOCATION												
CAMPGROUND TOTAL												



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE	PROPOSED	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
			ACCOUNT	2007	2004	2002	2001	2000	ORD	OF LAST		
			(BH)	1/1/07	11/04/04	07/08/02	10/23/01	08/20/01	03/20/00	FEES		CHANGE
ATHLETIC FIELDS												
NC DRP SOFTBALL LEAGUES												
NIGHT DIVISION/DIVISION #1	GEN	PK-30	9844						\$ 630.00	\$ 440.00		94
NON-LIGHTED	GEN	PK-30	9844						\$ 375.00	\$ 315.00		91
NON-NC DRP TEAM REG.												
ADULT	GEN	PK-30	9844						\$ 40.00	\$ 35.00		98
YOUTH	GEN	PK-30	9844						\$ 22.50	\$ 17.50		98
SPECIAL ONE DAY PERMIT	GEN	PK-30	9844						\$ 30.00	\$ 25.00		94
SOFTBALL FIELD USE - 2 1/2 hour session												
NON-LIGHTED - ADULT	GEN	PK-30	9844	\$ 25.00					\$ 15.00	\$ 10.00		98
NON-LIGHTED - YOUTH	GEN	PK-30	9844	\$ 20.00								
LIGHTED - ADULT	GEN	PK-30	9844						\$ 60.00	\$ 50.00		98
LIGHTED - YOUTH	GEN	PK-30	9844						\$ 50.00	\$ 40.00		98
FIELD & COURT USE												
NON-LIGHTED	GEN	PK-30	9844	\$ 25.00					\$ 15.00	\$ 10.00		98
LIGHTED - 3 HOUR	GEN	PK-30	9844						\$ 60.00	\$ 50.00		98
LIGHTED - 2 HOUR	GEN	PK-30	9844						\$ 45.00	\$ 35.00		91
OPEN SPACE	GEN	PK-30	9844						\$ 175.00	\$ 150.00		94
Eisenhower Park Ballfields												
Special event permits: a \$100 non-refundable fee												
Lighting fees for 2-1/4 hour sessions	GEN	PK-30	9844			\$ 80.00						
Lighting fees for 2 hour sessions	GEN	PK-30	9844			\$ 65.00						
Youth leagues per session	GEN	PK-30	9844			\$ 5.00						
Permit Fees												
Senior softball (non peak hours) per session	GEN	PK-30	9844			\$ 10.50						
Non resident league per session	GEN	PK-30	9844			\$ 30.00						
Lights 2-1/4 hour session	GEN	PK-30	9844			\$ 160.00						
MITCHEL PARK TOTAL												
ICE HOCKEY PROGRAMS												
WINTER REGISTRATION												
CLASS A DIVISION/ALL STAR LG)	GEN	PK-30	0841	\$ 840.00	\$ 640.00				\$ 540.00	\$ 540.00		
CLASS B DIV. (ALL STAR LG)	GEN	PK-30	0841	\$ 590.00	\$ 450.00				\$ 350.00	\$ 350.00		
CLASS B DIV. (RECREATION LG)	GEN	PK-30	0841	\$ 330.00	\$ 250.00				\$ 200.00	\$ 200.00		
CLASS C DIV. (BEGINNERS CLINIC)	GEN	PK-30	0841	\$ 230.00	\$ 175.00				\$ 150.00	\$ 150.00		
PROFESSIONAL HOCKEY PRACTICE												
RESIDENTS (NOT-TO-EXCEED)	GEN	PK-30	0841	\$ 6.00					\$ 5.00	\$ 5.00		
NON-RESIDENTS(NOT-TO EXCEED)	GEN	PK-30	0841	\$ 8.00					\$ 7.00	\$ 7.00		
EXHIBITION GAMES												
RESIDENTS												
ADULTS	GEN	PK-30	0841	\$ 11.00					\$ 10.00	\$ 10.00		
CHILDREN	GEN	PK-30	0841	\$ 8.00					\$ 7.50	\$ 5.00		
SENIORS,HANDICAP.,VOL FIRE	GEN	PK-30	0841	\$ 6.00					\$ 5.00	\$ 2.50		
AUX.POLICE & VETERANS	GEN	PK-30	0841	\$ 6.00					\$ 5.00	\$ 2.50		
NON-RESIDENTS												
ADULTS	GEN	PK-30	0841						\$ 15.00	\$ 15.00		
CHILDREN	GEN	PK-30	0841						\$ 10.00	\$ 10.00		
TOURNAMENT ENTRANCE FEE PER TEAM	GEN	PK-30	0841						\$ 200.00	\$ 200.00		
ICE SKATING RINKS												
ADMIS. PUB SESSIONS RESIDENTS												
ADULTS	GEN	PK-30	0841	\$ 5.50					\$ 5.00	\$ 4.00		91
CHILDREN	GEN	PK-30	0841	\$ 3.50					\$ 3.00	\$ 2.00		91
SENIORS,HANDICAP.,VOL FIRE	GEN	PK-30	0841	\$ 3.00					\$ 2.50	\$ 1.00		91
AUX.POLICE & VETERANS	GEN	PK-30	0841	\$ 3.00					\$ 2.50	\$ 1.00		91
ADMIS PUB SESSIONS NON-RESID.												
ADULTS	GEN	PK-30	0841	\$ 12.00					\$ 10.00	\$ 9.00		91
CHILDREN	GEN	PK-30	0841	\$ 8.00					\$ 6.00	\$ 4.50		91
SPEC. SKATING PRG. PER SESSION	GEN	PK-30	0841	\$ 20.00					\$ 15.00	\$ 10.00		94
TICKET BOOKS(20 PER BOOK)	GEN	PK-30	0841						\$ 40.00	\$ 30.00		91
ADULT ADMISS-2 TICKETS PER SESS.												
CHILD ADMISS- 1 TICKET PER SESS.												
SENIORS,HANDICAP.,VOL FIRE												
AUX. POLICE & VETERANS												
1 TICKET PER SESSION												
LOCKER KEY REPLACEMENT	GEN	PK-30	0856						\$ 5.00	\$ 5.00		
SKATE BOX LOCKER	GEN	PK-30	0856						\$ 0.25	\$ 0.25		
SKATE RENTAL	GEN	PK-30	0856						\$ 4.00	\$ 3.00		98
SKATE SHARPENING	GEN	PK-30	0856						\$ 7.00	\$ 5.00		98
GENERAL SKATES	GEN	PK-30	0856/0872						\$ 7.00	\$ 3.00		98
CHARTERS												
INDOOR RINKS												
PROPRIETARY	GEN	PK-30	0841	\$ 350.00	\$ 325.00				\$ 295.00	\$ 225.00		98
NON-PROFIT ORGANIZATIONS	GEN	PK-30	0841	\$ 300.00	\$ 285.00				\$ 230.00	\$ 175.00		98
EARLY BIRD MULTIPLE RATES	GEN	PK-30	0841	\$ 250.00	\$ 230.00				\$ 190.00	\$ 145.00		98
OUTDOOR RINKS												
PROPRIETARY	GEN	PK-30	0841						\$ 235.00	\$ 180.00		98
NON-PROFIT ORGANIZATIONS	GEN	PK-30	0841						\$ 175.00	\$ 135.00		98



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

PROFESSIONAL SKATING INSTRUCTION												
GENERAL GROUP INSTRUCTION												
ADULTS(PER LESSON SESSION)	GEN	PK-30	0841						\$ 115.00	\$ 90.00		98
CHILDREN(PER LESSON SESSION)	GEN	PK-30	0841						\$ 90.00	\$ 75.00		98
SPECIAL GROUP INSTRUCTION												
NON-PROFIT ORG.(PER PERSON)	GEN	PK-30	0841						\$ 65.00	\$ 50.00		98
MINIMUM 15 PEOPLE/FEE INCLUDES	GEN	PK-30	0841									
ADMISSION CHARGE TO RINK	GEN	PK-30	0841									
PRIVATE LESSONS(exc. RINK ADMISSIONS)												
PROFESSIONAL(PER 1/2 HOUR)	GEN	PK-30	0841						\$ 32.50	\$ 25.00		98
STAFF PRO (PER 1/2 HOUR)	GEN	PK-30	0841					\$ 60.00	\$ 20.00	\$ 15.00		98
ICE DANCING INSTRUCTION												
PROFESSIONAL(PER 1/2 HOUR)	GEN	PK-30	0841						\$ 37.00	\$ 27.00		98
FEE DOES NOT INCLUDE ADMISSION												
CHARGE TO RINK												
ICE SKATING TOTAL												
LEISURE PASS (VALID 3 YEARS)												
RESIDENT(13 & OLDER)	GEN	PK-30.61	9805	\$ 25.00					\$ 15.00	\$ 10.00		98
LEISURE PASS- HOTEL/MOTEL PASSPORT	GEN	PK-30.61	9805	\$ 500.00					\$ 1,500.00			
LEISURE PASS TOTAL												
MARINA - DOCKING												
Entry fee for the lottery (non-refundable, non-pro-rated)	GEN	PK-30	0866		\$ 25.00							
DAILY DOCKING												
Daily dockage per foot - RESIDENT	GEN	PK-30	0866		\$ 1.50							
Daily dockage per foot - NON-RESIDENT PER DAY	GEN	PK-30	0866		\$ 2.00							
SEASONAL DOCKAGE (RESIDENTS ONLY)												
SLIPS WITH COMMON WATER/ NO ELECTRIC												
PER FOOT	GEN	PK-30	0866	\$ 45.00					\$ 40.00	\$ 35.00		95
MINIMUM	GEN	PK-30	0866	\$ 675.00					\$ 600.00	\$ 540.00		95
SLIPS WITH WATER AND ELECTRIC												
PER FOOT	GEN	PK-30	0866	\$ 60.00	\$ 55.00				\$ 50.00	\$ 45.00		95
MINIMUM	GEN	PK-30	0866	\$ 1,320.00					\$ 1,100.00	\$ 975.00		95
MARINA - LAUNCHING RAMPS												
RESIDENT ANNUAL PERMIT - SEASONAL	GEN	PK-30	9828		\$ 50.00				\$ 40.00	\$ 30.00		98
COMMERCIAL ANNUAL PERMIT - SEASONAL	GEN	PK-30	9828						\$ 400.00	\$ 350.00		98
RESIDENT DAILY PERMIT	GEN	PK-30	9828						\$ 20.00	\$ 15.00		98
COMMERCIAL & NON-RES. PERMIT	GEN	PK-30	9828						\$ 100.00	\$ 50.00		98
HISTORICAL INFORMATION -MARINAS												
COMMON WATER ONLY												
BOATS UNDER 21 FT.	GEN	PK-30	0866						\$ 15.00	\$ 14.00		95
BOATS OVER 21 FT.	GEN	PK-30	0866						\$ 23.00	\$ 21.00		95
ELECTRIC AND WATER												
BOATS UP TO 24 FT.	GEN	PK-30	0866						\$ 28.00	\$ 26.00		95
BOATS OVER 24FT. UP TO 32 FT.	GEN	PK-30	0866						\$ 38.00	\$ 34.00		95
BOATS OVER 32 FT.	GEN	PK-30	0866						\$ 80.00	\$ 75.00		95
DAILY DOCKING - NON-RESIDENTS												
COMMON WATER ONLY												
BOATS UNDER 21 FT.	GEN	PK-30	0866						\$ 55.00	\$ 50.00		95
BOATS OVER 21 FT.	GEN	PK-30	0866						\$ 70.00	\$ 60.00		95
*PER FOOT FEE												
ELECTRIC AND WATER												
BOATS UP TO 24 FT.	GEN	PK-30	0866						\$ 55.00	\$ 50.00		95
BOATS OVER 24FT. UP TO 32 FT.	GEN	PK-30	0866						\$ 75.00	\$ 68.00		95
BOATS OVER 32 FT.	GEN	PK-30	0866						\$ 85.00	\$ 75.00		95
MARINA TOTAL												
MINIATURE GOLF												
BASIC MINIATURE GOLF(HEMP HARBOR)												
RESIDENTS	GEN	PK-30/61	0883						\$ 2.00	\$ 2.00		
NON-RESIDENTS GUESTS	GEN	PK-30/61	0883						\$ 4.00	\$ 4.00		
SENIORS,HANDICAP.,VOL FIRE	GEN	PK-30/61	0883						\$ 1.00	\$ 1.00		
AUX. POLICE & VETERANS	GEN	PK-30/61	0883						\$ 1.00	\$ 1.00		
DELUXE MINIATURE GOLF (ESN PK MAX CHG)	GEN	PK-20	0883	\$ 7.00					\$ 6.00	\$ 5.00		98
DELUXE MINI GOLF TOTAL												



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE ACCOUNT	PROPOSED	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
				2007	2004	2002	2001	2000	ORD	OF LAST		
			(BH)	1/1/07	11/04/04	07/08/02	10/29/01	08/20/01	03/20/00	FEES		CHANGE
MUSEUM FACILITIES												
NATURE MUSEUMS (Garvies & Tackapausha)												
General Admission	GEN	PK-40	0843						\$ 2.00	\$ 1.00		91
Children 5-12 (4-14 years old) + Tackapausha	GEN	PK-40	0843			\$ 1.00			\$ 1.00	\$ 0.50		91
Dingy Rack Rental - Seasonal	GEN	PK-40	0843			\$ 80.00			\$ 60.00	\$ 60.00		
NATURE MUSEUMS TOTAL												
OLD BETHPAGE VILLAGE												
General Admission-Adult -	GEN	PK-40	0842			\$ 7.00			\$ 6.00	\$ 6.00		
Children 5-12 yrs./Handicapped - (4-14 years old)	GEN	PK-40	0842			\$ 5.00			\$ 4.00	\$ 4.00		
Res. Senior/Vol/AmbCorps./NC Vol Frfr.	GEN	PK-40	0842			\$ 5.00			\$ 4.00	\$ 4.00		
Aux Pol. & A225 Veterans	GEN	PK-40	0842			\$ 5.00			\$ 4.00	\$ 4.00		
Groups												
Church use fee	GEN	PK-40	0842			\$ 200.00			\$ 150.00	\$ 150.00		
Educational Groups	GEN	PK-40	0842			\$ 4.00			\$ 3.00	\$ 3.00		
Non-Educational Groups	GEN	PK-40	0842									
Adults	GEN	PK-40	0842			\$ 5.00			\$ 4.00	\$ 4.00		
Children 5-12 yrs - (4-14 years old)	GEN	PK-40	0842			\$ 4.00			\$ 3.00	\$ 3.00		
Interpret Maint. Staff Svcs.	GEN	PK-40	0842						\$ 50.00	\$ 50.00		
Interpret Vehicle Use	GEN	PK-40	0842						\$ 75.00	\$ 75.00		
LONG ISLAND FAIR												
Adult	GEN	PK-40	0842						\$ 10.00	\$ 8.00		
Children 5-12 yrs./Handicapped	GEN	PK-40	0842						\$ 5.00	\$ 5.00		
Res. Senior/Vol/AmbCorps./NC Vol Frfr.	GEN	PK-40	0842						\$ 5.00	\$ 5.00		
Aux Pol. & A225 Veterans	GEN	PK-40	0842						\$ 5.00	\$ 5.00		
Friends for LI Heritage (only a 10% discount)												
Adult	GEN	PK-40	0842			\$ 9.00				\$ 4.00		
Children 5-12 yrs./Handicapped (4-14 years old)	GEN	PK-40	0842			\$ 4.00				\$ 2.50		
Res. Senior/Vol/AmbCorps./NC Vol Frfr.	GEN	PK-40	0842							\$ 2.50		
Aux Pol. & A225 Veterans	GEN	PK-40	0842			\$ 4.00				\$ 2.50		
LONG ISLAND FAIR TOTAL												
SANDS POINT PRESERVE												
Gen. Admission												
Adults/Children (13 & older)	GEN	PK-40	0882						\$ 2.00	\$ 1.00		91
Medieval Festival												
Adults	GEN	PK-40	0882			\$ 7.00			\$ 6.00	\$ 5.00		91
Children 5-12 yrs.(4-14 years old)	GEN	PK-40	0882			\$ 4.00			\$ 3.00	\$ 3.00		
Falaise Tour												
Adults Only	GEN	PK-40	0882						\$ 5.00	\$ 5.00		
Groups, St.	GEN	PK-40	0882						\$ 4.00	\$ 4.00		
Special Tours												
A.	GEN	PK-40	0882						\$ 1.00	\$ 1.00		
B.	GEN	PK-40	0882						\$ 2.00	\$ 2.00		
C.	GEN	PK-40	0882						\$ 3.00	\$ 3.00		
Admission to Wedgwood Collection	GEN	PK-40	0882			\$ 6.00						
Group	GEN	PK-40	0882			\$ 5.00						
Admission to Falaise Estate	GEN	PK-40	0882			\$ 6.00						
Group	GEN	PK-40	0882			\$ 5.00						
Combination Ticket	GEN	PK-40	0882			\$ 10.00						
Group	GEN	PK-40	0882			\$ 8.00						
ROOM RENTAL -ALL MUSEUM FACILITIES												
Room I (small) per hour	GEN	PK-40	9830			\$ 20.00			\$ 15.00	\$ 15.00		
Room II (medium) per hour	GEN	PK-40	9830			\$ 30.00			\$ 25.00	\$ 25.00		
Room III(large) per hour	GEN	PK-40	9830			\$ 50.00			\$ 30.00	\$ 30.00		
EDUCATIONAL PROGRAMS												
ALL MUSEUM FACILITIES												
Educational Groups Programs I	GEN	PK-40	0842						\$ 25.00	\$ 25.00		
Educational Groups Programs II	GEN	PK-40	0842						\$ 35.00	\$ 35.00		
Spec. Educ. Prg.I	GEN	PK-40	0842						\$ 5.00	\$ 5.00		
Spec. Educ. Prg.II	GEN	PK-40	0842						\$ 10.00	\$ 10.00		
Spec. Educ. Prg.III	GEN	PK-40	0842						\$ 15.00	\$ 15.00		
Spec. Educ. Prg.IV	GEN	PK-40	0842						\$ 20.00	\$ 20.00		
Spec. Educ. Prg.V	GEN	PK-40	0842						\$ 25.00	\$ 25.00		
Educ. Group Pgms.III	GEN	PK-40	0842						\$ 45.00	\$ 45.00		
SPECIAL EVENTS												
(Other than LI Fair)												
Adults	GEN	PK-40	0842						\$ 7.00	\$ 7.00		
Children 5-12 yrs./Handicapped	GEN	PK-40	0842						\$ 4.50	\$ 4.50		
Res. Senior/Vol/AmbCorps./NC Vol Frfr.	GEN	PK-40	0842						\$ 4.50	\$ 4.50		
Aux Pol. & A225 Veterans	GEN	PK-40	0842						\$ 4.50	\$ 4.50		
PARKING (Special Group Day Permit)	GEN	PK-40	0842						\$ 1.00	\$ 1.00		
PARKING - SPECIAL EVENT PARKING (AQUATIC CENTER, LAKESIDE THEATER AND MITCHELL FIELD COMPLEX)												
				\$	3.00							



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE	PROPOSED	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
			ACCOUNT	2007	2004	2002	2001	2000	ORD	OF LAST		
			(BH)	1/1/07	11/04/04	07/08/02	10/29/01	08/20/01	03/20/00	FEES		CHANGE
PICNIC RESERVATION PERMIT												
Shelter Fee	GEN	PK-30	9842	\$ 95.00					\$ 80.00	\$ 75.00		94
Up to 100	GEN	PK-30	9842	\$ 55.00					\$ 45.00	\$ 40.00		98
101 to 250	GEN	PK-30	9842	\$ 105.00					\$ 90.00	\$ 80.00		98
251 to 500	GEN	PK-30	9842	\$ 225.00					\$ 165.00	\$ 150.00		98
500 to 1000	GEN	PK-30	9842	\$ 585.00					\$ 500.00	\$ 450.00		98
EISENHOWER PARK												
"A" AREAS	GEN	PK-30	9842	\$ 65.00					\$ 55.00	\$ 50.00		98
"B" AREAS	GEN	PK-30	9842	\$ 90.00					\$ 75.00	\$ 65.00		98
"C" AREAS	GEN	PK-30	9842	\$ 105.00					\$ 90.00	\$ 80.00		98
Non-Resident Vehicle Permit	GEN	PK-30	9842			\$ 10.00			\$ 4.00	\$ 3.00		98
Fee for picnic reservation permit	GEN	PK-30	9842			\$ 1.00						
Picnic Area Service Vehicle Permit	GEN	PK-30	9842						\$ 70.00	\$ 60.00		98
PICNICS TOTAL												
RADIO CONTROL FLYERS												
RESIDENT PERMITS	GEN	PK-30	0801						\$ 20.00	\$ 20.00		
NON-RESIDENT PERMITS	GEN	PK-30	0801						\$ 40.00	\$ 40.00		
ROLLER RINK CHARTER												
SINGLE USE - DAYTIME	GEN	PK-30	0849						\$ 30.00	\$ 30.00		
- EVENING	GEN	PK-30	0849						\$ 40.00	\$ 40.00		
MULTI USE/ MIN. 3 DATES)-DAYTIME	GEN	PK-30	0849						\$ 25.00	\$ 25.00		
-EVENING	GEN	PK-30	0849						\$ 35.00	\$ 35.00		
ROLLER SKATING RINKS												
RESIDENTS	GEN	PK-30	0849						\$ 2.00	\$ 2.00		
NON-RESIDENT	GEN	PK-30	0849						\$ 4.00	\$ 4.00		
SKATE RENTAL	GEN	PK-30	0849						\$ 3.00	\$ 3.00		
NICKERSON BEACH ACTIVITY CENTER	GEN	PK-30	3830						\$ 25.00	\$ 25.00		
ROOM CHARTER (PER HOUR)	GEN	PK-30	3830						\$ 15.00	\$ 15.00		
SPECIALIZED SPORTS PROGRAM	GEN	PK-30	0894						\$ 25.00	\$ 25.00		
SWIM LOCKER RENTAL												
SEASON	GEN	PK-30	0840						\$ 8.00	\$ 8.00		
DAILY	GEN	PK-30	0840						\$ 0.25	\$ 0.25		
LOCKER KEY REPLACEMENT	GEN	PK-30	0840						\$ 5.00	\$ 5.00		
SWIMMING POOLS												
Christopher Morley & Nickerson Beach												
DAILY-ADULTS - RESIDENTS	GEN	PK-30	0840		\$ 5.00				\$ 5.00	\$ 4.00		91
-NON RESIDENTS	GEN	PK-30	0840						\$ 10.00	\$ 9.00		91
-CHILDREN -RESIDENTS	GEN	PK-30	0840		\$ 3.00				\$ 3.00	\$ 2.00		91
-NON-RESIDENT	GEN	PK-30	0840						\$ 6.00	\$ 4.50		91
SENIORS,HANDICAP,VOL FIRE	GEN	PK-30	0840						\$ 2.50	\$ 2.00		91
AUX. POLICE & VETS	GEN	PK-30	0840		\$ 2.50				\$ 2.50	\$ 2.00		91
TICKET BOOKS- (20 TICKETS)	GEN	PK-30	0840						\$ 40.00	\$ 30.00		91
POOL MEMBERSHIP												
POOL RENTAL (CORPORATE EVENTS, SCHOOL OUTINGS)												
Water Theme Parks:												
Cantique, N Woodmere & Wantagh												
DAILY ADULTS - RESIDENTS	GEN	PK-30	0840		\$ 5.00	\$ 7.00						
- NON-RESIDENTS	GEN	PK-30	0840			\$ 14.00						
- CHILDREN - RESIDENTS	GEN	PK-30	0840		\$ 3.00	\$ 5.00						
- NON - RESIDENTS	GEN	PK-30	0840			\$ 10.00						
SENIORS, HANDICAP, VOL FIRE	GEN	PK-30	0840		\$ 2.50	\$ 5.00						
AUX POLICE & VETS	GEN	PK-30	0840			\$ 5.00						
TICKET BOOKS - (20 TICKETS) No Longer applicable	GEN	PK-30	0840			\$ 40.00						
Wrist bracelet for slide pool	GEN	PK-30	0840		\$ 2.00							
Pool Memberships Wantagh/Cantique												
Family	GEN	PK-30	0840		\$ 155.00							
Individual Resident Adult	GEN	PK-30	0840		\$ 83.00							
Individual Resident Sr. Citizen	GEN	PK-30	0840		\$ 42.00							
POOL MEMBERSHIP												
POOL RENTAL (CORPORATE EVENTS, SCHOOL OUTINGS)												
EISENHOWER- AQUATICS CENTER												
MAY 20 - SEPT 10												
DAILY ADMISSION - ADULT - RESID.	GEN	PK-30	0840						\$ 5.00	\$ 4.00		To Coincide
-NON-RESID.	GEN	PK-30	0840						\$ 10.00	\$ 9.00		With Other
-CHILDREN-RES.	GEN	PK-30	0840						\$ 3.00	\$ 2.00		Pool Fees
- NON-RES.	GEN	PK-30	0840						\$ 6.00	\$ 4.50		Increased In
SENIORS,HANDICAP,VOL FIRE	GEN	PK-30	0840						\$ 2.50	\$ 2.00		1991
AUX. POLICE & VETS	GEN	PK-30	0840						\$ 2.50	\$ 2.00		
SEPT. 11 - MAY 19												
DAILY ADMISSION - ADULT - RESID.	GEN	PK-30	0840						\$ 5.00	\$ 5.00		
-NON-RESID.	GEN	PK-30	0840						\$ 10.00	\$ 10.00		
-CHILDREN-RES.	GEN	PK-30	0840						\$ 3.00	\$ 2.50		
-NON-RES.	GEN	PK-30	0840						\$ 5.00	\$ 5.00		
SENIORS,HANDICAP,VOL FIRE	GEN	PK-30	0840						\$ 2.50	\$ 2.50		
AUX. POLICE & VETS	GEN	PK-30	0840						\$ 2.50	\$ 2.50		
TOTAL HEALTH ONE DAY PASS												
TOTAL HEALTH MEMBERSHIP(POOL&FITNESS)												
12 MONTH												
-RESIDENT	GEN	PK-30	0840		\$ 415.00				\$ 375.00	\$ 375.00		
-NON-RESIDENT	GEN	PK-30	0840						\$ 625.00	\$ 625.00		
SENIORS,HANDICAP,VOL FIRE	GEN	PK-30	0840						\$ 240.00	\$ 240.00		
AUX. POLICE & VETS	GEN	PK-30	0840			\$ 280.00			\$ 240.00	\$ 240.00		

REVENUE MANUAL FISCAL YEAR 2007



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE	PROPOSED	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
			ACCOUNT	2007	2004	2002	2001	2001	2000	ORD		OF LAST
			(BH)	1/1/07	11/04/04	07/08/02	10/23/01	08/20/01	03/20/00	FEES		CHANGE
TOTAL TEEN HEALTH PASS MEMBERSHIP(POOL&FITNESS)	GEN	PK-30	0840									
COLLEGE BREAK PROGRAM	GEN	PK-30	0840									
SCHOOL RECESS CLINICS	GEN	PK-30	0840									
6 MONTH												
-RESIDENT	GEN	PK-30	0840			\$ 225.00			\$ 200.00	\$ 200.00		
-NON-RESIDENT	GEN	PK-30	0840						\$ 350.00	\$ 350.00		
SENIORS.HANDICAP.VOL.FIRE	GEN	PK-30	0840						\$ 140.00	\$ 140.00		
AUX. POLICE & VETS	GEN	PK-30	0840			\$ 165.00			\$ 140.00	\$ 140.00		
Swimming Access Pass (pool and locker room use only)												
12 MONTH												
-RESIDENT	GEN	PK-30	0840			\$ 315.00			\$ 275.00	\$ 275.00		
-NON-RESIDENT	GEN	PK-30	0840						\$ 500.00	\$ 500.00		
SENIORS.HANDICAP.VOL.FIRE	GEN	PK-30	0840						\$ 180.00	\$ 180.00		
AUX. POLICE & VETS	GEN	PK-30	0840			\$ 220.00			\$ 180.00	\$ 180.00		
6 MONTH												
-RESIDENT	GEN	PK-30	0840			\$ 175.00			\$ 150.00	\$ 150.00		
-NON-RESIDENT	GEN	PK-30	0840						\$ 300.00	\$ 300.00		
SENIORS.HANDICAP.VOL.FIRE	GEN	PK-30	0840						\$ 100.00	\$ 100.00		
AUX. POLICE & VETS	GEN	PK-30	0840			\$ 125.00			\$ 100.00	\$ 100.00		
CHARTER/COMPETITION/TRAINING												
- 50 METER	GEN	PK-30	0840						\$ 40.00	\$ 40.00		
-25 METER	GEN	PK-30	0840						\$ 25.00	\$ 25.00		
LOCKER RENTAL	GEN	PK-30	0840						\$ 2.00	\$ 2.00		
PARTY ROOM RENTAL-Birthday Parties + admission	GEN	PK-20	0823			\$ 50.00			\$ 25.00	\$ 25.00	PER MEET	1998
Corporate/other catered parties	GEN	PK-20	0823			\$ 250.00						
WHITNEY POND												
DAILY ADMISSION - ADULT-RESID.	GEN	PK-30	0840						\$ 3.00	\$ 3.00		
-NON-RESID.	GEN	PK-30	0840						\$ 6.00	\$ 6.00		
-CHILDREN-RES.	GEN	PK-30	0840						\$ 1.50	\$ 1.50		
- NON-RES.	GEN	PK-30	0840						\$ 3.50	\$ 3.50		
POOL MEMBERSHIP	GEN	PK-30	0840									
POOL RENTAL (CORPORATE EVENTS, SCHOOL OUTINGS)	GEN	PK-30	0840									
CANTIAGUE												
SEASONAL POOL PERMIT												
FAMILY	GEN	PK-30	0840						\$ 120.00	\$ 95.00		91
INDIVIDUAL	GEN	PK-30	0840						\$ 70.00	\$ 55.00		91
SENIORS.HANDICAP.VOL.FIRE	GEN	PK-30	0840						\$ 35.00	\$ 27.50		91
AUX. POLICE & VETS	GEN	PK-30	0840						\$ 35.00	\$ 27.50		91
NASSAU SWIM CONFERENCE REGIS.	GEN	PK-30	0840						\$ 40.00	\$ 30.00		91
SWIMMING LESSONS GROUP												
AQUATICS CENTER TOTAL	GEN	PK-30	9843						\$ 45.00	\$ 35.00		98
BEGINNERS	GEN	PK-30	9843						\$ 45.00	\$ 35.00		98
BASIC RESCUE & WATER SAFETY	GEN	PK-30	9843						\$ 45.00	\$ 35.00		98
ADVANCED LIFE SAVING	GEN	PK-30	9843						\$ 85.00	\$ 75.00		98
SWIMMING POOLS TOTAL												
TENNIS												
DURING SEASON - DAY & EVENING												
SATURDAY,SUNDAY,HOLIDAYS	GEN	PK-30	9829						\$ 5.00	\$ 5.00		
MONDAY - FRIDAY	GEN	PK-30	9829						\$ 5.00	\$ 5.00		
ALL OTHER TIMES	GEN	PK-30	9829						\$ 3.00	\$ 3.00		
TOURNAMENTS												
TEAMS	GEN	PK-30	0894						\$ 50.00	\$ 50.00		
INDIVIDUALS	GEN	PK-30	0894						\$ 10.00	\$ 10.00		
VOLLEYBALL LEAGUE	GEN	PK-30	0894						\$ 150.00	\$ 150.00		
MOTEL CORPORATE LEISURE PASSPORT	GEN	PK-30	9805						\$ 1,500.00	NEW		NEW
LEISURE PASSPORT TOTAL												



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE ACCOUNT	PROPOSED 2007	ORD 79 2004	ORD 86 2002	ORD 207 2001	Ord 132 2001	ORD 46B 2000	1998 ORD FEES	UNIT	YEAR OF LAST CHANGE
			(BH)	1/1/07	11/04/04	07/08/02	10/29/01	08/20/01	03/20/00			
GOLF												
EISENHOWER PARK												
LOCKER RENTAL (Calendar year)	GEN	PK-61	0823	\$ 100.00					\$ 50.00	\$ 50.00	EACH	1998
FEES FOR 18 HOLES WEEKENDS & HOLIDAYS												
BLUE COURSE												
RESIDENTS	GEN	PK-61	0823	\$ 34.00	\$ 34.00	\$ 30.00			\$ 28.00	\$ 22.00		1998
NON-RESIDENTS	GEN	PK-61	0823	\$ 65.00	\$ 65.00	\$ 60.00			\$ 56.00	\$ 40.00		1998
NON-RESIDENT guest	GEN	PK-61	0823	\$ 42.00	\$ 42.00	\$ 40.00						
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 34.00	\$ 34.00	\$ 30.00						1998
WHITE COURSE												
RESIDENTS	GEN	PK-61	0823	\$ 36.00								
NON-RESIDENTS	GEN	PK-61	0823	\$ 65.00								
NON-RESIDENT guest	GEN	PK-61	0823	\$ 42.00								
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 36.00								1998
FEES FOR 18 HOLES WEEKDAYS												
BLUE COURSE												
RESIDENTS	GEN	PK-61	0823	\$ 30.00	\$ 30.00	\$ 25.00			\$ 24.00	\$ 18.00		1998
NON-RESIDENTS	GEN	PK-61	0823	\$ 54.00	\$ 54.00	\$ 50.00			\$ 48.00	\$ 36.00		1998
NON-RESIDENT guest	GEN	PK-61	0823	\$ 37.00	\$ 37.00	\$ 35.00						1998
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 17.00	\$ 15.00	\$ 13.00			\$ 12.00	\$ 11.00		
WHITE COURSE												
RESIDENTS	GEN	PK-61	0823	\$ 33.00								
NON-RESIDENTS	GEN	PK-61	0823	\$ 64.00								
NON-RESIDENT guest	GEN	PK-61	0823	\$ 37.00								
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 19.00								
RED COURSE ONLY - 18 HOLES - WEEKDAYS												
RESIDENTS	GEN	PK-61	0823	\$ 36.00	\$ 34.00	\$ 29.00			\$ 26.00	\$ 20.00		1998
NON-RESIDENTS	GEN	PK-61	0823	\$ 63.00	\$ 63.00	\$ 58.00			\$ 52.00	\$ 40.00		1998
NON-RESIDENT guest	GEN	PK-61	0823	\$ 45.00	\$ 45.00	\$ 39.00						1998
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 22.00	\$ 17.00	\$ 15.00			\$ 13.00	\$ 12.00		
RED COURSE ONLY - 18 HOLES - WEEKENDS/HOLIDAY												
RESIDENTS	GEN	PK-61	0823	\$ 41.00	\$ 39.00	\$ 34.00			\$ 14.00	\$ 12.00		1998
NON-RESIDENTS	GEN	PK-61	0823	\$ 73.00	\$ 73.00	\$ 68.00			\$ 28.00	\$ 22.00		1998
NON-RESIDENT guest	GEN	PK-61	0823	\$ 49.00	\$ 49.00	\$ 44.00						
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 39.00	\$ 39.00	\$ 34.00						
FEES FOR 9 HOLES WEEKENDS - EISENHOWER												
RESIDENTS	GEN	PK-61	0823		\$ 18.00	\$ 15.00						1998
NON-RESIDENTS	GEN	PK-61	0823		\$ 34.00	\$ 30.00						1998
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823		\$ 18.00	\$ 15.00						1998
NON-RESIDENT guest	GEN	PK-61	0823		\$ 23.00	\$ 20.00						
FEES FOR 9 HOLES WEEKDAYS - EISENHOWER												
RESIDENTS	GEN	PK-61	0823	\$ 18.00	\$ 17.00	\$ 14.00			\$ 13.00	\$ 11.00		
NON-RESIDENTS	GEN	PK-61	0823	\$ 34.00	\$ 32.00	\$ 28.00			\$ 26.00	\$ 20.00		
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 18.00	\$ 9.00	\$ 8.00			\$ 6.50	\$ 5.50		
NON-RESIDENT guest	GEN	PK-61	0823	\$ 23.00	\$ 22.00	\$ 19.00						1998
BAY,CANTIAGUE, MORLEY, NO. WOODMERE												
FEES FOR 9 HOLES WEEKENDS & HOLIDAYS												
RESIDENTS	GEN	PK-61	0823		\$ 15.00	\$ 13.00			\$ 12.00	\$ 10.00		
NON-RESIDENTS	GEN	PK-61	0823		\$ 30.00	\$ 26.00			\$ 24.00	\$ 20.00		1998
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823		\$ 15.00	\$ 13.00						1998
NON-RESIDENT guest	GEN	PK-61	0823		\$ 20.00	\$ 18.00						1998
FEES FOR 9 HOLES WEEKDAYS												
RESIDENTS	GEN	PK-61	0823	\$ 15.00	\$ 14.00	\$ 12.00			\$ 11.00	\$ 9.00		
NON-RESIDENTS	GEN	PK-61	0823	\$ 30.00	\$ 28.00	\$ 24.00			\$ 22.00	\$ 18.00		
NON-RESIDENT guest	GEN	PK-61	0823	\$ 20.00	\$ 19.00	\$ 17.00						
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823	\$ 15.00	\$ 7.00	\$ 6.50			\$ 5.50	\$ 4.50		
VOL. AMB./FIREFIGHTERS/ AUX. POLICE												
CARTS - 9 holes - weekends												
RESIDENTS	GEN	PK-61	0823		\$ 17.00	\$ 15.00						
NON-RESIDENTS	GEN	PK-61	0823		\$ 17.00	\$ 15.00						
NON-RESIDENT guest	GEN	PK-61	0823		\$ 17.00	\$ 15.00						
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823		\$ 10.00	\$ 9.00						1998
VOL. AMB./FIREFIGHTERS/ AUX. POLICE												1998
WINTER GOLF EISENHOWER PARK												
FEES FOR 18 HOLES WEEKENDS & HOLIDAYS												
RESIDENTS	GEN	PK-61	0823		\$ 15.00				\$ 14.00	\$ 11.00		1998
NON-RESIDENTS	GEN	PK-61	0823		\$ 29.00				\$ 28.00	\$ 22.00		1998
FEES FOR 18 HOLES WEEKDAYS												
RESIDENTS	GEN	PK-61	0823		\$ 13.00				\$ 12.00	\$ 10.00		
NON-RESIDENTS	GEN	PK-61	0823		\$ 26.00				\$ 24.00	\$ 20.00		
SR. CITI/HANDICAPPED /VETERANS	GEN	PK-61	0823		\$ 7.00				\$ 6.00	\$ 5.00		1998



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE	PROPOSED	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
			ACCOUNT	2007	2004	2002	2001	2001	2000	ORD		OF LAST
			(BH)	1/1/07	11/04/04	07/08/02	10/29/01	08/20/01	03/20/00	FEES		CHANGE
WINTER GOLF ALL COURSES												1998
FEES FOR 9 HOLES WEEKENDS & HOLIDAYS												1998
RESIDENTS	GEN	PK-61	0823		\$ 10.00				\$ 9.00	\$ 8.00		1998
NON-RESIDENTS	GEN	PK-61	0823		\$ 20.00				\$ 18.00	\$ 16.00		
FEES FOR 9 HOLES WEEKDAYS												
RESIDENTS	GEN	PK-61	0823		\$ 9.00				\$ 8.00	\$ 7.00		
NON-RESIDENTS	GEN	PK-61	0823		\$ 18.00				\$ 16.00	\$ 14.00		1998
SR. CITIS/HANDICAPPED /VETERANS	GEN	PK-61	0823		\$ 5.00				\$ 4.50	\$ 3.50		1998
GREENS FEES TOTAL												
GOLF CADDY CART RENTAL												1998
9 HOLES	GEN	PK-61	9860		\$ 3.00				\$ 2.50	\$ 2.00		1998
18 HOLES	GEN	PK-61	9860		\$ 5.00				\$ 4.00	\$ 3.00		1998
GOLF MOTOR CART RENTAL												
9 HOLES												
RESIDENTS	GEN	PK-61	9860		\$ 18.00				\$ 17.00	\$ 15.00		
NON-RESIDENTS	GEN	PK-61	9860	\$ 18.00	\$ 36.00				\$ 34.00	\$ 25.00		
SR. CITIS/HANDICAPPED /VETERANS	GEN	PK-61	9860		\$ 11.00				\$ 10.00	\$ 10.00		1998
NON-RESIDENT - quest				\$ 18.00	\$ 29.00							1998
Carts at No. Woodmere	GEN	PK-61	9860		\$ 18.00	\$ 15.00						1998
18 HOLES												
RESIDENTS	GEN	PK-61	9860		\$ 31.00				\$ 29.00	\$ 24.00		
NON-RESIDENTS	GEN	PK-61	9860	\$ 31.00	\$ 58.00				\$ 58.00	\$ 34.00		PIBUCKT
SR. CITIS/HANDICAPPED /VETERANS	GEN	PK-61	9860		\$ 19.00				\$ 18.00	\$ 18.00		PIBUCKT
NON-RESIDENT - quest		PK-61	9860	\$ 31.00	\$ 42.00							
CART RENTAL TOTAL												PICLUB
GOLF DRIVING RANGE												
30 BALL BUCKET	GEN	PK-61	9861		\$ 4.50				\$ 3.50	\$ 3.50		
50 BALL BUCKET	GEN	PK-61	9861		\$ 6.00				\$ 5.00	\$ 5.00		PITOUR
40 BALL BUCKET	GEN	PK-61	9861		\$ 5.00	\$ 4.00						PITOUR
60 BALL BUCKET	GEN	PK-61	9861		\$ 7.00	\$ 6.00						
GOLF CLUB RENTAL	GEN	PK-61	9861		\$ 2.00				\$ 1.00	\$ 0.50		
GOLF TOURNAMENTS												PIPERS
TOURNAMENT ADMINISTRATION FEE												
EISENHOWER PARK	GEN	PK-61	0823						\$ 250.00	\$ 150.00		
MORLEY, CANTIAGUE, BAY, NO. WOODMERE	GEN	PK-61	0823						\$ 100.00	\$ 150.00		
Tournaments (Greens fees + cart)-per person	GEN	PK-61	0823			\$ 60.00						
GOLF TEE TIME RESERVATION												
NOT TO EXCEED	GEN	PK-61	9864						\$ 6.00	\$ 5.00		



PLANNING

The Nassau County Planning Commission, as defined in Section 1610 of the County Charter, is responsible for approving the subdivision of land within the County. The Planning Department processes and reviews subdivision applications and makes recommendations to the Planning Commission.

The Planning Department is divided into three divisions: Land Use Planning, Transportation and Geographic Information Systems (GIS). The Land Use Planning Division is responsible for review and analysis of subdivision applications, zoning map/code revisions, and development applications that appear before the Planning Commission. In an arrangement that is unique among New York counties, the Planning Department, through the Planning Commission has original jurisdiction over subdivisions within the towns and advisory jurisdiction over all other land use matters. The General 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 case. The Commission also is charged with review of all County land sales and open space acquisition.

HISTORICAL TREND

PL - PLANNING					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
B1 - GIFTS	500	337,253	53,720	0	0
BC - PERMITS & LICENSES	-13,700	0	0	0	0
BD - FINES & FORFEITS	0	0	0	0	30,000
BE - INVEST INCOME	0	0	1,517	0	0
BF - RENTS & RECOVERIES	0	153,296	62,698	-13,129	0
BH - DEPT REVENUES	943,322	1,318,797	1,433,294	1,438,775	1,295,500
BK - SERVICE FEES	26,316	25,370	9,573	20	0
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	560,681	1,145,754	395,812	547,947	191,814
TL - PROPERTY TAX	0	0	0	0	4,128,256
TX - SPECIAL TAXES - SPECIAL TAXES	611,231	621,952	0	0	0
Grand Total	2,128,349	3,602,421	1,956,615	1,973,614	5,645,570

REVENUE MANUAL FISCAL YEAR 2007



CONTROL CENTERS ARE DISCUSSED BELOW

PL - PLANNING							
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BC - PERMITS & LICENSES						
		R0520 - LOCATION PERMITS	-13,700	0	0	0	0
	BC - PERMITS & LICENSES Total		-13,700	0	0	0	0
	BD - FINES & FORFEITS						
		R0603 - FINES	0	0	0	0	30,000
	BD - FINES & FORFEITS Total		0	0	0	0	30,000
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	153,296	10,491	0	0
		R07GR - GRANT FUND RECOVERIES	0	0	0	-13,129	0
	BF - RENTS & RECOVERIES Total		0	153,296	10,491	-13,129	0
	BH - DEPT REVENUES						
		R0808 - FEES	273,668	678,562	816,039	712,940	685,000
	BH - DEPT REVENUES Total		273,668	678,562	816,039	712,940	685,000
	BK - SERVICE FEES						
		R2113 - GIS REVENUE	26,316	25,370	9,573	20	0
	BK - SERVICE FEES Total		26,316	25,370	9,573	20	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES						
		R0901 - REIMBURSED EXPEND	560,681	1,145,754	395,812	547,947	191,814
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		560,681	1,145,754	395,812	547,947	191,814
	TX - SPECIAL TAXES - SPECIAL TAXES						
		R1192 - HOTEL/MOTEL ROOM TAX	611,231	621,952	0	0	0
	TX - SPECIAL TAXES - SPECIAL TAXES Total		611,231	621,952	0	0	0
10 Total			1,458,195	2,624,934	1,231,915	1,247,778	906,814

Department: Planning	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

The County, upon recommendation of the Planning Commission, has the authority to levy a \$10,000 fine per occurrence for unauthorized building construction. When such an infraction is discovered, the County Attorney assesses the fine against the violator. The fine is intended to be both punitive and a deterrent to future infractions.

Collection Method and Frequency:

When a landowner is found to have violated Section 334-a.13 of the New York State Real Property Law and has either conveyed property or started construction prior to receiving either a subdivision approval



letter, or a Letter of Nonjurisdiction from the Planning Commission, the matter is referred to the County Attorney for investigation and potential prosecution. The County Attorney will forward their recommendations to the County Legislature to impose and collect any applicable fines. The money is received by the County Treasurer and credited to the Planning Commission's Fines and Forfeits revenue line.

Legislative authority:

Nassau County Administrative Code Section 1610.7

Department: Planning	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

The Planning Department budget includes revenues from filing fees, which are paid by applicants for the review of subdivision maps, construction inspections, and the review of subdivision applications not requiring filed maps. Fees are collected by the Planning Commission at the time of filing and are intended to cover the administrative costs of performing technical reviews. Fees may also be used to fund any technical consultants that may be necessary, although this is rarely done. This also includes fees collected for variances from the Commission's subdivision regulations, as well as deviations from standard application and filing procedures.



Schedule of Filing Fees charged by Nassau County Planning Commission

Category	Fee
Waiver of Filing Requirements Fee - Residential	\$500
Waiver of Filing Requirements Fee - Other	\$750
Preliminary Subdivision Maps Fee - Residential	\$500
Preliminary Subdivision Maps Fee - Other	\$750
Final Subdivision Maps Fee	\$1,500
Lot Line Adjustment Fee	\$250
Variances from Commission Regulations – Residential	\$500
Variances from Commission Regulations – Non-Residential	\$750
Extension of Time Fee	\$500
Environmental Assessment Review Fee	\$500
Environmental Impact Statement Draft Fee	\$750 per acre
Environmental Impact Statement Final Fee	\$1500 per acre
Supplemental Environmental Impact Statement (SEIS) Filing fee	\$1500 per acre
Application to File Bond & Escrow Fee	\$500
Reduction of Bond Fee	\$500
Release of Bond & Escrow Fee	\$500
Inspection Fee	7.5% of Bond & Escrow (Combined)

Collection Method and Frequency:

Each application for subdivision approval is accompanied by payment for a number of associated fees, including environmental review and additional fees, if the application requires variances. Certain applications also require the payment of significant construction inspection fees. The fees are submitted directly to the Planning Department, usually in the form of certified checks made out to the Nassau County Treasurer. Payment is required in full before the Planning Department performs the “service”. In this case, “service” means application review and construction inspection. The fees are nonrefundable even if the application is subsequently denied. Payment is collected in full with submission of application.

REVENUE MANUAL FISCAL YEAR 2007



Legislative authority:

Nassau County Administrative Code Section 1610

Department: Planning	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

This is for reimbursement of certain Federal Transportation Administration Capital Grants costs funded through the General Fund. The department receives 80% of the projected amount for claim vouchers submitted by Long Island Bus.

Collection Method and Frequency:

Federal Transportation Administration Electronic Clearinghouse Operation (ECHO) payment system per request.

Legislative authority: N/A

PL - PLANNING						
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	0	52,208	0
	BF - RENTS & RECOVERIES Total		0	0	52,208	0
	BH - DEPT REVENUES					
		R0809 - CONCESSIONS	669,654	640,235	617,255	725,835
	BH - DEPT REVENUES Total		669,654	640,235	617,255	725,835
20 Total			669,654	640,235	669,462	725,835

Department: Planning	
Fund: General	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0809	Title: Concessions

**Description:**

The revenue from the bus shelter and bench program derives from the sale of advertising space on bus shelters and benches owned by a private vendor. The vendor is under contract with the County to install and maintain the bus shelters and benches for Nassau County.

Collection Method and Frequency:

The Planning Department receives 55.5 percent of annual advertising revenues from the bus shelter and bench program. The Department receives quarterly checks in the amount of \$25,000 each over the course of the year, representing the minimal annual revenue-sharing payment of \$100,000. Planning receives a check for 55.5 percent of the total advertising revenue for the year, less \$100,000. The vendor is not billed by the department.

Legislative authority: N/A



PURCHASING DEPARTMENT

Under Government Law, the Office of Purchasing is responsible 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.

HISTORICAL TREND

PR - PURCHASING DEPARTMENT						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
BF - RENTS & RECOVERIES	67,700	43,470	150,165	306,424	52,000	
BH - DEPT REVENUES	2,052	4,000	79	1,341	28,000	
Grand Total	69,752	47,470	150,245	307,765	80,000	

CONTROL CENTERS ARE DISCUSSED BELOW

PR - PURCHASING DEPARTMENT							
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	9	1,776	33	0
		R0709 - SALE COUNTY PROPERTY	67,700	43,461	148,389	306,391	52,000
	BF - RENTS & RECOVERIES Total		67,700	43,470	150,165	306,424	52,000
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	2,052	4,000	79	1,341	3,000
		R9700 - ON-LINE VENDOR REG/SUBSCRIPTION	0	0	0	0	25,000
	BH - DEPT REVENUES Total		2,052	4,000	79	1,341	28,000
10 Total			69,752	47,470	150,245	307,765	80,000
Grand Total			69,752	47,470	150,245	307,765	80,000

Department: Purchasing	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0709	Title: Sale of County Property

Description:

The Purchasing Department sells unusable county property such as furniture, vehicles, IT equipment, etc. The following is the process to sell such items:



Purchasing receives a letter from user departments stating that they possess surplus vehicles for sale and then prepares a formal bid listing all surplus vehicles. The bid states the day and times when vehicles can be visually inspected and the bid opening date.

Purchasing then sends a letter to all purchasers on its used vehicle list advising them when vehicles can be inspected, days, times, and bid opening date. This information is also posted on the Nassau County website Bid Solicitation Board and advertised in Newsday. On the bid opening date, bids are opened and recorded on a spreadsheet. Bid deposits are sent to the Treasurers Office and the vendor is issued a receipt for their deposit.

Purchasing then awards each individual vehicle to the highest bidder. A sales order signed by the Director of Purchasing is prepared and approved by the County Attorney's Office and the Deputy County Executive. Upon receiving approved sales orders, Purchasing then mails the sales order to the purchaser.

The purchaser comes into Purchasing to pay for the balance owed on the sales order. The purchaser is issued a deposit slip which they take to the Treasurer's Office and pays the balance. When he returns to the Purchasing Department with the deposit slip showing paid in full, the Purchasing Department gives the purchaser the keys & titles to the vehicles.

Purchasing anticipates two large auctions of vehicles during 2007 but there could always be more if the agencies identify vehicles that need replacement.

With regard to other surplus property, auctions are more infrequent but currently done in the same manner. The Purchasing Department is investigating the possibility of using E-Bay as an auction method going forward in 2007 to create greater revenue from increased competition.

Collection Method and Frequency:

The Purchasing Department receives proceeds from vehicle auctions sporadically during a year starting about two weeks after an auction has taken place. The number of auctions can vary from 2 to 3 per year, but can have more if surplus vehicles are available for sale.

Legislative Authority:

By Ordinance No. 373-1991, as amended by Ordinance No. 429-1991.

Department: Purchasing	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

**Description:**

Miscellaneous receipts from vendors paying charges to make copies of bids, bid results, etc from Freedom of Information Law (FOIL) requests at \$.25cents per copy. Also included are receipts from the toner recycling blanket contract, unexpected vendor rebates, refunds from vendors for overcharges and any other receipts of monies that are very nominal in nature.

Collection Method and Frequency:

The funds are collected on a random daily basis as the vendor copying requests are made or as the instances stated above occur.

Legislative Authority:

Public Officers Law, Article 6, Sections 84-90

Department: Purchasing	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9700	Title: On-Line Vendor Registration & Subscription Services

Description:

Revenues in this code are generated as a result of an E-Government/Smart Government Initiative utilizing Purchasing's E-Procurement software to provide vendor subscription services via the web for a fee of \$50 annually. The service provides an alert notification to subscription members of bids posted on the Nassau County website. The revenue will be collected via a web based charge to the vendor's credit card.

Collection Method and Frequency:

The Purchasing Department receives premium e-mail subscription fees from vendors sporadically throughout a year.

Legislative Authority:

Ordinance No. 128-2006





DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) comprises of approximately 896 employees working within three functional areas identified as: Administration, Engineering and Operations. In addition, the Department has developed a Capital Project Planning Section to plan, develop and manage all capital projects within the scope of the Multi-Year Capital Plan. The three areas are responsible for the following: design, construction, repair, maintenance, cleaning and snow/ice control along all roadways and bridges under the jurisdiction of the County; design, construction and maintenance of all buildings and structures under the control of the County; performance of traffic surveys on all County roadways including recommendations for all signs, signals and other devices for direction and control of traffic; supervision over the design, construction and maintenance of all County buildings, parks and grounds, drains and drainage structures and of sewers, sewage disposal plants, groundwater remediation systems, traffic signal systems and other structures built for the County.

HISTORICAL TREND

PW - PUBLIC WORKS DEPARTMENT					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BC - PERMITS & LICENSES	503,875	235,345	339,650	518,862	182,000
BF - RENTS & RECOVERIES	72,445	333,064	717,191	199,641	0
BH - DEPT REVENUES	701,878	888,722	1,450,496	1,001,687	941,017
BI - CAP BACKCHARGES	3,185,324	2,548,186	5,153,471	4,132,234	4,743,909
BW - INTERFD CHGS - INTERFUND CHARGES REVENI	0	0	6,512,113	7,978,346	8,083,919
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	415,685	0	0	440,000
SA - STATE AID - REIMBURSEMENT OF EXPENSES	370,927	0	362,285	72,659	55,000
Grand Total	4,834,449	4,421,001	14,535,206	13,903,430	14,445,845



CONTROL CENTERS ARE DISCUSSED BELOW

PW - PUBLIC WORKS DEPARTMENT			
CENTER	OBJECT	SUBJECT	07 ADOPTED \$\$
00	BC - PERMITS & LICENSES		
		R0504 - ROAD OPENING	182,000
	BC - PERMITS & LICENSES Total		182,000
	BH - DEPT REVENUES		
		R0801 - MISC RECEIPTS	700,000
		R080C - NON-STORMWATER DISCHARGES-STORMWATER SYS	76,017
		R0815 - PLANS	50,000
		R081H - ADOPT-A-HIGHWAY PROGRAM	17,000
		R0888 - REIMB EXPENSES IGT	25,000
		R9807 - RULE BOOK SALES	2,000
		R9868 - SUBDIVISION PLAN REVIEW	20,000
		R9869 - 239-K REVIEW	51,000
	BH - DEPT REVENUES Total		941,017
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES		
		R0901 - REIMBURSED EXPEND	440,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		440,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES		
		R1001 - REIMBURSED EXPEND	55,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		55,000
00 Total			1,618,017
Grand Total			1,618,017

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BC	Title: Permit & Licenses
Sub-Object Code: R0504	Title: Road Opening

Description:

This revenue is derived from fees received from road opening permit applications which is required anytime a cut in a County road is necessary. Effective 2007, this fee was increased from \$150.00 to \$160.00 per application.

Collection Method and Frequency:

The fees are collected at the time of application within the Department of Public Works.

Legislative Authority:

Nassau County Ordinance 128 - 2006



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

DPW realizes revenue from various sources in this code: reimbursement of their share of electrical usage from buildings within the Mitchel Field Complex that are occupied by the U.S. Naval Exchange and Mercy Medical Center as one electrical meter exists for these buildings; back charges to various utilities and contractors for construction inspection time spent on road opening permits. In addition, this Department receives revenue from FOIL requests, topographical maps, subpoenas and hauling permits.

Collection Method and Frequency:

Reimbursement is received by DPW accounts staff.

Legislative Authority:

Nassau County Ordinance 128-2006 for Hauling Permits; FOIL Requests are covered under Freedom of Information Law, reimbursement of utility expenses not listed under any ordinance.

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R080C	Title: Non-Storm water Discharges

Description:

The Department has entered into an agreement with Adopt a Waterway which allows the vendor to place signs at specified areas which contain storm water messages designed to serve as public education literature. The vendor in turn receives advertising from these signs and agrees to reimburse the County 50% of its increase in revenues derived from this advertisement.

Collection Method and Frequency:

Payments are received quarterly by DPW accounts from vendors.

Legislative Authority:

This agreement was approved by the Legislature on 9/13/04.



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0815	Title: Plans

Description:

Contractors wishing to bid on particular contracts can purchase sets of plans/books for the proposed work that will then assist them in formulating their bids. Fees increased from \$100 to \$106 effective in 2007.

Collection Method and Frequency:

Fees collected at time of application by DPW.

Legislative Authority:

Nassau County Ordinance 128 – 2006

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R081H	Title: Adopt-a-Highway

Description:

The fee of \$17,000 is paid by the department's vendor who sells signs to advertise their name along a section of roadway.

Collection Method and Frequency:

Check received and deposited by DPW accounts staff.

Legislative Authority:

Currently none as the existing agreement has expired.

REVENUE MANUAL FISCAL YEAR 2007



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimbursed Expenses Overtime

Description:

When a contractor chooses to work overtime or when working a scheduled holiday, the overtime costs realized by the County inspection staff are invoiced to the contractor. This provision is standard wording in DPW contracts (General Notes #25: Work Schedule).

Collection Method and Frequency:

Invoices are generated by DPW accounts unit, using the accounts receivable module of FAMIS. Checks are received and deposited by DPW accounts staff.

Legislative Authority: N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9807	Title: Rule Book Sales

Description:

This \$70.00 fee is charged for the purchase of specification books (rule books) as used on DPW contracts.

Collection Method and Frequency:

Checks received by DPW staff.

Legislative Authority:

Nassau County Ordinance 144-1990



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9868	Title: Subdivision Plan Review

Description:

The Department charges a fee to review proposed development of land parcels, to insure developments meet specific standards as they relate to drainage, traffic, sanitation, etc. Fees increased from \$1,900 to \$2,028 for initial submissions and from \$200 to \$213 for resubmissions in 2007.

Collection Method and Frequency:

Checks received and deposited by DPW staff.

Legislative Authority:

Nassau County Ordinance 128-2006

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9869	Title: 239-K Review

Description:

Under section 239 of the Municipal Laws, any work done adjacent to County property requires the owner of the property to submit 5 site plans to the Department of Public Works for review. If the proposed work is found acceptable, the plans are signed by the Commissioner and returned to the Local Building Department. If unsatisfactory, the plans are returned with comments stating the reason(s) for rejection and such comments are to be incorporated into resubmitted plans. The Department charges \$427.00 for each initial submission of plans with an additional charge of \$213.00 for each resubmission of previously rejected plans, until approved.

Collection Method and Frequency:

Checks received and deposited by DPW staff at time of submittal of plan.

Legislative Authority:

Nassau County Ordinance 128 – 2006



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: FA	Title: Federal Aid Reimbursement
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The Department receives up to 80% reimbursement of costs spent upon the traffic computer maintenance contract.

Collection Method and Frequency:

Due to changes within the program, this contract will not be submitted for legislative approval until 2008. As a result, the anticipated revenue for 2007 will not be received.

Legislative Authority: N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: SA	Title: State Aid - Reimbursement
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The Mosquito Control Program (MCP) is responsible for the monitoring/control of mosquitoes countywide. The MCP is an Integrated Pest Management (IPM) type program, which minimizes the use of chemicals and employs water management, wetlands restoration along with larvae surveillance/control techniques. The MCP monitors/treats/maintains over 70,000 roadway catch basins, 650 storm water basins, 60 miles of drainage/stream corridors, salt marsh areas with nearly 1,000 miles of ditches, along with freshwater wetlands, preserves, and parklands.

Collection Method and Frequency:

Reimbursement for this State Aid is through the Nassau County Health Department. DPW supplies the Health Department with details concerning the level of effort.

Legislative Authority: N/A





REAL ESTATE PLANNING & DEVELOPMENT

The Department's major responsibility is the development and implementation of the Nassau County Government Real Estate Consolidation Plan. The Real Estate Consolidation Plan organizes the County government facilities into groups of "complexes", designed to house government departments that perform related functions. The county departments will align according to the county's vertical organizational structure where possible, and will realize efficiencies in support services and human resources.

In addition the department is also developing a long-term strategic plan for the prudent use of the county's real estate resources. This will include maintaining & automating a reliable and updated inventory of all county-owned property in order to effectively manage county real estate assets.

HISTORICAL TREND

RE - OFFICE OF REAL ESTATE SERVICES					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	9,216,646	8,246,159	8,407,760	9,250,495	9,760,645
BH - DEPT REVENUES	75,600	75,600	82,144	111,592	114,864
SA - STATE AID - REIMBURSEMENT OF EXPENSES	285,000	0	-180,601	0	94,314
Grand Total	9,577,246	8,321,759	8,309,303	9,362,087	9,969,823

CONTROL CENTERS ARE DISCUSSED BELOW

RE - OFFICE OF REAL ESTATE SERVICES							
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRV PRIOR YR APPR	12,147	354,944	0	82,464	0
		R0707 - RENT COUNTY PROPERTY	622,521	429,145	548,082	1,028,791	345,466
		R0716 - COLISEUM UTILITIES	1,726,035	1,571,544	1,839,591	2,102,615	2,748,074
		R0717 - COLISEUM RENTAL	189,368	44,940	308,457	240,403	1,500,000
		R0718 - COLISEUM CONCESSIONS	1,021,268	821,378	337,092	361,945	93,086
		R0720 - RENTAL MITCHELL FIELD PROPERTY	5,645,307	5,024,207	5,374,537	5,434,276	5,074,019
	BF - RENTS & RECOVERIES Total		9,216,646	8,246,159	8,407,760	9,250,495	9,760,645
	BH - DEPT REVENUES						
		R0809 - CONCESSIONS	75,600	75,600	82,144	111,592	114,864
	BH - DEPT REVENUES Total		75,600	75,600	82,144	111,592	114,864
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1021 - COURT FACILITY AID	285,000	0	-180,601	0	94,314
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		285,000	0	-180,601	0	94,314
10 Total			9,577,246	8,321,759	8,309,303	9,362,087	9,969,823
Grand Total			9,577,246	8,321,759	8,309,303	9,362,087	9,969,823



Following the revenue descriptions at the end of this section are the details of the 2007 Revenue Budget for Rents and Recoveries revenue.

Department: Office of Real Estate Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description:

This revenue is derived from the leasing of County property.

Collection Method and Frequency:

This revenue is billed with invoices, either monthly or annually depending upon the account and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

Legislative Authority:

Leases and permits are entered into in accordance with County regulations.

Department: Office of Real Estate Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0716	Title: Coliseum Utilities

Description:

This revenue is derived from the recovery of Nassau Veterans Memorial Coliseum (Coliseum) utility expenses. The County is repaid quarterly for the utilities consumed by the operation of the Coliseum.

Collection Method and Frequency:

This revenue is billed with invoices quarterly and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.



Legislative Authority:

Leases and permits are entered into in accordance with County regulations.

Department: Office of Real Estate Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0717	Title: Coliseum Rental

Description:

This revenue is derived from the leasing of the Coliseum property.

Collection Method and Frequency:

This revenue is billed with invoices quarterly and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

Legislative Authority:

Leases and permits are entered into in accordance with County regulations.

Department: Office of Real Estate Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0718	Title: Coliseum Concessions

Description:

This revenue is derived through the Coliseum management agreement that provides for the County to receive a percentage of the income generated through concession sales. The County receives 5% of Islanders concession sales, 6.75% of parking revenue and 25% over the base for non Islander concession sales.

Collection Method and Frequency:

This revenue is billed with invoices quarterly and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

**Legislative Authority:**

Leases and permits are entered into in accordance with County regulations.

Department: Office of Real Estate Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0720	Title: Rent Mitchell Field Property

Description:

This revenue is derived from the lease of the Mitchel Field property. (For more details please see the 2007 Budget revenue details at the end of this section.)

Collection Method and Frequency:

This revenue is billed with invoices monthly and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

Legislative Authority:

Leases and permits are entered into in accordance with County regulations.

Department: Office of Real Estate Services	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is generated by the County building food services concession contract (excluding concessions in the parks) and the copy machine concession contract proving services in the County Building located at 240 Old Country Road.

Collection Method and Frequency:

This revenue is billed with invoices monthly and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

**Legislative Authority:**

Leases and permits are entered into in accordance with County regulations.

Department: Office of Real Estate Services	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1021	Title: Court Facility Aid

Description:

This revenue is derived from the reimbursement of a percentage of the maintenance and operating expenses of court facilities (Family Court, Supreme Court, County Court and District Court). The amount received is 25% of bond interest for the courts less amounts deducted for the cleaning of the courts.

Collection Method and Frequency:

This revenue is billed via a State Voucher submitted by the Comptroller's Office annually and the payment is mailed to the Comptroller's Office.

Legislative Authority:

Chapter 825 of the Laws of 1987 (New York State)



DEPARTMENT OF REAL ESTATE PLANNING & DEVELOPMENT ANNUAL RENTAL SCHEDULE

<u>Account Type</u>	<u>Tenant Name</u>	<u>Current Annual Rent</u>
REGEN10000707	Bell Merrick Dodge	\$ 6,900.00
REGEN10000707	City of Glen Cove (ANNUAL)	\$ 12.00
REGEN10000707	Civil Air Patrol (ANNUAL)	\$ 12.00
REGEN10000707	Civil Service Employees Association	\$ 28,800.00
REGEN10000707	Concord Drive-In Cleaners (ANNUAL)	\$ 50.00
REGEN10000707	Crestwood Country Day School	\$ 1,800.00
REGEN10000707	Inc.Village of Valley Stream (ANNUAL)	\$ 1.00
REGEN10000707	Keyspan- Real Estate Department (ANNUAL)	\$ 113,704.72
REGEN10000707	Lakeside Inn Inc.	\$ 5,439.96
REGEN10000707	LIRR - Real Estate Dept (ANNUAL)	\$ 100.00
REGEN10000707	Long Island Water (ANNUAL)	\$ 608.00
REGEN10000707	Massapequa Water District (ANNUAL)	\$ 7.00
	Nassau Health Care Corporation	\$ 158,773.07
REGEN10000707	New York Water Service Corp. (ANNUAL)	\$ 5,440.00
REGEN10000707	Rocco J. Cambareri (ANNUAL)	\$ 300.00
REGEN10000707	Roosevelt Board of Education (ANNUAL)	\$ 200.00
REGEN10000707	Science Museum of Long Island (ANNUAL)	\$ 1.00
REGEN10000707	Sham Chitkara (ANNUAL)	\$ 36.00
REGEN10000707	Sutton & Edwards Management, LLC	\$ 600.00
REGEN10000707	Ten Washington Realty Assoc.	\$ 3,534.18
REGEN10000707	The Woods Knife Corp. (ANNUAL)	\$ 120.00
REGEN10000707	Town of Hempstead	\$ -
REGEN10000707	Village of Hempstead (ANNUAL)	\$ 12.00
REGEN10000707	Village of Mineola (ANNUAL)	\$ 12.00
REGEN10000707	Village of Russell Gardens (ANNUAL)	\$ 50.00
REGEN10000707	Village of Valley Stream (ANNUAL)	\$ 1.00
REGEN10000707	Valley Stream Volunteer Fire Department (ANNUAL)	\$ 120.00
REGEN10000707	Wantagh Fire District (ANNUAL)	\$ 1,300.00
REGEN10000707	Wantagh Racquet Sport (ANNUAL)	\$ 17,400.00
REGEN10000707	Westbury Medical (ANNUAL)	\$ 120.00
REGEN10000707	Woodcrest Club (ANNUAL)	\$ 12.00
TOTAL 0707		\$ 345,465.93

REVENUE MANUAL FISCAL YEAR 2007



Account Type	Tenant Name	Current Annual Rent
REGEN10000716	Coliseum Hotel Associates	\$ 335,373.65
REGEN10000716	New lessee for Coliseum	\$ 2,412,700.00
TOTAL 0716		\$ 2,748,073.65
REGEN10000717	New lessee for Coliseum	\$ 1,500,000.00
TOTAL 0717		\$ 1,500,000.00
REGEN10000718	New York Islanders	\$ 93,086.08
TOTAL 0718		\$ 93,086.08
REGEN10000720	Atria East Associates	\$ 96,480.45
REGEN10000720	Bergwall Productions, Inc.	\$ 24,183.36
REGEN10000720	Concept 400 Realty	\$ 120,000.00
REGEN10000720	Fortunoff	\$ 93,277.71
REGEN10000720	HPI Partners One, LLP	\$ 133,148.04
REGEN10000720	JP Morgan Chase Bank	\$ 119,301.96
REGEN10000720	Lighthouse Hotel Development	\$ 145,664.78
REGEN10000720	Lighthouse Hotel Development Parcel 1	\$ 53,801.14
REGEN10000720	Lighthouse Hotel Development Parcel 2	\$ 61,531.53
REGEN10000720	Lighthouse 1600, LLC	\$ 233,583.43
REGEN10000720	Nassau District Energy Group (TRIGEN)	\$ 924,204.00
REGEN10000720	Oak Realty	\$ 25,239.96
REGEN10000720	Office Center at Mitchel Field	\$ 139,366.56
REGEN10000720	Reckson Assoc (HMCC)	\$ 182,499.96
REGEN10000720	Reckson Assoc (OMNI)	\$ 534,729.96
REGEN10000720	Reckson Operating Partnership	\$ 155,619.96
REGEN10000720	Reckson Operating Partnership	\$ 263,859.96
REGEN10000720	Reckson Operating Partnership	\$ 183,561.84
REGEN10000720	Reckson Plaza	\$ 728,222.04
REGEN10000720	Robert Plan Corp	\$ 62,355.00
REGEN10000720	Rodolitz (Quentin Roosevelt)	\$ 382,920.00
REGEN10000720	Rolin Realty	\$ 66,120.00
REGEN10000720	Sunrise Senior Living Services	\$ 70,035.00
REGEN10000720	United Parcel Services	\$ 274,312.56
TOTAL 0720		\$ 5,074,019.20
TOTAL RENTAL REVENUE (BF):		\$ 9,760,644.86
Account Type	Tenant Name	Current Annual Rent
REGEN10000809	Continental Copy Products LTD.	\$ 45,600.00
REGEN10000809	Florian Food Services	\$ 39,264.00
REGEN10000809	Quick Snack	\$ 30,000.00
TOTAL 0709		\$ 114,864.00
TOTAL DEPARTMENT REVENUE (BH):		\$ 114,864.00
REGEN10001021	Court Bond Interest reimbursement	\$ 94,314.32
TOTAL STATE AID REVENUE (SA):		\$ 94,314.32
TOTAL RE REVENUE		\$ 9,969,823.18





RESERVES

Each year, the County generates recoveries from a variety sources including the disencumbrances of inactive contracts, purchase orders and requisitions. Given that it is impossible to predict with certainty in which departments these recoveries will occur, the Adopted Budget includes \$12.5 million in “Reserves”. As actual recoveries are generated they are credited to individual departments.

HISTORICAL TREND

RS - RESERVES					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BD - FINES & FORFEITS	200	3,250	3,100	0	0
BF - RENTS & RECOVERIES	2,154,400	2,315,912	4,738,776	6,744,999	12,500,000
BH - DEPT REVENUES	1,683	0	0	0	0
Grand Total	2,156,283	2,319,162	4,741,876	6,744,999	12,500,000

CONTROL CENTERS ARE DISCUSSED BELOW

RS - RESERVES							
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BD - FINES & FORFEITS						
		R0603 - FINES	200	3,250	3,100	0	0
	BD - FINES & FORFEITS Total		200	3,250	3,100	0	0
	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	2,154,088	2,315,912	4,946,308	6,744,999	12,500,000
		R0705 - RECVRY DAMGE CO PROP	312	0	0	0	0
		R07GR - GRANT FUND RECOVERIES	0	0	-207,533	0	0
	BF - RENTS & RECOVERIES Total		2,154,400	2,315,912	4,738,776	6,744,999	12,500,000
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	1,683	0	0	0	0
	BH - DEPT REVENUES Total		1,683	0	0	0	0
10 Total			2,156,283	2,319,162	4,741,876	6,744,999	12,500,000
Grand Total			2,156,283	2,319,162	4,741,876	6,744,999	12,500,000

Department: Reserves	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0704	Title: Recoveries – Prior Year

**Description:**

Each year, the County generates recoveries from a variety of sources, including the disencumbering of inactive contracts and cancelled purchase orders. While the actual revenue raised is recorded as an actual in the departments that generate them, for budgeting purposes a \$12.5 million estimate is assumed in Reserves.

Collection Method and Frequency:

Revenue is recorded on an ongoing basis during the year, depending on the revenue source. Generally the majority of revenue from disencumberances is recorded once a year.

Legislative authority: N/A



UNALLOCATED REVENUE

General Fund Unallocated Revenue includes countywide revenue collections such as the sales tax and property tax that are not credited to individual departments but to the County as a whole.

HISTORICAL TREND

RV - GENERAL FUND UNALLOCATED REVENUE					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BA - NT PENALTY ON TAX	0	-1,423	0	0	0
BD - FINES & FORFEITS	2,249,936	2,113,232	2,214,421	2,687,821	2,595,552
BE - INVEST INCOME	0	158,605	0	0	0
BF - RENTS & RECOVERIES	-2,899,734	0	2,413	181,700	0
BH - DEPT REVENUES	0	0	0	870,000	870,000
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,205,489	3,631,668	0	4,551,042	5,914,000
BS - OTB PROFITS	9,205,088	7,001,492	5,455,203	3,178,872	3,030,000
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	0	0	0	1,062,440	0
NA - NIFA AID	15,000,000	0	0	0	0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	0	1,755,469	1,000,000
TA - SALES TAX CO - SALES TAX COUNTYWIDE	779,062,057	882,923,348	893,717,132	928,807,123	968,142,293
TB - PART COUNTY - SALES TAX PART COUNTY	48,920,380	49,971,201	57,567,863	67,287,081	62,771,629
TL - PROPERTY TAX	129,529,695	141,274,679	119,973,009	80,880,477	123,962,486
TO - OTB 5% TAX	7,329,246	7,042,751	6,924,259	6,580,497	6,500,000
TX - SPECIAL TAXES - SPECIAL TAXES	0	0	0	0	0
Grand Total	992,602,158	1,094,115,553	1,085,854,300	1,097,842,520	1,174,785,960

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CONTROL CENTERS ARE DISCUSSED BELOW

RV - GENERAL FUND UNALLOCATED REVENUE						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BA - NT PENALTY ON TAX					
		R0307 - DIFFERENTIAL LIEN INTEREST	0	-1,423	0	0
	BA - NT PENALTY ON TAX Total		0	-1,423	0	0
	BD - FINES & FORFEITS					
		R0602 - FORFEITED BAIL	662,483	628,799	484,756	726,895
		R0603 - FINES	1,587,453	1,484,433	1,729,665	1,960,926
	BD - FINES & FORFEITS Total		2,249,936	2,113,232	2,214,421	2,687,821
	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	0	0	2,413	181,700
		R0709 - SALE COUNTY PROPERTY	266	0	0	0
		R070W - TOBACCO - RESIDUAL	-2,900,000	0	0	0
	BF - RENTS & RECOVERIES Total		-2,899,734	0	2,413	181,700
	BH - DEPT REVENUES					
		R9880 - OTB SUPPORT AGREEMENT	0	0	0	870,000
	BH - DEPT REVENUES Total		0	0	0	870,000
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES					
		R1301 - PAYMENT IN LIEU OF TAXES	4,205,489	3,631,668	0	4,551,042
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES Total		4,205,489	3,631,668	0	4,551,042
	BS - OTB PROFITS					
		R1701 - OTB PROFITS	9,205,088	7,001,492	5,455,203	3,178,872
	BS - OTB PROFITS Total		9,205,088	7,001,492	5,455,203	3,178,872
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	0	0	0	1,062,440
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	1,062,440
	NA - NIFA AID					
		R100B - NYS TRANSITIONAL ASSISTANCE (NIFA)	15,000,000	0	0	0
	NA - NIFA AID Total		15,000,000	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	0	0	0	1,755,469
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	1,755,469
	TA - SALES TAX CO - SALES TAX COUNTYWIDE					
		R1190 - SALES TAX - COUNTYWIDE	841,939,916	883,891,348	895,107,132	929,817,122
		R119A - NIFA WH DEBT	-61,877,859	0	0	0
		R119B - NIFA WH OPERATING	-1,000,000	-968,000	-1,390,000	-1,010,000
	TA - SALES TAX CO - SALES TAX COUNTYWIDE Total		779,062,057	882,923,348	893,717,132	928,807,123
	TB - PART COUNTY - SALES TAX PART COUNTY					
		R1195 - SALES TX-HOTEL & ALCOHOL OUTSIDE LB	53,433,202	55,931,347	58,676,091	61,291,912
		R1197 - DEFER SALES TAX COLL IN EXCESS OF BUDGET	-4,512,822	-5,960,146	-1,108,228	5,995,169
	TB - PART COUNTY - SALES TAX PART COUNTY Total		48,920,380	49,971,201	57,567,863	67,287,081
	TL - PROPERTY TAX					
		R1201 - TAX LEVY COLLECTIONS	129,529,695	138,299,819	115,392,884	80,880,477
		R1206 - BENEFIT RECEIVED FROM DEFERRED SALES TA	0	2,974,860	4,580,125	0
	TL - PROPERTY TAX Total		129,529,695	141,274,679	119,973,009	80,880,477
	TO - OTB 5% TAX					
		R1181 - NEW YORK CITY OTB	1,310,494	1,106,144	1,296,838	1,217,145
		R1182 - NASSAU REGIONAL OTB	4,999,903	5,089,106	4,692,188	4,465,917
		R1183 - SUFFOLK REGIONAL OTB	286,420	246,533	266,404	257,755
		R1184 - CAPITAL DISTRICT REGIONAL OTB	339,966	278,506	307,362	307,325
		R1185 - WESTERN REGIONAL OTB	192,854	152,020	169,619	158,325
		R1186 - CATSKILL REGIONAL OTB	199,609	170,442	191,848	174,030
	TO - OTB 5% TAX Total		7,329,246	7,042,751	6,924,259	6,580,497
20 Total			992,602,158	1,093,956,949	1,085,854,300	1,097,842,520
Grand Total			992,602,158	1,094,115,553	1,085,854,300	1,097,842,520



Department: Unallocated Revenue	
Fund: General	
Control Center: 20	
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0602	Title: Forfeited Bail

Description:

When a person suspected of committing a crime is arrested, he/she posts bail to the District court in exchange for freedom until a court hearing. This money is remitted to the County Treasurer who deposits it. If the defendant does not appear for his/her court hearing, this money is kept as forfeiture bail.

Collection Method and Frequency:

The revenue is recoded upon once the court determines that the bail is forfeited.

Legislative authority:

General Municipal Law - NYS.99-M

Department: Unallocated Revenue	
Fund: General	
Control Center: 20	
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

This revenue derives from traffic and traffic related criminal fines received from the County courts. Traffic fines from pre-1995 judgments and fines from criminal misdemeanors and arrests are collected by the courts instead of the Traffic and Parking Violations Agency (TPVA) and remitted to the County.

Collection Method and Frequency:

The fines are remitted to the County monthly by the courts.

Legislative authority:

Judiciary Law Section 790, 791; Criminal Law Article 540; County Law Section 215(11)



Department: Unallocated Revenue	
Fund: General	
Control Center: 20	
Object Code: BS	Title: OTB Profits
Sub-Object Code: R1701	Title: OTB Profits

Description:

The Nassau Regional Off Track Betting Corporation, (better known as Nassau Downs OTB), a public benefit corporation, was formed on August 19, 1974 and enacted by the County on June 24, 1974. The Corporation provides off-track betting services for thoroughbred and harness racing and distributes all of the net profits generated 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 expenses, administrative expenses, payments to the racing industry, New York State and other local governments.

Collection Method and Frequency:

Each December, OTB remits to the county its profits for the preceding twelve months.

Legislative authority:

Section 172 of Article VIIA, of Chapter 346 of the Laws of 1973 as amended by Chapter 573 of the Laws of New York State. Enabling legislation by the Nassau County Board of Supervisors electing to participate in Off-Track Betting was enacted on June 24, 1974 by Local Law 10 of 1974.

Department: Unallocated Revenue	
Fund: General	
Control Center: 20	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collection

Description:

There are approximately 416,000 parcels of land in Nassau County and, to serve as the basis for property taxes, the Nassau County Department of Assessment assesses each parcel to support the County's General Fund 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 levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

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 Legislature) and the assessed value (a percentage of fair market value) which is calculated by the Assessor. The following schedule only shows the general fund portion of property tax. The remaining three funds also include a property tax levy.

SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

<u>FUND</u>	<u>BUDGET FY 2007 ADOPTED</u>
<u>General Fund</u>	
Hempstead	
Class One	18.965
Class Two	15.990
Class Three	19.896
Class Four	14.085
Oyster Bay	
Class One	18.961
Class Two	15.986
Class Three	19.892
Class Four	14.081
North Hempstead	
Class One	18.968
Class Two	15.993
Class Three	19.893
Class Four	14.088
Long Beach	
Class One	27.766
Class Two	24.792
Class Three	28.697
Class Four	22.887
Glen Cove	
Class One	18.979
Class Two	16.004
Class Three	19.909
Class Four	14.099



Collection Method and Frequency:

The County property taxes are collected by the five towns and cities and remitted to the Treasurer in February of each year.

Legislative authority:

County Law Section 360(3)

Department: Unallocated Revenue	
Fund: General	
Control Center: 20	
Object Code: TO	Title: OTB 5% Tax
Sub-Object Code: R1181-1186	Title: OTB Surcharge

Description:

There is a 5% surcharge on pari-mutuel (betting where winners share the total amount wagered on thoroughbred and harness racing) winnings attributable to persons having placed bets in New York State on races in Nassau County at off-track betting facilities through out NYS, except at tele-theatres.

Collection Method and Frequency:

The surcharge is remitted to the County by OTB two months after the month that the bet is placed.

Legislative authority:

Section 532 of the Racing, Pari-Mutuel Wagering & Breeding Law of New York State

Department: Unallocated Revenue	
Fund: General	
Control Center: 20	
Object Code: TA/TB	Title: Sales Tax
Sub-Object Code: R1190/R1195	Title: Sales Tax Countywide/Part County

Description:

The County's sales tax is collected by the State. The County's share of the 8 5/8% sales tax rate is 4¼%. This rate remains in effect through November 30, 2007 when it reverts to 3% unless the County Legislature renews certain provisions of the tax law. Unless specifically exempted or excluded, sales tax is payable on retail sales of tangible property, food and drink, certain enumerated services, utilities,



rent for occupancy of hotel and motel rooms, certain admission charges to places of amusement and certain dues. The remainder 4 3/8 % is the State's share (including a 3/8% component imposed within the Metropolitan Commuter Transportation District). The County must allocate 1/4% of its 4+1/4% sales tax to towns and cities within the County under a local government assistance program established by the County and authorized by Section 1262-e of the tax law. This is called Part County Sales Tax and is shown on as Object Code TB-R1195.

Collection Method and Frequency:

The state distributes sales tax to the County each monthly bases upon estimates of actual sales tax collections by vendors. Six months after each sales tax quarter an adjustment distribution is made based upon actual collections instead of estimates.

Legislative authority:

New York State tax law article 28, section 1105 and article 29, section 1210

Department: Unallocated Revenue	
Fund: General	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9880	Title: OTB Support Agreement

Description:

In 2005, OTB issued general obligation bonds secured by a pledge directly by the County pursuant to a support agreement. The agreement requires OTB to pay to the County \$870,000 annually each February 15, commencing in 2005 through 2008 and \$620,000 annually thereafter until the bonds are paid in full in 2020.

Collection Method and Frequency:

Annual payments are received every February 15 and deposited by the Treasurer.

Legislative authority:

Support agreement dated June 1, 2005.





CASA (COORDINATING AGENCY FOR SPANISH AMERICANS)

The Coordinating Agency For Spanish Americans (CASA) serves the Latino community and connects residents with appropriate programs within Nassau County government. It fosters participation in local government and facilitates access to its services. It serves as a resource, referral and advocacy organization while also providing essential translation and bilingual services to both Nassau County residents and Agencies alike.

HISTORICAL TREND

SA - COORD AGENCY FOR SPANISH AMERICANS					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	0	0	178	0	0
BH - DEPT REVENUES	11,210	24,935	25,060	18,312	25,000
Grand Total	11,210	24,935	25,238	18,312	25,000

CONTROL CENTERS ARE DISCUSSED BELOW

SA - COORD AGENCY FOR SPANISH AMERICANS							
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	0	178	0	0
	BF - RENTS & RECOVERIES Total		0	0	178	0	0
	BH - DEPT REVENUES						
		R0801 - MISC RECEIPTS	11,210	24,935	25,060	18,312	25,000
		R9822 - CHARGES TO GRANTS	0	0	0	0	0
	BH - DEPT REVENUES Total		11,210	24,935	25,060	18,312	25,000
10 Total			11,210	24,935	25,238	18,312	25,000
Grand Total			11,210	24,935	25,238	18,312	25,000

Department: CASA	
Fund: General	
Control Center: 1300	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous receipts

Description:

CASA collects fees primarily for immigration services provided for clients and other walk-in requests for certain filing of documents. CASA also collects fees for translations of documents brought in by residents. Currently, translations done by CASA for other Nassau County departments are free. Translations done by



CASA include but are not limited to brochures/flyers etc. for the Office of Emergency Management, Senior Affairs, Human Rights Commission, Nassau County African American Museum, Board of Elections, Housing, Consumer Affairs and Fire Marshall Office, Health and Human Services for Providing Access To Health and Human Services (P.A.T.H.S), and Nassau University Medical Center.

Form	Type	Fee
I-864	Affidavit	\$110.00
	Each Additional Affidavit	\$50.00
G-731V	Alien Card Status Inquiry	\$25.00
I-90	Alien Card (Lost or Expired)	\$25.00
I-829	Approved Application Action	\$25.00
G-325A	Biography	\$25.00
N-400	Citizenship	\$25.00
N-600	Child of Citizen	\$25.00
I-765	Employment Authorization	\$25.00
	Immigration Forms, All Others	\$25.00-35.00
I-134	Invitation Letter	\$25.00
I-129F	Petition for a Fiancé	\$60.00
	Petition for Advance Admission for a Lawful Permanent Resident to wait in the United States during the Green Card Process	\$60.00
I-130	Petition for a Relative with One Translation	\$60.00
I-485	Status Adjustment	\$50.00
	Status Change Letters or Others	\$25.00
I-821	TPS Application	\$50.00
I-31	Travel Document Application	\$50.00
I-539	Visa Extension	\$25.00
Various	Consultations	\$25.00
	Advertisement	\$25.00-\$50.00
	Brochures/Newsletters	\$50.00-\$100.00
	Flyers	\$25.00
	Miscellaneous	\$5.00-\$20.00
	Resumes	\$50.00

Collection Methodology and Frequency:

Fees collected by CASA are collected in the form of certified funds, i.e. money orders or certified bank checks only. Every payment is recorded in a log using the tracking number of the Money Order or Certified Check.

Legislative Authority:

Ordinance 124-2002



DEPARTMENT OF SENIOR CITIZENS AFFAIRS

The Department of Senior Citizen Affairs (DSCA) acts as the primary advocate at local, State and Federal levels for the needs, concerns and interests of older people in Nassau County. Principal responsibilities are to plan and develop programs and policies to meet the needs of older citizens. The Department receives funding from Federal and State agencies for program planning, administration and operations. It 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 institutionalization. In addition, it seeks funds from other non-traditional sources and coordinates efforts by the private sector to support current, new and expanded services for senior citizens.

In order to accomplish its mission, Senior Citizen Affairs:

- Advocates at local, State and Federal levels for the needs, concerns and interests of older people in Nassau County.
- Assesses the needs of Nassau County's older citizens and identifies available services and gaps in services.
- Develops and implements programs to meet the needs and enable senior citizens to remain in their homes and communities and maintain a high quality of life for as long as possible.

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

Administration

Oversees all aspects of the department's operations and develops protocols for ongoing activities. It functions as liaison to the County Legislature and Administration, to the NY State Office for the Aging (SOFA) and the Department's Advisory Council.

Programs

Responsible for the overall planning, application and management of grants received from Federal, State and county 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 home delivered meals program for frail, homebound elderly and 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. Provides technical assistance to contractor agencies. Coordinates the Department's North Merrick and Roslyn community-based offices.

Administers programs that meet the special needs of older adults including adult day care, case management, financial counseling, non-medical in-home care, respite, legal and ombudsman services. Provides technical assistance to contractor agencies.

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Provides direct information, referral and consultation services to seniors and caregivers. Staffs and coordinates support groups for caregivers of the frail elderly and the department's monthly Information and Assistance Fairs. Develops Gerontology Workshops and other training opportunities for staff, professionals and constituents. Administers the Home Energy Assistance Program (HEAP) and the Weatherization, Referral and Packaging Program (WRAP) for income eligible individuals.

Coordinates all public information activities including a speakers' bureau, the update and distribution of department literature and press releases. Maintains the Department's web site. Responds to all requests for assistance forwarded from the County Executive's Office.

Shared Services

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 for reimbursement. Provides computer support for the Department's staff in all office locations. Prepares and maintains all Department personnel records. Ensures compliance to all human resource regulations.

HISTORICAL TREND

SC - SENIOR CITIZENS AFFAIRS					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	847,854	122,055	189,928	52,239	0
BH - DEPT REVENUES	12,110	15,048	15,029	15,450	15,456
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	5,080,204	5,089,399	4,884,876	5,239,113	5,044,196
SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,913,551	3,816,575	3,986,166	5,883,624	5,777,608
Grand Total	9,853,719	9,043,077	9,076,000	11,190,425	10,837,260

CONTROL CENTERS ARE DISCUSSED BELOW

SC - SENIOR CITIZENS AFFAIRS								
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
10	BF - RENTS & RECOVERIES							
		R0704 - RECVRY PRIOR YR APPR	1,968	12,784	4,007	0	0	
	BF - RENTS & RECOVERIES Total		1,968	12,784	4,007	0	0	
	BH - DEPT REVENUES							
		R0801 - MISC RECEIPTS	12,110	15,048	15,029	15,450	15,456	
	BH - DEPT REVENUES Total		12,110	15,048	15,029	15,450	15,456	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES							
		R0901 - REIMBURSED EXPEND	122,521	159,476	93,345	122,776	128,926	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		122,521	159,476	93,345	122,776	128,926	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES							
		R1001 - REIMBURSED EXPEND	12,217	11,633	14,539	30,970	11,632	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		12,217	11,633	14,539	30,970	11,632	
	10 Total			148,816	198,941	126,920	169,196	156,014



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

The Department of Senior Citizen Affairs (DSCA) sponsors a conference, which is held annually in May. It consists of a series of workshops aimed at senior citizen concerns and a luncheon at which the Senior Citizen of the Year award is presented by the Nassau County Executive. Ticket revenue collected from attendees offsets 100% of the expenses incurred by the conference.

Collection Method and Frequency:

Tickets for this annual event are sold to seniors and professionals desiring to attend the conference, primarily on a pre-paid basis. Checks and cash are collected and counted by the staff organizing the event. Checks are then forwarded to the fiscal unit where the revenue is entered into NIFS (Nassau Integrated Financial System). The checks/cash are forwarded to the Treasurers' Office. Attendees who have not prepaid are required to pay at the door on the day of the event. A spreadsheet is maintained containing the names of all attendees and a record of payment.

Legislative authority: N/A

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

The Corporation for National and Community Service administers the Retired and Senior Volunteer Program (RSVP). The RSVP grant reimburses qualified agencies that engage seniors 55 and older who volunteer their time to meet critical community needs.

The Department of Senior Citizen Affairs electronically bills the Corporation on a reimbursement basis. RSVP is an ongoing program but does require an annual implementation plan. A 30% match is required.

**Collection Method and Frequency:**

DSCA electronically prepares a request for payment for the Federal share of expenditures that have been incurred. Payment is received quarterly after the performance of services via electronic transfer. A spreadsheet lists all the claims that have been sent to the Corporation with the payment dates and amounts received.

Legislative authority:

The Domestic Volunteer Service Act of 1973.

Department: Senior Citizens	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards this grant for services provided under the Retired and Senior Volunteer Program (RSVP). The RSVP grant reimburses DSCA for engaging seniors 55 and older who volunteer their time to meet critical community needs. All counties receive the same amount of money. RSVP is an ongoing program but does require an annual application. No match is required.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claims to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and the County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

NY Executive Law, Article 19-J Section 536-A. Revenue is limited to the amount allocated to Nassau County.

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SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	162,788	32,799	5,678	0
	BF - RENTS & RECOVERIES Total		162,788	32,799	5,678	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	1,217,736	1,151,457	1,243,915	1,106,649
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		1,217,736	1,151,457	1,243,915	1,106,649
20 Total			1,380,524	1,184,256	1,249,593	1,106,649

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services provided under the Community Services for the Elderly Program (CSE). These services encourage and enable older adults, especially those who are frail, to remain in their homes and to participate in family and community life. This grant award is based upon the population of 60 years and older. CSE is an ongoing program but does require an annual implementation plan.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

NY Executive Law, Article 19-J, Section 541.

SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
30	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	34,611	27,057	25,185	25
	BF - RENTS & RECOVERIES Total		34,611	27,057	25,185	25
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R1078 - NYS PASS THRU FEDERAL FUNDS	2,692,493	2,626,745	2,716,055	2,695,182
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		2,692,493	2,626,745	2,716,055	2,695,182
30 Total			2,727,104	2,653,803	2,741,240	2,695,207



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 30	
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass thru Federal Funds

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services afforded under the Title IIIC-I, Title IIIC-2, and Nutrition Services Incentive Program (NSIP). These services provide hot nutritious meals to the elderly either at home or at a community-based senior center. This grant award is based upon a Weighted Population Percentage which includes the population data elements of age 60+ and minority age 60+.

DSCA bills the New York State Office for the Aging for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A receivable (RR) is recorded in FAMIS when claim is prepared. When a check is received from the New York State Office for the Aging, the Comptroller's or Treasurer's Office records reimbursement as an RC in FAMIS, and references the RR.

A 10% match for the Title IIIC-I and Title IIIC-2 program expenditures is required. No match is required for the Nutrition Services Incentive Program costs. The receivable is recorded in NIFS.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received.

Legislative authority:

US Older Americans Act of 1965.

REVENUE MANUAL FISCAL YEAR 2007



SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
40	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	221,157	1,216	569	254 0
	BF - RENTS & RECOVERIES Total		221,157	1,216	569	254 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R1078 - NYS PASS THRU FEDERAL FUNDS	1,285,074	1,337,600	1,287,092	1,346,231 1,287,380
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		1,285,074	1,337,600	1,287,092	1,346,231 1,287,380
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	0	0	0	55,307 0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		0	0	0	55,307 0
40 Total			1,506,231	1,338,816	1,287,661	1,401,792 1,287,380

Department: Senior Citizen Affairs
Fund: General
Control Center: 40
Object Code: FA Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078 Title: NYS Pass thru Federal

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for support services provided under the Area Agency Senior Program, Title IIIB. Support services include transportation, ombudsman service, counseling, information and referral, outreach, day care and legal services. This grant award is based upon a Weighted Population Percentage which include the population data elements of age 60+ and minority age 60+. Title IIIB is an ongoing program but does require an annual implementation plan. A 10% match is required.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS. Revenue is limited to the amount allocated to Nassau County.

Legislative authority:

US Older Americans Act of 1965.

REVENUE MANUAL FISCAL YEAR 2007



SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
50	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	8	10,143	1,913	0
	BF - RENTS & RECOVERIES Total		8	10,143	1,913	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	96,669	54,576	9,107	74,139
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		96,669	54,576	9,107	74,139
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	16,506	16,516	16,515	16,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		16,506	16,516	16,515	16,516
50 Total			113,183	81,235	27,534	90,655

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 50	
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

The Corporation for National and Community Services awards these funds for services afforded under the Foster Grandparent Program (FGP). This program provides low income people 60 years and over with opportunities to administer support services to children aged 17 and under who have special needs and are deprived of normal relationships with adults. FGP is an ongoing program but does require an annual application. A match of 13% is required.

Collection Method and Frequency:

DSCA electronically prepares a request for payment for the Federal share of expenditures that have occurred and is paid quarterly via electronic transfer after the performance of services. A spreadsheet lists all the claims that have been sent to the Corporation with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

The Domestic Volunteer Service Act of 1973

REVENUE MANUAL FISCAL YEAR 2007



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 50	
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds for services afforded under the Foster Grandparent Program (FGP). This program provides low income people 60 years and over with opportunities to administer support services to children aged 17 and under who have special needs and are deprived of normal relationships with adults. FGP is an ongoing program but does require an annual application. No match is required.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

NY Executive Law, Article 19-J, Section 536-A

SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
60	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	312,288	5,485	84,372	84
	BF - RENTS & RECOVERIES Total		312,288	5,485	84,372	84
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R1078 - NYS PASS THRU FEDERAL FUNDS	0	0	580	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		0	0	580	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	1,930,735	1,902,688	1,968,345	3,881,082
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		1,930,735	1,902,688	1,968,345	3,881,082
60 Total			2,243,023	1,908,173	2,053,297	3,881,166

REVENUE MANUAL FISCAL YEAR 2007



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 60	
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services provided under the Expanded In-Home Services for the Elderly Program (EISEP). These services include in-home personal care, case management and ancillary services for functionally impaired elderly in the community who need community based long-term care but who are not eligible for assistance through another program (Medicaid and Title XX). EISEP is an ongoing program but does require an annual implementation plan.

This grant award is based upon the population of 60 plus. The 60 plus population is factored into a formula that is used to distribute State funding, which is contained in a State memorandum.

A 25% match for the service expenditures is required. 0% is required for planning and implementation costs. A cost share based on income is a requirement.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

NY Executive Law, Article 19-J, Section 541

SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
65	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	18	6,841	0	0
	BF - RENTS & RECOVERIES Total		18	6,841	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R1078 - NYS PASS THRU FEDERAL FUNDS	26,833	-15,804	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		26,833	-15,804	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	664,668	664,481	679,911	716,611
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		664,668	664,481	679,911	716,611
65 Total			691,520	655,517	679,911	716,611

REVENUE MANUAL FISCAL YEAR 2007



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 65	
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards designated Area Agencies on Aging for services afforded under the Supplemental Nutrition Assistance Program (SNAP). These services provide home delivered hot nutritious meals to the elderly deemed to be at high nutritional risk. This grant award is based upon the population of 60 plus. The SNAP program is an ongoing program but does require an annual implementation plan. No match is required.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

NY Laws of 1992, Chapter 53

SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
66	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	16,457	6,411	7,657	12,653 0
	BF - RENTS & RECOVERIES Total		16,457	6,411	7,657	12,653 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R1078 - NYS PASS THRU FEDERAL FUNDS	102,759	82,522	91,460	94,092 80,582
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		102,759	82,522	91,460	94,092 80,582
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	71,689	69,800	62,941	76,489 69,730
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		71,689	69,800	62,941	76,489 69,730
66 Total			190,905	158,733	162,058	183,233 150,312



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 66	
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass thru Federal Funds

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services provided under the Health, Wellness and Disease Program, Title IIID. These services promote health and well-being among elderly persons. This grant award is based upon a Weighted Population Percentage which include the population data elements of age 60+ and minority age 60+. Title IIID is an ongoing program but does require an annual implementation plan.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

US Older Americans Act of 1965

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 66	
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services provided under the Congregate Services Initiative Program (CSI). These services promote socialization and health awareness to the well elderly. This grant award is based upon the population of 60 plus. CSI is an ongoing program but does require an annual implementation plan. A 25% match is required.



Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

NY Laws of 1994, Chapter 649

SC - SENIOR CITIZENS AFFAIRS						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
67	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	33,254	4,940	45,792	7,967 0
	BF - RENTS & RECOVERIES Total		33,254	4,940	45,792	7,967 0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R1078 - NYS PASS THRU FEDERAL FUNDS	753,854	844,284	687,238	906,692 795,997
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		753,854	844,284	687,238	906,692 795,997
67 Total			787,108	849,224	733,031	914,660 795,997

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 67	
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services provided under the Title IIIIE Elderly Caregiver Support Program. Services such as respite, day care, counseling, information and referrals, and support groups assist adult caregivers who are providing informal care to a person aged 60 and over. This grant award is based upon a Weighted Population Percentage which includes the population data elements of age 75+ and minority age 60+. Title IIIIE is an ongoing program but does require an annual implementation plan. A 10% match is required for the Title IIID.

Collection Method and Frequency:

The DSCA Fiscal unit compiles expenses – contractor expenditures from Excel spreadsheet, salaries from NIFS – and submits claim to SOFA. The County gets paid on a reimbursement basis. Services must have been performed and County must have paid for the services before it can bill SOFA; a check is sent



directly to the Treasurer by SOFA. A spreadsheet lists all the claims that have been sent to SOFA with the payment dates and amounts received. The receivable is recorded in NIFS.

Legislative authority:

US Older Americans Act Amended 2000.



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) provides supportive services and financial assistance to eligible individuals and families in Nassau County.

DSS works towards its vision and accomplishes its mission by:

- Providing aid to eligible recipients through the Family Assistance, Safety Net, Day Care, Employment, Food Stamp, Medicaid and Home Energy Assistance Programs.
- Establishing an initial child support obligation of a legally responsible individual through the Family Court, collecting support payments, and enforcing and modifying existing support orders;
- Protecting children, adults and families by enforcing the mandates of New York State Social Services Law;
- Providing secure detention for youths at the Nassau County Juvenile Detention Center whose cases are awaiting disposition in Family, District or County courts.

In order to support the vision and mission of Social Services, Department programs are divided into the following broad organizational areas:

Administration

Administration establishes policy, and coordinates, supervises and supports the operations of the Department.

Services

Services represent a major program division within the Department and encompass a variety of programs that support needy children, families and adults. Major programs include Day Care, Foster Care, Adoption, Child Preventive, Child Protective, Adult Preventive and Protective, Homemaker, Title XX and Handicapped Children. These services assist and protect children and adults unable to manage self-care and provide help to families and individuals to achieve economic self-support and self-sufficiency.

Financial Assistance

Programs include Family Assistance, Safety Net, Day Care, Employment, Food Stamps, Medicaid, Home Energy Assistance and Child Support Enforcement, which are designed to assist low-income individuals and families to meet immediate financial needs, while also providing supportive services that can lead to self-sufficiency and economic independence.

Juvenile Detention

The Department provides non-secure juvenile detention services for Persons In Need of Supervision (PINS) and Juvenile Delinquents (JDs) referred by the Nassau County Probation Department and the Juvenile Aid Bureau of the Nassau County Police Department. Secure juvenile detention services are provided for juveniles who have criminal cases pending in Family, County or Supreme Court at Nassau's Juvenile Detention Center.



HISTORICAL TREND

SS - SOCIAL SERVICES					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BF - RENTS & RECOVERIES	12,098,074	9,816,174	4,160,052	12,343,351	0
BH - DEPT REVENUES	77,015,151	132,093,118	11,189,324	10,236,223	10,549,000
BX - MEDICAID IGT REIMBURSEMENTS	0	0	40,973,707	0	0
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE	88,712,656	98,499,384	92,292,495	93,879,971	94,359,361
SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,259,858	113,638,696	85,409,721	67,218,920	70,532,586
Grand Total	278,085,739	354,047,372	234,025,299	183,678,464	175,440,947

CONTROL CENTERS ARE DISCUSSED BELOW

SS - SOCIAL SERVICES								
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
10	BF - RENTS & RECOVERIES							
		R0704 - RECVRY PRIOR YR APPR	150,121	6,425	8,340	58,593	0	
	BF - RENTS & RECOVERIES Total		150,121	6,425	8,340	58,593	0	
	BH - DEPT REVENUES							
		R0828 - OTHER WELFARE RCPTS	9,187	8,163	8,168	10,769	8,000	
	BH - DEPT REVENUES Total		9,187	8,163	8,168	10,769	8,000	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES							
		R0901 - REIMBURSED EXPEND	3,123,982	4,196,639	4,043,244	9,207,019	4,125,015	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		3,123,982	4,196,639	4,043,244	9,207,019	4,125,015	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES							
		R1001 - REIMBURSED EXPEND	1,205,862	2,404,412	1,743,237	3,710,693	8,846,918	
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		1,205,862	2,404,412	1,743,237	3,710,693	8,846,918	
	10 Total			4,489,152	6,615,639	5,802,989	12,987,073	12,979,933

Department: Department of Social Services	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Admin Other Welfare Receipts

Description:

This revenue source derives from recoveries of Child Support payments. Occasionally, payments are received for subpoena fees and orders of judgments, etc.

Collection Method and Frequency:

Child Support payments are collected from the responsible individuals based on court order for the cost of DNA and blood tests to determine the paternity for the child. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to



Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU).

Legislative authority: N/A

Department: Department of Social Services	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

Revenues in this program include Federal reimbursement for the Department's Administrative costs, which includes salaries, fringe benefits, non-salary costs and overhead. Effective for New York State's Fiscal Year 2005-06, reimbursement is part of the Flexible Fund for Family Services (FFFS). FFFS provides counties with flexibility to devote significantly higher amounts to program areas of their choosing, rather than having the State determine what amounts must be spent on child care, services, or various state contracts.

Nassau County receives FFFS funds for the following: Temporary Assistance to Needy Families (TANF) Transfer to Title XX, TANF-EAF Set Aside for Child Welfare, TANF-EAF JD/PINS, Department of Labor Block Grant, Domestic Violence, Drug & Alcohol Screening and TANF/Child Welfare Administrative costs.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year. After the financial data for reimbursement claims are input into ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received



with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

Revenues stem from State reimbursement for Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. Effective SFY 2005-06, reimbursement is part of the Local Administrative Fund created by NYS. Reimbursement is used to cover the State share of expenses in Temporary Assistance, Food Stamps, Employment and Fraud & Abuse.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.



Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
20	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	1,387,672	1,194,167	1,636,896	4,022,579 0
	BF - RENTS & RECOVERIES Total		1,387,672	1,194,167	1,636,896	4,022,579 0
	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	36,817	-5,687	5,443	23,673 653,000
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	905	1,222	670	1,395 1,000
	BH - DEPT REVENUES Total		37,722	-4,465	6,113	25,068 654,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	20,120,633	23,654,057	18,223,837	12,469,671 17,471,891
		R0906 - A D C ASSISTANCE	0	52,500	-52,500	0 0
		R0967 - TITLE IVD SOCIAL SVCS	4,710,076	4,868,150	6,466,965	6,321,216 5,000,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		24,830,709	28,574,707	24,638,302	18,790,887 22,471,891
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	5,402,403	14,180,727	9,896,442	16,511,414 16,623,654
		R1067 - TITLE IVD SOC SVCS	480,517	595,340	1,050,872	1,082,858 600,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		5,882,920	14,776,067	10,947,314	17,594,272 17,223,654
20 Total			32,139,023	44,540,476	37,228,624	40,432,806 40,349,545

Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: BH	Title: Other Welfare Receipts
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description:

Interest is earned on the Child Support Collection’s bank account and DSS retains a percentage of the collections based on the type of overpayment, such as Intentional Program Violation (8.75%) and Inadvertent Household Errors (5%).

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection’s bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents’ case type accordingly. Accounts receivable is maintained via the State Child Support Management System



(CSMS)/Automated Support Collection Unit (ASCU). Recovery of Food Stamp overpayment is tracked by the State Accounting system (CAMS).

Legislative authority: N/A

Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: County Client Reimbursement

Description:

This is the County share of recoveries from Social Service recipients, reimbursing administrative expenditures. Monies are recovered from the satisfaction of liens, settlement of claims, sale of a house and accident settlement, etc. In accordance to the Social Services Law Section 104b, 106 and 369, DSS can place various types of liens on lawsuit proceeds, estates and real property. Monies are recovered from the pursuit and settlement of the various types of liens. In addition, recoveries are made from Guardianships, Special Need Trusts and Personal Incidental Accounts.

Judgments

When a client and/or family are receiving Public Assistance and are involved in a personal injury lawsuit, they are required to sign an assignment of judgment in accordance with Section 104b of the Social Services Law. This allows DSS to recover all assistance granted to the case, inclusive of Public Assistance and Medical Assistance.

Lien On Lawsuit Proceeds

When a Medicaid client is involved in a personal injury lawsuit, DSS can process a lien against the proceeds from that lawsuit for all Medical Assistance directly related to the injury in accordance with Section 104b of the Social Services Law. If a Public Assistance recipient refuses to sign an assignment of judgment, a lien will be processed by the Resources and Recoveries unit.

Lien on Real Property

When a Medicaid recipient owns their own home, their homestead is an exempt resource as long as they live in it. If they should go into an institution without the expectation of returning home, their home is no longer exempt, and a lien on real property is placed on the home. Recovery is made when the property is sold. This is in accordance with Sections 369.1 and 369.2 of Social Services Law and Regulation 18 NYCRR 360-7.11.

Deed, Bond & Mortgage

If a client applies for Public Assistance and owns their own home, DSS requires the owner to sign a Deed and a Bond and Mortgage in accordance with Section 106 of the Social Services Law. The Bond and



Mortgage is recorded in the office of County Clerk. The Deed is held in escrow by Citibank. When the owner either sells or refinances the house, our mortgage will show up on the Title search.

Estate

When a client, former client, or legally responsible relative of a client dies, Resources and Recoveries unit processes a claim against the estate in accordance with Section 104b of Social Services Law. This claim is enforced through the Surrogate Court. A list of decedents is acquired from the Surrogate Court, and the Resources and Recoveries unit pursues the recovery of monies if the decedents have received any public and/or medical assistance in the past.

Guardianship/Conservatorship

If an individual is incompetent to handle his/her finances or this individual is placed in a nursing home, Court appoints a Guardian to represent this incompetent individual. The appointment of a Guardian can take from a few weeks up to a few years depending on the type of Guardianship. In the meantime, Medicaid may be approved with the understanding that when the Guardian is appointed, he/she will reimburse Medicaid for the assistance given. There is no lien on Guardianship because the Guardian has a fiduciary responsibility to reimburse DSS.

Special Need Trust (SNT)

A trust is established by a disabled individual, which will allow the client to retain resources to be used for special needs and will not affect their eligibility to receive Federal and State benefits. When the client dies, there is usually a payback provision to Medicaid.

Personal Incidental Account (PIA)

This is a personal account maintained in the Nursing Home on behalf of the Medicaid recipients. When the client dies, the account is turned over to DSS to be used to offset the Medical Assistance granted. If the amount of the PIA account is more than \$5,000, it is referred to the Public Administrator through the Resources and Recoveries unit, a claim is filed as a preferred creditor.

Collection Method and Frequency:

DSS requires a homeowner to sign a deed, a bond and a mortgage (which is recorded in the County Clerk's office), places liens on lawsuit proceeds, liens on non homestead real property and claims on estate assets. Checks received are deposited into the Trust account and distributed to Federal/State/Local based on the case type on a monthly basis. Accounts receivable is maintained by the Resources and Recoveries unit using the Wang Legacy System. Upon notification from the Welfare Examiners, DSS Legal Department, Nursing Home, Defense Attorney and Plaintiff Attorney of the DSS clients or ex-clients, claims are established in the Wang Legacy System. Subsequently, the Resources and Recoveries unit pursues recoveries of monies due to the DSS and records the dispositions after the settlements.

Legislative authority:

Federal and State Social Services Laws as described above.



Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

This revenue is Federal reimbursement for the Department Administrative costs, which includes salaries, fringe benefits, non salary costs and overhead. Effective SFY 2005-06, reimbursement is part of the Flexible Fund for Family Services (FFFS). Nassau County receives FFFS funds for the following: TANF Transfer to Title XX, TANF-EAF Set Aside for Child Welfare, TANF-EAF JD/PINS, Department of Labor Block Grant, Domestic Violence, Drug & Alcohol Screening and TANF/Child Welfare Administrative costs.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639



Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0967	Title: Title IV D Social Services - Federal

Description:

Public Financial Assistance receives Federal reimbursement for Child Support Administrative expenses, which includes salaries, fringe benefits, equipment, supplies and overhead.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

**Description:**

This represents State reimbursement for the Department's Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. Effective SFY 2005-06, reimbursement became part of the Local Administrative Fund created by NYS. Reimbursement is used to cover the State share of expenses in Temporary Assistance, Food Stamps, Employment, and Fraud & Abuse.

Collection Method and Frequency:

All payments to clients and on behalf of clients are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly claims via ACS the month after the expenditures are made. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal and State Aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid
Sub-Object Code: R1067	Title: Title IV D Social Services - State

Description:

This is State reimbursement for Child Support Administrative expenditures, which includes salaries, fringe benefits, equipment, supplies and overhead. State reimbursement is 17% of total costs. There is no cap on reimbursement.



Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of claims via ACS the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
30	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	5,210	39,630	364	0
	BF - RENTS & RECOVERIES Total		5,210	39,630	364	0
	BH - DEPT REVENUES					
		R0808 - FEES	0	0	0	0
	BH - DEPT REVENUES Total		0	0	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	9,165,301	13,816,773	11,693,827	7,626,370
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		9,165,301	13,816,773	11,693,827	7,626,370
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	3,949,881	7,970,637	4,572,078	5,488,824
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		3,949,881	7,970,637	4,572,078	5,488,824
30 Total			13,120,393	21,827,040	16,266,269	13,115,194

Department: Department of Social Services	
Fund: General	
Control Center: 30	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursed Expenditures

**Description:**

Federal reimbursement is received for the Department's Administrative costs, which includes salaries, fringe benefits, non salary costs and overhead. Effective SFY 2005-06, reimbursement is part of the FFFS. Nassau County receives FFFS funds for the following: TANF Transfer to Title XX, TANF-EAF Set Aside for Child Welfare, TANF-EAF JD/PINS, Department of Labor Block Grant, Domestic Violence, Drug & Alcohol Screening and TANF/Child Welfare Administrative costs.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 30	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

State reimbursement is received for the Department's Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. State reimbursement is received for various programs such as: Title XX Block Grant (65% State Share is received after Federal Share is deducted for Preventive and

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Protective services under Title XX). Foster Care administrative costs are reimbursed through the Foster Care Block Grant.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
51	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	89,466	23,587	13,723	381,458
	BF - RENTS & RECOVERIES Total		89,466	23,587	13,723	381,458
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	37,365	36,180	48,823	43,014
		R1012 - JUV DELINQUENT CARE	2,355,788	2,264,891	2,851,415	3,609,581
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		2,393,153	2,301,071	2,900,238	3,652,595
51 Total			2,482,619	2,324,658	2,913,961	4,034,053
						3,088,613

Department: Department of Social Services	
Fund: General	
Control Center: 51	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

State reimbursement stems from the Child Nutrition Program at the Juvenile Detention Center (JDC).

**Collection Method and Frequency:**

This Per Diem rate is calculated based on actual expenses incurred. DSS receives 100% reimbursement of the Per Diem rate for non-Nassau children placed in Juvenile Detention Center (JDC), and 50% reimbursement of the Per-Diem rate for Nassau children placed in JDC.

The JDC prepares and submits the Reimbursement claims monthly to the NYS Education Department Child Nutrition Program via the Child Nutrition Management System. Reimbursement is based on the number of breakfasts and lunches served at the Juvenile Detention Center. The check is issued to and deposited by JDC/DSS. Accounts Receivable is maintained by a computerized system designed by the JDC/DSS fiscal staff.

Legislative authority:

Section 180.20(b), New York State Codes, Rules and Regulations

Department: Department of Social Services	
Fund: General	
Control Center: 51	
Object Code: SA	Title: State Aid
Sub-Object Code: R1012	Title: NC Juv Det Ctr-Delinquent Care

Description:

This revenue represents State reimbursement for Administrative expenditures at the Juvenile Detention Center (JDC). DSS receives 100% reimbursement of the per diem rate (calculated based on actual expenses incurred) for non-Nassau children placed in the JDC, and 50% reimbursement for Nassau children placed in the JDC.

Collection Method and Frequency:

Reimbursement is received quarterly on a Per Diem basis, calculated on actual expenses incurred. DSS receives 100% reimbursement of the Per Diem rate for non-Nassau children placed in Juvenile Detention Center (JDC), and 50% reimbursement of the Per-Diem rate for Nassau children placed in JDC.

DSS prepares the quarterly reimbursement claim forms and submits the claims via ACS to the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The State receivable is maintained in an Excel spreadsheet by the DSS fiscal staff.

Legislative authority:

Section 180.20(b), New York State Codes, Rules and Regulations

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SS - SOCIAL SERVICES							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
53	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	524,485	514,415	18,298	0	0
	BF - RENTS & RECOVERIES Total		524,485	514,415	18,298	0	0
	BH - DEPT REVENUES						
		R0828 - OTHER WELFARE RCPTS	429,782	1,648,394	2,701,483	2,425,215	2,800,000
	BH - DEPT REVENUES Total		429,782	1,648,394	2,701,483	2,425,215	2,800,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1053 - ED OF HNDCPD CHILDREN	4,594,480	5,287,685	5,066,629	4,944,480	5,600,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		4,594,480	5,287,685	5,066,629	4,944,480	5,600,000
53 Total			5,548,747	7,450,494	7,786,411	7,369,695	8,400,000

Department: Department of Social Services
Fund: General
Control Center: 53
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description:

Children between the ages of 5 and 21, who have severe disabilities and have not adjusted to their local school, may be referred to the Committee on Special Education (CSE) for evaluation. If other local programs are not appropriate or not available, the child may be placed in an approved residential school. Costs of these expenses are initially paid in full by DSS; DSS subsequently receives reimbursement from New York State (40%) and from the local school district (20%). The County share for this program is 40%.

Collection Method and Frequency:

Monthly claim vouchers are received from residential schools. Vouchers and supporting documentations, which include attendance sheet, System to Track and Account for Children (STAC) approvals, dates and rates and existing contracts with County, are verified and processed for payment.

Subsequently, DSS fiscal staff submits quarterly bills to the school districts, who are responsible for 20% of the amount DSS has paid for Special Education children with handicapped conditions placed in residential institutions, requesting payments. Some districts require several billing notices before payment is made. Checks are deposited upon receipt from the school districts. Accounts receivables are tracked by DSS fiscal staff via an Excel spreadsheet.

Legislative authority:

Section 153 of the Social Services Law and Section 4405 of the Education Law



Department: Department of Social Services	
Fund: General	
Control Center: 53	
Object Code: SA	Title: State Aid
Sub-Object Code: R1053	Title: Education of Handicapped Children

Description:

State reimbursement is received for any Committee on Special Education (CSE) Expenses. Monthly reimbursement claim forms are submitted to the State for State reimbursement. Maintenance costs of handicapped children placed by a local school district in approved residential schools. Nassau County receives 40% reimbursement from the State for these costs.

Collection Method and Frequency:

All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are Accounts receivables are tracked by DSS fiscal staff via an Excel spreadsheet, to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

Section 153 of the Social Services Law and Section 4405 of the Education Law

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SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
60	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	4,564	0	0	0
	BF - RENTS & RECOVERIES Total		4,564	0	0	0
	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	3,343,439	3,254,879	3,053,913	3,054,901
		R9810 - 4D CHILD SUPPORT	622,951	513,294	558,285	643,608
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	108,310	103,024	40,706	125,062
	BH - DEPT REVENUES Total		4,074,700	3,871,197	3,652,905	3,823,571
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0906 - A D C ASSISTANCE	8,315,070	6,896,390	3,824,081	4,410,774
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		8,315,070	6,896,390	3,824,081	4,410,774
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1007 - A D C ASSISTANCE	8,095,292	8,509,568	7,458,928	8,882,503
		R1067 - TITLE IV D SOC SVCS	169	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		8,095,461	8,509,568	7,458,928	8,882,503
60 Total			20,489,795	19,277,155	14,935,914	17,116,848

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Family Assist. Other Welfare Receipts

Description:

Mandatory and voluntary payments received are from Temporary Assistance recipients who are refunding overpayments and Child Support refunds. The Temporary Assistance client/Custodial parent is required, as a condition for receiving assistance, to assign to DSS all support rights, with support collections to be disbursed to DSS as a repayment of assistance granted to the client. Both refunded overpayments and Child Support payments are tracked using separate State systems.

Collection Method and Frequency:

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU).

When an overpayment to Temporary Assistance (TA) recipient occurs, a TA worker will notify the CAMS unit to establish a claim. When the case is active, monies are recouped from TA recipients'



benefit checks issued and applied to the CAMS claim. When the case is closed, a monthly billing statement is sent to the client. Voluntary payments received from the client are applied vs. the claims established. Cash Management Sub-system (CAMS) is a State mandated accounting system to track overpayments to clients.

Legislative authority: N/A

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9810	Title: IV D Child Support

Description:

Incentive payments (non-capped) from the State are made to Support Collection Unit (SCU) / DSS to encourage and maximize efforts in the enforcement and collection of child support payments.

Collection Method and Frequency:

Based on Federal Child Support regulations, yearly estimated Federal incentive payments are determined and filtered down to the State and local child support districts. This incentive payment is divided equally into twelve monthly amounts to be used when preparing the monthly claims. This schedule is incorporated into the claim amount of Child Support collections and distributions made within the Support Collection unit. Accounts receivables are tracked by DSS fiscal staff via an Excel spreadsheet, to track claims processed and the Notice of Claim Settlements received from the Federal and State.

Legislative Authority:

New York State Codes, Rules and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: SS County Client Reimbursement

Description:

This represents the County Share of mandatory and voluntary recoveries from former DSS recipients, reimbursing TANF expenditures previously received by the recipient. If a Temporary Assistance



recipient receives money from inheritance or lawsuit, satisfaction of lien or mortgage, DSS is entitled to receive reimbursement for previous assistance granted to the recipient.

Collection Method and Frequency:

DSS requires a homeowner to sign a deed, a bond and a mortgage (which is recorded in the County Clerk's office), places liens on lawsuit proceeds, liens on non homestead real property and claims on estate assets. Monies are recovered from the satisfaction of liens, settlement of claims, sale of a house and accident settlement, etc. Checks received are deposited into the Trust account and distributed to Federal/State/Local based on the case type on a monthly basis. Accounts receivable is maintained by the Resources and Recoveries unit using the Wang Legacy System.

Legislative authority:

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0906	Title: ADC Assistance

Description:

This represents Federal reimbursement for Temporary Assistance to Needy Families program expenditures. Monthly reimbursement claim forms are submitted to the State for both Federal and State reimbursement. The State Welfare Reform Act of 1997 implemented TANF in New York State effective December 1996. The Family Assistance (FA) replaced Aid to Dependent Children. The Safety Net Assistance (SNA) program replaced the Home Relief program. The Act also continued the Emergency Assistance to Families (EAF) program under TANF. Capped Federal funding under is available for FA, EAF, and certain SNA expenditures. The State is required to meet TANF maintenance of effort (MOE) requirements to access the Federal funding. Federally participating amounts are generally funded at 50% Federal, 25% State, and 25% local shares. Federally non-participating amounts are generally funded at 50% State and 50% local shares.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of claims via ACS the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.



Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are tracked by DSS fiscal staff via an Excel spreadsheet, and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: SA	Title: State Aid
Sub-Object Code: R1007	Title: ADC Assistance

Description:

This represents State Aid reimbursement for TANF program expenditures. Capped Federal funding under is available for FA, EAF, and certain SNA expenditures. The State is required to meet TANF maintenance of effort (MOE) requirements to access the Federal funding. Federally participating amounts are generally funded at 50% Federal, 25% State, and 25% local shares. Federally non-participating amounts are generally funded at 50% State and 50% local shares.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.



Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
61	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	1,563,931	1,857,369	1,968,071	2,240,196 1,900,000
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	98,584	151,805	42,753	102,336 100,000
	BH - DEPT REVENUES Total		1,662,515	2,009,174	2,010,824	2,342,532 2,000,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1008 - HOME RELIEF	5,388,536	6,590,177	7,182,074	7,122,541 9,113,719
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		5,388,536	6,590,177	7,182,074	7,122,541 9,113,719
61 Total			7,051,051	8,599,351	9,192,898	9,465,073 11,113,719

Department: Department of Social Services
Fund: General
Control Center: 61
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description:

Payments received are from Safety Net recipients who are refunding overpayments and Child Support refunds. Safety Net Assistance (SNA) is a State and locally funded program that provides cash assistance to eligible individuals, couples and families that are not eligible for family assistance. Generally, SNA can be provided for a maximum of two years in a lifetime. After that, if eligibility continues, SNA will be provided in non-cash form, such as two-party check or a voucher. In addition, non-cash SNA is provided for families of persons who are unable to work due to the abuse of drugs or alcohol or for refusing drug/alcohol screening, assessment or treatment. The Safety Net Assistance client/Custodial parent is required, as a condition for receiving assistance, to assign to DSS all support rights, with support collections to be disbursed to the DSS as a repayment of assistance granted to the client.

Collection Method and Frequency:

When an overpayment to Temporary Assistance (TA) recipients occurs, a TA worker will notify the Cash Management Sub-system (CAMS) unit to establish a claim. When the case is open, monies are recouped from TA recipients' benefit checks issued and applied to the CAMS claim. When the case is closed, a monthly billing Statement is sent to the client. Voluntary payments received from the clients are applied vs. the claims established. Cash Management Sub-system (CAMS) is a State mandated accounting system to track overpayments to clients.

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary



payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU).

Legislative authority:

18NYCRR346.1 Social Services Law 111-b 2 covers the assignment of rights and 111-c-2-d covers disbursing.

Department: Department of Social Services	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: Safety Net SS County Client Reimb

Description:

This represents the County share of mandatory and voluntary recoveries from former DSS recipients, reimbursing Safety Net expenditures previously received by the recipient. If a former Safety Net recipient receives money from inheritance or lawsuit, satisfaction of lien or mortgage, DSS is entitled to receive reimbursement for previous assistance granted to the recipient.

Collection Method and Frequency:

DSS requires a homeowner to sign a deed, a bond and a mortgage (which is recorded in the County Clerk's office), places liens on lawsuit proceeds, liens on non homestead real property and claims on estate assets. Monies are recovered from the satisfaction of liens, settlement of claims, sale of a house and accident settlement, etc. Checks received are deposited into the Trust account and distributed to Federal/State/Local based on the case type on a monthly basis. Accounts receivable is maintained by the Resources and Recoveries unit using the Wang Legacy System.

Legislative authority:

Social Services Law Section 104b, 106 and 369; Sections 369.1 and 369.2 of Social Services Law and Title 18 New York State Codes, Rules, and Regulations 360-7.11.



Department: Department of Social Services	
Fund: General	
Control Center: 61	
Object Code: SA	Title: State Aid
Sub-Object Code: R1008	Title: Home Relief/Safety Net

Description:

This category reflects State reimbursement for Safety Net program expenditures. SNA is a 50% State and 50% locally funded program that provides cash assistance to eligible individuals, couples and families that are not eligible for family assistance. State reimbursement is uncapped.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of claims via ACS the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2007



SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
62	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	1,492,586	2,570,756	33,932	0
		R070R - AUDIT RECOVERY	0	0	1,363,309	201,611
	BF - RENTS & RECOVERIES Total		1,492,586	2,570,756	1,397,241	201,611
	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	521,016	401,799	368,495	85,496
	BH - DEPT REVENUES Total		521,016	401,799	368,495	85,496
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0906 - A D C ASSISTANCE	9,971,971	12,894,402	6,047,882	13,246,876
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		9,971,971	12,894,402	6,047,882	13,246,876
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1009 - CHILDREN IN INST	1,395,372	1,352,679	4,191,872	4,431,180
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		1,395,372	1,352,679	4,191,872	4,431,180
62 Total			13,380,945	17,219,636	12,005,490	17,965,163

Department: Department of Social Services
Fund: General
Control Center: 62
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description:

The client who has a child in a residential institution and that child is in the custody of DSS or the child is a Person In Need of Supervision (PINS) is required, as a condition for receiving assistance, to assign to DSS all support rights, with support collections to be disbursed to the DSS as a repayment of assistance granted to the client. Payment is used to reimburse the Federal, State and local governments for their costs. Through the U.S. Treasury, DSS receives Social Security or SSI checks on behalf of a child who is in a residential institution and that child is in the custody of DSS or the child is a PINS case. Since DSS is paying for the care of the child, DSS is entitled to these funds. Also the Federal & State governments are reimbursed their share. Sometimes overpayments are made to Foster Care institutions. When these funds are returned the revenue is placed in the control center the funds were paid from.

Collection Method and Frequency:

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU).



Upon discovery of an overpayment to a Foster Care institution, DSS fiscal staff will notify the institution to demand refund. Check received from the institution is deposited by DSS. Accounts receivable is maintained by the DSS fiscal staff using an Excel spreadsheet.

Legislative authority: N/A

Department: Department of Social Services	
Fund: General	
Control Center: 62	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0906	Title: ADC Assistance

Description:

DSS receives Federal reimbursement for children who are in the custody of DSS and children who are classified as Person in Need of Supervision (PINS), residing in institutions.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2007



Department: Department of Social Services	
Fund: General	
Control Center: 62	
Object Code: SA	Title: State Aid
Sub-Object Code: R1009	Title: Children In Institutions

Description:

State reimbursement is received for children who are in the custody of DSS and PINS children residing in institutions. Monthly reimbursement claim forms are submitted to the State for both Federal and State reimbursement. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
63	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	82,027	102,100	226,270	350,001 200,000
	BH - DEPT REVENUES Total		82,027	102,100	226,270	350,001 200,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0906 - A D C ASSISTANCE	945,679	1,797,669	1,878,905	1,120,331 888,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		945,679	1,797,669	1,878,905	1,120,331 888,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1010 - CHILDREN FOSTER HOME	-388,076	742,665	343,798	-2,363,349 492,840
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		-388,076	742,665	343,798	-2,363,349 492,840
63 Total			639,630	2,642,434	2,448,973	-893,017 1,580,840



Department: Department of Social Services	
Fund: General	
Control Center: 63	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description:

The client, who has a Non IV-E eligible child in a Foster Home, is required as a condition for receiving assistance, to assign to DSS all support rights, with support collections to be disbursed to the DSS as a repayment of assistance granted to the client. Payment is used to reimburse the Federal, State and local governments for their costs. Through the US Treasury, DSS receives Social Security or SSI checks on behalf of a Non-IV-E eligible child who is in a Foster Home. Since DSS is paying for the care of the child, DSS is entitled to these funds. Also the Federal and State governments are reimbursed their share. Sometimes an overpayment is made to a foster parent. When these funds are returned, the revenue is placed in the control center the funds were paid out of.

Collection Method and Frequency:

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU).

Upon discovery of an overpayment to providers, caseworker will notify the provider to demand refund. In addition, Foster Care unit will notify the CAMS unit to establish a claim. Billing Statement will be generated monthly. Check received from the provider is applied vs. the claim. Accounts receivable is maintained by the CAMS system.

Legislative authority: N/A

Department: Department of Social Services	
Fund: General	
Control Center: 63	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0906	Title: ADC Assistance

**Description:**

DSS receives Federal reimbursement for children in Foster Homes. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 63	
Object Code: SA	Title: State Aid
Sub-Object Code: R1010	Title: Children in Foster Homes

Description:

DSS receives State reimbursement for children in Foster Homes. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.



Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller’s office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
65	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	572,189	1,721,069	0	0
	BF - RENTS & RECOVERIES Total		572,189	1,721,069	0	0
	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	155,606	77,166	82,736	9,546
	BH - DEPT REVENUES Total		155,606	77,166	82,736	9,546
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0906 - A D C ASSISTANCE	3,788,386	3,453,195	438,256	5,478,021
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		3,788,386	3,453,195	438,256	5,478,021
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1012 - JUV DELINQUENT CARE	-673,388	-44,387	-570,583	1,023,641
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		-673,388	-44,387	-570,583	1,023,641
65 Total			3,842,793	5,207,042	-49,591	6,511,208

Department: Department of Social Services	
Fund: General	
Control Center: 65	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: DSS Juvenile Delinquent Other Welfare Receipts

**Description:**

The client who has a Juvenile Delinquent child in a residential institution is required as a condition for receiving assistance, to assign to DSS all support rights, with support collections to be disbursed to DSS as a repayment of assistance granted to the client. Payment is used to reimburse the Federal, State and local governments for their costs. Through the US Treasury, DSS receives Social Security or SSI checks on behalf of a child who is in a residential institution and that child is in a Juvenile Delinquent. Since DSS is paying for the care of the child, DSS is entitled to these funds.

Collection Method and Frequency:

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU). In addition, US Treasury sends the monthly Social Security or SSI checks for those Juvenile Delinquents under DSS care directly to Nassau DSS.

Legislative authority: N/A

Department: Department of Social Services	
Fund: General	
Control Center: 65	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0906	Title: ADC Assistance

Description:

This represents Federal reimbursement for Juvenile Delinquents in residential institutions. Monthly reimbursement claims are submitted to the State for both Federal and State reimbursement. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant. If the child is eligible for EAF funding the Federal reimbursement would be part of the FFFS funds.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS



expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 65	
Object Code: SA	Title: State Aid
Sub-Object Code: R1012	Title: Juvenile Delinquent Care

Description:

The department receives State reimbursement for Juvenile Delinquents in institutions. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of claims via ACS the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are

REVENUE MANUAL FISCAL YEAR 2007



maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
68	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	841,534	328,487	236,774	0
	BF - RENTS & RECOVERIES Total		841,534	328,487	236,774	0
	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	-688,819	-38,908	290	0
	BH - DEPT REVENUES Total		-688,819	-38,908	290	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1009 - CHILDREN IN INST	-21,097	2,520,451	-27,539	984,491
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		-21,097	2,520,451	-27,539	984,491
68 Total			131,619	2,810,031	209,525	984,491
						1,101,000

Department: Department of Social Services	
Fund: General	
Control Center: 68	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description:

The client who has a child in a non-secure residential institution is required, as a condition for receiving assistance, to assign to DSS all support rights, with support collections to be disbursed to DSS as a repayment of assistance granted to the client. Payment is used to reimburse the State and local governments for their costs. Payments made in Control Center 68 are for reserving a certain number of beds for Nassau County youth who are remanded to a non-secure detention facility by the Family Court.

Collection Method and Frequency:

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU).

**Legislative authority:**

18NYCRR346.1 Social Services Law 111-b 2 covers the assignment of rights and 111-c-2-d covers disbursing.

Department: Department of Social Services	
Fund: General	
Control Center: 68	
Object Code: SA	Title: State Aid
Sub-Object Code: R1009	Title: Children in Institutions-IV-E

Description:

This is State reimbursement for children in Non-Secure Detention facilities. Monthly reimbursement claim forms are submitted to the State for both Federal and State reimbursement.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the BICS. BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of claims via ACS the month after the expenditures are made. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2007



SS - SOCIAL SERVICES							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
69	BH - DEPT REVENUES						
		R0828 - OTHER WELFARE RCPTS	67,281	72,475	104,290	114,908	100,000
	BH - DEPT REVENUES Total		67,281	72,475	104,290	114,908	100,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES						
		R0906 - A D C ASSISTANCE	1,187,579	706,373	328,491	353,909	601,613
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		1,187,579	706,373	328,491	353,909	601,613
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1010 - CHILDREN FOSTER HOME	886,255	-2,616,265	539,185	2,427,926	460,250
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		886,255	-2,616,265	539,185	2,427,926	460,250
69 Total			2,141,115	-1,837,417	971,966	2,896,743	1,161,863

Department: Department of Social Services
Fund: General
Control Center: 69
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description:

The client who has a IV-E eligible child in a Foster Home and is required as a condition for receiving assistance, to assign to DSS all support rights, with support collections to be disbursed to DSS as a repayment of assistance granted to the client. Most of the payment is used to reimburse the Federal, State and local governments for their costs. These refunds are applied to program control center depending on what type of assistance the client received. Through the US Treasury, DSS receives Social Security or SSI checks on behalf of a child who is in a Foster Home and that child is IV-E eligible. Since DSS is paying for the care of the child, DSS is entitled to these funds. Also the Federal & State governments are reimbursed their share.

Collection Method and Frequency:

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU). Upon discovery of an overpayment to providers, a caseworker will notify the provider to demand refund. In addition, Foster Care unit will notify the CAMS unit to establish a claim. Billing Statement will be generated monthly. Checks received from the provider are applied vs. the claim. Accounts receivable is maintained by the CAMS system.



Legislative authority:

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 69	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0906	Title: ADC Assistance

Description:

This is Federal reimbursement for costs incurred on children in Foster Homes. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2007



Department: Department of Social Services	
Fund: General	
Control Center: 69	
Object Code: SA	Title: State Aid
Sub-Object Code: R1010	Title: Children in Foster Homes

Description:

DSS receives State reimbursement for children in Foster Homes. Monthly reimbursement claims are submitted to the State for both Federal and State reimbursement.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. After the financial data for reimbursement claims are input into the State Automated Claiming System, ACS determines the amount of the Federal and State shares by program. Subsequently, the different programs are converted into the corresponding Responsibility Centers. The reimbursement rate and cap limitation are based on type of programs, not by the responsibility centers. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
70	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	-9,099	0	0	532 0
		R0906 - A D C ASSISTANCE	-127,107	2,490	0	0 0
		R0913 - SUBSIDIZED ADOPTIONS	1,581,253	1,318,732	1,323,073	1,351,452 2,052,000
		FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total	1,445,047	1,321,222	1,323,073	1,351,984 2,052,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1010 - CHILDREN FOSTER HOME	2,182,156	2,491,343	2,502,050	2,446,667 2,565,000
		SA - STATE AID - REIMBURSEMENT OF EXPENSES Total	2,182,156	2,491,343	2,502,050	2,446,667 2,565,000
70 Total			3,627,203	3,812,565	3,825,123	3,798,651 4,617,000



Department: Department of Social Services	
Fund: General	
Control Center: 70	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0913	Title: Subsidized Adoptions

Description:

Federal reimbursement is received for Adoption Subsidy payments. Monthly reimbursement claim forms are submitted to the State for both Federal and State reimbursement. Children who are hard to place may receive an adoption subsidy paid to the adoptive parent. Adoption subsidy payments may be eligible for Title IV-E Federal funding only after adoptions are finalized. These adoptions must have been finalized on or after 10/1/80 with only those expenditures made after 4/1/82 being eligible for 50% Federal reimbursement. State reimbursement of adoption subsidy amounts is usually 75% after Federal reimbursement is obtained.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 70	
Object Code: SA	Title: State Aid
Sub-Object Code: R1010	Title: Children Foster Home



Description:

Federal reimbursement is received for Adoption Subsidy payments. Monthly reimbursement claim forms are submitted to the State for both Federal and State reimbursement. Children who are hard to place may receive an adoption subsidy paid to the adoptive parent. Adoption subsidy payments may be eligible for Title IV-E Federal funding only after adoptions are finalized. These adoptions must have been finalized on or after 10/1/80 with only those expenditures made after 4/1/82 being eligible for 50% Federal reimbursement. State reimbursement of adoption subsidy amounts is usually 75% after Federal reimbursement is obtained.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller’s office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
72	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	1,200	1,143	0	0 1,000
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	10,657	12,785	7,848	11,964 10,000
	BH - DEPT REVENUES Total		11,857	13,928	7,848	11,964 11,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1018 - BURIALS	5,470	6,469	2,963	5,180 5,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		5,470	6,469	2,963	5,180 5,000
72 Total			17,327	20,397	10,811	17,144 16,000



Department: Department of Social Services	
Fund: General	
Control Center: 72	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description:

Payments received are from refund of overpayments on burials (see following sections).

Collection Method and Frequency:

Upon discovery of an overpayment, DSS fiscal staff will notify the vendor for repayment. Accounts receivable is maintained by the DSS fiscal staff via an Excel spreadsheet.

Legislative authority: N/A

Department: Department of Social Services	
Fund: General	
Control Center: 72	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: Burials SS County Client Reimbursement

Description:

This represents the County Share of voluntary and mandatory recoveries from DSS recipients to reimburse burial expenditures from client’s estate, lien, mortgage, guardianship, resource overage, etc.

Collection Method and Frequency:

DSS requires a homeowner to sign a deed, a bond and a mortgage (which is recorded in the County Clerk’s office), places liens on lawsuit proceeds, liens on non homestead real property and claims on estate assets. Monies are recovered from the satisfaction of liens, settlement of claims, sale of a house and accident settlement, etc. Checks received are deposited into the Trust account and distributed to Federal/State/Local based on the case type on a monthly basis. Accounts receivable is maintained by the Resources and Recoveries unit using the Wang Legacy System.

Legislative authority:

Social Services Law Section 104b, 106 and 369.



Department: Department of Social Services	
Fund: General	
Control Center: 72	
Object Code: SA	Title: State Aid
Sub-Object Code: R1018	Title: Burials

Description:

This is a State reimbursement for burial expenditures for deceased indigents and/or clients of Nassau County DSS. Whenever monies are recovered or collected from the decedent's estate, the recovery is applied against the burial expenses, cost of public assistance and care granted. Monthly reimbursement claim forms are submitted to the State for both Federal and State reimbursement. Indigent deceased individuals are eligible to have the County pay for their burial.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2007



SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
73	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	1	1	0	7,527,623
	BF - RENTS & RECOVERIES Total		1	1	0	7,527,623
	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	105,491	51,105	65,133	89,412
		R082X - SPOUSAL REFUSAL RECOVERIES	15,049	221,587	193,657	111,120
		R0888 - REIMB EXPENSES IGT	68,955,507	121,715,135	0	0
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	1,328,599	1,600,072	1,427,999	479,758
	BH - DEPT REVENUES Total		70,404,646	123,587,900	1,686,789	680,291
	BX - MEDICAID IGT REIMBURSEMENTS					
		R088A - MEDICAID IGT REIMBURSEMENTS	0	0	2,439,792	0
		R088B - MEDICAID IGT REIMBURSEMENTS	0	0	38,533,915	0
	BX - MEDICAID IGT REIMBURSEMENTS Total		0	0	40,973,707	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	1,609,329	656,518	728,136	1,767,136
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		1,609,329	656,518	728,136	1,767,136
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	60,622,823	56,650,575	35,487,857	3,310,692
		R1019 - MEDICAL ASSISTANCE	2,068,461	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		62,691,284	56,650,575	35,487,857	3,310,692
73 Total			134,705,261	180,894,993	78,876,489	13,285,742
						200,000

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Medicaid Reimbursed Expend Other Welfare Receipts

Description:

The Medicaid client/Custodial parent is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client. The refunds are collected by the local DSS and are redistributed back to the federal, state and local governments. Sometimes, an overpayment is made to health care providers. When these funds are returned, the revenue is placed in the control center the funds are paid from.

Collection Method and Frequency:

Child Support payments are collected from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. Payments are sent to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to Nassau Support Collection Unit (SCU). Collections made on behalf of custodial parents receiving public assistance are transferred electronically



to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on the category of payment and custodial parents' case type accordingly. Accounts receivable is maintained via the State Child Support Management System (CSMS)/Automated Support Collection Unit (ASCU).

DSS MMIS unit sends letter with supporting documentation to the 3rd party health insurance vendor to demand refunds of partial premiums paid for deceased clients. Accounts receivable is maintained via an internal receivables program by the DSS fiscal staff.

Legislative authority:

Title 18, New York State Codes, Rules, and Regulations 346.1

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082X	Title: Medicaid Spousal Refusal Recoveries

Description:

Under 42 U.S.C. Section 1396a(a)(25)(A), a State or local administering agency is required to take all reasonable measures to ascertain the liability of third parties...to pay for care and services available under the Medicaid program. As a result, the legally responsible relative, if of sufficient means, is responsible for the support of the Medicaid recipient, and must repay the County for its costs on behalf of the recipient.

Collection Method and Frequency:

If the legally responsible relative's (hereafter LRR) income and resources exceed the levels established by law for spouses of Medicaid recipients, Long Term Care Unit will refer the case to the DSS Legal Department. Subsequently, the Legal Department notifies the LRR of their duty to contribute to their spouse's cares, DSS right to pursue a court order and the amount to contribute. DSS fiscal staff will deposit the check upon receipt from the LRR. Monies recovered will be distributed Federal/State/Local on a monthly basis. The Resources and Recoveries Unit maintains the receivables in the Wang Legacy System.

Legislative authority:

State Social Services Law Section 101(1)



Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: Medicaid SS County Client Reimb

Description:

This represents the County Share of voluntary and mandatory recoveries from DSS recipients to reimburse Safety Net expenditures; such as voluntary reimbursement from the clients to decrease their resources in order to be eligible for Medicaid and reimbursement from the community spouse for the cost of their spouse’s long term care in the nursing home; mandatory recoveries from the clients’ estate, lien, mortgage, life insurance, burial trust, guardianship, etc.

Collection Method and Frequency:

DSS places liens on lawsuit, liens on real property, mortgages on home, claims on estate and guardianship. Monies are recovered from the satisfaction of liens, settlement of claims, sale of a house and accident settlement, etc. In addition, clients have to give up their excess resources to be eligible to receive Medical Assistance. Checks received are deposited into the Trust account and distributed to Federal/State/Local based on the case type on a monthly basis. Accounts receivable is maintained by the Resources and Recoveries unit.

Legislative authority:

Title 18, New York State Codes, Rules, and Regulations, Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Medicaid Reimbursed Expend

Description:

Federal reimbursement is received for Medicaid expenditures made locally by DSS. These payments are outside of the Medicaid Management Information System (MMIS) payment system. Most Federal funds for Medicaid do not flow through the County Budget.



Collection Method and Frequency:

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller’s office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an internal receivables program to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

Title 18, New York State Codes, Rules, and Regulations, Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Medicaid Reimbursed Expend

Description:

State reimbursement is received for Medicaid expenditures made by DSS.

Collection Method and Frequency:

As of 2006, the County Budget will no longer receive Medicaid related State Aid, as county expenditures and State Aid will be transformed into an annual payment based on 2005 expenses that is net of revenues.

Legislative authority:

Title 18, NYCRR, Sub-chapter F, Sections 600-639

SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
75	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	1,697,785	1,924,118	2,009,401	2,002,400 2,500,000
		FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total	1,697,785	1,924,118	2,009,401	2,002,400 2,500,000
75 Total			1,697,785	1,924,118	2,009,401	2,002,400 2,500,000



Department: Department of Social Services	
Fund: General	
Control Center: 75	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

Federal reimbursement is received for the Home Energy Assistance Program (HEAP). The Home Energy Assistance Program (HEAP) is administered through a block grant and is 100% funded by the Federal government up to the State's allocation.

Collection Method and Frequency:

All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2007



SS - SOCIAL SERVICES						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
76	BF - RENTS & RECOVERIES					
		R0704 - RECVRY PRIOR YR APPR	7,030,246	3,417,637	848,415	151,487
	BF - RENTS & RECOVERIES Total		7,030,246	3,417,637	848,415	151,487
	BH - DEPT REVENUES					
		R0828 - OTHER WELFARE RCPTS	228,157	344,196	333,113	325,000
	BH - DEPT REVENUES Total		228,157	344,196	333,113	325,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES					
		R0901 - REIMBURSED EXPEND	300,654	0	0	0
		R0906 - A D C ASSISTANCE	22,331,163	21,997,837	35,338,897	28,524,264
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES Total		22,631,817	21,997,837	35,338,897	28,000,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1007 - A D C ASSISTANCE	2,478,991	4,833,546	3,069,621	4,308,411
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		2,478,991	4,833,546	3,069,621	4,308,411
76 Total			32,369,212	30,593,216	39,590,046	32,639,197

Department: Department of Social Services
Fund: General
Control Center: 76
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description:

The majority of refunds received are as a result of the Day Care Salary Enhancement reconciliation process. In addition, payments received are from refund of overpayments. Occasionally, DSS could have overpayments due to a child being absent; over the limit of excused absences and client's misuse of Day Care services.

Collection Method and Frequency:

Day Care centers receiving Salary Enhancement funds must prepare an annual reconciliation to determine if all funds were distributed and return any unexpended Salary Enhancement funds to DSS. DSS fiscal staff audits these reconciliations and makes determination if funds were distributed properly. Based on the audit findings, DSS will notify the Day Care centers regarding non-compliance and return of the funds in question. Upon discovery of any overpayments by the Day Care caseworkers, caseworkers will notify the parent / Day Care providers for repayments. Accounts receivable is maintained in the CAMS system.

Legislative authority: N/A



Department: Department of Social Services	
Fund: General	
Control Center: 76	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0906	Title: ADC Assistance

Description:

This is Federal reimbursement for Day Care, Homemaker Preventive and Protective Services. The NYS CCBG (Child Care Block Grant) is comprised of all of the Federal funds appropriated under Title IV-A and additional Federal funds the State chooses to transfer from the TANF Block Grant to the NYSCCBG, plus any State funds appropriated for child care subsidies and for activities to increase the availability and quality of child care programs.

There are three categories of eligible families under NYSCCBG. The first is families who are eligible for a child care guarantee. Social services districts must guarantee child care assistance to families who have applied for or are in receipt of family assistance or safety net assistance. Child care must also be guaranteed for a period of twelve months after the month in which a family's eligibility for family assistance has ended due to increased income. The second category is families that are eligible if funds are available. This category includes such families as low income working families and teen parents who are completing high school. This is the category where the bulk of our day care funds are spent. The third category is families who are eligible if funds are available and only if the district includes them as eligible families in the child care section of the consolidated services plan.

Our 2007-08 NYSCCBG allocation is approximately \$13.3 million and our maintenance of effort (MOE) is \$1.5 million. Other funding comes from the FFFS funds.

Title XX Social Services Block Grant

Title XX funds are, in part, provided for Adoption Services, Child Preventive Services, Child Protective Services, Adult Protective Services, Day Care Services, Homemaking Services and Domestic Violence Services. These funds are administered under a Block Grant to the State, which allocates funds to the local districts.

Title XX expenditures are funded at a 100% Federal share up to the limit of each district's allocation. NYS also transfers funds from TANF to the Social Services Block Grant based on allocation percentages determined for the Family and Children's Services Block Grant. These funds can be used for any eligible Title XX expenditure. This procedure will now be replaced by the FFFS.

Some Title XX costs in excess of the Title XX Federal ceiling may be eligible for additional State funding. An uncapped 50% State share is available for Adult Protective Services and victims of Domestic Violence Services to the extent such services exceed Title XX funding. State reimbursement, up to the district's allocation, under the Family and Children's Services Block Grant is available for Child Protective, Child Preventive and Adoption Services costs over the Title XX ceiling. There is also 65%



State reimbursement for Child Protective Services (CPS) after the district exceeds its Federal claiming restriction for Preventive and CPS expenditures.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 76	
Object Code: SA	Title: State Aid
Sub-Object Code: R1007	Title: ADC Assistance

Description:

State reimbursement is received for Day Care, Homemaker Preventive and Protective Services. The New York State Child Care Block Grant (NYSCCBG) is comprised of all of the Federal funds appropriated under Title IV-A and additional Federal funds the State chooses to transfer from the TANF Block Grant to the NYSCCBG, plus any State funds appropriated for child care subsidies and for activities to increase the availability and quality of child care programs.

There are three categories of eligible families under NYSCCBG. The first is families who are eligible for a child care guarantee. Social services districts must guarantee child care assistance to families who have applied for or are in receipt of family assistance or safety net assistance. Child care must also be guaranteed for a period of twelve months after the month in which a family's eligibility for family assistance has ended due to increased income. The second category is families that are eligible if funds



are available. This category includes such families as low income working families and teen parents who are completing high school. This is the category where the bulk of our day care funds are spent. The third category is families who are eligible if funds are available and only if the district includes them as eligible families in the child care section of the consolidated services plan.

Title XX Social Services Block Grant

Title XX funds are, in part, provided for Adoption Services, Child Preventive Services, Child Protective Services, Adult Protective Services, Day Care Services, Homemaking services and Domestic Violence Services. These funds are administered under a Block Grant to the State, which allocates funds to the local districts.

Title XX expenditures are funded at a 100% Federal share up to the limit of each district's allocation. NYS also transfers funds from TANF to the Social Services Block Grant based on allocation percentages determined for the Family and Children's Services Block Grant. These funds can be used for any eligible Title XX expenditure.

Some Title XX costs in excess of the Title XX Federal ceiling may be eligible for additional State funding. An uncapped 50% State share is available for Adult Protective Services and Victims of Domestic Violence Services to the extent such services exceed Title XX funding. State reimbursement, up to the district's allocation, under the Family and Children's Services Block Grant is available for child protective, child preventive and adoption services costs over the Title XX ceiling. There is also 65% State reimbursement for Child Protective Services after the district exceeds its Federal claiming restriction for CPS expenditures.

Collection Method and Frequency:

Revenue is received by advances and the balance on a reimbursement basis. All payments, to clients and on behalf of clients, are paid through the State Benefits Issuance Control System (BICS). BICS expenditures are summarized monthly into a composite roll. These expenditures, salaries and fringes, and all overhead are claimed to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after the expenditures are made. In addition to the monthly claims, supplemental claims are processed for various reasons and/or adjustments throughout the year.

Advances of Federal aid and State aid are received during the month from the State. The balance of claims is reimbursed by the State approximately three months later. Advances and payments are received with detailed Settlement Notices from the State. The check is issued to the Treasurer and deposited by the Comptroller's office upon receipt of the coding from DSS. The Federal and State receivables are maintained by an Excel spreadsheet to track claims processed and Notice of Claim Settlement received from the State.

Legislative authority:

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639





COUNTY TREASURER

The Office of the Treasurer manages and invests County funds, maintains banking and financial relationships, oversees the County’s borrowing, maintains an account of receipts and disbursements, collects tax delinquencies, processes the payment of property tax refunds, and oversees the sale of tax liens. It is organized into four units: Debt and Investments; Tax Sale and Records; Tax Certiorari; and Accounting.

HISTORICAL TREND

TR - COUNTY TREASURER					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BA - NT PENALTY ON TAX	22,455,742	22,683,567	21,369,228	22,532,343	24,650,000
BD - FINES & FORFEITS	11,879	13,840	8,801	6,772	10,000
BE - INVEST INCOME	6,143,324	9,909,883	17,316,057	22,965,501	19,600,000
BF - RENTS & RECOVERIES	92,912	15,578	578,107	320,013	0
BH - DEPT REVENUES	568,146	879,557	542,436	634,779	420,000
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	0	0	4,298,403	0	0
TX - SPECIAL TAXES - SPECIAL TAXES	5,632,158	5,114,033	5,227,960	4,225,528	3,096,250
Grand Total	34,904,162	38,616,458	49,340,992	50,684,935	47,776,250

REVENUE MANUAL FISCAL YEAR 2007



CONTROL CENTERS ARE DISCUSSED BELOW

TR - COUNTY TREASURER						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BA - NT PENALTY ON TAX					
		R0301 - INTEREST ON TAXES	10,758,565	11,011,694	10,741,767	11,158,051 14,000,000
		R0303 - TAX SALE EXPENSE	820,076	819,000	769,350	930,580 1,000,000
		R0305 - PENALTY ON DELINQUENT TAXES	4,433,620	4,369,132	3,979,299	3,782,555 5,000,000
		R0307 - DIFFERENTIAL LIEN INTEREST	3,493,418	3,807,043	3,292,253	4,145,493 2,500,000
		R0308 - TAX LIEN ADVERTISING FEE	446,245	457,798	367,030	438,090 400,000
		R0309 - LISTING FEE-TAX DELINQ. PROPERTIES	2,503,817	2,218,900	2,219,530	2,077,575 1,750,000
	BA - NT PENALTY ON TAX Total		22,455,742	22,683,567	21,369,228	22,532,343 24,650,000
	BD - FINES & FORFEITS					
		R0601 - FORFEIT SALE DEPOSIT	11,879	13,840	8,726	6,772 10,000
		R0602 - FORFEITED BAIL	0	0	75	0 0
	BD - FINES & FORFEITS Total		11,879	13,840	8,801	6,772 10,000
	BE - INVEST INCOME					
		R0790 - INVESTMENT INCOME	3,107,876	5,558,934	8,220,689	13,188,305 13,600,000
		R0793 - INV CAP INCOME	1,254,754	1,766,702	3,249,266	4,138,972 4,000,000
		R0797 - INT NIFA DEBT	1,483,808	2,135,446	4,780,043	3,888,484 2,000,000
		R0799 - INT HELD (NIFA EXPENSES)	-26,135	-1,207	0	0 0
		R079A - S/T INT INC-NIFA	350,666	450,008	1,066,059	1,749,740 0
		R079B - S/T W/H NIFA EXP	-27,645	0	0	0 0
	BE - INVEST INCOME Total		6,143,324	9,909,883	17,316,057	22,965,501 19,600,000
	BF - RENTS & RECOVERIES					
		R0701 - CASH RECOVERY	0	0	300,000	270,155 0
		R0704 - RECVRY PRIOR YR APPR	92,157	15,386	278,067	49,766 0
		R0709 - SALE COUNTY PROPERTY	756	192	40	92 0
	BF - RENTS & RECOVERIES Total		92,912	15,578	578,107	320,013 0
	BH - DEPT REVENUES					
		R0801 - MISC RECEIPTS	80,181	438,384	10,014	8,178 0
		R0802 - CT&TRUST FND FEE&CTF	179,314	156,991	121,861	121,264 200,000
		R0803 - CASH BAIL	207,127	193,724	244,666	262,866 180,000
		R0808 - FEES	101,524	90,489	165,896	111,423 40,000
		R0828 - OTHER WELFARE RCPTS	0	-30	0	0 0
		R9821 - CASH BAIL ABANDONED	0	0	0	131,048 0
	BH - DEPT REVENUES Total		568,146	879,557	542,436	634,779 420,000
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES					
		R1301 - PAYMENT IN LIEU OF TAXES	0	0	4,298,403	0 0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES Total		0	0	4,298,403	0 0
	TX - SPECIAL TAXES - SPECIAL TAXES					
		R1102 - ADM TAX BELMONT PARK	74,451	51,870	166,834	51,434 40,000
		R1192 - HOTEL/MOTEL ROOM TAX	2,862,921	2,913,137	3,272,663	1,595,070 656,250
		R1194 - ENTERTAINMENT TAX	2,694,787	2,149,025	1,788,464	2,579,024 2,400,000
	TX - SPECIAL TAXES - SPECIAL TAXES Total		5,632,158	5,114,033	5,227,960	4,225,528 3,096,250
10 Total			34,904,162	38,616,458	49,340,992	50,684,935 47,776,250
Grand Total			34,904,162	38,616,458	49,340,992	50,684,935 47,776,250

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-object Code: R0301	Title: Interest on Taxes

**Description:**

The Treasurer is responsible for the collection of delinquent general and school taxes. The imposed interests constitute revenue to the County. General and school property taxes are due semiannually; general taxes are considered delinquent after February 10th and August 10th; school taxes are considered delinquent after November 10th and May 10th. Delinquent taxes paid by the end of the month of the respective deadlines can be paid directly to the town or city where the property is located. If school and general taxes are not paid to the towns by the semiannual deadline, the County is then responsible for collecting them for the towns and cities. The taxpayer is charged interest at the rate of 1 percent per month by the County, compounded for every month the payment is outstanding.

Collection Method and Frequency:

Cash, checks, money orders or certified checks are received and deposited daily.

Legislative Authority:

Nassau County Administrative Code. Chapter V. Article 1 Sec. 11-23.

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-object Code: R0303	Title: Tax Sale Expense

This revenue is reflected in revenue codes R0308 and R0309.

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest and Penalty on Taxes
Sub-object Code: R0305	Title: Penalty on Delinquent Taxes

Description:

The Treasurer is responsible for the collection of delinquent general and school taxes. The imposed penalty constitutes revenue to the County. General and school property taxes are due semiannually; general taxes are considered delinquent after February 10th and August 10th; school taxes are considered delinquent after November 10th and May 10th. Delinquent taxes paid by the end of the month of the respective deadlines can be paid directly to the town or city where the property is located. Delinquent payments made after these semiannual deadlines must be made to the County. Commencing with the first of the month following the due date, the County imposes a 5 percent penalty on the total amount then due.



Collection Method and Frequency:

Cash or certified checks are received daily.

Legislative Authority:

Nassau County Administrative Code Chapter V. Sec.18-20

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-object Code: R0307	Title: Differential Lien Interest

Description:

The Treasurer is responsible for the disposal of property tax liens. The imposed penalty constitutes revenue to the County. If delinquent school and general real estate taxes remain unpaid on the third Tuesday of February, an unpaid property tax lien is created. The lien is registered against the property in time for the tax lien auction, which takes place annually. The liens are sold at the auction to private investors, at an interest rate determined by bidding. The property owner may then redeem the lien from the county at an interest rate of 10 percent. The county retains the difference between the interest rate at which the lien was sold and the 10 percent interest paid by the property owner.

Collection Method and Frequency:

Certified checks are received daily.

Legislative Authority:

Nassau County Administrative Code Chapter V. A.2 Sec.32-40

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-object Code: R0308	Title: Tax Lien Advertising Sale

Description:

In compliance with the Nassau County Administrative Code, the Treasurer's Office must advertise delinquent property taxes in the newspaper where the property is located. The County advertises during



January and February each year in preparation for the tax lien sale held in February. Taxpayers are charged an advertising fee of \$90 on their delinquent taxes to recover the cost of advertising.

Collection Method and Frequency:

Checks are accepted until October 31st, after this date only cash and certified checks are accepted. The Tax Lien sale occurs once a year.

Legislative Authority:

Ordinance 128-2006

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-object Code: R0309	Title: Listing Fee-Tax Delinquent Properties

Description:

A one time administrative fee of \$90 is charged on delinquent school and general taxes to recover the recordkeeping cost incurred by the county.

Collection Method and Frequency:

Checks or cash are received once a year.

Legislative Authority:

Ordinance 128-2006

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BD	Title: Fines and Forfeits
Sub-object Code: R0601	Title: Forfeit Sale Deposit

Description:

When private investors purchase tax liens, they are required to make a deposit of 10 percent of the value of the lien. They are then given 30 days to submit the remaining 90 percent of the value of the lien. If they do not remit the balance within 30 days, the 10 percent deposit is automatically forfeited to the County.



Collection Method and Frequency:

Check Payments are received once a year.

Legislative Authority:

County Administrative Code 5-46

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BE	Title : Investment Income
Sub-object Code: R0790, R0793	Title : Investment Income, Investment Capital Income

Description:

The Office of the Treasurer is responsible, on a daily basis, for investing the County's excess funds which range from \$400 to \$700 million. In accordance with General Municipal Law of the State of New York, permitted investments include certificates of deposit, money markets, time deposits, repurchase agreements and obligations of the United States Government, the State of New York, and its various municipal subdivisions. In 2006, the County invested excess cash primarily in demand deposits and money markets. The County earned an average of 5.2 percent on its investments during the year.

Collection Method and Frequency:

Investment income in the form of earned interest on the relevant bank accounts is received daily.

Legislative Authority:

Sec. 39 General Municipal Law New York State

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BE	Title: Investment Income
Sub-object Code: R0797	Title: Interest Income NIFA Debt

Description:

Beginning in 2000, the Nassau County Interim Finance Authority (NIFA) began issuing debt on behalf of the County. NIFA retains and invests the NIFA debt proceeds until the County submits a requisition for the funds. NIFA must approve the requisition before it disburses the funds to the County. Interest



income earned on the NIFA debt proceeds invested by NIFA is periodically remitted to the County. Sales tax collected by Nassau County retailers is remitted to the State. The State then remits to NIFA the portion of the sales tax due Nassau County net of County debt service payments and NIFA operating expenses. This money is placed in an interest bearing account where it earns interest, and NIFA remits the interest income to the County.

Collection Method and Frequency:

Checks are received on a monthly basis from NIFA.

Legislative Authority:

NIFA Act; Tax Law Sec.1261

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BF	Title: Rent and Recoveries
Subobject Code: R0701	Title: Purged Bail for Years Prior to 2006

Description:

Bail money deposited with the Office of the Treasurer becomes revenue in two ways: (i) if, within six years of the date bail is deposited with the Treasurer's Office, the Treasurer does not receive an order for either refunding or forfeiting the bail, or (ii) if a refund check is issued and is not cashed after six years from the date of exoneration (date of order releasing bail). When either occurs, the bail is purged from the County's bail trust account and is recorded as Treasurer Revenue.

Collection Method and Frequency:

Annual cash transfer from Bail Account.

Legislative Authority: N/A

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BF	Title: Rent and Recoveries
Subobject Code: R0709	Title: Cash Recovery/ Sale of County Property

**Description:**

Revenue is recognized when:

- A contractor enters into an agreement with the County to perform capital work; a 5 percent 'good faith' deposit is required from the contractor. If the contractor breaks the contract, or does not perform properly with regard to the work, the deposit is forfeited; to the County.
- Seized property is sold and there are excess funds remaining after the outstanding tax obligation on the property has been satisfied, the balance is recorded as revenue by the County.

Collection Method and Frequency:

Proceeds sent by check or electronic funds based upon occurrence.

Legislative Authority:

Real Property Tax Law Article 11

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BH	Title: Department Revenues
Subobject Code: R0801	Title: Miscellaneous Receipts

Description:

A small amount of cash receipts from other departments, which are deposited in Treasurer Accounts without a revenue receipt, are recorded as miscellaneous receipts. The revenue receipt is called a Receipt of Cash (RC) document in NIFS and is usually generated by a county department to document the revenue source. But when this information is either missing or incorrect, the funds are recorded in this miscellaneous revenue account. The departments will be involved in a corrective initiative that will mandate the posting of their cash receipts with the correct classification in the proceeding years.

Collection Method and Frequency:

Check payments received based upon occurrence.

Legislative Authority:

CPL 520.10, 520.15; CPL 206(a), 213(1); Opns St Comp No. 80-1



Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BH	Title: Department Revenues
Sub-object Code: R0802	Title: Court and Trust Fund Fee

Description:

When the Treasurer deposits money in trust for the court (County, District or Civil) for an unsettled estate, foreclosure surplus or a trust, and 2 percent fee is assessed whenever this money is disbursed.

Collection Method and Frequency:

This fee is paid by check to the County upon receipt of a Court Order authorizing the release and distribution of funds. The funds are paid from the bank account that holds the foreclosure proceeds. A check is made to the County whenever a court and trust case is closed, which can occur daily.

Legislative Authority:

New York State Law Sec. 8010

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BH	Title: Department Revenues
Sub-object Code: R0803	Title: Cash Bail

Description:

Bail is a sum of money exchanged for the release of an arrested person as a guarantee of that person's appearance for trial and is deposited with the County Treasurer. When the Treasurer receives a court order for return of bail, bail is refunded less a 3 percent fee. Of this amount, 1 percent is remitted to the Probation Department and the other 2 percent is recorded as cash bail.

Collection Method and Frequency:

A fee check is made to the County whenever a refund of bail payment is authorized by the courts, which can occur daily.

Legislative authority:

General Municipal Law. NYS.99-M



Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BH	Title: Department Revenues
Sub-object Code: R0808	Title: Miscellaneous Fees

Description:

The Treasurer’s Office collects the following fees:

- **Landlord Administration Fees** - The Nassau County bank, which holds tenants’ rental property security deposits from the tenants at County owned Mitchel Field (United Parcel Service, Bergwell and the Nassau County Veterans Memorial Coliseum) remits a 1 percent annual administration fee to the Treasurer on a quarterly basis. The balance of the interest earned belongs to the tenants.
- **Planning Escrow Account Administration Fees** - The bank where ‘good faith’ contractor deposits are held remits a 2 percent annual administration fee to the Treasurer each quarter. Interest earned belongs to the contractor.
- **Tax Deed Fees** - A new lien holder is charged a \$25 fee for the issuance of a new deed that includes the name of the new lien holder.
- **Check Photocopy Fees** - \$0.25 is charged for each copy of a canceled check requested.
- **Insufficient Funds Fee**- \$20 is charged per insufficient funds check.

Collection Method and Frequency:

Cash or certified checks are received daily.

Legislative Authority:

General Obligations Law 7-103
 Nassau County Administrative Code 5-54; Renew Local Law 15 of 1990
 F.O.I.L. Law NY CLS Pub O 87 (2007)
 Nassau County Ordinance No. 489-1990

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: BH	Title: Department Revenues
Subobject Code: R9821	Title: Purged Bail Current Years

Description:

Current year bail money is deposited with the Office of the Treasurer and becomes revenue in one of two ways: (i) if, within six years of the date bail is deposited with the Treasurer’s Office, the Treasurer does



not receive an order for either refunding or forfeiting the bail, the money is considered abandoned, or (ii) if a refund check is issued and is not cashed after six years from the date of exoneration (date of order releasing bail). When either occurs, the bail is purged from the County's bail trust account and is recorded as Treasurer revenue.

Collection Method and Frequency:

A check made to the County from the Bail account is prepared monthly.

Legislative Authority:

CPL 520.10, 520.15; CPL 206(a), 213(1); Opns St Comp No. 80-1

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: TX	Special Taxes
Sub-object Code: R1102	Title: Admission Tax Belmont Park

Description:

The Belmont Admissions Tax is 3 percent of the admissions price and New York City remits 75 percent of the admission tax collected from the New York Racing Association at Belmont Park to the Treasurer. This tax is received by the County twice a year.

Collection Method and Frequency:

Paid by check to the County from New York City semi-annually.

Legislative Authority:

New York State Law - CRR Part 4500 SEC 806, 807

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: TX	Title: Special Taxes
Sub-object Code: R1192	Title: Hotel / Motel Room Tax

Description

Nassau County has a Hotel and Motel Occupancy tax of 3 percent (effective September 1, 2001) of the per diem room rate (excludes permanent residents of hotels and motels). The tax is collected by the



facility and remitted to the County Treasurer. In Fiscal Year 2007, 25 percent is to be deposited into the General and the remaining 75 percent is to be used by the department of Parks, Recreation and Museums to improve the “marketability of cultural and historic attractions located throughout the County of Nassau with \$250,000 reserved for new programs and exhibits. This is according to Section 6 (a) of Section 1202Q of the Tax Law for historical, cultural and tourism related projects.

Collection Method and Frequency:

Check payments are received quarterly.

Legislative Authority:

Title 24 of the Nassau County Miscellaneous Laws. Local Law No. 29-2000. Extended through 2009.

Department: Treasurer	
Fund: General	
Control Center : 10	
Object Code: TX	Title: Special Taxes
Sub-object Code: R1194	Title: Entertainment Tax

Description:

Each ticket that is sold for a commercial or professional entertainment event held at specific venues in Nassau County includes a \$1.50 entertainment tax. This surcharge is remitted by the venue to the Treasurer monthly. This charge is applicable to the following venues: Jones Beach Theater, Westbury Music Fair and Nassau Veterans Memorial Coliseum (New York Islanders and New York Dragons).

Collection Method and Frequency:

Check payments are received monthly

Legislative Authority:

Local Law 28-2000, extended through 2009.



TRAFFIC SAFETY BOARD

The mission of the Nassau County Traffic Safety Board is to improve street and highway safety for all users of Nassau County’s roadways: motorists, passengers, motorcyclists, bicyclists and pedestrians. The Board is committed to reducing vehicular injuries and fatalities; reducing alcohol and drug impaired injuries and fatalities; and reducing the emotional and fiscal costs resulting from traffic crashes.

The Board is composed of volunteers representing relevant county agencies, local governments (town, city, and village) and representatives of the corporate community, affiliate traffic associations and civic groups. An Executive Secretary serves as the administrative director of the Office of the Board.

The Board is responsible for federal and state grants for channeling Traffic Safety and STOP-DWI grant programs to the correct government agency and the pursuit of grants from State and Federal sources to fund specific safety measures. The STOP-DWI program has been successful in lowering the number of alcohol related fatalities and injuries in the County. Fines from convictions fund the cost of law enforcement, prosecution, probation, rehabilitation, public education and program administration. In addition, the Traffic Safety Board promotes all federally fundable traffic safety areas: occupant restraints and child safety seats; bicycle and pedestrian safety; aggressive driving enforcement; and alcohol enforcement and education.

HISTORICAL TREND

TS - TRAFFIC SAFETY BOARD					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BD - FINES & FORFEITS	39,043	0	-400	0	0
BF - RENTS & RECOVERIES	0	0	0	-932	0
BH - DEPT REVENUES	150,000	183,000	160,000	174,382	175,000
Grand Total	189,043	183,000	159,600	173,450	175,000

CONTROL CENTERS ARE DISCUSSED BELOW

TS - TRAFFIC SAFETY BOARD						
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BD - FINES & FORFEITS					
		R0603 - FINES	0	0	-400	0
		R0618 - HANDICAPPED PARKING FINE SURCHARGE	39,043	0	0	0
	BD - FINES & FORFEITS Total		39,043	0	-400	0
	BF - RENTS & RECOVERIES					
		R07GR - GRANT FUND RECOVERIES	0	0	0	-932
	BF - RENTS & RECOVERIES Total		0	0	0	-932
	BH - DEPT REVENUES					
		R0888 - REIMB EXPENSES IGT	150,000	183,000	160,000	174,382
	BH - DEPT REVENUES Total		150,000	183,000	160,000	174,382
10 Total			189,043	183,000	159,600	173,450
Grand Total			189,043	183,000	159,600	173,450



Department: Traffic Safety Board	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimbursed Expenses

Description

These revenues represent that portion of the STOP-DWI grant program budget that has been appropriated to the Traffic Safety Board. These funds are to be used to perform the public information, education and the administrative functions of the STOP-DWI grant program. The funds are based on fines collected for all drunk and impaired driving violations of the Vehicle and Traffic Law, Sections 1192 and 511 that are prosecuted in Nassau County.

Collection Method and Frequency:

Revenue is collected from the STOP-DWI grant program on a quarterly basis based on expenditures generated by the Traffic Safety Board office for their administrative, public information and education duties. Seventy-five percent of the personal services expenditures for the Traffic Safety Board are charged to the grant program and are returned to the general fund as reimbursable expenses via journal entry transfer.

Legislative authority:

New York State Vehicle and Traffic Law Sections 1192, 1197 and 511. (As amended 11/2006)



TRAFFIC AND PARKING VIOLATIONS AGENCY (TPVA)

The Nassau County Traffic and Parking Violations Agency’s mission is to enhance public safety through the timely adjudication of traffic and parking summonses and to expeditiously collect the requisite fine and penalties.

The Agency endeavors to collect fines owed on outstanding traffic and parking tickets through in-house and private vendor collection efforts. The New York State Department of Motor Vehicles (NYSDMV) is notified about repeat offenders who fail to respond to the Agency and NYSDMV commence with the license suspension process. Repeat parking ticket offenders are reported to the NYSDMV as scofflaws and they are barred from re-registering their vehicles. Moreover, a parking default judgment process is instituted with the Nassau County Clerk for those serious offenders who continue to ignore TPVA warnings.

TPVA processes violations for three towns and some of the villages located within Nassau County. The Agency regards customer service paramount. To this end, TPVA affords defendants the opportunity to adjudicate and dispose of their tickets during normal and extended business hours. Enhancements such as online payments for parking tickets through TPVA’s website, payment by phone for all parking and non-speeding traffic violations and evening and Saturday hours allow defendants to satisfy their tickets in a timely and convenient manner.

HISTORICAL TREND

TV - TRAFFIC & PARKING VIOLATIONS AGENCY					
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
BD - FINES & FORFEITS	9,807,980	11,158,613	17,422,401	18,736,738	20,700,000
BF - RENTS & RECOVERIES	84,416	720,431	141,904	1,153,675	0
Grand Total	9,892,396	11,879,044	17,564,305	19,890,413	20,700,000

CONTROL CENTERS ARE DISCUSSED BELOW

TV - TRAFFIC & PARKING VIOLATIONS AGENCY							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BD - FINES & FORFEITS						
		R0603 - FINES	9,807,980	11,158,613	17,422,401	18,736,738	20,700,000
		R0618 - HANDICAPPED PARKING FINE SURCHARGE	0	0	0	0	0
	BD - FINES & FORFEITS Total		9,807,980	11,158,613	17,422,401	18,736,738	20,700,000
	BF - RENTS & RECOVERIES						
		R0701 - CASH RECOVERY	0	635,507	0	0	0
		R0704 - RECVRY PRIOR YR APPR	84,416	84,924	141,904	1,153,675	0
	BF - RENTS & RECOVERIES Total		84,416	720,431	141,904	1,153,675	0
10 Total			9,892,396	11,879,044	17,564,305	19,890,413	20,700,000
Grand Total			9,892,396	11,879,044	17,564,305	19,890,413	20,700,000



Department: Traffic and Parking Violations Agency	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines
Sub-Object Code: R0603	Title: Fines and Fees

Description:

The Nassau County Traffic and Parking Violation Agency (TPVA) is the adjudicating authority for traffic and parking violations for a myriad of jurisdictions in the County. TPVA, an arm of the Nassau County District Court, considers its public safety mission to be paramount. TPVA reports traffic suspensions and parking scofflaws monthly to NYSDMV in Albany. TPVA is very strict on motorists who prove to be recidivists and the Judicial Hearing Officers are empowered through Nassau County District Court to arrest those individuals if warranted. Moreover, there is zero tolerance for repeat speeding, passing a school bus or going through a railroad crossing. These violations contribute to TPVA's revenue collection and the source of revenue is generated from fines, penalties, surcharges, administrative fees and collection fees associated with the disposition of the violations. The issuing agencies that TPVA processes traffic and parking tickets for include Nassau County Police, New York State Police, New York State Park Police, Nassau County Sheriff, Nassau County Fire Marshall, Nassau County Public Safety, Nassau County Community College, Nassau University Medical Center and various parking enforcement agents employed by the Towns and villages. The violation codes are derived from the various local ordinances, but the bulk of the tickets issued are written under the New York State Vehicle and Traffic Law (VTL).

TPVA has many tools at its disposal to enforce collection. They include collection letters, license suspensions, registration suspensions, boot and tow, default judgments, seizure of assets and a third party collection vendor. TPVA manages all functions associated with processing a ticket after the violation has been issued. All facets of the ticket cycle—entry, processing, adjudication, collection and disposition—are done at TPVA's office in Hempstead.

Collection Method and Frequency:

Monies are collected by TPVA through various means. Collections include mail, telephone, online payments and in-person visits. TPVA accepts cash, money orders, personal checks (up to a specified amount) and credit cards. TPVA collects monies 24 hours a day via its parking online website and maintains four lockboxes for various billings.

Monetary penalties are assessed at various intervals once a motorist misses imposed due dates. TPVA utilizes in-house collection letters as well as a third party vendor to effect collections.

Legislative Authority:

TPVA's authority to process and adjudicate tickets, as well as impose collection fees, penalties and agency fees are derived from the NYS Vehicle and Traffic Law, GML Section 370 et seq., GML-1-1 and



GML-1-2, the Nassau County District Court Board of Judges, the Nassau County Legislature, Inter-Municipal Agreements and Memorandums of Understanding established with the various jurisdictions.





VETERANS SERVICE DEPARTMENT

The Veterans Service Agency serves as an advocate for the veterans on compensation, pension, education and training, vocational rehabilitation, along with additional benefits for survivors, burial and hospital care. The agency provides free transportation for veterans to either the VA hospital in Northport or the VA health clinic in Plainview. The program is manned by 60 to 70 volunteers, who assist the veterans in getting the health care they require. The Veterans Service Agency 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 the veteran and the child of the veteran, along with annuities for the veterans or their spouse who may be blind. There are many local benefits that veterans are entitled to, including veterans tax exemption, obtaining documents, assisting with appeals, employment counseling and discharge upgrading.

HISTORICAL TREND

VS - VETERANS SERVICES AGENCY						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$	
BF - RENTS & RECOVERIES	0	21	158	0	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	44,600	0	67,500	35,000	35,000	
Grand Total	44,600	21	67,658	35,000	35,000	

CONTROL CENTERS ARE DISCUSSED BELOW

VS - VETERANS SERVICES AGENCY							
CENTER	OBJECT	SUBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES						
		R0704 - RECVRY PRIOR YR APPR	0	21	158	0	0
	BF - RENTS & RECOVERIES Total		0	21	158	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES						
		R1001 - REIMBURSED EXPEND	44,600	0	67,500	35,000	35,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		44,600	0	67,500	35,000	35,000
10 Total			44,600	21	67,658	35,000	35,000
Grand Total			44,600	21	67,658	35,000	35,000

Department: Veterans Service Agency	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid and Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursement

Description

This is State aid for the County being mandated by New York State to have a Veterans Service Agency. The agency receives \$35,000 each year.



Collection Method and Frequency:

A claim voucher is submitted annually and a receivable is established in the County's financial system. Payment is remitted to the Treasurer's department.

Legislative authority

Aid to the Veterans Service Agencies under Article 17, Section 357 of the Executive Law.



NASSAU COUNTY YOUTH BOARD

The Nassau County Youth Board, now in its 42nd year, was created to plan, monitor, research, evaluate and cultivate youth and family development resources throughout Nassau County. Services are offered through a network of community-based organizations strategically located in communities of greatest need throughout Nassau County. Each not-for-profit contract agency has its own local, non-salaried governing board, which is responsible for the agency’s programs and fiscal soundness. Approximately 45,000 young people and their families are served on a regular basis by the Youth Board and over 100,000 lives are touched each year. The Youth Board serves as a leader within the County in terms of community-based development, advocacy, community-driven planning, research and program development. Throughout the rich history of the Youth Board, issues have been identified and addressed prior to becoming epidemic in proportion.

HISTORICAL TREND

YB - NASSAU COUNTY YOUTH BOARD						
OBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT	07 ADOPTED	\$\$
BF - RENTS & RECOVERIES	336,170	115,313	172,439	93,153		0
SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,662,768	1,599,555	1,761,111	1,542,951	1,553,753	
Grand Total	1,998,938	1,714,867	1,933,550	1,636,104	1,553,753	

CONTROL CENTERS ARE DISCUSSED BELOW

YB - NASSAU COUNTY YOUTH BOARD						
CENTER	OBJECT	SUBOBJECT	03 ACTUAL AMT	04 ACTUAL AMT	05 ACTUAL AMT	06 ACTUAL AMT 07 ADOPTED \$\$
10	BF - RENTS & RECOVERIES					
		R0701 - CASH RECOVERY	24,488	7,286	0	0
		R0704 - RECVRY PRIOR YR APPR	311,682	108,027	172,439	93,153
	BF - RENTS & RECOVERIES Total		336,170	115,313	172,439	93,153
	SA - STATE AID - REIMBURSEMENT OF EXPENSES					
		R1001 - REIMBURSED EXPEND	1,662,768	1,599,555	1,761,111	1,542,951
	SA - STATE AID - REIMBURSEMENT OF EXPENSES Total		1,662,768	1,599,555	1,761,111	1,542,951
10 Total			1,998,938	1,714,867	1,933,550	1,636,104
Grand Total			1,998,938	1,714,867	1,933,550	1,636,104

Department: Youth Board	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures



Description:

State aid is set by the New York State Office of Children and Family Services (OCFS) based on the number of youth between the ages of 0-20, taken from the 2000 Census. This rate varies each year; consequently, revenue cannot accurately be projected for future years.

Collection Method and Frequency:

Payment is made based on reimbursement claims that are submitted within 45 calendar days after a program quarter has ended. Reimbursement claims consist of contract agencies' program costs that have been paid by Nassau County. All reimbursement claims must be paid by the County before they can be submitted for reimbursement to New York State OCFS; a check payable to County is mailed from the State.

Contract agencies submit monthly claims to the Youth Board for reimbursement. After these claims have been paid to the vendor, the County submits them to OCFS for payment to Nassau County.

Fifteen business days after a claim voucher has been submitted to the funding source for reimbursement, cash requests are reconciled with cash receipts. If payment has not been received during this time, follow up is done with the funding source as to when payment can be expected. This inquiry continues until payment has been received from the State.

Legislative authority:

State aid is automatically renewed. It requires an annual Resource Application Plan that legally requests the State Aid. The Youth Board is required to match the State Aid.

APPENDICES



APPENDIX A: ACCOUNTS RECEIVABLE SURVEY

THE FOLLOWING SCHEDULES ARE ACCOUNTS RECEIVABLE SURVEYS, BASED ON THE REVENUES THE COUNTY COLLECTS AND WILL SERVE AS THE BASIS FOR SETTING UP ACCOUNTS RECEIVABLE IN THE NASSAU INTEGRATED FINANCIAL SYSTEM (NIFS). THIS INFORMATION WAS PROVIDED BY THE DEPARTMENTS.

PUBLIC SAFETY

CONSUMER AFFAIRS

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1200	BC	R0523	MARKET COMPLIANCE PROGRAM	WEIGHTS & MEASURE FEES	Yes	Yes	Yes	Yes	No
1200	BD	R0603	MARKET COMPLIANCE PROGRAM	FINES	Yes	Yes	No	Yes	No
1200	SA	R1001	MARKET COMPLIANCE PROGRAM	REIMBURSED EXPEND	Yes	Yes	Yes	Yes	No
1300	BD	R0603	INVESTIGATION & COMPLAINTS	FINES	Yes	Yes	No	Yes	No
1300	BH	R0801	INVESTIGATION & COMPLAINTS	MISC RECEIPTS	Yes	Yes	Yes	Yes	No
1400	BC	R0506	BUSINESS LICENSING BUREAU	HOME IMPRVMT LICENSE	Yes	Yes	Yes	Yes	No
1400	BD	R0603	BUSINESS LICENSING BUREAU	FINES	Yes	Yes	No	Yes	No

CORRECTIONAL CENTER

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1310	FA	R1079	JAIL-PROGRAMS	NYS STATE PASS THRU WPRG	Yes	No	Yes	Yes	No
1320	BH	R0801	JAIL-MEDICAL SERVICES	MISC RECEIPTS	Yes	No	Yes	Yes	No
1440	BD	R0603	JAIL BUDGET AND FINANCE	FINES	Yes	Yes	Yes	Yes	No
1440	BH	R0888	JAIL BUDGET AND FINANCE	REIMB EXPENSES IGT	Yes	No	Yes	Yes	No
1700	FA	R0901	CORRECTIONAL SECURITY-NORTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1700	FA	R0937	CORRECTIONAL SECURITY-NORTH	FEDERAL PROGRAM REVENUE	Yes	No	Yes	Yes	Yes
1700	SA	R1001	CORRECTIONAL SECURITY-NORTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1800	FA	R0901	CORRECTIONAL SECURITY-SOUTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1800	FA	R0937	CORRECTIONAL SECURITY-SOUTH	FEDERAL PROGRAM REVENUE	Yes	No	Yes	Yes	Yes
1800	SA	R1001	CORRECTIONAL SECURITY-SOUTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2200	FA	R0967	SHERIFF'S LOCATION ASSETS PROGRAM	TITLE IVD SOCIAL SVCS	Yes	No	Yes	Yes	No
2200	SA	R1067	SHERIFF'S LOCATION ASSETS PROGRAM	TITLE IVD SOC SVCS	Yes	No	Yes	Yes	No
2300	FA	R0967	SHERIFF FAMILY COURT UNIT	TITLE IVD SOCIAL SVCS	Yes	No	Yes	Yes	No
2300	SA	R1067	SHERIFF FAMILY COURT UNIT	TITLE IVD SOC SVCS	Yes	No	Yes	Yes	No
2400	BH	R0808	SHERIFF LANDLORD TENANT UNIT	FEES	Yes	No	Yes	Yes	No

REVENUE MANUAL FISCAL YEAR 2007



EMERGENCY MANAGEMENT

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	FA	R0901	EMERGENCY MANAGEMENT	REIMBURSED EXPEND	No	Yes	Yes	Yes	No
1100	FA	R0901	EMERGENCY MANAGEMENT PLANNING	REIMBURSED EXPEND	No	Yes	Yes	Yes	No
1200	FA	R0901	EMERGENCY PREPAREDNESS	REIMBURSED EXPEND	No	Yes	Yes	Yes	No
1300	FA	R0901	EMERGENCY MANAGEMENT-HUMAN RESOURCES	REIMBURSED EXPEND	No	Yes	Yes	Yes	No

FIRE COMMISSION

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	TL	R1201	FIRE COMMISSION	TAX LEVY COLLECTIONS	Yes	No	Yes	No	No
1100	BH	R0808	ADMINISTRATION	FEES	Yes	No	Yes	No	No
1200	BH	R0808	FIRE INSPECTION & INVESTIGATION	FEES	Yes	No	Yes	Yes	No
1400	BH	R0808	EMERGENCY MEDICAL SVC ACADEMY	FEES	Yes	No	Yes	No	No
1400	SA	R1001	EMERGENCY MEDICAL SVC ACADEMY	REIMBURSED EXPEND	Yes	No	Yes	No	No

MEDICAL EXAMINER

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1100	BH	R0808	MEDICAL EXAMINER-ADMINISTRATION	FEES	Yes	No	Yes	No	No
1200	SA	R1001	FORENSIC MEDICINE	REIMBURSED EXPEND	Yes	No	Yes	Yes	No
1300	SA	R1001	MEDICAL EXAMINER LABORATORIES	REIMBURSED EXPEND	Yes	No	Yes	Yes	No
1500	SA	R1001	FORENSIC GENETICS	REIMBURSED EXPEND	Yes	No	Yes	Yes	No

POLICE DEPARTMENT

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
2500	BC	R0524	INTERNAL SUPPORT	ALARM PERMITS	Yes	No	Yes	Yes	Yes
2500	BD	R0619	INTERNAL SUPPORT	ALARM PERMIT FINES	Yes	No	Yes	Yes	Yes
2500	BE	R0790	INTERNAL SUPPORT	INVESTMENT INCOME	N/A	No	N/A	N/A	N/A
2500	BH	R0801	INTERNAL SUPPORT	MISC RECEIPTS	Yes	No	Yes	No	No
2500	BH	R0808	INTERNAL SUPPORT	FEES	Yes	No	Yes	No	No
2500	BH	R9818	INTERNAL SUPPORT	TOW TRCK FRNCHSE FEE	Yes	No	Yes	Yes	Yes
0500	BC	R0501	CHIEF OF HEADQUARTERS (PARENT)	PISTOL (PDH)	Yes	No	Yes	No	No
0500	BH	R0801	CHIEF OF HEADQUARTERS (PARENT)	MISC RECEIPTS	Yes	No	Yes	No	No
0500	BH	R0808	CHIEF OF HEADQUARTERS (PARENT)	FEES	Yes	No	Yes	No	No
0500	BH	R9872	CHIEF OF HEADQUARTERS (PARENT)	VOLUNTARY FINGERPRINT CARD FEE	Yes	No	Yes	No	No
0500	SA	R1001	CHIEF OF HEADQUARTERS (PARENT)	REIMBURSED EXPEND	Yes	No	Yes	No	No
0500	TX	RE911	CHIEF OF HEADQUARTERS (PARENT)	EMERGENCY PHONE SURCHARGE	Yes	No	Yes	No	No
0500	TX	RE912	CHIEF OF HEADQUARTERS (PARENT)	CELL PHONE E911 SURCHARGE	Yes	No	Yes	No	No
1000	TL	R1201	POLICE DEPT HEADQUARTERS	TAX LEVY COLLECTIONS	Yes	No	Yes	No	No
1100	BE	R0790	P.D. HDQTRS. INTERNAL ADMINISTRATION	INVESTMENT INCOME	N/A	No	N/A	N/A	N/A
1100	BH	R9820	P.D. HDQTRS. INTERNAL ADMINISTRATION	GAMES OF CHANCE	Yes	No	Yes	No	No
1100	TX	R1103	P.D. HDQTRS. INTERNAL ADMINISTRATION	MOTOR VEHICLE REGISTRATION	Yes	No	Yes	No	No
1300	BH	R9817	POLICE- INVESTIGATIONS	DETECTIVE DIV FEES	Yes	No	Yes	No	No
1300	FA	R0901	POLICE- INVESTIGATIONS	REIMBURSED EXPEND	Yes	No	Yes	No	No
140P	BH	R0887	CHIEF OF PATROL (PARENT)	PARKING METERS-FEES	Yes	No	Yes	No	No
140P	BH	R9814	CHIEF OF PATROL (PARENT)	AMBULANCE FEES	Yes	No	Yes	Yes*	No
140P	FA	R1078	CHIEF OF PATROL (PARENT)	NYS PASS THRU FEDERAL FUNDS	N/A	No	N/A	N/A	N/A

* Due to compassionate billing policy it is not recorded as Account Receivables in NIFS.

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PROBATION

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1100	BH	R0801	PROBATION ADMINISTRATION	MISC RECEIPTS	Yes	Yes	Yes	Yes	No
1100	SA	R1001	PROBATION ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1310	SA	R1001	CRIMINAL DIVISION DIVISION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1360	SA	R1001	FAMILY DIVISION ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1410	SA	R1001	BOARD OF PAROLE	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes

TPVA

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	BD	R0603	TRAFFIC & PARKING VIOLATION ADJUDICATION	FINES	Yes	Yes	No	Yes	No

TRAFFIC SAFETY

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	BH	R0888	TRAFFIC SAFETY PROGRAM	REIMB EXPENSES IGT	Yes	No	Yes	No	No





HEALTH AND HUMAN SERVICES

DRUG AND ALCOHOL

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS				Accounts Receivable Recorded in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should be an A/R in NIFS	
1010	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	No	No
1040	SA	R1001	ACCOUNTING SERVICES	REIMBURSED EXPEND	Yes	No	Yes	No	No
4010	BF	R0722	PROGRAM ADMINISTRATION	LOST AND ABANDONED PROPERTY	Yes	No	Yes	No	No
4010	SA	R1001	PROGRAM ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	No	No
4020	SA	R1001	COMMUNITY LIASON	REIMBURSED EXPEND	Yes	No	Yes	No	No
4050	SA	R1001	CENTRAL INTAKE/CASE MANAGEMNT	REIMBURSED EXPEND	Yes	No	Yes	No	No
4060	SA	R1001	DRUG OUT PATIENT	REIMBURSED EXPEND	Yes	No	Yes	No	No
4070	SA	R1001	ALCOHOL OUTPATIENT	REIMBURSED EXPEND	Yes	No	Yes	No	No
4080	SA	R1001	TOPIC HOUSE	REIMBURSED EXPEND	Yes	No	Yes	No	No
4090	BH	R0811	PLAINVIEW REHABILITATION	PATIENT RECEIPTS	Yes	No	Yes	No	No
4090	SA	R1001	PLAINVIEW REHABILITATION	REIMBURSED EXPEND	Yes	No	Yes	No	No
4110	SA	R1001	VOCATIONAL SERVICES	REIMBURSED EXPEND	Yes	No	Yes	No	No
4120	SA	R1001	EDUCATION & TRAINING	REIMBURSED EXPEND	Yes	No	Yes	No	No
4150	SA	R1001	CHEMICAL DEPENDENCY PROGRAM	REIMBURSED EXPEND	Yes	No	Yes	No	No

HEALTH DEPARTMENT

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS				Accounts Receivable in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?	
1100	BH	R0801	ADMINISTRATION	MISC RECEIPTS	Yes	No	Yes	No	No
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2100	BC	R0508	ENVIRONMENTAL HEALTH	FOOD ESTABLISHMENTS	Yes	No	Yes	No	No
2100	BC	R0509	ENVIRONMENTAL HEALTH	DAY CAMP PERMITS	Yes	No	Yes	No	No
2100	BC	R0511	ENVIRONMENTAL HEALTH	REALTY SUBDVSN FLNG	Yes	No	Yes	No	No
2100	BC	R0512	ENVIRONMENTAL HEALTH	X-RAYS SRVYS & INSPN	Yes	No	Yes	No	No
2100	BC	R0513	ENVIRONMENTAL HEALTH	SWMG PLS & BTHG BCHS	Yes	No	Yes	No	No
2100	BC	R0514	ENVIRONMENTAL HEALTH	MFG FROZEN DESSERTS	Yes	No	Yes	No	No
2100	BC	R0518	ENVIRONMENTAL HEALTH	HAZARDOUS MATERIAL REGSTRN FEE	Yes	No	Yes	No	No
2100	BC	R0521	ENVIRONMENTAL HEALTH	TEMPORARY RESIDENCE INSP PERM	Yes	No	Yes	No	No
2100	BC	R0525	ENVIRONMENTAL HEALTH	CROSS CONNECTION CONTROL PRGM	Yes	No	Yes	No	No
2100	BC	R0526	ENVIRONMENTAL HEALTH	WATER SUPPLY PLAN REVIEW	Yes	No	Yes	No	No
2100	BC	R0527	ENVIRONMENTAL HEALTH	TATTOO PARLOR/PIERCING	Yes	No	Yes	No	No
2100	BC	R0528	ENVIRONMENTAL HEALTH	LIFEGUARD CERTIFICATION	Yes	No	Yes	No	No
2100	BD	R0603	ENVIRONMENTAL HEALTH	FINES	No	No	Yes	No	No
2100	SA	R1001	ENVIRONMENTAL HEALTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
3100	BH	R0808	PUBLIC HEALTH LABORATORIES	FEES	No	No	Yes	No	No
3100	SA	R1001	PUBLIC HEALTH LABORATORIES	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4100	SA	R1001	DIRECTOR COMMUNITY HEALTH SVCS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4200	BF	R070X	OFFICE OF PUBLIC HEALTH EDUC.	TOBACCO - EDUCATION	No	No	Yes	Yes	Yes
4200	SA	R1001	OFFICE OF PUBLIC HEALTH EDUC.	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4350	SA	R1001	HIV BUREAU	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4500	BH	R0811	DIVISION OF DISEASE CONTROL	PATIENT RECEIPTS	No	No	Yes	No	No
4500	BH	R9895	DIVISION OF DISEASE CONTROL	DISEASE CONTROL REVENUE	No	No	Yes	No	No
4500	SA	R1001	DIVISION OF DISEASE CONTROL	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
5000	SA	R1001	DIVISION OF HEALTH CENTERS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
5100	BH	R0801	CHILDRN EARLY INTERVENTION SRV	MISC RECEIPTS	No	No	Yes	No	No
5100	BH	R0812	CHILDRN EARLY INTERVENTION SRV	PHCP RECEIPTS	No	No	Yes	No	No
5100	BH	R9893	CHILDRN EARLY INTERVENTION SRV	MEDICAID FEES, EARLY INTERVENTION	No	No	Yes	No	No
5100	SA	R1001	CHILDRN EARLY INTERVENTION SRV	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes

REVENUE MANUAL FISCAL YEAR 2007



MENTAL HEALTH

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1100	BH	R9833	ADMINISTRATION	MEDICAID RECEIPTS	Yes	No	Yes	Yes	Yes
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1200	SA	R1001	COURT REMANDS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2100	SA	R1001	MENTAL HEALTH PROGRAMS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2200	SA	R1001	MENTAL RETARDATION PROGRAMS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
5400	BF	R0719	PRE-SCHOOL SPECIAL EDUCATION	VENDOR RECOVERIES	Yes	No	Yes	Yes	Yes
5400	BH	R9833	PRE-SCHOOL SPECIAL EDUCATION	MEDICAID RECEIPTS	Yes	No	Yes	Yes	Yes
5400	SA	R1076	PRE-SCHOOL SPECIAL EDUCATION	PRE-SCHOOL 3-5 YRS	Yes	No	Yes	Yes	Yes

PHYSICALLY CHALLENGED

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should be an A/R in NIFS	Accounts Receivable Recorded in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1200	BD	R0618	PHYSICALLY CHALLENGED EDUCATION	HANDICAPPED PARKING FINE SURCHARGE	Yes	No	No	No	No
REVENUE SOURCE IS CASH BASIS FINES ARE TRANSFERRED FROM TRAFFIC VIOLATIONS									

SENIOR CITIZENS

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1100	FA	R1078	ADMINISTRATION	NYS PASS THRU FEDERAL FUNDS	N/A*	N/A	N/A	N/A	N/A
1400	BH	R0801	PROGRAMS	MISC RECEIPTS	No	Yes	No	No	No
1400	FA	R0901	PROGRAMS	REIMBURSED EXPEND	No	Yes	No	No	No
1400	FA	R1078	PROGRAMS	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
1400	SA	R1001	PROGRAMS	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
1600	FA	R1078	SHARED SERVICES	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
2010	SA	R1001	COMMUNITY SRVS FOR ELDERLY-I	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
3010	FA	R1078	NUTRITION TITLE III-C-1	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
3020	FA	R1078	NUTRITION TITLE III-C-2	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
3030	FA	R1078	NSIP NUTRITION PROGRAM	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
3510	FA	R1078	N MERRICK SENIOR COMM SRV CTR	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
3540	FA	R1078	ROSLYN SENIOR COMMUNITY CENTER	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
3550	FA	R1078	COMMUNITY SENIOR CITIZENS CENTERS	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
4010	FA	R1078	AREA AGENCY TITLE III-B	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
5010	FA	R0901	FOSTER GRANDPARENTS	REIMBURSED EXPEND	No	Yes	No	No	No
5010	SA	R1001	FOSTER GRANDPARENTS	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6010	SA	R1001	EXTENDED IN-HOME SVCS FOR THE ELDERLY	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6510	SA	R1001	SNAP (NUTRITION)	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6610	FA	R1078	TITLE IID/CSI HEALTH PROMO, EDUC, RECR PR	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
6610	SA	R1001	TITLE IID/CSI HEALTH PROMO, EDUC, RECR PR	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6710	FA	R1078	TITLE IIIIE (CAREGIVERS)	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes

*No revenue for all N/A items. All such items left blank can be removed from the object code structure in these control centers, as confirmed by the department. These are R1078 revenue codes in 1400, 1600, 3510, 3540 and 3550.

REVENUE MANUAL FISCAL YEAR 2007



SOCIAL SERVICES

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated by law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	BH	R0828	ADMINISTRATION	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
1000	FA	R0901	ADMINISTRATION	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1000	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1500	FA	R0901	SUPPORT SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1500	SA	R1001	SUPPORT SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1510	FA	R0901	LEGAL	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1510	SA	R1001	LEGAL	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1520	FA	R0901	SYSTEMS ADMINISTRATION	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1520	SA	R1001	SYSTEMS ADMINISTRATION	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1540	FA	R0901	STAFF DEVELOPMENT	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1540	SA	R1001	STAFF DEVELOPMENT	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2100	BH	R0828	PUBLIC ASSISTANCE	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2100	BH	R9882	PUBLIC ASSISTANCE	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2100	FA	R0901	PUBLIC ASSISTANCE	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2100	FA	R0967	PUBLIC ASSISTANCE	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2100	SA	R1001	PUBLIC ASSISTANCE	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2100	SA	R1067	PUBLIC ASSISTANCE	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2300	BH	R0828	COMMUNITY RELATIONS & HOUSING	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2300	BH	R9882	COMMUNITY RELATIONS & HOUSING	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2300	FA	R0901	COMMUNITY RELATIONS & HOUSING	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2300	FA	R0967	COMMUNITY RELATIONS & HOUSING	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2300	SA	R1001	COMMUNITY RELATIONS & HOUSING	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2300	SA	R1067	COMMUNITY RELATIONS & HOUSING	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2400	BH	R0828	MEDICAL ASSISTANCE	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2400	BH	R9882	MEDICAL ASSISTANCE	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2400	FA	R0901	MEDICAL ASSISTANCE	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2400	FA	R0967	MEDICAL ASSISTANCE	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2400	SA	R1001	MEDICAL ASSISTANCE	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2400	SA	R1067	MEDICAL ASSISTANCE	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2500	BH	R0828	SUPPORT SERVICES	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2500	BH	R9882	SUPPORT SERVICES	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2500	FA	R0901	SUPPORT SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2500	FA	R0967	SUPPORT SERVICES	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2500	SA	R1001	SUPPORT SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2500	SA	R1067	SUPPORT SERVICES	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2550	BH	R0828	ACCOUNTING	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2550	BH	R9882	ACCOUNTING	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2550	FA	R0901	ACCOUNTING	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2550	FA	R0967	ACCOUNTING	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2550	SA	R1001	ACCOUNTING	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2550	SA	R1067	ACCOUNTING	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2600	BH	R0828	JOBS PROGRAM	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2600	BH	R9882	JOBS PROGRAM	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2600	FA	R0901	JOBS PROGRAM	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2600	FA	R0967	JOBS PROGRAM	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2600	SA	R1001	JOBS PROGRAM	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2600	SA	R1067	JOBS PROGRAM	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2700	BH	R0828	FOOD STAMPS	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2700	BH	R9882	FOOD STAMPS	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2700	FA	R0901	FOOD STAMPS	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2700	FA	R0967	FOOD STAMPS	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2700	SA	R1001	FOOD STAMPS	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2700	SA	R1067	FOOD STAMPS	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2800	BH	R0828	SUPPORT COLLECTION UNIT	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2800	BH	R9882	SUPPORT COLLECTION UNIT	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2800	FA	R0901	SUPPORT COLLECTION UNIT	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2800	FA	R0967	SUPPORT COLLECTION UNIT	TITLE IV D SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2800	SA	R1001	SUPPORT COLLECTION UNIT	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2800	SA	R1067	SUPPORT COLLECTION UNIT	TITLE IV D SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
3200	FA	R0901	PROVIDER SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
3200	FA	R1001	PROVIDER SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
5100	SA	R1001	NC JUVENILE DETENTION CENTER	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
5100	SA	R1012	NC JUVENILE DETENTION CENTER	JUV DELINQUENT CARE	YES	YES	NO	YES	ONLY AT YEAR END.
5300	BH	R0828	EDUCATION HANDICAPPED CHILDREN	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
5300	SA	R1053	EDUCATION HANDICAPPED CHILDREN	ED OF HNDCPD CHILDREN	YES	YES	NO	YES	ONLY AT YEAR END.
6000	BH	R0828	DEPENDENT CHILDREN	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6000	BH	R9810	DEPENDENT CHILDREN	4D CHILD SUPPORT	YES	YES	NO	YES	ONLY AT YEAR END.
6000	BH	R9882	DEPENDENT CHILDREN	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
6000	FA	R0906	DEPENDENT CHILDREN	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6000	SA	R1007	DEPENDENT CHILDREN	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6100	BH	R0828	HOME RELIEF	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6100	BH	R9882	HOME RELIEF	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
6100	SA	R1008	HOME RELIEF	HOME RELIEF	YES	YES	NO	YES	ONLY AT YEAR END.
6200	BH	R0828	CHILDREN IN INSTITUTIONS	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6200	FA	R0906	CHILDREN IN INSTITUTIONS	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6200	SA	R1009	CHILDREN IN INSTITUTIONS	CHILDREN IN INST	YES	YES	NO	YES	ONLY AT YEAR END.
6300	BH	R0828	CHILDREN IN FOSTER HOMES	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6300	FA	R0906	CHILDREN IN FOSTER HOMES	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6300	SA	R1010	CHILDREN IN FOSTER HOMES	CHILDREN FOSTER HOME	YES	YES	NO	YES	ONLY AT YEAR END.
6500	BH	R0828	DEPT SOC SRVS JUVENILE DELINQU	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6500	FA	R0906	DEPT SOC SRVS JUVENILE DELINQU	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6500	SA	R1012	DEPT SOC SRVS JUVENILE DELINQU	JUV DELINQUENT CARE	YES	YES	NO	YES	ONLY AT YEAR END.

REVENUE MANUAL FISCAL YEAR 2007



RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated by law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
6800	BH	R0828	CHILDREN IN INSTITUTIONS-4E	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6800	SA	R1009	CHILDREN IN INSTITUTIONS-4E	CHILDREN IN INST	YES	YES	NO	YES	ONLY AT YEAR END.
6900	BH	R0828	CHILDREN IN FOSTER HOMES-4E	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6900	FA	R0906	CHILDREN IN FOSTER HOMES-4E	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6900	SA	R1010	CHILDREN IN FOSTER HOMES-4E	CHILDREN FOSTER HOME	YES	YES	NO	YES	ONLY AT YEAR END.
7000	FA	R0913	SUBSIDIZED ADOPTIONS	SUBSIDIZED ADOPTIONS	YES	YES	NO	YES	ONLY AT YEAR END.
7000	SA	R1010	SUBSIDIZED ADOPTIONS	CHILDREN FOSTER HOME	YES	YES	NO	YES	ONLY AT YEAR END.
7200	BH	R0828	BURIALS	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
7200	BH	R9882	BURIALS	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
7200	SA	R1018	BURIALS	BURIALS	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BH	R082X	MEDICAID MMIS	SPOUSAL REFUSAL RECOVERIES	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BH	R0828	MEDICAID MMIS	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BH	R9882	MEDICAID MMIS	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BX	R088A	MEDICAID MMIS	MEDICAID IGT REIMBURSEMENTS	YES	YES	NO	YES	ONLY AT YEAR END.
7300	FA	R0901	MEDICAID MMIS	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
7300	SA	R1001	MEDICAID MMIS	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
7500	FA	R0901	HOME ENERGY ASSISTANCE PROGRAM	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
7600	BH	R0828	TITLE XX	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
7600	FA	R0906	TITLE XX	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
7600	SA	R1007	TITLE XX	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.

VETERANS SERVICES

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should be an A/R in NIFS	Accounts Receivable Recorded in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	FA	R0990	VETERAN SERVICES	OTHER	No	No	Yes	Yes	Yes
1100	SA	R1001	VETERANS COUNSELING & CLAIMS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes

YOUTH BOARD

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should be an A/R in NIFS	Accounts Receivable Recorded in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	YES	NO	Yes	YES	NO
1600	SA	R1001	OFFICE OF CONTRACT MANAGEMENT	REIMBURSED EXPEND	YES	NO	Yes	YES	NO
1700	SA	R1001	PLANNING & PROGRAM DEVELOPMENT	REIMBURSED EXPEND	YES	NO	Yes	YES	NO



SHARED SERVICES

CIVIL SERVICE

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?
1000	BH	R0801	CIVIL SERVICE	MISC RECEIPTS	No	No	Yes	No
1000	BH	R9806	CIVIL SERVICE	EXAMINATION FEES	No	No	Yes	No
1000	BH	R9807	CIVIL SERVICE	RULE BOOK SALES	No	No	Yes	No
1000	BH	R9812	CIVIL SERVICE	MEDICAL LAW ENFORCEMENT CANDIDATES	No	No	Yes	No

COUNTY ATTORNEY

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?
1000	BF	R0705	COUNTY ATTORNEY	RECVRY DAMGE CO PROP	No	Yes	No	No
1000	BF	R0706	COUNTY ATTORNEY	RECVRY WRKMENS COMP	No	No	No	No
1000	BH	R0801	COUNTY ATTORNEY	MISC RECEIPTS	No	No	Yes	No
1000	BH	R0808	COUNTY ATTORNEY	FEES	Yes	No	Yes	No
1000	BH	R0813	COUNTY ATTORNEY	CONTRACTUAL SERVICES	No	No	No	Yes
1000	FA	R0967	COUNTY ATTORNEY	TITLE IVD SOCIAL SVCS	No	No	No	Yes
1000	SA	R1067	COUNTY ATTORNEY	TITLE IVD SOC SVCS	No	No	No	Yes

INFORMATION TECHNOLOGY

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?
1000	BH	R0801	INFORMATION TECHNOLOGY SUPPORT	MISC RECEIPTS	No	No	Yes	No

DEPARTMENT OF INVESTIGATIONS

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?
1000	BF	R0701	INVESTIGATIONS	CASH RECOVERY	No	No	Yes	No



REAL ESTATE

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	BF	R0707	REAL ESTATE SERVICES	RENT COUNTY PROPERTY	No	Yes	No	Yes	Yes
1000	BF	R0716	REAL ESTATE SERVICES	COLISEUM UTILITIES	No	Yes	No	Yes	Yes
1000	BF	R0717	REAL ESTATE SERVICES	COLISEUM RENTAL	No	Yes	No	Yes	Yes
1000	BF	R0718	REAL ESTATE SERVICES	COLISEUM CONCESSIONS	No	Yes	No	Yes	Yes
1000	BF	R0720	REAL ESTATE SERVICES	RENTAL MITCHELL FIELD PROPERTY	No	Yes	No	Yes	Yes
1000	BH	R0809	REAL ESTATE SERVICES	CONCESSIONS	No	Yes	No	Yes	Yes
1000	SA	R1021	REAL ESTATE SERVICES	COURT FACILITY AID	Yes	Yes	No	Yes	Yes



PARKS, PUBLIC WORKS AND PARTNERSHIPS

PARKS

RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	TL	R1201	PARKS DEPARTMENT ADMINISTRATIO	TAX LEVY COLLECTIONS	Yes	No	No	No	No
1100	BE	R0790	ADMINISTRATION	INVESTMENT INCOME	Yes	No	No	No	No
1100	BF	R0707	ADMINISTRATION	RENT COUNTY PROPERTY	No	Yes	Yes	Yes	Yes
1100	BH	R0801	ADMINISTRATION	MISC RECEIPTS	No	No	Yes	Yes	No
1100	BH	R0813	ADMINISTRATION	CONTRACTUAL SERVICES	No	Yes	Yes	Yes	Yes
1100	BH	R0888	ADMINISTRATION	REIMB EXPENSES IGT	No	Yes	Yes	Yes	No
1100	BH	R9867	ADMINISTRATION	FILM & ADVERT ACTIVITIES	No	No	Yes	No	No
1100	TX	R1192	ADMINISTRATION -Pass through	HOTEL/MOTEL ROOM TAX	Yes	No	No	No	No
3100	BH	R0801	MANAGEMENT & ADMINISTRATION	MISC RECEIPTS	No	No	Yes	No	No
3100	BH	R0809	MANAGEMENT & ADMINISTRATION	CONCESSIONS	No	Yes	Yes	Yes	Yes
3100	BH	R9844	MANAGEMENT & ADMINISTRATION	ATHLETIC FIELD FEES / CHA	No	No	Yes	No	No
3800	BH	R0840	AQUATICS CENTER	SWIMMING POOLS	No	No	Yes	No	No
3800	BH	R0894	AQUATICS CENTER	SPECIAL SPORTS PROG	No	Yes	Yes	Yes	No
3800	BH	R9800	AQUATICS CENTER	LIFESTYLE PROGRAMS	No	No	Yes	No	No
3800	BH	R9805	AQUATICS CENTER	LEISURE PASS FEE	No	No	Yes	No	No
3800	BH	R9830	AQUATICS CENTER	ROOM RENTALS	No	No	Yes	No	No
3800	BH	R9843	AQUATICS CENTER	SWIMMING PROGRAMS	No	No	Yes	No	No
3803	BH	R0883	BATTING RANGE MINI GOLF	MINIATURE GOLF	No	No	Yes	No	No
3803	BH	R986A	BATTING RANGE MINI GOLF	BATTING CAGE FEES	No	No	Yes	No	No
3804	BH	R9828	BAY PARK	LAUNCHING RAMPS	No	No	Yes	No	No
3804	BH	R9842	BAY PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
3805	BH	R0886	BATTLE ROW CAMPGROUND	CAMPING FEES	No	No	Yes	No	No
3806	BH	R0801	CANTIAGUE PARK	MISC RECEIPTS	No	No	Yes	No	No
3806	BH	R0840	CANTIAGUE PARK	SWIMMING POOLS	No	No	Yes	No	No
3806	BH	R0841	CANTIAGUE PARK	ICE RINKS	No	No	Yes	No	No
3806	BH	R0849	CANTIAGUE PARK	RENT OF ROLLER SKATES	No	No	Yes	No	No
3806	BH	R0883	CANTIAGUE PARK	MINIATURE GOLF	No	No	Yes	No	No
3806	BH	R0894	CANTIAGUE PARK	SPECIAL SPORTS PROG	No	Yes	Yes	Yes	No
3806	BH	R9805	CANTIAGUE PARK	LEISURE PASS FEE	No	No	Yes	No	No
3806	BH	R9829	CANTIAGUE PARK	TENNIS COURTS	No	No	Yes	No	No
3806	BH	R9830	CANTIAGUE PARK	ROOM RENTALS	No	No	Yes	No	No
3806	BH	R9842	CANTIAGUE PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
3806	BH	R9843	CANTIAGUE PARK	SWIMMING PROGRAMS	No	No	Yes	No	No
3806	BH	R9862	CANTIAGUE PARK	ALCOHOL PERMITS	No	No	Yes	No	No
3807	BH	R0801	CEDAR CREEK -Corp use of Pk Lot-Permit	MISC RECEIPTS	No	Yes	Yes	Yes	No
3807	BH	R9829	CEDAR CREEK	TENNIS COURTS	No	No	Yes	No	No
3807	BH	R9842	CEDAR CREEK	PICNIC RESERVATION PERM	No	No	Yes	No	No
3807	BH	R9862	CEDAR CREEK	ALCOHOL PERMITS	No	No	Yes	No	No
3808	BH	R0801	CENTENNIAL	MISC RECEIPTS	No	No	Yes	No	No
3809	BH	R0866	COW MEADOW - Consession agreement	MARINA WANTAGH	No	Yes	Yes	Yes	No
3809	BH	R9829	COW MEADOW	TENNIS COURTS	No	No	Yes	No	No
3809	BH	R9830	COW MEADOW	ROOM RENTALS	No	No	Yes	No	No
3809	BH	R9842	COW MEADOW	PICNIC RESERVATION PERM	No	No	Yes	No	No
3809	BH	R9862	COW MEADOW	ALCOHOL PERMITS	No	No	Yes	No	No
3810	BH	R0809	EISENHOWER WEST	CONCESSIONS	No	Yes	Yes	Yes	Yes
3810	BH	R9805	EISENHOWER WEST	LEISURE PASS FEE	No	No	Yes	No	No
3810	BH	R9829	EISENHOWER WEST	TENNIS COURTS	No	No	Yes	No	No
3810	BH	R9842	EISENHOWER WEST	PICNIC RESERVATION PERM	No	No	Yes	No	No
3810	BH	R9862	EISENHOWER WEST	ALCOHOL PERMITS	No	No	Yes	No	No
3812	BH	R0801	GRANT PARK	MISC RECEIPTS	No	No	Yes	No	No
3812	BH	R0841	GRANT PARK	ICE RINKS	No	No	Yes	No	No
3812	BH	R0849	GRANT PARK	RENT OF ROLLER SKATES	No	No	Yes	No	No
3812	BH	R9805	GRANT PARK	LEISURE PASS FEE	No	No	Yes	No	No
3812	BH	R9828	GRANT PARK	LAUNCHING RAMPS	No	No	Yes	No	No
3812	BH	R9829	GRANT PARK	TENNIS COURTS	No	No	Yes	No	No
3812	BH	R9830	GRANT PARK	ROOM RENTALS	No	No	Yes	No	No
3812	BH	R9842	GRANT PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
3812	BH	R9862	GRANT PARK	ALCOHOL PERMITS	No	No	Yes	No	No
3813	BH	R0801	HEMPSTEAD HARBOR -Bus Co. Park Permit	MISC RECEIPTS	No	Yes	Yes	Yes	Yes
3813	BH	R0879	HEMPSTEAD HARBOR	BEACH PARKING	No	No	Yes	No	No
3813	BH	R0883	HEMPSTEAD HARBOR	MINIATURE GOLF	No	No	Yes	No	No
3813	BH	R9842	HEMPSTEAD HARBOR	PICNIC RESERVATION PERM	No	No	Yes	No	No
3813	BH	R9862	HEMPSTEAD HARBOR	ALCOHOL PERMITS	No	No	Yes	No	No

REVENUE MANUAL FISCAL YEAR 2007



RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
3814	BH	R0801	INWOOD PARK -Corp Parking Permits	MISC RECEIPTS	No	Yes	Yes	Yes	Yes
3814	BH	R9828	INWOOD PARK	LAUNCHING RAMPS	No	No	Yes	No	No
3814	BH	R9829	INWOOD PARK	TENNIS COURTS	No	No	Yes	No	No
3814	BH	R9842	INWOOD PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
3814	BH	R9862	INWOOD PARK	ALCOHOL PERMITS	No	No	Yes	No	No
3818	BH	R0801	MORLEY PARK	MISC RECEIPTS	No	No	Yes	No	No
3818	BH	R0840	MORLEY PARK	SWIMMING POOLS	No	No	Yes	No	No
3818	BH	R0841	MORLEY PARK	ICE RINKS	No	No	Yes	No	No
3818	BH	R0849	MORLEY PARK	RENT OF ROLLER SKATES	No	No	Yes	No	No
3818	BH	R0886	MORLEY PARK	CAMPING FEES	No	No	Yes	No	No
3818	BH	R0894	MORLEY PARK	SPECIAL SPORTS PROG	No	Yes	Yes	Yes	No
3818	BH	R9805	MORLEY PARK	LEISURE PASS FEE	No	No	Yes	No	No
3818	BH	R9842	MORLEY PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
3818	BH	R9843	MORLEY PARK	SWIMMING PROGRAMS	No	No	Yes	No	No
3818	BH	R9862	MORLEY PARK	ALCOHOL PERMITS	No	No	Yes	No	No
3819	BH	R0845	MOBILE UNIT	RENTAL OF EQUIPMENT	No	Yes	Yes	Yes	No
3820	BH	R0801	NICKERSON BEACH	MISC RECEIPTS	No	No	Yes	No	No
3820	BH	R0840	NICKERSON BEACH	SWIMMING POOLS	No	No	Yes	No	No
3820	BH	R0879	NICKERSON BEACH	BEACH PARKING	No	No	Yes	No	No
3820	BH	R0880	NICKERSON BEACH	CABANA RENTALS	No	Yes	Yes	No	N/A
3820	BH	R0886	NICKERSON BEACH	CAMPING FEES	No	No	Yes	No	No
3820	BH	R9805	NICKERSON BEACH	LEISURE PASS FEE	No	No	Yes	No	No
3820	BH	R9830	NICKERSON BEACH	ROOM RENTALS	No	No	Yes	No	No
3820	BH	R9842	NICKERSON BEACH	PICNIC RESERVATION PERM	No	No	Yes	No	No
3820	BH	R9862	NICKERSON BEACH	ALCOHOL PERMITS	No	No	Yes	No	No
3821	BH	R0801	NORTH WOODMERE	MISC RECEIPTS	No	No	Yes	No	No
3821	BH	R0840	NORTH WOODMERE	SWIMMING POOLS	No	No	Yes	No	No
3821	BH	R9805	NORTH WOODMERE	LEISURE PASS FEE	No	No	Yes	No	No
3821	BH	R9828	NORTH WOODMERE	LAUNCHING RAMPS	No	No	Yes	No	No
3821	BH	R9829	NORTH WOODMERE	TENNIS COURTS	No	No	Yes	No	No
3821	BH	R9830	NORTH WOODMERE	ROOM RENTALS	No	No	Yes	No	No
3821	BH	R9842	NORTH WOODMERE	PICNIC RESERVATION PERM	No	No	Yes	No	No
3821	BH	R9843	NORTH WOODMERE	SWIMMING PROGRAMS	No	No	Yes	No	No
3821	BH	R9862	NORTH WOODMERE	ALCOHOL PERMITS	No	No	Yes	No	No
3822	BH	R0801	REV. MACKAY	MISC RECEIPTS	No	No	Yes	No	No
3822	BH	R9842	REV. MACKAY	PICNIC RESERVATION PERM	No	No	Yes	No	No
3822	BH	R9862	REV. MACKAY	ALCOHOL PERMITS	No	No	Yes	No	No
3824	BH	R0801	WANTAGH	MISC RECEIPTS	No	No	Yes	No	No
3824	BH	R0840	WANTAGH	SWIMMING POOLS	No	No	Yes	No	No
3824	BH	R0866	WANTAGH	MARINA WANTAGH	No	Yes	Yes	No	N/A
3824	BH	R0894	WANTAGH	SPECIAL SPORTS PROG	No	Yes	Yes	Yes	No
3824	BH	R9805	WANTAGH	LEISURE PASS FEE	No	No	Yes	No	No
3824	BH	R9828	WANTAGH	LAUNCHING RAMPS	No	No	Yes	No	No
3824	BH	R9829	WANTAGH	TENNIS COURTS	No	No	Yes	No	No
3824	BH	R9830	WANTAGH	ROOM RENTALS	No	No	Yes	No	No
3824	BH	R9842	WANTAGH	PICNIC RESERVATION PERM	No	No	Yes	No	No
3824	BH	R9843	WANTAGH	SWIMMING PROGRAMS	No	No	Yes	No	No
3824	BH	R9862	WANTAGH	ALCOHOL PERMITS	No	No	Yes	No	No
3825	BH	R0840	WHITNEY POND	SWIMMING POOLS	No	No	Yes	No	No
3825	BH	R9829	WHITNEY POND	TENNIS COURTS	No	No	Yes	No	No
4100	BF	R0707	ADMINISTRATION	RENT COUNTY PROPERTY	No	No	Yes	Yes	No
4100	BG	R2080	ADMINISTRATION Cradle of Aviation reimb on	MISCELLANEOUS	No	Yes	Yes	Yes	No
4100	BH	R0809	ADMINISTRATION	CONCESSIONS	No	Yes	Yes	No	No
4400	BH	R0842	OLD BETHPAGE VILLAGE	OLD BETHPAGE HIST VIL	No	No	Yes	No	No
4400	BH	R9830	OLD BETHPAGE VILLAGE	ROOM RENTALS	No	No	Yes	No	No
4501	BH	R0801	AFRICAN AMERICAN MUSEUM	MISC RECEIPTS	No	No	Yes	No	No
4501	BH	R9830	AFRICAN AMERICAN MUSEUM	ROOM RENTALS	No	No	Yes	No	No
4503	BH	R0801	GARVIES POINT	MISC RECEIPTS	No	No	Yes	No	No
4503	BH	R0843	GARVIES POINT	MUSEUM OF NAT HISTRY	No	No	Yes	No	No
4503	BH	R9830	GARVIES POINT	ROOM RENTALS	No	No	Yes	No	No
4509	BH	R0801	ROSLYN GRIST MILL	MISC RECEIPTS	No	No	Yes	No	No
4510	BH	R0801	SADDLE ROCK GRIST MILL	MISC RECEIPTS	No	No	Yes	No	No
4511	BH	R0882	SANDS POINT	SANDS POINT PRESERVE	No	No	Yes	No	No
4511	BH	R9830	SANDS POINT	ROOM RENTALS	No	No	Yes	No	No
4512	BH	R0843	TACKAPAUSHA	MUSEUM OF NAT HISTRY	No	No	Yes	No	No
4801	BH	R0801	BAILEY ARBORETUM	MISC RECEIPTS	No	No	Yes	No	No
4801	BH	R0877	BAILEY ARBORETUM	BAILEY-ARBORTM FEES	No	No	Yes	No	No
4804	BH	R0881	CEDARMERE	HISTORICAL MUSEUM	No	No	Yes	No	No
4816	BH	R0843	MUTTONTOWN	MUSEUM OF NAT HISTRY	No	No	Yes	No	No
4816	BH	R0886	MUTTONTOWN	CAMPING FEES	No	No	Yes	No	No
4822	BH	R9824	WELWYNN	WELWYNN REVENUE	No	No	Yes	No	No





BUDGET AND FINANCE

ASSESSMENT REVIEW COMMISSION

RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	NA	R10NA	ARC ADMINISTRATION	NIFA ASSISTANCE	No	No	Yes	No	N/A
1100	BH	R0808	COMMERCIAL ASSESSMENT REVIEW	FEES	No	No	Yes	Yes	No
1100	NA	R10NA	COMMERCIAL ASSESSMENT REVIEW	NIFA ASSISTANCE	No	No	Yes	No	N/A
1200	NA	R10NA	RESIDENTIAL ASSESSMENT REVIEW	NIFA ASSISTANCE	No	No	Yes	No	N/A

COURTS

RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	SA	R1001	COURTS	REIMBURSED EXPEND	Yes	No	Yes	Yes	No

MISCELLANEOUS

RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
2100	FA	R1078	INDIGENT DEFENSE SERVICES	NYS PASS THRU FEDERAL FUNDS	Yes	No	Yes	Yes	No
2100	SA	R1042	INDIGENT DEFENSE SERVICES	LEGAL AID PROGRAM REIMBURSEMENT	Yes	No	Yes	Yes	No
4000	BG	R2044	RESIDENT TUITION PAYMENTS	REIMBURSEMENT COLLEGE SERVICES	Yes	Yes	Yes	Yes	No
7000	BG	R2013	FLEX BENEFITS PLAN	OTHER REVENUES	No	No	Yes	No	No
9100	BF	R070U	NASSAU HEALTH CARE CORPORATION	TOBACCO PROCEEDS -ANNUITY	Yes	No	Yes	No	No

PURCHASING

RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	BH	R9700	PURCHASING ADMINISTRATION	ON-LINE VENDOR REG/SUBSCRIPTION	No	No	Yes	No	No
1100	BF	R0709	PURCHASING SERVICES	SALE COUNTY PROPERTY	No	No	Yes	No	No
1100	BH	R0801	PURCHASING SERVICES	MISC RECEIPTS	No	No	Yes	No	No

REVENUE MANUAL FISCAL YEAR 2007



COUNTY TREASURER

RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1300	BA	R0301	ACCOUNTING UNIT	INTEREST ON TAXES	Yes	No	Yes	Yes	Yes
1300	BA	R0303	ACCOUNTING UNIT	TAX SALE EXPENSE -Obsolete Code merged w/308/309	N/A	N/A	N/A	N/A	N/A
1300	BA	R0305	ACCOUNTING UNIT	PENALTY ON DELINQUENT TAXES	Yes	No	Yes	Yes	Yes
1300	BA	R0307	ACCOUNTING UNIT	DIFFERENTIAL LIEN INTEREST	Yes	No	Yes	Yes	Yes
1300	BA	R0309	ACCOUNTING UNIT	LISTING FEE-TAX DELINQ. PROPERTIES	Yes	No	Yes	Yes	Yes
1400	BE	R0790	INVESTMENT UNIT	INVESTMENT INCOME	N/A	N/A	N/A	N/A	N/A
1400	BE	R0793	INVESTMENT UNIT	INV INC FROM CAP	N/A	N/A	N/A	N/A	N/A
1400	BE	R0797	INVESTMENT UNIT	INT INC FROM NIFA DEBT	N/A	N/A	N/A	N/A	N/A
1500	BD	R0603	CASHIERS	FINES	Yes	Yes	Yes	Yes	No
1500	BF	R0701	CASHIERS	CASH RECOVERY	No	No	Yes	No	No
1500	BH	R0801	CASHIERS	MISC RECEIPTS	No	No	Yes	No	No
1500	BH	R0802	CASHIERS	CT&TRUST FND FEE&CTF	Yes	Yes	Yes	Yes	No
1500	BH	R0803	CASHIERS	CASH BAIL	Yes	Yes	Yes	Yes	No
1500	BO	R1301	CASHIERS	PAYMENT IN LIEU OF TAXES	No	Yes	Yes	Yes	No
1500	TX	R1102	CASHIERS	ADM TAX BELMONT PARK	Yes	No	Yes	Yes	No
1500	TX	R1192	CASHIERS	HOTEL/MOTEL ROOM TAX	Yes	Yes	Yes	Yes	No
1500	TX	R1194	CASHIERS	ENTERTAINMENT TAX	Yes	Yes	Yes	Yes	No

UNALLOCATED REVENUE

RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
2100	BD	R0602	FORFEITED BAIL & FINES	FORFEITED BAIL	Yes	Yes	Yes	No	No
2100	BD	R0603	FORFEITED BAIL & FINES	FINES	Yes	Yes	Yes	Yes	No
2400	BS	R1701	OFF-TRACK BETTING	OTB PROFITS	Yes	No	Yes	No	No
2400	TO	R1181	OFF-TRACK BETTING	NEW YORK CITY OTB	Yes	No	Yes	No	No
2400	TO	R1182	OFF-TRACK BETTING	NASSAU REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1183	OFF-TRACK BETTING	SUFFOLK REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1184	OFF-TRACK BETTING	CAPITAL DISTRICT REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1185	OFF-TRACK BETTING	WESTERN REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1186	OFF-TRACK BETTING	CATSKILL REGIONAL OTB	Yes	No	Yes	No	No
2500	NA	R10NA	NIFA ASSISTANCE	NIFA ASSISTANCE	Yes	No	Yes	No	No
2600	TA	R1190	SALES TAX COLLECTIONS	SALES TAX - COUNTYWIDE	Yes	No	Yes	No	No
2600	TB	R1195	SALES TAX COLLECTIONS	SALES TX-HOTEL & ALCOHOL OUTSIDE LB	Yes	No	Yes	No	No
2700	TL	R1201	PROPERTY TAX COLLECTIONS	TAX LEVY COLLECTIONS	Yes	Yes	Yes	Yes	No



ECONOMIC DEVELOPMENT

COORDINATING AGENCY FOR SPANISH AMERICANS

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1300	BH	R0801	ADVOCACY & IMMIGRATION RESOURCES	MISC RECEIPTS	Yes	Yes	Yes	No	No

OFFICE OF HOUSING AND INTERGOVENMENTAL AFFAIRS

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1100	BG	R2060	ECONOMIC REVITALIZATION	MISCELLANEOUS	No	No	Yes	Yes	No
1100	FA	R0901	ECONOMIC REVITALIZATION	REIMBURSED EXPEND	No	No	Yes	Yes	No
1100	SA	R1001	ECONOMIC REVITALIZATION	REIMBURSED EXPEND	No	No	Yes	Yes	No

PLANNING

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			
					Promulgated By Law	Billings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?
1102	BK	R2113	ECONOMIC DEVELOPMENT ZONING MEETINGS	GIS REVENUE	Yes	No	No	No
1106	BD	R0603	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FINES	Yes	No	No	No
1106	BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES	Yes	No	No	No
2000	BH	R0809	BUS SHELTER MAINT	CONCESSIONS	Yes	No	No	No





ELECTED OFFICIALS

ASSESSMENT

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1100	BH	R0808	ADMINISTRATION	FEES	Yes	No	Yes	No	No
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	No

COMPROLLER

RC	OBJECT	SUBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	A/R to be Incorporated in NIFS			Should A/R be recorded for this object?	Accounts Receivable in NIFS
					Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected		
1000	BF	R070R	COMPTRROLLER	AUDIT RECOVERY	No	No	No	No	No
1000	BH	R0801	COMPTRROLLER	MISC RECEIPTS	Yes	No	Yes	No	No
1000	BH	R0808	COMPTRROLLER	FEES -returned checks	Yes	Yes	Yes	Yes	No
1000	BH	R9849	COMPTRROLLER	COBRA ADMIN FEE	Yes	No	Yes	No	No



**APPENDIX B: ACRONYMS**

AOT	Assisted Outpatient Treatment Program
ASCU	Automated Support Collection Unit
ATM	Automated Teller Machine
BDU	Business Development Unit
BICS	Benefits Issuance Control System
BOH	Board of Health
BRU	Brownfields Redevelopment Unit
CAMS	Cash Management Sub-system
CASA	Coordinating Agency for Spanish Americans
CCBG	Child Care Block Grant
CNG	Compressed Natural Gas
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPS	Child Protective Services
CSE	Committee on Special Education
CSE	Community Services for the Elderly Program
CSI	Congregate Services Initiative
CSMS	Child Support Management System
DEA	Drug Enforcement Agency
DHS	Department of Homeland Security
DMV	Department of Motor Vehicles
DOJ	Department of Justice
DOT	Directly Observed Therapy



DPCA	Division of Probation and Correctional Alternatives
DSCA	Department of Senior Citizen Affairs
DSS	Department of Social Services
DWI	Driving While Intoxicated
EAF	Emergency Assistance to Families
ECHO	Electronic Clearinghouse Operation
EIP	Early Intervention Program
EISEP	Expanded In-Home Services for the Elderly Program
EMPG	Emergency Management Performance Grant
EMS	Emergency Medical Services
EOP	Emergency Operations Plan
EPA	Environmental Protection Act
EPA	Environmental Protection Agency
ERP	Environmental Restoration Program
FEMA	Federal Emergency Management Agency
FFFS	Flexible Fund for Family Services
FGP	Foster Grandparent Program
FICA	Federal Insurance Contributions Act
FOIL	Freedom of Information Law
FPA	Fire-Police EMS Academy
GIS	Geographic Information Systems
HD	Health Department
HEAP	Home Energy Assistance Program



HIV	Human Immunodeficiency Virus
IDEA	Individuals with Disabilities Education Act
ILSF	Indigent Legal Services Fund
IT	Information Technology
JDC	Juvenile Detention Center
JDs	Juvenile Delinquents
LITF	Long Island Task Force
LPG	Liquefied Petroleum Gas
LRR	Legally Responsible Relative
MMA	Medicare Prescription Drug, Improvement, and Modernization Act
MMIS	Medicaid Management Information System
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
NCDDAA	Nassau County Department of Drug & Alcohol Addiction
NCPD	Nassau County Police Department
NHCC	Nassau Health Care Corporation
NIFS	Nassau Integrated Financial System
NSIP	Nutrition Services Incentive Program
NUMC	Nassau University Medical Center
NYCRR	New York Codes, Rules, and Regulations
NYS	New York State
NYSCPLR	New York State Civil Practice Laws and Rules
NYSDMV	New York State Department of Motor Vehicles



NYSEMO	New York State Emergency Management Office
OASAS	Office of Alcoholism and Substance Abuse Services
OCA	Office of Consumer Affairs
OCFS	Office of Children and Family Services
OEM	Office of Emergency Management
OME	Office of the Medical Examiner
OSC	Office of the State Comptroller
OTPS	Other than Personal Services
PATHS	Providing Access to Health and Human Services
PDD	Police District Department
PDH	Police District Headquarters
PHCP	Physically Handicapped Children's Program
PINS	Persons In Need of Supervision
PSI	Pre-Sentence Investigation
RC	Receipt of Cash Document
RR	Revenue Receivable Document
RSVP	Retired and Senior Volunteer Program
SASY	Sheriff's Accounting System
SCAAP	State Criminal Alien Assistance Program
SCU	Support Collection Unit
SNA	Safety Net Assistance
SNAP	Supplemental Nutrition Assistance Program
SPE	Special Purpose Entity



SSA	Social Security Administration
STAC	System to Track and Account for Children
STAR	School Tax Relief Program
STD	Sexually Transmitted Diseases
STEP	Screening, Treatment, Education and Prevention
TA	Temporary Assistance
TANF	Temporary Assistance to Needy Families
TLC	Taxi and Limousine Commission
TPVA	Traffic and Parking Violations Agency
VTL	Vehicle and Traffic Law
WIC	Women, Infants, and Children
WRAP	Weatherization, Referral and Packaging Program





APPENDIX C: EXTENDERS

Nassau County Extenders *

Extender	Description	Current expiration date	Term	Legislative Authority (Section/Chapter/Law to be amended)
Additional Nassau County Sales	Authorizes the County to enact additional sales taxes of 1.25% above the permanent local sales tax authorization of 3% for a total local sales tax of 4.25%	11/30/2009	2 years	NYS Tax Law Section 1210(i)(2) ..
Nassau County Hotel and Motel Tax	Authorizes the County to enact a 3% hotel and motel tax	12/31/2009	2 years	NYS Tax Law Section 1202-q(7)
Entertainment Surcharge	Authorizes the County to impose a \$1.50 "entertainment surcharge" on tickets to live entertainment performances in the County	12/31/2009	2 years	NYS Tax Law Section 1202(d) and Chapter 179 of the Laws of 2000, Section 6
Search and Copying Fee for Police Accident Reports	Authorizes a \$10 fee for searching and copying a police accident report	12/31/2009	2 years	NYS Public Officers Law Section 66-a(3) and Chapter 179 of the Laws of 2000, Section 6
TPVA Service Charge	Authorizes Nassau County to receive a service surcharge of \$10 whenever TPVA collects a fine for a parking violation	12/31/2009	2 years	NYS General Municipal Law Section 99-1(2) and Chapter 179 of the Laws of 2000, Section 6.

*An extender is a bill that extends the effectiveness of a law that would otherwise expire.





APPENDIX D: FEE INCREASE HISTORY

FEE INCREASE HISTORY BY DEPARTMENT					HISTORICAL DATA	
OBJECT	SUB OBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	YEAR FEE/REVENUE WAS ESTABLISHED	YEAR FEE WAS LAST ADJUSTED	
Assessment						
BH	R0808	ADMINISTRATION	FEES	1995	1995	
SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	1998	1998	
Comptroller						
BF	R070R	COMPTROLLER	AUDIT RECOVERIES	N/A		
BF	R070R	ADMINISTRATION	AUDIT RECOVERIES	N/A		
BF	R070R	ACCOUNTING	AUDIT RECOVERIES	N/A		
BH	R0801	COMPTROLLER	MISC RECEIPTS	N/A		
BH	R0808	COMPTROLLER	FEES - Returned Check		2006?	
BH	R9849	COMPTROLLER	FEES -COBRA Admin fee	1986		
Consumer Affairs						
BC	R0506	BUSINESS LICENSING BUREAU	HOME IMPRVMT LICENSE	1967	2003	
BC	R0523	MARKET COMPLIANCE PROGRAM	WEIGHTS & MEASURE FEES	1984	1996	
BC	R0523	MARKET COMPLIANCE PROGRAM	ITEM PRICING EXEMPTION	2003	2003	
BC	R0531	INVESTIGATION & COMPLAINTS	TLC REGISTRATIONS	2003	2005	
BC	R0532	BUSINESS LICENSING BUREAU	ATM REGISTRATIONS	2005	2005	
BD	R0506	BUSINESS LICENSING BUREAU	PLUMBERS & ELECTRICIANS LICENSE	*	*	
BD	R0603	MARKET COMPLIANCE PROGRAM	FINES	1967	1983	
BD	R0603	INVESTIGATION & COMPLAINTS	FINES	1967	2003	
BD	R0603	BUSINESS LICENSING BUREAU	FINES	1967	2003	
BH	R0801	INVESTIGATION & COMPLAINTS	MISC RECEIPTS (FOIL)	1974	1974	
SA	R1001	MARKET COMPLIANCE PROGRAM	REIMBURSED EXPEND	1992	2004	
Coordinating Agency for Spanish Americans						
BH	R0801	ADVOCACY & IMMIGRATION RESOURCES	MISC RECEIPTS	Jan-03	2003	
Correctional Center						
FA	R1079	JAIL-PROGRAMS	NYS STATE PASS THRU WPRG-PROGRAM DISCO	N/A	2001	
BF	R0701	JAIL-PROGRAMS	CASH RECOVERY	2005	2005	
BH	R0801	JAIL-ADMINISTRATIVE SERVICES	MISC RECEIPTS	1974	N/A	
BF	R0704	JAIL-EMPLOYEE SERVICES	RECOVERY OF PRIOR YEAR APP	N/A	N/A	
SA	R1001	JAIL-TRANSPORTATION	REIMBURSED EXPEND	N/A	2005	
BD	R0603	JAIL BUDGET AND FINANCE	FINES	1985	N/A	
BH	R0888	JAIL BUDGET AND FINANCE	REIMB EXPENSES IGT	1996	1996	
BJ	R7800	JAIL KITCHEN	INTER-DEPT	1996	2001	
BH	R0801	CORRECTIONAL SECURITY-NORTH	MISC RECEIPTS	2006	2006	
FA	R0901	CORRECTIONAL SECURITY-NORTH	REIMBURSED EXPEND	1998		
FA	R0937	CORRECTIONAL SECURITY-NORTH	FEDERAL PROGRAM REVENUE	2000	2003	Rate of Assistance Determined each year by the Dept of Justice and Congress
SA	R1001	CORRECTIONAL SECURITY-NORTH	REIMBURSED EXPEND	N/A	1992	
BH	R0801	CORRECTIONAL SECURITY-NORTH	MISC RECEIPTS	N/A	N/A	
FA	R0937	CORRECTIONAL SECURITY -SOUTH	FEDERAL PROGRAM REVENUE	2000	2003	
SA	R1001	CORRECTIONAL SECURITY -SOUTH	REIMBURSED EXPEND	N/A	1992	
FA	R0967	SHERIFF'S LOCATION ASSETS PROGRAM	TITLE IVD SOCIAL SVCS	1975	1975	
SA	R1067	SHERIFF'S LOCATION ASSETS PROGRAM	TITLE IVD SOC SVCS	1975	1975	
FA	R0967	SHERIFF FAMILY COURT UNIT	TITLE IVD SOCIAL SVCS	1975	1975	
SA	R1067	SHERIFF FAMILY COURT UNIT	TITLE IVD SOC SVCS	1975	1975	
BH	R0808	SHERIFF LANDLORD TENANT UNIT	FEES	N/A	2003	
Emergency Management						
FA	R1078	EMERGENCY MANAGEMENT	REIMBURSED EXPENSE	2004	2006	
FA	R1078	EMERGENCY MANAGEMENT-PLANNING	REIMBURSED EXPENSE	2004	2006	
FA	R1078	EMERGENCY MANAGEMENT-PREPAREDNESS	REIMBURSED EXPENSE	2004	2006	
FA	R1078	EMERGENCY MANAGEMENT- HUMAN SERVICES	REIMBURSED EXPENSE	2004	2006	
Fire Commission						
BH	R0808	1100 ADMIN.	FEES	1962	2006	
BH	R0808	1200 FIRE PREV. & INVEST.	FEES	1962	2006	
BH	R0808	1400 EMERGENCY MED. SERV. ACADEMY	FEES	2001	2005	
SA	R1001	1400 EMERGENCY MED. SERV. ACADEMY	REIMBURSED EXPENSE	1978	2006	

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FEE INCREASE HISTORY BY DEPARTMENT					HISTORICAL DATA	
OBJECT	SUB OBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	YEAR FEE/REVENUE WAS ESTABLISHED	YEAR FEE WAS LAST ADJUSTED	
Health						
BH	R0801	ADMINISTRATION	MISC RECEIPTS	1974	N/A	
BW	R1110	ADMINISTRATION	INDIRECT CHARGE RECOVERY	N/A	N/A	
SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	1953	N/A	
BC	R0508	ENVIRONMENTAL HEALTH	FOOD ESTABLISHMENTS	1975	2007	
BC	R0509	ENVIRONMENTAL HEALTH	DAY CAMP PERMITS	1974	1974	
BC	R0511	ENVIRONMENTAL HEALTH	REALTY SUBDVSN FLNG	1975	2002	
BC	R0512	ENVIRONMENTAL HEALTH	X-RAYS SRVYS & INSPN	1975	2005	
BC	R0513	ENVIRONMENTAL HEALTH	SWMG PLS & BTHG BCHS	1975	2005	
BC	R0514	ENVIRONMENTAL HEALTH	MFG FROZEN DESSERTS	1977	1977	
BC	R0518	ENVIRONMENTAL HEALTH	HAZARDOUS MATERIAL REGISTRN FEE	1986	2007	
BC	R0521	ENVIRONMENTAL HEALTH	TEMPORARY RESIDENCE INSP PERM	1983	2005	
BC	R0525	ENVIRONMENTAL HEALTH	CROSS CONNECTION CONTROL	1999	2005	
BC	R0526	ENVIRONMENTAL HEALTH	WATER SUPPLY PLAN REVIEW	2002	2002	
BC	R0527	ENVIRONMENTAL HEALTH	TATTOO PARLOR/PIERCING	2002	2005	
BC	R0528	ENVIRONMENTAL HEALTH	LIFEGUARD CERTIFICATION	2002	2005	
BD	R0603	ENVIRONMENTAL HEALTH	FINES	1975	N/A	
SA	R1001	ENVIRONMENTAL HEALTH	REIMBURSED EXPEND	1953	N/A	
BH	R0808	PUBLIC HEALTH LABORATORIES	FEES	1969	2005	
SA	R1001	PUBLIC HEALTH LABORATORIES	REIMBURSED EXPEND	1953	N/A	
SA	R1001	COMMUNITY HEALTH SVCS	REIMBURSED EXPEND	1953	N/A	
SA	R1001	HIV/STD BUREAU	REIMBURSED EXPEND	1953	N/A	
BH	R0811	DISEASE CONTROL	PATIENT RECEIPTS	N/A	2005	
BH	R9895	DISEASE CONTROL	DISEASE CONTROL REVENUE	1999	1999	
SA	R1001	DISEASE CONTROL	REIMBURSED EXPEND	1953	N/A	
SA	R1001	PUBLIC HEALTH CLINICS	REIMBURSED EXPEND	1953	N/A	
BH	R0801	CHILDREN 'S EARLY INTERVENTION SRV	MISC RECEIPTS	N/A	N/A	
BH	R0812	CHILDREN'S EARLY INTERVENTION SRV	PHCP RECEIPTS	N/A	2005	
BH	R9893	CHILDREN'S EARLY INTERVENTION SRV	MEDICAID FEES, EI	1994	2002	
SA	R1001	CHILDREN'S EARLY INTERVENTION SRV	REIMBURSED EXPEND	1992	N/A	
BF	R0719	PRE-SCHOOL SPECIAL ED	VENDOR RECOVERIES	N/A	N/A	
BH	R9833	PRE-SCHOOL SPECIAL ED	MEDICAID FEES, SPECIAL ED	N/A	N/A	
SA	R1001	PRE-SCHOOL SPECIAL ED	REIMBURSED EXPEND	N/A	N/A	
SA	R1076	PRE-SCHOOL SPECIAL ED	REIMBURSED EXPEND	N/A	N/A	
Information Technology						
BH	R0801	GEOGRAPHIC INFORMATION SYSTEMS	MISC RECEIPTS	Per MOU	Per MOU	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Place	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Elevation-County-wide	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Elevation-Town of Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Elevation-Town of N. Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Elevation-Town of Oyster Bay	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Elevation-City of Glen Cove	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Elevation-City of Long Beach	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Basemap Elevation-Any Cell	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Human Services-Electoral-County Legislature	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES-Human Services-Electoral-State Assembly	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Human Services- Electoral-State Senate	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Human Services- Electoral-US Congress	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES-Infrastructure-Railroad-Zip Codes	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES-Infrastructure-Railroad-Railroad	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Infrastructure-Transportaion - Centerline-Countywide	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Infrastructure-Transportaion - Centerline-Town of Hempstead	2001	Dec-01	

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FEE INCREASE HISTORY BY DEPARTMENT					HISTORICAL DATA	
OBJECT	SUB OBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	YEAR FEE/REVENUE WAS ESTABLISHED	YEAR FEE WAS LAST ADJUSTED	
Information Technology						
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Infrastructure-Transportation - Centerline-Town of North Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Infrastructure-Transportation - Centerline-Town of Oyster Bay	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Infrastructure-Transportation - Centerline-City of Glen Cove	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Infrastructure-Transportation - Centerline-City of Long Beach	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Infrastructure-Transportation - Centerline-Any Cell	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Parcels-County-wide	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Parcels-Town of Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Parcels-Town of N. Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Parcels-Town of Oyster Bay	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Parcels-City of Glen Cove	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Parcels-City of Long Beach	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Parcels-Any Cell	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Land Records-Special Tax-Dist School Districts	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Public Safety-Emergency Management- Slosh	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Public Safety Fire- Fire Department	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES - Public Safety Police- Police Precinct	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- General Planimetric Data-County wide	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- General Planimetric Data-Town of Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	Service Fees- General Planimetric Data-Town of North Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- General Planimetric Data-Town of Oyster Bay	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- General Planimetric Data-City of Glen Cove	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- General Planimetric Data-City of Long Beach	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- General Planimetric Data-Any Cell	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES -Original Atlas Map Image- Digital Aerial Imagery-1926 or 1950 B&W	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-1926 or 1950 B&W Images- County-wide	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-1926 or 1950 B&W Images-Town of Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-1926 or 1950 B&W Images-Town of N. Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-1926 or 1950 B&W Images-Town of Oyster Bay	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-1926 or 1950 B&W Images-City of Glen Cove	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-1926 or 1950 B&W Images-City of Long Beach	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2000 Imagery- Individual Photo	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2000 Imagery- County-wide	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2000 Imagery-Town of Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2000 Imagery-Town of N. Hempstead	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2000 Imagery-Town of Oyster Bay	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2000 Imagery-City of Glen Cove	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2000 Imagery-City of Long Beach	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2004 Imagery- Individual Photo	2001	Dec-01	
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2004 Imagery- County-wide	2001	Dec-01	

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FEE INCREASE HISTORY BY DEPARTMENT				HISTORICAL DATA	
OBJECT	SUB OBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	YEAR FEE/REVENUE WAS ESTABLISHED	YEAR FEE WAS LAST ADJUSTED
Information Technology					
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2004 Imagery-Town of Hempstead	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2004 Imagery-Town of N. Hempstead	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2004 Imagery-Town of Oyster Bay	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2004 Imagery-City of Glen Cove	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Digital Aerial Imagery-2004 Imagery-City of Long Beach	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- GIS Viewer	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Land Record Viewer	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- County Map (30" x 31")	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- DPW Atlas Map (22" x 44")	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- County Map Sheets (8 1/2" x 11")	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Tax Block Sheets (17 1/2" x 22 1/2")	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SERVICE FEES- Variable Scale Map (varies by size)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	STANDARD MAP - County Map	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	STANDARD MAP - DPW Atlas Map	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	STANDARD MAP - County Map Sheets	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	TAX BLOCK SHEETS	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	VARIABLE SCALE MAP SIZE BELOW	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	8 1/2 x 11 (Base Price)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	8 1/2 x 11 (Per Add'l Layer)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	8 1/2 x 11 (Digital - Ortho- photography)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	11 x 17 (Base Price)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	11 x 17 (Per Add'l Layer)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	11 x 17 (Digital - Ortho- photography)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	17 x 22 (Base Price)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	17 x 22 (Per Add'l Layer)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	17 x 22 (Digital - Ortho- photography)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	22 x 34 (Base Price)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	22 x 34 (Per Add'l Layer)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	22 x 34 (Digital - Ortho- photography)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	34 x 44 (Base Price)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	34 x 44 (Per Add'l Layer)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	34 x 44 (Digital - Ortho- photography)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SPECIALIZED MEDIA BELOW	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	8 1/2 x 11 (Mylar)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	8 1/2 x 11 (Velum)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	8 1/2 x 11 (Photo Quality Paper)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	11 x 17 (Mylar)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	11 x 17 (Velum)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	11 x 17 (Photo Quality Paper)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	17 x 22 (Mylar)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	17 x 22 (Velum)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	17 x 22 (Photo Quality Paper)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	22 x 34 (Mylar)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	22 x 34 (Velum)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	22 x 34 (Photo Quality Paper)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	34 x 44 (Mylar)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	34 x 44 (Velum)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	34 x 44 (Photo Quality Paper)	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	REPORTS or any other map product not specifically defined minimum cost: BELOW	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	SET UP FEE	2001	Dec-01
BH	R0890	GEOGRAPHIC INFORMATION SYSTEMS	LABOR COSTS - The cost for personnel time required to define and execute any special request will be 1 hr minimum	2001	Dec-01
BI	R8800	ACCOUNTING UNIT	CAPITAL BACKCHARGES	N/A	N/A
Medical Examiner					
BH	R0808	MEDICAL EXAMINER-ADMINISTRATION	FEES	1991	2005
SA	R1001	FORENSIC MEDICINE	REIMBURSED EXPEND	N/A	N/A
SA	R1001	MEDICAL EXAMINER LABORATORIES	REIMBURSED EXPEND	N/A	N/A
SA	R1001	FORENSIC GENETICS	REIMBURSED EXPEND	N/A	N/A
Mental Health, Chemical Dependency & Developmental Disabilities Services					
BH	R9833	DEPARTMENT REVENUES	MEDICAID RECEIPTS	N/A	N/A
SA	R1001	DIV OF MH, MR & DD SERVICES	REIMBURSED EXPEND	N/A	N/A
SA	R1001	DIV OF CHEMICAL DEPENDENCY	REIMBURSED EXPEND	N/A	N/A
SA	R1001	MENTAL HEALTH SERVICES	REIMBURSED EXPEND	N/A	N/A
SA	R1001	MENTAL RETARDATION PROGRAMS	REIMBURSED EXPEND	N/A	N/A
SA	R1001	CHEMICAL DEPENDENCY SERVICES	REIMBURSED EXPEND	N/A	N/A
SA	R1001	COURT REMANDS	REIMBURSED EXPEND	N/A	N/A
Physically Challenged					
BD	R0618	FINES & FORFEITS	REIMBURSED EXPENSES	04/01/00	2000

REVENUE MANUAL FISCAL YEAR 2007



FEE INCREASE HISTORY BY DEPARTMENT					HISTORICAL DATA	
OBJECT	SUB OBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	YEAR FEE/REVENUE WAS ESTABLISHED	YEAR FEE WAS LAST ADJUSTED	
Planning						
BH	R0603	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FINES	1989	2004	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Waiver of Filing Requirements Fee -	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Waiver of Filing Requirements Fee - Other	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Preliminary Subdivision Maps Fee -	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Preliminary Subdivision Maps Fee - Other	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Final Subdivision Maps Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Lot Line Adjustment Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Variance from commission regulations -	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Variance from commission regulations - Other	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Extension of Time Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Environmental Assessment Review Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Environmental Impact Statement Draft Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Environmental Impact Statement Supplemental	2007	n/a	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Environmental Impact Statement Final Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Application to File Bond & Escrow Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Reduction of Bond Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Release of Bond & Escrow Fee	1945	2007	
BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES Inspection Fee	1945	2007	
BH	2000	BH	R0809	CONCESSIONS	Contract	
BH	1400	BW	R1114			
BH	1400	FA	R0901			
Police Department						
TL	R1201	POLICE DEPT DISTRICT	TAX LEVY COLLECTIONS (PDD)			
BC	R0524	INTERNAL SUPPORT	ALARM PERMITS	1991	2001	
BD	R0619	INTERNAL SUPPORT	ALARM PERMIT FINES	2003		
BE	R0790	INTERNAL SUPPORT	INVESTMENT INCOME			
BH	R9898	INTERNAL SUPPORT	VILLAGE FEES/POLICE SERVICES			
BH	R0808	INTERNAL SUPPORT	FEES ACCIDENT/AIDED	1962	2000	
BH	R9818	INTERNAL SUPPORT	TOW TRCK FRNCHSE FEE	2003		
BC	R0501	CHIEF OF HEADQUARTERS (PARENT)	PISTOL (PDH)			
BH	R0801	CHIEF OF HEADQUARTERS (PARENT)	MISC RECEIPTS			
	1)		SCHOOL BUS AIDE BACKGRND CHECK			
	2)		FREEDOM OF INFORMATION REQUEST		2000	
	3)		SUBPOENA			
	4)		GOOD CONDUCT LETTER	1962	2004	
BH	R0808	CHIEF OF HEADQUARTERS (PARENT)	FEES ACCIDENT/AIDED	1962	2000	
BH	R9872	CHIEF OF HEADQUARTERS (PARENT)	VOLUNTARY FINGERPRINT CARD FEE	1995	2004	
SA	R1001	CHIEF OF HEADQUARTERS (PARENT)	REIMBURSED EXPEND			
TX	RE911	CHIEF OF HEADQUARTERS (PARENT)	EMERGENCY PHONE SURCHARGE	2000		
TX	RE912	CHIEF OF HEADQUARTERS (PARENT)	CELL PHONE E911 SURCHARGE	2002		
TL	R1201	POLICE DEPT HEADQUARTERS	TAX LEVY COLLECTIONS			
BE	R0790	P.D. HDQTRS. INTERNAL ADMINISTRATION	INVESTMENT INCOME			
BH	R9820	P.D. HDQTRS. INTERNAL ADMINISTRATION	GAMES OF CHANCE			
TX	R1103	P.D. HDQTRS. INTERNAL ADMINISTRATION	MOTOR VEHICLE REGISTRATION			
BH	R9817	POLICE-INVESTIGATIONS	DETECTIVE DIV FEES	1962	2000	
FA	R0901	POLICE-INVESTIGATIONS	REIMBURSED EXPEND			
BH	R0887	CHIEF OF PATROL (PARENT)	PARKING METERS-FEES			
BH	R9814	CHIEF OF PATROL (PARENT)	AMBULANCE FEES			
FA	R1078	CHIEF OF PATROL (PARENT)	NYS PASS THRU FEDERAL FUNDS			
Probation						
BH	R9847	PROBATION ADMINISTRATION	RESTITUTION SURCHARGE	Circa 1989	Circa 1989	
BH	R9866	PROBATION ADMINISTRATION	COMMUNITY SERVICE FEE	1991	1991	
BH	R9886	PROBATION ADMINISTRATION	1% FEE ON BAIL	-	-	
BH	R9887	PROBATION ADMINISTRATION	ARTICLE 31-ADMIN FEE	2000	2000	
BH	R9896	PROBATION ADMINISTRATION	SUPERVISION ADMIN FEE	2000	2000	
BH	R9897	PROBATION ADMINISTRATION	MISC PROB FEE-CUSTODY/VISITATION	1992	1992	
BH	R9897	PROBATION ADMINISTRATION	MISC PROB FEE-PSI	2000	2000	
BH	R9897	PROBATION ADMINISTRATION	MISC PROB FEE- ENHANCED PSI	2001	2001	
BH	R9897	PROBATION ADMINISTRATION	MISC PROB FEE-EM	2000	2002	
BH	R9897	PROBATION ADMINISTRATION	MISC PROB FEE-DRUG TESTING	2000	2000	
BH	R9897	PROBATION ADMINISTRATION	MISC PROB FEE-VIP	2000	2000	
BH	R9897	PROBATION ADMINISTRATION	MISC PROB FEE-CERT OF RELIEF	2002	2002	
BH	R0801	PROBATION ADMINISTRATION	SUMMARY OF ABOVE FEES/SURCHARGES			
SA	R1001	PROBATION ADMINISTRATION	REIMBURSED EXPEND (PB salaries)	-	-	
SA	R1001	PROBATION ADMINISTRATION	REIMBURSED EXPEND-ATI GRANTS	-	-	
SA	R1001	PROBATION ADMINISTRATION	REIMBURSED EXPEND-JSP GRANT	-	-	
SA	R1001	PROBATION ADMINISTRATION	REIMBURSED EXPEND-JISP GRANT	-	-	
BJ	R7703	PROBATION ADMINISTRATION	STOP DWI GRANT	-	-	
FA	R1078	PROBATION ADMINISTRATION	JUVENILE ACCOUNTABILITY	-	-	
FA	R1078	PROBATION ADMINISTRATION	CASOM GRANT	-	-	
SA	R1001	PROBATION ADMINISTRATION	GPS SATELLITE TRACKING OF PROBATIONERS	-	-	
Public Administrator						
BH	R0826	PUBLIC ADMINISTRATOR COMMISSION	EARNED COMMISSIONS	1969	1981	
Purchasing						
BF	R0709	PURCHASING SERVICES	SALE OF COUNTY PROPERTY		2006	
BH	R0801	PURCHASING SERVICES	MISCELLANEOUS RECEIPTS		2006	
BH	R9700	PURCHASING SERVICES	ONLINE VENDOR REGISTRATION & SUBSCRIPTION SERVICES		2006	

REVENUE MANUAL FISCAL YEAR 2007



FEE INCREASE HISTORY BY DEPARTMENT				HISTORICAL DATA	
OBJECT	SUB OBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	YEAR FEE/REVENUE WAS ESTABLISHED	YEAR FEE WAS LAST ADJUSTED
Senior Citizen Affairs					
BH	R0801	PROGRAM OPERATIONS	MAY CONFERENCE RECEIPTS	1975	2003
BW	R1110	PROGRAM OPERATIONS	INDIRECT CHARGE RECOVERY		
BW	R1114	PROGRAM OPERATIONS	GRANT FUND TRANSFER		
FA	R0901	PROGRAM OPERATIONS	RSVP - FEDERAL AID		
SA	R1001	PROGRAM OPERATIONS	RSVP - STATE AID		
SA	R1001	COMMUNITY SVCS FOR ELDERLY	CSE - STATE AID		
FA	R1078	NUTRITION PROGRAM (IHC1)	Title IHC-1 FEDERAL AID		
FA	R1078	NUTRITION PROGRAM (IHC2)	Title IHC-2 FEDERAL AID		
FA	R1078	NUTRITION PROGRAM (USDA)	NSIP - FEDERAL AID		
FA	R1078	AREA AGENCY TITLE IIB	Title IIB - FEDERAL AID		
FA	R0901	FOSTER GRANDPARENTS	FGP - FEDERAL AID		
SA	R1001	FOSTER GRANDPARENTS	FGP - STATE AID		
SA	R1001	EISEP	EISEP - STATE AID		
SA	R1001	SNAP Nutrition	SNAP - STATE AID		
FA	R1078	Title IIID HEALTH PROMOTION	Title IIID - FEDERAL AID		
SA	R1001	Title IIID HEALTH PROMOTION	CSI - STATE AID		
FA	R1078	Title IIIE CAREGIVERS	Title IIIE - FEDERAL AID		
Social Services					
BH	R0828	ADMINISTRATION	OTHER WELFARE RECEIPTS (child support recovery)		
FA	R0901	ADMINISTRATION	FEDERAL AID		
SA	R1001	ADMINISTRATION	STATE AID		
BH	R0828	PUBLIC ASSISTANCE	COUNTY CLIENT REIMBURSEMENT (child support/food stamps)		
BH	R9882	PUBLIC ASSISTANCE	County Client Reimbursement (Social Service recoveries/admin expend)		
FA	R0901	PUBLIC ASSISTANCE	FEDERAL AID		
SA	R1001	PUBLIC ASSISTANCE	STATE AID		
FA	R0901	COMMUNITY RELATIONS & HOUSING	FEDERAL AID		
SA	R1001	COMMUNITY RELATIONS & HOUSING	STATE AID		
FA	R0901	MEDICAL ASSISTANCE	FEDERAL AID		
SA	R1001	MEDICAL ASSISTANCE	STATE AID		
FA	R0901	SUPPORT SERVICES	FEDERAL AID		
SA	R1001	SUPPORT SERVICES	STATE AID		
FA	R0901	ACCOUNTING	FEDERAL AID		
SA	R1001	ACCOUNTING	STATE AID		
FA	R0901	JOBS PROGRAM	FEDERAL AID		
SA	R1001	JOBS PROGRAM	STATE AID		
FA	R0901	FOOD STAMPS	FEDERAL AID		
SA	R1001	FOOD STAMPS	STATE AID		
FA	R0967	SUPPORT COLLECTION UNIT	FEDERAL AID		
SA	R1067	SUPPORT COLLECTION UNIT	STATE AID		
FA	R0901	PROVIDER SERVICES	FEDERAL AID		
SA	R1001	PROVIDER SERVICES	STATE AID		
SA	R1001	NC JUVENILE DETENTION CTR	STATE AID		
SA	R1012	NC JUVENILE DETENTION CTR	STATE AID		
BH	R0828	EDUC. HANDICAPPED CHILDREN	SPECIAL EDUCATION PMTS from school districts		
SA	R1053	EDUC. HANDICAPPED CHILDREN	STATE AID		
BH	R0828	TANF	FAMILY ASSISTANCE (TANF, child support)		
BH	R9810	TANF	FAMILY ASSISTANCE IV-D child support		
BH	R9882	TANF	COUNTY CLIENT REIMBURSEMENT (recoveries)		
FA	R0906	TANF	FEDERAL AID		
SA	R1007	TANF	STATE AID		
BH	R0828	SAFETY NET	SAFETY NET (overpayment refunds from clients, child support)		
BH	R9882	SAFETY NET	COUNTY CLIENT REIMBURSEMENT (recoveries)		
SA	R1008	SAFETY NET	STATE AID		
BH	R0828	CHILDREN IN INSTITUTIONS/PINS	CHILDREN IN INSTITUTIONS ASSIGNMENTS		
FA	R0906	CHILDREN IN INSTITUTIONS/PINS	FEDERAL AID		
SA	R1009	CHILDREN IN INSTITUTIONS/PINS	STATE AID		
BH	R0828	CHILDREN IN FOSTER HOMES (Non IV-E)	CHILDREN IN INSTITUTIONS ASSIGNMENTS		
FA	R0906	CHILDREN IN FOSTER HOMES (Non IV-E)	FEDERAL AID		
SA	R1010	CHILDREN IN FOSTER HOMES (Non IV-E)	STATE AID		
BH	R0828	JUVENILE DELINQUENCY	JUVENILE DELINQUENT ASSIGNMENTS		
FA	R0906	JUVENILE DELINQUENCY	FEDERAL AID		
SA	R1012	JUVENILE DELINQUENCY	STATE AID		
BH	R0828	NON-SECURE DETENTION	CHILDREN IN INSTITUTIONS IV-E ASSIGNMENTS		
SA	R1009	NON-SECURE DETENTION	STATE AID		
BH	R0828	CHILDREN IN FOSTER HOMES (IV-E)	CHILDREN IN FOSTER HOMES IV-E ASSIGNMENTS		
FA	R0906	CHILDREN IN FOSTER HOMES (IV-E)	FEDERAL AID		
SA	R1010	CHILDREN IN FOSTER HOMES (IV-E)	STATE AID		
FA	R0913	SUBSIDIZED ADOPTIONS	FEDERAL AID		
SA	R1010	SUBSIDIZED ADOPTIONS	STATE AID		
BH	R0828	BURIALS	BURIALS: refunds of overpayments		
BH	R9882	BURIALS	COUNTY CLIENT REIMBURSEMENT (recoveries)		
SA	R1018	BURIALS	STATE AID		
BH	R082X	MEDICAID MMIS	MEDICAID SPOUSAL REFUSAL		
FA	R0901	HOME ENERGY ASSISTANCE PGM	FEDERAL AID		
BH	R0828	Title XX-CHILD CARE BLOCK GRANT	REFUNDS of Day Care Salary Enhancement reconciliations		
FA	R0906	Title XX-CHILD CARE BLOCK GRANT	FEDERAL AID		
SA	R1007	Title XX-CHILD CARE BLOCK GRANT	STATE AID		

The Department of Social Services operates according to law, regulations and guidelines, including, but not limited to the US Social Security Act of 1935; Title 18 of the NYS Codes, Rules and Regulations; NYS Education Laws, and the NYS Child Care Block Grant (Title XX).

REVENUE MANUAL FISCAL YEAR 2007



FEE INCREASE HISTORY BY DEPARTMENT					
OBJECT	SUB OBJECT	RESPONSIBILITY TITLE	SUBJECT TITLE	HISTORICAL DATA	
				YEAR FEE/REVENUE WAS ESTABLISHED	YEAR FEE WAS LAST ADJUSTED
<u>Traffic and Parking Violations Agency</u>					
BD	R0603	NET COUNTY TRAFFIC MONIES	FINES	VARIOUS	VARIOUS
BD	R0603	NET COUNTY PARKING MONIES	FINES	VARIOUS	VARIOUS
<u>Traffic Safety Board</u>					
BH	R0888	DEPARTMENTAL REVENUE	1) REIMBURSABLE REVENUE	1981	Nov-06
<u>Treasurer</u>					
BA	R0301	ADMINISTRATION	INTEREST PENALTY ON TAXES		
BF	R070R	ADMINISTRATION	AUDIT RECOVERIES		
BF	R070R	ACCOUNTING	AUDIT RECOVERIES		
BH	R0801	COMPROLLER	MISC RECEIPTS		
BH	R0808	COMPROLLER	FEES - Returned Check		
BH	R0808	COMPROLLER	FEES - Insufficient Funds		
BH	R9849	COMPROLLER	FEES -COBRA Admin fee	1986	
<u>Veterans Services</u>					
SA	R1001	VETERANS SERVICES	REIMBURSED EXPENSES	N/A	
<u>Youth Board</u>					
SA	R1001	ADMINISTRATION	STATE AID	N/A	
SA	R1001	CONTRACT MANAGEMENT	STATE AID	N/A	
SA	R1001	PLANNING & PROGRAM DEVEL.	STATE AID	N/A	





APPENDIX E: REVENUES REFERENCED BY DEPARTMENT

Revenues Cross Reference To Departments

OBJECT	SubBObject	SubObj Desc	DEPARTMENT
B1 - GIFTS	R0401	GIFTS	PL-PLANNING
BA -INT PENALTY ON TAX	R0301	INTEREST ON TAXES	TR-COUNTY TREASURER
	R0303	TAX SALE EXPENSE	TR-COUNTY TREASURER
	R0305	PENALTY ON DELINQUENT TAXES	TR-COUNTY TREASURER
	R0307	DIFFERENTIAL LIEN INTEREST	TR-COUNTY TREASURER
	R0308	TAX LIEN ADVERTISING FEE	TR-COUNTY TREASURER
	R0309	LISTING FEE-TAX DELINQ. PROPERTIES	TR-COUNTY TREASURER
BC - PERMITS & LICENSES	R0501	PISTOL	PD-POLICE DEPARTMENT
	R0504	ROAD OPENING	PW-PUBLIC WORKS DEPARTMENT
	R0505	SEWAGE CONNECTIONS	PW-PUBLIC WORKS DEPARTMENT
	R0506	HOME IMPRVMT LICENSE	CA-OFFICE OF CONSUMER AFFAIRS
	R0507	VERIFICATION OF PERMITS/CONNECTIONS	PW-PUBLIC WORKS DEPARTMENT
	R0508	FOOD ESTABLISHMENTS	HE-HEALTH DEPARTMENT
	R0509	DAY CAMP PERMITS	HE-HEALTH DEPARTMENT
	R0511	REALTY SUBDVSN FLNG	HE-HEALTH DEPARTMENT
	R0512	X-RAYS SRVYS & INSPN	HE-HEALTH DEPARTMENT
	R0513	SWMG PLS & BTHG BCHS	HE-HEALTH DEPARTMENT
	R0514	MFG FROZEN DESSERTS	HE-HEALTH DEPARTMENT
	R0518	HAZARDOUS MATERIAL REGSTRN FEE	HE-HEALTH DEPARTMENT
	R0521	TEMPORARY RESIDENCE INSP PERM	HE-HEALTH DEPARTMENT
	R0523	WEIGHTS & MEASURE FEES	CA-OFFICE OF CONSUMER AFFAIRS
	R0524	ALARM PERMITS	PD-POLICE DEPARTMENT
	R0525	CROSS CONNECTION CONTROL PRGM	HE-HEALTH DEPARTMENT
	R0526	WATER SUPPLY PLAN REVIEW	HE-HEALTH DEPARTMENT
	R0527	TATTOO PARLOR/PIERCING	HE-HEALTH DEPARTMENT
	R0528	LIFEGUARD CERTIFICATION	HE-HEALTH DEPARTMENT
	R0531	TAXI AND LIMO REGISTRATION FEES	CA-OFFICE OF CONSUMER AFFAIRS
	R0532	ATM REGISTRATION FEES	CA-OFFICE OF CONSUMER AFFAIRS
BD - FINES & FORFEITS	R0601	FORFEIT SALE DEPOSIT	TR-COUNTY TREASURER
	R0602	FORFEITED BAIL	DA-DISTRICT ATTORNEY
			RV-GENERAL FUND UNALLOCATED REVENUE
			TR-COUNTY TREASURER
	R0603	FINES	CA-OFFICE OF CONSUMER AFFAIRS
			CC-NC SHERIFF/CORRECTIONAL CENTER
			CL-COUNTY CLERK
			HE-HEALTH DEPARTMENT
			PD-POLICE DEPARTMENT
			PK-PARKS, RECREATION AND MUSEUMS
			PL-PLANNING
			PU-NC PUBLIC UTILITY AUTHORITY
			RM-RECORDS MANAGEMENT (GEN FUND)
			RS-RESERVES
			RV-GENERAL FUND UNALLOCATED REVENUE
			TS-TRAFFIC SAFETY BOARD
			TV-TRAFFIC & PARKING VIOLATIONS AGENCY
	R0611	FORFEITED PROPERTY THROUGH SEIZURE	AT-COUNTY ATTORNEY
	R0618	HANDICAPPED PARKING FINE SURCHARGE	HP-CE - PHYSICALLY CHALLENGED
	R0619	ALARM PERMIT FINES	PD-POLICE DEPARTMENT
BE -INVEST INCOME	R0790	INVESTMENT INCOME	CY-NASSAU COMMUNITY COLLEGE
			PD-POLICE DEPARTMENT
			PL-PLANNING
			PW-PUBLIC WORKS DEPARTMENT
			SF-SEWER&STORMWATER FINANCE
			TR-COUNTY TREASURER
	R0791	INT BANK DEPOSITS	DA-DISTRICT ATTORNEY
			PU-NC PUBLIC UTILITY AUTHORITY
			TF-TECHNOLOGY FUND
	R0793	INV CAP INCOME	PW-PUBLIC WORKS DEPARTMENT
			TR-COUNTY TREASURER
	R0795	INVEST INCOME LIABILTY CASULTY	CY-NASSAU COMMUNITY COLLEGE
	R0797	INT NIFA DEBT	TR-COUNTY TREASURER
	R079A	S/T INT INC-NIFA	TR-COUNTY TREASURER



Revenues Cross Reference To Departments

OBJECT	SubBObject	SubObj Desc	DEPARTMENT
BF- RENTS & RECOVERIES	R0701	CASH RECOVERY	AT-COUNTY ATTORNEY CC-NC SHERIFF/CORRECTIONAL CENTER PD-POLICE DEPARTMENT TR-COUNTY TREASURER
	R0704	RECVRY PRIOR YR APPR	AR-ASSESSMENT REVIEW COMMISSION AS-ASSESSMENT DEPARTMENT AT-COUNTY ATTORNEY BU-OFFICE OF MANAGEMENT AND BUDGET CA-OFFICE OF CONSUMER AFFAIRS CC-NC SHERIFF/CORRECTIONAL CENTER CE-COUNTY EXECUTIVE CF-OFFICE OF CONSTITUENT AFFAIRS CO-COUNTY COMPTROLLER CS-CIVIL SERVICE CY-NASSAU COMMUNITY COLLEGE DA-DISTRICT ATTORNEY DR-DRUG & ALCOHOL EL-BOARD OF ELECTIONS EM-EMERGENCY MANAGEMENT GL-GENRAL LEDGER DEFAULT ORG GS-GENERAL SERVICES DEPARTMENT HE-HEALTH DEPARTMENT HI-CE - HOUSING & INTERGOVERNMENTAL AFFAIRS HP-CE - PHYSICALLY CHALLENGED HR-COMMISSION ON HUMAN RIGHTS IT-INFORMATION TECHNOLOGY LE-COUNTY LEGISLATURE MA-OFFICE OF MINORITY AFFAIRS ME-MEDICAL EXAMINER MH-MENTAL HEALTH MI-MISCELLANEOUS PA-PUBLIC ADMINISTRATOR PB-PROBATION PD-POLICE DEPARTMENT PE-DEPARTMENT OF HUMAN RESOURCES PK-PARKS, RECREATION AND MUSEUMS PL-PLANNING PR-PURCHASING DEPARTMENT PW-PUBLIC WORKS DEPARTMENT RS-RESERVES RV-GENERAL FUND UNALLOCATED REVENUE SA-CE - COORD AGENCY FOR SPANISH AMERICANS SC-SENIOR CITIZENS AFFAIRS SH-SHERIFF SS-SOCIAL SERVICES TR-COUNTY TREASURER TV-TRAFFIC & PARKING VIOLATIONS AGENCY VS-VETERANS SERVICES AGENCY YB-NASSAU COUNTY YOUTH BOARD
	R0705	RECVRY DAMGE CO PROP	AT-COUNTY ATTORNEY PW-PUBLIC WORKS DEPARTMENT
	R0706	RECVRY WRKMENS COMP	AT-COUNTY ATTORNEY
	R0707	RENT COUNTY PROPERTY	PK-PARKS, RECREATION AND MUSEUMS RE-OFFICE OF REAL ESTATE SERVICES
	R0708	RENT VOTING MACHINES	EL-BOARD OF ELECTIONS
	R0709	SALE COUNTY PROPERTY	AT-COUNTY ATTORNEY PR-PURCHASING DEPARTMENT TR-COUNTY TREASURER
	R070E	COMPT. OFFICE AUDIT RECOVERIES	SS-SOCIAL SERVICES
	R070R	AUDIT RECOVERY	CO-COUNTY COMPTROLLER IT-INFORMATION TECHNOLOGY SS-SOCIAL SERVICES
	R070U	TOBACCO PROCEEDS -ANNUITY	MI-MISCELLANEOUS
	R070X	TOBACCO - EDUCATION	HE-HEALTH DEPARTMENT
	R0716	COLISEUM UTILITIES	RE-OFFICE OF REAL ESTATE SERVICES
	R0717	COLISEUM RENTAL	RE-OFFICE OF REAL ESTATE SERVICES
	R0718	COLISEUM CONCESSIONS	RE-OFFICE OF REAL ESTATE SERVICES
	R0719	VENDOR RECOVERIES	HE-HEALTH DEPARTMENT
	R0720	RENTAL MITCHELL FIELD PROPERTY	AT-COUNTY ATTORNEY RE-OFFICE OF REAL ESTATE SERVICES
	R0722	LOST AND ABANDONED PROPERTY	BH-DEPT OF MENTAL HEALTH, CHEMICAL DEP & DEV DIS SVCS DR-DRUG & ALCOHOL
	R07GR	GRANT FUND RECOVERIES	DR-DRUG & ALCOHOL PB-PROBATION RS-RESERVES
	R07MC	ENTERPRISE FUND RECOVERIES	MI-MISCELLANEOUS



Revenues Cross Reference To Departments

OBJECT	SubObject	SubObj Desc	DEPARTMENT
BG -REVENUE OFFSET TO EXPENSE	R2003	RENT OF REAL PROPRTY	CY-NASSAU COMMUNITY COLLEGE
	R2007	SALE SCRAP&EXCES MAT	CY-NASSAU COMMUNITY COLLEGE
	R2010	INSURANCE RECOVERIES	CT-COURTS
			CY-NASSAU COMMUNITY COLLEGE
			FB-FRINGE BENEFIT
			MI-MISCELLANEOUS
			PW-PUBLIC WORKS DEPARTMENT
	R2011	OTHER COMP FOR LOSS	CY-NASSAU COMMUNITY COLLEGE
	R2012	REFUND PRIOR YR EXP	CY-NASSAU COMMUNITY COLLEGE
	R2013	OTHER REVENUES	MI-MISCELLANEOUS
	R2015	VETERAN'S ADMIN REPORTING FEES	CY-NASSAU COMMUNITY COLLEGE
	R2017	COLLEGE WORK STUDY	CY-NASSAU COMMUNITY COLLEGE
	R2018	ADM COST-PELL GRANTS	CY-NASSAU COMMUNITY COLLEGE
	R2019	COMMISSIONS	CY-NASSAU COMMUNITY COLLEGE
	R2020	CAMPUS HOUSING	CY-NASSAU COMMUNITY COLLEGE
	R2028	CONT EDUC VARIOUS SUBJECTS	CY-NASSAU COMMUNITY COLLEGE
	R2030	CONTRACT COURSES	CY-NASSAU COMMUNITY COLLEGE
	R2041	PHYSICAL EDUCATION FEES	CY-NASSAU COMMUNITY COLLEGE
	R2042	LIBRARY FINES	CY-NASSAU COMMUNITY COLLEGE
	R2043	LIABILITY INSURANCE	CY-NASSAU COMMUNITY COLLEGE
	R2044	REIMBURSEMENT COLLEGE SERVICES	CY-NASSAU COMMUNITY COLLEGE
			MI-MISCELLANEOUS
R2045	GRADUATION	CY-NASSAU COMMUNITY COLLEGE	
R2046	PHYSICAL EDU.COURSE FEES	CY-NASSAU COMMUNITY COLLEGE	
R2048	TRANSIT CHEK REVENUE	MI-MISCELLANEOUS	
R2060	MISCELLANEOUS	CY-NASSAU COMMUNITY COLLEGE	
		HI-CE - HOUSING & INTERGOVERNMENTAL AFFAIRS	
BH -DEPT REVENUES	R0801	MISC RECEIPTS	AT-COUNTY ATTORNEY
			CA-OFFICE OF CONSUMER AFFAIRS
			CC-NC SHERIFF/CORRECTIONAL CENTER
			CO-COUNTY COMPTROLLER
			CS-CIVIL SERVICE
			DA-DISTRICT ATTORNEY
			EL-BOARD OF ELECTIONS
			HE-HEALTH DEPARTMENT
			IT-INFORMATION TECHNOLOGY
			MH-MENTAL HEALTH
			PB-PROBATION
			PD-POLICE DEPARTMENT
PK-PARKS, RECREATION AND MUSEUMS			
PR-PURCHASING DEPARTMENT			
PW-PUBLIC WORKS DEPARTMENT			
SA-CE - COORD AGENCY FOR SPANISH AMERICANS			
SC-SENIOR CITIZENS AFFAIRS			
TR-COUNTY TREASURER			
R0802	CT&TRUST FND FEE&CTF	TR-COUNTY TREASURER	
R0803	CASH BAIL	TR-COUNTY TREASURER	
R0808	FEES	AS-ASSESSMENT DEPARTMENT	
		AT-COUNTY ATTORNEY	
		CA-OFFICE OF CONSUMER AFFAIRS	
		CC-NC SHERIFF/CORRECTIONAL CENTER	
		CL-COUNTY CLERK	
		CO-COUNTY COMPTROLLER	
		EL-BOARD OF ELECTIONS	
		FC-FIRE COMMISSION	
		HE-HEALTH DEPARTMENT	
		ME-MEDICAL EXAMINER	
		PB-PROBATION	
		PD-POLICE DEPARTMENT	
		PL-PLANNING	
		PW-PUBLIC WORKS DEPARTMENT	
		SA-CE - COORD AGENCY FOR SPANISH AMERICANS	
		TR-COUNTY TREASURER	



Revenues Cross Reference To Departments

OBJECT	SubObject	SubObj Desc	DEPARTMENT
BH -DEPT REVENUES	R0809	CONCESSIONS	PK-PARKS, RECREATION AND MUSEUMS PL-PLANNING RE-OFFICE OF REAL ESTATE SERVICES
	R080A	SUBDIVISION PLAN REVIEW	PW-PUBLIC WORKS DEPARTMENT
	R080C	NON-STORMWATER DISCHARGES-STORMWATER	PW-PUBLIC WORKS DEPARTMENT
	R0811	PATIENT RECEIPTS	DR-DRUG & ALCOHOL HE-HEALTH DEPARTMENT PW-PUBLIC WORKS DEPARTMENT
	R0812	PHCP RECEIPTS	HE-HEALTH DEPARTMENT
	R0813	CONTRACTUAL SERVICES	AT-COUNTY ATTORNEY PW-PUBLIC WORKS DEPARTMENT
	R0815	PLANS	PW-PUBLIC WORKS DEPARTMENT
	R081H	ADOPT-A-HIGHWAY PROGRAM	PW-PUBLIC WORKS DEPARTMENT
	R0822	WASTE DISPOSAL	PW-PUBLIC WORKS DEPARTMENT
	R0823	GREENS FEES	PK-PARKS, RECREATION AND MUSEUMS
	R0826	PUBLIC ADMIN FEES	PA-PUBLIC ADMINISTRATOR
	R0828	OTHER WELFARE RCPTS	SS-SOCIAL SERVICES
	R082A	COURT FEES - COUNTY CLERK	CL-COUNTY CLERK
	R082B	MTGE RECORDING FEES - COUNTY CLERK	CL-COUNTY CLERK
	R082C	DEED RECORDING FEES - COUNTY CLERK	CL-COUNTY CLERK
	R082D	REAL ESTATE TRANS FEES - COUNTY CLERK	CL-COUNTY CLERK
	R082E	RECORDS MGMT - COUNTY CLERK	CL-COUNTY CLERK
	R082F	MTGE EXP REIMBUR - COUNTY CLERK	CL-COUNTY CLERK
	R082G	BUSINESS NAME FEE - COUNTY CLERK	CL-COUNTY CLERK
	R082H	MISC FEES - COUNTY CLERK	CL-COUNTY CLERK
	R082X	SPOUSAL REFUSAL RECOVERIES	SS-SOCIAL SERVICES
	R0834	CADDY CART FEES	PK-PARKS, RECREATION AND MUSEUMS
	R0838	GOLF PERMITS	PK-PARKS, RECREATION AND MUSEUMS
	R0840	SWIMMING POOLS	PK-PARKS, RECREATION AND MUSEUMS
	R0841	ICE RINKS	PK-PARKS, RECREATION AND MUSEUMS
	R0842	OLD BETHAGE HIST VIL	PK-PARKS, RECREATION AND MUSEUMS
	R0843	MUSEUM OF NAT HISTRY	PK-PARKS, RECREATION AND MUSEUMS
	R0845	RENTAL OF EQUIPMENT	PK-PARKS, RECREATION AND MUSEUMS
	R0847	SUMMER DAY CAMPS FEES	PK-PARKS, RECREATION AND MUSEUMS
	R0848	SPECIAL USE PERMITS	PK-PARKS, RECREATION AND MUSEUMS
	R0849	RENT OF ROLLER SKATES	PK-PARKS, RECREATION AND MUSEUMS
	R0856	ICE SKATE RENTAL	PK-PARKS, RECREATION AND MUSEUMS
	R0866	MARINA WANTAGH	PK-PARKS, RECREATION AND MUSEUMS
	R0872	ROLLER SKATE ADMISSN	PK-PARKS, RECREATION AND MUSEUMS
	R0879	BEACH PARKING	PK-PARKS, RECREATION AND MUSEUMS
	R0880	CABANA RENTALS	PK-PARKS, RECREATION AND MUSEUMS
	R0881	HISTORICAL MUSEUM	PK-PARKS, RECREATION AND MUSEUMS
	R0882	SANDS POINT PRESERVE	PK-PARKS, RECREATION AND MUSEUMS
	R0883	MINIATURE GOLF	PK-PARKS, RECREATION AND MUSEUMS
	R0885	COMMERCIAL PARKING FEES	PK-PARKS, RECREATION AND MUSEUMS
	R0886	CAMPING FEES	PK-PARKS, RECREATION AND MUSEUMS
	R0887	PARKING METERS-FEES	PD-POLICE DEPARTMENT
	R0888	REIMB EXPENSES IGT	CC-NC SHERIFF/CORRECTIONAL CENTER PK-PARKS, RECREATION AND MUSEUMS PW-PUBLIC WORKS DEPARTMENT TS-TRAFFIC SAFETY BOARD
	R0889	ADVERTISING REVENUE	PK-PARKS, RECREATION AND MUSEUMS
	R0890	SERVICE FEES	IT-INFORMATION TECHNOLOGY PW-PUBLIC WORKS DEPARTMENT
	R0894	SPECIAL SPORTS PROG	PK-PARKS, RECREATION AND MUSEUMS
	R089P	ELECTRIC SERVICE PROVIDED	PU-NC PUBLIC UTILITY AUTHORITY
	R089Q	ADMINISTRATION FEE REVENUE	PU-NC PUBLIC UTILITY AUTHORITY
	R0986	BATTING CAGE FEES	PK-PARKS, RECREATION AND MUSEUMS
	R9700	ON-LINE VENDOR REG/SUBSCRIPTION	PR-PURCHASING DEPARTMENT
R9800	LIFESTYLE PROGRAMS	PK-PARKS, RECREATION AND MUSEUMS	
R9805	LEISURE PASS FEE	PK-PARKS, RECREATION AND MUSEUMS	
R9806	EXAMINATION FEES	CS-CIVIL SERVICE	
R9807	RULE BOOK SALES	CS-CIVIL SERVICE PW-PUBLIC WORKS DEPARTMENT	
R9808	FRNG BNFTS FRM GRNTS	FB-FRINGE BENEFIT HE-HEALTH DEPARTMENT	



Revenues Cross Reference To Departments

OBJECT	SubObject	SubObj Desc	DEPARTMENT	
BH -DEPT REVENUES	R9810	4D CHILD SUPPORT	SS-SOCIAL SERVICES	
	R9812	MEDICAL LAW ENFORCEMENT CANDIDATES	CS-CIVIL SERVICE	
	R9814	AMBULANCE FEES	PD-POLICE DEPARTMENT	
	R9816	AMBULANCE FEE COLLECTIONS	PD-POLICE DEPARTMENT	
	R9817	DETECTIVE DIV FEES	PD-POLICE DEPARTMENT	
	R9818	TOW TRCK FRNCHSE FEE	PD-POLICE DEPARTMENT	
	R9820	GAMES OF CHANCE	PD-POLICE DEPARTMENT	
	R9822	CHARGES TO GRANTS	HE-HEALTH DEPARTMENT	
	R9828	LAUNCHING RAMPS	PK-PARKS, RECREATION AND MUSEUMS	
	R9829	TENNIS COURTS	PK-PARKS, RECREATION AND MUSEUMS	
	R9830	ROOM RENTALS	PK-PARKS, RECREATION AND MUSEUMS	
	R9833	MEDICAID RECEIPTS	BH-DEPT OF MENTAL HEALTH, CHEMICAL DEP & DEV DIS SVCS	
				HE-HEALTH DEPARTMENT
				MH-MENTAL HEALTH
	R9842	PICNIC RESERVATION PERMITS	PK-PARKS, RECREATION AND MUSEUMS	
	R9843	SWIMMING PROGRAMS	PK-PARKS, RECREATION AND MUSEUMS	
	R9844	ATHLETIC FIELD FEES / CHARGES	PK-PARKS, RECREATION AND MUSEUMS	
	R9847	RESTITUTION SURCHARGE	PB-PROBATION	
	R9849	COBRA ADMIN FEE	CO-COUNTY COMPTROLLER	
	R9856	PRE-SCHOOL MEDICAID	HE-HEALTH DEPARTMENT	
	R9860	GOLF CART FEES	PK-PARKS, RECREATION AND MUSEUMS	
	R9861	DRIVING RANGE FEES	PK-PARKS, RECREATION AND MUSEUMS	
	R9862	ALCOHOL PERMITS	PK-PARKS, RECREATION AND MUSEUMS	
	R9864	GOLF RESERVATION FEES	PK-PARKS, RECREATION AND MUSEUMS	
	R9866	COMMUNITY SERVICE FEES	PB-PROBATION	
	R9867	FILM & ADVERT ACTIVITIES	PK-PARKS, RECREATION AND MUSEUMS	
	R9868	SUBDIVISION PLAN REVIEW	PW-PUBLIC WORKS DEPARTMENT	
	R9869	239-K REVIEW	PW-PUBLIC WORKS DEPARTMENT	
	R9871	REDEEMABLE CERTIFICATES	PK-PARKS, RECREATION AND MUSEUMS	
	R9872	VOLUNTARY FINGERPRINT CARD FEE	PD-POLICE DEPARTMENT	
	R9873	IKE GREENS FEES RED COURSE	PK-PARKS, RECREATION AND MUSEUMS	
	R9874	IKE GREENS FEES WHITE COURSE	PK-PARKS, RECREATION AND MUSEUMS	
	R9875	IKE GREENS FEES BLUE COURSE	PK-PARKS, RECREATION AND MUSEUMS	
	R9880	OTB SUPPORT AGREEMENT	RV-GENERAL FUND UNALLOCATED REVENUE	
	R9882	SS-COUNTY-CLIENT REIMBURSEMENT	SS-SOCIAL SERVICES	
	R9886	1% FEE ON BAIL	PB-PROBATION	
	R9887	PB ADMINISTRATION FEE	PB-PROBATION	
	R9893	MEDICAID FEES, EARLY INTERVENTION	HE-HEALTH DEPARTMENT	
	R9895	DISEASE CONTROL REVENUE	HE-HEALTH DEPARTMENT	
	R9896	SUPERVISION ADMINISTRATIVE FEE	PB-PROBATION	
	R9897	PROBATION FEES	PB-PROBATION	
	R9898	VILLAGE FEES	PD-POLICE DEPARTMENT	
	BK -SERVICE FEES	R2101	CHANGE OF PROGRAM	CY-NASSAU COMMUNITY COLLEGE
		R2102	LATE REGISTRATION	CY-NASSAU COMMUNITY COLLEGE
		R2103	APPLICATION	CY-NASSAU COMMUNITY COLLEGE
		R2104	N G CHECK FEE	CY-NASSAU COMMUNITY COLLEGE
		R2105	TRANSCRIPT FEES	CY-NASSAU COMMUNITY COLLEGE
R2106		STUD LAB FEES DAY	CY-NASSAU COMMUNITY COLLEGE	
R2110		NURSING EVALUATION FEES	CY-NASSAU COMMUNITY COLLEGE	
R2111		TUITION PAY PL FEES	CY-NASSAU COMMUNITY COLLEGE	
R2113		GIS REVENUE	PL-PLANNING	
R2117		TECHNOLOGY FEES	CY-NASSAU COMMUNITY COLLEGE	
R2120		INTL STUDENT INSURANCE FEES	CY-NASSAU COMMUNITY COLLEGE	
R2122		CONVENIENCE FEE	CY-NASSAU COMMUNITY COLLEGE	
R2123		VEHICLE REGISTRATION FEE	CY-NASSAU COMMUNITY COLLEGE	
BL -STUDENT REVENUES	R2211	STUD TUIT FALL DAYS	CY-NASSAU COMMUNITY COLLEGE	
	R2213	STUD TUIT SPRING DAYS	CY-NASSAU COMMUNITY COLLEGE	
	R2215	STUDENT SUMMER TUITION	CY-NASSAU COMMUNITY COLLEGE	
BM -REV LIEU SS - IN LIEU OF SPONSOR SHARE	R2301	CHRGs OTHER COUNTIES	CY-NASSAU COMMUNITY COLLEGE	
	R2302	CHRGs NON RESIDENTS	CY-NASSAU COMMUNITY COLLEGE	
	R2303	OUT STATE RSDNT TUIT	CY-NASSAU COMMUNITY COLLEGE	



Revenues Cross Reference To Departments

OBJECT	SubBObject	SubObj Desc	DEPARTMENT
BO -PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	R1301	PAYMENT IN LIEU OF TAXES	RV-GENERAL FUND UNALLOCATED REVENUE TR-COUNTY TREASURER
BP -RESERVES	R1403	RESERVE FOR PAYMENT OF PENSION BONDS RESERVE FOR PAYMENT OF PENSION BONDS	DS-DEBT SERVICE Total
BS -OTB PROFITS	R1701	OTB PROFITS	RV-GENERAL FUND UNALLOCATED REVENUE
BX -MEDICAID IGT REIMBURSEMENTS	R088A R088B	MEDICAID IGT REIMBURSEMENTS MEDICAID IGT REIMBURSEMENTS	SS-SOCIAL SERVICES SS-SOCIAL SERVICES
FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	R0901 R0906 R0913 R0937 R0967 R0992 R1078 R1079	REIMBURSED EXPEND A D C ASSISTANCE SUBSIDIZED ADOPTIONS FEDERAL PROGRAM REVENUE TITLE IVD SOCIAL SVCS WORK STUDY E O A NYS PASS THRU FEDERAL FUNDS NYS STATE PASS THRU WPRG	CC-NC SHERIFF/CORRECTIONAL CENTER DA-DISTRICT ATTORNEY EM-EMERGENCY MANAGEMENT HI-CE - HOUSING & INTERGOVERNMENTAL AFFAIRS PB-PROBATION PD-POLICE DEPARTMENT PL-PLANNING PW-PUBLIC WORKS DEPARTMENT SC-SENIOR CITIZENS AFFAIRS SS-SOCIAL SERVICES SS-SOCIAL SERVICES SS-SOCIAL SERVICES CC-NC SHERIFF/CORRECTIONAL CENTER AT-COUNTY ATTORNEY CC-NC SHERIFF/CORRECTIONAL CENTER SH-SHERIFF SS-SOCIAL SERVICES CY-NASSAU COMMUNITY COLLEGE EM-EMERGENCY MANAGEMENT MI-MISCELLANEOUS PD-POLICE DEPARTMENT SC-SENIOR CITIZENS AFFAIRS CC-NC SHERIFF/CORRECTIONAL CENTER
NA -NIFA AID	R10NA	NIFA ASSISTANCE	AR-ASSESSMENT REVIEW COMMISSION PD-POLICE DEPARTMENT
SA -STATE AID - REIMBURSEMENT OF EXPENSES	R1001 R1007 R1008 R1009 R1010 R1012 R1018 R1020 R1021 R1026 R1042 R1053 R1067 R1076 R1097	REIMBURSED EXPEND A D C ASSISTANCE HOME RELIEF CHILDREN IN INST CHILDREN FOSTER HOME JUV DELINQUENT CARE BURIALS DUE FROM STATE GOVT COURT FACILITY AID FASHION INSTTTUTE TECH STATE REIMBUR LEGAL AID PROGRAM REIMBURSEMENT ED OF HNDPCD CHILDREN TITLE IVD SOC SVCS PRE-SCHOOL 3-5 YRS COMM COLL OPERAT	AS-ASSESSMENT DEPARTMENT BH-DEPT OF MENTAL HEALTH, CHEMICAL DEP & DEV DIS SVCS CA-OFFICE OF CONSUMER AFFAIRS CC-NC SHERIFF/CORRECTIONAL CENTER CT-COURTS DA-DISTRICT ATTORNEY DR-DRUG & ALCOHOL FC-FIRE COMMISSION HE-HEALTH DEPARTMENT HI-CE - HOUSING & INTERGOVERNMENTAL AFFAIRS IT-INFORMATION TECHNOLOGY ME-MEDICAL EXAMINER MH-MENTAL HEALTH PB-PROBATION PD-POLICE DEPARTMENT PW-PUBLIC WORKS DEPARTMENT RV-GENERAL FUND UNALLOCATED REVENUE SC-SENIOR CITIZENS AFFAIRS SS-SOCIAL SERVICES VS-VETERANS SERVICES AGENCY YB-NASSAU COUNTY YOUTH BOARD SS-SOCIAL SERVICES SS-SOCIAL SERVICES SS-SOCIAL SERVICES SS-SOCIAL SERVICES SS-SOCIAL SERVICES SS-SOCIAL SERVICES MI-MISCELLANEOUS RE-OFFICE OF REAL ESTATE SERVICES MI-MISCELLANEOUS MI-MISCELLANEOUS SS-SOCIAL SERVICES AT-COUNTY ATTORNEY CC-NC SHERIFF/CORRECTIONAL CENTER SH-SHERIFF SS-SOCIAL SERVICES HE-HEALTH DEPARTMENT MH-MENTAL HEALTH CY-NASSAU COMMUNITY COLLEGE



Revenues Cross Reference To Departments

OBJECT	SubObject	SubObj Desc	DEPARTMENT
TA -SALES TAX CO - SALES TAX COUNTYWIDE	R1190	SALES TAX - COUNTYWIDE	RV-GENERAL FUND UNALLOCATED REVENUE
	R119A	NIFA WH DEBT	RV-GENERAL FUND UNALLOCATED REVENUE
	R119B	NIFA W/H OPERATING	RV-GENERAL FUND UNALLOCATED REVENUE
TB -PART COUNTY - SALES TAX PART COUNTY	R1195	SALES TX-HOTEL & ALCOHOL OUTSIDE LB	RV-GENERAL FUND UNALLOCATED REVENUE
	R1197	DEFER SALES TAX COLL IN EXCESS OF BUDGET	RV-GENERAL FUND UNALLOCATED REVENUE
TL -PROPERTY TAX	R1201	TAX LEVY COLLECTIONS	CY-NASSAU COMMUNITY COLLEGE
			FC-FIRE COMMISSION
			PD-POLICE DEPARTMENT
			PL-PLANNING
			RV-GENERAL FUND UNALLOCATED REVENUE
			SF-SEWER&STORMWATER FINANCE
	R1206	BENEFIT RECEIVED FROM DEFERRED SALES TA	RV-GENERAL FUND UNALLOCATED REVENUE
	R1207	NEW CONSTRUCTION VALUE	RV-GENERAL FUND UNALLOCATED REVENUE
TO -OTB 5% TAX	R1181	NEW YORK CITY OTB	RV-GENERAL FUND UNALLOCATED REVENUE
	R1182	NASSAU REGIONAL OTB	RV-GENERAL FUND UNALLOCATED REVENUE
	R1183	SUFFOLK REGIONAL OTB	RV-GENERAL FUND UNALLOCATED REVENUE
	R1184	CAPITAL DISTRICT REGIONAL OTB	RV-GENERAL FUND UNALLOCATED REVENUE
	R1185	WESTERN REGIONAL OTB	RV-GENERAL FUND UNALLOCATED REVENUE
	R1186	CATSKILL REGIONAL OTB	RV-GENERAL FUND UNALLOCATED REVENUE
TX -SPECIAL TAXES - SPECIAL TAXES	R1102	ADM TAX BELMONT PARK	TR-COUNTY TREASURER
	R1103	MOTOR VEHICLE REGISTRATION	PD-POLICE DEPARTMENT
	R1192	HOTEL/MOTEL ROOM TAX	PK-PARKS, RECREATION AND MUSEUMS
			PL-PLANNING
	R1194	ENTERTAINMENT TAX	TR-COUNTY TREASURER
	RE911	EMERGENCY PHONE SURCHARGE	PD-POLICE DEPARTMENT
	RE912	CELL PHONE E911 SURCHARGE	PD-POLICE DEPARTMENT

