NASSAU COUNTY
NEW YORK

Thomas R. Suozzi
County Executive

A Vision for the Future:
The "Nassau Centre"

Summary of the Fiscal 2007 Adopted Budget

October 26, 2006
Ordinance No. 98-2006

MANAGEMENT, BUDGET AND FINANCE VERTICAL

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Nassau County

New York

For the Fiscal Year Beginning

January 1, 2006

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Nassau County, New York for its annual budget for the fiscal year beginning January 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

TRANSMITTAL LETTER FROM THE

COUNTY EXECUTIVE

OFFICE OF THE COUNTY EXECUTIVE
ONE WEST STREET
MINEOLA, NEW YORK 11501-4895
516-571-3131

Sept. 15, 2006

Dear Citizens of Nassau County:

I am proud to deliver this fourth consecutive no-property-tax-increase budget. This budget reflects my administration's continuing commitment to cut wasteful spending and implement smart-government initiatives – while holding the line on property taxes for the fourth year in a row.

Nassau County's return from the brink of bankruptcy in 2002 was a result of our commitment to sound financial management, the development and implementation of smart-government initiatives to eliminate wasteful spending and the achievement of productivity savings from the workforce. But there is always more to be done, and this budget continues the same creative and energetic approach.

On a budget-to-budget basis, the $3 billion county budget for 2007 represents a minimal 0.6% increase in spending over last year (3.3% in the operating funds only), which is well below the 5% increase in the Consumer Price Index. The budget also includes a $10 million contingency fund to cover any unforeseen expenses.

Since 2002, my administration's fiscally conservative practices have won wide-spread acclaim. Nassau County has been able to secure comfortable surpluses every year since I took office. Additionally, we have dramatically cut borrowing, achieved historic labor concessions, earned 11 bond upgrades and reduced the number of patronage employees.

We are continuing to streamline county government, making it as lean and efficient as possible, by eliminating duplication of services. This budget includes several department consolidations and mergers to ensure that while we keep spending in check, we actually serve the county's taxpayers better.

A lot of hard work and bold ideas went into crafting this budget. It reflects our on-going commitment to fight against mismanagement and waste at all levels of government, and to consolidate and streamline services. It continues our mission to make Nassau a more prosperous, safe and livable county – one that is fiscally sound and affordable for future generations.

Sincerely,

Thomas R. Suozzi

Tom Suozzi

COUNTY VISION STATEMENT

VISION

Nassau County is a safe and economically vital community that provides quality services at an affordable price becoming a model suburban county for the nation to emulate. Nassau County accomplishes this by focusing on the following strategic areas:

Quality affordable services – we deliver excellent, affordable services that meet our community's needs and surpass expectations.

Safe communities – we protect the citizens, businesses and visitors of Nassau County through the provision of unparalleled responsiveness, proactive planning, and innovative leadership.

Healthy communities – we administer to all populations of Nassau County with respect and dignity as we provide high quality, cost-effective health and human services programs to promote the development of healthy and productive lives.

Economic vitality and growth – through innovative leadership and well-managed planning we sustain a county that is known nationwide as a strategically located community with numerous and diverse employment, recreational and business growth opportunities.

Cutting Edge Information Technology – we continually modernize our government and utilize state-of-the-art technology to maximize service delivery thereby better meeting the needs of our citizens, businesses, visitors, and employees.

Professionalism – we are demanding of ourselves and provide excellence in our work, encourage creative thinking and provide bold and daring solutions to conventional problems.

EXECUTIVE SUMMARY

Nassau County's return from the brink of bankruptcy in 2002 occurred primarily as a result of the Suozzi Administration's commitment to sound financial management, the development and implementation of smart government initiatives to eliminate wasteful spending and the achievement of productivity savings from the workforce. To this end, the Administration has achieved budget surpluses for four consecutive years and secured 11 bond rating upgrades into an A-level credit. Importantly, it was this same innovative and energetic approach that enabled the Administration to avert a property tax increase for three straight years.

On a budget-to-budget basis, the Adopted 2007 Budget holds total County spending growth, excluding the new requirement to make $25 million in tax certiorari payments out of operating funds, to only 3.3 percent in the Major Operating Funds. By maintaining a tight rein on spending, proposing new smart government initiatives, embarking upon departmental consolidations and remaining firm that the County's labor unions participate in the County's fiscal stewardship, County Executive Thomas Suozzi is proud to deliver his fourth consecutive no property tax increase budget. This is an important theme of the 2007 Budget – Nassau residents trust that their elected officials will identify reasonable cost-cutting opportunities before asking them to contribute their tax dollars to support County operations.

The 2007 Budget also is notable because it represents the first time that the County will appropriate current year operating funds to cover the cost of paying tax certiorari grievances. The repeated use of borrowed funds in prior years to pay these settlements produced an annual debt service burden of more than $100 million and was one of the primary causes of the County's fiscal instability. By shifting to pay-as-you-go financing for this purpose, the County is taking an action that will provide immeasurable relief to taxpayers for decades to come.

EXPENDITURE CONTROL

One of the hallmarks of the Suozzi Administration has been its success at containing spending growth to sustainable levels. On a budget to budget basis, and excluding the $25 million first-time appropriation for tax certiorari payments, total County expenditures in the Major Operating Funds are growing by only $78.8 million, or 3.3 percent, between 2006 and 2007. Table 1.1 demonstrates that of this amount, $37.8 million, or almost half, is attributable solely to rising employee benefits costs, primarily health insurance and pensions, over which the County has virtually no control. Another $17.5 million of the growth is directly associated with state and federally mandated entitlement programs such as Medicaid, Early Intervention and Special Education. Utility expenditures are anticipated to grow by almost 27.4 percent or $9.1 million. The growth in Other Expenses is largely related to the County's decision to establish larger reserves for unforeseen events.

Table 1.1: Major Operating Fund Spending 2006 - 2007

Category	2006	2007	Change	Change
Salaries and Wages	$832.8	$827.0	($5.8)	-0.7%
Fringe Benefits (excl. pension reserve)	$369.2	$407.0	$37.8	10.2%
Administrative Expenses	$169.0	$172.5	$3.5	2.1%
Utilities	$33.2	$42.3	$9.1	27.4%
Debt Service	$291.6	$299.9	$8.3	2.8%
Special Education / Early Intervention	$144.1	$153.5	$9.4	6.5%
Medicaid	$214.6	$218.0	$3.4	1.6%
Other HHS Entitlements	$150.8	$155.5	$4.7	3.1%
Local Government Assistance	$59.7	$62.0	$2.3	3.9%
Transportation	$46.0	$47.2	$1.2	2.6%
Hospital Subsidy	$13.0	$13.0	$0.0	0.0%
Other Expenses	$40.2	$45.1	$4.9	12.2%
Total Expenses	**$2,364.2**	**$2,443.0**	**$78.8**	**3.3%**

The Administration's success at controlling spending is evidenced by its projection that salary-related spending will decline by 0.7 percent in 2007 as a result of workforce management, overtime spending control and labor productivity savings. This reduction is even more striking given that the County has assumed wage increases for its unionized workforce. Growth in administrative expenditures is limited to only 2.1 percent.

SMART GOVERNMENT INITIATIVES

Since 2002, the County has successfully implemented approximately 75 smart government initiatives providing more than $100 million of budget relief. The 2007 Budget continues to reflect this focus on reform and incorporates $12.8 million in additional smart government initiatives. The value of these and other outyear plan initiatives grow to $24.3 million in 2008, $33.4 million in 2009 and $34.7 million in 2010.

Table 1.2: 2007 Smart Government Initiatives

Vertical	Department	Initiative	Value
Law Enforcement & Public Safety	Police	Overtime Management	$2,000,000
	Police	Ambulance Bureau Overtime	$500,000
	Correctional Center	Overtime Management	$1,000,000
	TPVA	Operational Reform	$1,500,000
Health & Human Services	Various HHS Departments	Administrative Consolidation	$1,546,776
	Social Servcies	PINS Diversion	$1,006,873
Parks, Public Works & Partnerships	Parks and Recreation	Revenue Enhancement Plan	$2,088,000
	Parks and Recreation	Advertising & Sponsorships	$1,000,000
Management, Budget & Finance	OMB	Risk Management Reform	$172,800
	OMB	Grants Fund Reimbursement	$800,000
	OMB	Capital Project Sponsorship	$1,198,666
Total			**$12,813,115**

The 2007 smart government initiative package builds upon the Public Safety Vertical's success at reducing overtime usage in the Police Department and Correctional Center. Through the end of November 2006 year-to-date overtime hours worked were down 23 percent in the Police Department. In the Correctional Center overtime was down 7 percent. The Administration expects to achieve another $3.5 million in savings versus the growing baseline this coming year.

Innovation in the Department of Parks and Recreation will contribute to $3.1 million in additional revenues. Improved marketing of recently refurbished County recreational facilities is expected to generate $2.1 million and the implementation of an advertising and sponsorship program is conservatively expected to produce another $1 million.

ADMINISTRATIVE CONSOLIDATION AND ORGANIZATIONAL REALIGNMENT

With the help of the County's Program Budget, the Administration is in the process of conducting a top-to-bottom operational review to determine how County departments can improve the services they provide while at the same time minimizing their use of limited resources. While most of the benefits of administrative consolidation and organization realignment will not be experienced until the outyears of the Multi-Year Plan, there are two departmental consolidations incorporated into the 2007 Budget.

The first is the merger of the Department of Drug and Alcohol Addiction and the Department of Mental Health, Mental Retardation and Developmental Disabilities into a newly created Department of Mental Health, Chemical Dependency, and Developmental Disabilities Services. The new department will provide an opportunity to eliminate administrative and programmatic duplication and serve clients in a more efficient, coordinated and holistic manner. It is anticipated that it will result in improved access to appropriate services, reduced cost, and increased accountability. The development of a unified program to address mental health, developmental disabilities and addiction disabilities will enable the new department to implement early recognition, prevention and treatment strategies in priority public health areas and to eliminate gaps in services to those with multiple diagnoses.

The 2007 Budget also reflects the transfer of the Office of Grants Management into the Office of Management and Budget (OMB). In order to improve the County's revenue generation efforts, the Office of Grants Management will work more closely with OMB's Revenue Management Unit to coordinate efforts and improve grants facilitation, monitoring, and reporting. The Office of Grants Management will be redesigned to become more proactive in the upfront identification of grants, managing the application and award processes, monitoring and reporting on success of applications, and providing targeted grant writing resources where needs exist. OMB's Revenue Unit will coordinate with the Grants Office to identify headcount or funding impacts on the operating budget in both the current and out-years, and appropriately report on actual and projected performance.

LABOR CONCESSIONS

One of the cornerstones of the County's dramatic fiscal recovery has been its ability to secure productivity savings from its labor unions. Since 2002, the Administration has entered into collective bargaining agreements through negotiation or arbitration with the Police Benevolent Association (PBA), Superior Officers Association (SOA), Detectives Association Incorporated (DAI) and the Civil Service Employees Association (CSEA), which together represent approximately 80 percent of the County's

8,900 full-time employees. In each case, the final agreements achieved budget baseline savings targets and, particularly in the cases of the sworn police unions, broke the pattern of costly leapfrogging that had been customary in recent decades. Cumulative baseline savings were estimated at $241 million.

The next round of collective bargaining will again need to play a major role in preserving the County's fiscal health. Taxpayers can no longer afford the rising cost of employee salaries and benefits such as health insurance. The County already requires that all non-union employees hired since 2002 contribute a portion of their salaries toward their health coverage. A key component of the Administration's strategy in this current round of collective bargaining is to secure a similar employee contribution for union members.

Existing contracts with the PBA and DAI expire on December 31, 2006, and the 2007 Proposed Budget assumes Multi-Year Plan savings from them of $18.9 million and $6.9 million, respectively. In addition, $5 million in savings identified in the last working proposal with the Sheriff's Officers Association (ShOA) is assumed in the Correctional Center budget.

RESERVE FOR UNFORESEEN EVENTS

It has become increasingly difficult for local governments to accurately predict sales tax collections and utility expenditures. While the Administration is comfortable with its sales tax growth projection of 3.4% next year and its eight percent predicted increase in utility costs, it believes that it is important to hedge against this risk. For this reason the Administration is proposing to continue the policy it established in 2006 by allocating $10 million of its Fund Balance toward a "reserve" in the 2007 Budget. Another $4 million is set aside in the Police District Fund.

These funds could only be spent with the approval of the County Legislature pursuant to the normal budget transfer process. It is the Administration's hope that use of these resources will not be necessary.

OPEN SPACE PRESERVATION

While the 2007 Budget reflects a focus on containing discretionary spending, there are a few areas where investments are recommended. One of these is open space preservation. Local Law 14 of 2004, which Nassau voters approved by referendum, authorized a $50 million bond issue in order to acquire open space, expand and improve parks facilities, implement clean water projects and remediate brownfields sites. Thus far, more than $35 million worth of purchases and improvements have been approved by the County Legislature.

This represents the first budget that recognizes both the debt service costs and dedicated property tax levy revenues associated with the Environmental Bond Act of 2004.

COMMITMENT TO SOUND FISCAL PRACTICES

Since taking office in 2002, the Suozzi Administration has implemented a host of financial management reforms that already have produced tangible benefits and that will continue to generate efficiencies and savings for years to come. These significant reforms have included:

- retention of in-house professional staff to conduct financial analysis and reduce reliance on costly outside consultants
- publication of comprehensive monthly and quarterly financial reports
- development of the County's first-ever Capital Budget and Capital Plan
- streamlining of the contract approval process
- strengthening of the County's borrowing and cash management practices
- production of the County's first Program Budget, Revenue Manual and Grants Plan

Due to these successful efforts as well as the development of four balanced operating budgets, five multi-year financial plans (updated semi-annually) and the accumulation of unreserved undesignated fund balance, the County has achieved upgrades from each of the major bond rating firms and is now ranked in the A category by each of them. As of November 2006 Nassau's ratings stand at A+ (Fitch Ratings), A (Standard and Poor's Ratings Services) and A3 (Moody's Investor's Services). In April 2006 Moody's upgraded the County's bond rating outlook from stable to positive.

Critical to the Administration's success has been its firm commitment to basing its budget on achievable assumptions. This has minimized budget risks and enabled it to generate substantial positive results versus the Adopted Budget. The Fiscal 2007 Budget again demonstrates the Administration's commitment to these sound financial management practices.

FUND CONSOLIDATION

The structure of municipal budgets should promote efficient financial management and minimize complexity. The State Comptroller's Accounting and Reporting Manual emphasizes this goal by identifying the following statement as one its most important principles.

> "Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration."

There is no financial, legal, tax or accounting distinction between the Parks Department and other County General Fund operating departments. Therefore, in order to accomplish the State Comptroller's goals of maximizing flexibility, reducing complexity and improving efficiency, the 2007 Budget consolidates the Parks Department into the General Fund. An added benefit will be that the Legislature will be able to approve the transfer of funds into these departments during the year, instead of having to wait until "month 13". This consolidation will reduce unnecessary paperwork and processing of interfund chargebacks that require countless hours of time on the part of fiscal staff in the county.

FUND SUMMARY

MAJOR FUNDS INCLUDING SEWER RESOURCE DISTRICT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	789,117,310	862,000,827	397,150,768	850,799,957
	AB -FRINGE BENEFITS	411,567,128	380,654,566	229,582,051	444,067,792
	BB -EQUIPMENT	8,289,514	4,779,600	1,875,822	4,808,120
	CC -MATERIALS & SUPPLIES	19,033,864	-	(237,073)	-
	DD -GENERAL EXPENSES	19,402,743	42,511,065	22,490,087	45,845,635
	DE -CONTRACTUAL SERVICES	136,280,584	152,311,731	96,877,477	157,276,426
	DF -UTILITY COSTS	49,309,616	44,021,937	26,528,925	54,305,430
	FF -INTEREST	48,003,437	44,053,311	13,689,960	39,152,145
	GA -LOCAL GOVT ASST PROGRAM	56,946,225	59,736,041	15,472,272	62,046,922
	GG -PRINCIPAL	157,319,197	145,535,820	61,975,000	129,320,315
	HC -NHC ASSN EXP - NASSAU HEALTH CARE ASSN	15,540,909	13,000,000	6,388,825	13,000,000
	HH -INTERFD CHGS - INTERFUND CHARGES	43,935,203	27,987,858	-	27,546,004
	JA -CONTINGENCIES RESERVE	(27,580)	-	-	-
	JC -FEDERAL DISALLOWANCES RESERVE	33,905	-	16,450	-
	LB -TRANS TO GENERAL FUND	18,169,845	-	-	-
	LN -TRANS TO PDH FUND	8,608,129	-	-	-
	LO -TRANS TO CPF FUND	2,904,814	5,000,000	-	-
	LX -TRANSFER TO CAPITAL FUND	50,000,000	-	-	-
	MM-MASS TRANSPORTATION	45,172,998	45,981,120	10,770,948	47,226,304
	NA -NCIFA EXPENDITURES	-	1,450,000	-	1,300,000
	OO-OTHER EXPENSES	173,003,088	266,731,826	18,025,429	263,241,901
	PP -EARLY INTERVENTION/SPECIAL EDUCATION	146,438,278	144,086,100	139,206,550	153,522,441
	SS -RECIPIENT GRANTS	47,850,718	51,652,600	26,796,337	53,676,000
	TT -PURCHASED SERVICES	42,773,353	46,012,951	34,122,530	47,865,713
	WW -EMERGENCY VENDOR PAYMENTS	51,929,051	53,060,200	40,347,362	53,881,103
	XX -MEDICAID	238,948,840	214,609,343	112,455,471	218,024,984
	XY -MEDICAID - IGT	40,973,707	39,573,706	1,166,499	-
Expense Total		**2,621,524,875**	**2,644,750,602**	**1,254,701,689**	**2,666,907,192**
	Interdepartmental Transfer	**357,837,853**	**383,243,404**	**1,037,915**	**364,604,992**
Expenses Including Interdepartmentals Transfers		**2,979,362,728**	**3,027,994,006**	**1,255,739,604**	**3,031,512,184**
Revenue					
	AA -FUND BALANCE	121,900,218	81,800,159	-	45,021,314
	BA -INT PENALTY ON TAX	21,369,228	24,000,000	12,134,455	24,650,000
	BC -PERMITS & LICENSES	9,454,669	12,465,580	5,809,289	13,769,030
	BD -FINES & FORFEITS	21,230,043	22,683,552	10,119,916	24,606,452
	BE -INVEST INCOME	22,003,467	15,253,476	11,218,348	21,612,725
	BF -RENTS & RECOVERIES	67,419,738	54,276,765	24,325,292	52,052,425
	BG -REVENUE OFFSET TO EXPENSE	3,408,354	14,207,343	268,949	10,707,469
	BH -DEPT REVENUES	68,992,754	83,590,470	39,212,951	89,623,876
	BI -CAP BACKCHARGES	5,431,159	7,333,093	(2,120,991)	9,342,067
	BK -SERVICE FEES	9,573	-	20	-
	BO -PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,298,403	4,500,000	1,255,840	5,914,000
	BP -RESERVES	8,158,582	-	-	-
	BQ -D/S FROM CAP - DEBT SERVICE FROM CAPITAL	32,588,892	-	-	16,800,000
	BS -OTB PROFITS	5,455,203	5,655,000	-	3,030,000
	BW -INTERFD CHGS - INTERFUND CHARGES REVEN	52,289,192	212,075,397	278,436	219,530,765
	BX -MEDICAID IGT REIMBURSEMENTS	40,973,707	39,573,706	-	-
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	114,518,569	115,116,951	20,355,978	111,556,435
	IF -INTERFD TSFS - INTERFUND TRANSFERS	174,948,525	5,000,000	70,835,003	-
	NA -NIFA AID	12,332,938	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	194,646,476	171,228,916	57,418,519	195,480,912
	TA -SALES TAX CO - SALES TAX COUNTYWIDE	893,717,132	936,369,365	315,543,507	968,142,293
	TB -PART COUNTY - SALES TAX PART COUNTY	57,567,863	65,421,278	24,124,462	62,771,629
	TL -PROPERTY TAX	682,177,330	738,711,054	740,604,783	758,371,054
	TO -OTB 5% TAX	6,924,259	6,500,000	1,426,875	6,500,000
	TX -SPECIAL TAXS - SPECIAL TAXES	28,555,752	28,988,495	12,007,165	27,424,745
Revenue Total		**2,650,372,026**	**2,644,750,600**	**1,344,818,796**	**2,666,907,191**
	Interdepartmental Transfers	**377,105,570**	**383,243,404**	**1,040,006**	**364,604,993**
Revenue Including Interdepartmental Transfers		**3,027,477,596**	**3,027,994,006**	**1,345,858,801**	**3,031,512,184**

Note: The property tax levy for the Sewer Finance Authority is not included in this summary table.

MAJOR FUNDS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	769,687,323	832,757,095	386,811,432	826,976,587
	AB -FRINGE BENEFITS	402,532,343	369,172,963	224,264,243	433,407,684
	BB -EQUIPMENT	8,172,560	4,552,619	1,847,582	4,079,770
	CC -MATERIALS & SUPPLIES	14,722,508	-	(220,873)	-
	DD -GENERAL EXPENSES	15,284,735	33,464,162	17,604,318	34,793,451
	DE -CONTRACTUAL SERVICES	115,801,167	130,870,231	81,846,423	133,564,401
	DF -UTILITY COSTS	37,230,570	33,247,598	18,491,153	42,305,430
	FF -INTEREST	36,001,941	27,788,164	13,642,859	25,816,905
	GA -LOCAL GOVT ASST PROGRAM	56,946,225	59,736,041	15,472,272	62,046,922
	GG -PRINCIPAL	140,280,000	115,124,221	61,925,000	99,103,014
	HC -NHC ASSN EXP - NASSAU HEALTH CARE ASSN	15,540,909	13,000,000	6,388,825	13,000,000
	HH -INTERFD CHGS - INTERFUND CHARGES	5,798	175,000	-	175,000
	JA -CONTINGENCIES RESERVE	(27,580)	-	-	-
	JC -FEDERAL DISALLOWANCES RESERVE	33,905	-	16,450	-
	LB -TRANS TO GENERAL FUND	18,169,845	-	-	-
	LN -TRANS TO PDH FUND	8,608,129	-	-	-
	LO -TRANS TO CPF FUND	2,904,814	5,000,000	-	-
	LX -TRANSFER TO CAPITAL FUND	50,000,000	-	-	-
	MM-MASS TRANSPORTATION	45,172,998	45,981,120	10,770,948	47,226,304
	NA -NCIFA EXPENDITURES	-	1,450,000	-	1,300,000
	OO-OTHER EXPENSES	172,830,526	187,442,635	18,025,429	243,673,552
	PP -EARLY INTERVENTION/SPECIAL EDUCATION	146,438,278	144,086,100	139,206,550	153,522,441
	SS -RECIPIENT GRANTS	47,850,718	51,652,600	26,796,337	53,676,000
	TT -PURCHASED SERVICES	42,773,353	46,012,951	34,122,530	47,865,713
	WW -EMERGENCY VENDOR PAYMENTS	51,929,051	53,060,200	40,347,362	53,881,103
	XX -MEDICAID	238,948,840	214,609,343	112,455,471	218,024,984
	XY -MEDICAID - IGT	40,973,707	39,573,706	1,166,499	-
Expense Total		**2,478,812,662**	**2,408,756,749**	**1,210,980,809**	**2,494,439,261**
	Interdepartmental Transfer	**357,837,853**	**383,243,404**	**1,037,915**	**364,604,992**
Expenses Including Interdepartmentals Transfers		**2,836,650,515**	**2,792,000,153**	**1,212,018,724**	**2,859,044,253**
Revenue					
	AA -FUND BALANCE	100,498,753	13,367,000	-	13,075,000
	BA -INT PENALTY ON TAX	21,369,228	24,000,000	12,134,455	24,650,000
	BC -PERMITS & LICENSES	9,454,669	12,465,580	5,809,289	13,504,030
	BD -FINES & FORFEITS	21,230,043	22,683,552	10,119,916	24,606,452
	BE -INVEST INCOME	18,041,337	14,003,476	9,636,015	19,842,990
	BF -RENTS & RECOVERIES	67,147,100	53,951,765	24,112,342	51,764,261
	BG -REVENUE OFFSET TO EXPENSE	3,408,354	14,207,343	268,949	10,545,444
	BH -DEPT REVENUES	67,486,430	81,802,168	38,437,536	87,967,632
	BI -CAP BACKCHARGES	5,348,816	6,881,313	(2,100,691)	8,878,990
	BK -SERVICE FEES	9,573	-	20	-
	BO -PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,298,403	4,500,000	1,255,840	5,914,000
	BP -RESERVES	8,158,582	-	-	-
	BQ -D/S FROM CAP - DEBT SERVICE FROM CAPITAL	32,588,892	-	-	16,800,000
	BS -OTB PROFITS	5,455,203	5,655,000	-	3,030,000
	BW -INTERFD CHGS - INTERFUND CHARGES REVEN	52,289,192	48,329,785	278,436	83,613,393
	BX -MEDICAID IGT REIMBURSEMENTS	40,973,707	39,573,706	-	-
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	114,518,569	115,116,951	20,355,978	111,556,435
	IF -INTERFD TSFS - INTERFUND TRANSFERS	29,077,168	5,000,000	1,500,882	-
	NA -NIFA AID	12,332,938	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	194,646,476	171,228,916	57,418,519	195,480,912
	TA -SALES TAX CO - SALES TAX COUNTYWIDE	893,717,132	936,369,365	315,543,507	968,142,293
	TB -PART COUNTY - SALES TAX PART COUNTY	57,567,863	65,421,278	24,124,462	62,771,629
	TL -PROPERTY TAX	682,177,330	738,711,054	740,604,783	758,371,054
	TO -OTB 5% TAX	6,924,259	6,500,000	1,426,875	6,500,000
	TX -SPECIAL TAXS - SPECIAL TAXES	28,555,752	28,988,495	12,007,165	27,424,745
Revenue Total		**2,477,275,769**	**2,408,756,747**	**1,272,934,279**	**2,494,439,260**
	Interdepartmental Transfers	**377,105,570**	**383,243,406**	**1,040,006**	**364,604,993**
Revenue Including Interdepartmental Transfers		**2,854,381,339**	**2,792,000,153**	**1,273,974,285**	**2,859,044,253**

Note: The property tax levy for the Sewer Finance Authority is not included in this summary table.

GENERAL FUND

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	356,849,730	380,090,329	182,324,779	409,328,431
	AB -FRINGE BENEFITS	209,482,699	192,277,794	109,229,218	224,446,162
	BB -EQUIPMENT	1,315,886	2,123,136	753,787	2,275,137
	CC -MATERIALS & SUPPLIES	8,981,918	-	(120,266)	-
	DD -GENERAL EXPENSES	11,841,636	24,526,517	12,440,580	26,753,921
	DE -CONTRACTUAL SERVICES	106,787,324	109,945,006	72,318,050	121,060,784
	DF -UTILITY COSTS	34,954,025	29,541,753	17,323,390	38,541,704
	GA -LOCAL GOVT ASST PROGRAM	56,946,225	59,736,041	15,472,272	62,046,922
	HC -NHC ASSN EXP - NASSAU HEALTH CARE ASSN	15,540,909	13,000,000	6,388,825	13,000,000
	HH -INTERFD CHGS - INTERFUND CHARGES	-	175,000	-	175,000
	JA -CONTINGENCIES RESERVE	(27,580)	-	-	-
	JC -FEDERAL DISALLOWANCES RESERVE	33,905	-	16,450	-
	LN -TRANS TO PDH FUND	8,608,129	-	-	-
	LO -TRANS TO CPF FUND	2,904,814	5,000,000	-	-
	LX -TRANSFER TO CAPITAL FUND	15,000,000	-	-	-
	MM-MASS TRANSPORTATION	45,172,998	45,981,120	10,770,948	47,226,304
	NA -NCIFA EXPENDITURES	-	1,450,000	-	1,300,000
	OO-OTHER EXPENSES	43,604,227	38,066,481	17,562,267	66,515,663
	PP -EARLY INTERVENTION/SPECIAL EDUCATION	146,438,278	144,086,100	139,206,550	153,522,441
	SS -RECIPIENT GRANTS	47,850,718	51,652,600	26,796,337	53,676,000
	TT -PURCHASED SERVICES	42,773,353	46,012,951	34,122,530	47,865,713
	WW -EMERGENCY VENDOR PAYMENTS	51,929,051	53,060,200	40,347,362	53,881,103
	XX -MEDICAID	238,948,840	214,609,343	112,455,471	218,024,984
	XY -MEDICAID - IGT	40,973,707	39,573,706	1,166,499	-
Expense Total		**1,486,910,793**	**1,450,908,077**	**798,575,049**	**1,539,640,269**
	Interdepartmental Transfer	**290,663,824**	**296,956,974**	**1,037,915**	**305,691,083**
Expenses Including Interdepartmentals Transfers		**1,777,574,617**	**1,747,865,051**	**799,612,964**	**1,845,331,352**
Revenue					
	AA -FUND BALANCE	85,629,185	13,367,000	-	13,075,000
	BA -INT PENALTY ON TAX	21,369,228	24,000,000	12,134,455	24,650,000
	BC -PERMITS & LICENSES	7,557,457	9,985,580	4,479,963	10,642,030
	BD -FINES & FORFEITS	21,127,831	22,583,552	10,076,901	24,496,752
	BE -INVEST INCOME	17,316,369	13,474,240	9,478,066	19,601,000
	BF -RENTS & RECOVERIES	65,679,496	52,185,465	20,868,617	51,414,261
	BG -REVENUE OFFSET TO EXPENSE	3,408,354	10,108,143	268,949	8,065,472
	BH -DEPT REVENUES	44,215,533	42,413,194	17,872,959	63,694,302
	BI -CAP BACKCHARGES	5,348,816	6,881,313	(2,100,691)	7,849,402
	BK -SERVICE FEES	9,573	-	20	-
	BO -PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,298,403	4,500,000	1,255,840	5,914,000
	BS -OTB PROFITS	5,455,203	5,655,000	-	3,030,000
	BW -INTERFD CHGS - INTERFUND CHARGES REVEN	43,626,417	31,842,594	278,436	47,943,320
	BX -MEDICAID IGT REIMBURSEMENTS	40,973,707	39,573,706	-	-
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	114,045,814	114,786,951	20,261,967	111,128,485
	IF -INTERFD TSFS - INTERFUND TRANSFERS	18,169,845	-	-	-
	NA -NIFA AID	4,832,938	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	193,912,106	170,519,916	57,120,635	194,771,912
	TA -SALES TAX CO - SALES TAX COUNTYWIDE	893,717,132	936,369,365	315,543,507	968,142,293
	TB -PART COUNTY - SALES TAX PART COUNTY	57,567,863	65,421,278	24,124,462	62,771,629
	TL -PROPERTY TAX	119,973,009	80,016,368	81,910,097	123,962,486
	TO -OTB 5% TAX	6,924,259	6,500,000	1,426,875	6,500,000
	TX -SPECIAL TAXS - SPECIAL TAXES	5,227,960	4,560,000	1,711,364	3,971,250
Revenue Total		**1,780,386,498**	**1,654,743,665**	**576,712,422**	**1,751,623,594**
	Interdepartmental Transfers	**72,623,427**	**93,121,386**	**907,092**	**93,707,758**
Revenue Including Interdepartmental Transfers		**1,853,009,925**	**1,747,865,051**	**577,619,514**	**1,845,331,352**

POLICE DISTRICT FUND

E/R	Object	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	205,579,240	223,671,506	96,750,434	205,902,271
	AB -FRINGE BENEFITS	97,251,384	85,784,188	56,748,423	106,585,232
	BB -EQUIPMENT	859,276	1,386,280	873,978	935,622
	CC -MATERIALS & SUPPLIES	2,766,218	-	(100,011)	-
	DD -GENERAL EXPENSES	1,032,482	3,678,802	1,931,459	4,360,343
	DE -CONTRACTUAL SERVICES	620,048	806,563	534,788	903,900
	DF -UTILITY COSTS	1,014,876	1,605,845	447,394	1,682,926
	OO-OTHER EXPENSES	345,358	450,000	199,441	1,450,000
Expense Total		**309,468,883**	**317,383,184**	**157,385,905**	**321,820,294**
	Interdepartmental Transfer	**22,421,715**	**23,856,440**	**-**	**25,493,978**
Expenses Including Interdepartmentals Transfers		**331,890,597**	**341,239,624**	**157,385,905**	**347,314,272**
Revenue					
	AA -FUND BALANCE	4,869,568	-	-	-
	BC -PERMITS & LICENSES	1,508,088	1,680,000	867,735	1,792,000
	BD -FINES & FORFEITS	101,856	100,000	42,715	109,700
	BE -INVEST INCOME	113,064	112,754	7,065	116,700
	BF -RENTS & RECOVERIES	255,664	150,000	110,493	150,000
	BG -REVENUE OFFSET TO EXPENSE	-	1,468,160	-	1,038,084
	BH -DEPT REVENUES	3,101,091	3,165,800	3,131,866	3,187,826
	BW -INTERFD CHGS - INTERFUND CHARGES REVEN	-	-	-	9,152,839
	NA -NIFA AID	7,500,000	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	122,903	-	-	-
	TL -PROPERTY TAX	309,306,781	333,627,075	333,627,075	331,639,639
Revenue Total		**326,879,015**	**340,303,789**	**337,786,949**	**347,186,788**
	Interdepartmental Transfers	**188,296**	**935,835**	**114,378**	**127,484**
Revenue Including Interdepartmental Transfers		**327,067,311**	**341,239,624**	**337,901,327**	**347,314,272**

POLICE HEADQUARTERS FUND

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	201,264,685	200,140,238	93,338,568	201,771,928
	AB -FRINGE BENEFITS	82,421,050	77,680,690	50,403,103	99,025,452
	BB -EQUIPMENT	4,676,996	535,256	40,515	739,340
	CC -MATERIALS & SUPPLIES	1,427,208	-	(389)	-
	DD -GENERAL EXPENSES	1,523,127	3,013,500	1,882,782	3,316,667
	DE -CONTRACTUAL SERVICES	6,044,830	7,010,987	3,485,869	7,362,042
	DF -UTILITY COSTS	1,261,669	2,100,000	720,369	2,080,800
	OO-OTHER EXPENSES	248,704	250,000	15,733	750,000
Expense Total		**298,868,269**	**290,730,671**	**149,886,549**	**315,046,229**
	Interdepartmental Transfer	**27,067,533**	**23,741,889**	**-**	**30,292,056**
Expenses Including Interdepartmentals Transfers		**325,935,802**	**314,472,560**	**149,886,549**	**345,338,285**
Revenue					
	BC -PERMITS & LICENSES	389,125	800,000	456,095	1,070,000
	BD -FINES & FORFEITS	356	-	-	-
	BE -INVEST INCOME	133,964	121,053	15,881	125,290
	BF -RENTS & RECOVERIES	899,755	200,000	2,530,187	200,000
	BG -REVENUE OFFSET TO EXPENSE	-	2,072,960	-	1,441,888
	BH -DEPT REVENUES	15,349,919	14,879,000	8,330,766	15,721,674
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	472,755	330,000	94,011	427,950
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	611,467	589,000	232,828	589,000
	TL -PROPERTY TAX	252,897,540	258,049,976	258,049,976	287,070,223
	TX -SPECIAL TAXS - SPECIAL TAXES	23,327,792	23,453,495	10,152,170	23,453,495
Revenue Total		**294,082,673**	**300,495,484**	**279,861,914**	**330,099,520**
	Interdepartmental Transfers	**16,432,421**	**13,977,076**	**18,536**	**15,238,765**
Revenue Including Interdepartmental Transfers		**310,515,094**	**314,472,560**	**279,880,450**	**345,338,285**

FIRE COMMISSION FUND

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	62,036	9,412,786	4,910,843	9,973,957
	AB -FRINGE BENEFITS	3,426,412	3,167,138	2,047,343	3,350,838
	BB -EQUIPMENT	208,579	140,947	28,017	129,671
	CC -MATERIALS & SUPPLIES	19,682	-	-	-
	DD -GENERAL EXPENSES	70,266	394,043	152,416	362,520
	DE -CONTRACTUAL SERVICES	78,274	4,237,675	3,278,831	4,237,675
Expense		**3,865,248**	**17,352,589**	**10,417,451**	**18,054,661**
	Interdepartmental Transfer	**2,457,194**	**3,054,325**	**2,457,194**	**3,127,875**
Expenses Including Interdepartmentals Transfers		**6,322,442**	**20,406,914**	**12,874,645**	**21,182,536**
Revenue					
	BE -INVEST INCOME	47,300	45,429	28,440	-
	BF -RENTS & RECOVERIES	53,603	-	9,945	-
	BG -REVENUE OFFSET TO EXPENSE	-	46,720	-	-
	BH -DEPT REVENUES	(960)	4,237,300	2,429,628	5,363,830
	BW -INTERFD CHGS - INTERFUND CHARGES REVEN	94,976	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	-	120,000	65,055	120,000
	TL -PROPERTY TAX	-	15,849,706	15,849,706	15,698,706
Revenue Total		**194,919**	**20,299,155**	**18,382,774**	**21,182,536**
	Interdepartmental Transfers	**-**	**107,759**	**-**	**-**
Revenue Including Interdepartmental Transfers		**194,919**	**20,406,914**	**18,382,774**	**21,182,536**

DEBT SERVICE FUND

EXPENSE/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
EXPENSE					
	FF -INTEREST	36,001,941	27,788,164	13,642,859	25,816,905
	GG -PRINCIPAL	140,280,000	115,124,221	61,925,000	99,103,014
	LB -TRANS TO GENERAL FUND	18,169,845	-	-	-
	LX -TRANSFER TO CAPITAL FUND	35,000,000	-	-	-
	OO-OTHER EXPENSES	128,632,236	148,676,154	247,988	174,957,889
EXPENSE Total		**358,084,022**	**291,588,539**	**75,815,847**	**299,877,808**
REVENUE					
	AA -FUND BALANCE	10,000,000	-	-	-
	BJ -INTERDEPT REVENUES	296,787,269	-	-	-
	BP -RESERVES	8,158,582	-	-	-
	BQ -D/S FROM CAP - DEBT SERVICE FROM CAPITAL	32,588,892	-	-	16,800,000
	BV -DEBT SERVICE CHARGEBACK REVENUE	-	275,101,348	-	257,856,914
	BW -INTERFD CHGS - INTERFUND CHARGES REVEN	8,250,085	16,487,191	-	25,220,894
	IF -INTERFD TSFS - INTERFUND TRANSFERS	2,299,194	-	1,500,882	-
REVENUE Total		**358,084,022**	**291,588,539**	**1,500,882**	**299,877,808**

SEWER AND STORM WATER RESOURCE DISTRICT

EXPENSE/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
EXPENSE					
	AA -SALARIES, WAGES & FEES	19,429,987	29,243,732	10,339,336	23,823,370
	AB -FRINGE BENEFITS	9,034,786	11,481,603	5,317,809	10,660,108
	BB -EQUIPMENT	116,953	226,981	28,240	728,350
	CC -MATERIALS & SUPPLIES	4,311,355	-	(16,200)	-
	DD -GENERAL EXPENSES	4,118,008	9,046,903	4,885,769	11,052,184
	DE -CONTRACTUAL SERVICES	20,479,418	21,441,500	15,031,053	23,712,025
	DF -UTILITY COSTS	12,079,046	10,774,339	8,037,772	12,000,000
	FF -INTEREST	12,001,496	16,265,147	47,101	13,335,240
	GG -PRINCIPAL	17,039,197	30,411,599	50,000	30,217,301
	HH -INTERFD CHGS - INTERFUND CHARGES	43,929,405	27,812,858	-	27,371,004
	OO-OTHER EXPENSES	172,562	79,289,191	-	19,568,349
EXPENSE Total		**142,712,213**	**235,993,853**	**43,720,880**	**172,467,931**
REVENUE					
	AA -FUND BALANCE	21,401,465	68,433,159	-	31,946,314
	BC -PERMITS & LICENSES	-	-	-	265,000
	BE -INVEST INCOME	3,962,130	1,250,000	1,582,333	1,769,735
	BF -RENTS & RECOVERIES	272,638	325,000	212,950	288,164
	BG -REVENUE OFFSET TO EXPENSE	-	-	-	162,025
	BH -DEPT REVENUES	1,506,324	1,788,302	775,414	1,656,244
	BI -CAP BACKCHARGES	82,343	451,780	(20,301)	463,077
	BW -INTERFD CHGS - INTERFUND CHARGES REVEN	-	163,745,612	-	135,917,372
	IF -INTERFD TSFS - INTERFUND TRANSFERS	145,871,357	-	69,334,120	-
REVENUE Total		**173,096,257**	**235,993,853**	**71,884,517**	**172,467,931**

The Fiscal 2007 Budget for the five major operating funds and the Sewer and Storm Water Resource District Fund totals $2.7 billion.[1] The General Fund comprises the largest component of the total operating budget. In 2007, the Department of Parks, Recreation and Museums is contained within the General Fund. The Police District Fund, Police Headquarters Fund, Debt Service Fund, Sewer and Storm Water Resource District Fund and Fire Prevention Fund follow it in descending order of size. Table 4.1 summarizes total expenditures by fund.

Table 4.1: Fiscal 2007 Expenditures by Fund

Fund	Fiscal 2007 Adopted Budget Expenses
General Fund	$1,539,640,269
Police District Fund	$321,820,294
Police Headquarters Fund	$315,046,229
Debt Service Fund	$299,877,808
Sewer and Storm Water Resource District Fund	$172,467,931
Fire Prevention Fund	$18,054,661
Total Major Operating Funds	**$2,666,907,192**

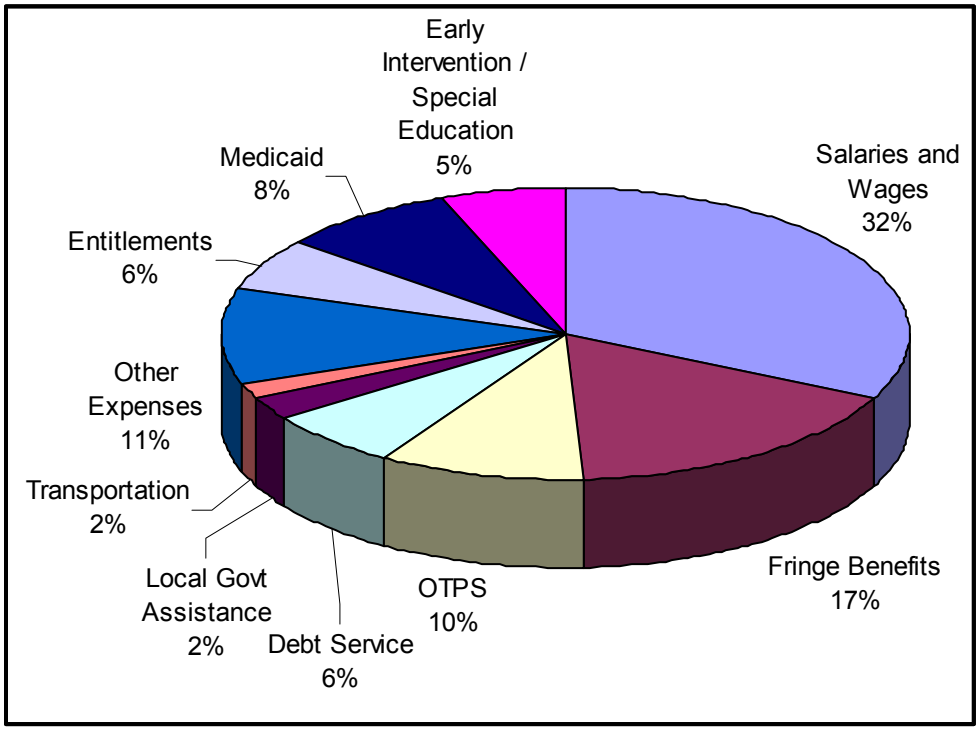
Note: Excludes interdepartmental transfers.

[1] This figure excludes interdepartmental transfers that represent offsetting expenses and revenues.

EXPENDITURES

Figure 4.1 illustrates the County's allocation of resources.

Figure 4.1: Expenses of Major Operating Funds and Sewer Resource District by Object Code



SALARY-RELATED EXPENSES

The largest expense of the five major operating funds and the Sewer and Storm Water Resource District Fund is salaries and wages, which totals $850.8 million. This includes items such as base-wages, overtime and termination pay. It should be noted that salary spending is governed primarily by the terms of existing labor contracts.

The Fiscal 2007 Budget assumes on-board full-time staffing levels in most departments. There are several departments that have the budget authority to hire to address urgent needs. They are detailed in the department narrative section of this report. The table on the following page compares full-time staffing levels authorized in the Fiscal 2007 Adopted Budget to the December 7, 2006 actuals.

Table 4.2: Full Time Staffing 2007 – Major Operating Funds

Department	2005 Adopted FT #	2006 Adopted FT #	On-Board 12/7/2006 FT#	2007 Adopted FT #
AC - DEPARTMENT OF INVESTIGATIONS	4	6	5	5
AR - ASSESSMENT REVIEW COMMISSION	37	43	41	43
AS - ASSESSMENT DEPARTMENT	228	247	254	251
AT - COUNTY ATTORNEY	150	158	153	148
BH - DEPT. OF MH, CD AND DD SERVICES *	0	0	0	92
BU - OFFICE OF MANAGEMENT AND BUDGET	35	33	33	38
CA - OFFICE OF CONSUMER AFFAIRS	44	49	41	48
CC - SHERIFF / CORRECTIONAL CENTER	1240	1252	1253	1246
CE - COUNTY EXECUTIVE	34	43	48	44
CF - OFFICE OF CONSTITUENT AFFAIRS	58	57	56	57
CL - COUNTY CLERK	102	102	99	102
CO - COUNTY COMPTROLLER	90	93	89	98
CS - CIVIL SERVICE	61	62	59	62
CT - COURTS	0	0	0	0
DA - DISTRICT ATTORNEY	352	357	368	377
DR - DRUG AND ALCOHOL	90	79	70	0
DS - DEBT SERVICE	0	0	0	0
EL - BOARD OF ELECTIONS	106	106	106	109
EM - EMERGENCY MANAGEMENT	7	6	5	5
FB - FRINGE BENEFIT	0	0	0	0
FC - FIRE COMMISSION	113	112	110	115
FM - FLEET MANAGEMENT	0	0	0	0
HE - HEALTH DEPARTMENT	241	250	242	249
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	11	13	11	11
HP - PHYSICALLY CHALLENGED	6	7	7	7
HR - COMMISSION ON HUMAN RIGHTS	10	10	10	10
IT - INFORMATION TECHNOLOGY	104	118	100	104
LE - COUNTY LEGISLATURE	97	93	87	94
LR - OFFICE OF LABOR RELATIONS	4	6	5	6
MA - OFFICE OF MINORITY AFFAIRS	11	11	10	10
ME - MEDICAL EXAMINER	50	55	52	55
MH - MENTAL HEALTH	20	10	8	0
MI - MISCELLANEOUS	0	0	0	0
PA - PUBLIC ADMINISTRATOR	7	7	7	7
PB - PROBATION	244	261	250	247
PD - POLICE DISTRICT	1697	1863	1724	1838
PD - POLICE HEADQUARTERS	1780	1744	1725	1769
PE - DEPARTMENT OF HUMAN RESOURCES	11	12	12	14
PK - PARKS, RECREATION AND MUSEUMS	263	269	274	280
PL - PLANNING	21	21	21	24
PR - PURCHASING DEPARTMENT	23	24	23	24
PW - PUBLIC WORKS DEPARTMENT	567	540	511	533
RE - OFFICE OF REAL ESTATE SERVICES	12	11	10	11
RM - RECORDS MANAGEMENT (GEN FUND)	10	10	9	13
RS - RESERVES	0	0	0	0
RV - GENERAL FUND UNALLOCATED REVENUE	0	0	0	0
SA - COORD AGENCY FOR SPANISH AMERICANS	6	8	7	8
SC - SENIOR CITIZENS AFFAIRS	35	38	35	40
SH - SHERIFF	0	0	0	0
SS - SOCIAL SERVICES	852	873	871	915
TR - COUNTY TREASURER	45	47	45	45
TS - TRAFFIC SAFETY BOARD	3	2	2	2
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	35	45	36	40
VS - VETERANS SERVICES AGENCY	9	9	9	10
YB - NASSAU COUNTY YOUTH BOARD	7	7	5	8
Grand Total	**8932**	**9169**	**8898**	**9214**

* The Departments of Drug and Alcohol and Mental Health have merged to form the Department of Mental Health, Chemical Dependency and Developmenal Disabilities Services.*

FRINGE BENEFITS

Total fringe benefits costs in the Fiscal 2007 Budget are $444.1 million, which is evidence of the increasing pressure that employee fringe benefits costs are placing on the County (and municipalities throughout the state). Table 4.3 summarizes the major fringe benefits assumptions and expenditures (pension contributions are reduced by the use of the pension reserve of $15,095,609 and $9,840,797 for police in 2006 and 2007 respectively and $14,609,044 and $16,631,396 for regular employees in 2006 and 2007 respectively).

Table 4.3: Primary Fringe Benefits Expenditures

Category	Fiscal 2007 Assumption	Adopted Fiscal 2006	Adopted Fiscal 2007	Change Adopted 2006 to Adopted 2007
Health Insurance Actives	7.0 % growth	$101,622,736	$116,564,480	$14,941,744
Health Insurance Retirees	3.2 % growth	$95,296,655	$100,102,144	$4,805,489
Sworn Police Pension Contributions	15.0 % of payroll, up to 28.9 %	$54,434,265	$59,866,829	$5,432,564
Regular Employee Pension Contributions	9.3 % of payroll, up to 17.4 %	$51,363,682	$50,673,788	($689,894)

Health Insurance

Local health insurance contributions are expected to reach $216.7 million in 2007. As Table 4.3 demonstrates this represents an increase of $19.7 million over the 2006 budget, and a 7 percent and 3.2 percent growth rates over 2006 for active and retired employees respectively.

Pensions

In recent years, the State's pension portfolio has suffered severe underperformance in the investment market. In order to compensate for this loss in value, the State Comptroller has required higher local contributions into the State pension fund. In 2007, Nassau assumed an average of 11.1 percent of payroll for non-sworn police employees and an average of 18.2 percent of payroll. Over the prior decade, contributions had averaged between one and two percent of payroll. The impact on Nassau and every other county in the State has been enormous, so much so that rising pension costs now rival Medicaid growth among the mandated expenses as the major threats to local finances.

In 2004 the State adopted a pension relief package largely modeled after a proposal issued by State Comptroller Alan Hevesi and Governor George Pataki. The critical pieces of the package were:

- the permanent change of the required pension payment date to February of each year;

- the authorization for local governments to create a pension reserve fund, which can be used to capture the 2004 resources made available by delaying the next 2004 pension payment to 2005;
- the ability for local governments to borrow for all pension costs that exceed 9.5 percent in 2006 and that exceed 10.5 percent in 2007.

Pursuant to these changes the County reserved approximately $78.5 million in 2004 pension funds to smooth pension payment growth in 2005 and beyond. Based on workforce levels, the adopted budget assumes that the County would need to spend approximately $110.5 million for pension contributions in 2007 and that $26.4 million would be funded through the reserve.

OTHER THAN PERSONAL SERVICES

The Administration continues to maintain a streamlined budget, while accommodating essential purchases. The increase in the Equipment category will fund essential items for recruits sworn in as Police Officers and replace outdated technology and equipment required in the Police Laboratory, Crime Scene Lab and Electronic surveillance. The significant increase in the General Expenses category supports the Sewer and Storm Water Resource District Fund by funding i) sewage and drainage supplies and expenses, ii) equipment maintenance and rentals, and iii) diesel fuel and gasoline. This category also reflects the increase in all petroleum-based product commodities as the increased cost of oil continues to escalate each year. Due to the recent events impacting US energy markets, motor fuel budgets will have to be closely monitored and additional conservation initiatives implemented. Table 4.4 summarizes the expenditures for the categories of Equipment and General Expenses.

Table 4.4: Other-Than-Personal-Services Expenses

Category	Adopted Fiscal 2006	Adopted Fiscal 2007	Change Adopted 2006 to Adopted 2007
Equipment	$4,779,600	$4,808,120	$28,520
General Expenses	$42,511,065	$45,845,635	$3,334,570

DIRECT ASSISTANCE

Direct assistance consists of benefits payments to clients enrolled in mandated human services entitlement programs, including Medicaid, public assistance, day care, child protective services and foster care. The County's share of these expenses is usually matched by federal and/or state reimbursements. Historically, growth in these programs has been beyond the control of Counties and has placed tremendous burdens on the budget, particularly since New York State often offers a panoply of services to clients that are in excess of the national norm. This problem was compounded by the fact that New York is one of only two states in the country that passes on a 25 percent share of Medicaid costs to the counties.

Table 4.5: Direct Assistance Expenditures

Category	Adopted Fiscal 2006	Adopted Fiscal 2007	Change Adopted 2006 to Adopted 2007
Medicaid – non IGT	$214,609,343	$218,024,984	$3,415,641
Recipient Grants	$51,652,600	$53,676,000	$2,023,400
Purchased Services	$46,012,951	$47,865,713	$1,852,762
Emergency Vendor Payments	$53,060,200	$53,881,103	$820,903
Special Education/Early Intervention	$144,086,100	$153,522,441	$9,436,341

The change in Medicaid expenses reflects the impact of the Medicaid cap, implemented in 2006. The $3.4 million difference is the change from a 3.5 percent increase in 2005 Medicaid expenses in 2006, to a 6.75 percent increase in 2005 Medicaid expenses in 2007. The $218 million cited reflects the true net expense to the County to pay Medicaid expenses, also known as the net Local Share.

Apart from Medicaid, the second largest factor driving the Department of Social Services Budget is its public assistance caseload expenses. These are made to vendors on behalf of clients of the Department of Social Services (DSS). In total, these expenses rose from $150.7 million in Adopted 2006 to in $155.2 million in Fiscal 2007 Proposed Budget, or 3.1 percent. This is due to variations in caseloads within Safety Net, Temporary Assistance (TANF), Foster Care, Preventive Services and Child Care, offset by small savings from the department's efforts to reduce the number of PINS (Persons in Need of Supervision).

The costs of the State-mandated Special Education and Early Intervention programs are reimbursed by 59.5 percent and 50 percent respectively by the State. Total costs have risen from $112.8 million in Fiscal 2001 to a projected $153 million in Fiscal 2007. As of 2005, these expenses were combined in the Health Department, where formerly Pre-School Special Education was in the Mental Health Department. Early Intervention expenses have remained level as a result of the department efforts to send more qualified evaluators to screening hearings, making sure that services are provided only to those children who actually need them.

DEBT SERVICE

All County debt service costs are paid out of the Debt Service Fund, which is considered to be one of the Five Major Operating Funds. Total debt service costs are expected to 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.

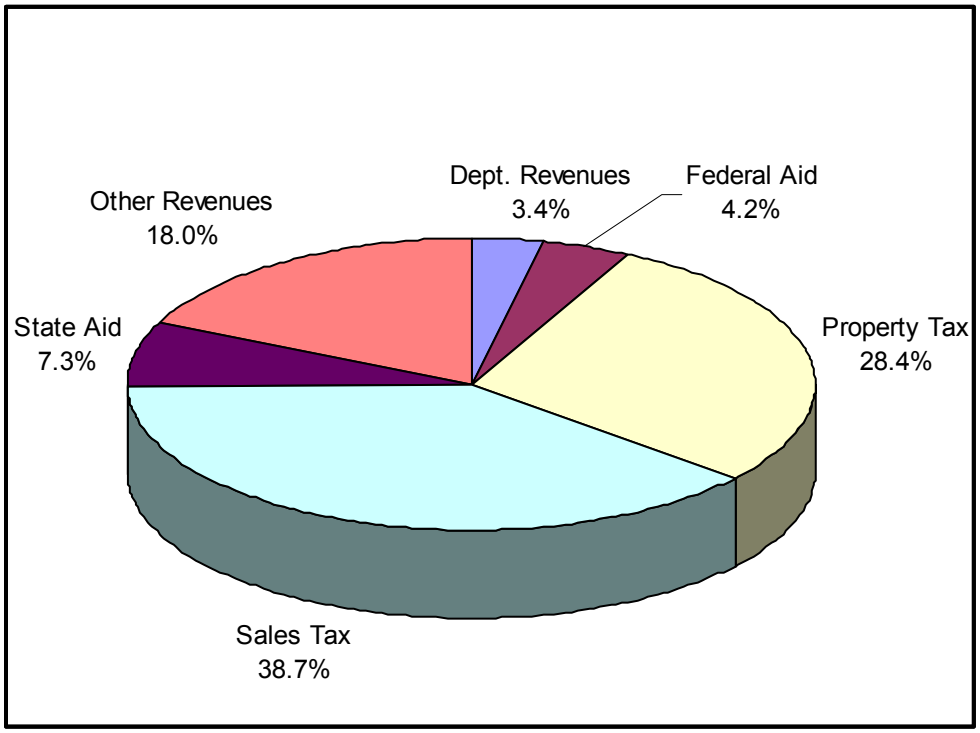
Table 4.6: Fiscal 2007 Debt Service Costs

Category	Adopted Fiscal 2007 Appropriation
Interest	$25,816,905
Principal	$99,103,014
NIFA Set-Asides	$174,457,889
Expense of Loans	$500,000
Total Debt Service	**$299,877,808**

REVENUES

The Fiscal 2007 Budget reflects the County's continued reliance on sales tax and property tax revenues to support its operations. As is demonstrated in Figure 4.2, 38.7 percent of revenues derive from the sales tax and another 28.4 percent is generated from the County portion of the property tax, which represents approximately 16 percent of the average homeowner's bill.

Figure 4.2: Revenue of Major Operating Funds and Sewer Resource District by Object Code

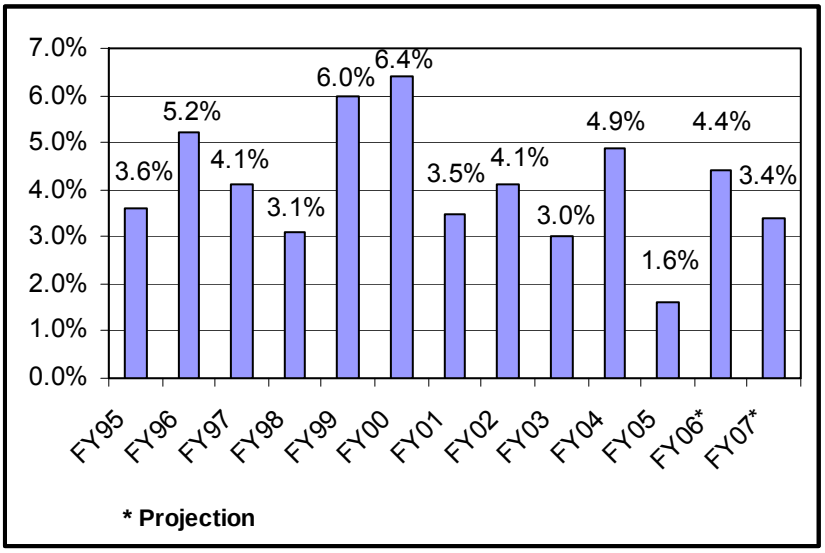


SALES TAX

The sales tax rate in Nassau County is eight and five-eighths percent (8 5/8%). Four percent (4.0 %) is retained by the State, and three-eighths percent (3/8 %) is earmarked for the MTA. Four and one quarter percent (4 ¼ %) is forwarded to the County, of which one-fourth is distributed to the local towns and cities.

The County's portion of sales tax collections is anticipated to generate $1 billion in Fiscal 2007. This assumes an approximate 3.4 percent growth in 2007 over projected 2006 receipts. The Administration is comfortable with this estimate as it is well within the range of prior experience.

Figure 4.3: Sales Tax Growth (Fiscal 1995 – 2007)



PROPERTY TAX

The Fiscal 2007 Budget honors the County Executive's commitment not to raise the property tax levy for the fourth consecutive year. As such, total property taxes will generate the same $877 million generated in Fiscal 2006. The total property tax in this section includes property tax levies for the five major operating funds and the Sewer and Storm Water Resource District / Sewer Finance Authority.

STATE AND FEDERAL AID

State and Federal Aid compose $195.5 million and $111.6 million of the County's revenues, versus $171.2 million and $115.1 million respectively in 2006. The vast majority of these reimbursements are for health and human services entitlement programs. State Aid is up in Social Services over 2006 primarily due to additional reimbursement from new salary expenses that are reimbursed, as well as from Medicaid Administrative expenses reimbursed at 100% under the 2006 imposed Medicaid cap rules. In addition, increased Pre-School Special Education expenses are 59.5% reimbursed. Increased state funding of Seniors' in-home programs also contributed to the rise in State Aid in 2007. In terms of Federal Aid, a the drop Is mostly related to reduced housing of Federal Inmates at the Correctional Center, the reimbursement rate remaining the same.

Table 4.7: State Aid Appropriations in Fiscal 2007 Budget

Department	State Aid
Health	$90,992,338
Social Services	$70,532,586
Senior Citizens	$5,777,608
Mental Health, Chem Dep & DD	$7,243,240
Miscellaneous	$6,212,022
Information Technology	$372,000
Courts	$1,793,406
Correctional Center	$1,150,000
Gen Fund Unallocated Revenue	$1,000,000
Other	$10,407,712
Total State Aid	**$195,480,912**

Table 4.8: Federal Aid Appropriations in Fiscal 2007 Budget

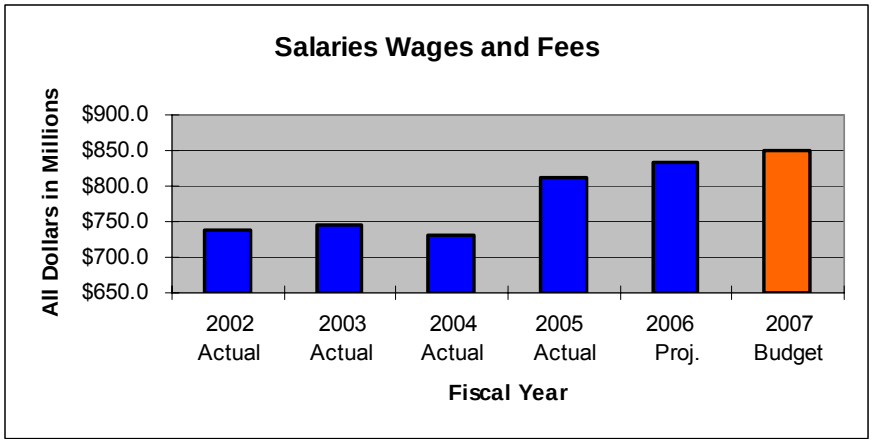
Department	Federal Aid
Social Services	$94,359,361
Correctional Center	$9,783,750
Senior Citizens	$5,044,196
Other	$2,369,128
Total Federal Aid	**$111,556,435**

DESCRIPTION OF EXPENSE AND REVENUE CODES

SALARIES, WAGES & FEES

Definition
Salaries, Wages & Fees is primarily composed of the base wage a County employee receives for services performed and special payments such as overtime, hazardous duty pay, terminal leave and longevity. Sworn employees within the Police Department and Correctional Center are contractually entitled to receive the following payments which are encompassed under salaries and wages; holiday pay, uniform and equipment allowance, and beeper pay to mention a few.

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



In 2002 salary related expenses increased by $34 million, 4.9 percent, to $739.2 million. This increase was attributable to unbudgeted termination pay in the Police Department, unbudgeted wage accruals for PBA members, and the first of three annual termination payments made to those employees who separated from the County in 2001. The County also experienced continued success with its workforce reduction program, which resulted in an additional 840 separations from the County. The result of the separations was that salary related savings partially offset some of the increased costs associated with unbudgeted termination costs.

From 2002 to 2003 salary related expenses increased by $6 million to $746.2 million, due to the fact that each of the County's five bargaining units received negotiated wage increases. Continued vigilance on the part of the Administration in managing its workforce has resulted in the elimination of non-critical positions which enabled the County to reduce its substantial salary expense despite the negotiated cost of living increases paid to members of the County's various bargaining units.

In 2004 salary related expenses, excluding the Employee Benefit Accrued Liability Reserve Fund of $31.2 million, were $729.8 million which were $16.4 million, or 2.2 percent, lower than the 2003 expense of $746.2 million. Over this time period the County decreased its full time work force by 653 full time employees. Despite contractually mandated wage increases salary expenses were reduced by $16.4 million, or 2.2 percent, from 2003 to 2004.

In August 2004, the County established the Employee Benefit Accrued Liability Reserve Fund of $31.2 million, which contained resources dedicated to the payment of termination pay in the event of a surge of employee retirements.

In 2005 salary related expenses were $811.4 million which were $81.6 million, or 11.2 percent, higher than the 2004 expense of $729.8 million. The primary factor causing the increase was attributed to contractual cost of living adjustments. The most sizeable increase was in Police Department. The DAI and SOA contracts were awarded in Nov 2004 and March 2005 respectively and this resulted in contractual wage increases going into effect in Fiscal 2005. A secondary factor driving the increase was $17.6 million in unbudgeted overtime being expensed in Fiscal 2005.

The current full year projection for salary and wages in Fiscal 2006 is $848.1 million which is $13.9 million, or 1.6 percent, lower than the Fiscal 2006 Adopted Budget of $862 million.

The main factors contributing to the decrease are police overtime initiative in the Police Department which is projected at $44 million compared to budgeted $47.3 million and hiring freeze imposed on all but essential/emergency hires.

2007 Budget

The Fiscal 2007 Adopted Budget for salary and wages is $850.8 million which is $1.1 million less than the projected 2006 salary expense. Annual contractual wage adjustments amplify the cost of salary and wages in Fiscal 2007. However, the Fiscal 2007 Budget incorporates approximately $30.9 million in anticipated collective bargaining agreement (labor) savings which offset some naturally occurring wage progression. The Fiscal 2006 Adopted Budget incorporated a number of cost saving provisions associated with a previously proposed labor agreement with the Sheriffs Officers Association (ShOA) and these savings were also assumed in the Multi-Year Plan – approximately $5.1 million of ShOA labor savings are assumed in the Fiscal 2007 Budget. In addition, approximately $25.8 million in anticipated collective bargaining agreement (labor) savings negotiated with the Nassau County Police Benevolent Association (PBA) and the Detectives Association Incorporated (DAI) are anticipated – both bargaining unit contracts expire in December 2006.

The 2007 Budget also includes more than 340 funded vacancies. To the extent that these positions are not filled, the County should generate a surplus.

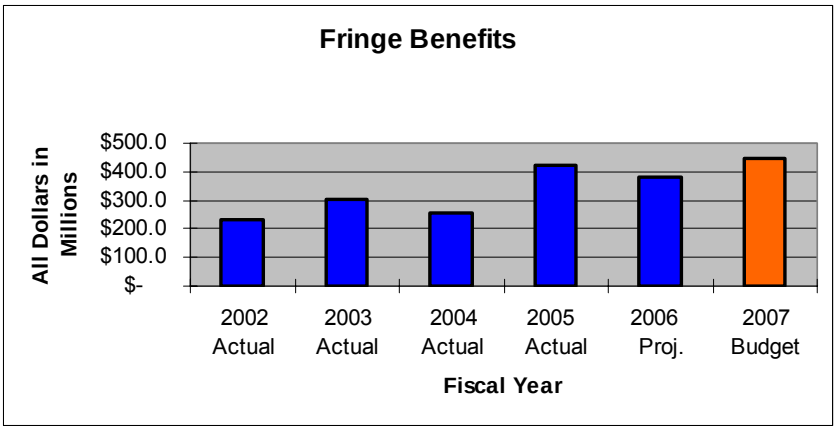
FRINGE BENEFITS

Definition

Fringe benefits expenditures include health insurance contributions for active employees and retirees, pension contributions for active employees and social security contributions. Mandated growth in these categories continues to place a heavy burden on the County's operating budget. Fringe benefits also include appropriations for workers compensation costs, the Flex Benefits Plan and the TransitChek Program.

Historical Trends

Fringe benefits increased from $219.7 million in 2002 to $349.2 million in 2005. The pension bill increased from $13.6 million in 2002 to $110.5 million in 2007 due to a required County contribution increase from less than one percent of payroll to approximately 14 percent of payroll in 2007.



Due to a change in State payment policy, all counties in the State were allowed to defer their December 2004 payment to January 2005, thereby reducing fringe benefits costs in that year. The County established a formal reserve with these surplus funds, which will be used to smooth pension payments in future years. Health insurance costs on behalf of County active employees and retirees have typically grown more than 10 percent annually. These increases have been offset by savings generated by a decrease in the County workforce.

2007 Budget

The Fiscal 2007 Adopted Budget includes $444.1 million for fringe benefits, which is offset by State Aid of $1.8 million and $7.7 million from the Medicare Part D subsidy for providing prescription drug coverage for Medicare-eligible retirees through the County's medical plan. Included is $118.6 million and $100.1 million for health insurance for active and retired employees respectively. The total pension cost is $110.5 million reduced by $26.4 million use of the pension reserve for a net of $84.1 million.

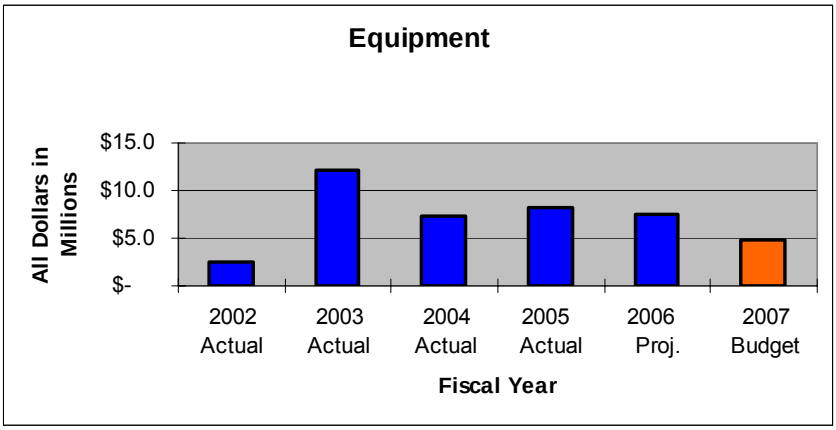
EQUIPMENT

Definition

Equipment represents tangible purchases by the County which assist and support County agencies and departments in performing and successfully executing their mission. Depending upon the type of equipment purchased, the associated cost will either be expensed from the operating budget or be capitalized through a capital project. If the equipment is nominal in cost (less than $1,000) and has a useful life of less than five years, it will be purchased from a department's operating budget. Items characterized as equipment include office furniture/furnishings; copying equipment; education/training equipment and motor vehicles.

Conversely, equipment which is considered to have a useful life greater than five years and is a high cost item, (greater than $1,000) or is purchased on an irregular basis, are capitalized. Examples of such items are medical/dental equipment, building equipment, heavy duty equipment and traffic/highway equipment.

Historical Trends



Equipment expenses increased significantly between 2002 and 2005 due to a decision to replace (over a three year period) all county vehicles with an excess of 100,000 miles and pay for them out of the Operating Budget instead of the Capital Budget. This was largely responsible for the $10 million increase in equipment expense between 2002 and 2003. In 2004 and 2005 additional vehicles were purchased for the Police Department and three other public safety departments. This is part of the initiative to replace all Police Department vehicles with over 100,000 miles. The 2006 projection of $4,1 million represents a 8 percent reduction from the 2006 Adopted Budget and is a result of the spending freeze implemented in 2003.

2007 Budget

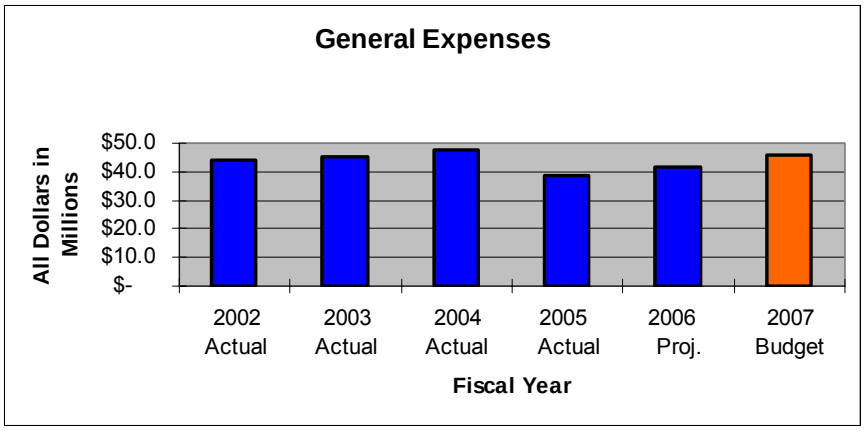
The Adopted Fiscal 2007 Budget for Equipment is $4.8 million, an increase of only $28,000 over the Fiscal 2006 Adopted Budget. This increase will fund essential items within the Police Department for recruits sworn in as Police Officers, the replacement of horses necessitated by the age and retirement of the current complement, funding from OSHA concerns in the Precincts and Booths and outdated technology and equipment required for the Police Laboratory, Crime Scene Lab and Electronic surveillance.

GENERAL EXPENSES

Definition

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

Historical Trends



General Expenses were at a relatively flat level until 2003, when OMB instituted a split between the Materials and Supplies and General Expense object codes in the Police Department. This split resulted in an increase of approximately $10 million in Materials & Supplies expenses in 2003 and a corresponding decrease in General Expenses that same year. Normal recurring General Expenses remained at this level through 2005, except for the impact of a one time $8 million cost in 2004 due to the HHS Scanning project and the purchase of vehicle parts for the Police Department. The projected savings of $1.1 million in 2006 is a result of the 8 percent reduction in spending imposed throughout the county.

2007 Budget

The Adopted Fiscal 2007 Budget of approximately $45.8 million is an increase of $3.3 million over Fiscal 2006 Adopted Budget. This increase results from rising fuel costs, renewals and fees for software licenses and increased prosecutorial expenses.

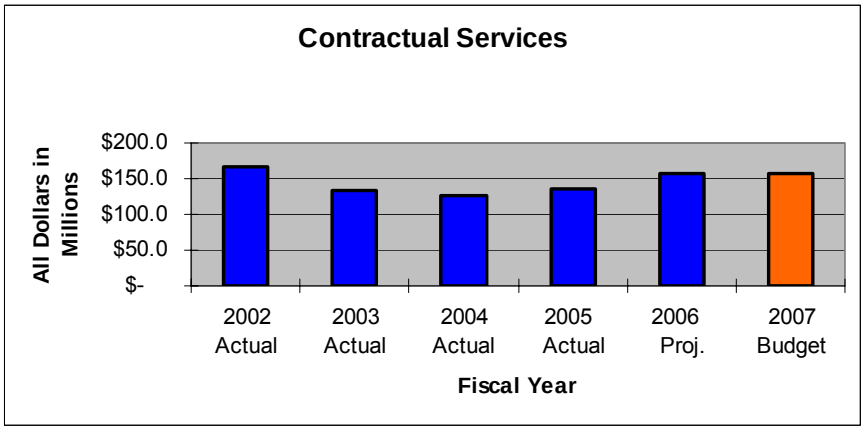
CONTRACTUAL SERVICES

Definition

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

Historical Trends

Contractual services increased from $151.4 million in 2002 to $181.4 million in 2003. $9.1 million of this increase was for the contract with Cole Layer & Trumble Company (CLT) to complete the annual reassessments for 2003 and 2004.



In 2004, contractual services decreased to $159.6 million. Prior to 2003, the Department of Assessment spent approximately $3 million annually on outside contractors to defend small claim assessment review proceedings (SCARPS). The number of residential protests was anticipated to double because the Assessment Review Commission (ARC) would be able to resolve many of the SCARP proceedings. In 2003, ARC took over the SCARPS function and encumbered all available funds to do this during 2003 and 2004. In 2004 and 2005, the department of Assessment took over this function, which is performed in-house through qualified personnel allowing contractual services to further decrease.

In 2005, a new expense object code, PP, was created to better identify and separate the Health Department's Early Intervention (EI) and Pre-School Special Education expenses. Health's $45 million in EI contracts, budgeted in Contractual Services up to 2005, were moved to PP, explaining the large drop in Contractual Services from $159.6 million in 2004 to $121.9 million in 2005. In 2006, the adopted budget of $130.1 million is expected to reach $137.2 million due to the continuation of the Manatt, Phelps, Phillips LLP contract for implementing the recovery plan for Nassau Health Care Corporation ($2.5 million increase), as well as a $4 million reconciliation of expenses NHCC provides to the Correctional Center.

2007 Budget

The Fiscal 2007 Adopted Budget contains $157.3 million in contractual services spending versus $152.3 million in Adopted 2006. The major component of this is $133.6 million in the Major Funds

compared to the 2006 Adopted Budget of $130.9 million. Significant increases occurred in Information Technology ($1.8 million), Senior Citizen Affairs ($1.5 million), Social Services ($1.4 million) and the Correctional Center ($1.1 million). $2.1 million in funding to increase the scope of contractual programs and services that was added in 2006 was continued in the Fiscal 2007 Adopted Budget in various HHS departments, and further increased with a subsequent infusion of $3.15 million, with $1 million each going Mental Health, Chemical Dependency & Developmental Disabilities and Youth Board and $725,000 to Social Services.

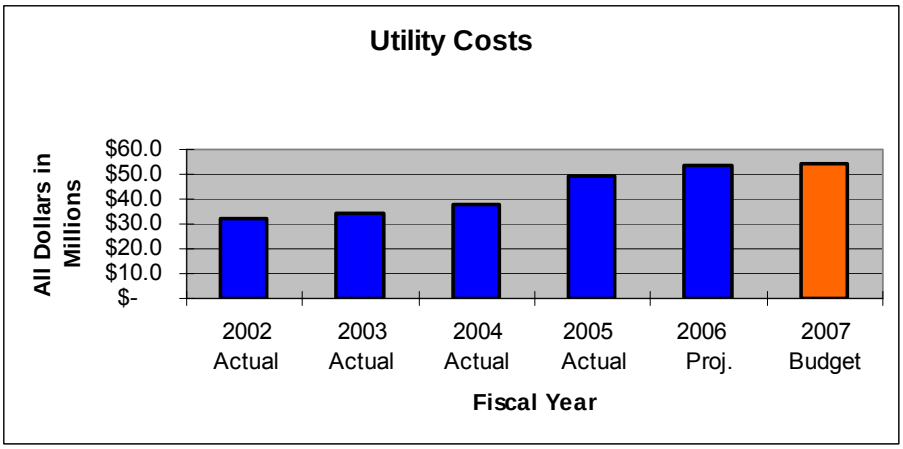
UTILITY COSTS

Definition

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

Historical Trends

Utility Costs had experienced relatively steady growth from Fiscal Year (FY) 2001 through FY 2004 with costs increasing $4.9 million over that period, an average of four and a half percent per year. However, in FY 2005, the County realized a single year increase of $8.7 million, as utility costs reached $48.6 million.



While this explosion in growth was heavily attributed to damage sustained by offshore wells and processing facilities along the Gulf Coast by Hurricanes Katrina and Rita in 2005, it only exacerbated the effect that tensions in the Middle East and strong global demand for oil have had on energy markets. For example, in 2005, LIPA claimed that it was forced to hike the company's Fuel and Purchased Power surcharge twice, in June and September, as much of the electric energy they supply is generated by natural gas and oil fired plants. The effect of these increases will have driven up electric costs by as much as a sixteen percent in 2006 without any significant change in consumption. Despite the mild 2006 hurricane season, which did not cause any major disruption to oil and natural gas production capabilities, LIPA's recent surcharge reduction will only reduce costs by five percent. This is a clear indication that other factors still remain and that this trend will continue for the foreseeable future.

The County's total utility costs for FY 2006 are not expected to exceed $53.9 million, an increase of $5.3 million over FY 2005. This would represent a fifty six percent increase from the $34.5 million expended in FY 2002.

2007 Budget

The Fiscal 2007 Budget provides $54.3 million for utility costs, which is an increase of approximately $4.5 million, after normalizing for a settlement payment made to an Energy Services Company that provided natural gas to the sewer facilities in 2005.

In the past year, the County expanded its efforts to curtail the growth of these expenses by engaging Troy and Banks, Inc., a firm that specializes in auditing utility invoices. This initiative was undertaken to ensure that the County was not being incorrectly charged for services and yielded modest recoveries.

Previously, the County had joined the New York Power Authority's (NYPA) Energy Services Program, which is providing new energy conservation systems to seven county-owned buildings.

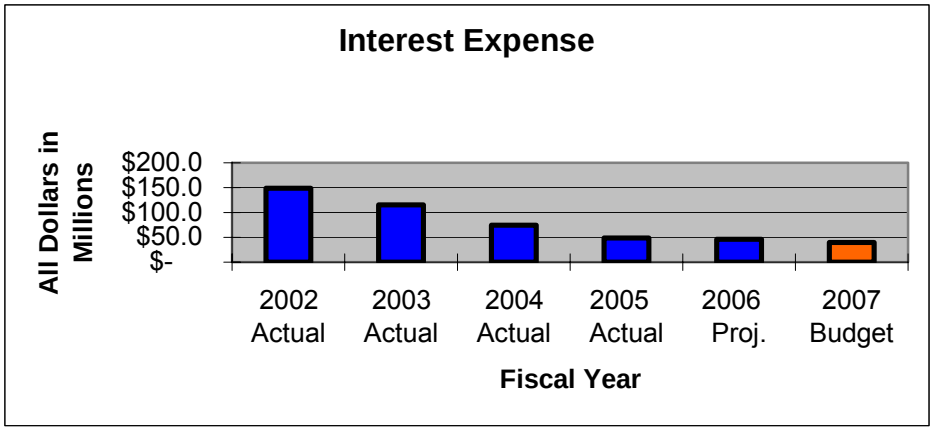
DEBT SERVICE INTEREST

Definition

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

Historical Trends

The County's actual debt service interest costs have steadily dropped by about $30 million annually in recent years, from $154.5 million in 2001 to $48.2 million in 2005. The 2006 Budget totaled $44.6 million. The primary reason for this decline has been the County's decision to use the Nassau Interim Finance Authority (NIFA) to refinance outstanding County debt. This dramatically reduced interest costs in the short term while spreading payments out over a longer period of time. Additionally, this policy has had the effect of increasing the County's debt service expenses categorized as sales tax set-asides.



Other factors contributing to year-to-year changes include the scaling back of the County's capital program and the declining interest rate environment.

2007 Budget

The Fiscal 2007 Budget includes $39.1 million in interest payments. The continued decline is due to the same factors discussed above.

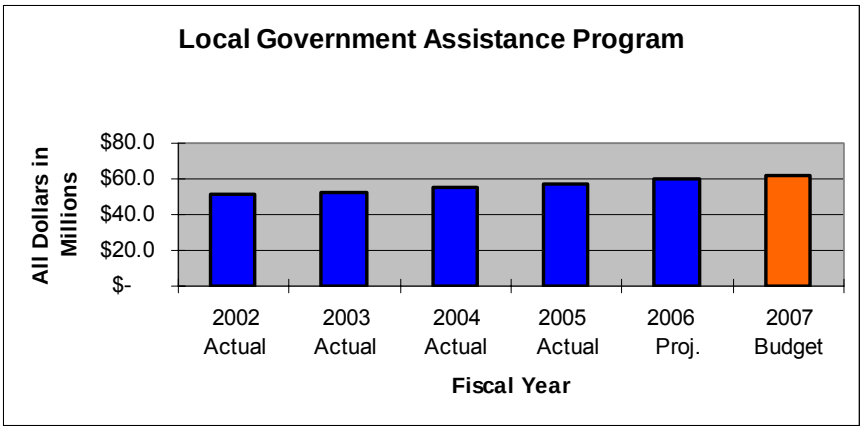
LOCAL GOVERNMENT ASSISTANCE PROGRAM

Definition

By State law the County is required to distribute .059 percent (¼ percent of the 4¼ percent Nassau County receives which equals .059 percent) of its sales tax collections to the three towns and two cities. An additional appropriation has been authorized for the County's villages.

Historical Trends

Local Government Assistance to the towns and cities is based purely on a mathematical formula and dependent on the County's sales tax receipts. Therefore, as the County's sales tax collections have grown in recent years, so have its Local Government Assistance contributions.



Aid to villages also has increased from $250,000 in 2001 to $500,000 in 2004, $750,000 in 2005, $1,000,000 in 2006 and $1,250,000 in 2007.

2007 Budget

The Fiscal 2007 Adopted Budget increases local government assistance to $62 million which includes $1.25 million for local villages.

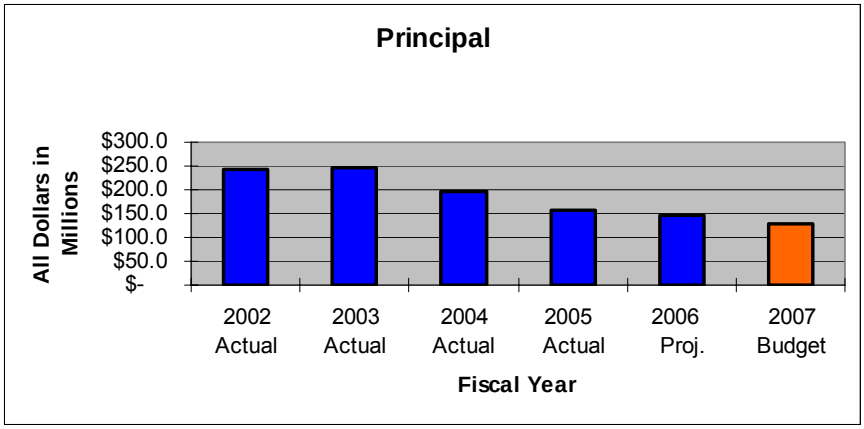
DEBT SERVICE PRINCIPAL

Definition

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

Historical Trends

The County's debt service principal payments rose slightly from 2001 to 2003 from $186.4 million to $203.7 million as amortization on prior capital projects came due. They dropped significantly in 2005 to $140.6 million as the County's own debt obligations were shifted to NIFA borrowings. The 2006 Budget totaled $145.4 million.



2007 Budget

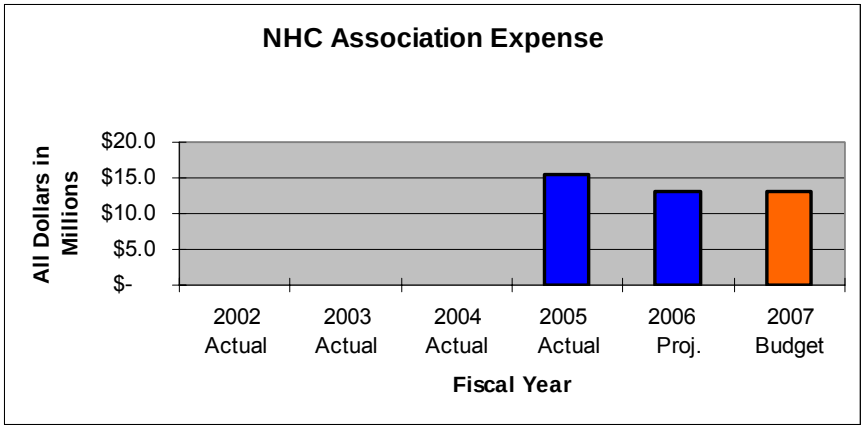
The Fiscal 2007 Budget includes $129.3 million for principal payments. The continued decline in payments is attributable to the same factors discussed above.

NASSAU HEALTHCARE CORPORATION

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

Historical Trends
This payment commenced in 1999 based on the Transfer Agreement between the County and Hospital, and has been held at a level $13 million amount annually.

Prior to 2005, this payment was recorded in the Other Expenses object code.



2007 Budget
The Nassau Health Care expense is again budgeted at $13 million. The County and the Hospital are currently engaged in talks regarding a successor agreement.

DEBT SERVICE CHARGEBACKS

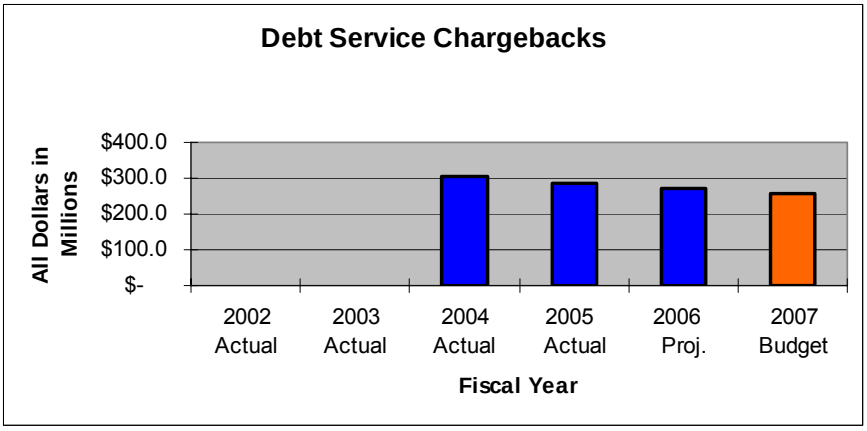
Definition

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

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

Historical Trends

The County debt service chargeback has steadily dropped as the amount of debt service declined. The 2006 chargeback is expected to be $273.3 million.



2007 Budget

The Fiscal 2007 Adopted Budget contains $257 million in debt chargebacks to the Major Operating Funds. This is less than the prior two budgets due to a combination of declining debt service expenditures countywide, increases in other revenue sources to the Debt Service Fund and the elimination of the Parks Fund.

INTER-DEPARTMENTAL CHARGES

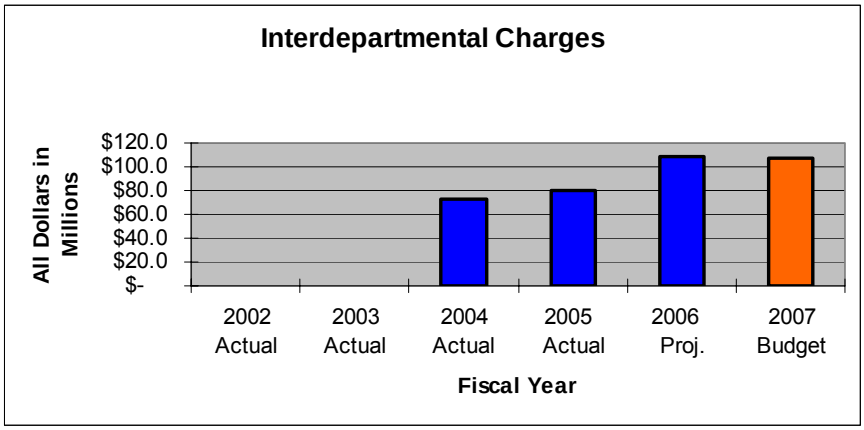
Definition

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

However, interdepartmental charges can also result between departments that need to share program specific resources or capabilities to provide a constiuent service or program deliverable. Examples of these program specific services would include probation services, behavioral health and developmental disabilities services, select social services and senior citizen services.

Historical Trends

Interdepartmental Charges is a new object code established in 2004 to capture the difference between these charges and interfund charges. Interdepartmental charges are charges within the major fund structure of the County and do not address charges or transfers between the major funds and special districts such as the Sewer and Storm Water Resource District and/or other distinct County entities such as the Community College.



The trend for interdepartmental charges will reflect the changes that occur in the County's shared services environment. Since 2003, the County has significantly increased the centralized functions within the County, particularly in the areas of legal services, facilities management, fleet services, public safety services and health and human services. As centralized shared services are expanded, both interdepartmental charges and consequently interdepartmental revenues will increase.

2007 Budget

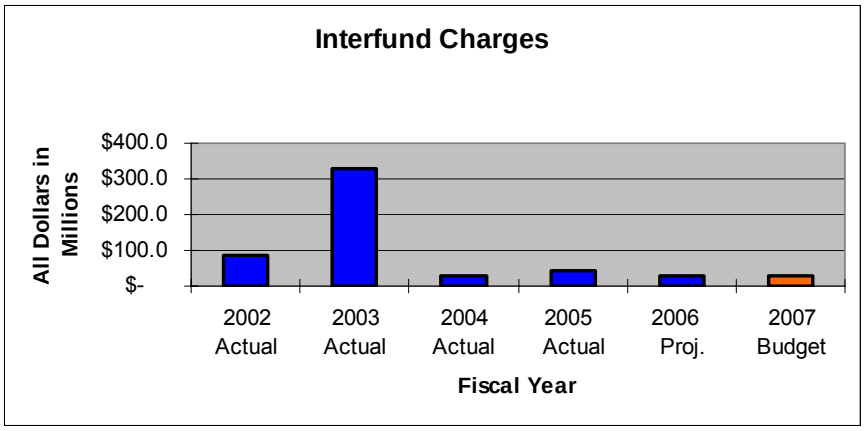
The Fiscal 2007 Adopted Budget for this object code totals $106.7 million. This is a decrease of $1.4 million from the Fiscal 2006 projection, primarily as a result of the elimination of the Parks Fund.

INTERFUND CHARGES

Definition

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

Historical Trends



Prior to 2004, the County recorded both Interfund and Interdepartmental Charges within this object code. That year, OMB improved the quality of the County's financial reporting and reflected the important distinction between these two categories in the County's financials. Consequently, all Interdepartmental Charges were moved out of this object code, leaving only a small amount of Interfund Charge expenses incurred by the Office of Housing and Intergovernmental Affairs and General Fund Debt Service. It is estimated that 2005 Interfund Charges will total only $25,000.

2007 Budget

The 2007 Budget contains $28.2 million in Interfund Charges, almost entirely related to the General Fund chargeback to the Sewer District Fund for Public Works employees performing sewer and storm water functions.

MASS TRANSPORTATION

Definition

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

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

The Fixed Route subsidy to MTA Long Island Bus provides transportation to approximately 30 million riders annually.

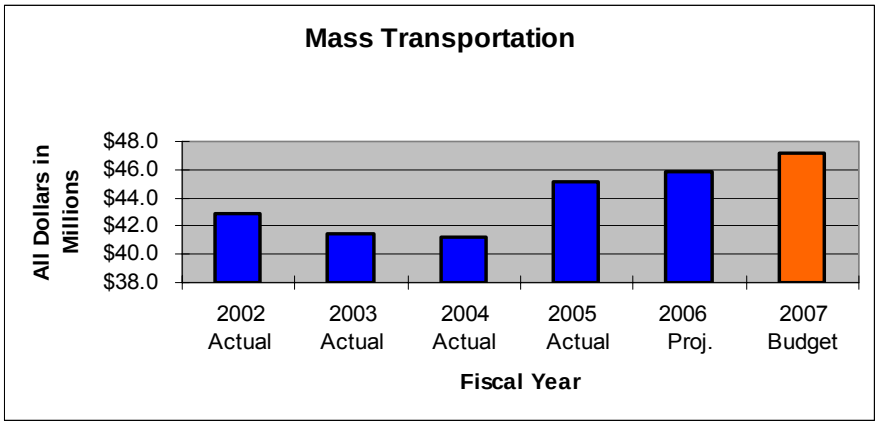
The Para transit Route subsidy to MTA Long Island Bus provides transportation to approximately 318,000 riders annually.

The LIRR Operating Subsidy or State Transportation Operating Assistance (STOA) is a local match mandated by Section 18-B of the NYS Mass Transportation Law to provide operating assistance to the State.

The LIRR Station Maintenance is mandated by State Law. The base amount for Nassau County is set and is adjusted cumulative for change in the regional Consumer Price Index each year.

Historical Trends

The major variable in this appropriation is the Long Island Bus component. Investment in Mass Transportation has increased since Fiscal year 2004. The Long Island Bus subsidy in Fiscal years 2005 through 2006 totals $10.5 million ($7.5 million for the fixed route and $3 million for the paratransit route). In 2007 this subsidy was increased by $300,000 for a Long Island Bus Study.



2007 Budget

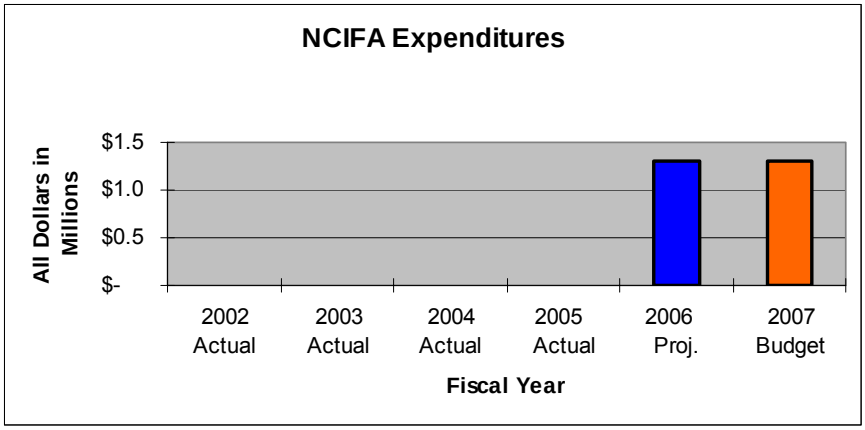
The Fiscal 2007 Adopted Budget contains $47.2 million for mass transportation. The subsidy to Long Island Bus will increase to $10.8 million. The LIRR Maintenance subsidy continues to grow by the consumer price index of 3.2 percent and is being budgeted at approximately $24.8 million. The remainder of the budget is the STOA subsidy for $11.6 million, which remains unchanged.

NIFA EXPENDITURES

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

Historical Trends
NIFA expenditures have decreased from $1.7M in 2001 to $1.5M in 2006.

However, due to the method in which NIFA expenses are recorded in the financial system (recorded as negative sales tax revenue), there are no actual expenditures recorded in this object code for prior years.



2007 Budget
The Fiscal 2007 Adopted Budget assumes $1.3 million for NIFA operating expenses.

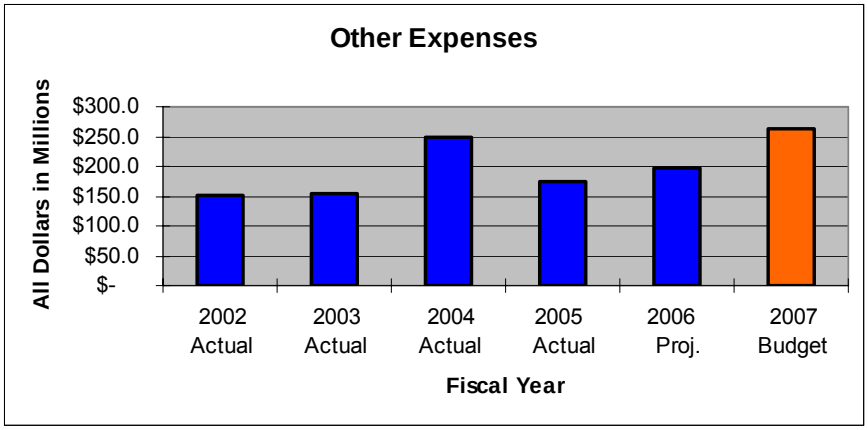
OTHER EXPENSES

Definition

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

Historical Trends

Between 2001 and 2003, Other Expenses grew from $128.5 million to $153.1 million. Most of this was the result of increased obligations related to the Nassau Health Care Corporation. Another factor was the County's decision in 2003 to begin paying certain legal judgments and settlements out of the Operating Budget instead of borrowing for this purpose.



Between 2003 and 2004 Other Expenses increased from $153.1 million to $249.2 million, but this was almost entirely due to an accounting change. In prior years, the impact of Nassau Interim Finance Authority (NIFA) sales tax set asides to cover the County's outstanding debt obligations due to NIFA borrowings was recorded as negative revenue. Beginning in 2004, however, this impact was recorded as expenditure in the Debt Service Fund totaling $93.9 million. The dramatic drop in projected 2005 Other Expenses is again attributable to an accounting change. All $90 million in Pre-School Special Education costs were moved to their own object code.

2007 Budget

Other expenses total $277.5 million in the Adopted 2007 Budget. The largest components of this allocation are $175 million for NIFA sales tax set-asides, $13 million for building rentals and insurance and $9 million for indigent criminal defense. In addition, this year's budget appropriated $14 million in reserves for unforeseen events.

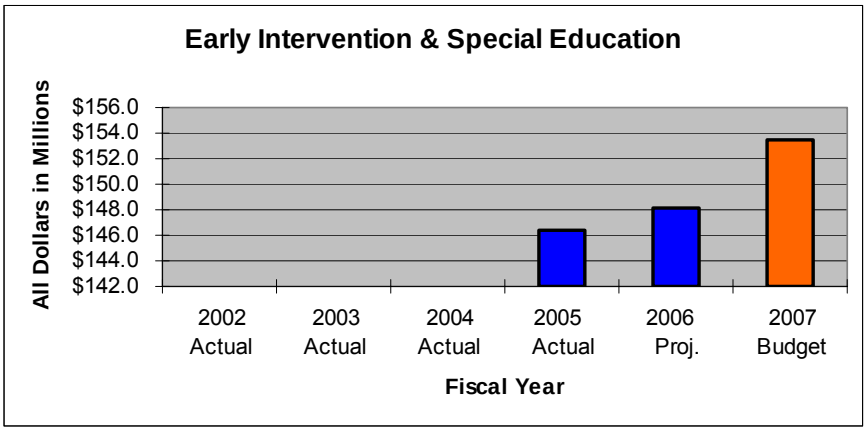
EARLY INTERVENTION / SPECIAL EDUCATION

Definition

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

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

Historical Trends



Preschool and Early Intervention expenses increased between 2002 and 2006 due to rising caseloads and retro-active rate increases for provider services. These costs were lumped together with Other Expenses in other object codes prior to 2005. In an effort to better identify Early Intervention and Preschool programs, a new object code was established in the Fiscal 2005 Adopted Budget. The 2006 expenses are projected at $149.6 million, with the increase once again due to greater than usual growth in the number of students enrolled in the Pre-School Program and prior year rate increases factored into the current year.

2007 Budget

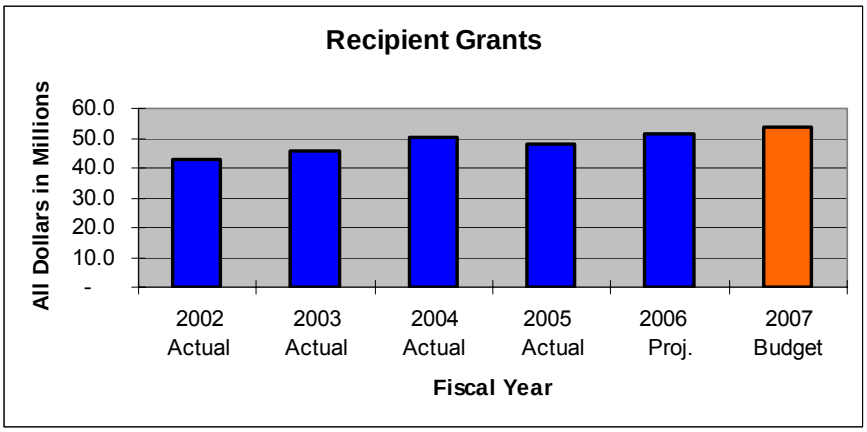
In 2006, the Pre-School Special Education Program was transferred to the Health Department as part of the HHS Consolidation Initiative. All Pre-School and Early Intervention expenses remain in the Health Department. Expenses in this category are budgeted at $153.5 million in the Fiscal 2007 Adopted Budget versus $144 million in 2006. This $9.4 million increase is due to $5 million growth in Itinerant Services, such as occupational and physical therapy, counseling and other individualized services, $2.6 million in increased Pre-School Special Education expenses, and $1.2 million more in Transportation expenses, which are tied to the Consumer Price Index(CPI).

RECIPIENT GRANTS

Definition

Recipient Grants are payments made directly to clients of the Department of Social Services for programs such as Temporary Assistantance to Needy Families (TANF), Safety Net Assistance (SNA), Food Stamps, Foster Care and Home Energy Assistance Program (HEAP). The TANF and Safety Net programs promote the goal of self-sufficiency through employment. TANF provides assistance and work opportunities to needy families. SNA provides assistance to individuals and families who do not qualify for the TANF program. SNA is a program for clients without a minor dependent child or children in the household. The Food Stamp program helps low-income households by supplementing their monthly food budget. Foster Care assists families when children cannot be with their parents because of a crisis. The HEAP Program helps low-income households meet the high cost of home energy.

Historical Trends



Caseloads have increased each year as need and public awareness of the TANF, SNA, Food Stamps, Foster Care and HEAP programs have increased. The large increase in 2004 to $50.2 million was due to the increase in caseloads, particularly in Public Assistance / Safety Net Assistance and the increased awareness of the HEAP program. Fiscal 2006 expenses are projected to be $53.4 million, an increase of $1.7 million over the 2006 Adopted Budget, due mainly to Safety Net increases.

2007 Budget

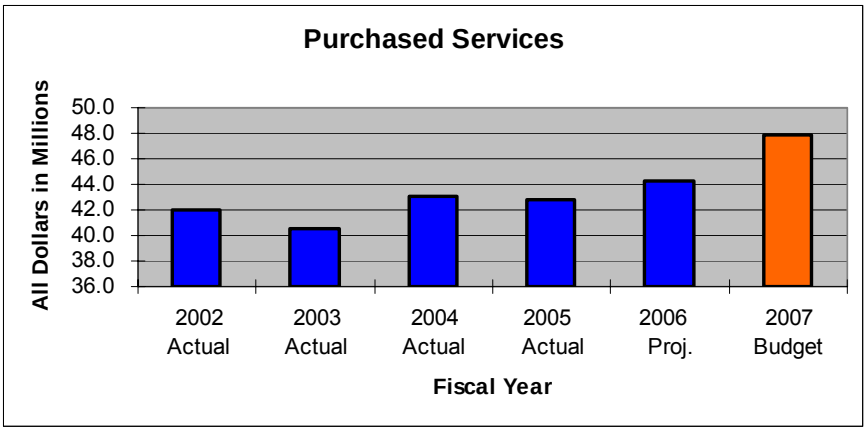
Recipient Grants, which includes TANF (Temporary Assistance for Needy Family) and Safety Net, rose from $51.6 million to $53.7 million, or 3.9 percent in 2007. The relationship between the two is that once a TANF case reaches the 5 year limit it can become a Safety Net case. Expenses in each category have increased by 5 percent and 11 percent respectively, mainly due to increases in transitional housing costs. These increases are partially offset by a decrease in Subsidized Adoption and Foster Child expenses.

PURCHASED SERVICES

Definition

Purchased Services are payments made to agencies that operate independently of Nassau County for mandated Social Service programs such as Day Care, Foster Care Services, Adoption Fees, Adult Protective Services, Adult Preventive Services, and Homemaking Services. Day Care is provided not only to residents on temporary assistance, but also to working families who meet income guidelines for subsidies. Foster Care helps families when children cannot be with their parents because of a crisis. Adult Protective Services helps adults incapable of caring for themselves because of a physical or mental incapacity and/or are abused, neglected or financially exploited by others; and have no one willing or able to assist them responsibly. Adult Preventive Services provides help for those adults who demonstrate a need for assistance in managing their activities of daily living. Services may include medical and/or psychiatric support services, homemaking and financial management services. Homemaking Services program provides for in-home care for adults who need assistance with their activities of daily living in order to delay or prevent placement in nursing homes or other institutions.

Historical Trends



The large decrease in 2003 to $36.3 million was due to the change in Day Care eligibility requirements. In 2003, clients were required to apply for Child Support before they were permitted to apply for Day Care. Also, in 2003, the eligibility requirements for Homemaking Services were tightened to ensure clients were not receiving more hours of service than necessary. Fiscal 2006 is projected to be equal to the adopted budget of $46 million.

2007 Budget

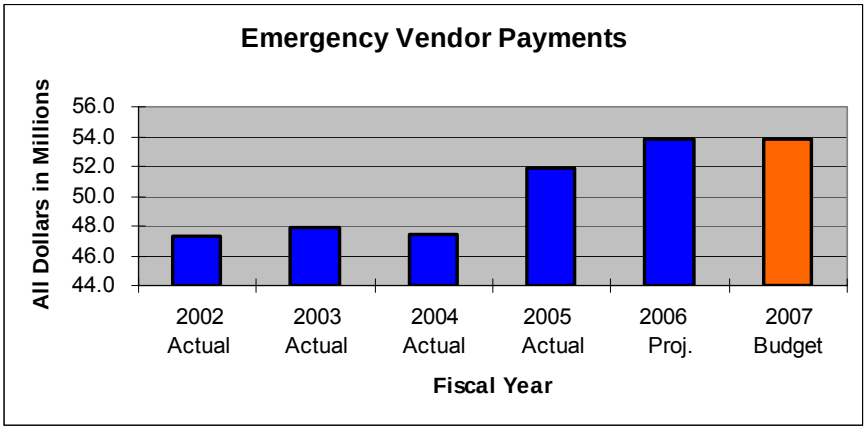
Expenses rose 4 percent, from $46 million in 2006 to $47.9 million in the Fiscal 2007 Adopted Budget, due mainly to increases in Family and Group Day Care, and a smaller increase in Preventive Services.

EMERGENCY VENDOR PAYMENTS

Definition

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

Historical Trends



The decrease in 2004 to $47.5 million was due to a new payment system put in place by the State. This delayed some payments into 2005. The large increase in 2005 to $52.6 million was due some payments shifted from 2004 due to the new State payment system and to the increase in caseloads, particularly in Day Care. The Fiscal 2006 adopted budget of $53.1 million is 4.5 percent above the 2005 adopted budget of $50.8 million, and is $766,000 below the 2006 projection of $53.8 million.

2007 Budget

The modest 1.5 percent increase in Emergency Vendor Payments from $53 million to $53.9 million reflects an expected savings from the department's efforts to reduce the number of PINS (Persons in Need of Supervision). In addition, increases in Utilities, Shelter Care and Education occurred, against smaller decreases in Child Care and Room & Board.

MEDICAID

Definition

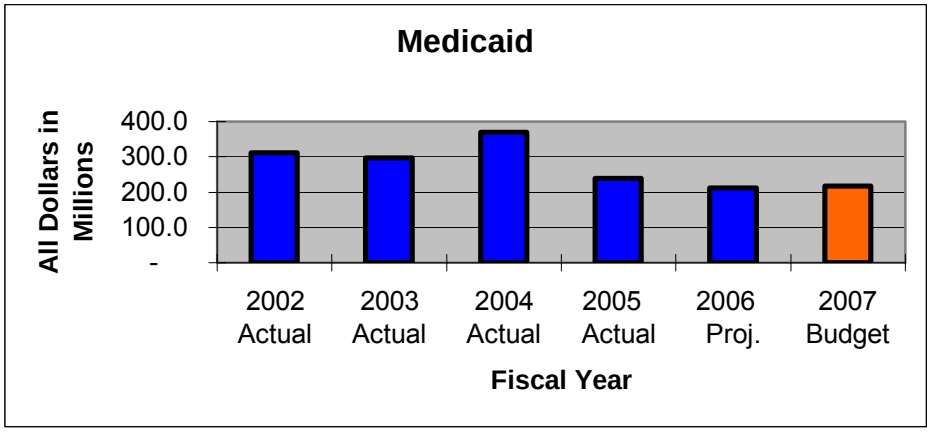
Title XIX of the Social Security Act is a Federal/State entitlement program that pays for medical assistance for certain individuals and families with low incomes and resources. This program, known as Medicaid, became law in 1965 as a cooperative venture jointly funded by the Federal and State governments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

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

Until 2006, New York was unique in shifting a large share of this federal/state healthcare program to its county taxpayers. Counties were required to pay approximately 50 percent of the non-federal share of most Medicaid services. As of 2006, the State will begin to take on more of the Medicaid burden under the newly determined Medicaid cap.

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

Historical Trends



Medicaid expenses are composed of a set of individual medical services, each growing at their own rate. On top of these expenses are certain adjustments and other payments that do not vary. The group of medical expenses grew at an average rate of 13 percent from 2002 to 2004 throughout New York State, prompting a response by counties that eventually led to the implementation of the Medicaid cap in 2006. Nassau's expenses were most affected by the impact of

medical services such as Skilled Nursing Care, Personal & Home Health Care Aides and Prescription Drugs. Expenses were further increased by the creation of Family Health Plus, which doubled in enrollment in each of its first 3 years. Helping to dampen the rapid increases in 2003 and 2004 were the effects of the Nassau Medicaid Utilization Initiative and the FMAP, (Federal Medical Assistance Percentage), which increased revenue and decreased expenses by several million dollars each. Family Health Plus expenses are being assumed by the State in the fourth quarter of 2005, helping to further hold down 2005 Medicaid expenses. Prior to 2004, Medicaid Intergovernmental Transfer (IGT) expenses were included in the Medicaid object code. In 2004 a new object code was created for the IGT and this expense has been removed from the Medicaid line. The large increase seen in 2004 is due to an unusually high IGT payment that year. In 2005, not only is the IGT payment expected to be lower, it is also taken out of the Medicaid expense, explaining the seemingly significant drop from 2004 to 2005. As a result of strong efforts by the counties and a legislative change at the state level, a cap was placed on local county Medicaid costs commencing in 2006. States are now required to pay the lesser of their actual Medicaid expenses or a capped amount equal to their 2005 base level of expenses plus a 3.5 percent inflation rate in 2006.

2007 Budget

The amount a county will have to pay for the local share of Medicaid expenses in 2007 will be the 2005 base level plus 6.75 percent. Counties have the option pay the annual amount determined by the cap formula or a fixed percentage of sales tax revenue, the choice to be made by the individual county by September 2007. Because of its sales tax growth projections, Nassau is expected to choose the former option. Throughout 2006 changes were made to the methodology and mechanics of the cap formula, with final 2005 costs determined as of June 30, 2006. Based on this final expense data, Nassau has budgeted $218 million in the Fiscal 2007 Adopted Budget, an increase of $3.4 million over the 2006 Adopted Budget of $214.6 million. This amount includes a level Indigent Care payment of $13 million.

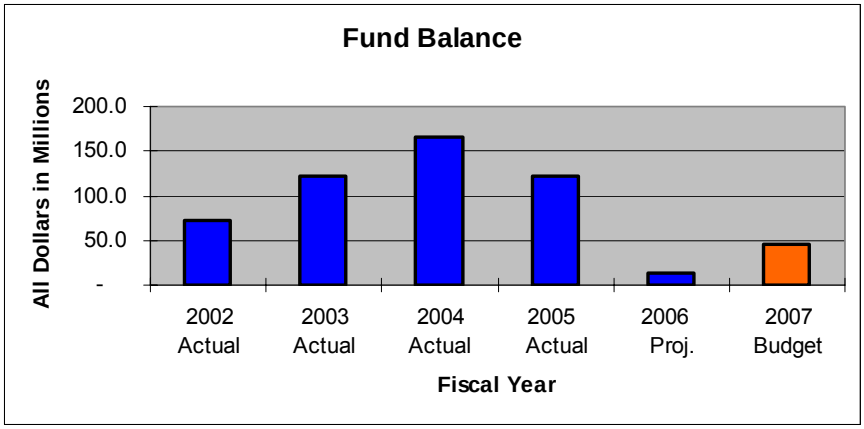
FUND BALANCE

Definition

Sound financial management dictates that ***recurring*** expenditures be offset by ***recurring*** revenues, and Nassau County adheres to this principal. There are instances, however, when one-time expenses are identified and the County utilizes non-recurring resources to support them. These resources, most often generated by the County from prior-year surpluses are recognized in the budget as Fund Balance.

Historical Trends

Due to the way the Comptroller's Office books deposits of prior year surpluses into undesignated and designated fund balances, sizeable prior year actuals appear for Fund Balance between 2001 and 2005, even though they were not utilized to support operations. The 2006 projection reflects only the $12.3 million that the County has appropriated to support specific non-recurring expenses.



2007 Budget

The 2007 Budget appropriates only $13 million in the Operating Funds, including $10 million for the contingency reserve appropriation in the General Fund and $2 million for non-recurring health and human services investments. Approximately $1 million is dedicated to covering the parks/road transfer agreement with the Town of North Hempstead. Another $40 million in Sewer District fund balance is appropriated in order to protect rate payers from sudden and dramatic shifts in their tax burden for these services.

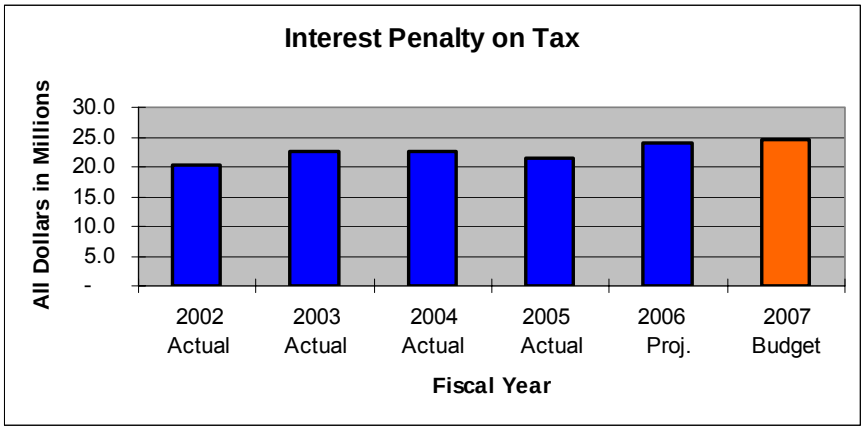
INTEREST PENALTY ON TAX

Definition

This object code captures the various penalties, interest and fees charged for the late payment of General and School taxes. These taxes are due and collected by the Town of Hempstead on January 1st, July 1st, October 1st, and April 1st, respectively. However, when these taxes are paid late, a penalty is imposed and a rate scale including fees applies. A two percent penalty is imposed and collected by the Town of Hempstead when the late taxes are remitted from one to 20 days after the due date. After 20 days, the County imposes a five percent penalty on the total amount then due, the original principal plus the two percent penalty and an $85 listing fee. Thereafter, a one percent penalty is imposed on the first day of each subsequent month on the total balance. If taxes remain unpaid for one year, a lien is authorized by the court and later sold with interest plus a one time advertising fee of $85. Later, the taxpayer may redeem this lien by paying a 10 percent interest to the County. The County retains the difference in interest between which the lien was sold to the investor and the 10 percent interest paid by the tax payer.

Historical Trends

Since 2002, the Administration has taken an active role in selling old liens, which previously represented approximately $23 million of uncollected liens. The County has contracted with an outside vendor to sell all liens and its effect has been positive as shown in the trends since 2001. The current inventory of liens consists of very old liens and liens of properties under litigation. The Administration is contemplating different ways to move this inventory.



2007 Budget

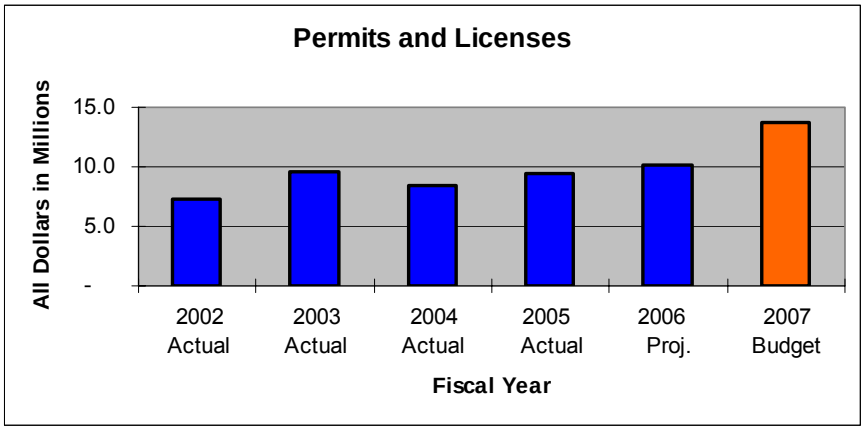
The Fiscal 2007 Adopted Budget assumes $24.7 million. The increase from 2006 levels is consistent with the make up of the current liens inventory. An opportunity lies ahead to make a bulk sale and this might clear the inventory of very old, not saleable liens.

PERMITS AND LICENSES

Definition

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

Historical Trends



Permits and Licenses revenue increased from $6.6 million in 2001 to $9.5 million in 2003, dropping slightly to $8.3 million in 2004 then rebound to $9.5 million in fiscal 2005. Some of the fluctuations in the realization of revenue is attributed to timing primarily the cyclical basis of when licenses are renewed thereby producing sporadic peaks in receipts. Within the Fiscal 2006 Adopted Budget the Office of Consumer Affairs is expected to issue approximately $6.2 million in licenses for home improvement contractors and on for-hire vehicles, the second source is the Health department for issuing $3.6 million in permits of which the majority is to food establishments while the remaining $3.6 million in revenue is derived from the police department for issuing burglar alarm and pistol licenses.

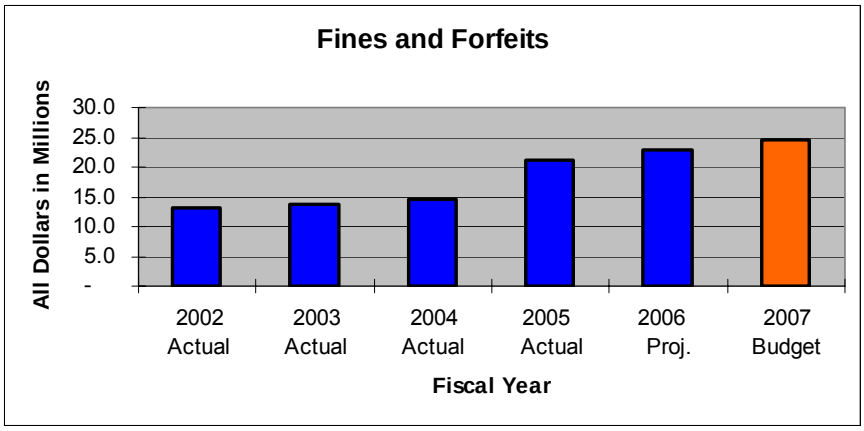
2007 Budget

The Fiscal 2007 Adopted Budget contains $13.8 million in permits and licenses fess which is $1.3 million, or 10.4%, higher than the revenue budgeted in the Fiscal 2006 Adopted Budget. The primary driver of the increase in this revenue category is derived from the Office of Consumer Affairs from their licensing division revenue. Their departmental increase in revenue is 9 percent, or $542,000, more than what was budgeted in the Fiscal 2006 Adopted Budget. Recently proposed legislation requests that some licensing fees be adjusted bi-annually by the Consumer Price Index (CPI). The following departments will be positively affected by the change; the Office of Consumer Affairs, Police Department Headquarters and District, and the Department of Public Works and assuming the request is adopted, the CPI adjustment is expected to enhance revenue in this category by approximately $661,000 in the Fiscal 2007 Budget.

FINES & FORFEITS

Fines and Forfeitures represent revenue streams which accrue to the County from a variety of departments from within the Law Enforcement and Public Safety, the Shared Services, and the Budget and Finance Verticals, as well as from departments represented by Elected Officials. These monies represent are paid to the County when individuals or businesses violate County laws and ordinances which can be civil or criminal in nature. The penalties associated with civil violations represent violations of consumer protection, health, parking and moving vehicular ordinances and laws. Criminal sanctions are fines collected from misdemeanor violations of vehicular laws and from bail forfeitures.

Historical Trends



The revenue associated with Fines and Forfeiture has increased over 78 percent from $11.9 million in fiscal 2001 to $21.2 million in fiscal 2005. In 2005 over 82 percent of this revenue, $17.4 million, was generated by District Court / the Traffic Parking Violations Agency (TPVA) while the remaining $3.8 million was realized by other County departments. Budgeted revenue in the Fiscal 2006 Adopted Budget is $22.7 million which is $1.4 million, or 7 percent, higher than the amount of revenue realized in fiscal 2005. The increase in revenue is primarily attributed to an increase in the number of violations adjudicated at the District Court / Traffic and Parking Violations Agency and their share revenue in this category is expected to increase to 85 percent of the total revenue in fiscal 2006.

2007 Budget

The Fiscal 2007 Adopted Budget for fines and forfeitures is approximately $24.6 million which is $1.9 million, or 8.5 percent, higher than the amount of revenue budgeted in the Fiscal 2006 Adopted Budget. The sole driver behind this increase is attributed to TPVA processing violations more efficiently and timely – TPVA's fine and forfeiture revenue in the Budget is $20.7 million which represents 86 percent of the total revenue in this category. Approximately $2 million, or 8 percent, of the total revenue category is represented by forfeited bail and associated fines from individuals suspected of committing a crime that posted bail and failed to appear in District Court. The remaining revenue sources which accrue to this category are from fines paid to the Office of Consumer Affairs, the County Attorneys Office, the Nassau County Sheriff's Office, the Department of Health, the Police Department, the County Clerk and the Treasurer's Office.

INVESTMENT INCOME

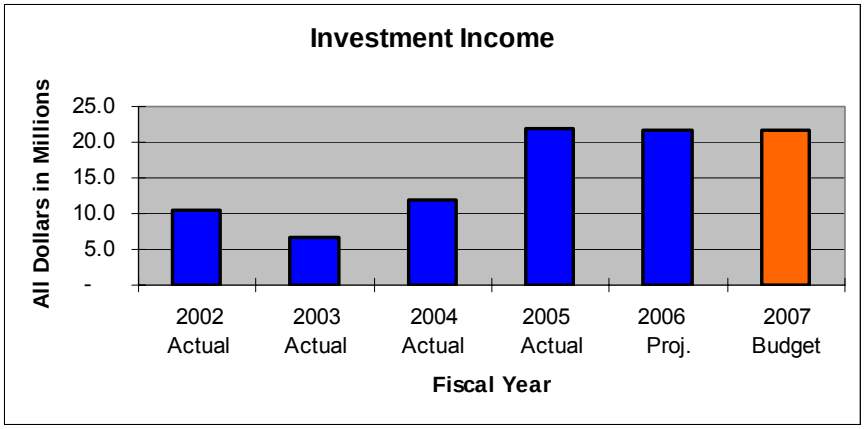
Definition

In accordance with General Municipal Law, the County may invest excess cash in certificate of deposits, money markets and time deposits accounts, repurchase agreements, obligations of the United States Government and obligations of the State of New York and its various municipal subdivisions. Due to the declining interest rates paid by the banks during late 2002 and 2003, the County discontinued investing in repurchase agreements and instead maintains cash and cash equivalents in money market interest bearing bank accounts.

Sources of excess cash may be:

- When the Nassau County Interim Finance Authority (NIFA) borrows money on behalf of the County for capital projects or bond proceeds; NIFA holds this money in an account until it is due for disbursement. During this period, the money earns interest, which is later paid to the County by NIFA.
- The County's share of sales tax is intercepted by NIFA who keeps a percentage to make debt service payments. This money is placed in an account where it earns interest and later given to the County as interest income.

Historical Trends



Investment income in 2001 was $28 million, as the County had borrowed an extraordinary amount for cash flow purposes. Since then, cash flow borrowings have been significantly reduced and interest rates ve dropped precipitously. Therefore, decreased available cash and lower interest rates were the reason for a decline in investment income through 2003. During Fiscal 2004 and 2005, the composition of County investments in money market and interest bearing checking accounts averaged $10 million a year.

2007 Budget

As of December 31, 2005, the County maintained approximately $468 million in these accounts. Annual interest rates averaged 3.25 percent for the year. The Fiscal 2007 Adopted Budget totals approximately $21.6 million, which reflects the higher interest rates environment.

RENTS AND RECOVERIES

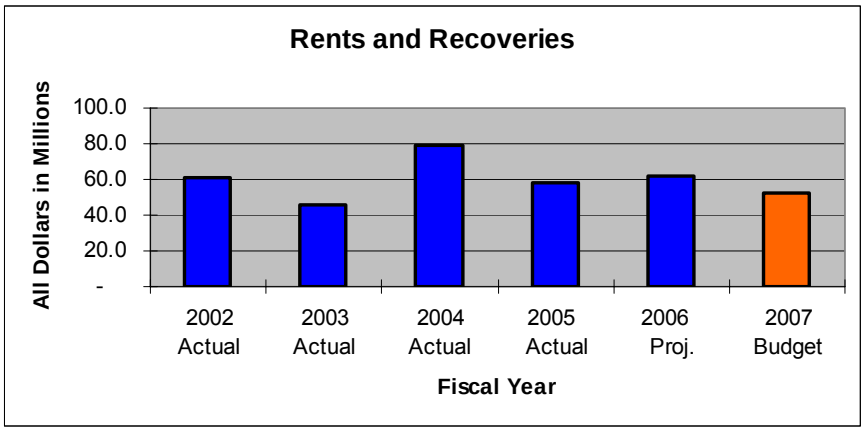
Definition
Rents and Recoveries are comprised of three distinct categories of revenue.

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

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

A third category of recovery is associated with the settlement of claims brought by the County against a defendant for damages to its properties, assets. In recent years the budget has assumed a sizeable recovery from the fund established to hold proceeds awarded to Nassau as a result of the nationwide class action lawsuit against the tobacco industry of $23 million in 2005 and $23.6 million in 2004 and 2006.

Historical Trends
Given that recoveries are so dependent on unplanned actions, annual receipts can vary widely. They rose from $54.6 million in 2001 to $60.6 million in 2002 largely as a result of increased State workers compensation recoveries. The dramatic drop to $45.3 million in 2003 was almost entirely attributable to the County's decision to not draw down upon its tobacco reserves that year. In 2004, the County deposited its budgeted tobacco reserve funds into a formal Tobacco Securitization Fund. Even though they were not used to fund operating budget expenses, this transaction was recorded as an expense in the County's financials.



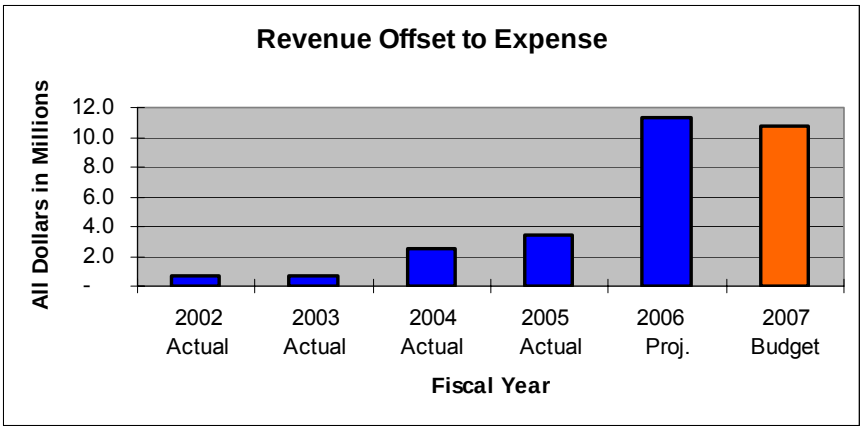
2007 Budget
The Fiscal 2007 Adopted Budget assumes $52.1 million, virtually unchanged from the 2006.

REVENUE OFFSETS TO EXPENSES

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

The largest Expense Offsets in the budget are town and city reimbursement for community college students who attend out-of-county schools, State reimbursement for County residents attending the Fashion Institute of Technology, reimbursement for the County's retirees enrolled in Medicare Part D and payroll contributions by County employees who are enrolled in the Flexible Benefits and TransitChek Programs.

Historical Trends
Prior to 2004, virtually all of the $600,000 of revenue in this code was generated by employees enrolled in the Flexible Benefits Program. In 2004, the County first imposed the tuition chargeback on the towns and cities whose students attend out-of-county community colleges. This explains the dramatic rise in revenue to $2.5 million that year and increase to $3.4 million in 2005. Commencing in 2006, the County projects $10.5 million in reimbursement for County retirees enrolling in Medicare Part D.



2007 Budget
The Fiscal 2007 Adopted Budget reflects $10.7 million, which is comprised of $7.7 million reimbursement from Medicare Part D, $1.7 million from tuition reimbursement and the balance for employee revenue for the Flexible Benefits and TransitCheck Programs.

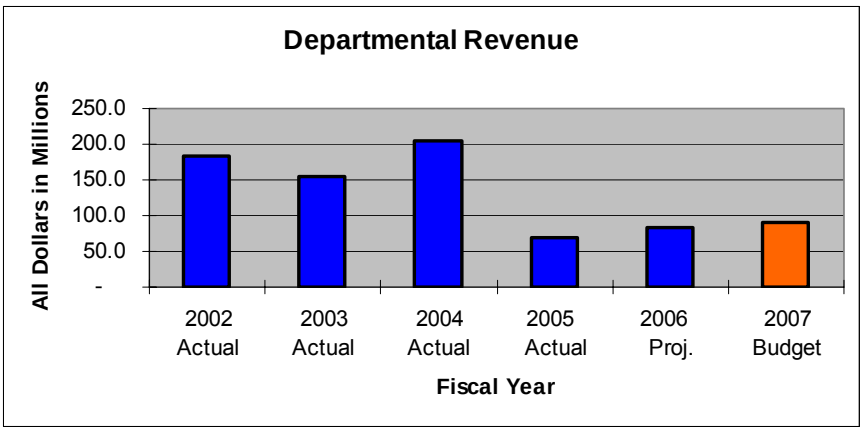
DEPARTMENTAL REVENUES

Definition

Departmental Revenues represents fees collected by the County for the use of County facilities and / or for certain services provided by various departments and County officials. While there are a number of departments that collect these revenues, the largest include the Office of the County Clerk, the Department of Parks, Recreation and Museums, the Police Department and the Traffic and Parking Violations Agency. Examples of receipts categorized as Departmental Revenue include fees for park-related activities, registrations, licensing, data sale, permits, mortgage recording fees and ambulance fees.

Historical Trends

Departmental Revenues have decreased by $77 million largely due to the reclassification of the Medicare Inter-Governmental Tax (IGT) to a separate revenue category. The decrease was offset by higher revenues generated by Police Department and the County Clerk.



The Office of the County Clerk and the Police Department have accounted for the $14 million of new revenue with the Fire Commission contributing $1.9 million in additional revenue. The Office of the County Clerk's receipts increased $8 million from 2002 to 2005 due to significantly higher real estate transfer fees. Over the same period, higher ambulance fees collections have generated a $10 million increase for the Police Department and the Fire Commission realized greater revenue as a result of higher compliance testing fees. Lastly, the product of the targeted fee increases for cabana rentals, golf and other park activities has netted the Department of Parks, Recreation and Museums an additional $1.1 million from 2002 to 2006.

2007 Budget

The Fiscal 2007 Adopted Budget for the Departmental Revenues is $89.6 million, an increase of $5.2 million versus the 2005 Fiscal actual. The Department of Parks, Recreation and Museums is accounting for $3.5 million of new revenue for an advertising initiative and for fee increases for various park activities. The Police Department is reflecting an increase of approximately $1.1 million from the collection of ambulance fees. The Department of Social Services estimates a $1 million increase from Committee on Special Education Programs.

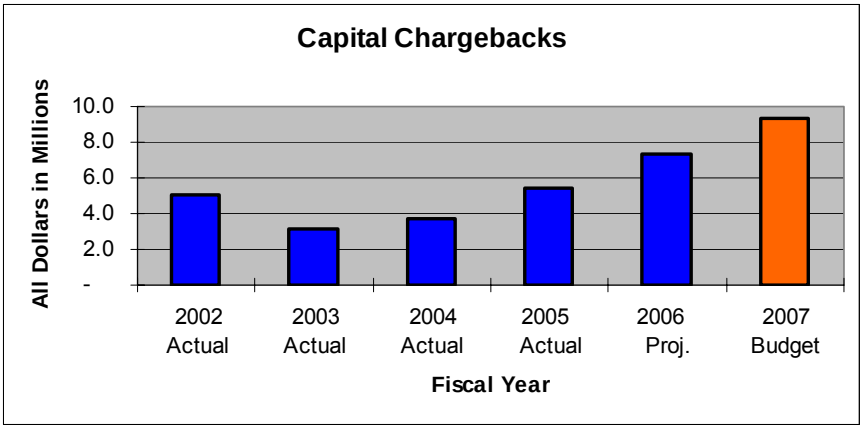
CAPITAL BACKCHARGES

Definition

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

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

Historical Trends



For the past several years the Department of Public Works has been the primary County Department managing and implementing capital projects. The Department typically incurs between $4 and $5 million for this purpose on an annual basis. However, with the reduction in capital spending in 2003 and 2004, which was implemented to ease the level of debt service the County carries, the capital project backcharges experienced a reduction of approximately $2 million. This trend is now being reversed as the County's financial recovery proceeds and capital spending is increased.

2007 Budget

The Fiscal 2007 Adopted Budget for this object code totals $9.3 million. The primary departments participating in this object code are the Department of Public Works; $5.2 million, the Department of Information Technology; $2.8 million, the Police Department; $1.0 million and the Human Resources Department $216,183.

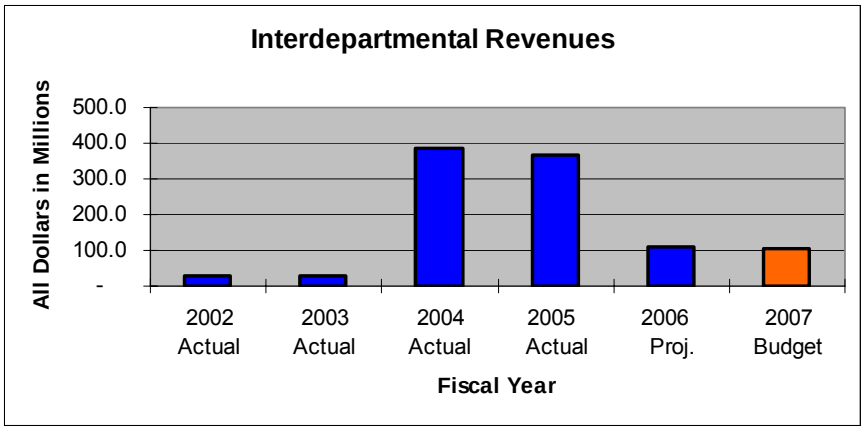
INTERDEPARTMENTAL REVENUES

Definition

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

However, interdepartmental revenue can also be credited to departments that need to share program specific resources or capabilities to provide a constituent service or program deliverable. Examples of these program specific services would include probation services, mental health services, drug and alcohol services, select social services and senior citizen services.

Historical Trends



Interdepartmental revenues experienced a large increase in expenses in 2004 due to several factors. First, the County's debt service back charge revenue ($307 million) was classified as interdepartmental revenue while it was previously classified as interfund revenue. Since 2006, the debt service back charge revenue has been classified in a new distinct object code to simplify the monitoring of this object code. Second, the back charge revenue for central government indirect costs ($31million) was classified as interdepartmental revenue while previously it too was classified as interfund revenue. The back charge revenue for central government indirect costs will continue to be classified as interdepartmental revenue in future years. Third and finally, since 2003 the County has significantly increased the centralized functions within the County, particularly in the areas of legal services, facilities management, fleet services, public safety services and health and human services. As centralized shared services are expanded, both interdepartmental charges and consequently interdepartmental revenues will increase.

2007 Budget

The Fiscal 2007 Adopted Budget for this object code totals $106.7 million. This is a decrease of $1.4 million from the Fiscal 2006 projection, primarily due to the elimination of the Parks Fund.

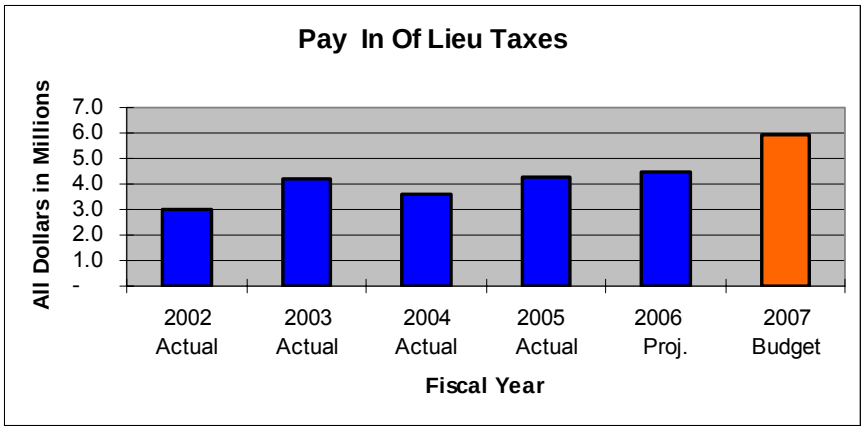
PAYMENTS IN LIEU OF TAXES

Definition

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

Historical Trends

PILOT revenue from 2002 to 2006 ranges between $3 and $6 million dollars. The last four years have remained constant with the exception of 2002 when it fell below $3 million due to late PILOT remittances to the County. Effective 2006, this amount will increase as there are new pilot contracts that start in 2006 and 2007.



2007 Budget

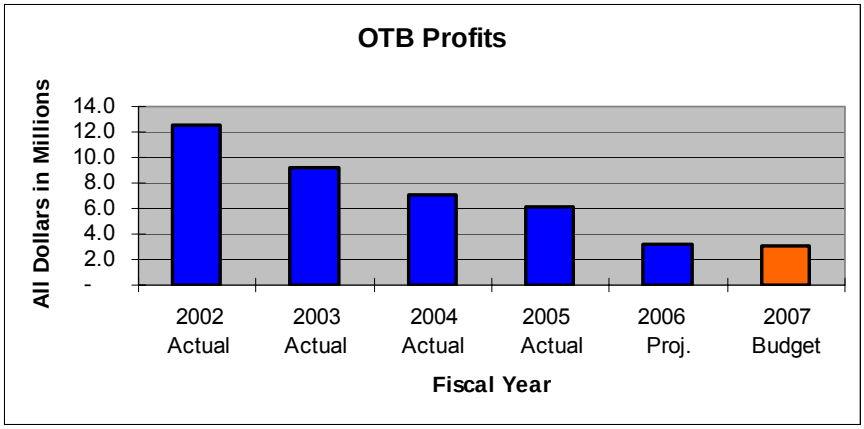
The Fiscal 2007 Adopted Budget for PILOT revenues totals approximately $5.9 million. This amount reflects the effect of 11 PILOTS contracted by the Town of Hempstead and Low-Income/Senior PILOT agreements.

OTB PROFITS

Definition

The Nassau Regional Off Track Betting Corporation, (also known as Nassau Downs OTB), is a public benefit corporation formed on August 19, 1974 and enacted by the County on June 24, 1974 by the Board of Supervisors to participate in off-track betting. 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.

Historical Trends



The profitability of OTB has eroded due to increases in fringe benefit costs (especially health insurance and pension costs) and increases in various State mandated fees and taxes. Nassau OTB took a major step in 2004 with the opening of the Race Palace in Plainview. The Corporation achieved a record handle of $311 million in 2005 and $298 million in 2004 due in large part to the success of the opening of the Race Palace and other promotional efforts. In 2005, the NROTB refinanced its existing debt obligations with Nassau County Revenue Bonds, thereby reducing OTB debt service. Notwithstanding the success of the Race Palace, profits have declined by the offsetting negative factors mentioned above. The net profit to the County in 2002 exceeded $12 million with projected profits of $4 million in 2006. This $4 million is received by the County in two pieces; $3.2 is recorded as receipts from profits and $870,000 as department revenue pursuant to the Support Agreement that accompanies the 2005 Nassau County Revenue Bonds.

2007 Budget

The Fiscal 2007 Adopted Budget assumes profits of approximately $3.9 million to the County. As explained above, $870,000 of this profit is reflected as department revenue. Mandated regulatory fees imposed by the New York State Racing Association and continued increased employee benefits coupled with a relatively small handle growth contribute to its continued decline.

DEBT SERVICE CHARGEBACK REVENUES

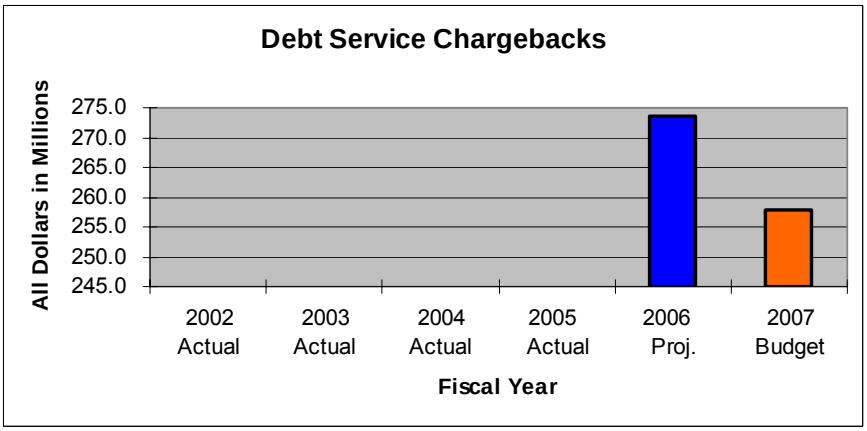
Definition

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

To improve fiscal reporting and distinguish debt service chargeback revenues from other unrelated chargeback revenues, this object code was first created in 2006. In prior years, it had been budgeted and recorded as part of Interdepartmental Charges revenues and/or Interfund Charges revenues.

Historical Trends

2006 was the first year that the County utilized this object code, the value was $273.3 million.



2007 Budget

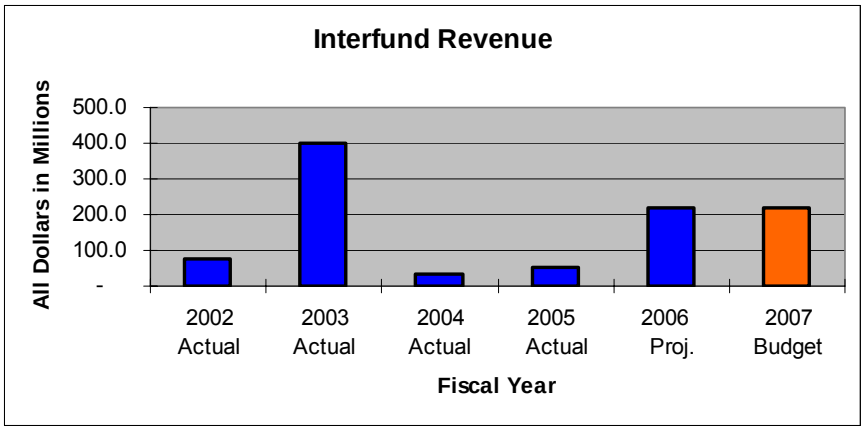
The Fiscal 2007 Adopted Budget contains $257 million chargeback revenue in the Debt Service Fund. The large decrease from the 2006 projection is primarily due to the elimination of the Parks Fund.

INTERFUND REVENUES

Definition

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

Historical Trends



Prior to 2004, the County's policy regarding booking Interdepartmental and Interfund revenues was inconsistent. In many instances they were treated as interchangeable when they really are not. Consequently, there is a huge fluctuation in recorded revenue with actuals totaling approximately $73 million in 2001 and 2002 and then exploding to $398 million in the Debt Service Fund for one year only in 2003. Since 2003, the County has made a clearer distinction between these two revenue sources and a more accurate total of $32 million was registered in 2004.

2007 Budget

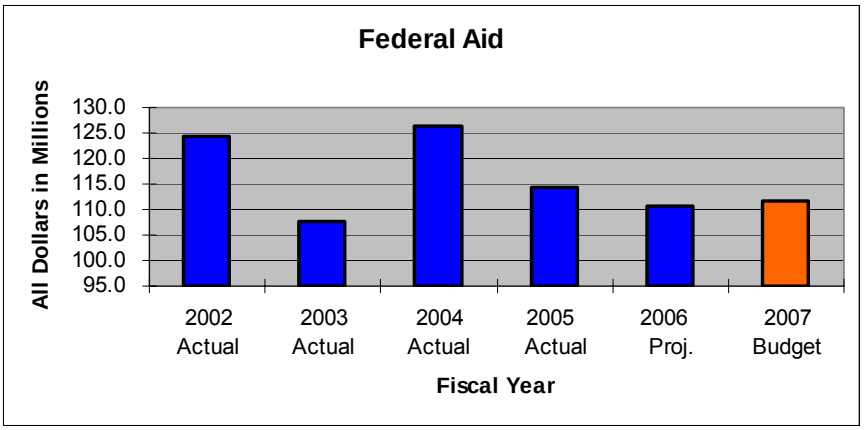
The Fiscal 2007 Budget contains $219.5 million in Interfund Revenue. More than $135 million of this total represents the transfer of Sewer Finance Authority funds (including the property tax levy) into the Sewer and Storm Water Resources District Fund. Another $16 million represents revenue to offset debt service from the Sewer and Storm Water District and the Bonded Indebtedness Reserve. Approximately $22 million reflects reimbursements from the Sewer and Storm Water District for operating expenses and another $6.6 million includes reimbursement from Nassau Community College for utility costs.

FEDERAL AID

Definition

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

Historical Trends



The County departments that have received the vast majority of federal aid since 2002 have been Social Services, Correctional Center and Senior Citizens' Affairs. Social Services receives federal aid reimbursement for expenses such as Salary, Recipient Grants, Purchased Services and Emergency Vendor Payments. Aid varies in a given year based on the level of each of these expenses, but also due to the inclusion of adjustments to prior year aid amounts. Timing is a significant factor in the receipt of federal aid to Social Services, as estimates are made without knowledge of such prior year adjustments or when they might be reflected. In addition, funds are allocated to counties each year, but the allocation to a given county can be changed during or even after a year has begun, so there will be no smooth pattern to a county's federal aid history. The Department of Senior Citizen Affairs receives federal aid based on the Older Americans Act (OAA) of 1965, federal legislation, that provides funds for programs related to persons 60 years of age and older. The levels of funding for each program are determined by a mix of socio-economic and demographic factors. Services are targeted to minority, low-income and frail elderly. The Nassau County Correctional Center receives compensation for the housing of federal inmates in their care. The level of this aid will vary with the number of inmates. A significant reduction in aid was seen in 2003, due to the combined effects of a decreased Correctional Center inmate census, a Social Services workforce reduction and Direct Assistance Services caseload reductions. The change in federal aid from 2004 to 2005 was mainly due to a reduced allocation from the Federal government to all counties, in Nassau's case, $6.4 million. In 2006, federal aid is projected to drop its budget of $114.7 million to $112.5 million as a result of lower reimbursement to the Correctional Center for housing fewer federal inmates, as well as the portion of the 2005-06 Flexible Fund for Family Services reduction that occurred in the County's 2006 fiscal year.

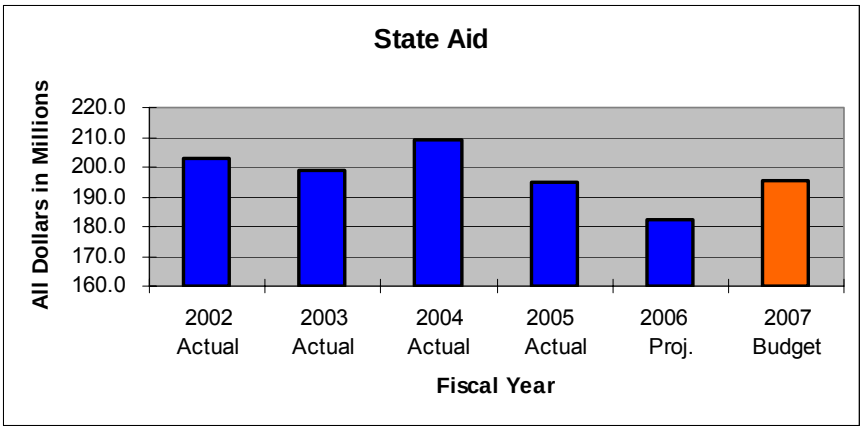
2007 Budget

Overall Federal Aid stands at $111.6 million in 2007 versus $115.1 million in the 2006 Adopted Budget. The vast majority, within Social Services, remained virtually flat at $94.3 million. The most significant change was a $3.6 million decrease in the Correctional Center as a result of reduced housing of Federal inmates. In 2006 Senior Citizen Affairs saw a rise in Federal Aid over 2005 that reflected the federal government's acknowledgement of the rapid rise in the elderly population and their growing need for services such as nutrition programs, health promotion, and transportation. That increased level of funding persists into 2007 at $5 million.

STATE AID

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

Historical Trends
The departments that receive the greatest share of state aid all fall within the Health & Human Services Vertical; specifically Social Services, and Health. Each of these departments receives reimbursement for expenses incurred by their programs. Changes in aid are the result of changes in the expense levels of these programs and state legislation.



The Department of Health receives state aid for the Early Intervention Program and the Department of Mental Health for the Pre-School Special Education Program. Rates for services may be changed by the state on a retroactive basis, so each year's actual aid received may contain aid for services rendered in a prior year. In addition, expense components of each program are reimbursed at different levels based on the state law.

The Department of Social Services receives state aid reimbursement for expenses such as Salary, Recipient Grants, Purchased Services and Emergency Vendor Payments. Aid varies in a given year based on the level of each of these expenses, but also due to the inclusion of adjustments to prior year aid amounts. Timing is a significant factor in the receipt of state aid to Social Services, as estimates are made without knowledge of such prior year adjustments or when they might be reflected. In addition, funds are allocated to counties each year, but the allocation to a given county can be changed during or even after a year has begun, so there will be no smooth pattern to a county's State Aid history.

State Aid dropped drastically from 2005 to 2006, as 2006 was the first year of the Medicaid cap. Through and including 2005, gross Medicaid expenses were partially offset in the Social Services budget by Medicaid related state aid, which was removed as of 2006 in the approximate amount of $60 million. Also related to the Medicaid cap was the end of the accounting practice of making expense

and revenue accruals for Medicaid expenses and revenues. This resulted in a one time net benefit to the County in the amount on $8 million in 2006.

2007 Budget

State Aid increased from a projected $175.1 million in 2006 to $195.8 million in 2007 primarily due to increases in the departments of Health and Social Services, and to a lesser extent in Miscellaneous and Senior Citizen Affairs. Pre-School Special Education expenses in Health, which increased $9.4 million, are reimbursed at 60%, increasing State Aid reimbursement by $5.9 million. Social Services gained $11 million in State Aid for a number of reasons. Due to the implementation of the Medicaid Cap in 2006 the local share of DSS's administrative costs for Medicaid are being paid in two places in its budget. The first is where salaries for Medicaid workers and other Medicaid administrative costs are paid, and as well as where the local share of Medicaid costs have been factored into the Medicaid cap amount by the New York State Department of Health. The administrative costs for the first group of expenses receive 100% State reimbursement of the non-federal share. Also, as a result of the Medicaid cap the State also receives 100% reimbursement of the non-federal share of all Medicaid refunds and recoveries collected by DSS. These expenses are expected to result in $5 million more in State Aid in 2007. In addition, the department hired 28 Social Welfare Examiners at 100% reimbursement, resulting in more than $1.1 million in State Aid. The department also receives reimbursement on its Contractual Services, which increased by $400,000, and its public assistance caseload expenses, which went up in aggregate $4.6 million. The Senior Citizen Affairs' Department received almost $1.8 million in Expanded In-Home Services for the Elderly(EISIP) funding in the 2006-07 State Budget, resulting in $1.1 million in State Aid. Finally, General Fund Unallocated Revenue(RV) contains $1 million in State Aid as part of the Shared Municipal Services Incentive (SMSI) program, an overall state initiative to reduce the local property tax burden.

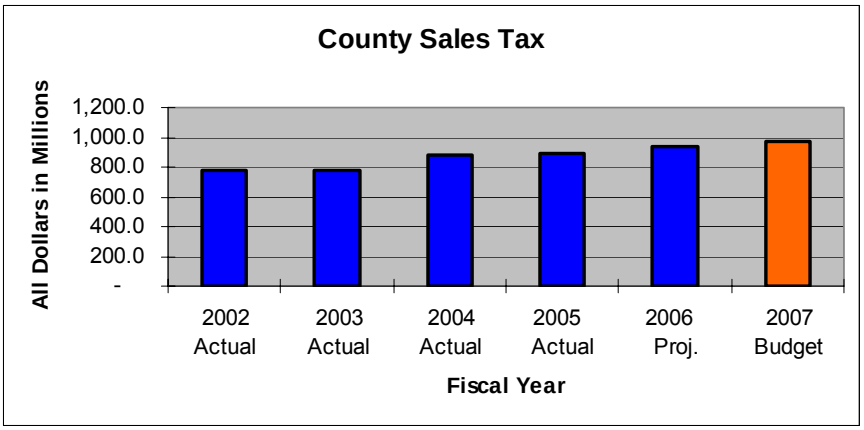
SALES TAX COUNTYWIDE

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

The sales tax rate in Nassau County is 8 5/8 percent. 4 percent is retained by the State, and 3/8 percent is earmarked for the MTA. 4 1/4 percent is forwarded to the County, of which 1/4 is distributed to the local towns and cities.

In calendar year 2005, Nassau County collected $953.8 million gross in sales tax, accounting for over 54 percent of all general fund cash revenues. Because this revenue is a direct result from retail purchases, sales tax revenues are highly sensitive to underlying economic conditions. Generally, sales tax revenue varies more with the local economy than property tax revenue.

Historical Trends
Total sales tax revenue (including the Part County tax discussed on the following page) grew by approximately 4.1 percent and 3.0 percent in 2002 and 2003, respectively. In 2004, the County witnessed rapid sales tax revenue growth by 4.9 percent. In 2005, sales tax revenue reached only 1.48 percent over 2004 receipts.



The 2006 Adopted Budget assumes approximately $995.8 billion in gross sales tax revenue, requiring 4.4% growth. As of November 2006, OMB projects that the County will achieve its budgeted target.

2007 Budget
The Fiscal 2007 Adopted Budget contains over $1.3 billion in total sales tax revenue. $968.1 million, which is the portion allocable to Nassau County and $62.8 million, which is the Part County portion of sales tax collected by restaurants and hotels in the Town of Hempstead, Town of Oyster Bay, Town of North Hempstead, City of Glen Cove and City of Long Beach. In order to achieve this target, the County will need to achieve a 4.4 percent growth rate in 2006 and 3.4 percent growth in 2007.

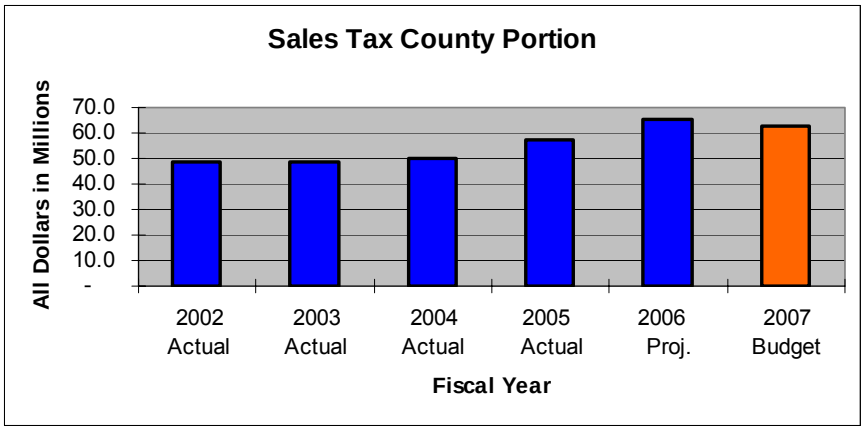
SALES TAX PART COUNTY

Definition

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

Historical Trends

After remaining stable at approximately $50 million between 2002 and 2004. Part County collections increased to $58.7 in 2005 and $65 million in 2006.



2007 Budget

As a result of an excess in collections during 2005, the Fiscal 2007 Adopted Budget reflects this growth and assumes $62.8 million, which includes approximately $1.1 million of deferred sales tax. This adjustment arises from actual collections in the previous two years against the budget for that year.

PROPERTY TAX

Definition

Real property in New York is taxed based on its value. Counties, cities, towns, villages, school districts, and special districts each raise money through the real property tax to pay for local services. The amount of a particular property's tax bill is determined by the property's taxable assessment and the tax rates of the taxing jurisdictions in which the property is located.

New York State law provides that every property in each assessing unit be assessed at a uniform percentage of value, except that in special assessing units there may be a different uniform percentage for each class of the property. Nassau County and New York City are the only special assessing units. That percentage can be five percent, 10 percent, 50 percent or any other percentage not exceeding 100 percent. It does not matter what percentage is used, but that every property in the same class is assessed at the same uniform percentage within one assessing unit.

The STAR (School Tax Relief) program is a state-funded partial exemption from school property taxes for owner-occupied primary residences. The Enhanced STAR exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding an amount that was set at $60,000 in 1998 and is periodically adjusted for inflation.

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

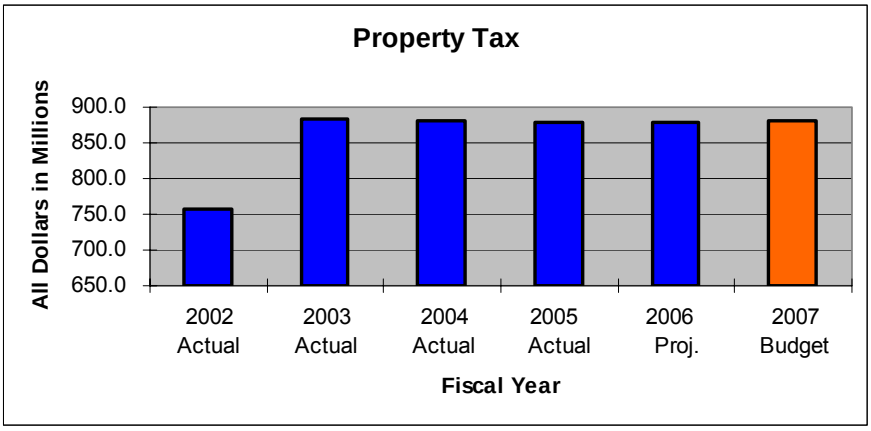
State law requires that all real property in Nassau be placed in one of the following four classes:

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

The tax is calculated by multiplying the tax rate (set by the County Legislature) and the taxable assessed value (a percentage of fair market value, subject to statutory adjustments for phase-ins and partial exemptions) which is calculated by the Assessor. The following schedule shows the major County funds (General Fund, which effective FY 2007 includes Parks, Police Headquarters, Fire Prevention, and Police Headquarters) and the sewer districts. Property taxes are also levied on behalf of the Nassau County Community College.

Historical Trends

The graph on the right demonstrates that property taxes have remained unchanged since 2003.



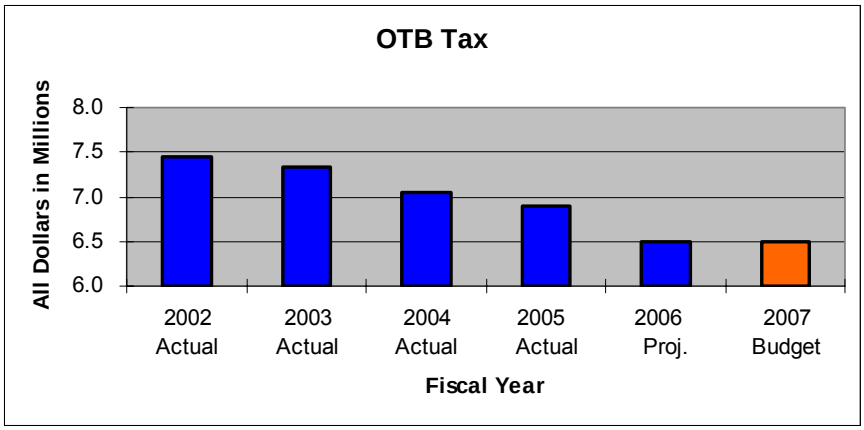
2007 Budget

The Fiscal 2007 Adopted Budget reflects property taxes valued at $877 million. It consists of $123.9 million in the General Fund, $15.7 in the Fire District, $331.6 million in the Police District, $287 million in Police Headquarters and $118.9 in the Sewer Storm Water District. Though not part of the operating funds tax levy, the Environmental Bond Act Fund consists of $4.1 million.

OFF TRACK BETTING (OTB) 5% TAX

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

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



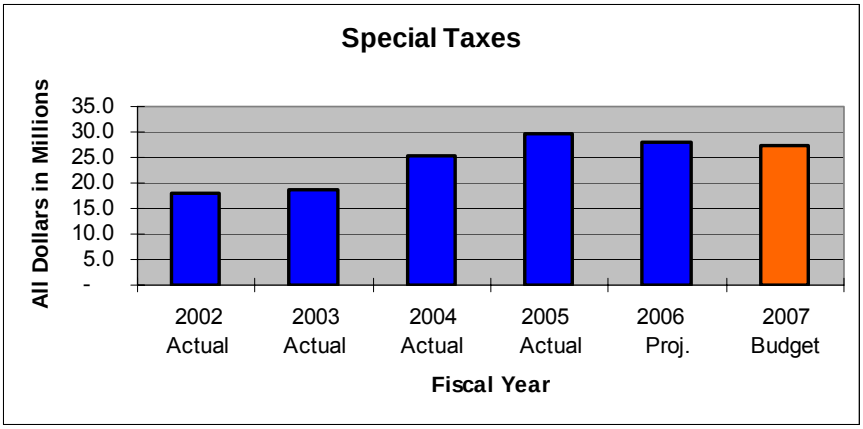
2007 Budget
The Fiscal 2007 Adopted Budget is $6.5 million reflecting continued decrease in the amount of wagering, subject to the surcharge.

SPECIAL SURCHARGES AND TAXES

Definition

The County collects various Special Surcharges and Taxes based on usage which are based on laws enacted by the New York State legislature. The most significant levies are the Motor Vehicle Registration tax, the Emergency Phone and E911 Telephone surcharges (realized by the Police Department), the hotel/motel occupancy tax (Parks Department and Office of the Treasurer) and the entertainment ticket tax (Office of the Treasurer). These fees are collected by the State, via State sales tax payments, and subsequently remitted back to the County.

Historical Trends



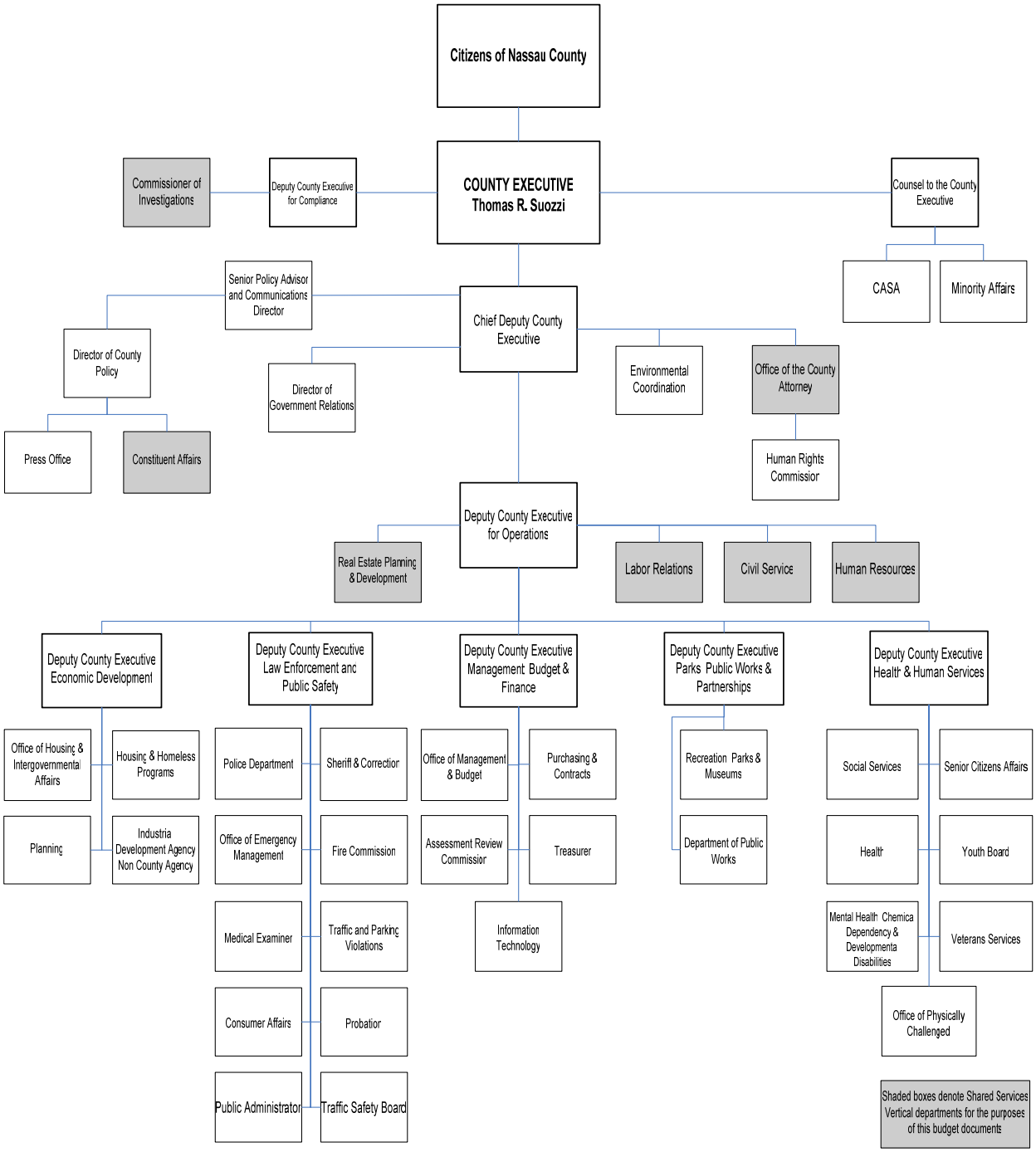
Special Tax revenue realized by the Police Department comprise approximately 86% percent of total Special Surcharges and Taxes remitted to the County. Remaining relatively constant between fiscal years 2001 and 2003, receipts grew by $6.3 million in 2004 due primarily to an increase in the State Motor Vehicle Registration surcharge that year. In fiscal 2005 the County realized approximately $28.5 million in revenue from these levies which were composed of vehicle registration $16.3 million, Emergency and E911 Phone surcharge $6.9 million and the balance of revenue from the Hotel / Motel and Entertainment taxes. The Fiscal 2006 Adopted Budget assumes this revenue category to be $11.8 million which is approximately $411,000 less than what was realized in fiscal 2005. This budgetary decrease is attributed to an anticipated lower volume of revenue associated with the Hotel / Motel tax and an anticipated lower number of motor vehicle registrations which is due to timing – partially offsetting these decreases is a budgeted increase in Emergency and E911 surcharges of $256,000.

2007 Budget

The Fiscal 2007 Adopted Budget estimates that the County will realize approximately $27.4 million in Fiscal 2007 which is $1.5 million, or 5.4 percent, lower than the amount of special surcharges and taxes budgeted for in the Fiscal 2006 Adopted Budget. The Motor Vehicle, Emergency and E911 surcharge is budgeted at $23.5 million which is flat to the amount budgeted in the Fiscal 2006 Adopted Budget. The sole driver behind the decrease in revenue in the Budget is attributed to lower State remittances derived from the Entertainment tax.

DEPARTMENTAL DETAIL

NASSAU COUNTY ORGANIZATION CHART



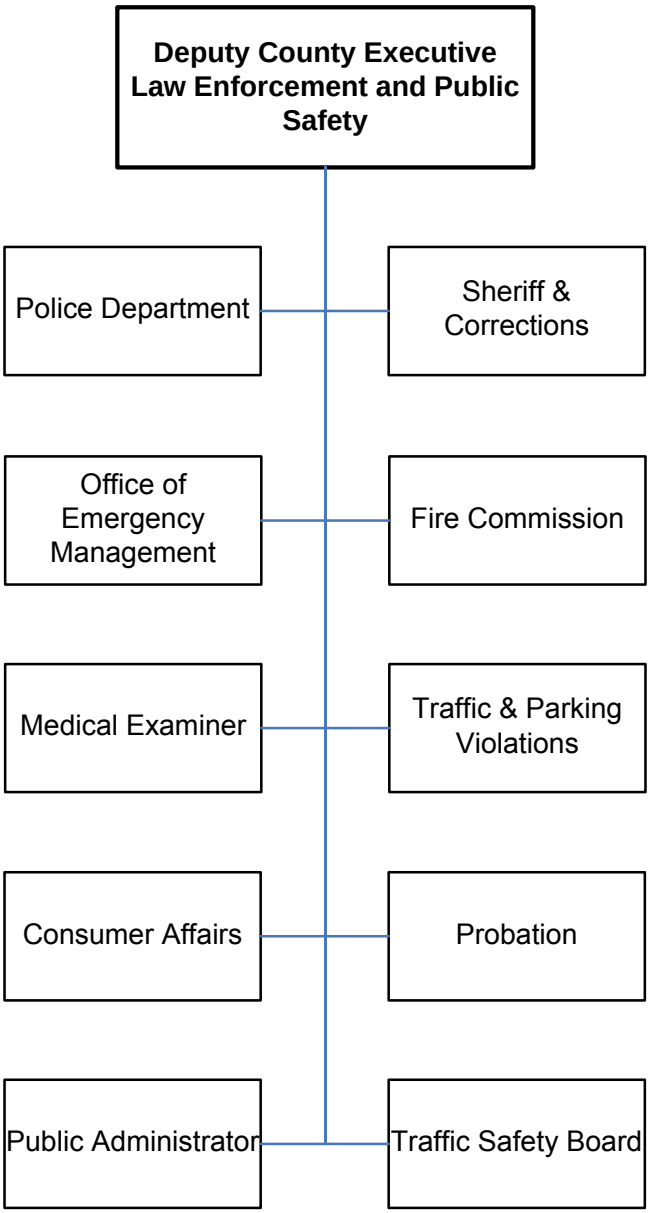
DEPARTMENT DETAIL

The County Organizational structure is founded on the concept of verticals. There are six verticals, differentiated primarily by the unique public policy focus: Law Enforcement and Public Safety, Health and Human Services, Parks/Public Works and Partnerships, Shared Services, Management, Budget and Finance, and Economic Development. A Deputy County Executive is responsible for the management of each vertical and for the development of a vision and mission statement for the vertical and for the departments within it. The County Executive believes that the vertical organization structure is critical to developing managerial accountability and ensuring that a satisfactory level of service is provided within the context of fiscal discipline.

The performance of each vertical is measured against its record of achieving the goals and objectives established by its Deputy County Executive. Department heads meet with their Deputy County Executive on at least a weekly basis to discuss relevant issues and to consider how effectively their departments are conforming to each vertical's mission. In turn, the Deputy County Executives meet with the County Executive each week to report on vertical progress. In all cases, deputy directors are assigned by the Office of Management and Budget to serve as the verticals' chief financial officers.

Outside of the vertical structure, yet providing an integral governmental role, are the offices of the independently elected officials. They are the offices of the County Comptroller, County Legislature, County Clerk, Assessment and District Attorney. For the purposes of this report, the Board of Elections is also treated apart from the internal vertical structure.

LAW ENFORCEMENT & PUBLIC SAFETY VERTICAL



LAW ENFORCEMENT AND PUBLIC SAFETY VERTICAL

The Law Enforcement and Public Safety Vertical consists of 10 agencies with the common goal of ensuring the health and safety of the citizens of Nassau County. These agencies are: the Police Department, Sheriff & Corrections, Office of Emergency Management, Fire Commission, Medical Examiner, the Nassau County District Court / Traffic & Parking Violations Agency (TPVA), Office of Consumer Affairs, Probation, the Traffic Safety Board, and the Office of the Public Administrator.

VISION

The Public Safety vertical's Vision is to protect the citizens, businesses and visitors of Nassau County and to enhance the community's quality of life through unparalleled responsiveness, proactive planning and innovative leadership.

The Vertical has been very successful in recent years in achieving its goals and objectives. Of course the most important measure of the efficacy of the Law Enforcement and Public Safety Vertical is the crime rate. As reported in the May 24, 2004 issue of Forbes magazine, Nassau County has the lowest crime rate in the nation for communities with a population of over 500,000 residents. With only 1,968 crimes per 100,000 residents, Nassau County is ranked sixty six percent lower than the national average of 4,434.

MISSION

The Mission of the Public Safety Vertical is to provide safety and services to the people of Nassau County by effectively coordinating our delivery of services. The Public Safety Vertical is committed to improving public safety through the efficient use of resources, the strategic use of personnel and technology with sound fiscal management.

The Nassau County Correctional Center (NCCC), in conjunction with the United States Department of Justice (DOJ), had entered into a consent decree to remediate inmate issues. This year the DOJ agreed that the NCCC had fulfilled its objectives pertaining to the use of force in the facility and the decree has been dismissed. At the Nassau County District Court / Traffic and Parking Violations Agency dramatic improvements have occurred. For example, revenues are projected to reach $19.2 million in Fiscal 2006, as opposed to $9.4 million in Fiscal 2002 which represents a 104 percent increase. TPVA was previously forwarding only 600 suspensions per month to the Department of Motor Vehicles; it currently sends approximately 8,000 per month. In addition, the Medical Examiner's Office is optimizing its funding to purchase and utilize new technologies to process and analyze DNA while working collaboratively with public safety agencies in solving crimes.

Looking forward, 2007 promises to be a productive year. The Police Department is overseeing the installation of a new radio system to be employed late in Fiscal 2007 (or early 2008) which will increase officer and public safety, particularly on the North Shore of Nassau County where there are many "dead" radio transmission spots. This new system will also facilitate inter-agency modulation between other public safety agencies, both within and outside Nassau County. The County has also funded a new Computer Aided Dispatch (CAD) system, which includes global positioning (GPS) capabilities. This new system will be launched in Fiscal 2007 and will enhance response times and provide responding officers with greater information about assignment locations. A new state of the art Police Academy has been funded in Fiscal 2006 and is expected to be inaugurated in the 4th quarter of 2006. The police

department will now have a modern facility to train police recruits and address the department's perpetual in-service training needs.

GOALS

- The Law Enforcement and Public Safety Vertical strives to increase the safety of the citizens and employees of Nassau County;
- The Vertical will continue to institute innovative, pro-active programs;
- The Vertical seeks to increase productivity through efforts to improve inter-agency cooperation and by re-evaluation of the services provided;
- The Vertical seeks to streamline government by implementing efficiencies and consolidating duplicative services;
- The Vertical will investigate and implement new strategies to increase revenue and capture reimbursable expenses for Nassau County.

OBJECTIVES

The primary objective of increasing safety in Nassau County for all citizens will be accomplished by the following methods:

- Continue to reduce crime in Nassau County;
- Ensure that Nassau County is prepared to respond to, and mitigate the effects of a cataclysm;
- Provide a secure and safe correctional facility for both staff and inmates;
- Pursue effective alternatives to incarceration;
- Protect the citizens of Nassau County through the vigorous enforcement of all State and local laws and ordinances;
- Investigate unnatural deaths and identify public health threats;
- Research and institute new and advanced programs in each Law Enforcement and Public Safety agency;
- Leverage the use of new technologies to improve the performance and efficiency of each agency both independently and on a collaborative basis;
- Capitalize on grant funding opportunities to provide programs and services in each agency;
- Improve communication and cooperation between County and private agencies;
- Evaluate, plan, consolidate and coordinate services and responsibilities of the agencies in this Vertical, and others, thus developing efficiencies;
- Identify and implement new strategies for reducing expenses and recognizing new sources of revenue throughout the Vertical;
- Improve policies and procedures in order to minimize civil liability;
- Improve the collection rates for billable services.

CA-OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	2,165,929	2,635,857	1,186,876	2,466,823
	BB -EQUIPMENT	6,491	19,000	1,341	16,641
	CC -MATERIALS & SUPPLIES	4,834	-	-	-
	DD -GENERAL EXPENSES	3,974	26,100	9,914	22,859
	HF -INTER-DEPARTMENTAL CHARGES	4,735	-	-	-
Expense Total		**2,185,963**	**2,680,957**	**1,198,131**	**2,506,323**
Revenue					
	BC -PERMITS & LICENSES	3,418,015	6,200,000	2,464,215	6,742,450
	BD -FINES & FORFEITS	784,242	620,000	411,481	620,000
	BF -RENTS & RECOVERIES	32	-	-	-
	BH -DEPT REVENUES	410	200	600	200
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	49,788	45,900	20,120	45,900
Revenue Total		**4,252,487**	**6,866,100**	**2,896,415**	**7,408,550**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	48	3	8
2006 Adopted Headcounts	49	3	8

OFFICE OF CONSUMER AFFAIRS

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

VISION

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

To meet its Vision and provide consumer-based services, OCA:

- Enforces regulations, services, and mandates;
- Ensures compliance through investigations, sting operations, hearings and licensure;
- Establishes standards for safety and accuracy;
- Investigates and mitigates consumer complaints;
- Fosters fair and honest competition by identifying and neutralizing unlicensed and non-compliant enterprises;
- Addresses emerging consumer issues through proactive initiatives and community outreach;
- Acquire and leverage the use of state-of-the-art technology to enhance service delivery, agency operations and community outreach.

MISSION

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

To accomplish its Vision and support its Mission OCA is organized into five major units:

Consumer Protection

The Commissioner's Office manages and monitors agency operations. Legal Counsel supports investigative activities, carries out criminal prosecution and gives advice and guidance to OCA staff. The County's Taxi and Limousine Commission (TLC) regulates the registration of, and hears complaints against, operators of for-hire vehicles, taxicabs and limousines.

Weights and Measures

As mandated by the N.Y.S. Agriculture and Market Laws, the Weights and Measures division performs inspections, testing and sealing of all weighing and measuring devices used commercially or in public agencies to assure accuracy and full measure.

Investigations and Complaints

The Investigation and Complaints Division reviews, mediates and resolves consumer complaints by enforcing the laws regulating unfair, deceptive and unconscionable trade practices. During "tax season"

the agency enforces Local Law 199-04, the County's Refund Anticipation and Loan Disclosure Law, to insure consumers are being apprised of their rights and obligations before they enter into this type of contract. This division is also tasked with enforcing the registration of for-hire vehicles operating within Nassau County.

Licensing

This division manages and oversees the licensing of home improvement businesses, mandated by local laws, by reviewing applications from home improvement contractors in order to insure they're compliant with established standards. In the event a complaint is lodged with OCA, a hearing is subsequently conducted with the business. If it's determined that a violation of the law occurred, OCA is mandated to collect fines and penalties levied against the business, and in the most egregious situations, suspend their license. The department also collects, manages and distributes monies to consumers per the guidelines established under the Home Improvement Restitution Fund. To prevent identity theft of consumers Local Law mandates that all non-bank Automatic Teller Machines (ATM's) located within the County be registered with OCA.

Information and Education

The department issues press releases, communicates public service announcements and responds to questions from the media as they relate to preserving and promoting the interest of the consumer. As part of its mission, the department develops and conducts consumer awareness programs for schools and community groups, in addition to, developing and distributing consumer education booklets and brochures. As mandated by the N.Y.S. Freedom of Information Law this Office responds to inquiries made to it regarding the historical recording of complaints leveled against a vendor.

GOALS

- The Office of Consumer Affairs will continue to operate in an efficient manner in an effort to maximize the protection and to promote the interests of Nassau County consumers;
- Strive to encourage local businesses to maintain high standards of honesty and fair business practices;
- Utilize state of the art technology and management practices, which result in increased productivity from OCA staff members thereby providing superior services to the residents of Nassau County;
- Update OCA Administrative Codes (AC) as proposed and perform benchmarking to determine opportunities for new AC proposals.

OBJECTIVES

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

- The office will continue to expand its role as a primary resource on consumer topics by expanding licensing requirements for various service providers and investigating issues both on a pro-active and reactive basis;

- The department will work towards developing a comprehensive, informative and interactive website which would increase staff productivity and would benefit both consumers and businesses within and beyond Nassau County;
- This office will continue enforcing consumer protection laws by enhancing the current level of service to consumers and continuing to be an advocate for emerging consumer related issues;
- A continuing focus of the department will be on the collection and disbursement of funds from the Home Improvement Restitution Fund (S21-11.l6).

2007 BUDGET HIGHLIGHTS

Total operating expenses for the Office of Consumer Affairs in the Fiscal 2007 Adopted Budget are approximately $2.5 million. The Adopted Budget for salaries and wages are approximately $2.4 million which funds 48 full-time employees, three part-time employees and eight seasonal workers. Other-than personal service expense (OTPS) in the Adopted Budget is approximately $40,000 which is approximately $5,000 less than the amount funded for in the Fiscal 2006 Adopted Budget.

Total revenue for the Office of Consumer Affairs in the Adopted Budget is approximately $7.4 million which is $542,000, or 8 percent, higher than the revenue in the Fiscal 2006 Adopted Budget. Recently enacted local legislation broadened the scope of OCA's mission in their licensure division (registration of for-hire vehicles) which further protects consumers against unscrupulous and illegal trade practices. Revenue associated with the issuance of a variety of permits and licenses is the sole driver behind the overall revenue increase. Revenue from fines and forfeitures in the Adopted Budget is $620,000, which is flat to those budgeted in the Fiscal 2006 Adopted Budget. State Aid is anticipated to be $45,900 which is the same level of reimbursement as those budgeted in the Fiscal 2006 Adopted Budget.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures, progress will be reported both against actual and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Continue to operate in an efficient manner in an effort to maximize the protection of Nassau County consumers.	Division of Consumer Affairs Weights & Measures: Total # of stores participating in Item Price Exemption.	170
	Total # of Home Improvement License applications Issued by Consumer Affairs Department (New and Renewed).	5,645*
Continue enforcing consumer protection laws by enhancing the current level of service to consumers and continuing to be an advocate for emerging consumer related issues.	Total # of inspections conducted by the Division of Consumer Affairs Weights & Measures.	16,000
	Division of Consumer Affairs Investigations Division: Total # of home improvement and retail violations issued.	1,590
* Licenses are issued for a two-year period. Every alternate year licenses are renewed.		

CC-NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	112,518,355	119,236,678	57,625,596	113,879,445
	BB -EQUIPMENT	60,493	112,626	95,149	128,435
	CC -MATERIALS & SUPPLIES	3,650,494	-	(17,796)	-
	DD -GENERAL EXPENSES	401,852	4,323,000	2,307,439	4,146,616
	DE -CONTRACTUAL SERVICES	25,749,905	21,286,050	17,932,405	22,436,347
	DF -UTILITY COSTS	619,855	632,681	276,337	650,000
	HF -INTER-DEPARTMENTAL CHARGES	233,434	-	-	-
Expense Total		**143,234,388**	**145,591,035**	**78,219,130**	**141,240,843**
Revenue					
	BD -FINES & FORFEITS	44,619	55,000	31,980	55,000
	BF -RENTS & RECOVERIES	3,104,524	50,000	31,075	50,000
	BH -DEPT REVENUES	1,376,741	2,120,000	652,354	2,000,000
	BJ -INTERDEPT REVENUES	488,035	120,000	67,565	120,000
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	12,944	-	-	-
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	15,997,765	13,389,375	3,461,405	9,783,750
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	1,186,066	1,050,000	67,394	1,150,000
Revenue Total		**22,210,694**	**16,784,375**	**4,311,773**	**13,158,750**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	**1246**	**5**	**0**
2006 Adopted Headcounts	**1252**	**6**	**0**

OFFICE OF THE SHERIFF

The Office of the Sheriff is committed to fiscal accountability through the compilation and analysis of data, and the implementation of strategies designed to support the County's goal of utilizing resources efficiently and by countering wasteful spending. The Office of the Sheriff is comprised of two divisions: Civil Enforcement and the Correctional Center.

The Sheriff and his Senior Staff continue to build on their successes and their relationship with other members of the criminal justice community. For example, the Department has successfully achieved compliance with Department of Justice (DOJ) mandates concerning use of force and investigations, and looks forward in the next fiscal year to achieving full compliance with DOJ mandates concerning the provision of medical and mental health services to inmates.

VISION

The vision of the Sheriff and his Senior Staff is intended to create operational accountability relating to the care, custody, and control of inmates. This vision will be achieved through: the continuous review and creation of policies and procedures designed to maintain officer's safety; maintaining or increasing the current level of training in those policies and procedures; and holding members accountable for their understanding and implementation of same.

MISSION

The Office of the Sheriff is divided into two distinct parts: the Corrections Division and the Enforcement Division. The Mission of the Correction Division is to provide a safe and secure environment for the staff and inmates, while providing for the care, custody, and control of detainees and prisoners committed to its custody by the judiciary. In this regard, the Department is required to comply with all laws, specifically correction law, oversight agencies, specifically the New York State Commission of Correction, existing consent decrees and Court mandates. It is the mission of the Civil Enforcement Division 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 effect evictions.

CIVIL ENFORCEMENT DIVISION

The Civil Enforcement Division consists of four major units:

Central Office

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

Family Court

The Family Court unit provides for, and oversees security of, the detention areas of Family Court. This unit also serves summonses and arrest warrants for individuals located within both Nassau and Suffolk counties, and the five boroughs of New York City. Members of this unit provide transportation services for juvenile offenders and for other detainees in the custody of other County agencies such as the Department of Social Services (DSS) and the Department of Probation (PB). The Family Court Warrant Squad works collaboratively with DSS to support its Aid to

Dependent Children program in apprehending parents or guardians in violation of support order decrees issued by the Family Court.

Field Division

Members of the Field Division execute and enforce the various court orders received in the Civil Enforcement Central Office, as well as orders issued from the County Attorney's Office, the Nassau County Department of Mental Health and the Office of Consumer Affairs.

Sheriffs Location of Assets Program (SLAP)/Warrants

Staff assigned to this unit is responsible for investigating cases referred by the Department of Social Services (DSS) to locate assets of "dead-beat" parents and for preparing cases to be presented in court by DSS for upward modification of child support.

CORRECTIONAL CENTER

The Correctional Center operates pursuant to New York State Correction Law and Section # 2002 Local Law under the direction and supervision of the Nassau County Sheriff. The Correctional Center houses those individuals who have been charged with or convicted of crimes, and those who have been remanded to the custody of the Sheriff on civil matters in Nassau County. Inmates, male and female, await trial, serve sentences or are incarcerated until they are transferred to another facility.

The Correctional Center consists of six distinct units:

Budget and Finance

Staff assigned to this unit is responsible for fiscal operations, such as procurements, and oversight of the Department's budget and inmate accounts.

Human Resources

Staff assigned to this unit is responsible for all payroll and personnel matters, for the training of staff, Attendance Control, the Uniform Section and the Employee Assistance Program (EAP).

Investigations Division

This division is comprised of Internal Affairs, Legal Affairs, Medical Investigations and the Criminal Investigations units.

Support Services

The staff in this unit is responsible for capital projects, food services, maintenance, fleet service, central supply, environmental & fire safety compliance, and building and grounds.

Security Services

Staff assigned to this unit is responsible for processing newly admitted inmates and for the supervision of all inmates committed to the custody of the Sheriff. This unit is tasked with and responsible for the following services: the intake and discharge of inmates, classification of inmates, transportation of inmates, inmate housing, inmate visitation, maintaining inmate property, and the Identification Unit. In addition, this unit is responsible for computer operations, communications and the Gang Intelligence Unit.

Rehabilitation Unit
Staff within this unit is tasked with administering the following programs: Prison Industries, Community Work Crew, High School Education Program, Inmate Council, Inmate Grievance, Inmate Library, Religious Services, Community Re-Entry Programs, Vocational Programs, substance abuse counseling in conjunction the Behavioral Science department, Board of Cooperative Educational Services (BOCES) Programs, and remedial reading services.

GOALS

- Maintain the current level of training subsequently reducing potential lawsuits against the County which could possibly result in serious fiscal consequences for the residents of the County;
- Reduce injuries to staff and inmates with the assistance of a review committee including representatives from TRIAD and the County Attorney's Office;
- Facilitate the "re-banding" of the County-wide 800 megahertz radio system;
- Completion of the exterior perimeter security enhancements funded by the Federal government;
- Achieve compliance with the DOJ settlement provisions pertaining to medical and mental health services provided to inmates;
- Work collaboratively with the of Office of the County Attorney and the Office of Management, Budget and Finance to implement video-teleconferencing capabilities between the Nassau County Courts and Correctional Center;
- Complete the soft-code technology initiative to modernize the input and tracking functions of the Civil Enforcement Unit.

OBJECTIVES

- A commitment to continue the Sheriff's policy of fiscal accountability through the compilation and analysis of data, and the implementation of strategies that counter wasteful spending and support the Administration's goal of accomplishing more with less through productivity;
- Expand on supervisory training to ensure that supervisors, middle-managers and senior staff are properly equipped to lead the rank and file through the twenty-first century.

2007 BUDGET HIGHLIGHTS

COMBINED: SHERIFFS OFFICE (CC20) / CORRECTIONAL CENTER (CC10)

The total operating expense budget for the Sheriff's Office / Correctional Center in the Fiscal 2007 Adopted Budget is $141.2 million which is $4.4 million, or 3 percent, lower than the total operating expense in the Fiscal 2006 Adopted Budget. Salary and wages in the Adopted Budget is approximately $113.9 million which are $5.3 million, or 4.5 percent, lower than salaries and wages funded in the Fiscal 2006 Adopted Budget. The Adopted Budget funds the following full-time employees; 1,051 ShOA members, 188 CSEA employees (which includes 45 Sheriff's Deputy's) and 7 Ordinance employees. The total other-than personal service (OTPS) expense in the Adopted Budget is $27.4 million which is

approximately $1 million, or 4 percent, higher than the funding contained in the Fiscal 2006 Adopted Budget.

Total revenue for the Sheriff's Office / Correctional Center in the Fiscal 2007 Adopted Budget is approximately $13.2 million which is $3.6 million, or 21.6 percent, lower than budgeted revenue in the Fiscal 2006 Adopted Budget.

CORRECTIONAL CENTER

The total operating expense for the Correctional Center in the Fiscal 2007 Adopted Budget is $135.3 million which is approximately $5.1 million, or 3.6 percent, lower than the total operating expenses funded in the Fiscal 2006 Adopted Budget. Salaries and wages in the Adopted Budget are approximately $107.9 million which is $6.2 million, or 5.5 percent, lower than salaries and wages funded in the Fiscal 2006 Adopted Budget. The Adopted Budget funds salaries for a total of 1,188 full-time employees; 1,051 ShOA members, 133 CSEA employees and 4 ordinance employees, which is two less CSEA funded positions than in the Fiscal 2006 Adopted Budget. A consolidation of programs is resulting in five full-time Correctional Center (CSEA) employees, which perform inmate substance abuse counseling, be administratively transferred to the Behavioral Science department in 2007. In 2007 these employees will be tasked to the correctional center to maintain the counseling program(s). The Administration is currently in non-binding arbitration with the Sheriff's Officer's Association (ShOA). The Fiscal 2006 Adopted Budget included a number of cost saving provisions associated with a previously Adopted labor agreement which were also assumed in the Multi-Year Plan – approximately $5.1 million of the labor savings are assumed in the Adopted Budget. Operational and organizational changes instituted by the Sheriff and his senior staff have resulted in productivity efficiencies at the correctional center. On a year to date basis through July 2006 the number of overtime hours expensed is 9 percent lower than the corresponding period in the prior year. Funded overtime expense in the Adopted Budget is $20 million which is approximately $59,000 more than what was funded in the Fiscal 2006 Adopted Budget.

Total OTPS expense for the Correctional Center in the Fiscal 2007 Adopted Budget is $27.3 million which is $1 million, or 4.3 percent, higher than the OTPS expense in the Fiscal 2006 Adopted Budget. The Adopted Budget for inmate medical care is $20.3 million which is marginally higher than the expense funded in the Fiscal 2006 Adopted Budget. In Fiscal 2006 the department assumed responsibility for overseeing the operation of the 800 megahertz Public Safety Radio system from the Department of Public Works. The primary factor behind the overall OTPS increase in the 2007 Adopted Budget is the expense associated with the annual maintenance contract on this system.

Total revenue for the Correctional Center in the Adopted Budget is $11.1 million which is $3.7 million, or 25 percent, lower than the revenue in the Fiscal 2006 Adopted Budget. The diminished revenue is solely attributed to lower Federal Aid in Fiscal 2007. The Federal government indicated they will no longer fund the State Criminal Alien Assistance Program (SCAAP) which reimburses local municipalities for the expense of incarcerating illegal aliens. The Fiscal 2006 Adopted Budget assumed $2 million in Federal reimbursements from this program and this revenue stream is totally absent from the Fiscal 2007 Adopted Budget. In addition, the Federal Government is reducing its reliance in housing federal inmates in the Correctional Center. The Correctional Center anticipates that on average it will be incarcerating 150 federal prisoners on a daily basis which is 25 less prisoners than what was assumed in the Fiscal 2006 Adopted Budget result in $1.5 million in lower reimbursements than in fiscal 2006.

OFFICE OF THE SHERIFF

Total operating expense for the Office of the Sheriff in the Fiscal 2007 Adopted Budget is $5.6 million which is approximately $400,900, or 8 percent, higher than the Fiscal 2006 Adopted Budget. Salaries and wages represent over 99 percent of the total operating expenses in the Adopted Budget. The Adopted Budget funds salaries for 45 Deputy Sheriffs, 10 civilians, two Under-Sheriffs and the Sheriff. Budgeted overtime in the Adopted Budget is approximately $595,000 which is $55,000, or 8 percent, lower than the funded expense in the Fiscal 2006 Adopted Budget. Total OTPS expenses in the Adopted Budget are $23,000 which is $46,200 less than OTPS funding in the Fiscal 2006 Adopted Budget. The Fiscal 2006 Adopted Budget contained funding for the modernization of the Enforcement Division's Central Office location. This project is anticipated to be completed in Fiscal 2006 and additional funding is not required in Fiscal 2007.

Total revenue for the Office of the Sheriff in the Fiscal 2007 Adopted Budget is $2 million, which is $90,000, or 4.6 percent, higher than budgeted revenue in the Fiscal 2006 Adopted Budget. This increase in revenue in the Adopted Budget is attributed to a higher level of Federal aid associated with Title IV D programs.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Maintain a safe and secure environment at NCCC	Reduce SCOC-reportable incidents of inmate on inmate violence	*≤ or = to 41*
Provide relevant programs to inmates	Stop DWI - number of participants	60**
	DART - number of participants	120**
	Adolescent Advancement Program - number of participants	46**
Reduce cost of incarceration	Consolidate housing areas when feasible	$400,000
	Identify means of reimbursement for incarceration costs	$137,000
Expedite the execution of Court Orders and warrants	Reduce the number of Family Court warrants on hand	10% reduction
	Increase collection of fees and poundage from Civil process executions and levies	$1.1 million

**2005 average daily attendance

EM-EMERGENCY MANAGEMENT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	579,443	542,905	239,252	464,837
	BB -EQUIPMENT	41,886	36,193	490	31,699
	CC -MATERIALS & SUPPLIES	1,301	-	-	-
	DD -GENERAL EXPENSES	17,676	34,350	12,108	30,085
	HF -INTER-DEPARTMENTAL CHARGES	3,112	107,759	-	-
Expense Total		**643,418**	**721,207**	**251,851**	**526,621**
Revenue					
	BF -RENTS & RECOVERIES	73	-	134	-
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	168,736	171,267	-	261,931
Revenue Total		**168,809**	**171,267**	**134**	**261,931**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	5	0	0
2006 Adopted Headcounts	6	0	0

OFFICE OF EMERGENCY MANAGEMENT

Nassau County's Office of Emergency Management (NC-OEM) has the statutory responsibility to coordinate all County emergency response plans. OEM's responsibilities are to identify vulnerabilities, effectively mitigate disasters, public education, respond to all-hazard emergency situations, protect Nassau County's first responders, ensure continuity of government and business, and to facilitate the recovery of Nassau. As the lead agency, OEM establishes relationships with local, state, federal, and private entities to develop, maintain, and implement the Nassau County Emergency Operations Plan (EOP).

VISION

The Vision of Nassau County's Office of Emergency Management is to establish the highest level of emergency preparedness for all Nassau County residents and organizations, assist the County in efficiently and effectively recovering from disasters, and proactively partner with various federal, state and local agencies as well as private, non-profit and academic organizations to ensure the safety of Nassau County's citizens.

The professional men and women in this department will continue to work with officials on the Federal, State and local levels in leveraging opportunities in order to further prepare Nassau County in addressing natural or man-made disasters. This office administers all Weapons of Mass Destruction (WMD) grants that are disseminated to County departments and municipalities. Along with the responsibility of submitting the application, quarterly progress and fiscal reports, OEM monitors the activities and expenditures supported by the grants. In addition, OEM receives and manages various other grants which include the Emergency Preparedness Performance Grant, Citizen Corps Grant and various New York State Senate/Legislative initiatives.

MISSION

The Mission of the Nassau County Office of Emergency Management is to maintain a high level of preparedness, protect the citizens of Nassau County; mitigate the loss of life and vital assets prior to, during, and immediately after a disaster; to facilitate the speedy recovery of Nassau County in the mid and long term intervals following a disaster.

OEM illustrated their resourcefulness in utilizing grant funding by developing a "Citizen Corp Program" which is a citizen preparedness training program that is coordinated through its local business, community, and faith based groups. Initiated in January of 2003, Nassau County has trained over 500 volunteers consisting of 28 teams. This program incorporates emergency management staff and Community Emergency Response Team (CERT) volunteers in conducting preparedness awareness level training for community members.

In order to achieve its mission OEM is represented in the following bodies:

<u>Preparedness Task Force</u>
The senior managers from the Police Department, Health Department, Sheriffs Office, Office of the Fire Marshal, Information Technology, the Department of Public Works, the Medical Examiners Office, along with the Office of Emergency Management, meet regularly to discuss emergency preparedness issues

affecting the County. These disasters can be natural, chemical, biological, radiological, nuclear or explosive (CBRNE) in nature.

Grants Task Force
OEM spearheads the efforts to meet with other County departments in order to discuss funding sources, expenditures and any compliance issues associated with Homeland Security grants. They also actively seek and receive supplementary federal and non-federal grants.

Storm Ready Task Force
The Storm Ready Task Force is chaired by OEM and is composed of town, city, and village emergency managers, utility emergency managers, school and health care representatives, and business leaders. The body is an assembly of experts which meets frequently to exchange ideas, discuss topics, and learn about the impacts of natural hazards on the region. They take a comprehensive approach in the area of educational awareness, emergency notifications, evacuations, sheltering, and recovery from the impacts of natural hazards specifically hurricanes.

National Incident Management System (NIMS)
OEM will continue to focus its efforts on providing a consistent framework for entities at all jurisdictional levels to work together to implement the National Response Plan (NRP) in managing domestic incidents, regardless of cause, size, or complexity of the event.

Increase Public Awareness
OEM continuously updates information on the County's website which communicates information on hurricane and special need preparedness that residents can access. Occasionally, local access cable shows will invite OEM as guest speakers to discuss preparedness tips and, through the Legislature, conduct regular Town Hall meetings for the public to discuss hazards and preparedness activities for the communities. In addition, awareness information is circulated through public displays at conferences, fairs and similar venues.

GOALS

- OEM seeks to provide Nassau County with a support team of professional personnel that are capable of responding to the multi-facet functions related to emergency management. This team of professionals will facilitate the development of plans that address the procedures and responsibilities of all those entities that would participate in mitigating disasters in the County;
- To enhance the capabilities of the Emergency Operations Center OEM will procure additional redundant interoperable communications equipment which will include Voice over Internet Protocol, and an ability to do mass notification for disaster related information;
- OEM is seeking to develop a County-Wide Infrastructure Vulnerability Plan which would identify weaknesses and capabilities within the County. OEM plans to develop County Infrastructure Plan by September 2007 and provide it to the Legislature to be approved;
- Development of a Comprehensive Disaster Recovery Plan. The plan would easily identify the process for damage assessment for Public and Individual / Family Assistance Recovery Programs. OEM will identify and communicate the process for requesting a

federal declaration of a disaster, for both the residents of Nassau and the County departments and municipalities;

- Create a stockpile of shelter supplies for citizens displaced during an emergency. By May 2007 OEM plans to have on hand a 3 day supply of essentials for population of emergency shelters;
- OEM is commencing a transportation initiative which will identify resources which could be utilized in the event an evacuation is ordered. OEM plans to develop a transportation initiative by March 2007;
- Participate in the Cities Readiness Initiative (CRI) which is a Federal project originally directed at 21 major metropolitan areas, and their surrounding counties, to develop a plan to medicate the entire population in 48 hours;
- OEM is seeking to develop a Logistics Database which will identify resources within the County which could be called upon in the event of an emergency;
- Recruit and train an additional 250 volunteers for the Citizens Corps Program in Nassau County and OEM plans to recruit additional volunteers by December 2007. Moreover, by December 2007 OEM plans to recruit 4 additional volunteer teams in order to increase disaster responses of VOAD (Voluntary Organizations Active in Disasters) agencies;
- OEM initiates and coordinates multi-agency responses to emergency conditions. Emergency Preparedness Task Force will strive to reach 100% participation from all county departments.

OBJECTIVES

- Over the past three years OEM has taken great strides to create a functional Emergency Operations Center (EOC). OEM plans on enhancing, expanding and leveraging the current capabilities of the EOC to keep stride with technological advances. OEM plans to further enhance the Command Center and complete EOC staffing occupancy to 48 work stations by June 2007;
- Through grant funding develop a County wide infrastructure vulnerability plan. OEM will hire professional planners/consultants to collect and evaluate data, prioritized assets in the county and develop a plan for hardening critical facilities. The plan formulated will be a mirror image of the National Infrastructure Protection plan;
- Through Homeland Security grants OEM will develop a comprehensive disaster recover plan by engaging professional planners / consultants to collect data, gather information, hold Town Hall meetings then develop a plan. By November 2007, OEM plans to present Town Hall Preparedness Meetings in every Legislative District;
- OEM is requesting from the Federal Emergency Management Agency (FEMA) a 3 day supply of meals and water for the population in shelters. OEM is formulating plans calling for a transportation call center, where all requests for emergency transportation will be received, triaged and dispatched. Nassau County Community College is currently the site under consideration for the center. Long Island Bus will be the primary provider of emergency special needs transportation; the Metropolitan Transportation Authority (MTA) will work with OEM for the transportation of the general population;
- OEM is participating in the Cities Readiness Initiative (CRI). Nassau County, partnering with NYC, has identified the need to establish approximately 30 Points of Distribution (PODs) for medications. Locations, once established, will be used to distribute medicines

for the general population. Relationships are being developed with school administrators to utilize the schools as PODS. OEM plans to establish 30 PODs by December 2007;

- The Logistics Database will identify resources in the County. Phase 1 entails organizing an updated list of all County resources that could potentially be utilized during a disaster (heavy vehicles, pumps, skilled workers, etc.). This list would become a part of a larger regional data base already developed by the New York City Office of Emergency Management and available for our use. Phase 2 would entail acquiring similar information from the private sector in Nassau County, and identify locations throughout the County to stockpile critical supplies such as non-perishable foods, water, medicines, etc. OEM plans to compile electronic database of private sector equipment by September 2007, and county equipment – by December 2007.

2007 BUDGET HIGHLIGHTS

The total operating expense for the Office of Emergency Management in the Fiscal 2007 Adopted Budget is approximately $527,000. The salary and wage expense in the Adopted Budget is approximately $465,000 which represents 88 percent of the department's total expense budget. Other-than personal services (OTPS) expense in the Adopted Budget is approximately $62,000 and is $116,500 less than the OTPS expense funded in the Fiscal 2006 Adopted Budget. The primary reason for the diminished level of funding is attributed to the elimination of an Inter-departmental Service Agreement (ISA) between the Fire Commission and OEM for the salary reimbursement of a Fire Inspector tasked to this department.

Total revenue for the Office of Emergency Management in the Fiscal 2007 Adopted Budget is approximately $262,000 which is comprised of Federal funds channeled to the County via New York State. The revenue in Adopted Budget is approximately $91,000 higher that in the Fiscal 2006 Adopted Budget and the increase is in anticipation of realizing a higher level of Federal aid.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Ensure County's preparedness in the event of an emergency. Initiate and coordinate multi-agency responses to emergency situations.		
Enhance the Command Center.	Complete EOC staffing occupancy to 48 work stations.	06/07
Develop County Infrastructure Plan.	Provide to the Legislature a complete plan to be approved.	12/07
Develop County Comprehensive Disaster Recovery Plan.	Provide to the Legislature a complete plan to be approved.	08/07
Emergency Preparedness Task Force.	% Of participation from all county departments by February 2007.	100%
NIMS Implementation and Compliance.	Confirm NIMS compliance updates.	10/07
Cities Readiness Initiative.	# Of PODs to be established by December 2007.	30
Create Stockpile of Shelter Supplies.	Have on hand a 3 Day supply for population of emergency shelters.	05/07
Transportation Initiative.	Obtain MOU with Long Island Bus and continue working with MTA.	03/07
Prepare County residents and private sector for emergency situations through outreach and education.		
Public Awareness.	# Of Town Hall Preparedness Meetings presented in Legislative Districts by November 2007.	19
Logistics database.	Have electronic database of county equipment .	12/07
	Have electronic database of private sector equipment .	09/07
Increase disaster assistance of CERT Volunteers.	# Of additional volunteers recruited by December 2007.	250
Increase disaster responses of VOAD agencies.	# Of additional volunteer teams recruited by December 2007.	4

FIRE COMMISSION

EXPENSE/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007Adopted Budget
EXPENSE					
	AA -SALARIES, WAGES & FEES	62,036	9,412,786	4,910,843	9,973,957
	AB -FRINGE BENEFITS	3,426,412	3,167,138	2,047,343	3,350,838
	BB -EQUIPMENT	208,579	140,947	28,017	129,671
	CC -MATERIALS & SUPPLIES	19,682	-	-	-
	DD -GENERAL EXPENSES	70,266	394,043	152,416	362,520
	DE -CONTRACTUAL SERVICES	78,274	4,237,675	3,278,831	4,237,675
	HD -DEBT SERVICE CHARGEBACKS	-	768,252	-	-
	HF -INTER-DEPARTMENTAL CHARGES	2,457,194	2,286,073	-	2,478,922
	HH -INTERFD CHGS - INTERFUND CHARGES	-	-	-	648,953
EXPENSE Total		**6,322,442**	**20,406,914**	**10,417,451**	**21,182,536**
REVENUE					
	BE -INVEST INCOME	47,300	45,429	28,440	-
	BF -RENTS & RECOVERIES	53,603	-	9,945	-
	BG -REVENUE OFFSET TO EXPENSE	-	46,720	-	-
	BH -DEPT REVENUES	(960)	4,237,300	2,429,628	5,363,830
	BJ -INTERDEPT REVENUES	-	107,759	-	-
	BW -INTERFD CHGS - INTERFUND CHARGES REVEI	94,976	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	-	120,000	65,055	120,000
	TL -PROPERTY TAX	-	15,849,706	15,849,706	15,698,706
REVENUE Total		**194,919**	**20,406,914**	**18,382,774**	**21,182,536**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	**115**	**27**	**0**
2006 Adopted Headcounts	**112**	**27**	**0**

FIRE COMMISSION

The Fire Commission remains dedicated to providing the best possible service to the citizens of Nassau County. The nine divisions within Fire Commission work both 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, to responding to incidents involving hazardous materials. The Nassau County Fire Commission will continue to act as the primary liaison between the County government and the seventy-one volunteer fire departments located throughout Nassau County.

VISION

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

Bureau of Fire Investigations

The Bureau of Fire Investigations remains dedicated to providing the best possible service to the seventy-one fire departments serving all of the communities within the County of Nassau. The collaboration between the Nassau County Police Department with the Bureau of Fire Investigation in investigating undetermined, suspicious, and incendiary fires remains undaunted in providing the residents of Nassau County with the best possible expertise and response available.

In order to refresh and maintain the technical skills of this division's personnel, the Fire Marshal's Office, the Police Department Arson/Bomb Squad, the Fire Service Academy continues their commitment to provide the necessary training in Arson Detection and Awareness. Fire Investigators respond to events and conduct on site physical examinations and assisted in the processing of evidence.

MISSION

The Mission of the Nassau County Office of Emergency Management is to maintain a high level of preparedness, protect the citizens of Nassau County; mitigate the loss of life and vital assets prior to, during, and immediately after a disaster; to facilitate the speedy recovery of Nassau County in the mid and long term intervals following a disaster.

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. Industrial Division staff members enforce both State and local vehicular and traffic laws, in addition to, Federal hazardous material regulations by performing inspections on vehicles transporting hazardous materials. Staff from this division test and certify as competent individuals who handle or sell liquefied propane gas or oxidizers, install or test flammable and combustible liquid storage equipment,

install or maintain automatic extinguishing systems, along with those who remove underground containment tanks.

This Division is also charged with the review and approval of system plans for; fire alarms, fire and smoke detection systems, sprinkler systems, stand pipes, application of flammable finish facilities, automatic extinguishing systems, flammable / combustible liquid storage, flammable gas facilities, fire pumps, and emergency generators. Acceptance tests and site inspections are performed to ensure code compliance and the operational capabilities of the systems reviewed. The Inspectors tasked to the Industrial Division are highly trained and certified as Hazardous Material Technicians, Emergency Medical Technicians, Confined Space Entry and Rescue personnel, Building Code Enforcement Officers and are recognized as Peace Officers by New York State.

Hazardous Materials Division

The primary mission of the Fire Marshal Hazardous Materials Emergency Response Division (Haz-Mat) is to support the seventy-one fire departments in Nassau County 24 hours a day, seven days a week. The department also renders direct assistance to the village police departments, the Nassau County Health Department, the general public, as well as neighboring jurisdictions. Assistance is also provided to the New York State Department of Environmental Conservation as their "delegated agents" in Nassau County. This Division also assists the General Division with after-hours public safety enforcement and assists the Fire Investigations Division at fire scene investigations.

General Division

The General Division performs a variety of compliance testing for the citizens of Nassau County. 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. The General Division is also charged with inspecting all places of public assembly, such as restaurants, theaters, places of worship (those without schools or daycare centers), recreational and amusement facilities, businesses and mercantile establishments. The Division also is mandated to inspect all types of multiple residential dwellings, except those that are part of a college or university.

Institutional Division

The Institutional Division has the responsibility to inspect and to promote overall fire safety in all hospitals, nursing homes, health-related and correctional facilities within the County of Nassau. In addition, there are several ambulatory care and surgical facilities, centers for the developmentally disabled and a myriad of adult home, group family home and adult foster home facilities that are subject to inspection on a special basis as-needed basis as determined by the Nassau County Department of Social Services (DSS). In addition, this division is responsible for inspecting all Keyspan / LIPA sites where services are being updated or new services are being provided.

Permits Division

The Permits Division is responsible for issuing over 100,000 fire alarm and tent permits issued to both the businesses and citizens of Nassau County. Verifying accurate information to assure proper fire department response to automatic alarms is one of the division's primary tasks.

Bureau of Fire and Rescue Services

This division provides specific location related information, via the internet, to Nassau County Fire Departments. The information populates dispatch screens at the local fire stations and enables them

access to supplementary information specific to the address of the incident. Information such as owner key holder data, occupancy data, exposures, resources, and building pre-fire plans which provide fire departments with the information to best access the needs of the situation and to enhance fire fighter safety.

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 FPA has the distinction of being the only facility training all Nassau EMS pre-hospital providers from all affiliations. The Academy instructs members of the following organizations; all Nassau County Fire Departments, all police departments located within Nassau County, volunteer ambulance corps, Court Officers, Correction Officers, the Nassau County Fire Marshals staff, personnel from the Federal government, staff from the New York State Parks department and local government agencies.

GOALS

- To protect the lives and property of the public from fire hazards: reduce the risk of fire incidents through quality inspections, investigations and public education;
- To protect the lives and property of the public from emergency conditions: provide quick, efficient and high quality emergency response services to the citizens of the County;
- To provide the training and response services to support the volunteer fire departments and the citizens of Nassau County.

OBJECTIVES

- Per State law, the Office of the Fire Marshal will conduct annual fire inspections in various commercial and multi-dwelling residences throughout Nassau County;
- Review fire safety systems in new and existing construction plans. Witness system tests to ensure that all phases comply with the requirements of this office and other applicable fire safety codes;
- Investigate the origin and cause of fires when requested by the local fire departments or other agencies. In cases of suspected arson, investigations are conducted jointly with the Nassau County Police Arson / Bomb Squad to apprehend those individuals responsible for the crime;
- Respond to hazardous material incidents, mitigate those situations and render the location safe;
- Provide fire safety lectures to the citizens of the County through programs developed by this office;
- The Nassau County Fire Communications Center will provide emergency service dispatching for the various fire departments and ambulance corps located throughout the County;
- The Fire/Police Emergency Medical Service (EMS) Academy trains and educates fire, police and EMS providers within Nassau County. The Academy offers educational services by conducting various EMS training classes, which it also offers to the general public – the Academy charges the public a fee for these lessons;

- As mandated by local laws, the Fire Commission will collect the appropriate fees for the services they provide to the public.

2007 BUDGET HIGHLIGHTS

The total operating expenses budgeted for the Fire Commission in the Fiscal 2007 Adopted Budget is approximately $21.2 million is $775,000, or 3.9 percent, higher than the Fiscal 2006 Adopted Budget – included in the comparison are fringe benefits, debt service and Inter-departmental Service (IAS) expenses in Fiscal 2006. Salary and wages in the Adopted Budget is approximately $10 million and represent 47 percent of the total operating expenses. The Adopted Budget funds 115 full-time and 27 part-time employees which represents three additional full-time employees than what was funded in the Fiscal 2006 Adopted Budget. Overtime expense in the Adopted Budget is $897,000 which is $87,000, or 10.7 percent, higher than the overtime budgeted in the Fiscal 2006 Adopted Budget. Other-than personal service (OTPS) expenses in the Adopted Budget are $4.7 million which is $42,000 less than OTPS expenses funded in the Fiscal 2006 Adopted Budget. Approximately 84 percent, $4 million, of the total Adopted Budget OTPS expense represents contractual payments made in support of the Vocational Education and Extension Board (VEEB).

Total revenue in the Fire Commissions' Fiscal 2007 Adopted Budget is approximately $21.2 million which is $776,000, or 3.8 percent, higher than the total department revenue in the Fiscal 2006 Adopted Budget – these revenues are inclusive of any inter-departmental revenues and property tax levies. Approximately 74 percent of the Fire Commissions revenue is derived from the fire safety property tax levied on County taxpayers while the remaining amount of revenue is generated from compliance and safety tests performed by the Fire Marshall's office. State Aid (SA) in the Fiscal 2007 Adopted Budget is consistent with the amount of aid budgeted in the Fiscal 2006 Adopted Budget.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Protect the lives and property of the public from fire hazards. Reduce the risk of fire incidents through higher quantity/quality of inspections, permits, investigations and public educations.	# Of Fire Alarm Permits.	24,500
	# Of Various Fire Suppression System Permits.	1,644
	# Of Juvenile Interventions.	40
	# Of General Inspections.	2,871
	# Of Responses to complaints.	379
	# Of School Inspections.	522
	# Of Flammable / Combustible Tank Tests.	671
	# Of Propane Inspections.	35
	# Of Propane Truck Inspections.	140
	# Of Additional Misc Permits / Licenses.	928
	# Of Emergency Lighting / Generator Tests.	1,726
	# Of Night Safety Inspections.	595
	# Of Holiday Safety Inspections.	960
	# Of Plan Review.	1,709
	# Of Hood / Duct Inspections.	365
	# Of Various Fire Safety System Tests.	1,958
	# Of Fire Investigations.	660
	# Of Installer License and Certificate of Fitness.	991
Protect the lives and property of the public from emergency conditions. Provide quick, efficient and high-quality response to medical emergencies.	# Of Total Emergency Calls Handled.	70,740
	# Of Total EMS Students Trained.	2,300
Provide the training and response services to the volunteer fire departments and citizens of Nassau County.	# Of HazMat responses.	675
	# Of fire service and handicap parking tickets issued by FC.	1,632

ME-MEDICAL EXAMINER

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	4,779,865	5,018,165	2,464,432	5,264,006
	BB -EQUIPMENT	32,509	51,000	8,219	45,244
	CC -MATERIALS & SUPPLIES	194,896	-	(11)	-
	DD -GENERAL EXPENSES	43,496	457,070	276,433	602,900
	DE -CONTRACTUAL SERVICES	228,580	206,682	57,983	63,900
	HF -INTER-DEPARTMENTAL CHARGES	4,050	-	-	-
Expense Total		**5,283,397**	**5,732,917**	**2,807,056**	**5,976,050**
Revenue					
	BF -RENTS & RECOVERIES	17,513	-	13,413	-
	BH -DEPT REVENUES	16,426	20,000	10,913	20,000
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	1,674,703	1,525,826	495,745	1,525,826
Revenue Total		**1,708,642**	**1,545,826**	**520,071**	**1,545,826**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	55	5	0
2006 Adopted Headcounts	55	5	0

OFFICE OF THE MEDICAL EXAMINER

The responsibilities of the Medical Examiner include performing autopsies and investigating the circumstances of death of any person who dies in this County as a result of criminal violence or criminal neglect, by a casualty, poisoning, suicide, suddenly or unexpectedly when in apparent good health, when unattended by a physician, in a jail, or a correction facility or in custody, in any suspicious or unusual manner, related to a diagnostic or therapeutic procedure, or from communicable diseases that threatens public health, from acts of terrorism, or disease, injury or toxic agent resulting from employment, or when an application is made pursuant to law for a permit to cremate the body of a person. These responsibilities are managed by the dedicated staff of the following divisions: Forensic Medicine and Laboratories.

Forensic Medicine

The personnel of this group are charged with investigating all deaths in Nassau County considered questionable and they work in conjunction with the District Attorney, Police Department and other law enforcement agencies. Under the direction of the Medical Examiner, this unit performs autopsies and the personnel may be called upon to testify in court on subject matter.

VISION

The Medical Examiner vision is to provide quality, cost effective service to the citizens of Nassau Count and enjoy the respect of the forensic and scientific communities.

Laboratories

- Toxicology Lab – The forensic toxicologists perform both qualitative and quantitative chemical analysis of tissues, fluids and other case evidence. They prepare tissue specimens by highly specialized gas chromatograph, mass spectrometer techniques and document their findings in reports. They may be called upon to testify in court on subject matter.

- Forensic Genetics (DNA) Lab – The forensic geneticists conduct scientific analysis on biological evidence related to criminal and civil investigations for the criminal justice system and for the community of Nassau County. These analyses are conducted independently and objectively, to provide accurate and reliable results to the legal system of Nassau County. They may be called upon to testify in court on subject matter.

MISSION

The Medical Examiners mission is to provide quality medical-legal investigation of death and cost effective service to the citizens of Nassau County. The mission of the Forensic Genetics Lab is to supply the criminal justice system, legal system and community of Nassau County with a state of the art DNA testing facility.

GOALS

As first responders it is the Medical Examiner's duty and responsibility to be prepared and trained to respond appropriately in mitigating the effects of natural disasters, acts of terrorism and from the effects of weapons of mass destruction. The department continually educates its staff by utilizing Federal grant funding to train its personnel.

OBJECTIVES

- Prepare for and pass the National Association of Medical Examiners (NAME) inspection for accreditation;
- Restore the fellowship program for accreditation by the American College of Graduate Medical Education (ACGME);
- To be fully trained, educated, equipped and prepared to respond to disasters and events involving weapons of mass destruction;
- To provide user agencies with forensic DNA analysis through the incorporation of high-throughput robotic workstations and implementation of novel forensic techniques.

2007 BUDGET HIGHLIGHTS

The total operating expense in the Fiscal 2007 Adopted Budget is approximately $6.0 million. The salary and wage expense in the Adopted Budget is approximately $5.3 million which is $245,900, or 5 percent, higher than for salary and wages in the Fiscal 2006 Adopted Budget. The Adopted Budget funds 55 full-time and five part-time employees. Other-than personal services (OTPS) funding in the Adopted Budget is approximately $712,000 which is $2,000 less than the OTPS expenses funded in the Fiscal 2006 Adopted Budget.

Total revenue for the Office of the Medical Examiner in the Fiscal 2007 Adopted Budget is $1.5 million which is flat to the departmental revenue in the Fiscal 2006 Adopted Budget. Over 98 percent of the revenue received by this department is for expense reimbursements in the form of State aid. Departmental revenue received from the public for various services they provided is anticipated to be $20,000 which is consistent with the revenue budgeted in Fiscal 2006 Adopted Budget.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Improve quality & quantity of medical - legal investigation. Provide prompt certification of final causes of death and issuance of autopsy reports.	Average # of days to complete a certification of final causes of death in "pending" cases.	56
	Average # of days to complete issuance of autopsy reports.	90
Provide timely and accurate forensic laboratory services.	**Forensic DNA cases**	
	# Of days to complete Known Exemplars cases.	60
	# Of days to complete Homicide cases.	60
	# Of days to complete Sexual Assault cases.	60
	# Of days to complete Robbery cases.	90
	# Of days to complete Burglary cases.	960
	# Of days to complete Other cases.	90
	Forensic Toxicology Cases	
	# Of days to complete a case.	30

PA-PUBLIC ADMINISTRATOR

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	395,761	419,757	220,031	430,084
	BB -EQUIPMENT	2,341	2,552	1,872	2,235
	CC -MATERIALS & SUPPLIES	2,431	-	-	-
	DD -GENERAL EXPENSES	4,000	6,203	5,777	6,973
	DE -CONTRACTUAL SERVICES	7,025	7,234	-	7,234
	HF -INTER-DEPARTMENTAL CHARGES	753	-	-	-
Expense Total		**412,311**	**435,746**	**227,680**	**446,526**
Revenue					
	BF -RENTS & RECOVERIES	441	-	232	-
	BH -DEPT REVENUES	329,364	327,854	138,234	327,854
Revenue Total		**329,805**	**327,854**	**138,466**	**327,854**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	7	0	0
2006 Adopted Headcounts	7	0	0

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 in testate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors of that will. This office is responsible for managing all aspects of collecting and distributing estate assets.

VISION

The Vision of the Office of the Public Administrator is to professionally, expeditiously and equitably settle matters for those estates who are referred to this office.

GOALS

- To increase efficiency in providing the County with revenue from Estate commissions;
- To increase efficiency in providing reimbursement to the Department of Social Service (DSS).

OBJECTIVES

- Efficiently manage resources which results in the settlement of estates in a timely and efficient manner.

2007 BUDGET HIGHLIGHTS

The total operating expense for the Office of the Public Administrator in the Fiscal 2007 Adopted Budget is approximately $447,000 which is $11,200, or 2.6 percent, higher than the Fiscal 2006 Adopted Budget. The salary and wage expense represents approximately $430,100, or 96 percent, of the department's total operating expenses which funds seven full-time employees. Other-than personal services (OTPS) expense in the Adopted Budget is approximately $16,000 which is marginally higher than the OTPS expenses budgeted in the Fiscal 2006 Adopted Budget.

MISSION

The Office of the Public Administrator acts under and with the authorization of the New York State Surrogate's Court Procedure Act (SCPA), Article 12, and Sections 1201-1219. The office is entrusted with the management and disposition of property on behalf of Nassau County residents who die in testate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors for the will.

Total departmental revenue for the Office of the Public Administrator in the Adopted Budget is approximately $327,900 which is consistent with the amount reflected in the Fiscal 2006 Adopted Budget.

PB-PROBATION

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	17,813,941	19,172,704	9,224,570	19,131,223
	BB -EQUIPMENT	3,868	24,500	13,882	32,416
	DD -GENERAL EXPENSES	196,281	182,463	90,916	240,261
	DE -CONTRACTUAL SERVICES	113,170	102,081	90,675	164,940
	HF -INTER-DEPARTMENTAL CHARGES	96,936	-	1,200	-
Expense Total		**18,224,195**	**19,481,748**	**9,421,243**	**19,568,840**
Revenue					
	BF -RENTS & RECOVERIES	224,323	-	1,267	-
	BH -DEPT REVENUES	1,701,736	1,500,000	806,060	1,500,000
	BJ -INTERDEPT REVENUES	2,218,464	3,000,000	558,085	1,000,000
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	8,750	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	3,962,233	3,575,992	1,054,608	3,671,642
Revenue Total		**8,115,507**	**8,075,992**	**2,420,020**	**6,171,642**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	247	12	0
2006 Adopted Headcounts	261	13	0

PROBATION DEPARTMENT

The dedicated men and women of the Probation Department, acting in collaboration with other criminal justice agencies in the community, protect the citizens of Nassau County by intervening in the lives of offenders, holding them accountable, and serving as a catalyst for positive change. The Department provides information and services to the courts, offers crime victims a voice in the judicial system and assists in strengthening families. Probation is a mandated service authorized and defined primarily in 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.

VISION

The Vision of the Probation Department is to serve its clients with dignity, respect and professionalism while protecting the citizens of Nassau County. The Department strives to make Nassau County a safer community while spending less on incarceration as a result of more effective use o community-based supervision.

The Department's two primary divisions, the Criminal and Family division; are supported by an Administrative / Financial Unit. Both divisions are responsible for performing State and court mandated investigations, performing court ordered supervision and preparing the required evaluation reports. The Administrative unit is charged with the overall administration of the department and is additionally charged with collecting mandated restitution for crime victims.

Investigative Reporting

The Probation department prepares comprehensive evaluations of a defendant, which include the psychological, social, and legal facets surrounding each case. These reports recommend sentencing alternatives prior to a Judge passing sentence. These evaluations are also used by correctional centers and for parole classification. Pre-Sentence Investigations (PSI) are prepared for the criminal courts, and Investigations and Reports (I & R) are prepared for the Family Court System.

Probation Supervision

Supervision is the most common sanction imposed by the judicial system and is the most cost-effective alternative to incarceration available. Defendants and Respondents sentenced to a term of probation are required, under the supervision of the Probation Officer, to comply with the conditions set forth by the court. If stipulated the individual must pay restitution to their victims, perform community service, undergo treatment for addiction or emotional problems, and / or be confined to their residence and supervised by electronic surveillance technology.

MISSION

The Mission of the Probation Department is to ensure protection of the community through monitoring, controlling and rehabilitating the offender.

Probation Officers are classified as peace officers by New York State and are charged with enforcing the conditions of probation in order to protect the community by arresting and returning violators to court.

These arrest and other enforcement tasks are performed primarily by the Department's specialized Warrant Squad. Probationers who are supervised by the Department are assigned to officers on a geographic basis and are further categorized by a computerized risk assessment model as to the risk they pose of further committing crimes and violations of Probation. Other probationers are supervised in specialized units such as the Sex Offender Unit, The Intensive Supervision Unit, Gang Unit and the Recidivist Alcohol Probation Project (RAPP / DWI Unit.). Low risk probationers are supervised through electronic voice recognition technology in the Electronically Assisted Reporting System (EARS) Unit. Other technological tools are leveraged to assist in supervising probationers, such as electronic home monitoring and Global Positioning Satellite (GPS) monitoring. Juvenile probationers in the Family Division are similarly supervised in regular and Intensive Supervison units.

Intake Services

These services are rendered in the Family Division where the department is mandated by New York State to divert cases through conciliation, counseling, and referral without a petitioner going directly to court. The Probation Department, in conjunction with the Department of Social Services (DSS), is an active participant in the Preventive Services Program which involves extended intake diversion services through the Persons in Need of Supervision (PINS) Placement Prevention Project.

Pre - Trial Services

These services occur in District Court where Probation Officers evaluate defendants at their arraignment and assist the Court in determining whether they are low risk defendants who can be released on low or no bail status. This unit also provides supervision and monitoring of released defendants to help assure their future appearance in court. Electronic voice recognition is also utilized to further monitor pre-trial defendants. A recent increase in grant funding has enabled the Department to assist in lowering the percentage of pre-trial detainees held in the Nassau County Correctional Center. This program is the key feature of the County's Alternative to Incarceration Service Plan which allows the Correctional Center to operate at a more cost efficient classification level as permitted by the Corrections Law and the NYS Commission of Corrections.

GOALS

- Protect community by rehabilitating offenders;
- Improve Probation Officer safety;
- Decrease County expenditures and increase County revenue;
- Further improve the departmental morale;
- Streamline operational processes, reduce duplication of effort and increase productivity.

OBJECTIVES

- Enhanced Gang Intervention Projects;
- Expand the use of Electronic Monitoring;
- Expand the services of the Employment Unit;
- Develop a program to assist probationers in achieving their GED diplomas;
- Enhance the Probation department's presence in the community;
- Divert PINS;

- Instruct field personnel in defensive tactics;
- Improve field communications;
- Increase the number of prisoners released to the Pre-Trial Unit;
- Further pursue delinquent fees owed to the County;
- Pursue additional funding sources to further the Departments mission;
- Increase the use of Electronic Monitoring in the Pre-Trial phase;
- Formally recognize achievements;
- Promote qualified personnel;
- Implement a 207-C policy;
- Increase staff involvement in the decision making process;
- Maintain caseloads;
- Implementing a fully integrated Probation specific case management system;
- Improve report writing skills;
- Update electronic departmental manual.

2007 BUDGET HIGHLIGHTS

The total operating expense for the Probation Department in the Fiscal 2007 Adopted Budget is approximately $19.6 million and is $87,000 higher than the total operating expenses funded in the Fiscal 2006 Adopted Budget. Salary and wage expense in the budget is approximately $19.1 million and is $41,500 lower than the Fiscal 2006 Adopted Budget. The Adopted Budget funds 247 full-time and 12 part-time employees which is 14 less full-time and 1 less part-time employee than was funded in the Fiscal 2006 Adopted Budget. The diminished funding for employees is attributed to shifting some responsibility for managing segments of the Persons In Need of Supervision (PINS) program to the Department of Social Services (DSS) in Fiscal 2007. The diminished scope of the PINS program being managed by Probation will result in the department not requiring the same staffing levels which were funded in Fiscal 2006. Other-than personal services (OTPS) expense in the Adopted Budget is approximately $438,000 which is $129,000, or 42 percent, higher than what was budgeted in the Fiscal 2006 Adopted Budget. The increase in their expenses are primarily driven by the department expanding the breadth of their monitoring programs especially for sexual offenders, and for the analytical testing of those convicted of Driving While Intoxicated (DWI) laws.

Total revenue for the Probation Department in the Fiscal 2007 Adopted Budget is approximately $6.2 million which is approximately $1.9 million, or 24 percent, lower than the departmental revenue in the Fiscal 2006 Adopted Budget. In 2007 DSS will be jointly managing the PINS program which will result in a lower level of inter-departmental revenue from DSS – the diminished inter-departmental revenue is a direct result of the partial shifting of managing responsibility for the PINS program to DSS in 2007. Partially offsetting some of the diminished revenue is a $95,700, or 2.7 percent, increase of State Aid in the Adopted Budget.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by probationers.	% compliance with # of contact requirements between probationers and Probation Officers	85%
	# of probationers to be successfully discharged as a percentage of total discharged	85%
	Maximum ISP caseload per Probation Officer	35
	Maximum SO caseload per Probation Officer	50
	Maximum RAPP caseload per Probation Officer	65
	Maximum Regular Supervision caseload per Probation Officer	110
Rehabilitate offenders through enhanced Gang Intervention Project, expanded use of Employment Unit, and developing a program to assist probationers in achieving their GED diplomas.	Maximum % of probationers rearrested	10%
Reduce placement of JDs in residential programs	Maximum % placement of JDs	5%
Prepare and provide investigation reports to courts in timely manner to minimize adjournment rate.	Maximum % of PSI adjourned due to unavailability of probation report	5%
Provide quality service to the community in the most efficient manner. Decrease County expenditures through efficient use of Pre-Trial Unit.	Increase collection rate (% collected of billed)	70%
	# of pretrial released as a percentage of detainees screened	50%
	# of pretrial detainees released as a % of those recommended for release	85%
	Maximum % of pretrial participants who fail to return to court	10%

POLICE HEADQUARTERS FUND

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	201,264,685	200,140,238	93,338,568	201,771,928
	AB -FRINGE BENEFITS	82,421,050	77,680,690	50,403,103	99,025,452
	BB -EQUIPMENT	4,676,996	535,256	40,515	739,340
	CC -MATERIALS & SUPPLIES	1,427,208	-	(389)	-
	DD -GENERAL EXPENSES	1,523,127	3,013,500	1,882,782	3,316,667
	DE -CONTRACTUAL SERVICES	6,044,830	7,010,987	3,485,869	7,362,042
	DF -UTILITY COSTS	1,261,669	2,100,000	720,369	2,080,800
	HD -DEBT SERVICE CHARGEBACKS	6,286,126	3,134,003	-	3,070,581
	HF -INTER-DEPARTMENTAL CHARGES	20,775,610	20,607,886	-	27,221,475
	HH -INTERFD CHGS - INTERFUND CHARGES	5,798	-	-	-
	OO-OTHER EXPENSES	248,704	250,000	15,733	750,000
Expense Total		**325,935,802**	**314,472,560**	**149,886,549**	**345,338,285**
Revenue					
	BC -PERMITS & LICENSES	389,125	800,000	456,095	1,070,000
	BD -FINES & FORFEITS	356	-	-	-
	BE -INVEST INCOME	133,964	121,053	15,881	125,290
	BF -RENTS & RECOVERIES	899,755	200,000	2,530,187	200,000
	BG -REVENUE OFFSET TO EXPENSE	-	2,072,960	-	1,441,888
	BH -DEPT REVENUES	15,349,919	14,879,000	8,330,766	15,721,674
	BI -CAP BACKCHARGES	-	-	-	1,029,588
	BJ -INTERDEPT REVENUES	7,506,579	13,977,076	18,536	12,912,837
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	317,714	-	-	1,296,340
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	472,755	330,000	94,011	427,950
	IF -INTERFD TSFS - INTERFUND TRANSFERS	8,608,129	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	611,467	589,000	232,828	589,000
	TL -PROPERTY TAX	252,897,540	258,049,976	258,049,976	287,070,223
	TX -SPECIAL TAXS - SPECIAL TAXES	23,327,792	23,453,495	10,152,170	23,453,495
Revenue Total		**310,515,094**	**314,472,560**	**279,880,450**	**345,338,285**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	**1766**	**53**	**5**
2006 Adopted Headcounts	**1744**	**42**	**0**

POLICE DISTRICT FUND

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	205,579,240	223,671,506	96,750,434	205,902,271
	AB -FRINGE BENEFITS	97,251,384	85,784,188	56,748,423	106,585,232
	BB -EQUIPMENT	859,276	1,386,280	873,978	935,622
	CC -MATERIALS & SUPPLIES	2,766,218	-	(100,011)	-
	DD -GENERAL EXPENSES	1,032,482	3,678,802	1,931,459	4,360,343
	DE -CONTRACTUAL SERVICES	620,048	806,563	534,788	903,900
	DF -UTILITY COSTS	1,014,876	1,605,845	447,394	1,682,926
	HD -DEBT SERVICE CHARGEBACKS	774,940	745,754	-	196,518
	HF -INTER-DEPARTMENTAL CHARGES	21,646,775	23,110,686	-	25,297,460
	OO-OTHER EXPENSES	345,358	450,000	199,441	1,450,000
Expense Total		**331,890,597**	**341,239,624**	**157,385,905**	**347,314,272**
Revenue					
	AA -FUND BALANCE	4,869,568	-	-	-
	BC -PERMITS & LICENSES	1,508,088	1,680,000	867,735	1,792,000
	BD -FINES & FORFEITS	101,856	100,000	42,715	109,700
	BE -INVEST INCOME	113,064	112,754	7,065	116,700
	BF -RENTS & RECOVERIES	255,664	150,000	110,493	150,000
	BG -REVENUE OFFSET TO EXPENSE	-	1,468,160	-	1,038,084
	BH -DEPT REVENUES	3,101,091	3,165,800	3,131,866	3,187,826
	BJ -INTERDEPT REVENUES	188,296	935,835	114,378	127,484
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	9,152,839
	NA -NIFA AID	7,500,000	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	122,903	-	-	-
	TL -PROPERTY TAX	309,306,781	333,627,075	333,627,075	331,639,639
Revenue Total		**327,067,311**	**341,239,624**	**337,901,327**	**347,314,272**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	1838	463	0
2006 Adopted Headcounts	1863	460	0

POLICE DEPARTMENT

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

The Nassau County Police Department is funded through two separate and distinct budgets. The Police Headquarters Fund supports investigations and specialized services for all localities in Nassau County and this is financed by all County taxpayers. The Police District Fund supports the uniform patrol force for those citizens residing within the eight precincts.

VISION

In our Vision for the future of the Department, we strive to maintain and enhance the confidence and trust of the people we serve, continually strengthen and extend partnerships between the police and the communities we serve, maximize community participation in identifying problems, developing solutions, establishing relevant Department priorities and policies, effectively resolve problems of the communities we serve while protecting life and property, and maintain and enhance the Department's tradition of excellence in police service to the community.

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

Operationally, the Department consists of three Divisions, each with functional and specific responsibilities. The Patrol Division primarily provides uniform police services through the eight precincts, Highway Patrol, Marine/Aviation Bureau, and the Mounted Unit. The Patrol Division also includes the Emergency Ambulance Bureau and the Bureau of Special Operations.

MISSION

The Mission of the Nassau County Police Department is to serve and protect the people of Nassau County, and to provide safety and improved quality of life in our communities through excellence in policing.

The Detective Division investigates reported crimes, collects and analyzes forensic evidence, arrests offenders, and participates in criminal prosecutions. The Support Division provides a wide range of services vital to the Department's infrastructure and functionality. These include information technology, communications, arrest processing, records management, fleet maintenance, building maintenance, and training.

The Police Department takes great pride in the fact that Nassau County is the safest community of its size in the United States (according to Department of Justice and Federal Bureau of Investigation statistics). Taking advantage of new technologies, the Police Department will move into the 21st Century with a new radio system which will increase public safety, particularly on the North Shore where there are many "dead spots." A new Computer Aided Dispatch (CAD) system, with Global Positioning System (GPS) capabilities, will be unveiled. This will decrease response times and provide responding officers with greater information about assignment locations.

The Police Department will continue to reduce crime through both tried-and-true patrol and detective techniques and through NASS-STAT which is a managerial program, modeled after similar programs in New York City and Boston, which provides for better accountability in all the police precincts throughout the County. It focuses on current crime trends, allowing the Police Department to allocate its resources where they are most needed.

GOALS

The long-standing goals of the Department include protecting life and property, preventing crime, arresting offenders, maintaining public order, and utilizing community-based problem solving to improve the quality of life for all the County's citizens. Additional goals for 2007 include:

- Expand the partnership between the police and the community through increased participation in the SPIN program (Security/Police Information Network);
- Expand the number and membership of civic associations, in order to expand our partnerships with the community. A police agency is most effective when it has community participation;
- Increase the apprehension of suspects who have outstanding warrants;
- Reduce the number of automobile accidents through targeted patrol and enforcement, based upon accident data analysis.

OBJECTIVES

- Insure that adequate personnel and equipment are available to accomplish the Department's mission;
- Strive to reduce crimes in all categories even further;
- Open the new Police Academy, which will include a centralized intelligence operation;
- Implement the new Computer Assisted Design program;
- Enhance staffing through civilianization and redeployment;
- Implement the new radio system to reduce response times and increase officer and public safety, as well as interoperability with other public safety agencies;
- Monitor and reduce non-mandated overtime.

2007 BUDGET HIGHLIGHTS

POLICE DEPARTMENT – DISTRICT AND HEADQUARTERS

The total operating expense for both Police Department funds, District and Headquarters, in the Fiscal 2007 Adopted Budget is $692.7 million which is $37 million, or 5.6 percent, higher than the total operating expense funded in the Fiscal 2006 Adopted Budget. Salary and wages, and fringe benefit expense is approximately $613 million in the Adopted Budget which funds 2,750 sworn officers (425 DAI, 1,903 PBA, and 422 SOA members), and 857 full-time civilians (853 CSEA members and 4 ordinance employees). These two expense categories represent approximately 89 percent of the total operating expense in the Adopted Budget. Offsetting some of the increased costs is approximately $25.8 million in anticipated collective bargaining agreement (labor) savings negotiated with the Nassau County Police Benevolent Association (PBA) and the Detectives Association Incorporated (DAI) whose contracts expire in December 2006.

Due to recently enacted operational modifications, and unremitting management oversight on operations, the total aggregate overtime expense in the Adopted Budget is $41.7 million which is $5.7 million less than the amount budgeted in the Fiscal 2006 Adopted Budget – overtime expense in the Adopted Budget represents 10 percent of the total salary and wage expense in the Adopted Budget. The overtime expense is delineated between the AA (salary and wage) line $40.2 million, with an additional $1.5 million allocated to the OO (Other expense) line which is targeted to be utilized for special one-time policing initiatives requiring overtime. Total termination pay for both funds in the Fiscal 2007 Adopted Budget is $19.6 million which is $3.8 million less than what was assumed in the Fiscal 2006 Adopted Budget. Due to recent trends it is expected there will be 84 sworn officers retiring in 2007 which is 16 less officers than what was assumed in the Fiscal 2006 Adopted Budget.

POLICE DEPARTMENT DISTRICT (PDD)

The total departmental operation expense for the Police Department District (PDD) in the Fiscal 2007 Adopted Budget is $347.3 million, which is approximately $6 million, or 1.8 percent, higher than the Fiscal 2006 Adopted Budget – inclusive in the total expense are fringe benefits, inter-departmental, inter-fund, and debt servicing expenses. Salary and wage, and fringe benefit expense is approximately $312.5 million in the Adopted Budget which is $3 million, or 1 percent, higher than the funding in the Fiscal 2006 Adopted Budget. These two expense categories represent approximately 91 percent of the total operating expenses in the Fiscal 2007 Adopted Budget. Included in these expense categories are approximately $19.3 million in anticipated labor savings to be negotiated with the Nassau County Police Benevolent Association (PBA) whose contract expires on December 31, 2006. Within the District the Adopted Budget funds 1,731 sworn officers (1,541 PBA members and 190 Superior Officers SOA), 107 CSEA full-time civilian employees and 463 part-time civilian employees. The level of funding for PBA members is static from the Fiscal 2006 Adopted Budget to the Adopted Budget; however, there is diminished funding for 14 SOA members that are being redeployed from District to Headquarters.

The overtime expense in the Adopted Budget is $23.5 million which is $3.5 million less than the amount budgeted in the Fiscal 2006 Adopted Budget – overtime expense in the Adopted Budget represents 11.4 percent of the total salary and wage expense. The total overtime budget is delineated as follows; $22.5 million on the salary and wage expense line and $1 million in the OO expense category. The Termination payment expense in the Adopted Budget is $9.5 million which is $722,000 less than what was budgeted

in the Fiscal 2006 Adopted Budget. The Adopted Budget assumes there will be 42 sworn separations in Fiscal 2007 versus 50 sworn separations which were assumed in the Fiscal 2006 Adopted Budget.

PDD other-than personal services (OTPS) in the Adopted Budget, exclusive of Inter-departmental Service Agreement expenses, are $9.3 million which is $1.4 million, or 18 percent, higher than for those expenses budgeted in the Fiscal 2006 Adopted Budget. This increase is primarily due to an allocation of $1 million for discretionary overtime funding for special policing initiatives on the Other Expense (OO) line, secondarily to address the drastic increase in energy costs for the purchase of gasoline, and to outfit new officer recruits with the appropriate equipment. The overall OTPS increase is partially offset by diminished funding on the Equipment (BB) line. Funding for police vehicles were removed from PDD's 2007 budget request and the vehicle purchase will be made in fiscal 2006. This resulted in the Equipment line budget being $450,000 less than what was budgeted for in the 2006 Adopted Budget.

Total PDD departmental revenues in the Fiscal 2007 Adopted Budget are $347.3 million which is $6.1 million, or 1.8 percent, higher than the Fiscal 2006 Adopted Budget. The primary source of revenue funding PDD is derived from the levying of property taxes for District to provide police patrol protection. The levy is $331.6 million in the Adopted Budget which is $2 million, or 1 percent, lower than the Property Tax levy assumed in the Fiscal 2006 Adopted Budget. Non-tax revenue streams accruing to the District in the Adopted Budget is from the issuance of burglar alarm permits $1.8 million, and departmental revenues from tow truck franchise fees and from a small number of incorporated villages for police services rendered $3.2 million – these revenues are budgeted at $134,000 more than what was assumed in the Fiscal 2006 Adopted Budget.

POLICE DEPARTMENT HEADQUARTERS (PDH)

The total departmental operation expense for the Police Department Headquarters (PDH) in the Fiscal 2007 Adopted Budget is $345.3 million, which is approximately $30.8 million, or 9.9 percent, higher than the Fiscal 2006 Adopted Budget – inclusive in the total expense are fringe benefits, inter-departmental, inter-fund, and debt servicing expenses. Salary and wage, and fringe benefit expense is $300.8 million in the Adopted Budget which is $23 million, or 8.2 percent, higher than the funding in the Fiscal 2006 Adopted Budget. These two expense categories represent approximately 87 percent of the total operating expense funding in the Fiscal 2007 Adopted Budget. Included in these expense categories is approximately $6.5 million in anticipated labor savings negotiated with the Nassau County Police Benevolent Association (PBA) and the Detectives Association Incorporated (DAI) whose contracts expire on December 31, 2006. In Headquarters the Adopted Budget funds 1,019 sworn officers (362 PBA, 232 SOA and 425 DAI members) 746 CSEA full-time civilian employees, 4 ordinance staff and 53 part-time civilian employees. The level of funding for PBA and DAI members is static from the Fiscal 2006 Adopted Budget to the Adopted Budget, but there is additional funding in the Adopted Budget for 14 SOA members which are being redeployed from the District to Headquarters.

The Police Departments enacted procedural and operational changes after performing an extensive review of overtime drivers and these changes will have a favorable effect on overtime usage. In total the overtime expense funded in the Adopted Budget is $18.2 million - $17.7 million of overtime expense on the salary and wage (AA) expense line and $500,000 within the other (OO) expense category. The level of overtime funding in Fiscal 2007 is $2.2 million less than the amount budgeted in the Fiscal 2006 Adopted Budget – overtime expense in the Adopted Budget represents 9 percent of the total salary and wage expense. The Termination payments expense in the Adopted Budget is $10.1 million which is $3.1

less than what was funded in the Fiscal 2006 Adopted Budget. The Adopted Budget assumes there will be 42 sworn separations in Fiscal 2007 versus 50 sworn separations which were assumed in the Fiscal 2006 Adopted Budget.

PDH other-than personal services (OTPS) in the Adopted Budget, exclusive of Inter-departmental Service Agreement expenses is budgeted at $14.2 million, which is $1.3 million, or 10 percent, greater than for those expenses budgeted in the Fiscal 2006 Adopted Budget. This increase is attributed to an allocation of $500,000 for discretionary overtime funding for special policing initiatives on the Other Expense (OO) line, to address the increase in energy costs for the purchase of gasoline and to provide the department with the resources to maintain their facilities. Funding for police vehicles were removed from PDH's 2007 budget request and the vehicle purchase will be made in fiscal 2006.

Total PDH departmental revenues in the Fiscal 2007 Adopted Budget are $345.3 million which is $30.8 million, or 9.9 percent, higher than the Fiscal 2006 Adopted Budget. The primary source of revenue funding PDH is derived from the levying of property taxes enabling Headquarters to provide investigative and support services to all jurisdictions within Nassau County. The levy in the Adopted Budget is $287 million which is $29 million, or 11 percent, higher than the Property Tax levy assumed in the Fiscal 2006 Adopted Budget. Special tax revenue is budgeted at $23.4 million in the Adopted Budget which is constant to the amount of revenue assumed in the Fiscal 2006 Adopted Budget. Other non-tax revenue streams accruing to Headquarters in the Adopted Budget are from the emergency ambulance fees $15.9 million, issuance of pistol permits $1.1 million and Federal and State aid of $1 million. In addition, the Fiscal 2007 Adopted Budget assumes $15.2 million in inter-departmental and inter-fund revenues from providing services to other County departments.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
The Department will expand the "partnership" between the police and the communities.		
Increase the private sector participation in "SPIN" (Security/Police Information Network).	# Of non-law enforcement personnel.	725
	% Of increase from prior year.	13%
Provide the cost-effective and efficient methods to deliver police services.		
The Department will maximize "cost-savings" provisions of the recent labor arbitration awards.	Track the # of 10-68 Days: Compliance Rate	100%
	Track the # of Quarter, Makeup, Chart Days: Compliance Rate.	100%
	Track the # of Quarter, Makeup, Chart Days: % increase from prior year.	2%
The Department will promote safety and crime prevention through live community presentations.		
The Community Affairs staff will continue to prepare written materials regarding safety and crime prevention for public distribution at presentations.	# Of community presentations (lectures / training sessions).	50
	% Of increase from prior year.	43%
The Community Affairs staff will identify and enroll at least 200 leaders of viable community based civic Associations and neighborhood watch groups in an attempt to enroll them as "SPIN" + associate members.	# Of community based civic associations groups and leaders.	140
	% Increase from prior year.	11%
Enhance the investigative services provided by the personnel of the Detective Division in the area of criminal investigations.		
The Central Detectives Squad will increase the apprehension of subjects who have outstanding warrants, particularly those involving felony charges.	# Of warrants closed.	605
	% Increase from prior year.	10%
Effectively enforce all laws and ordinances over which the Police Department has jurisdiction.		
The Patrol Division will reduce the number of automobile accidents and injuries. Identify High Accident and Injury locations and increase enforcement at these locations.	% Decrease in the number of auto accidents from prior year (county-wide).	2%

TS-TRAFFIC SAFETY BOARD

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	189,044	190,776	103,897	191,847
	DD -GENERAL EXPENSES	171	600	75	526
	HF -INTER-DEPARTMENTAL CHARGES	323	-	-	-
Expense Total		**189,538**	**191,376**	**103,972**	**192,373**
Revenue					
	BD -FINES & FORFEITS	(400)	-	-	-
	BH -DEPT REVENUES	160,000	175,000	58,300	175,000
Revenue Total		**159,600**	**175,000**	**58,300**	**175,000**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	2	0	0
2006 Adopted Headcounts	2	0	0

TRAFFIC SAFETY BOARD

The Board is composed of volunteers representing relevant county agencies, local governments (town, cities, and villages) 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. All applications for highway safety grant funding must be submitted to the Board for review and approval and submission to the Governor's Traffic Safety Committee. The Executive Secretary of the Board also serves as the Nassau County STOP-DWI Coordinator. Since it's inception in 1982, the STOP-DWI grant 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.

VISION

It is the Traffic Safety Boards Vision to improve the safety and quality of life for all Nassau County residents by continuing their efforts to work with not for profit agencies, other municipalities and our corporate partners to reduce fatalities and injuries caused by motor vehicles crashes.

GOALS

- Identify and prioritize dangerous trends among roadway users in order to develop more effective strategic countermeasures;
- Improve the collection and assembly of countywide motor vehicle data for statistical analysis, evaluation and public education;
- Improve the delivery of services to our partners; county agencies, other municipalities, and all agencies with which the county contracts to provide grant funded traffic safety service;
- Continue to support interdepartmental cooperation in all our traffic safety efforts.

MISSION

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.

OBJECTIVES

- Ensure efficiency and continuity of grant funding by complying with the NYS Vehicle and Traffic Law Article 43, Section 1673 as regards appointment of membership;
- Increase the number of police vehicles using TraCS by 80%;

- Increase the number of police vehicles writing accident reports with in-car TraCS laptop computers by 40 cars and by 7,500 reports (23% increase);
- Pursue grant funding for a third year of TraCS in the amount of $500,000 to provide computers, printers and scanners for an additional fifty police patrol vehicles;
- Pursue grant funding for the continuation of a variety of pedestrian safety projects that seek to improve data collection for pedestrian injuries and fatalities countywide including mapping of crash data and causation factors.

2007 BUDGET HIGHLIGHTS

The total operating expense for the Traffic Safety Board in the Adopted Budget is $192,399 which is $1,000 higher than the total operating expenses budgeted in the Fiscal 2006 Adopted Budget. Salary and wages in the Adopted Budget are $191,847 which funds two full-time employees.

Total revenue for the Traffic Safety Board in the Adopted Budget is $175,000 and consists solely of departmental revenue. Departmental revenue represents a portion of the fines collected from violators of Vehicle and Traffic laws specifically those associated with Driving While Intoxicated (DWI) and Driving While Impaired (DUI).

The total operating expense for the Traffic Safety Board in the Adopted Budget is $192,399 which is $1,000 higher than the total operating expenses budgeted in the Fiscal 2006 Adopted Budget. Salary and wages in the Adopted Budget are $191,847 which funds two full-time employees.

Total revenue for the Traffic Safety Board in the Adopted Budget is $175,000 and consists solely of departmental revenue. The revenue represents a portion of the fines collected from violators of Vehicle and Traffic laws specifically those associated with Driving While Intoxicated (DWI) and Driving While Impaired (DUI).

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Increase public awareness of occupant restraint & child safety.	Conduct observational seat belt usage surveys.	90%
	% Increase.	15%
	Conduct child safety seat inspection.	400
	% Increase.	5%
Increase public awareness of the dangers of distracted driving.	# Of cell phone citations.	15,500
	% Increase.	5%
Increase the productivity of TraCS for both ticket writing and motor vehicle accident reporting.	# Of Police Vehicles using TraCS.	85
	% Increase.	80%
	# Of citations issued using TraCS.	75,000
	% Of TraCS citations.	40%
	# Of PD Cars writing accidents with TraCS.	40
	# Of TraCS accident reports.	7,500
	% Of TraCS accident reports.	23%

TV-TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	2,316,220	2,446,215	1,205,529	2,829,914
	BB -EQUIPMENT	18,714	25,520	3,885	23,800
	DD -GENERAL EXPENSES	135,236	154,010	50,626	275,545
	DE -CONTRACTUAL SERVICES	950,624	1,035,495	653,292	851,905
	HF -INTER-DEPARTMENTAL CHARGES	96,908	-	-	-
Expense Total		**3,517,702**	**3,661,240**	**1,913,332**	**3,981,164**
Revenue					
	BD -FINES & FORFEITS	17,422,401	19,200,000	7,796,786	20,700,000
	BF -RENTS & RECOVERIES	141,904	1,300,000	753,675	-
	BI -CAP BACKCHARGES	-	-	-	52,895
Revenue Total		**17,564,305**	**20,500,000**	**8,550,461**	**20,752,895**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	40	31	0
2006 Adopted Headcounts	37	24	0

NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County District Court/Traffic and Parking Violations Agency (NCDCTPVA) was established in order to assist the District Court in administering the disposition and adjudication of traffic and parking tickets assigned to the County. NCDCTPVA has made great strides in reducing the tremendous amount of delinquent tickets by adopting performance measurement goals. Traffic and parking conferences are now held within two months of the return date as opposed to a waiting time of almost two years prior to 2002. The Agency has a very aggressive in-house collection process and also utilizes an outside vendor to capture revenue from tardy and lax defendants. The Agency works in concert with the New York State Department of Motor Vehicles (NYSDMV) to suspend motorists who flout the traffic law when they do not answer their traffic violations. Moreover, parking scofflaws are reported to NYSDMV on a monthly basis. The Agency also files default judgments with the County Clerk's Office for those individuals identified as scofflaws.

MISSION

The Nassau County Traffic and Parking Violations Agency's mission is to enhance public safety through the timely adjudication of parking and traffic summonses and to expeditiously collect the requisite fines and penalties.

GOALS

The Traffic and Violations Agency strives to offer timely traffic and parking conferences and trials. The Agency is very aggressive in collecting overdue fines, penalties, and for those violators who choose not to pay, collection notices are forwarded to an outside vendor for collection. The Agency is constantly seeking to leverage new technologies and enhance existing technologies in order to serve the public more efficiently and effectively.

OBJECTIVES

- Continue to maintain conference scheduling within 60-days of a not-guilty plea;
- Continue to adjudicate violations on appearance date;
- Arrange for the acceptance of on-line payments for non-required appearance traffic violations;
- Continue to strive to offer trials within a 9 month window after ticket issuance date;
- Continue sending scofflaw and suspension information to the NYSDMV;
- Continue to aggressively send billing notices on traffic and parking violations;
- Expand the default judgment process to traffic violations and continue to increase the number of parking defaults issued;
- Plan for an interactive voice response (IVR) telephone system which is customer friendly and enhances the operational efficiencies of the Agency;

- Plan for a new computer system that leverages and inter-modulates with other technologies in order to effectively and efficiently serves the needs of the Agency and its clientele.

2007 BUDGET HIGHLIGHTS

The total operating expense for the Traffic and Parking Violation Agency in the Adopted Budget is approximately $4.0 million. Salary and wages represent 70 percent of the total departmental expenses funding 50 full-time and 21 part-time employees. Within the Adopted Budget is funding for Traffic Prosecutors which are classified by the Civil Service Commission (CSC) as full-time employees, even though in actuality some of the positions are part-time in nature. Due to the current classification structure, the actual full-time employee count is overstated by ten positions, and the part-time employee count is understated by the same amount. In Fiscal 2006 the Office of Management, Budget and Finance in conjunction with the Agency performed a review of their operations. A number of new full-time functional positions were identified as being critical for the Agency to enhance productivity and create organizational efficiencies - these positions are being funded in the Adopted Budget. The salary and wage related expense in the Adopted Budget is $2.8 million, which is approximately $428,000, or 18 percent, higher than the Fiscal 2006 Adopted Budget. Other-than personal service (OTPS) expenses in the Adopted Budget are approximately $1.2 million which is flat to the amount of the expense budgeted in the Fiscal 2006 Adopted Budget.

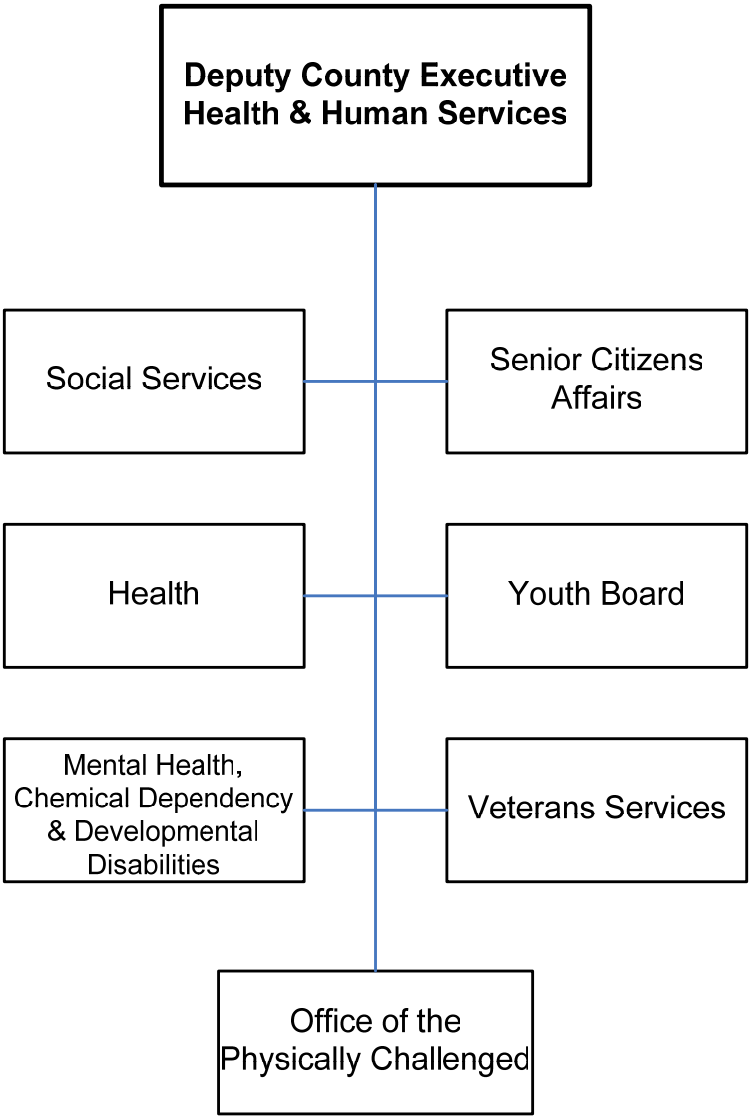
Total revenue for the Traffic and Parking Violation Agency in the Adopted Budget is $20.7 million which is $200,000 more than what was budgeted in the Fiscal 2006 Adopted Budget.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in Fiscal 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Reduce Traffic trial inventory. Continue working with various jurisdictions to increase the number of traffic trials scheduled All Jurisdictions - total	% change in the number of pending trials by December'07	-41%
Continue to schedule Traffic and Parking Conferences within a reasonable time frame. Maintain standard of scheduling conference within 45 days of Not guilty plea entry.		
• Traffic Conferences	# of days for TPVA to schedule Traffic conference after Not guilty plea entry.	45
• Parking Conferences	# of days for TPVA to schedule Parking conference after Not guilty plea entry.	45
Increase TPVA Traffic Collections • Increase billing Traffic violations not requiring appearances. Issue the 1st billing notice on the 7th day from the due date. • Institute a second billing letter with stronger language to ensure timely payment	# of days for TPVA to send the 1st billing notice after due date # of days for TPVA to send the 2nd billing notice after due date	7 34
Increase TPVA Parking Collections • Issue billing notice for billable Parking Violations on the 7th from return date. • Continue multiple Parking billing notices to decrease use of outside vendor.	• # of days after due date for TPVA to send the 1st billing notice • # of days after due date for TPVA to send the 2nd billing notice	7 34
Continue to increase TPVA notification of pending Traffic suspensions to DMV • Suspend Deferred payments not received. Continue to notify DMV to suspend driving privileges 60 days after payment due date	# of days for TPVA to notify DMV to suspend driving privileges after payment due date	60
• Notify DMV to Suspend for NON Appearance on trial date. Continue to notify DMV to suspend driving privileges 60 days after NON Appearance date	# of days for TPVA to notify DMV to suspend driving privileges after trial NON Appearance date	60
• Notify DMV to Suspend for NON Appearance for Conference date. Continue to notify DMV to suspend driving privileges 60 days after NON Appearance dates	# of days for TPVA to notify DMV to suspend driving privileges after conference NON Appearance date	60
Institute Traffic on line payments	TPVA web-site to include ability to pay Traffic violations on line	12/01/07
Increase collection through Instituting default judgment program. • Parking • Traffic	Target Date Target Date	2/1/2007 5/1/2007

HEALTH & HUMAN SERVICES VERTICAL



HEALTH & HUMAN SERVICES VERTICAL

In 2006, the Health and Human Services vertical was composed of the following eight departments:

- Drug and Alcohol Addiction
- Health
- Physically Challenged
- Mental Health, Mental Retardation and Developmental Disabilities
- Senior Citizens Affairs
- Social Services
- Veterans Service Agency
- Youth Board

VISION

The Health & Human Services (HHS) vertical will continue developing innovated methods of providing the most effective services possible to those in need. "No Wrong Door", a continuum of care model will provide outcome driven, holistic client care across all HHS and ancillary departments dealing with health and human services.

This budget submission for 2007 includes the merger of Drug and Alcohol Addiction and Mental Health, Mental Retardation and Developmental Disabilities into a new department of Mental Health, Chemical Dependency and Developmental Disabilities Services. This department will provide an opportunity to eliminate duplication and serve clients in a more efficient, coordinated and holistic manner. It is anticipated that it will result in improved access to appropriate services, reduced cost, and increased accountability. The development of a unified program to address mental health, developmental disabilities and addiction disabilities will enable the new department to implement early recognition, prevention and treatment strategies in priority public health areas and to eliminate gaps in services to the multiply disabled.

MISSION

The mission of the Health & Human Service (HHS) Vertical is to improve the continuum of care in Nassau County so that residents are offered well coordinated high quality services responsive to their needs. The Vertical will develop a coordinated system of services for those who need assistance and support the over coming financial medical and social problems.

Overall, there are 1,319 full time employees in the resulting seven departments, with an aggregate budget of $703.6 million dollars in expenses and $305.3 million in revenues. $2.1 million in funding to increase the scope of contractual programs and services that was added in 2006 was continued in the Fiscal 2007 Adopted Budget in various HHS departments, and that amount was increased by another $3.15 million in 2007.

The "No Wrong Door" service delivery model provides a single point of entry for citizens requiring assistance to all HHS agencies and services resulting in "one-stop shopping" and integrated case management. The Vertical's management has consolidated the real estate, the technology, and the staff into one location. As a result, clients, government workers, and community based organizations now collaborate to provide long-term, effective solutions. Case coordination, oversight and quality assurance for health and human services provided by Nassau County, either directly or through monitoring of contract agencies; assures the highest standard of care for residents.

GOALS

The major goals for the Health and Human Services vertical during 2007 relate to furthering the concepts of No Wrong Door, and are:

- Merge departments of Drug and Alcohol and Mental Health, Mental Retardation and Developmental Disabilities into a department of Mental Health, Chemical Dependency and Developmental Disabilities Services;
- Expand the No Wrong Door concept to the criminal justice system. In particular, it will focus on those individuals with mental illness;
- Identify and put into practice creative service delivery models that will improve services and reduce expenses and/or maximize reimbursement;
- Further develop and refine the outcome-driven model of client care and develop written, formalized policies and procedures;
- Transform the culture of HHS departments to one unified, client-centric organization;
- Continue to explore cross-departmental efficiencies, including the consolidation of infrastructure functions;
- Continue to ensure that Nassau County is HIPAA (Health Insurance Portability and Accountability Act) compliant;
- Continue to address health disparity issues for minority populations through the Minority Health Task Force;
- Expand upon the collaborative relationship between Senior Citizen Affairs and Department of Social Services so that services are provided in a comprehensive and collaborative manner;
- Expand No Wrong Door and discharge planning function to correctional and Nassau University Medical Center clinic settings.

OBJECTIVES

- Increase the use of eligibility screening and case management tools in collaboration with the State, in-house IT staff and industry experts;
- Integrate services such as housing and job training into the HHS framework;
- Reduce wait times for services at 60 Charles Lindbergh;
- Reduce return visits to 60 Charles Lindbergh;
- Increase the number of people scheduling on-line appointments through PATHHS (Providing Access To Health & Human Services); a web based eligibility screening tool;
- Establish 3 outstation document drop-off sites for No Wrong Door;
- Provide training opportunities and resources for community based organizations under contract with the Health and Human Services departments.

PERFORMANCE MANAGEMENT

The vertical has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Create sites for document drop-off in 3 communities in Nassau County to reduce foot traffic to the Health and Human Services Center for document drop-off.	Decrease in the # of visits for document drop off.	10%
Create sites for document drop-off in 3 communities in Nassau County to reduce return visits for applicants.	Decrease in the # of return visits for applicants.	20%
Reduce client wait time for eligibility interviews	Reduction in client wait time for eligibility interviews.	20%
Expand use of PATHHS tool in Community Based Organizations to increase the use of this tool to schedule appointments for eligibility determination.	Increase in appointments made on-line by CBO's.	100%
Further the implementation of No Wrong Door by increasing the number of clients completing more than one activity per visit at the Health and Human Services Center.	Increase in the # of clients completing more than one activity per visit at the Health and Human Services Center.	10%
Recipient case - identify flaud/abuse cases and refer for re-coupment (either to DA's office or for administrative proceedings).	($) Amount of recoupment collected for fraud/abuse cases.	$3 Million
Medicaid Goal: Provider cases - identify fraud/abuse and refer to the appropriate agency.	($) Amount of recoupment collected for fraud/abuse cases.	$5 Million

BEHAVIORAL SCIENCES

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	6,733,497	6,138,139	3,010,735	6,752,365
	BB -EQUIPMENT	850	1,531	-	1,341
	CC -MATERIALS & SUPPLIES	11,551	-	-	-
	DD -GENERAL EXPENSES	297,199	900,839	175,973	861,585
	DE -CONTRACTUAL SERVICES	11,717,335	14,540,620	9,407,611	14,124,899
	HF -INTER-DEPARTMENTAL CHARGES	1,611,658	2,490,905	-	4,431,278
	OO-OTHER EXPENSES	(140)	-	-	-
	PP -EARLY INTERVENTION/SPECIAL EDUCATION	106,717,990	-	-	-
Expense Total		**127,089,939**	**24,072,034**	**12,594,319**	**26,171,468**
Revenue					
	AA -FUND BALANCE	-	-	-	1,000,000
	BF -RENTS & RECOVERIES	11,310,718	15,000	258,628	15,000
	BH -DEPT REVENUES	1,002,840	327,840	40	300,000
	BJ -INTERDEPT REVENUES	2,071,344	1,258,696	186,281	1,031,334
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	42,182	-	-	575,000
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	65,644,014	6,949,134	(0)	7,243,740
Revenue Total		**80,071,099**	**8,550,670**	**444,949**	**10,165,074**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	92	3	0
2006 Adopted Headcounts	89	2	0

MENTAL HEALTH, CHEMICAL DEPENDENCY & DEVELOPMENTAL DISABILITIES SERVICES

VISION

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

The commitment of Nassau County is to foster an environment that enables individuals to realize their fullest potential for self-fulfillment and independence. This is accomplished through the provision of community based services that are responsive to individual needs. This objective is best achieved when government functions are coordinated to promote the efficient and effective use of resources. The county believes that the provision of behavioral health services should be managed under a merged department that incorporates mental health, drug/alcohol and developmental disability concerns. The newly created Mental Health, Chemical Dependency & Developmental Disabilities Services Department incorporates the function of the Departments of Mental Health, MRDD and Drug and Alcohol Addiction Services and is designed to provide the governmental framework within which available resources will be more effectively brought to bear in providing care and treatment to the different groups of disabled persons. There are two divisions within the new Department: one division performing functions that were associated with the Department of Mental Health and Mental Retardation/Developmental Disabilities and one division performing functions that were associated with the Department of Drug and Alcohol Addiction Services.

The newly created Nassau County Mental Health, Chemical Dependency & Developmental Disabilities Services Department provides an opportunity to eliminate duplication and serve clients in a more efficient, coordinated and holistic manner. It is anticipated that it will result in improved access to appropriate services and increased accountability. The development of a unified program to address both mental health and addiction disabilities will enable the new department to implement early recognition, prevention, and treatment strategies in priority public health areas and to eliminate gaps in service to the multiply disabled.

MISSION

The Mission of the Nassau County Department of Mental Health, Chemical Dependency & Developmental Disabilities Services is to promote best practices and availability of the full range of integrated behavioral services. To develop and implement comprehensive programs for the education, treatment, prevention and rehabilitation of individuals with co-occurring disorders.

The Department is responsible for assuring the delivery of individualized, responsive and accessible care that is provided in a manner that demonstrates respect for client dignity. It is dedicated to ensuring the highest quality of behavioral health services in an environment that recognizes and accommodates the diversity of its clients' linguistic and cultural background. It is charged with the safeguarding of client and community safety and insuring accountability for quality of care and fiscal efficiency. It establishes and maintains systems of accountability among community based service providers and local hospitals to insure that performance objectives are

met, resources are appropriately allocated, services are coordinated, and access is available to all residents.

DESCRIPTION

The Nassau County Mental Health, Chemical Dependency & Developmental Disabilities Services Department is the "Local Governmental Unit" as defined in Section 41.13 of the New York State Mental Hygiene Statute. 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;
- Determines needs of the three disabilities areas, i.e. the mentally ill, drug and alcohol addiction and developmental disabilities population;
- Encourages programs of prevention, diagnosis, care, treatment, social and vocational rehabilitation, special education and training, consultation and public education in all three disability areas;
- Develops 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;
- Assures that all population groups are adequately served;
- Develops policy for/exercise general supervisory authority over local services and facilities;
- Administers/supervises the Assisted Outpatient Treatment Program and Treatment Court;
- Identifies and plans for the provision of care coordination, emergency services and other needed services for persons who are identified as high-need patients with dual-diagnosis;
- Encourages the use of best practice models in treatment and prevention programs to maximize outcomes for the clients.

The Department encourages the use of evidenced based practice models that have been shown to produce satisfactory results in improving the lives of those it serves. Close partnerships with state and local providers, consumers and families are essential to the development of its local Behavioral Health Plans. These documents, mandated by Article 41.05 of the New York State Mental Hygiene Law, are required in order for the County to receive State Aid from the New York State Offices of Mental Health, the Mental Retardation and Developmental Disabilities and OASIS.

The Mental Health, Chemical Dependency & Developmental Disabilities Services Department, provides for the development of community based preventive, rehabilitative and treatment services offering continuity of care for the mentally ill, mentally retarded and developmentally disabled. As mandated by Section 9.60 of the Mental Hygiene Law, the Department administers an Assisted Outpatient Treatment Program (Kendra's Law) in collaboration with its mental health provider network. The Division of Forensic Services, mandated by several state laws, provides expert examinations, testimony and

consultation to all the courts in Nassau County. Direct services to the public will continue to be provided through contracts with voluntary community based agencies. Many direct services are now supported by 100 percent reimbursement through third party payers. The Department will continue to monitor contract compliance, compliance with evidenced based practices and compliance with all Federal, State and local regulatory standards.

The newly merged department is comprised of the following divisions:

Administration

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

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.

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

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.

Community Liaison Services

Community Liaison Services assures the delivery of effective and efficient behavioral health services to a broad range of persons within Nassau County. This is accomplished through program monitoring for compliance with New York State and other regulations, through program development, and technical assistance in accordance with best practice guidelines, through the development and support of referral and other collaborative initiatives between community based organizations and school based prevention programs, through the initiation and support of community level coalitions linking all behavioral health providers.

Health Education and Training Services

Health Education and Training Services deliver health information, education, professional training, capacity building, program development, HIV prevention and intervention services to the diverse communities of Nassau County through contacts with the network of community based agencies, school prevention unit, direct services and the community of available behavioral health services. The unit provides health education and training including conferences to achieve a higher level of understanding of prevention. The unit strives to reduce the incidence of HIV/AIDS through HIV education and implementation of HIV counseling, testing, referral and partner notification services. A high level of professional competence is provided through in-service training, and services are expanded or new services are developed through the department and the HHS network through grant collaboration.

Fiscal Services

The Fiscal Services Unit strives to accurately, efficiently and effectively oversee, manage and maximize all revenues available to the department to support its system of behavioral health services in Nassau County, to ensure compliance with County and State requirements in accordance with Generally Accepted Accounting Procedures (GAAP), and to provide regular monitoring and tracking reports as needed and requested by the Commissioner of the Department and the Health and Human Services vertical administration.

GOALS

- Assure the availability and delivery of a broad range of treatment services to Nassau County residents at appropriate levels of care for individuals with co-occurring disabilities and their families.
- Assure that treatment agencies, funded through the department are operating in effective and efficient ways and in accordance with federal, State, and local regulatory guidelines;
- Assure that support services are provided to Nassau County residents who are in need of professional care. Operate the Assisted Outpatient Treatment (AOT) program in a manner that promotes best practices and facilitates client access to services while minimizing coercion and maximizing client choice;
- Reduce hospitalization of children remanded for impatient psychiatric evaluation.

OBJECTIVES

- Department will provide oversight and methods of accountability to insure that services are responsive to individual needs and are delivered in accordance with best practice standards;
- Reduce the rate of remands for inpatient psychiatric evaluations by Family Court judges.

2007 BUDGET HIGHLIGHTS

The total Fiscal 2007 Adopted Budget of the new Mental Health, Chemical Dependency & Developmental Disabilities Services Department is $26.2 million with a combined full time headcount of 91. This is compared to the Fiscal 2006 Adopted Budget of $24 million and headcount of 89. Efficiencies are evident on administrative and operational fronts as well, as Drug and Alcohol's 16 Responsibility Centers and Mental Health's 9 have been blended into 14 Responsibility Centers in the new department. In the Drug and Alcohol segment, headcount remained stable as a result of several retirements and transfers to other departments, offset by the movement of ten full time staff into the General Fund from the Correctional Center's D.A.R.T. program and the Grant Fund's Methadone program. D.A.R.T. (Drug and Alcohol Rehabilitation & Treatment) employees are being moved to Drug and Alcohol(and therefore the new department) to improve coordination of Chemical Dependency Services offered at the Correctional Center and to increase the efficiency of programming so that more inmates in need will be reached with assessment, screening, case management and discharge services. The department's revenue also contains reimbursement for its indirect grants costs in the amount of $275,000. $1.1 million in recurring contractual services funds added in 2006 to the Departments of Mental Health and Drug and Alcohol Addiction separately were preserved in the combined Behavioral Health Services Department in 2007, and an additional $1 million was included in this line as a result of legislative actions. The department contains a reduction in Contractual Services of approximately $500,000 for PINS services previously performed by Mental Health to be taken over by the Department of Social Services starting in 2007. Finally, the department increased its State Aid expectation by $60,000 due to a change in the ceiling by the NY State Office of Mental Health.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Continue to provide on-site assessment and consultation to the Family Court in order to consider alternatives to costly and often inappropriate in-patient remands.	# Of Consultations.	177
Continue to provide forensic mental health evaluations, consultation and expert testimony provided to the Nassau County Court System, Departments of Probation and Social Services.	# Of Evaluations.	353
Provide oversight and methods of accountability to ensure services are responsive to individual needs and are delivered in accordance with best practice standards.	# Of Program reviews & evaluations.	70
Promote access to the appropriate level of care for Seriously and Emotionally Disturbed children (SED).	# Of referrals received through the Single Point of Access (SPOA).	231
Promote access to the appropriate level of care for Seriously and Persistently Mental ill Adults (SPMI).	# Of referrals received through the Single Point of Entry (SPOE).	1,081
Assure the availability and delivery of a broad range of treatment services to Nassau County residents at appropriate levels of care for chemically-dependent individuals and their families.	# Of Treatment Agencies in Nassau County by Treatment Type (Progam Reporting Units - Subcontract and Direct).	54
	# Of Persons Served in Nassau County by Treatment Type (Progam Reporting Units - Subcontract and Direct).	13,000
	# Of Nassau County residents treated outside of Nassau County.	3,400
	# Of Units of Service delivered in Nassau County by Treatment Type.	360,000
Assure that treatment agencies, funded through the department, are operating in effective and cost-efficient ways in accordance with regulatory guidelines.	Total # of persons treated by agency in Nassau County.	13,000
	# Of units of service delivered by agency in Nassau County.	360,000
Assure that support services are provided to Nassau County residents who are in need of professional care for a chemical dependency problem.	Case Management Unit - # of persons treated by the Department of Support Services.	6,500
	Case Management Unit - # of units of service delivered by the Department of Support Services.	12,500
	TIPS Unit - # of persons served by the Department of Support Services.	1,250
	TIPS Unit - # of units of service delivered by the Department of Support Services.	3,000
	Court Services Unit - # of persons served by the Department of Support Services.	3,000
	Court Services Unit - # of units of service delivered by the Department of Support Services.	16,000
	CTRPN Health Services - # of persons served by the Department of Support Services.	1,000
	CTRPN Health Services - # of units of service delivered by the Department of Support Services.	3,000
	Employee Assistance Program (EAP) - # of persons treated by the Department of Support Services.	130
	Employee Assistance Program (EAP) - # of units of service delivered by the Department of Support Services.	2,000
	Training & Health Fairs - # Of persons reached.	8,000
	Training & Health Fairs - # Of events.	198
	Drug and Alcohol Crisis Hotline - # of calls received.	350
	Drug and Alcohol Crisis Hotline - # of referrals made.	400

HP - PHYSICALLY CHALLENGED

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	322,525	341,736	183,099	354,326
	BB -EQUIPMENT	1,968	2,067	1,363	1,811
	CC -MATERIALS & SUPPLIES	4,822	-	-	-
	DD -GENERAL EXPENSES	-	18,000	11,560	15,765
	DE -CONTRACTUAL SERVICES	25,500	35,000	-	35,000
	HF -INTER-DEPARTMENTAL CHARGES	106,255	282,014	-	143,761
Expense Total		**461,070**	**678,817**	**196,021**	**550,663**
Revenue					
	BD -FINES & FORFEITS	47,377	50,000	24,651	50,000
	BF -RENTS & RECOVERIES	1,250	-	1,250	-
	BJ -INTERDEPT REVENUES	-	600,000	-	501,549
Revenue Total		**48,627**	**650,000**	**25,901**	**551,549**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	7	0	0
2006 Adopted Headcounts	7	0	0

OFFICE FOR THE PHYSICALLY CHALLENGED

The Office for the 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(ADA), 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.

VISION

The Office for the Physically Challenged seeks to harness the great potential power of a population of some 200,000 people with disabilities in Nassau County in order to enhance consumerism, employment, and access to adaptable housing, accessible health care, education and transportation.

GOALS

- Increase revenues associated with violations of NY State Handicapped Parking Permit utilization;
- Increase the number of Volunteer Handicapped Parking Ambassadors and interaction with police precincts;
- Enhance consumerism (sales tax revenue increases) & employment;
- Implement additional ADA management training for all county departments and agencies;
- Develop its Disability Leadership Training Institute, the first of its kind in the nation, for university students and high school students with disabilities;
- Sponsor a national Forum on post-ADA issues facing people with disabilities, assisted by the U.S. Department of Health & Human Services, and featuring participation of county, city and town offices for persons with disabilities nationwide;
- Develop and coordinate programs on increased accessible health care and emergency response mechanisms;
- Participate in the Emergency Management training.

MISSION

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

OBJECTIVES

- Increase the number of Volunteer Handicapped Parking Ambassadors by print ads and through the many outreach programs the office is involved with;
- Technical Assistance - Outreach to the business community to make them more familiar with how to remove barriers for disabled consumers and potential employees, which will increase sales tax revenues;
- ADA Management Training - Increase county compliance with Federal disability laws through seminars;
- Develop Disability Leadership Training Institute - Generate information through seminars to educate the community leaders representing people with disabilities.
- Sponsor a national forum on Post ADA issues - Develop an informational advocacy group to support new legislative initiatives;
- Develop and coordinate programs on increased health care and emergency response mechanisms;
- Safeguard the health & welfare of citizens with disabilities in times of hurricanes or terrorism attacks.

2007 BUDGET HIGHLIGHTS

The Office for the Physically Challenged continues to provide mandated services to over 200,000 residents with a Fiscal 2007 Adopted Budget of $550,663 versus an Adopted 2006 Budget of $678,817, staffed with seven full time employees again this year. The expense decrease is the result of lower interdepartmental charges for 2007. This includes interdepartmental revenue resulting from the Department of Social Services' use of this department as an Information and Referral resource. This is in line with County's "No Wrong Door" Policy.

HE-HEALTH DEPARTMENT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	16,212,696	17,167,418	8,676,868	17,837,184
	BB -EQUIPMENT	16,847	30,000	3,009	27,566
	CC -MATERIALS & SUPPLIES	583,445	-	(200)	-
	DD -GENERAL EXPENSES	1,071,766	1,879,300	1,132,762	1,735,379
	DE -CONTRACTUAL SERVICES	6,205,256	7,342,000	3,071,777	6,593,000
	HF -INTER-DEPARTMENTAL CHARGES	2,954,072	5,429,603	-	5,583,689
	HH -INTERFD CHGS - INTERFUND CHARGES	-	25,000	-	25,000
	OO-OTHER EXPENSES	175,000	-	-	-
	PP -EARLY INTERVENTION/SPECIAL EDUCATION	39,720,288	144,086,100	139,206,550	153,522,441
Expense Total		**66,939,370**	**175,959,421**	**152,090,767**	**185,324,259**
Revenue					
	AA -FUND BALANCE	-	867,000	-	-
	BC -PERMITS & LICENSES	3,799,792	3,603,580	1,782,010	3,717,580
	BD -FINES & FORFEITS	232,825	225,000	176,215	225,000
	BF -RENTS & RECOVERIES	4,222,229	50,000	1,299,082	50,000
	BH -DEPT REVENUES	7,185,673	8,601,900	2,696,741	8,901,900
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	101,058
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	24,592,046	85,081,730	34,242,920	90,992,338
Revenue Total		**40,032,566**	**98,429,210**	**40,196,968**	**103,987,876**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	249	18	14
2006 Adopted Headcounts	250	18	14

HEALTH DEPARTMENT

The Nassau County Health Department (HD) has six Control Centers in the General Fund: Administration, Environmental Health, Public Health Laboratory, Public Health and Children's Early Intervention Services. The Department receives more than $14.8 million in grants in a variety of areas and is the grantee for the Federal Ryan White Title I monies to the Nassau-Suffolk Eligible Metropolitan Area.

VISION

The Nassau County Department of Health will lead a public health system that works to promote healthy communities.

The Nassau County Department of Health promotes and protects the health of the residents of Nassau County. The mission is accomplished through direct services and community partnerships in the following areas:

- Prevention of environmental health hazards through assessment, regulation and remediation;
- Investigation and control of communicable diseases, including agents of bioterrorism;
- Promotion of healthy behaviors through education, outreach and training;
- Promotion of equal access to culturally and linguistically appropriate healthcare and allied services;
- Development and dissemination of local health data;
- Creation of innovative solutions to public health problems.

MISSION

The Nassau County Department of Health promotes and protects the health of residents of Nassau County.

The Health Department's vision and mission are supported by the following divisions:

Administration

This division provides overall leadership and direction of the Department, as well as administrative support, fiscal management (billing, revenue receipt, preparation of State and Federal Aid claims), human resources, staff development, information technology and public information functions. The Office of Epidemiology (community health assessment, research and planning, performance management) and the Bioterrorism Program (emergency preparedness and response) report directly to the Commissioner. Health disparity initiatives are also coordinated out of the Commissioner's office.

Environmental Health

This division is responsible for protecting the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. This division also promotes safe water, food, air, and recreational facilities by:

- Inspection and monitoring of food service establishments, recreational facilities and public water supplies.
- Investigation of complaints and food-borne outbreaks;
- Response to emergency spills and incidents including radiological events;
- Control and regulation of storage, handling and disposal of hazardous wastes and toxic materials;
- Abatement of household lead hazards;
- Oversight of radiological equipment;
- Certification of lifeguards and tattoo artists;
- Surveillance of mosquitoes, rabies and other disease vectors;
- Investigation and abatement of environmental contamination;
- Review of plans for water supplies and realty subdivisions;
- Enforcement of local, state and federal tobacco control laws;
- Coordination of GIS activity for the Department;
- Assessment of proposed day care sites and residential developments.

Public Health Laboratory

The laboratory provides clinical and environmental laboratory services to assess community health. It assists in the diagnosis of communicable diseases, determination of the source of food-borne illnesses, and detection of bacterial and/or chemical contamination in the environment. The laboratory maintains emergency response capabilities for all services.

Public Health

The Public Health cost center encompasses three separate divisions:

Division of Community and Maternal Child Health Services

This division administers and coordinates activities designed to protect the health and well-being of infants, children and pregnant women. Its major programs are:

Children's Early Intervention Program

Early Intervention (EI) is an entitlement program that provides specialized services to children under age three with developmental delays and disabilities. Services include evaluations (core and supplemental) 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. Services are generally provided in the least restrictive setting. The *Child Find* is a 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 medical, surgical, rehabilitative, orthodontic, and other related services for children up to 21 years with eligible medical conditions who meet financial eligibility requirements.

Preschool Special Education Program
This program pays for educational and supportive services to special needs children ages three to five. The program offers center-based educational services, itinerant services, evaluations and transportation. Eligibility and level of services is determined by local school district through the Committees on Preschool Special Education (CPSE). The HD provides overall fiscal and administrative oversight, including management of more than 400 provider contracts, maintenance of approved itinerate service providers and provision of municipal representatives at local CPSE meetings. The program also oversees a Countywide transportation system for both the Early Intervention Program (ages one-three) and Preschool (three-five).

Women's, Infants, And Children's Supplemental Nutrition And Education Program (WIC). WIC provides more than $8 million in food vouchers to over 12,000 low-income women and children in Nassau County. Participants are also assessed for nutritional deficiencies, screened for developmental delays, provided with nutritional education and guidance and offered training in parenting skills. The HD operates # seven sites throughout the county.

Perinatal Services Network. The Network mission is to improve services to pregnant women in Nassau County through training, coordination of care, and providing referrals to service providers. The Network sponsors an annual conference on women's health for medical and social service providers.

Community Health Worker Program. The CHWP provides case-management services to more than 150 low-income, pregnant women in the village of Hempstead.

Essential Public Health Services Through a contractual arrangement with the Nassau Health Care Corporation (NHCC), the Department pays $5 million to support the provision of essential public health services at six community health centers (Elmont, Freeport-Roosevelt, Hempstead, Inwood-Lawrence, New Cassell-Westbury, Long Beach) and the School-Based Health Program in the Roosevelt Junior/Senior High School.

Division of HIV and STD Control
This division coordinates HD and County activities aimed at prevention of and treatment for HIV infections and other sexually transmitted diseases (STDs). Program activities include:

- Case investigation and contact tracing for cases of syphilis, gonorrhea, and young women (under age 21) with Chlamydia infections;
- Partner notification and HIV testing for all persons newly diagnosed with HIV infection;
- Provision of free, confidential HIV testing for all county residents;
- Programs in community outreach, community education and peer education;
- Clerical support for the Nassau County HIV Commission;
- Provision of administrative oversight for the Nassau-Suffolk Ryan White Title I grant.

Division of Disease Control
This division protects the public from the spread of communicable disease, including those caused by potential agents of bioterrorism, through surveillance, reporting, monitoring, and outbreak investigation and control. Separate units provide tuberculosis case management and directly observed therapy (DOT); investigate and manage cases of childhood lead poisoning; promote recommended childhood and adult vaccination practices; and administer chronic disease control and prevention programs. The Division maintains oversight of the HD's Information and Referral Unit; 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.

GOALS

- **Emergency Response**: Maintain a high state of readiness to respond to public health emergencies including: biological, radiological or chemical terrorism, as well as naturally occurring epidemics, such as avian influenza;
- **Health Disparities**: Reduce health and health care disparities through the combined efforts of County agencies, health care providers and community groups;
- **Information and Data Management:** Improve the HD's ability to communicate and provide information to our internal and external (individuals, professionals and health care organizations) customers, including the use of geographic information systems (GIS);
- **Chronic Disease Control and Prevention:** Become more effective in changing health-related behavior, particularly for teenagers and young adults;
- **Partnerships:** Improve the coordination and collaboration between the HD and other members of the public health system, such as hospitals, managed care organizations, community groups, environmental advocates and social service agencies;
- **Cultural Competence:** Become a more culturally competent workplace, and in doing so, provide better service to our clients and become a better place to work.

OBJECTIVES

Emergency Preparedness

- Meet all deliverables under various emergency preparedness grants;
- Maintain trained and versatile Medical Reserve Corps Program;
- Conduct a regional drill to test cross-county collaboration;
- Maintain timeliness of high-priority disease investigations.

Health Disparities

- Reduce incidence of communicable diseases in minority communities, especially; sexually transmitted infections and tuberculosis;
- Improve management of high risk pregnancies;
- Increase rate of referrals of minority children in EI program.

Information and Data Management

- Update and enhance data layers on the county GIS;
- Increase use of HD data and web site;
- Provide detailed, community-level data on children's health in Nassau County;
- Chronic Disease Control;
- Increase number of Nassau County residents who are assisted in quitting smoking;
- Increase percentage of children in WIC program that drink reduced fat milk.

- Cultural Competence;
- Participate in County's workforce diversity training.

2007 BUDGET HIGHLIGHTS

The Health Department has a Fiscal 2007 Adopted Budget of $185.3 million, an increase of 5.3 percent over the Fiscal 2006 Adopted Budget. Approximately 83 percent of the department's 2007 expense is devoted to PreSchool/Special Education and Early Intervention programs. The Fiscal 2007 PreSchool/Special Education budget request of $107.5 million represents a 4.3 percent increase over the projected $103 million dollar expense of 2006 and an increase of 9.62 percent over the Fiscal 2006 Adopted Preschool/Special Education Budget of $98 million. This increase is due to continued growth in the number of students enrolled in the program and an increase in the number of children requiring Itinerant Teacher Services (1:1 teacher while in program). Increases in both retroactive and current year rates had to be factored in to the cost as well. The number of children served in the Early Intervention program has increased at a slower rate that anticipated over the last three years, therefore, contractual expenses have been lower than budget in 2005 and 2006. The 2007 Adopted Budget of $44 million is the same as the Adopted 2006 Budget and is 5% above the 2006 projection of 42 million. These are mandated expenses that have been met with a corresponding increase in State Aid. Additional funding for two initiatives has also been included in the 2007 Adopted Budget. $101,000 has been allocated for the provision of baits for wildlife rabies control to prevent spread beyond northern Nassau County. $8,000 of funding has been provided for food managers training courses in Spanish. This initiative would enable food service managers with limited or no proficiency in English to successfully complete the Health Department's certification. $150,000 more has been added to the Contractual Services line through Legislative decisions.

The Department's Adopted budgeted staff includes 249 full-time, 18 part-time and 14 seasonal employees. Excluding Pre-School positions transferred to the Health Department in 2006, the Department will have approximately 17% fewer employees that in did prior to the staff reduction initiatives implemented in 2002.

The Health Department is projecting $5.2 million in Early Intervention Medicaid revenue during 2006, and anticipates $5.5 million in Early Intervention Medicaid Revenue 2007. Approximately 80 percent of the department's revenue comes from State Aid associated with its Early Intervention and Pre-School/Special Education Programs; Medicaid receipts account for an additional 6.7 percent of the total revenue.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	Measure(s)	2007 Target
Emergency Response: Meet deliverables for NYSDOH BT grant.	Approval of grant reports and performance measures.	100%
Emergency Response: Increase capacity and maintain readiness of Medical Reserve Corps.	# Of MRC members trained in the National Incident Command Management System (NIMS).	100%
	Increased MRC membership: # of and % of People.	35 or 10%
Emergency Response: Increase ability of nurses in the HHS vertical to provide services in Special Needs	Provide training in Special Need Sheltering to nurses.	100%
Emergency Response: Maintain rapid response to high priority communicable disease reports (possible BT events).	% Of reports responded to within 24 hours.	100%
Health Disparities: Reduce burden of communicable diseases in minority communities.	Increase % of syphilis cases for which a sexual contact is notified.	75%
	Increase % of all cases of HIV for which a contact is identified and notified.	25%
	Increase in the improvement of contact tracing, evaluation and treatment of persons with latent	5%
Health Disparities: Increase and vary outreach to minority and non-English speaking populations through members of the Local Early Intervention Coordinating Council.	Contact with minority pregnant and parenting teens in Pregnancy, Resourse and Education Program of Hempstead High School(PRESS) and Good beginnings for babies program in New Cassel.	100%
Health Disparities: Increase case management services to at-risk pregnant women in Roosevelt.	Expansion of Community Health Worker Program into Roosevelt: # of families.	20
Chronic Disease Control and Prevention: Become more effective in changing health-related behavior, particularly for teenagers and young adults by assisting county residents in quiting.	Increase the # of tobacco dependent adult residents who receive no-cost nicotine replacement therapy from the Health Department: # of and % of People.	1,575 or 5%
Chronic Disease Control and Prevention: Become more effective in changing health-related behavior, particularly for teenagers and young adults by reducing obesity in WIC program participants.	% of WIC children and women receiving low fat milk.	24%
Partnerships: Increase collaboration between school districts and preschool special education programs.	Conduct one-on-one training with the chair and members of the Committee for Preschool Special Education in each school district: # of districts.	20

SC-SENIOR CITIZENS AFFAIRS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	2,223,465	2,442,317	1,236,845	2,549,930
	BB -EQUIPMENT	5,350	6,000	-	5,712
	CC -MATERIALS & SUPPLIES	8,674	-	(23)	-
	DD -GENERAL EXPENSES	11,073	60,036	15,608	65,763
	DE -CONTRACTUAL SERVICES	11,654,103	12,679,912	11,486,680	14,166,553
	HF -INTER-DEPARTMENTAL CHARGES	567,038	1,407,862	-	1,409,672
Expense Total		**14,469,704**	**16,596,127**	**12,739,110**	**18,197,630**
Revenue					
	AA -FUND BALANCE	-	-	-	200,000
	BF -RENTS & RECOVERIES	189,928	-	52,239	-
	BH -DEPT REVENUES	15,029	15,450	9,670	15,456
	BJ -INTERDEPT REVENUES	-	390,562	-	390,000
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	115,971
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,884,876	5,034,374	293,437	5,044,196
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	3,986,166	4,688,045	(316,202)	5,777,608
Revenue Total		**9,076,000**	**10,128,431**	**39,144**	**11,543,231**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	40	8	0
2006 Adopted Headcounts	38	8	0

SENIOR CITIZEN AFFAIRS

The Department acts as the primary advocate at the local, state and federal levels for the needs, concerns and interests of Nassau County's older citizens and individuals of all ages who require long term care services. Principal responsibilities are to plan and develop programs and policies to meet the needs of older citizens, and to provide unbiased information and assistance to individuals of all ages who require long term care services. The Department receives funding from Federal and State agencies for program planning, administration and operations. 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.

VISION

The Department of Senior Citizen Affairs will provide comprehensive services in identifying and meeting the needs of senior citizens and their caregivers. In addition, the Department will be a key component in the Health and Human Services continuum, the County and the State, providing cost effective assistance that will maintain o

In order to accomplish its mission, Senior Citizen Affairs:

- Advocates at the 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;
- Provides information, referral and assistance to persons of all ages who are seeking long term care services.

MISSION

The Department of Senior Citizen Affairs, as the designated Area Agency on Aging for Nassau County, implements the Older Americans Act of 1965 as amended and the New York State Community Services for the Elderly Act of 1979.

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

<u>Administration</u>
Oversees all aspects of the department's operations and develops protocols for ongoing activities. Functions as liaison to the County Legislature and Administration, to the NY State Office for the Aging and to the Department's Advisory Council. Oversees the provision of technical assistance to contactor agencies.

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 congregate nutrition program with related transportation, health promotion, and support services in accord with federal and state guidelines at a coordinated network of Senior Centers which includes the Department's North Merrick and Roslyn community-based offices.

- Administers programs that meet the special needs of frail elderly including adult day care, case management, non-medical in-home care, ombudsman services, caregiver respite, support groups for caregivers, and a county-wide home delivered meals program.

- Provides direct information, referral, and consultation services to seniors and caregivers; Coordinates and staffs support groups and the department's monthly Information and Assistance Fairs (I&A); Develops Gerontology Workshops and other training opportunities for professionals and constituents.

- Administers the Home Energy Assistance Program (HEAP) and the Weatherization, Referral and Packaging Program (WRAP) for income eligible individuals. Administers the Health Insurance Information Counseling & Assistance Program (HIICAP), the Long Term Care Insurance Education & Outreach Program (LTCIEOP), the State Pharmaceutical Assistance Program (SPAP), and other financial and legal counseling programs.

- Coordinates the Retired Senior Volunteer Program (RSVP) and the Foster Grandparent Program (FGP) services.

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. Prepares and maintains all department personnel records and ensures compliance to all human resource regulations.

GOALS

- Expand programs to meet the needs of the rapidly growing senior citizen population and enable senior citizens to remain in their homes and communities for as long as possible;
- Develop a central access point to coordinate a system that provides information and assistance on available long term care services to persons of all ages;
- Enhance staffing level to respond to the additional administrative and programmatic requirements of new and increased revenues.

OBJECTIVES

- Enhance 'No Wrong Door' so that older constituents and persons of all ages receive comprehensive services through single point of entry (SPOE);
- Continue to coordinate the involvement of representatives from government and non-profit agencies at monthly Information & Assistance fairs in order to provide multiple services to attendees in convenient, easily accessible sites in target communities;
- Coordinate staff development initiatives with other government and non-profit agencies to provide more opportunities for training;
- Develop a system of fiscal on-site monitoring;
- Utilize the centralized computer reporting and tracking system to increase efficiencies.
- Secure additional funds through grant writing;
- Maintain or develop programs that provide important and necessary supportive services to senior citizens and their caregivers;
- Advocate for changes in legislation that will adequately fund existing programs and amend existing requirements to enhance program effectiveness;
- Develop a centralized resource data base and an interactive web based resource system.

2007 BUDGET HIGHLIGHTS

The Department of Senior Citizen Affairs' Fiscal 2007 Adopted Budget is $18.2 million, of which $14.2 million is devoted to contractual services. Much of the increase reflects a greater allocation to counties by the state in the area of Expanded In-Home Services for the elderly, (EISIP) which reduces hospitalization and institutionalization and their associated costs in the long run. The department is able to provide more services as a result of this allocation. $200,000 in recurring contractual services funds added in 2006 remains in the department in 2007 and another $275,000 was awarded as a result of Legislative enhancement. The Department will receive another $200,000 for implementation for the Point of Entry Program, which provides a consumer centered entry point for information on Long Term Care. This effort will enhance the County's "No Wrong Door" policy. The department's full time headcount stands at 40.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	Measure(s)	2007 Target
Develop programs to meet the needs of the rapidly growing senior citizen population and enable senior citizens to remain in their homes and communities for as long as possible.	# Of senior center congregated meals served.	250,000
	# Of seniors served at senior centers.	6,600
	# Of home delivered meals.	520,000
	# Of trips taken by county funded senior citizens.	207,000
	# Of seniors being transported.	1,620

SS-SOCIAL SERVICES

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	47,551,759	50,063,914	25,695,450	53,750,837
	BB -EQUIPMENT	75,539	127,570	34,265	135,531
	CC -MATERIALS & SUPPLIES	57,103	-	(66)	-
	DD -GENERAL EXPENSES	948,902	1,161,243	526,506	1,253,024
	DE -CONTRACTUAL SERVICES	12,114,622	14,198,321	7,407,675	15,553,694
	DF -UTILITY COSTS	200	400	-	400
	HF -INTER-DEPARTMENTAL CHARGES	7,887,797	19,541,024	1,036,715	17,789,006
	SS -RECIPIENT GRANTS	47,850,718	51,652,600	26,796,337	53,676,000
	TT -PURCHASED SERVICES	42,773,353	46,012,951	34,122,530	47,865,713
	WW -EMERGENCY VENDOR PAYMENTS	51,929,051	53,060,200	40,347,362	53,881,103
	XX -MEDICAID	238,948,840	214,609,343	112,455,471	218,024,984
	XY -MEDICAID - IGT	40,973,707	39,573,706	1,166,499	-
Expense Total		**491,111,591**	**490,001,272**	**249,588,743**	**461,930,292**
Revenue					
	AA -FUND BALANCE	-	1,500,000	-	400,000
	BF -RENTS & RECOVERIES	4,160,052	3,408,364	10,296,419	-
	BH -DEPT REVENUES	11,189,324	9,467,000	4,089,783	10,549,000
	BJ -INTERDEPT REVENUES	20,912	-	-	-
	BX -MEDICAID IGT REIMBURSEMENTS	40,973,707	39,573,706	-	-
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,292,495	94,665,063	15,967,251	94,359,361
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	85,409,721	59,204,417	17,786,283	70,532,586
Revenue Total		**234,046,211**	**207,818,550**	**48,139,735**	**175,840,947**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	**915**	**148**	**0**
2006 Adopted Headcounts	**873**	**157**	**0**

SOCIAL SERVICES

The Department of Social Services provides supportive services and financial assistance to eligible individuals and families in Nassau County.

Social Services works towards its vision and accomplishes its mission by:

VISION

To attain a more effective and efficient service delivery, increase collaboration between the HHS vertical and Community Based Organizations(CBO's) and be a leader in the implementation of technology improvement.

- 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:

MISSION

The mission of the Department of Social Services is to provide financial assistance and supportive services to eligible individuals and families in Nassau County, consistent with Federal and State laws.

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.

GOALS

- Efficiently and effectively administer all DSS Programs; and operate within budget limits;
- Assist and protect children and adults unable to help themselves; and assist families and individuals to achieve economic self-support and self-sufficiency;
- Raise Temporary Assistance Employment rate;
- Provide housing for the homeless;
- Provide safe and stable environment for children through the Foster Care program;
- Settle child support issues.

OBJECTIVES:

- Process new Temporary Assistance, Medical Assistance and Day Care applications within a set number of days and schedule re-certifications every 12 months;
- Research new work opportunities and work related alternatives for those TANF beneficiaries capable of performing such functions;
- Investigate reports of children in danger through 7 day overdue safety assignments and 60 day overdue investigations;
- Set target of 100% of homeless housed;
- Reduce the number of foster care placements within 1 year, reduce the recurrence of maltreatment and minimize re-entry into the foster care system;
- Increase the rate at which paternity and support orders are established and the percentage of support dollars collected.

2007 BUDGET HIGHLIGHTS

The Department of Social Services has a Fiscal 2007 Adopted Budget of $461.9 million in expenses and $175.8 million in revenues. The overall reductions from $490 million in expense and $207.8 million in revenue in 2006 reflects the removal of equal Intergovernmental Transfer (IGT) expenses and revenues from the DSS budget. The Department's budgeted staff includes 915 full time and 148 part time employees, compared to 873 full time and 157 part time employees in 2006.

The Fiscal 2007 Adopted Budget includes a slight increase in Medicaid expenditures of $3.4 million over the Fiscal 2006 Adopted Budget of $214.6 million. This increase is a result of a new Medicaid Cap that was enacted in the 2005-06 New York State Budget. The cap took effect on January 2006. It limits local Social Services District's Medicaid payments to the 2005 calendar year level, as adjusted by a growth rate of 3.5 percent for 2006, 3.25 percent for 2007, and 3.0 percent each year thereafter, or actual costs, whichever is lower. In 2006, local Medicaid payments converted from a payment based on a percentage of unlimited weekly Medicaid expenditures, to a fixed amount to be paid in equal weekly installments.

The amount of the cap is calculated based on a State devised formula. The formula begins with each county's 2005 actual expense, which was calculated at $191.9 million and makes certain deductions and additions. Included among the deductions are revenues associated with Medicaid, Overburden and Medicaid recoveries. The cap amount does not include local Indigent Care payments which equal $13.2 million annually. Also, Intergovernmental Transfer Payments (IGT) are outside the cap amount.

Staffing

The Department's main change in staffing includes 28 more Social Welfare Examiners. 24 are to be placed in Medicaid, which has the largest caseload growth, and 4 are to go to the Employment Unit. 5 Caseworkers have been requested for the Child Protective Services and Services To Children divisions.

Contractual Services

The Department's 2007 Adopted Budget for Contractual Services is $15.6 million versus a 2006 Adopted Budget of $14.2 million. Part of the change stems from a $760,000 increase, which provides preventive and other supportive services to Persons in Need of Supervision (PINS), ages 16-17 years, through home based services aimed at preventing detention and Foster Care placement. This increase will eliminate the need for an Interdepartmental Service Agreement (ISA) between DSS and the new Behavioral Health and Developmental Disabilities Department, (formerly Mental Health), who had previously contracted on DSS' behalf for these services. New contracts have been requested for interpreter and document translation services, Medicaid fraud & abuse software licensing agreement, additional foster boarding and adoptive home recruiting, cell phone services for Caseworkers, and remote dictation and transcription services for CPS and Foster Care caseworkers reporting via Connections interface. $200,000 in recurring contractual services funds added in 2006 was preserved in Social Services in 2007. An additional $725,000 is included as a result of Legislative enhancement.

Recipient Grants, Purchased Services, Emergency Vendor Payments

The TANF caseload has remained relatively constant and the Safety Net caseload has shown slow increase over the past year. This is due to the fact, once a TANF case reaches the 5 year limit it can become a Safety Net case. However, expenses in both categories have increased by 5 percent and 11 percent respectively. This is mainly due to increases in transitional housing costs. The Day Care caseload has also remained constant over the past year. However, a proposal has been made to increase Title XX

Homemaker rates. This increase is necessary under the County's Living Wage Bill, and has been accounted for elsewhere in the Fiscal 2007 Adopted Budget.

Revenues

The Department of Social Services anticipates approximately $94.4 million in Federal Aid and $70.5 million in State Aid, plus another $10.6 million in Department Revenues. The State Aid includes reimbursement for the department's Interdepartmental Service Agreements (ISA's) with non-HHS departments as well as for those between DSS and the Office for the Physically Challenged, the Department of Drug & Alcohol Addiction (now Behavioral Health), Senior Citizens Affairs and the Nassau County Veterans Services Agency. Social Services is eligible to purchase and fund the Information & Referral functions provided by these departments as part of the County's "No Wrong Door" policy, as well as claim State Aid for them.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Employment Rates: The County will provide accessible employment services to the eligible (Employable) Temporary Assistance population.	Participation Rate	50%
Public Assistance: Applications for assistance will be disposed of in a timely manner.	Average number of days between application	30 Days or less
Medical Assistance: Applications for assistance will be disposed of and recertified in a	Average number of days between application	30 Days or less
	% Recertified	50% or more
Child Protective Services: Reports will be investigated and assessed in a timely manner.	Percent of 7 Day Safety Assessments Overdue	10% or Less
	Percent Total Investigation Conclusions Overdue (60	10% or Less
Child Support Enforcement: The county will establish paternity and financial responsibility as	PEP% - Paternity Establishment Percentage	80%
	SEP% - Support Order Establishment Percentage	80%
	CP% - Current Payment Performance Level	80%
Emergency/Temporary Housing: The County will provide housing for all eligible persons requiring	% of Eligible Homeless Housed with DSS	100%
Day Care: Applications for day care will be disposed of in a timely manner.	Applications - Average # Days from Registration to	30 Days or less
Foster Care: Reunify child with parent/caretaker and re-entry into Foster Care	Reunify with Parent or Caretaker within 1 Year	76.2% or more
	Re-entry to Foster Care within 1 Year of Previous	8.6 or less%

VS-VETERANS SERVICES AGENCY

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	547,953	568,144	304,783	644,137
	CC -MATERIALS & SUPPLIES	1,189	-	-	-
	DD -GENERAL EXPENSES	2,559	5,595	2,210	14,421
	DE -CONTRACTUAL SERVICES	-	700	-	700
	HF -INTER-DEPARTMENTAL CHARGES	968	343,706	-	242,006
Expense Total		**552,668**	**918,145**	**306,993**	**901,264**
Revenue					
	BF -RENTS & RECOVERIES	158	-	-	-
	BJ -INTERDEPT REVENUES	-	1,000,000	-	826,990
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	115,340	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	67,500	32,500	-	35,000
Revenue Total		**182,998**	**1,032,500**	**-**	**861,990**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	9	0	0
2006 Adopted Headcounts	9	0	0

VETERANS SERVICES

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 staffed 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.

VISION

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

Veterans Services accomplishes its Mission as it works to:

- Guide the veteran through the entire procedure from the application to the adjudication and, if necessary, the appeal process;
- Provide advocacy services for veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by the deserving and rightful recipients;

MISSION

The mission of the Veterans Service Agency is to be an advocate for veterans, their spouses and dependents with the U. S. Department of Veterans Affairs, New York State and Nassau County.

GOALS

- To allow Veterans who are currently receiving DSS benefits to instead receive VA benefits;
- Transport Veterans to the VA hospital and/or clinic. Educate the Veterans and their families on their Veteran's Benefits. File claims for the Veteran and/or family to increase the dollar amount received by Nassau County Veterans;
- To be able to represent Veterans at the U.S. Court of Appeals for Veterans claims (CAVA);

OBJECTIVES

- To have 2 staff members of the Veterans Service Agency at the Department of Social Services to channel Veterans applying for DSS benefits to the Veterans Services Department. This should remove approximately 100 Veterans from the DSS roles yearly;
- Transport 4,000 Veterans to the VA Hospital in Northport and the VA Clinic in Plainview by increasing the number of volunteer drivers;
- Agency staff to visit the Veterans Organization in the community to explain Benefits and assist them with filing claims for benefits. This will generate approximately 740 Veterans claims yearly and $735,000.00 in cash awards from the Department of Veterans Affairs;

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for Veterans' Services is $901,264 with a full time headcount of 10. Its revenue of $861,990 is mainly interdepartmental revenue resulting from the Department of Social Services' use of this department as an Information and Referral resource. This is in line with County's "No Wrong Door" Policy.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	Target
Provide advocacy services for Veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by the deserving and rightful recipients.	# Of Veteran services provided.	24,500
Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.	# Of veterans claims opened.	740
To file claims for the Veteran &/or family and to increase the dollar amount received by Nassau County Veterans.	Veteran Cash awards from the Department of Veteran Affairs.	$ 735,000

YB-NASSAU COUNTY YOUTH BOARD

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	545,592	519,239	259,956	610,757
	DD -GENERAL EXPENSES	-	11,800	2,500	11,693
	DE -CONTRACTUAL SERVICES	7,433,341	8,676,823	7,771,996	9,138,196
	HF -INTER-DEPARTMENTAL CHARGES	297,194	599,952	-	741,928
Expense Total		**8,276,127**	**9,807,814**	**8,034,452**	**10,502,574**
Revenue					
	AA -FUND BALANCE	-	-	-	400,000
	BF -RENTS & RECOVERIES	172,439	-	96,632	-
	BJ -INTERDEPT REVENUES	-	-	-	401,000
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	18,836	-	(378)	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	1,761,111	1,523,333	-	1,553,753
Revenue Total		**1,952,386**	**1,523,333**	**96,254**	**2,354,753**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	8	1	0
2006 Adopted Headcounts	7	0	0

YOUTH BOARD

The Nassau County Youth Board, now in its 41st year, was created to plan for, 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. 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.

VISION

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

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

- ***Mandated Volunteer Policy Making Board*** comprised of residents, business and ex-officio government representatives;
- ***Neighborhood based***: allows optimum access of youth and families to a variety of services and systems;
- ***Well established relationships*** with agencies, community based resources, funders, government and school districts throughout Nassau County and New York State;
- ***Cost-effective***: costs per youth are less than $200 per youth, per year as compared to more costly alternatives-placement, incarceration which cost as much as $70,000 per year per youth;
- ***Proactive*** through county comprehensive planning, research and active involvement with neighborhood based structures, needs and programs are planned and implemented as trends are identified;

MISSION

The mission of the Nassau County Youth Board is to promote self-esteem, positive values and morals, citizenship, dignity, as well as physical, social, and mental well-being among the youth of Nassau County through youth and community development. It's guiding principles are empowering youth, strengthening families, creating healthy alternatives, developing communities and establishing partnerships and service integrations.

- ***Broker/facilitator***: between government, municipalities, civic groups, community based agencies and funders to design, implement/advocate for youth and family development opportunities. More than $5,500,000 is currently leveraged with the Nassau County Youth Board and its youth and family development network for new and increased programs to provide critically needed after school, juvenile justice, runaway/homeless, domestic violence and gang prevention services throughout Nassau County;
- ***Magnet***: for State, Federal and private funding. As a well-established, experienced neighborhood-based network, a solid foundation is in place for new program areas;
- ***Experienced****:* in the provision of youth and family development services. Youth Board staff has been there a median of 18 years and the vast amount of agencies have operated in communities at least 25 years. Youth Board has also served in an advisory capacity to many state initiatives funded in the areas of planning, runaway/homeless youth services, juvenile justice, teen pregnancy/HIV risk reduction and community service learning. Positioned to address the current issues facing Nassau County including the rise in youth gangs and the growing diversity of Nassau County's population;
- ***Empowerment Model***: In its program and community development, Youth Board has always cultivated the resources and assets of people and communities. People are invested in services and contribute greatly to their success. It is estimated that over $2 million in volunteer time is provided within this network;

The predominant philosophy within the Mission statement of Youth Board is the importance of opportunities for young people to learn and grow within communities that represent the kind of world in which they live. To provide support and replicate programs that work, experiment with initiatives, cross systems programming and build capacity for programs for youth most in need. The department's focus on advocacy creates opportunities for young people within a culture of responsibility, service and citizenship through the development of partnerships among government, the non-profit sector, schools, businesses, and other community organizations.

The vision and mission of the Youth Board is supported by the following units whose functions are:

Administration

Provides oversight to all components of the department's operations and protocols. The Executive Director interprets and implements Youth Board policies and programs to appropriate bodies and negotiates with funding sources at local, state (New York State Office of Children and Family Services) and federal levels. Administration services a twenty-eight member policy making Board of which twenty are voting members and eight are ex-officio.

Planning

The functions of this Unit include collecting and maintaining all research and planning data files, management and regular updating of community statistical profiles, providing technical support to other Youth Board staff and contract agencies on needs assessments and research issues, and the coordination of Youth Offense Data System from its collection to the elimination of duplicate record to create a unified youth offense data file to the regular analysis of youth offense data. In addition, the Planning Unit is responsible for the preparation of the New York State Three Year County Comprehensive Plan for Youth Services, the annual update and technical assistance in the development of grant applications.

Development, Training and Legislative Advocacy

The major functions of this unit include the search, identification, development and acquisition of grants through private and government sources to sustain and develop youth and family development programs in the communities identified for service needs in Nassau County. The Unit is also responsible for overseeing and developing training programs for contract agencies and Youth Board's special initiatives. It also performs the advocacy role in the identification of service needs and legislation for young people and their families on a number of levels including to elected officials, community groups and funding sources.

Program Management

This Unit Administers the major components of contract management which includes processing all requests for funding including new and renewal contracts, conducting on-site monitoring of all funded programs, conducting and preparing assessment and evaluation reports for use by staff and Board in making funding decisions, providing technical assistance to contract agencies, administering the Collaborations Initiative for program operation and fiscal soundness and the Runaway/Homeless Youth, Juvenile Justice and Youth Employment Initiatives. The unit provides direct supervision for the only direct services operated by the Youth Board which are the Youth Adult Participation Project, Youth Council and CONNECTIONS Initiative and all other new grants administratively operating from the Youth Board. This Unit serves as the administrative liaison between Nassau County and the New York State Office of Children and Family Services in the allocation of municipal funds. In order to maintain State Aid for youth services for the County, Cities of Glen Cove and Long Beach, Towns of Hempstead, North Hempstead and Oyster Bay and all other municipal villages, this Unit prepares a three year Planning Agreement with annual updates in cooperation with the aforementioned municipalities.

Recognizing that an alarming but consistent trend across Nassau County communities is the rise in violent behavior and that community-based agencies are encountering more and more young people who are becoming attracted to or are involved with youth gangs, the funding was set aside in the 2004 budget for the Youth Violence and Gang Prevention/Intervention Initiative. Twelve projects have been funded over the past two years with the intent of developing collaborative efforts and services to prevent/intervene with youth violence and gangs throughout Nassau County. Funding of these projects will continue in 2007 to carry on this work.

Fiscal

The major functions of this unit include administrative responsibility for the development and implementation of federal, state and County contracts and budgets that includes the fiscal management, accounting, auditing, preparing vouchers, budget amendments, execution and maintenance of agency contracts and state and federal grants, preparation of the State Aid application for funding to Nassau County. Staff analyzes financial statements of contract agencies to determine the fiscal health of that agency and provides technical assistance when necessary. Under the direction of the Executive Director, staff prepares the Youth Board's annual county budget within the concept of fiscal economy.

GOALS

- Assure delivery of quality services to young people and families through youth services that empower youth, develops skills, strengthens families, creates healthy alternatives, develops communities, and establishes partnerships and service integration;
- Strengthen, support and replicate programs that work, experiment with initiatives, and develop a collective approach which coordinates all environments; family, education, employment, health, criminal justice, runaway/homeless etc., with particular attention to the rapidly growing diversity of Nassau County's population;
- Serve as a broker to contract agencies, municipalities, other county departments and not-for-profit youth service agencies to plan, access and implement programs and activities designed to strengthen and maximize cross systems approaches to planning, collaboration and coordination of youth development services and programs throughout Nassau County;
- Promote and advocate on a local, state and federal level for legislation, public policy, initiatives and funding that addresses the needs and priorities of young people and their families which will nurture our young people and encourage their growth as competent members of the larger society both now and as adults;
- Maintain the programmatic and fiscal accountability of all contract providers through ongoing assessments, evaluations accounting functions. Special focus remains on accountability for expenditures of all public dollars and assurance of compliance with contractual agreements;
- Administer all facets of the Department resourcefully and effectively through planning, community/program development, grant development, training, staff and board development and special projects;
- Sponsor and operate the Summer Lunch Program providing free lunches to eligible youth during July and August 2007.

OBJECTIVES

- Fund youth and family development programs in over forty communities based organizations strategically located in communities of greatest need throughout Nassau County;
- Serve over 25,000 youth and families on a regular basis and an additional 25,000 youth and their families through presentations, workshops, special events, etc.;
- Continue to administer the Youth/Adult Participation Project and the County Executive Youth Council providing over 40 youth with an opportunity to develop leadership skills and more effectively involve them in planning of youth development services;
- Study, review and update, in conjunction with new planning data and resource information, Youth Board policy and funding guidelines;
- Provide training and oversight to the County Runaway/Homeless Youth Services System including emergency and short term housing, crisis intervention family mediation and 24 hour hotline and information and referral services to over 20,000 recipients;
- Manage the Juvenile Justice Initiative providing prevention and post institutional services to 200 young people at risk of entering or returning from the juvenile justice system in communities of highest need;

- Provide oversight and collaboration among the 10 agencies funded under the youth violence and gang prevention intervention initiative;
- Implement Year 1 of the ACT for Youth Planning Initiative in which we begin to illicit input and mobilize systems to embrace positive youth development principles and translate them into practice;
- Actively engage youth in community service learning projects that will actualize the strategies for the ACT for Youth Agenda;
- Provide support to the Planning and Legislative Advocacy Committee of the Youth Board who will meet a minimum of 15 times annually;
- Continue to provide technical assistance to and process applications for Nassau County villages and municipalities in order for them to drawn down New York State dollars for recreational and youth services;
- Accomplish the year one benchmarks of the ACT for Youth grant through the Collaborations for Community Change group who will begin to collect information from various sources throughout the county to implement comprehensive and integrated system of positive youth development strategies to develop and improve healthy outcomes among youth 10–19 years old;
- Make 1,550 contacts with funded agencies though monitoring onsite visits, case record reviews, agency telephone contacts, reports, program audits, provision of technical assistance, assessment activities of contract agencies, conferences, application reviews, program performance reviews, etc.;
- Maintain the fiscal accountability, auditing and processing of claims and other fiscal related document for 130 contracts and processing nearly 1,500 claims;
- Research and develop and distribute a compendium of grant and other funding opportunities 12 times per year;
- Provide 10 relevant comprehensive training opportunities for staff, contract agencies and other youth and family development service providers servicing nearly 800 participants;
- Hire a seasonal Program Coordinator and Accounting Assistant to carry out the goals and accountability of the Summer Lunch Program which provides over 75,000 free lunches during July and August to income eligible children.

2007 BUDGET HIGHLIGHTS

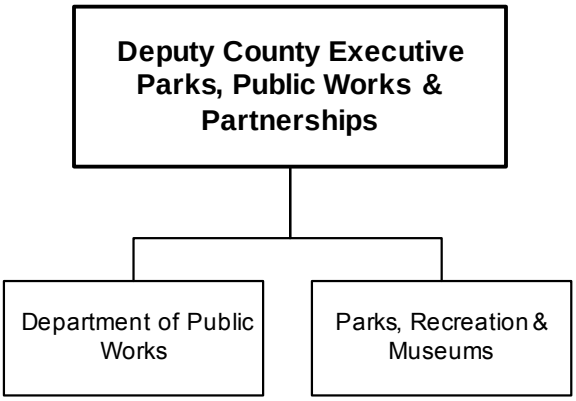
The Nassau County Youth Board's Fiscal 2007 Adopted Budget totals $10.5 million in expenses, of which $9.1 million are in Contractual Services, and $2.3 million in revenues, with 10 full time employees. The department's Contractual Services line features added funding for the Summer Lunch program, Bias Help/HEVN, and the LI Hispanic Pastoral Association's Gang Prevention Workshops. $400,000 in recurring contractual services funds added in 2006 was extended into the Youth Board in 2007 and another $1 million added through Legislative actions. State Aid has been increased by $30,000 over the Fiscal 2006 Adopted Budget as a result of demographic changes. Starting July 2006, the department also received a 100% funded New York State Department of Health Grant, "Act for Youth" renewable for 5 years. This is a planning grant for youth and family development, and is part of a statewide initiative in which 6 counties were selected. Finally, $401,000 in revenue represents interdepartmental funds from an agreement with the Health Department which allows Health to claim reimbursement for Youth Board expenses that qualify under Article 6 Public Health Law. This transaction is consistent with the County's objective of maximizing revenues through efficiency and integration of services.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	Measure(s)	2007 Target
Continue to fund youth and family development programs which serve over 25,000 youth and their families on a regular basis and another 25,000 through workshops, class presentations, scheduled auditorium presentations, etc. which are strategically located in communities of greatest need in Nassau County.	# Of Contracts.	127
	# Of Youths served.	30,000
Continue to monitor, assess, provide technical assistance and evaluate funded agencies to ensure compliance and cost effectiveness of youth service delivery system.	# Of Agency Contacts, Visits, & Reviews.	1,550
Continue to provide technical assistance to and process applications for local villages and municipalities in order for them to draw down New York State dollars for recreational and youth services.	# Of Municipal Applications.	49
Continue to desk audit claims for contract agencies.	# Of Claims Processed.	1,557
Continue to provide funding, monitor and provide training and oversight to County Runaway/Homeless Youth Service Network including emergency and short term housing, crisis intervention, family mediation, 24 hour runaway hotline and information and referral.	# Of Contacts.	18,098
Continue to administer the Youth/Adult Participation Project and the County Executive Youth Council providing young people representing a cross section of Nassau County an opportunity to develop leadership skills and more effectively involve them in the planning of youth and development services in their community as members of boards and committees.	# Of Youth Participants.	35
Continue to develop relevant comprehensive training opportunities for staff, contract agencies and other youth and family development systems.	# Of Participants.	800
	# Of Trainings.	10
To sponsor and operate the Summer Lunch Program providing free lunches to eligible youth during July and August.	# Of Lunches Served.	78,000
To maintain planning, research and data collection function.	# Of Community Profiles Updated.	72
To continue to facilitate the school/community collaborations in Hempstead and Roosevelt providing youth with a myriad of services in partnership with a Team Center in the community high schools.	# Of Youths Served.	1,500
Continue to manage the Juvenile Justice Initiative providing prevention and post institutional services to young people at risk or entering the juvenile justice system in communities of highest risk.	# Of Youths Receiving Comprehensive Services.	200
To maintain grants development function in the search, preparation and acquisition of grants on behalf of the department and contract agencies.	# Of Compendiums and Grants.	15

PARKS, PUBLIC WORKS AND PARTNERSHIPS VERTICAL



PARKS, PUBLIC WORKS AND PARTNERSHIPS VERTICAL

The Parks, Public Works and Partnerships Vertical is comprised of two major departments, the Department of Public Works and the Department of Parks, Recreation and Museums.

Department of Public Works

The Department of Public Works (DPW) comprises approximately 800 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. The Department operates with two major funding sources, the General Fund and the Sewer and Storm Water District Fund.

VISION

The Parks, Public Works and Partnerships Vertical serves Nassau County's citizens and business community by building and maintaining the County's infrastructure and parks systems in a safe, clean and enjoyable manner. The Vertical is driven by a goal to provide efficient services and the appropriate environment for growth of businesses. It is further governed by a mandate to sustain and promote a healthy community and ensure preservation of our natural resources. The Vertical must take the lead in making Nassau County a wonderful place to live, work and play.

MISSION

The mission of the Parks, Public Works and Partnerships Vertical is to achieve excellence in the delivery of essential services such as planning, designing, constructing, managing, operating and preserving Nassau County's network of infrastructure, its environment and its natural resources. The Vertical performs this mission to help maintain and enhance the economic, social and cultural vitality of all our citizens. The Vertical also provides safe roads and public buildings and protects the County water resources. This Vertical engages in Partnerships to enhance the services available to the public. This Vertical also provides for the recreational and cultural interest of the residents of Nassau County. This includes environmental stewardship for the 6,000 acres of parkland, maintaining historic homes and keeping them open to the public, conducting concerts and other events throughout the year and maximizing recreational enjoyment at a reasonable cost and in a safe and clean environment.

Department of Parks, Recreation and Museums

For the enjoyment and benefit of County residents and tourists, the Nassau County Department of Parks, Recreation & Museums manages a total of 83 parks, preserves, museums, historic properties and athletic facilities comprising 6,000 acres. Patrons can enjoy a variety of recreational activities from archery to volleyball at the County's 16 active parks, which includes seven golf courses, two marinas, an athletic complex, a world-class natatorium (aquatic center) and numerous fields, courts and playgrounds.

The Department also offers cultural, historical and environmental conservation programs and exhibits at its 10 museums and eight preserves. Residents and visitors of all ages have the opportunity to appreciate priceless works of art at the Roslyn Fine Arts Museum; experience 19th Century life at Old Bethpage Village Restoration; learn more about Long Island's role in the history of air travel at the Cradle of Aviation Museum and discover the varied natural habitats of Long Island at the Tackapausha Museum and Preserve. Last, but not least, the Department helps to sustain communities by maintaining a number of neighborhood passive park facilities that serve to preserve open space within the more densely populated areas of the county.

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

Administration is the division responsible for planning, policy making, and administrative support. The Administration Division directs and coordinates the Department's operational resources to achieve the stated mission. In addition to the Commissioner, other functional units within Administration include: Personnel, Payroll, Budget and Planning, Public Information and Special Events. These units help to procure goods and services; coordinate and promote department sponsored events; develop partnerships with community-based not-for-profit organizations and private businesses and sanction group use of parks through the issuance of various permits.

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

The Recreation Services Division is responsible for all recreational programming in the Parks. Recreation staff open and operate ice rinks, beaches and pools and other park facilities; they offer or coordinate lessons for swimming, skating, hockey and tennis and help staff special events like the Long Island Marathon and the Long Island Fair.

Cultural and educational programming is provided through the Museum Services Division. The County's museums and historic properties offers residents and visitors a diverse range of programming with concentrations on geology, the environment and wildlife, African-American history, living history of early American life and Long Island's role in American History and aviation. It preserves and interprets Long Island's natural and historic heritage for the general public and school groups through exhibits and programs. The County has five affiliate museums: the Roslyn Fine Arts Museum, the Children's Museum, the Cradle of Aviation, the Holocaust Museum and the Hewlett House. These museums are located in County owned properties and run by not-for-profit boards, for the benefit of the public.

The Department's Golf Division is responsible for golf course maintenance, operations and related programming. The staff manages and maintains seven golf courses, three 18 hole courses at Eisenhower with a double ended-driving range and four nine-hole courses, two of which have driving ranges and pro-shops. The Golf Division offers group teaching professional services through the First Tee program and personalized instruction for a fee. The crown jewel of the County's golf program is the Red Course at Eisenhower Park, which has played host to a PGA Champions Tour event since 2003.

GOALS

- Develop new advertising and sponsorship agreements that will generate income to the departments through marketing and promotional initiatives.
- Pursue Partnerships that will be beneficial to the public by providing needed services with minimal impact to the budget.
- Focus on the County's obligations for environmental stewardship.
- Continue the Building Consolidation Program and create a "customer friendly" atmosphere to conduct government business.
- Facilitate the efforts related to the transfer of lesser county roads, facilities and local parkland to Towns and Villages.
- Continue to protect our heritage by being stewards for our Museum collections inventory.

OBJECTIVES

- Increase attendance at County recreational facilities by continuing to improve the Parks "Come Back" initiatives in collaboration with DPW.
- Complete Capital Projects as scheduled and within budget.
- Improve Department efficiencies with the implementation of a Work Flow Management application.
- Pursue avenues of available funding from Federal, State and other non-County agencies for programs and projects.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Pursue Partnerships that will be beneficial to the public by providing needed services with minimal impact to the budget.	Increase in Affiliate Partnerships.	2
Focus on the County's obligations for environmental stewardship.	# Of Stewardship Projects.	5
Facilitate the efforts related to the transfer of lesser county roads, facilities and local parkland to Towns and Villages.	Park Acreage: Total Transferred.	110
	Park Acreage: Total Retained.	5,800
Continue to protect our heritage by being stewards for our Museum collections inventory. - Increase attendance. - Increase affiliate partnerships.	Attendance: Museums.	10%
	Increase in Musuem Affiliate Partnerships.	1
Increase attendance at County recreational facilities by continuing to improve the Parks "Come Back" initiatives in collaboration with DPW. - Decrease Immediate Attentions Inspection findings. - Increase attendance.	Park Inspection Rating.	10%
	Immediate Attention.	10%
	Attendance: System Total.	10%
To maximize the actual spending of each years DPW capital allotment.	Total DPW capital expenditures as a percentage of the total capital cumulative available budget for DPW projects.	70%

PK-PARKS, RECREATION AND MUSEUMS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	18,581,023	19,442,234	9,486,808	20,832,083
	AB -FRINGE BENEFITS	9,268,034	10,263,153	5,836,156	
	BB -EQUIPMENT	1,111,822	367,000	151,284	352,243
	CC -MATERIALS & SUPPLIES	1,527,483	-	(207)	-
	DD -GENERAL EXPENSES	817,225	1,851,300	1,197,081	1,875,700
	DE -CONTRACTUAL SERVICES	4,292,267	8,870,000	2,228,885	5,880,500
	HD -DEBT SERVICE CHARGEBACKS	18,021,280	17,736,093	-	-
	HF -INTER-DEPARTMENTAL CHARGES	15,261,685	17,897,683	-	-
Expense Total		**68,880,819**	**76,427,463**	**18,900,008**	**28,940,526**
Revenue					
	AA -FUND BALANCE	-	-	-	1,075,000
	BC -PERMITS & LICENSES	-	-	5,496	-
	BD -FINES & FORFEITS	100	-	300	1,200
	BE -INVEST INCOME	430,640	250,000	106,563	-
	BF -RENTS & RECOVERIES	1,209,393	1,416,300	593,101	1,557,000
	BG -REVENUE TO OFFSET EXPENES	-	511,360		
	BH -DEPT REVENUES	15,079,916	17,106,874	6,672,317	20,615,861
	IF -INTERFD TSFS - INTERFUND TRANSFERS	-	5,000,000	-	-
	TL -PROPERTY TAX	48,293,581	51,167,929	51,167,929	-
	TX -SPECIAL TAXS - SPECIAL TAXES	1,091,680	975,000	143,631	875,000
Revenue Total		**66,105,310**	**76,427,463**	**58,689,337**	**24,124,061**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	280	226	532
2006 Adopted Headcounts	269	228	545

DEPARTMENT OF PARKS, RECREATION & MUSEUMS

For the enjoyment and benefit of County residents and tourists, the Nassau County Department of Parks, Recreation & Museums manages a total of 83 parks, preserves, museums, historic properties and athletic facilities comprising 6,000 acres. Patrons can enjoy a variety of recreational activities from archery to volleyball at the County's sixteen active parks, which includes seven golf courses, two marinas, an athletic complex, a world-class natatorium (aquatic center) and numerous fields, courts and playgrounds.

VISION

Nassau County Parks will provide standard-setting stewardship of parks and natural areas. We will promote health, fitness, and well being through world - class cultural and recreational facilities and programs. Our parks will provide remarkable, fulfilling, and memorable leisure experiences.

The Department also offers cultural, historical and environmental conservation programs and exhibits at its ten museums and eight preserves. Residents and visitors of all ages have the opportunity to appreciate priceless works of art at the Roslyn Fine Arts Museum; experience 19th Century life at Old Bethpage Village Restoration; learn more about Long Island's role in the history of air travel at the Cradle of Aviation Museum and discover the varied natural habitats of Long Island at the Tackapausha Museum and Preserve. Last, but not least, the Department helps to sustain communities by maintaining a number of neighborhood passive park facilities that serve to preserve open space within the more densely populated areas of the county.

MISSION

Our mission is to work with citizens, non-profit partners, and other government agencies to provide and maintain the highest quality parks, programs, recreational and cultural facilities of any county in the country.

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

Administration is the division responsible for planning, policy making and administrative support. The Administration Division directs and coordinates the Department's operational resources to achieve the stated mission. In addition to the Commissioner, other functional units within Administration include: Personnel, Payroll, Budget and Planning, Public Information and Special Events. These units help to procure goods and services; coordinate and promote department sponsored events; develop partnerships with community-based, not-for-profit organizations and private businesses and sanction group use of parks through the issuance of various permits.

The Grounds and Maintenance Division is responsible for maintaining all County parks, museums and preserves. The Division provides basic technical support and repair services and liaises with the Department of Public Works staff for intensive technical support needs. Direct responsibilities include

maintaining athletic fields, mowing, garbage removal, tree planting and pruning and general outdoor maintenance of benches, marinas, mini-golf, sidewalks, bathroom repairs, etc.

The Recreation Services Division is responsible for all recreational programming in the Parks. Recreation staff open and operate ice rinks, beaches and pools and other park facilities; they offer or coordinate lessons for swimming, skating, hockey and tennis and help staff special events like the Long Island Marathon and the Long Island Fair.

Cultural and educational programming is provided through the Museum Services Division. At the County's museums and historic properties, this Division offers residents and visitors a diverse range of programming with concentrations on geology, the environment and wildlife, African-American history, living history of early American life and Long Island's role in American History and aviation. It preserves and interprets Long Island's natural and historic heritage for the general public and school groups through exhibits and programs. The County has five affiliate museums: the Roslyn Fine Arts Museum, the Children's Museum, the Cradle of Aviation, the Holocaust Museum and the Hewlett House. These museums are located in County owned properties and run by not-for-profit boards, for the benefit of the public.

The Department's Golf Division is responsible for golf course maintenance, operations and related programming. Staff manages and maintains seven golf courses, three 18 hole courses at Eisenhower with a double-ended driving range and four nine-hole courses, two of which have driving ranges and pro-shops. The Golf Division offers group teaching professional services through the First Tee program and personalized instruction for a fee. The crown jewel of the County's golf program is the Red Course at Eisenhower Park, which has played host to a PGA Champions Tour event since 2003.

GOALS

- Continue to build upon achievements of the Parks, Preserves and Museums "Come Back" initiative.
- Seek new and continuous sources of non-tax levy funding to expand and improve park programming.
- Provide clean, beautiful and desirable parks.
- Improve the appearance of street corridors and public places to increase the attractiveness and standard of living in our county.
- Demonstrate exemplary environmental stewardship.
- Enhance museum and cultural programs at the County's museum facilities.

OBJECTIVES

- Identify and schedule training program for all areas of the Department's operations, including customer service, management and maintenance.
- Develop and adopt standards for cleanliness, safety and other conditions that impact park use. The Park Inspection program will utilize these standards and track cleanliness in all parks locations.

- Research and begin implementing best practices for the administration and operation of parks and public programs.
- Continue to improve highly desirable programs that lead increased utilization of parks and park facilities.
- Pursue public/private partnerships that enhance the park experience.
- Increase consolidation and transfer efforts related to select park facilities with Town and Village municipalities.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Budget includes the consolidation of the County Parks Fund and the General Fund. In order to normalize the difference between a fund budget and a department budget for year to year comparison purposes, references to the 2006 Adopted Budget have been adjusted.

The Fiscal 2007 Expense Budget for Parks, Recreation and Museums totals $30.4 million which represents an increase of $2.4 million or 9.4% from the Fiscal 2006 Adopted Budget when one time expense and fund adjustments are made. The Fiscal 2006 Adopted Budget provided a non-recurring payment to support the Museum of Fine Arts in the amount of $5.0 million. The Fiscal 2007 Adopted Budget provides $1.1 million in non-recurring funds related to the anticipated transfer park lands and roads to the Town of North Hempstead.

The Fiscal 2007 Adopted Budget includes 280 full time positions an increase of 11 over the 2006 adopted budget level. It also includes part time and seasonal staff levels that support key department goals and objectives.

The Adopted 2007 Revenue Budget for the Parks, Recreation and Museums totals $26.1 million which represents a $3.6 million increase from the Fiscal 2006 Adopted Budget when one time revenue and fund balance adjustments are made. This increase is attributed to a Parks Revenue Enhancement Program which includes marketing, promotions and sponsorship initiative, new recreational programs and services offerings and selected fee increases.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Continue to build upon achievements of the Parks, Preserves and Museums "Come Back" initiative: - Increase affiliate partnerships. - Decrease Immediate Attentions Inspection findings. - Increase attendance.	Park Inspection Rating.	10%
	Immediate Attention.	10%
	Attendance: System Total.	10%
Seek new and continuous sources of non-tax levy funding to expand and improve Park programming.	New Revenue Sources: ($) Dollar Amount.	$ 3,088,000
	# Of new or expanded Programs or Service offerings.	15
Provide clean, beautiful and desirable Parks by developing and adopting standards for cleanliness, safety and other conditions that impact Park use. The Park Inspection program will utilize these standards and track cleanliness in all Parks locations: - Improve overall Park Inspection rating.	Park Inspection Rating.	10%
	Citizen Survey Rating.	Good
Continue to improve highly desirable programs that lead increased utilization of Parks and Park facilities. - Increase attendance.	Attendance: System Total.	10%
	Citizen Survey Rating.	Good
Pursue public/private partnerships that enhance the park experience.	Increase inAffiliated Partnerships.	2
Improve the appearance of Park street corridors and public places to increase the attractiveness and standard of living in our county. - Improve overall Park Inspection rating.	Park Inspection Rating.	10%
Demonstrate exemplary environmental stewardship.	# Of Stewardship Projects.	5
Enhance Museum and cultural programs at the County's Museum facilities. - Increase attendance. - Increase affiliate partnerships.	Attendance: System Total.	10%
	Increase in Affiliated Partnerships.	1
Increase consolidation and transfer efforts related to select Park facilities with Town and Village municipalities.	Park Acreage: Total Transferred.	110
	Park Acreage: Total Retained.	5,800

PW-PUBLIC WORKS DEPARTMENT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	35,018,386	36,306,496	17,127,943	36,054,577
	AB -FRINGE BENEFITS	-	-	327	-
	BB -EQUIPMENT	496,631	351,319	217,462	293,608
	CC -MATERIALS & SUPPLIES	4,117,092	-	(101,904)	-
	DD -GENERAL EXPENSES	441,573	4,813,753	1,976,959	5,083,782
	DE -CONTRACTUAL SERVICES	7,708,122	7,909,580	5,485,603	7,361,474
	DF -UTILITY COSTS	28,616,394	25,299,239	14,685,192	32,981,702
	HF -INTER-DEPARTMENTAL CHARGES	1,966,800	5,034,950	-	7,902,598
	OO-OTHER EXPENSES	-	-	(1,869,825)	-
Expense Total		**78,364,998**	**79,715,337**	**37,521,757**	**89,677,741**
Revenue					
	BC -PERMITS & LICENSES	339,650	182,000	233,738	182,000
	BF -RENTS & RECOVERIES	717,191	-	72,211	-
	BH -DEPT REVENUES	1,450,496	865,000	603,080	941,017
	BI -CAP BACKCHARGES	5,153,471	4,570,240	(2,100,691)	4,743,909
	BJ -INTERDEPT REVENUES	14,786,842	15,644,974	-	10,824,917
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	6,512,113	7,000,000	-	8,083,919
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	440,000	-	440,000
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	362,285	-	42,752	55,000
Revenue Total		**29,322,048**	**28,702,214**	**(1,148,910)**	**25,270,762**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	**533**	**44**	**140**
2006 Adopted Headcounts	**540**	**44**	**145**

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) comprises of approximately 800 employees working within three functional areas identified as: Administration, Engineering and Operations. The responsibilities of the department include:

VISION
The Department of Public Works serves Nassau County's citizens and business community by being committed to effectively and efficiently providing for the continuous improvement of the County's infrastructure, protecting the environment and providing a community that is safe and enjoyable to live and work in.

- 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 signs, signals and other devices for direction and control of traffic.
- Supervision over the design and construction for parks and grounds.
- Managing the design, construction, maintenance and operation of drains and drainage structures; sewers and sewage treatment plants; groundwater remediation systems, traffic signal systems and other structures built for the County.
- Maintaining the County's fleet of vehicles and overseeing the management of all fleet/fueling issues.

In addition, the Department includes a Capital Program Office to plan, develop and manage all capital projects within the scope of the Multi-Year Capital Plan. The Department operates with two major funding sources, the General Fund and the Sewer and Storm Water District Fund.

GOALS

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

- Continue to assure the safety and well being of the County's residents on its 2,000 lane miles of County–owned roadways, its 52 fixed bridges, two draw bridges and with its traffic control network consisting of over 1,600 traffic signals.
- Continuing to provide quality services while realizing both long and short term environmental benefits by operating and maintaining two major wastewater treatment plants, 37 pump stations, over 600 recharge basins and 200 miles of streams and drainage ditches.
- Develop and implement systems to improve communication between the Department and the general public relative to services provided by the Department.
- Implement Department-wide initiatives to incorporate technology into the day-to-day operation of the Department to improve efficiencies and reduce costs.

- Serve the public by monitoring groundwater quality through its network of 500 groundwater-monitoring wells.
- Continue the coordination of the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations.

OBJECTIVES

- Further improve long term County finances by improving the processes for preparing annual capital budgets, long-term capital plans and monitoring capital spending for compliance with spending plans.
- Improve the efficiency of the County's fleet by reducing the total number and average age of vehicles in the fleet.
- Pursue and secure additional Federal and State funding for various projects.
- Improve the quality of maintenance to County roads and facilities by formalizing and documenting preventative and or routine maintenance programs.
- Update and/or provide essential training to DPW personnel.

2007 BUDGET HIGHLIGHTS

The Adopted Fiscal 2007 Expense Budget for the Department of Public Works totals $89.7 million. This level of funding includes the department's critical hiring plan to fill 27 vacancies in various key positions and sustains appropriate overtime and seasonal staffing resources to support the mission of the department.

In other-than-personal-services expenses the Department will experience a decrease in contractual services expenses of $815,000 due to a realignment of responsibility for the County's 800 MHz Radio Communications Services Contract to the Correction Center. Other expense areas however will experience significant increases in all petroleum-based product commodities in general expenses and of course in utility expenses.

The Department manages the overwhelming majority of the budget appropriated for utilities, such as light, heat, power and water, including thermal energy provided by the County's Central Utilities Plant and Cogeneration Facility, operated under contract by Trigen Nassau Energy Corporation. The Fiscal 2007 Adopted Budget for DPW-managed utilities will increase by $7.6 million or roughly 30 percent over the Fiscal 2006 Adopted Budget of $25.3 million.

The bulk of the increase, $4.6 million, will be realized in electric and natural gas charges, primarily delivered by LIPA and Keyspan. Other significant increases include: $1.85 million for thermal energy and $136,420 for heating fuel. Also, beginning in FY 2007, the County expects to make the first of 10 annual payments of $1.2 million to the New York Power Authority (NYPA), reimbursing NYPA for improvements provided through its Energy Services Program (ESP). While ESP provides full upfront funding for the installation of more energy efficient systems, participating entities are required to repay NYPA for the cost of those improvements over a distinct period. However, the annual payments are offset by the savings achieved through reduced consumption.

Increased utility expenses are largely due to continued unrest in the Middle East, strong global demand for oil, foreign acts of terror and natural disasters. These factors have led to dramatic increases in the costs for gasoline, heating oil and other distillate fuels as well as natural gas. Consequently, this trend in fuel prices has impacted the costs for light and power, as distillate fuels and natural gas are used to generate electric power. Comparing the costs for electric, natural gas and heating fuel in FY 2004 to the proposed FY 2007 Budget, reflects the serious impact of this trend. In FY 2004, the total expense for these services amounted to $20.8 million, while the proposed FY 2007 Budget provides $24.7 million an increase of more than 18 percent. The following provides further details on the factors leading to the increased cost for each commodity.

- In 2005, LIPA increased its fuel and purchased power surcharge twice, in June and September. The impact of these increases was alleged to have been 1.9% and 5.5%, respectively. However, the effective increase realized due to this action has been much greater. Through August 2006, the County incurred $13.5 million in electric delivery and supply charges according to bills received from LIPA, as compared to $10.7 million for the same period in 2005. This represents a 26% increase in cost despite a marginal decrease in kilowatt hours used.

- While this explosion in growth was heavily attributed to damage sustained by offshore wells and processing facilities along the Gulf Coast by Hurricanes Katrina and Rita in 2005, it only exacerbated the effect that tensions in the Middle East and strong global demand for oil have had on energy markets. For example, in 2005, LIPA claimed that it was forced to hike the company's Fuel and Purchased Power surcharge twice, in June and September, as much of the electric energy they supply is generated by natural gas and oil fired plants. The effect of these increases will have driven up electric costs by as much as a sixteen percent in 2006 without any significant change in consumption. Despite the mild 2006 hurricane season, which did not cause any major disruption to oil and natural gas production capabilities, LIPA's recent surcharge reduction will only reduce costs by five percent. This is a clear indication that other factors still remain and that this trend will continue for the foreseeable future.

- According to data available through the Bureau of Labor Statistics, the price per gallon of residential (#2) heating fuel has increased an average of 12% per year since 1996. Of course this average has been heavily weighted by the spike in the price per barrel that has occurred over the past three years. With continued pressures placed on the world's oil supply by a strong demand in China and the continued tensions in the Middle East, it is expected that heating fuel prices will remain high for the foreseeable future.

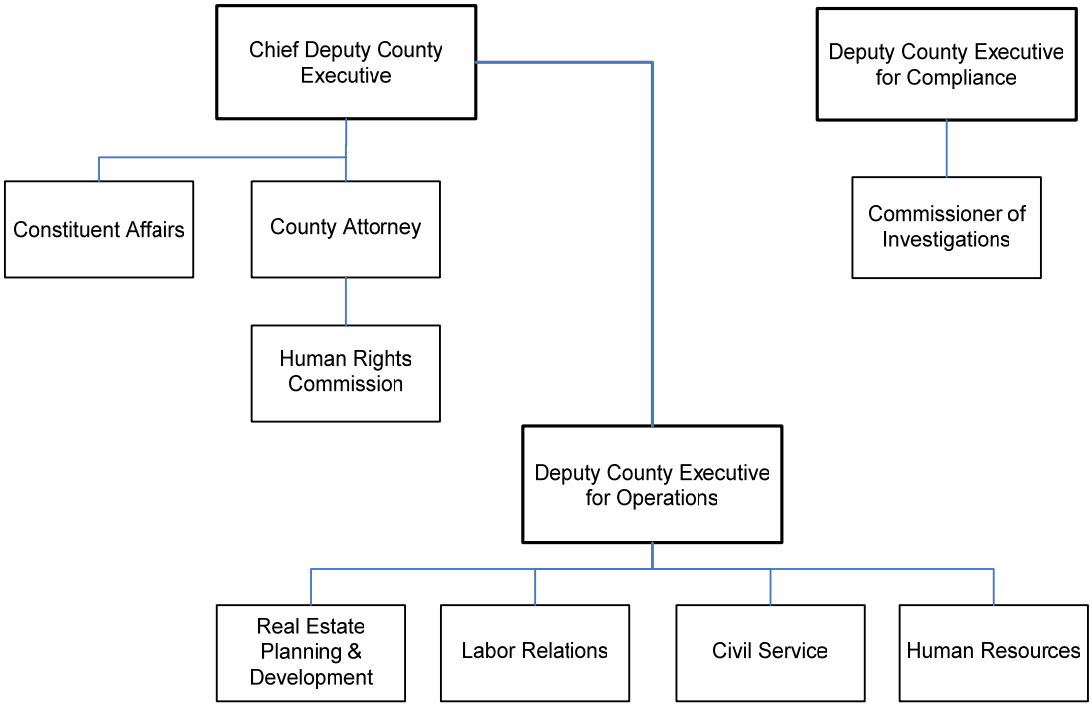
The Fiscal 2007 Adopted Budget for the Department of Public Works totals $25.2 million. This decrease from the Fiscal 2006 Adopted Budget is primarily attributable to a reduction in interdepartmental revenue as a result of the consolidation of the County Parks Fund with the General Fund. The proposed budget also includes revenue for various infrastructure-related fees, permits and licenses; various plan reviews, and an inter-fund chargeback for cost reimbursement of Trigen and LIPA resources used by Nassau Community College. The value of the College utility inter-fund chargeback has been increased for 2007 in accordance with the utility cost escalation factors discussed above.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Maximize safety and cleanliness of County roads by sweeping County roads on a regular basis.	Annual number of lane miles swept.	24,000
To continue to provide safe, pothole-free roadways for the Nassau County taxpayers.	% Of potholes repaired within 48 hours of receiving notification of condition.	100%
To provide regular routine service of County owned catch basins.	% Serviced Annually.	10%
Provide continued service for 1.1 million residents within sewer districts, as well as maintain compliance with Federal, State and Local Requirements	Compliance rate for uninterupted flow of wastewater and complete secondary treatment at Bay Park Permitted 70 Million Gallons Per Day (MGD), actual 55 MGD and Cedar Creek (Permitted 70 MGD), actual 55 MGD.	100%
Achieve State mandate detection of Illicit Connections to the Drainage System.	Detection of Illicit Connections to the Drainage System.	20
Achieve State mandate inspection of Storm Water (BMPs) Best Management Practices (Street Sweeping Programs, Public Education, Proper Waste Handling, Sedimentation Basins, Etc.).	Inspection of Storm Water Best Management Practices (BMPs).	40
Achieve State mandate of the distribution of Public Education Information.	Distribution of Public Education Information.	12,000
To maximize the actual spending of each years DPW capital allotment.	Total DPW capital expenditures as a percentage of the total capital cumulative available budget for DPW projects.	70%
To reduce the number of vehicles in the County fleet.	Annual reduction of the number of vehicles in the County fleet.	5%
To reduce the average age of the County fleet.	The average age of all of the vehicles in the County fleet by years.	2
To develop and implement a preventative maintenance plan for all buildings / facilities that DPW is responsible for maintaining.	% Of total building square footage (under DPW maintenance) covered by a documented preventative maintenance program.	10%

SHARED SERVICES DEPARTMENTS



SHARED SERVICES DEPARTMENTS

Shared Services includes departments and cost centers that provide support services to all departments in the County. The shared services departments and cost centers include; Civil Service Commission, Constituent Affairs, County Attorney, Department of Investigations, Human Resources, Labor Relations, and Real Estate Planning and Development.

VISION

Every government department is ethical and accountable. Every element of government contributes effectively to meeting public needs.

GOALS

- Continue to improve the coordination of services between Shared Services departments.
- Explore opportunities for consolidation of administrative and infrastructure resources.
- Enhance communications of service capabilities to County departments.

MISSION

Shared Services Departments provide highly effective support services to all County departments and agencies which assist an enable the achievement of County programs goals and objectives.

AC-DEPARTMENT OF INVESTIGATIONS

E/R	Object	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	293,038	414,078	160,385	388,304
	BB -EQUIPMENT	3,414	7,000	30	6,131
	CC -MATERIALS & SUPPLIES	491	-	-	-
	DD -GENERAL EXPENSES	1,380	19,600	6,724	17,214
	DE -CONTRACTUAL SERVICES	16,320	54,317	-	54,317
	HF -INTER-DEPARTMENTAL CHARGES	430	-	-	-
Expense Total		315,073	494,995	167,139	465,966

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	5	0	0
2006 Adopted Headcounts	5	0	0

DEPARTMENT OF INVESTIGATIONS

The Commissioner is responsible for:

- The identification, investigation and remediation of internal fraud, waste, and abuse that affects the County's finances, programs or services.
- The identification, investigation and remediation of fraudulent activities or improper billing by contractors, vendors and consultants with whom the County does business.

VISION

The Commissioner of Investigations works to ensure the highest level of integrity and efficiency within all facets of County operations, including the County's dealings with contractors, vendors and consultants.

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

GOALS

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

MISSION

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

OBJECTIVES

- Recover any identified improper payments from contractors, vendors and/or consultants.
- Recommend controls and procedures that will reduce opportunities for fraud, waste and abuse in County operations.
- Continue efforts to increase awareness on the part of employees and the general public of the Commissioner's role, and the availability of the complaint process, through posters and other broad-based communications including the media.
- Review, analyze and take timely appropriate action on complaints received.
- Continue to identify and review contracts/projects with outside contractors, vendors and consultants that are at high risk for errors in billing.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget Expense for the Department of Investigations totals $465,966. This reflects a decrease of $23,345 from the Fiscal 2006 Adopted Budget. This reduction reflects current staffing levels and includes $48,815 to hire an additional investigator to pursue the Department's goals and objectives. Other than personal services expenditures decreased $3,255 from the Fiscal 2006 Adopted Budget as a result of reassessment of current operations.

AT-COUNTY ATTORNEY

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	10,484,469	10,895,225	5,523,432	10,701,766
	AB -FRINGE BENEFITS	18,938,576	17,556,055	7,743,577	20,019,050
	BB -EQUIPMENT	52,542	54,059	5,275	42,587
	CC -MATERIALS & SUPPLIES	29,850	-	-	-
	DD -GENERAL EXPENSES	629,704	714,500	324,472	724,476
	DE -CONTRACTUAL SERVICES	3,559,496	3,350,000	2,732,040	3,418,000
	HF -INTER-DEPARTMENTAL CHARGES	35,956	-	-	-
	OO-OTHER EXPENSES	(1,143,844)	1,500,000	615,205	-
Expense Total		**32,586,750**	**34,069,839**	**16,944,002**	**34,905,879**
Revenue					
	BD -FINES & FORFEITS	15,450	-	2,100	10,000
	BF -RENTS & RECOVERIES	937,107	2,820,000	556,911	2,810,000
	BH -DEPT REVENUES	100,575	110,000	42,047	75,000
	BJ -INTERDEPT REVENUES	9,021,700	9,332,389	93,070	10,023,236
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	153,787	228,375	(136,000)	228,375
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	39,583	61,200	(35,000)	61,200
Revenue Total		**10,268,202**	**12,551,964**	**523,128**	**13,207,811**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	**148**	**0**	**0**
2006 Adopted Headcounts	**158**	**4**	**3**

OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of nine legal bureaus, the claims and investigation bureau, and the administration unit.

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

Affirmative Litigation
Affirmative Litigation represents the County as plaintiff in actions brought to recover monies, to compel performance under contracts or law, and to establish specific rights of the County.

Appeals
The Appeals Bureau represents the County in federal and state appellate courts.

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

General Litigation
General Litigation represents the County in federal civil rights, employment and commercial litigation, and in state court matters other than torts, medical malpractice and labor.

Labor
The Labor Bureau represents the County's interests in labor arbitrations and grievances, PERB proceedings, administrative proceedings and state court employment law litigation.

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

Municipal Transactions
Attorneys in the Municipal Transactions Bureau review and approve County contracts and RFPs, negotiate and draft major County contracts, major leases and real estate transactions involving County property, and advise County officials on financings and relations with NIFA.

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

VISION

The Nassau County Attorney's Office strives to protect the public fisc and to advance the County's social, economic, and environmental initiatives through litigation, negotiation, and legislation.

MISSION

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

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

Other units in the County Attorney's Office are:

Administration
Administration is comprised of the County Attorney's legal management team working together with the personnel and budget/payroll unit.

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

GOALS

- Enhance ability of County Attorney staff to represent County and County employees in complex federal civil rights and commercial litigation so that we can continue to defend cases without relying on outside counsel.
- Provide enhanced legal leadership to the Human Services vertical.
- Provide enhanced legal support to agencies in contract negotiations.
- Help to effectuate County's new Human Rights Law.

OBJECTIVES

- Subject to Executive approval, increase filings by the Affirmative Litigation Bureau.
- In conjunction with Police Department, reduce backlog of vehicle forfeiture cases and bring more proceedings that result in County's seizure of automobiles.
- Install the case management system, ProLaw, in the Family Court bureau by April 30, 2007.
- Reduce the remaining tax certiorari backlog by 50% by working with the Assessment Review Commission.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the County Attorney's Office totals $34.9 million. This includes $10.7 million in salary-related expenses for 148 full-time employees, $4.2 million in other-than personal services expenditures and $20 million in fringe benefits for countywide workers compensation expenses (less 207C expenses). Other-than personal expenses have been reduced by $1.5 million due to the transfer of the judgments and settlements funding to the Office of Management and Budgets.

The Fiscal 2007 Adopted Budget for workers compensation is $20.0 million. This budget represents a $2.4 million increase over the Fiscal 2006 Adopted Budget driven by prior year obligations of $2.5 million, new FY2007 needs of $800,000, which is reflective of inflationary factors, increases in payments associated with disability claims and staffing increases in the Police Department, and partially offsetting savings of $877,800 attributed to the County's Risk Management Initiative.

Workers Compensation FY2007 Adopted Budget - Summary

FY 2006 Adopted	$	17.6	M
Prior Year Obligations	$	2.5	M
New FY2007 Needs	$	0.8	M
Less RM Initiative	$	(0.9)	M
Total FY 2007	$	20.0	M

The prior year obligations are comprised of four components. The most significant being the Health Care Reform Act (HCRA). This was a law enacted in the 1990 to provide funding for medical facilities that provided indigent care. In 1996 the law was changed with regard to reporting and fees to be paid to the Public Goods Pool. The County elected to participate as a "Payor" for all workers compensation medical payments that would be subject to HCRA beginning in 1997; however no reports or payments were ever made. We have included all back payments and fees estimated to be $800,000 to bring the County current with our HCRA obligations. In addition to the HCRA past obligations also included are past bills before the Workers Compensation disputed bill unit estimated to be $300,000 and bills that have been submitted by Health Insurance Companies under the Health Insurance Match Program estimated to be $500,000. The final component of the prior year obligations includes $900,000 for all claims that were not recognized during the transition to the third party claims administrator as the workers compensation program was converted from a paper files system to a computerized system.

The Fiscal 2007 Adopted Budget totals $13.2 million. This includes increased values compared to the 2006 Adopted Budget for interdepartmental chargeback revenue attributable to additional department dedicated staff assignments. The assigning of additional dedicated staff to departments is consistent with the goal of providing enhanced legal leadership to departments with complex legal issues.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
In conjunction with Police Department, reduce backlog of vehicle forfeiture cases and bring more proceedings that result in County's acquisition of automobiles.	Backlog of vehicle forfeiture cases.	20%
Install Case Management System (ProLaw) in Family Court.	Date installed.	04/30/07
Reduce Tax Certiorari backlog of cases.	Backlog of cases.	50%
Reduce the cycle time in property damage claim processing (From 8 months to 3 months).	Cycle Time.	63%
Reduce long term workers' compensation debt.	PPD cases eliminated.	25

CF-OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	2,784,646	2,743,903	1,582,722	3,158,919
	AB -FRINGE BENEFITS	-	-	-	-
	BB -EQUIPMENT	15,891	4,000	-	3,503
	CC -MATERIALS & SUPPLIES	129,886	-	-	-
	DD -GENERAL EXPENSES	1,955,083	1,819,177	1,736,979	1,635,055
	HF -INTER-DEPARTMENTAL CHARGES	411,840	939,592	-	1,067,274
Expense Total		**5,297,346**	**5,506,672**	**3,319,700**	**5,864,751**
Revenue					
	BF -RENTS & RECOVERIES	19,181	-	34,649	-
	BJ -INTERDEPT REVENUES	1,712,940	1,184,497	-	1,355,282
Revenue Total		**1,732,121**	**1,184,497**	**34,649**	**1,355,282**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	57	7	1
2006 Adopted Headcounts	57	0	0

OFFICE OF CONSTITUENT AFFAIRS

VISION

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

The primary function of The Office of Constituent Affairs is to support the County Executive. The County Executive receives over 50,000 constituent inquiries annually through mail, phone, email, walk-ins and petitions. We are responsible for addressing, directing and formulating responses to the myriad of constituent issues in a relatively swift manner. Additionally, we are charged with recognizing the achievements and milestones in the lives of County residents, assisting with special projects and events, and promoting County facilities in order to enhance the quality of life in Nassau County. The Office of Constituent Affairs is also responsible for informing the public of the County Executive's policies, programs and actions through its relations with various media outlets through the Press Office.

MISSION

The mission of The Office of Constituent Affairs is to provide liaison, communications and outreach between the County Executive's Office and the citizens, news media and other stakeholders of Nassau County. Our duties include delivery of County Services by connecting citizens with the services they seek.

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

Division of Printing & Graphics

The Office of Constituent Affairs oversees the majority of the County's printing facilities providing in-plant photo-offset printed media to the Departments and divisions within Nassau County Government. Along with providing these services, the Printing and Graphics section is also responsible for providing all copier equipment supplies countywide. Other responsibilities include overseeing all copier equipment purchases and leases as well as the maintenance of this equipment.

Central Mailroom (Bureau of Mail)

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

GOALS

- The Office of Constituent Affairs is dedicated to mitigating expenses through various means.
- The Office of Constituent Affairs is also committed to improving technology in an effort to become increasingly efficient in our duties.

OBJECTIVES

- Continue to work with all County departments to upgrade and make current all of their printed materials from service brochures to forms.
- The Central Mailroom will continue to work with the Department of Real Estate and Planning with their building consolidation project to streamline and eliminate unnecessary mail routes as we consolidate the county seat.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget Expenses for the Office of Constituent Affairs totals $5.9 million, approximately $378,000 more than the Fiscal 2006 Adopted Budget due to higher salary expenses. This proposed funding level continues to support the mission, goals and objectives of the Department. It includes $3.2 million in salary-related expenses for 57 full-time employees that support the current on board staff. Other-than personal services expenditures totals $1.6 million, a reduction of $330,000, which reflects postage expense realignment to the Office of the County Clerk and the County Assessor.

The Fiscal 2007 Adopted Revenue Budget is $1.4 million comprised entirely of interdepartmental revenue for central mail, and printing and graphics services.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	Measure(s)	2007 Target
The Office of Constituent Affairs is also committed to improving technology in an effort to become increasingly efficient in our duties.	% Of print jobs electronically submitted.	50%

CS-CIVIL SERVICE

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	4,360,558	4,529,502	2,328,354	5,052,063
	BB -EQUIPMENT	6,826	21,438	325	18,776
	DD -GENERAL EXPENSES	214,085	287,162	152,854	334,685
	DE -CONTRACTUAL SERVICES	-	7,562	-	7,562
	HF -INTER-DEPARTMENTAL CHARGES	930,564	-	-	-
	HH -INTERFD CHGS - INTERFUND CHARGES	-	150,000	-	150,000
Expense Total		**5,512,033**	**4,995,664**	**2,481,532**	**5,563,086**
Revenue					
	BF -RENTS & RECOVERIES	1,066	30,800	3,636	7,562
	BH -DEPT REVENUES	375,814	235,000	180,323	1,000,800
Revenue Total		**376,880**	**265,800**	**183,959**	**1,008,362**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	62	39	0
2006 Adopted Headcounts	62	30	1

CIVIL SERVICE COMMISSION

Three Commissioners serve as the policy-making unit of the department. They conduct public hearings, review background investigations, make determinations and serve as an appeals board. The 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.

VISION

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

MISSION

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

GOALS

- Provide guidance and training to County Departments in handling personnel actions according to the Civil Service Law and Rules of the Commission.
- Provide quality service to municipal agencies in order to help them fulfill their needs and accomplish their goals. We also need to expand our new agency web site and "on-line" processing system so as to make it available to all municipal agencies wishing to use it.
- Maintain a strong support system within the Commission to provide information and data to all County Departments and the Nassau Health Care Corporation.
- Continue streamlining our methods and procedures, so that personnel transactions and payroll certifications can be processed in a timely fashion.
- Fingerprint County employees to insure that individuals that have routine unsupervised contact with children will meet the Counties high standards.

OBJECTIVES

- Completion of paperless processing changeover, which is expected to make an electronic notification system within the next year.
- Process and monitor appointments on a timely basis to ensure that agencies comply with proper, lawful hiring procedures.
- Create County-owned Training & Experience (T&E's) for many of the exams that are now part of the State's decentralized test program.
- Maintain communications by meeting with departments and agencies on an ongoing basis to assist them in achieving and maintaining properly classified positions.
- Provide more assistance to other employers/recruiters so that where hires are being affected our Nassau County residents will be made aware of opportunities.
- In an effort for continuous improvement, The Civil Service Commission will adapt the various online systems for the purpose of shortening response time and lessening workload.
- Utilize online application submissions as a method to achieve "paperless" application processing.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Civil Service Commission totals $5.6 million. This includes $5.1 million in salary-related expenses for 62 full-time employees. The increase of approximately $500,000 in salary expenses represents a non-recurring expense related to the administration of the law enforcement examination. The other-than personal services budget totals $511,023 and includes $150,000 of inter fund charges for law enforcement medical examinations that are performed by the Nassau University Medical Center. This funding level in total continues to support the goals and objectives of the Commission.

The Fiscal 2007 Adopted Revenue Budget for the Civil Service Commission totals $1.0 million, which is $742,562 higher than the Fiscal 2006 Adopted Budget. The increase in revenue reflects law enforcement examination fees collected for the test that is administered once every four years.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
To provide more assistance to other employers/recruiters so that where hires are being affected our nassau county residents will be made aware of opportunities.	Examinations announced. Candidates scheduled.	300 40,000
Assists departments and agencies in achieving and maintaining properly classified positions.	CS4's reviewed. Specifications written and revised. Positions audited .	3300 90 30
Review applications for employment and examinations. Conducts employment investigation. Coordinates criminal and residency investigations. Fingerprints in accordance with local law 14-2003.	Applications reviewed for examination and employment. Employment investigations. Criminal and residency investigations. Fingerprinting	17,200 60,500 250 500
Provide psychological examination on all candidates applying for any of the law enforcement titles. These include but are not limited to police officer, probation officer , deputy sheriff and any title with the correction officer nomenclature.Continue to meet law enforcement hiring deadlines.	Psychological test; scheduled, administered, reviewed and referred.	500
To provide certified lists so that agencies have a pool of qualified candidates to hire from. Monitor appointments to ensure that they conform with civil service law. To allow an agency to make a provisional appointment when an eligible list for the requested position is not available.	Names certified to eligible lists. Appointments from lists. EL2's.	100,000 2,000 375

HR-COMMISSION ON HUMAN RIGHTS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	572,233	647,471	275,413	811,220
	BB -EQUIPMENT	-	6,704	-	5,855
	DD -GENERAL EXPENSES	1,469	25,333	2,085	24,634
	DE -CONTRACTUAL SERVICES	-	25,206	-	25,000
	HF -INTER-DEPARTMENTAL CHARGES	1,076	-	-	-
Expense Total		**574,778**	**704,714**	**277,498**	**866,709**
Revenue					
	BF -RENTS & RECOVERIES	1,214	-	-	-
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	50,000
Revenue Total		**1,214**	**-**	**-**	**50,000**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	10	2	50
2006 Adopted Headcounts	10	0	0

COMMISSION ON HUMAN RIGHTS

To achieve its mission, the Commission on Human Rights will:

- Efficiently investigate complaints of discrimination
- Enforce the New York State and Nassau County Human Rights Law
- Achieve compliance with the law through investigations and hearings on complaints
- Address community issues through educational initiatives and outreach
- Implement and utilize technology for data-driven staff deployment, community education and outreach

VISION

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

The Nassau County Commission on Human Rights is comprised of three major units; Compliance and Investigations, Job Development and Pretrial Services. The Compliance and Investigations Unit responds to claims of discrimination under the jurisdiction of the Commission. The Job Development Center provides employment guidance, referrals, resume assistance, testing and matching services to those seeking employment. The Pretrial Services unit of the Commission provides assistance to those individuals in the criminal justice system and those claiming discrimination or prejudicial treatment while going through the criminal justice system. Two new legislative mandates; the Domestic Workers' Bill of Rights and Fair Housing amendments to the County code are also under prevue of the Commission.

MISSION

The Commissioners and Staff of the Commission on Human Rights work in conjunction with other agencies to fulfill the legislative mandate; to ensure equal treatment for all residents of Nassau County; to eradicate discrimination and discriminatory practices in Nassau County; and to educate and protect the public.

The Commission's primary function is to investigate complaints of discrimination; to educate the public to eliminate bigotry and intolerance and to foster harmonious intergroup relations.

GOALS

- The primary goal of the Commission is the efficient and effective processing and investigation of complaints in a timely manner.

OBJECTIVES

- The Commission will assist in the planning and preparation for the Annual Nassau County Martin Luther King, Jr. Birthday celebration.
- Organization of the annual Student Human Rights Awareness Day.
- The acquisition of a suitable and technologically responsive case tracking/case management system to generate a variety of detailed, accurate, descriptive reports that would facilitate and ensure the effective use of Commission resources/taxpayer dollars.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Commission totals $866,709 which is an increase over the Fiscal 2006 Adopted Budget of $161,995. This funding level includes salary-related expenses for ten full-time and two part-time employees as well as full funding for the Summer Aide Program. This funding level provides for the hiring of one full-time and one part-time position as well as contractual services expenses for administrative law judges to support two new legislative mandates; the Domestic Workers' Bill of Rights and Fair Housing Amendments to the County Code. The 2007 funding level also supports the existing programs and events of the Commission.

The Fiscal 2007 Adopted Revenue Budget totals $50,000 which is an inter-fund revenue capturing expected grant funding to be provided by the Housing and Inter-Governmental Affairs Department in support of the Summer Aide Program.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
To efficiently investigate complaints of discrimination.	# Of complaints of discrimination: Formal.	675
	# Of complaints of discrimination: Informal.	75
	# Of complaints of discrimination: Inquiries.	254
The pretrial services unit of the Commission provides assistance to those individuals in the criminal justice system and those claiming discrimination or prejudicial treatment while going through the criminal justice system.	# Of cases: Per Year.	180
	# Of pretrial services: Per Year.	240
	# Of investigators assigned to Pretrial.	3

LR-OFFICE OF LABOR RELATIONS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	405,693	423,400	203,964	467,824
	BB -EQUIPMENT	-	-	-	5,712
	DD -GENERAL EXPENSES	3,301	10,000	5,885	8,758
	DE -CONTRACTUAL SERVICES	-	3,000	-	3,000
	HF -INTER-DEPARTMENTAL CHARGES	61,492	-	-	-
Expense Total		470,486	436,400	209,849	485,294

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	6	0	0
2006 Adopted Headcounts	6	0	0

LABOR RELATIONS

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

VISION

Our vision is to provide superior labor relation services to all departments and to continually challenge ourselves to provide, these services in a value added, best practices manner.

GOALS

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

MISSION

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

OBJECTIVES

- Provide high quality legal representation at arbitration to reduce potential monetary exposure and avoid restrictions in managerial discretion at minimal cost.
- Create a healthy and efficient working environment for all by promoting communication and issue resolution between management and labor unions.
- Hold training seminars and meeting for the department heads and supervisors in order to teach them how to correctly interpret the collective bargaining agreements, how to properly discipline employees and assist the departments in each step of the grievance and disciplinary process.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Office of Labor Relations totals $485,294. This includes $467,824 in salary-related expenses and $17,470 for other than personnel related expenses for ongoing operations in support of the Office goals and objectives for 2007

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Hold training seminars and meeting for the department heads and supervisors in order to teach them how to correctly interpret the collective bargaining agreement, how to properly discipline employees and assist the departments in each step of the grievance and disciplinary process.	# Of Supervisors trained.	100
	# Of seminars and meetings.	8

PE-DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	702,592	696,006	380,296	833,169
	CC -MATERIALS & SUPPLIES	4,583	-	-	-
	DD -GENERAL EXPENSES	71,852	91,100	22,579	80,751
	DE -CONTRACTUAL SERVICES	386,148	118,700	(301,000)	118,700
	HF -INTER-DEPARTMENTAL CHARGES	1,184	-	-	-
Expense Total		**1,166,359**	**905,806**	**101,875**	**1,032,620**
Revenue					
	BF -RENTS & RECOVERIES	167	-	7,742	-
	BI -CAP BACKCHARGES	-	-	-	216,183
Revenue Total		**167**	**-**	**7,742**	**216,183**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	14	2	1
2006 Adopted Headcounts	12	0	2

HUMAN RESOURCES

Human Resources is responsible for the development and administration of programs that directly affect all employees such as; organizational development, compensation analysis, professional training, recruitment, benefit review and enhancement, human resource information systems (HRIS), and performance analysis and management. The HR professional staff has individuals dedicated to assist the County's Verticals and individual departments with all HR related matters. Human Resources provides a host of services to all departments to assist in the overall management of employment practices. Some of these services include consultation on individual performance reviews, promotional paths, organizational effectiveness, and implementation of human resources best practices, training & development, and coordination of professional deployment both within departments and throughout the County.

VISION

Our vision is to maintain and build a healthy, proactive and highly skilled workforce, committed to excellence that reflects the diversity and talent of our community.

GOALS

- The implementation of training programs related to professional and workplace development for the County is a major goal of Human Resources in the coming year. To provide the employees of Nassau County with a more progressive work environment, the focus of training will be on the Supervisory and Human Resources staff and the development of core skills for employees throughout the County. These programs will assist in addressing professional development, management training, cultural sensitivity, and organizational effectiveness.
- Centralization of Human Resources will continue through 2007. We recognize the need to deliver professional human resource services to all departments within the County. In order to accomplish this we must hire professionals with strong backgrounds in human resources to effectively deliver, in a cost effective manner, a consistent HR Program for the County. Currently, in many departments, the HR function is relegated to employees with no formal training in human resources. Departmental Human Resources representatives will continue to receive training and development to continue the process of professionalizing this staff. Ineffective HR management results in higher costs for the County through employment litigation, poor performance, and low productivity.

MISSION

Recognizing that Nassau County's greatest asset is its employees, the Office of Human Resources is dedicated to the recruitment, retention and development of a superior work force. We are committed to developing an infrastructure that recognizes individual efforts of excellence while enhancing collaborative working relationships throughout Nassau County Government. We strive to create an environment that emphasizes respect for all professionals through the promotion of progressive employment practices.

- Analysis of position descriptions, job requirements and compensation ranges is a long-term project that HR has started in 2006 and which will continue through 2007. Among the aims of this project are to maximize internal and external equity for approximately 1,600 titles in the County. This will also result in more clearly defined career paths for many professions within the County.
- Performance evaluation and appraisal is an ongoing initiative for Human Resources.
- The review and analysis of the County's employee benefits programs will continue in 2007 with an eye towards identifying and addressing concerns with "fringe" costs. In addition, we must make sure that the County is offering the most comprehensive benefits at the lowest possible costs. Finally, employees will continue to be educated as to the extent and value of the benefits that make up a significant part of their overall compensation.

OBJECTIVES

- Increase supervisory skills training and diversity training for all CSEA and ordinance employees. Similar diversity training already takes place for Police and Corrections staff at their respective academies.
- HR Manager-level support will be made available through the assignment of a staff member from the Office of Human Resources to each of the County verticals and the Shared Services group.
- Review an enterprise wide employee information system to replace NUHRS. The current system is very difficult for staff to work with and takes many hours away from the core functions of individual departments. The current system is mainframe based and does not lend itself to ease of use or flexibility and adaptability. Requirements analysis for a replacement system was conducted in 2005 and 2006. Configuration and implementation of a replacement – including a major training and change management program – is scheduled to take place in 2007. This system will allow for more effective day-to-day management by line supervisors and will free up much needed resources (in the form of time) from the existing staff.
- Enhance the performance evaluation and appraisal process in 2007 through the development of electronic appraisal forms – making the process more user friendly and efficient for employees and supervisory staff – and implementing a move towards more holistic performance management which will stress self-appraisal as part of the formal appraisal program, development of a common language for appraisals to assist employees with understanding how their performance is measured, and further training for all staff involved.
- Continue to educate employees as to the extent and value of the benefits that make up a significant part of their overall compensation. This will be carried out through the continuation of new employee orientations and open-invitation benefits information sessions. The use of the nascent County Intranet will assist with the rapid dissemination of information.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Expense Budget for the Human Resources Department totals $1 million. This includes $833,169 in salary-related expenses for 14 full-time employees and $199,451 in other-than personal services expenditures designated primarily for training and employment advertising expenses. The budget provides for two additional full-time employees to replace senior staff who will be assigned to support the implementation of the new employee information and automated time and attendance system, a key objective of the County, as well as the department. This expense will be funded by the capital budget and will be recovered through a capital back charge.

The Fiscal 2007 Adopted Revenue Budget totals $216,183 for capital back-charge revenue relating to the new automated time and leave system noted above.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Training for Managers & Supervisors.	Professional Development: Training for Supervisors (Sponsored / Coordinated by HR).	8,447
Performance Appraisal Measurement.	Performance Evaluation: % of Employees meeting or exceeding requirements.	95%
Processing of Human Resources Administrative Paperwork.	Personnel Processing: For HR approvals in days.	2-3

RE-OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	1,047,162	829,136	473,279	906,291
	AB -FRINGE BENEFITS	-	-	(72)	-
	CC -MATERIALS & SUPPLIES	3,780	-	-	-
	DD -GENERAL EXPENSES	108,023	212,000	27,128	258,268
	DE -CONTRACTUAL SERVICES	-	96,019	3,250	103,504
	HF -INTER-DEPARTMENTAL CHARGES	10,715	-	-	-
	OO-OTHER EXPENSES	10,319,656	12,591,815	8,752,417	13,531,928
Expense Total		**11,489,337**	**13,728,970**	**9,256,002**	**14,799,991**
Revenue					
	BF -RENTS & RECOVERIES	8,407,760	8,241,301	5,845,834	9,760,645
	BH -DEPT REVENUES	82,144	75,600	63,732	114,864
	BJ -INTERDEPT REVENUES	3,182,933	7,485,267	-	4,488,899
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	(180,601)	94,314	-	94,314
Revenue Total		**11,492,236**	**15,896,482**	**5,909,566**	**14,458,722**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	11	0	0
2006 Adopted Headcounts	11	0	0

REAL ESTATE PLANNING & DEVELOPMENT

The department's major responsibility is 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.

VISION

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

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 and automating a reliable and updated inventory of all county-owned property in order to effectively manage county real estate assets.

GOALS

- Manage the Real Estate Consolidation Program.
- Re-engineer the County's real estate portfolio to consolidate the operations of County government.
- Realize increased building and personnel efficiencies through improved workspace design.

OBJECTIVES

- Revise the financial plan for the implementation of the Real Estate Consolidation Plan. This plan will identify and quantify all efficiencies resulting from the consolidation. It will also include a debt-financing plan, a cash flow plan and a projection for surplus building and land sales.

MISSION

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

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Expense Budget for the Office of Real Estate Planning & Development totals $14.8 million. This includes $906,291 in salary-related expenses for 11 full time employees. Other-than personal services expenses total $13.9 million and primarily reflect County real estate lease expenses. This expense will increase by approximately $1.0 million in Fiscal 2007 due to an additional lease expense of $665,728 in support of the new Police Academy, and existing lease cost escalation factors tied to the CPI Index. Also included in other expenses is $500,000 for anticipated insurance premiums for commercial insurance to mitigate exposure to potential large losses related to County real estate.

The Fiscal 2007 Adopted Revenue Budget for the Office of Real Estate Planning & Development totals $14.5 million which is primarily revenue from County owned leased properties and interdepartmental revenue for building lease expenses. The rent revenue total of $9.8 million assumes that a new Coliseum Redevelopment Lease is executed by the end of the first quarter 2007. The interdepartmental revenue for building occupancy charges has been reduced reflecting the consolidation of the County Parks Fund into the County General Fund.

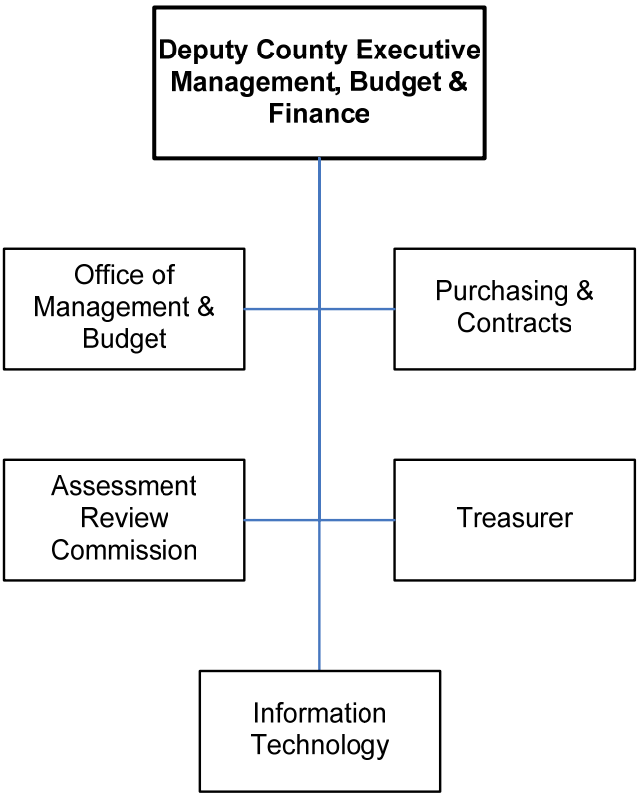
PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Revise the financial plan for the implementation of the Real Estate Consolidation Plan. This plan will identify & quantify all efficiencies resulting from the consolidation. It will also include a debt-financing plan, a cash flow plan and a projection for surplus building & land sales.	Sale of Real Estate.	$ 20,000,000
Reengineer the County's real estate portfolio to consolidate the operations of County government.	County Square Footage: Total Occupied.	3,548,927
	County Square Footage: % Occupied.	95%

MANAGEMENT, BUDGET AND FINANCE VERTICAL



MANAGEMENT, BUDGET AND FINANCE VERTICAL

During 2006, The "Budget & Finance" Vertical underwent a transformation to become the "Management, Budget, & Finance" ("MB&F") Vertical emphasizing a shift towards a management/operations focus by bringing in additional departments, addressing project planning and management issues, researching IT solutions, and proactively addressing and monitoring opportunities and threats while continuing to maintain focus on budget and fiscal stability.

VISION

The Management, Budget & Finance Vertical of Nassau County provides strategic management and fiscal services that implement innovations in public service while it maintains the integrity of the traditional framework of sound stewardship of its resources and respect for and accountability to its stakeholders.

The new direction also includes increasing the visibility of programmatic synergies between departments throughout the County. Working with Vertical Deputy County Executives and department heads, the MB&F Vertical will identify operational and technological solutions to support enhanced focus on such cross-departmental programs and alignment of staff. Efforts are expected to yield one or more of the following:

- increasingly leveraged federal and state revenue streams;
- reduced expense through effective, efficient operations; and/or
- improved constituent outcomes.

As such, the newly named Management, Budget & Finance Vertical now not only includes the Office of Management and Budget (OMB), Treasurer's Office, Purchasing and Assessment Review Commission, but also the Department of Information Technology. Additionally, OMB has formed a new project and performance management group and incorporated the Office of Grants Management within its new structure. The following briefly highlights the roles and responsibilities of each of the departments within the Vertical:

- ***Office of Management and Budget:*** OMB is primarily responsible for the preparation of the long-term financial and operating strategy (the multi-year financial plan) and its integration with the short-term financial and operating strategy (the annual budget plan). Critical functions of OMB include analyzing historical trends and seasonal fluctuations in order to make informed decisions, monitoring revenues and expenditures, recognizing potential shortfalls and proposing solutions, implementing savings strategies, assessing the success of established performance measures, acting as liaison between OMB,

MISSION

The mission of the Management, Budget and Finance Vertical is to provide management and leadership, fiscal stewardship and internal and external financial services supported by state-of-the-art technology accountable to all of its stakeholders within a performance culture that is innovative, collaborative, results oriented, customer-focused and quality driven.

departments and the public, and the effective communication of the budget and financial plan.

Because OMB has worked diligently to utilize performance-based budgeting and managing by results, it has established the OMB Project and Performance Management Unit to provide project management support services and operations consulting in response to either management direction or negative performance management results. The unit will follow the Business Process Improvement (BPI) and Business Process Reengineering (BPR) process analysis models depending on the requirements for change. The Unit performs a broad range of operational and analytical work including conducting performance measurement research, analyzing the linkage between service area objectives, strategic goals and selected performance measures, collecting and analyzing performance measures from various databases, creating presentations, charts, and graphs via the County's software tool, participating in the International City/County Management Association (ICMA) Comparative Performance Measurement Program and responding to ad hoc requests for performance information and analysis.

In addition, OMB has established a unit to address the administration, collection and management of County revenues, including grants, and to monitor a variety of County-wide revenue allocations. New revenue options and initiatives are reviewed and explored as well. The immediate task of this unit is to concentrate on revenue processes that require the establishment of accounts receivable and to utilize analytic tools to provide revenue adjustments that will reflect economic changes such as inflation. Lastly, working with the Comptroller and the Office of Grants Management, new policies and procedures are being introduced to improve the administration, accounting and monitoring of reimbursement costs for grants.

- ***Office of the County Treasurer:*** The Office manages and invests County funds, maintains banking and financial relationships, oversees the County's borrowing, maintains an account of receipts and disbursements, collects delinquent taxes, processes the payment of property tax refunds, and oversees the sale of tax liens. In the near term, the Office of the Treasurer will expand its focus to include automating office operations, reviewing internal controls, and documenting policies and procedures.

- ***Department of Purchasing:*** The Department is responsible for the procurement of goods and services in a manner consistent with State law and the County Charter. In addition, the Department of Purchasing oversees the electronic contract routing and tracking process and the just-in-time inventory program. The Department is also actively involved in the implementation of the County's M/WBE legislation, and it has successfully worked with the Office of Minority Affairs and the Department of Information Technology to introduce electronic registration and bid solicitation to the vendor community.

- ***Assessment Review Commission:*** The Assessment Review Commission ("ARC") reviews property assessment grievances and, where appropriate, provides timely and appropriate relief from excessive valuation. ARC is a quasi-judicial arm of the County consisting of a Chairperson, and eight Commissioners appointed by the County Executive and approved by the County Legislature.

- ***Information Technology:*** IT serves as the central point for planning, implementation and support of technology initiatives and infrastructure in the County. The IT team establishes strategic directions for technology and telecommunications, encourages cross agency collaboration for the mutual benefit of all, and advocates best practices for operations and project management. Because of its position, IT is able to identify opportunities for County agencies to become more efficient, maximizing the County's investment in technology and telecommunication assets, to meet the needs constituents.

Historic duties of the Vertical continue to be:

- Development and management of the County's $2.4 billion operating budget;
- Collecting moneys due, investment of available funds and disbursement of payments;
- Procurement of goods and services;
- Administrative review of residential and commercial challenges to property tax assessment;
- Monitoring of NHCC financial activity.

New duties of the Vertical are:

- Planning, implementation and support for the County's technology infrastructure;
- Performance measurement and management;
- Targeted process improvement;
- Grants procurement, research and management.

Finally, the Vertical serves as the Administration's primary liaison between the Department of Assessment and all the County's various financial oversight organizations, including the Office of the Comptroller, the Office of Legislative Budget Review, the Nassau County Interim Finance Authority (NIFA), the Nassau Citizens Budget Committee, and the three major bond rating agencies: Fitch Ratings, Moody's Investors Service, and Standard & Poor's. As such, Vertical staff are engaged in the following additional duties and responsibilities:

- Strategic planning to ensure that the County engages in preparing for economic uncertainties. The link between strategic planning and the bond rating is essential to the receipt of bond rating increases as bond rating agencies view managing by results as a critical component of fiscal stability;
- Administration of the County's debt and cash investments;
- Research of world-wide public entities innovations in cost-savings, revenue enhancements and programming;
- Investigating organizational structure options that can maximize revenues, reduce redundancies of effort, and provide increased efficiencies and cost savings;
- Continual monitoring and analysis of cash flow, sales tax and other significant expense reporting;
- Monthly analysis of national and regional economic activity;
- Oversight of GASB 45 calculations and related issues;
- Establishment or refinement of internal controls in targeted departments;
- Assisting County Departments in managing internal and external audit processes as well as monitoring subsequent corrective action plans.

GOALS

- Identify shared service functions in County departments and verticals, identify common functions, enhance communication, and create efficient and uniform service delivery;
- Eliminate duplicative efforts and reduce time spent on transactional work;
- Identify vertical-specific integrated information sharing solutions;
- Implement new technologies to automate Treasurer's Office functions thereby ensuring internal controls and improving efficiency;
- Plan for an integrated financial and human resources Enterprise Resource Planning system;
- Enhance internal functionality between departments within and between verticals as well as with external stakeholders and the taxpaying community;
- Develop countywide performance metrics;
- Manage by performance-based budgeting;
- Revise the method by which the County pursues grants and manages the grants process.
- Benchmark current revenue structure against public sector markets;
- Manage financial and operational risk;
- Improve linkages between operating and capital plans;
- Support the new NHCC administration as MB&F staff continue to work with the new administration directly and through the County's consultant, Manatt, Phelps & Phillips;
- Establish strategic planning initiatives to maximize opportunities for efficiencies that are innovative but sound in principle and methodology.

OBJECTIVES

Organizational Structure

- Map workflows of targeted organizations and re-engineer processes;
- Measure the number of system-wide processes documented, related cost-savings if streamlined, and the development of system-wide policies and procedures;
- Establish team to review IT integrated solutions;
- Select, acquire and implement IT solutions as proposed and selected;
- Provide targeted software training and revise policies and procedures to institutionalize use of existing and enhanced technologies;
- Determine internal and external stakeholder satisfaction using quantitative and qualitative survey instruments.

General Fiscal Management

- Define performance measures reflective of efficiency, effectiveness, and quality in addition to standard workload measures. Provide reporting instrument(s);
- The Program Budget will provide performance measurement narrative and also what each dollar will accomplish;
- Identify grant pursuit methodologies appropriate to the needs of the County that will maximize time, effort and relative cost;

- Create a revenue maximization committee comprised of departments with federal, state, or other funding sources to research potential for leveraging revenue sources for similar programs throughout the County;
- Manage financial and operational risk through the establishment of a risk management office;
- Provide capital budget impact on operating budget data within the operating budget.

The Nassau Health Care Corporation

- Identify revenue maximization and cost savings initiatives, and implement quality of care initiatives in the overall restructuring of the NHCC;
- Negotiate a successor agreement to incorporate the revised strategic vision of the NHCC. Successor agreement would replace the initial transfer agreement executed in September 1999;
- Identify mechanism by which to maximize federal funding through IGT program;
- Identify opportunities for reduction in County subsidies.

AR-ASSESSMENT REVIEW COMMISSION

E/R	Object	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	2,706,632	3,548,357	1,626,159	3,693,610
	BB -EQUIPMENT	36,817	40,000	2,678	20,944
	DD -GENERAL EXPENSES	48,693	168,000	60,665	147,141
	DE -CONTRACTUAL SERVICES	1,132,590	1,790,000	450,000	1,680,000
	HF -INTER-DEPARTMENTAL CHARGES	124,952	-	-	-
Expense Total		**4,049,684**	**5,546,357**	**2,139,503**	**5,541,695**
Revenue					
	BF -RENTS & RECOVERIES	-	-	190,230	-
	NA -NIFA AID	4,832,938	-	-	-
Revenue Total		**4,832,938**	**-**	**190,230**	**-**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	43	13	0
2006 Adopted Headcounts	43	13	0

ASSESSMENT REVIEW COMMISSION

The Assessment Review Commission (ARC) is a quasi-judicial body consisting of a chairperson and eight other commissioners appointed by the County Executive with the approval of the County Legislature. ARC is authorized to hire appraisers and other staff. The Chairperson has authority to designate commissioners or employees to act as hearing officers on individual assessment matters. In addition, ARC's staff provides valuation resources in support of the County Attorney's defense of commercial assessments.

VISION

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

In 2006, the County ceased its past practice of borrowing to pay tax certiorari settlements. Instead, operating funds were utilized for this purpose for the first time. The announcement on March 30, 2006, that the Assessment Review Commission, working collaboratively with the offices of the County Attorney and the Treasurer, had reduced the outstanding tax certiorari liability to only $131 million from an estimated $311 million less than two years ago will enable the County to sustain its $50 million annual appropriation. The reduced tax certiorari liability, the positive impacts of annual property assessments and the timely processing and payment of cases will dramatically reduce debt service costs and preserve precious capital funding for infrastructure improvements.

But the cost of making such a shift – an annual appropriation of $50 million – is a difficult price to pay, particularly all at once. Before the close of the 2006 fiscal year, $25 million in current year surplus funds will be transferred into the Capital Project Fund to permit the County to make property tax refund payments in 2007. The remaining $25 million is included in the Fiscal 2007 Proposed Budget as an operating expense. A full $150 million will be appropriated in the operating budget in 2008. Using operating funds to pay property tax refunds will dramatically reduce debt interest and principal costs over the long term.

ARC will accomplish it's vision by:

- Providing an accessible and transparent appeal process which treats citizens and representatives with fairness, respect and integrity;
- Making accurate determinations of market value;
- Avoiding undue reliance on litigation to resolve assessment disputes.

MISSION

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

ARC will accomplish its mission by:

- Maintaining a full-time professional staff, providing appraisal, technical, legal, administrative and support services;

- Obtaining specialized professional and technical consulting services as needed;
- Utilizing sound appraisal, statistical and audit procedures;
- Analyzing and implementing technology solutions that improve the efficiency of the internal and external workflow of the departments involved in real estate tax administration.

GOALS

- Review of all valid appeals annually;
- Obtain the information from taxpayers needed for accurate review of appeals;
- Correct assessment errors before the taxes are due and the County's refund obligation accrues;
- Obtain settlements that finally resolve assessment disputes at appropriate values.

OBJECTIVES

- Pass changes to Assessor and notify taxpayers;
- Compliance with request for data in commercial cases;
- Commercial tax reduction on roll as percent of total commercial liability;
- Commercial settlement as percent of commercial reductions on roll.

2007 BUDGET HIGHLIGHTS

The Assessment Review Commission's Fiscal 2007 Adopted Budget is $5.5 million. Included in this budget is $3.7 million in salary related expenses for 43 full-time employees and $1.7 million in contractual services for County Attorney and appraisal services for residential luxury properties.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Review of all valid assessment appeals for 2007-2008.	Pass changes to Assessor and notify taxpayers	4/1/2007
Obtain the information from taxpayers needed for accurate review of appeals.	Compliance with requests for data in commercial cases.	70%
	Percentage of residential cases represented by owner.	12%
Correct assessment errors before the taxes are due and the County's refund obligation accrues.	Commercial tax reduction on roll as a percent of total commercial liability.	65%

BU-OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	3,013,010	2,578,313	1,522,368	3,014,764
	BB -EQUIPMENT	4,486	7,500	-	6,569
	DD -GENERAL EXPENSES	25,764	44,141	36,290	87,311
	DE -CONTRACTUAL SERVICES	2,341,200	250,000	475,000	269,119
	HF -INTER-DEPARTMENTAL CHARGES	3,766	-	-	-
Expense Total		**5,388,226**	**2,879,954**	**2,033,659**	**3,377,763**
Revenue					
	BF -RENTS & RECOVERIES	24,802	-	-	-
	BI -CAP BACKCHARGES	-	-	-	35,125
Revenue Total		**24,802**	**-**	**-**	**35,125**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	38	1	0
2006 Adopted Headcounts	33	1	0

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget (OMB) was reconfigured in 2006 to expand its focus to both operational and financial management. The consolidation of the former County Stat into OMB reflects this change, as the Office is now responsible for measuring both operational and financial performance, recommending corrective actions when necessary, establishing a stronger link between performance and budget decisions, and conducting project management and business process review.

VISION

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

The OMB Deputy Directors each supervise a team of financial and operations staff who work together to provide high-level management support to the verticals and vertical departments. The financial component of the team develops the annual budget and Multi-Year Financial Plan (MYP), monitors expenditures and revenues, and provides fiscal support to County departments. It also serves as the primary liaison to the fiscal oversight community and the public. The operations component of the team regularly measures operational performance and works with departments to develop and implement strategies to improve that performance and to maximize the achievement of Countywide, programmatic and departmental missions, goals and objectives.

The newly established Project Management Unit is responsible for providing project management support services and operations consulting in response to either management direction or performance management results. It is dedicated to implementing business process improvements and business process reengineering.

Also established in 2006, the Revenue Management Unit focuses on revenue maximization, grants management, accounts receivable management and trend analysis.

MISSION

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

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

- Developing an operating budget, capital budget and multi-year financial plan that is based on realistic assumptions;
- Monitoring spending and revenue collection on a monthly basis and regularly processing fiscal transactions on behalf of County departments;

- Working with departments to ensure that multi-year plan initiatives are being implemented successfully and on schedule;
- Measuring operational performance and working with departments to improve business processes, when necessary;
- Linking performance to fiscal decision-making;
- Regularly updating the oversight community and the public on the County's fiscal and operational condition.

GOALS

- Maintain fiscal balance in 2007
- Develop a 2008 Operating Budget, Capital Budget and 2008-2011 Multi-Year Financial Plan that is balanced and approved by the County Legislature and NIFA;
- Maintain credit ratings;
- Adhere to investment, fund balance and debt policies;
- Implement gap closing initiatives;
- Strengthen performance measurement program;
- Improve quality of financial reporting;
- Provide high-quality fiscal support to verticals and departments

OBJECTIVES

- Achieve year-end operating surplus
- Achieve $11.5 million in 2007 smart government initiatives
- Maintain credit ratings at A level
- Preserve departmental fund balance at $90 million;
- Enroll 20 departments in PBviews performance measurement program;
- Earn GFOA Distinguished Budget Presentation Award;
- Reduce number of days to process budget transfers and supplemental appropriations.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Office of Management and Budget (OMB) totals approximately $3.4 million. This includes approximately $3 million in salary-related expenses for 38 full-time employees and one part-time employee and approximately $363,000 in other-than-personal-services expenditures.

OMB's staffing includes 19 finance and operations staff assigned to Budget Development and Analysis, six full-time employees and one part-time employee assigned to the Performance Measurement and Project Management units, two full-time employees assigned to Risk Management, three full-time employees transferred from County Executive budget for Grants Management and eight staff detailed to provide fiscal support to other County departments.

OMB's $269,000 contractual services appropriation includes funding for the County's financial advisor. The remaining other-than-personal-services appropriation covers enrollment in the International

City/County Management Association and maintenance of the PBViews performance measurement software.

Revenue in the Fiscal 2007 Adopted Budget totals $35,125 for capital backcharges relating to Traffic and Parking Violations Agency's capital projects.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Generate a positive operating result for Fiscal 2007.	Year-End operating result.	$25M
	Achieve Smart Government Initiatives savings.	$12.8M
	Public Safety Overtime Management budget.	$62.4M
	Achievement of Workforce Management targets - 2007 YE Full-time employees.	8,575
Maintain credit ratings.	Number of Upgrades achieved in 2007.	1
Achieve Goals of Fund Balance Policy.	Cumulative unreserved fund balance - YE FY 07.	$90.5M
Develop 2008 Operating and 2008-2011 Multi Year Plan that is balanced and based on realistic assumptions.	2008 Operating Budget approved by Legislature.	10/31/07
	2008 Operating Budget approved by NIFA.	11/10/07
Achieve 2008-2011 Multi Year Plan gap closing options.	Integrate Smart Government Initiatives into 2008 budget.	$11.5M
	Achieve 2008 Labor Concession savings targets.	$23.4M
	Achieve 38% of remaining gap closing options.	$50M
Performance Management & Process.	Fully integrate County departments into performance measurement project.	20
	Earn consecutive GFOA Distinguished Budget Presentation Award.	2
Provide high quality Management, Budget & Finance support to all county departments.	Average number of days to process Supplemental Appropriations.	15
	Average number of days to process Board Transfers.	5
	Number of Polled Transfers in Operating Fund.	5
	Average number of days to process contracts.	20
	Achieve average Customer Satisfaction Survey Score (1 - 5).	3.6

IT-INFORMATION TECHNOLOGY

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	8,840,306	9,933,510	4,361,071	9,192,419
	AB -FRINGE BENEFITS	-	-	-	-
	BB -EQUIPMENT	30,787	252,000	98,705	95,200
	CC -MATERIALS & SUPPLIES	9,131	-	-	-
	DD -GENERAL EXPENSES	1,614,866	2,445,734	1,336,413	1,984,548
	DE -CONTRACTUAL SERVICES	4,712,204	6,371,322	3,123,076	8,219,056
	DF -UTILITY COSTS	5,717,577	3,609,433	2,361,861	4,909,602
	HF -INTER-DEPARTMENTAL CHARGES	873,713	1,888,809	-	1,595,556
Expense Total		**21,798,584**	**24,500,808**	**11,281,127**	**25,996,381**
Revenue					
	BF -RENTS & RECOVERIES	68,591	-	639,923	-
	BH -DEPT REVENUES	1,037,639	202,000	492,519	202,000
	BI -CAP BACKCHARGES	195,345	2,311,073	-	2,801,290
	BJ -INTERDEPT REVENUES	4,745,522	5,559,985	-	5,966,382
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	660,000	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	506,135	372,000	190,701	372,000
Revenue Total		**6,553,232**	**9,105,058**	**1,323,143**	**9,341,672**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	104	2	0
2006 Adopted Headcounts	118	2	0

DEPARTMENT OF INFORMATION TECHNOLOGY

The Department of Information Technology, (IT), strives to provide the highest level of customer service to its internal and external customers. IT serves as the central point for planning, implementation and support of technology initiatives and infrastructure in the County. The IT team establishes strategic directions for technology and telecommunications, encourages cross agency collaboration for the mutual benefit of all, and advocates best practices for operations and project management. Because of its position, IT is able to identify opportunities for County agencies to become more efficient, maximizing the County's investment in technology and telecommunication assets, to meet the needs of the constituents.

VISION

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

GOALS

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

MISSION

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

OBJECTIVES

- Reduce total trouble tickets as reported to IT/help desk;
- Reduce number of second call incidents;
- Maintain the total number of work requests as requested through IT/help desk;
- Reduce the Mean Time to Replace Service;
- Uptime of the core network;
- Successful management of projects to be on-time and on-budget;
- Incorporate GIS functionality into common solutions for agencies;

- Increase the number of users trained;
- Increase the number of hits to the County website over 2006 annual value.

2007 BUDGET HIGHLIGHTS

The total operating expenses for the Department of Information Technology in the Fiscal 2007 Adopted Budget is $26 million. This includes $9.2 million in salary-related expenses for 104 full-time employees. The increase of 5 full-time employees to the IT team will allow the department to directly align staff to support vertical and agency technology requirements, sustain the ongoing support and management to technology projects that have been included in the multi-year capital improvement plan, and maximize the solutions across the enterprise. It is projected that several of these new and current positions will be charged against capital projects.

The other-than-personnel-services (OTPS) budget totals $16.8 million, including $1.6 million in inter-departmental charges. The OTPS budget includes increases in contractual services for software licensing and maintenance fees, consulting and contractor fees for support to agencies, and an increase in communications charges. The OTPS budget includes a decrease in Equipment and General Expenses from the 2006 Adopted Budget of approximately 23 percent. This is due to a County-wide equipment replacement initiative that was recently completed and a capital project that will be utilized for additional requests.

The Department will be assessing the alignment of technology resources throughout the County to ensure the overall business needs and requirements are being successfully met. Business oriented solutions that address the needs of multiple organizations will be the focus of the Department in the coming budget year. In addition, IT will continue to deliver and coordinate technology training for all County agencies and departments. This program, which began in 2005, successfully trained over 2,000 employees in the first half of 2006.

Revenue in the Fiscal 2007 Adopted Budget for the Department of Information Technology totals $9.3 million, including $6 million in inter-departmental revenues. The amount projected for Departmental Revenues will result primarily from the sale of information and data from the Geographical Information System. The amount of $2.8 million is projected to be charged back against projects in the Capital Improvement Plan. The Department will realize approximately $372,000 in New York State reimbursement for telecommunications costs.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
To use best practices to create effective solutions.		
Reduce total trouble tickets as reported to IT/help desk.	Reduce the # of Tickets from 2006.	10%
Reduce the # of second call incidents.	Reduce the # of Calls from 2006.	25%
Maintain the total number of work requests as requested through IT/help desk.	# Of work requests.	4,500
Reduce the Mean Time To Repair Service.	# Of days.	4
Uptime of the core network.	% Of time	99.9%
To let business needs drive the use of technology.		
Successful management of projects to be on-time and on-budget.	% Of projects cycle that are on time and on budget.	80%
To give precedence to collective priorities over those of any single department.		
Incorporate GIS functionality into common solutions for agencies.	# of Agencies (greater than).	4
Have an empowered and highly motivated workforce that is skilled in the latest technologies. Increase training program of County employees.		
Increase the number of users trained.	# of Users Trained.	15%
Provide citizens, the business community and County government with access to appropriate information and technology services.		
Increase the # of hits to the County website over the 2006 annual value.	# of Hits.	15%

PR-PURCHASING DEPARTMENT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	1,322,147	1,429,463	745,609	1,634,329
	BB -EQUIPMENT	-	2,300	-	1,999
	CC -MATERIALS & SUPPLIES	523	-	(258)	-
	DD -GENERAL EXPENSES	10,483	33,250	9,469	29,084
	DE -CONTRACTUAL SERVICES	93,000	93,363	10,000	164,500
	HF -INTER-DEPARTMENTAL CHARGES	127,394	237,588	-	1,772,047
Expense Total		**1,553,547**	**1,795,964**	**764,820**	**3,601,959**
Revenue					
	BF -RENTS & RECOVERIES	150,165	50,000	120,044	52,000
	BH -DEPT REVENUES	79	15,000	1,341	28,000
	BJ -INTERDEPT REVENUES	935,360	858,709	-	765,303
Revenue Total		**1,085,605**	**923,709**	**121,385**	**845,303**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	24	0	0
2006 Adopted Headcounts	24	0	0

DEPARTMENT OF PURCHASING

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.

VISION

To serve all County co-workers in a team environment in order to deliver timely, efficient and cost effective procurement services. To be a change agent, reaping continuous improvement and savings through technology and professional sourcing and procurement techniques.

GOALS

- Meet all service levels required by the various agencies while ensuring full compliance with NYS municipal purchasing law;
- Assume the primary responsibilities of Purchasing's on-going contracts process serving all agencies in the county. Closely monitor the workflow of contracts through the FAMIS system to ensure timely processing. Distribute weekly status reports listing contracts pending in the system to Department Heads and DCEs to serve as an expediting tool. Subsequently manage the process during FY07;
- Improve turn around time from receipt of requisition to issuance of purchase order through increased monitoring of workflow to achieve an overall average turn around time of 1.5 days;
- Continue increased activity of the Materials Movement function to create a more aggressive approach to selling/auctioning county surplus equipment to generate revenue. Amount is undetermined based on what agencies forfeit as unusable;
- Continue to work with Tier Technologies and Information Technology in testing and implementing all phases and functionalities of E-Procurement.

MISSION

To provide quality services for our customers, both internal and external, through responsive action, dedicated effort, and a commitment to innovation, excellence, and equal opportunity. As a team, to provide prompt, cost effective and professional procurement services, conducted in a fair and equitable manner, to meet our customer's business needs. To strive for maximum savings and cost avoidance in operational efficiencies as well as actual spend.

OBJECTIVES

- Investigate and employ standardization opportunities regarding office supplies, office equipment and related maintenance, vehicles, telecommunication equipment where practical to produce economies of scale savings;
- Work with JP Morgan Chase, Comptrollers, County Attorneys, Compliance and OMB to expand the Just-In-Time (JIT) Procurement Account initiative for Travel Services;

- Increase the on-line vendor database count to 4,500 to increase vendor awareness and competition. Work with technology vendor to continue testing and full implementation of "Vendor Bid Notification Service";
- Continue to update the Purchasing Handbook and work with the Office of Emergency Management in maintaining emergency preparedness and procedures for the Office of Purchasing;
- Streamline and reorganize departmental functions where appropriate to yield operating efficiencies;
- Continue proactive education of agencies by stressing pre-procurement planning and incorporating adequate lead times to maximize bidding opportunities and reduce emergency situations. Continue on-going training and announcements of all updates to JIT processes and contracts processing and routing initiatives;
- Investigate opportunities for increased revenues via on-line auctioning of surplus property including but not limited to furniture, computer equipment and vehicles;
- Engage in a more aggressive sourcing of competitive vendors to achieve $1,600,000 savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by a NYS contract. Also, by documenting savings yielded from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Department of Purchasing totals approximately $3.6 million. This primarily represents salary-related expenses for 24 full-time employees, approximately $2 million in other-than-personal-services expenditures including $1.8 million in inter-departmental charges. The Purchasing Department will continue the implementation of the Just In Time (JIT) Initiative, which will make the County more efficient and will save in the administration of purchasing Office Supplies. Furthermore, Purchasing will begin implementing additional Procurement Account purchases for travel related expenses, utilizing similar procedures similar to those found in the JIT program.

During the latter part of 2006 and continuing into 2007, Purchasing will initiate phases of on-line bid solicitation and vendor bid registration and submission to reduce administrative efforts and increase efficiencies. During the Fiscal Year 2007, the department will continue work towards enhancing the electronic contracts routing process by decreasing the time it takes to process a contract from start to finish within the NIFS financial system.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Improve turn around time from receipt of requisition to issuance of purchase order through increased monitoring of workflow to achieve an overall average turn around time of 1day.	# Of days to review Requisitions before posting to Buyers.	1
Improve turn around time from receipt of requisition to issuance of purchase order through increased monitoring of workflow to achieve an overall average turn around time of 1day.	# Of days to review Direct Purchase Orders before Printing.	1
Improve turn around time from receipt of requisition to issuance of purchase order through increased monitoring of workflow to achieve an overall average turn around time of 1.5 days.	# Of days to convert Requisition to a Purchase Order.	1.5
Assume the primary responsibilities of Purchasing's on-going contracts process serving all agencies in the county. Closely monitor the workflow of contracts through the FAMIS system to ensure timely processing. Distribute weekly status reports listing contracts pending in the system to Department Heads and DCEs to serve as an expediting tool. Subsequently manage the process during FY07.	# Of contracts awaiting completion in NIFS system.	35
Assume the primary responsibilities of Purchasing's on-going contracts process serving all agencies in the county. Closely monitor the workflow of contracts through the FAMIS system to ensure timely processing. Distribute weekly status reports listing contracts pending in the system to Department Heads and DCEs to serve as an expediting tool. Subsequently manage the process during FY07.	# Of contracts awaiting approval more than 60 days	5
Engage in a more aggressive sourcing of competitive vendors to achieve $1,600,000 savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by a NYS contract . Also, by documenting savings yielded from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.	Price paid vs. Encumbered or Last Price (documented).	$1,600,000
Increase the on-line vendor database count to 4,500 to increase vendor awareness and competition. Work with Tier Technologies to continue testing and full implementation of "Vendor Bid Notification Service".	# Of Vendors by December 2007.	4,500

TR-COUNTY TREASURER

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	2,509,006	2,683,193	1,259,905	2,674,614
	BB -EQUIPMENT	1,235	9,913	-	9,615
	DD -GENERAL EXPENSES	252,516	327,675	283,093	287,734
	DE -CONTRACTUAL SERVICES	1,006,225	559,260	456,479	586,560
	HF -INTER-DEPARTMENTAL CHARGES	9,359	-	-	-
	OO-OTHER EXPENSES	10,843,332	-	-	25,000,000
Expense Total		**14,621,673**	**3,580,041**	**1,999,477**	**28,558,523**
Revenue					
	BA -INT PENALTY ON TAX	21,369,228	24,000,000	12,134,455	24,650,000
	BD -FINES & FORFEITS	8,801	8,000	6,772	10,000
	BE -INVEST INCOME	17,316,057	13,473,840	9,478,066	19,600,000
	BF -RENTS & RECOVERIES	578,107	-	72,658	-
	BH -DEPT REVENUES	542,436	440,000	183,856	420,000
	BO -PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,298,403	-	1,167,385	-
	TX -SPECIAL TAXS - SPECIAL TAXES	5,227,960	4,560,000	1,711,364	3,096,250
Revenue Total		**49,340,992**	**42,481,840**	**24,754,555**	**47,776,250**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	45	0	0
2006 Adopted Headcounts	47	0	0

OFFICE OF THE TREASURER

Under the direction of the Treasurer, the Office acts as custodian of all funds belonging to the County or in which the County has an interest. The Office of the Treasurer has the primary responsibility for the issuance of all County debt, and the investment of excess funds, as available. The Office is organized into four units: Debt and Investments; Tax Sale and Records; Tax Certiorari; and Accounting.

VISION

In the role as Chief Fiscal Officer, the Office of the Treasurer strives to provide all stakeholders with efficient, innovative and state-of-the-art treasury management services, while ensuring compliance with governing law.

Debt and Investments

The Debt and Investments unit is responsible for the issuance of all County debt, including short-term obligations such as revenue anticipation notes, tax anticipation notes and bond anticipation notes. The unit also invests excess cash on a daily basis.

Tax Sale and Records

The Tax Sale and Records unit is responsible for the collection of all delinquent taxes, and the maintenance of official County tax records. The County holds an annual tax lien sale in February, conducted by auction of uncollected taxes.

Tax Certiorari

The Tax Certiorari unit processes and ensures prompt payment of all petitions, judgments and small claims decisions.

MISSION

The mission of the Office of the Treasurer is to provide quality financial services to all stakeholders, including other County departments and residents, with management and leadership, within a culture that is innovative, collaborative and results oriented

Accounting

The Accounting unit is responsible for recording all receipts and disbursements of the County. The unit also maintains records for all debt issued by the County, or on the County's behalf by the Nassau County Interim Finance Authority (NIFA), including a schedule of debt service payments. The Accounting department also includes check writing and cashier functions. The check writing unit has the sole responsibility of processing and distributing all County checks, including payroll and vendor checks. The cashier unit collects cash receipts, and records the deposits in the County's accounting system.

ACHIEVEMENTS

- Commenced running an automated debt service system, containing principal and interest information, to eliminate redundant manual tracking of debt service payments;
- Converted to Electronic Funds Transfer (EFT) for payments to the Long Island Power Authority;
- Completed implementation of a new laser check printing system for all payroll and vendor payments, replacing a machine-prepared printing system;
- Worked with the Information Technology department to develop a targeted training program for the Office of the Treasurer. All personnel in the department have completed between 7 – 21 hours of Excel training, depending on needs and job requirements. The upgrade in skills has enabled the department to improve efficiency by eliminating manual functions. Additional targeted training is being scheduled.

GOALS

- Improve efficiency by utilizing e-banking and state-of-the-art computer systems to eliminate manual record keeping;
- Convert the Nassau County Sewer & Storm Water Finance Authority general ledger from a cash basis to a G.A.A.P. basis;
- Provide the residents of Nassau County with a state-of-the-art property tax payment system;
- Convert the manual records of the Nassau County Tobacco Settlement Corporation to Nassau Integrated Financial System general ledger form;
- Improve processing of County payments;
- Ensure adequacy of compliance and controls;
- Maximize investment income, while minimizing risk and maintaining sufficient liquidity.

OBJECTIVES

- Replace the manual debt service ledger with the DBC automated debt service system;
- Automate the Book of Balances ledger with a Microsoft Access based system. Automation is projected to save 4-6 man-hours per day by eliminating manual and duplicative functions;
- Reduce the time required to prepare and submit to the County's auditor financial statements of the Nassau County Sewer & Storm Water Finance Authority by 50% (from June 30th to March 31st). Recently hired Deputy Treasurer will have primary responsibility of converting the financial statements to an accrual-basis;
- Conduct RFP process for a vendor to implement a system allowing Nassau County residents to pay delinquent taxes with credit cards via the internet. Launch payment system in January 2007;
    - It is estimated that within two years 10 – 20% of residents may utilize this payment option, reducing the resources required to service phone calls and walk-ins;
    - Increase investment income by expediting collection of tax payments;
- Coordinate with Information Technology and other departments to continue process of converting payments for the County's Flex Plan and vendors to EFT;
- Complete written policies and procedures manual.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Office of the County Treasurer provides approximately $28.6 million, an increase of $25 million from the 2006 Adopted Budget. This reflects the administration's commitment to eliminating the practices of utilizing capital bonds to settle tax certiorari payments. Also included is funding to support the salaries and benefits for 45 employees and lien service fees, as the Treasurer aggressively pursues delinquent tax payments, thereby contributing to total revenues.

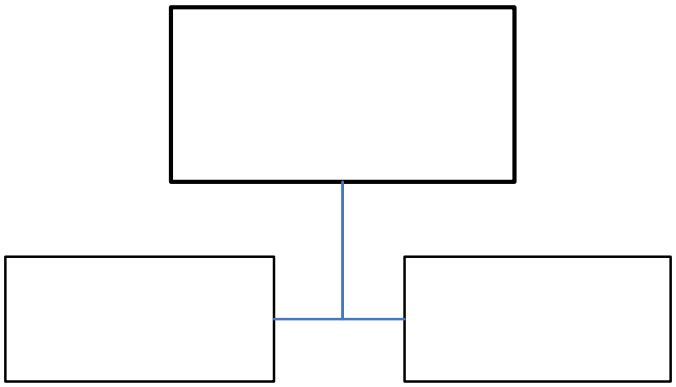
The Fiscal 2007 Adopted Budget includes $47.8 million in revenues generated from tax lien collections, investments and the collection of various taxes (excluding property taxes).

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Provide Nassau County residents with a state-of-the-art property tax payment system.	% Of residents who utilize this payment option within two years.	10%
Replace the manual debt service ledger with a computer-based debt service control system.	DBC database 100% populated and accurate.	3/31/2007
Ensure adequacy of compliance and controls.	Finalization of written Policies & Procedures manual.	3/31/2007
Automate the Book of Balances ledger with a Microsoft Access-based process.	# Of man-hours saved per day by eliminating manual and duplicative functions.	4
Convert the Nassau County Sewer & Storm Water Finance Authority general ledger from a cash basis to a GAAP basis.	Date the 2006 financial statements are submitted to auditor.	3/31/2007
Convert the records of the Nassau County Tobacco Settlement Corp to NIFS general ledger form.	Date the 2006 financial statements are submitted to auditor.	6/30/2007
Convert payments for the County's Flex Plan and vendors to Electronic Funds Transfer (EFT).	% of payments converted to EFT.	50%

ECONOMIC DEVELOPMENT VERTICAL



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ECONOMIC DEVELOPMENT VERTICAL

The Economic Development Vertical (EDV) provides and/or administers programs and services that foster the economic growth of Nassau County. The Economic Development Vertical is comprised of seven departments/units as follows:

- EDV Administration
- Office of Housing & Intergovernmental Affairs (OHIA)
- Housing Choice Voucher Program (HCVP)
- Planning Commission/Department
- Business Development Unit
- Brownfields Redevelopment Unit
- Nassau County Public Utility Agency

VISION

The Economic Development Vertical will be a driving force in shaping Nassau County's transition to "New Suburbia" by creating a local atmosphere of increased sustainable development, economic growth and enhanced environmental quality, thereby consistently providing for the improved and enriched quality of life for all residents, businesses, employees, and visitors.

The Economic Development Vertical consists of the areas listed below which report directly to the Deputy County Executive. Two of these departments (OHIA & HCVP) are fully 100% grant-funded entities and thus are not included in the organization chart.

DESCRIPTION

The **Economic Development Vertical's Administration** consists of the Deputy County Executive in charge, the Executive Director of Operations & Finance, Deputy Directors of: 1) Government & Community Affairs; 2) Operations; 3) Budget & Finance; and 4) Research; as well as the Administrative and Executive Assistants to the DCE, and the Director of Communications.

The **Office of Housing and Intergovernmental Affairs (OHIA)** is the overall administrative agent for the Federal Community Development Block Grant (CDBG) Program, the HOME Investments Partnership Program (HOME), the American Dream Down Payment Initiative (ADDI) and the Emergency Shelter Grant Program (ESG).

The CDBG Program is a federal entitlement program that assists low and moderate-income persons and addresses urgent community development needs. The HOME Program is a federal housing initiative with the primary objectives of expanding the supply of owner and rental housing for low income households. Funding is targeted to projects which will provide rental, homeownership and transitional housing for extremely low, low and moderate-income households through new construction, acquisition and substantial rehabilitation activities. Administered as part of the HOME Program is the American Dream Down Payment Initiative (ADDI) which is a federal housing initiative with the primary objectives being to increase the homeownership rate, especially among lower income households, and to revitalize and stabilize communities. ADDI helps low-income, first-time homebuyers in purchasing single family

homes by providing funds for down payment, closing costs, and rehabilitation carried out in conjunction with the assisted home purchase.

Nassau County receives this formula-based funding as administrator of the Nassau Urban County Consortium. This formula funding is based on census data reported to the U.S. Department of Housing and Urban Development (HUD) for the member consortium communities. Nassau's Urban County Consortium has 33 members that include Nassau County itself, the three large towns (Hempstead, North Hempstead and Oyster Bay), two cities (Glen Cove and Long Beach), the Villages of Freeport, Hempstead and Rockville Centre and 24 smaller villages who have entered into a cooperation agreement for the receipt of federal funds as sub-recipients.

OHIA receives a total grant allocation of approximately $20 million for the Consortium and eligible program/service providers.

The Nassau County **Housing Choice Voucher Program (HCVP)** is the local administrator of the NYS Division of Housing and Community Renewal (DHCR) Section 8 Housing Choice Voucher Program. The Housing Choice Voucher Program increases affordable housing choices for very low and low-income families. Families with vouchers choose and lease safe, decent and affordable privately owned rental housing. In addition, through the federal government's Voucher Homeownership Program participants in the HCVP can use the money to instead pay for a mortgage. In December 2005 the County of Nassau was approved by United States Department of Housing & Urban Development (HUD) as a Certified Housing Counseling Agency for First Time Homebuyers. HCVP receives a total grant allocation of $2.2 million from HUD to administer its programs in Nassau County. The NYS Office of Temporary & Disability Assistance's (OTDA) Homelessness Intervention Program (HIP) provides supportive, empowerment-based case management services to families and individuals who are homeless and to those in danger of becoming homeless. The program's emphasis is to develop self-sufficiency and prevent additional homeless episodes through education, supportive counseling and referral to other service providers. In 2003, the HCVP program was awarded a five year grant totaling $1,094,635 from NYS OTDA providing $218,297 annually through 2008 for the administration of the County's HIP efforts.

The **Nassau County Planning Commission** is responsible for approving subdivision of land within the county as well as the review of all land sales by Nassau County and any county open space acquisition. The **Nassau County Planning Department** is divided into two divisions: Comprehensive Planning and Transportation. The Comprehensive Planning Division is responsible for review and analysis of subdivision applications, County map revisions, and development applications that appear before the Planning Commission. The Comprehensive Planning Division also processes and reviews zoning referrals received from Nassau County's 69 municipalities and makes recommendations to the Planning Commission after reviewing and analyzing each referred zoning matter.

The Planning Department's Transportation Division represents Nassau County at all New York Metropolitan Transportation Council (NYMTC) and key committee meetings. As NYMTC is the official metropolitan planning organization (MPO) for the New York region, it is also the organization through which federal transportation funds are funneled.

The role of the **Business Development Unit (BDU)** is to establish and execute a broad-based program for economic attraction, retention, expansion and new business development in Nassau County and to aggressively promote Nassau County's economy. In addition, the BDU plans to fully implement strategic

partnerships with other public and private alliances and organizations chartered to promote and provide incentives for economic growth as a unified venture.

On March 7, 2006 New York State officially designated Nassau County as an Empire Zone. The Empire Zones Program is an economic development program that focuses on business investment and job creation as its primary thrusts. It also serves as a marketing tool of the Business Development Unit to attract and retain businesses in Nassau County.

The primary objective of the Nassau County Empire Zones Program is to foster growth in Nassau County through the attraction, retention and development of high-tech/high skilled domestic and international industries. In return, certified businesses may be eligible to receive significant benefits from New York State in the form of tax credits, exemptions and utility incentives.

The primary objective of the **Brownfields Redevelopment Unit (BRU)** is to facilitate redevelopment of brownfields (sites with the potential for development or re-use but remain unused or underused because of known or suspected environmental contamination). Redevelopment of these sites will provide such economic benefits as job creation, increasing the municipal tax base, mitigating potential health or environmental risks, and maximizing existing infrastructure.

Over the past year, BRU has partnered with the U.S. Environmental Protection Agency (EPA), NYS Department of Environmental Conservation (NYSDEC), New York City Partners for Community Revitalization, the Low Income Investment Fund and members of the brownfields redevelopment community to establish and capitalize the *New York Metro Brownfields Redevelopment Fund Program*, which offers low-interest loans for the cleanup of contaminated property in ways that will facilitate implementation of the County's Economic Development Program.

Upcoming BRU efforts include the redevelopment of tax-delinquent brownfields and abandoned gas stations. Additionally, the BRU will support local municipalities in the establishment of NYS designated Brownfield Opportunity Areas in Nassau County – through partnership with the NYS Department of Environmental Conservation (NYSDEC), a local community-based organization, and the local municipality. This designation will enable the impacted community to put strategies in place to return dormant sites and areas back to productive use. Our efforts will also include public participation for the reuse and redevelopment of the 35 acre County owned Coes Neck site, and hosting a Brownfields & Revolving Loan Fund Workshop.

The **Nassau County Public Utility Agency (NCPUA)** was established in 1984 as an economic development tool under New York State's "Economic Development Power" (EDP) program. This program is designed to provide discounted power to businesses that commit to create or retain jobs in New York State. Under this program, NCPUA is currently under contract with the New York Power Authority (NYPA) to receive five megawatts of power, which it in turn distributes, under contract, to businesses located in Nassau County in order to facilitate the EDP program's objectives in the County.

GOALS

The primary goal of the Economic Development Vertical is to implement the County Executive's blueprint for "New Suburbia". This is a 10-point plan that focuses on three key areas in order to expand the County's tax base, create a range of housing choices, protect the environment and improve

transportation options. Another goal is to improve inter-departmental cooperation to improve services and create efficiency.

Blue Print for New Suburbia

Support and Promote 3 Industries:
- High Skilled /High Technology
- Sports/Entertainment/Tourism
- Next Generation Housing

Target Development in 4 Locations:
- Downtowns
- Brownfields
- Emerging Minority Communities
- The Nassau "HUB"

Invest in Infrastructure Improvements:
- Transportation
- Open Space
- Schools

MISSION

The mission of the Economic Development Vertical (EDV) is to ensure the sustainable development of Nassau County's economy into the future. The Economic Development Vertical will focus its strategies in three major areas as follows: 1) the attraction and retention of businesses within key targeted industries - such businesses will increase the County's tax base and create high wage jobs for our skilled workforce; 2) the creation of next generation housing and 3) the enhancement of the County's natural environment.

OBJECTIVES

- Target business investment and job creation efforts in High Skilled/High Technology and Sports, Entertainment & Tourism industries;
- Provide incentives and benefits offered by the recently approved Empire Zone program to qualified/certified businesses within the designated ten Empire Zone areas within Nassau County;
- Create a Next Generation Housing Fund to finance and support housing development in five programmatic areas including:
    - Education and information
    - Visioning, Planning, Design, Education and Real Estate analysis
    - Nassau County Second Mortgage Program
    - Not-for-Profit Local and Government site acquisition
    - Financing
- Create programs to stimulate business investment in identified downtowns and emerging minority communities;
- Identify, assess, remediate and reform Brownfield properties that can be returned to productive reuse;
- Develop strategies to increase the number of units of Next Generation Housing for the next generation of workers, young people, families, students, and senior citizens;
- Improve our transportation systems to reduce traffic congestion and increase transportation options;
- Promote the preservation of open space;

- Advance the quality of education so that Nassau County residents can fulfill the industry demand for highly skilled workers and enjoy the quality of life that Nassau County provides;
- Work with our economic development partners to create products, programs and services to retain and attract business investment to expand the county tax base.

HI-HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	1,009,928	1,100,029	536,792	1,071,146
	BB -EQUIPMENT	3,756	7,000	-	17,136
	DD -GENERAL EXPENSES	40,220	196,500	9,505	235,192
	DE -CONTRACTUAL SERVICES	174,561	2,575,000	-	2,595,000
	HF -INTER-DEPARTMENTAL CHARGES	153,826	1,049,229	-	539,221
Expense Total		**1,382,291**	**4,927,758**	**546,297**	**4,457,695**
Revenue					
	BF -RENTS & RECOVERIES	159	-	450	-
	BG -REVENUE OFFSET TO EXPENSE	-	150,000	-	-
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	356,750	582,838	-	608,597
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,214	400,000	118,214	600,000
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	-	1,800,000	-	1,800,000
Revenue Total		**475,123**	**2,932,838**	**118,664**	**3,008,597**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	11	0	0
2006 Adopted Headcounts	13	0	0

OFFICE OF HOUSING AND INTERGOVERNMENTAL AFFAIRS

The Office of Housing & Intergovernmental Affairs' budget consists of grant, special revenue and general fund departments. Specifically included in the general fund portion of the Office of Housing and Intergovernmental Affairs' budget are the Economic Development Vertical general fund divisions as follows: Economic Development Vertical Administration, the Business Development Unit and the Brownfields Redevelopment Unit.

Business Development Unit (BDU)

The Nassau County Business Development Unit (BDU) seeks to make Nassau County a destination for businesses wishing to operate in or expand on Long Island. The BDU is responsible for business attraction, retention and expansion in the County. As such, BDU staff meets directly with small, mid-size and large businesses to assess their expansion and growth needs. The BDU staff assists the businesses through a "one-stop" approach by facilitating meetings with other economic development partners and resources that may assist a business in financing an acquisition or expansion, tax credits and exemptions, utility rate reductions, and business plan development.

VISION

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

The Nassau County Business Development Unit is also charged with the oversight and administration of the Nassau County Empire Zones Program. The Empire Zones Program is an economic development program developed and administered state-wide by NY Empire State Development Corporation. The program offers tax credits and utility rate reductions to certified businesses located in or moving to a designated Empire Zone area to encourage economic and community development, business investment and job creation. There are 76 Empire Zones in NY State. Nassau County received official designation as an Empire Zone in March, 2006. Businesses located in or moving a business to one of the prescribed seven geographic map areas within the Nassau County Empire Zone must submit an application for certification to the Zone Coordinator within the BDU for joint approval by the local Empire Zone Administrative Board, Zone Certification Officer, NY Empire State Development Corporation and the NY Department of Labor. Once a business receives the official certificate from Empire State Development, they are eligible to seek significant tax credits on their NY State tax return provided they demonstrate capital investment in their business the first year they are certified and annual job creation for up to the total 10-year duration of the Empire Zones Program.

The Business Development Unit works with other internal and external government and economic development agencies and municipalities in designing a package that best meets business needs. The Nassau County Industrial Development Agency provides invaluable financial resources to businesses to support their development and expansion goals. The Nassau County Business Development Unit connects growing businesses with business assistance organizations as part of the Long Island Partnership's mission of offering a "one stop" meeting for businesses. In seeking Empire Zone designation, the County recognized the need to work closely with economic development officials from the Town of Hempstead and other municipalities as many of the areas within the Nassau County Empire Zone fall within town,

village and city jurisdictions. The BDU holds regular working sessions with individuals from the other municipalities to develop a collaborative model and workable solution toward business expansion and development needs.

Additionally, the Business Development Unit works in conjunction with the Nassau County Office of Housing and Intergovernmental Affairs**,** the Nassau County Planning Commission and the Nassau County Office of Minority Affairs to leverage resources from the federal, state and local governments as well as resources of its own, to promote economic growth in Nassau County.

The Business Development Unit represents Nassau County on the board of the Long Island Partnership (LIP) and at key meetings of the Long Island Association (LIA) and Women Economic Developers of Long Island (WEDLI). Additionally, staff members are active in the participation of training sessions with Empire State Development for the purpose of Empire Zone administration as well as in attendance at conferences held by Empire State Development, International Economic Development Council (IEDC) and others.

The Business Development Unit holds education and information panel presentations about the Empire Zones Program and business development in general. Additionally, the BDU will occasionally host business and economic development roundtables or forums to share and discuss information about the future of economic development in Nassau County as part of its continual marketing effort.

MISSION

The Business Development Unit's mission is to promote sustainable economic development in the form of business investment and the creation of high-skill, high-wage jobs, while expanding the tax base and improving the quality of life for Nassau County residents.

As the Business Development staff continues to grow in expertise on matters of business and economic development as well as the administration of the Empire Zones program, staff members are continually sought after for speaking engagements on panels and forums which further expose the larger community to the resources that Nassau County provides in the way of economic development programs and initiatives.

GOALS

The key objectives of the Business Development Unit for 2007 are to:

- Stimulate business expansion that will result in the creation of hundreds of new jobs, with primary emphasis on high-tech and high-skilled industries;
- Provide incentives and benefits offered by the recently approved Empire Zone program to qualified/certified businesses within the designated ten Empire Zone areas within Nassau County;
- Certify qualified Empire Zone Businesses particularly those within the stated high-priority industry segments and among the ten communities within the Nassau County Empire Zone;
- Market the Empire Zones Program as an effective business attraction and retention program through a series of educational and informational panel discussions and

workshops that target various constituents including: communities, businesses, real estate developers and accountants;
- Market the services of the BDU and the Empire Zones Program through the development and distribution of marketing collateral and advertising;
- Participate in outreach programs to reach small and medium businesses, non-profit organizations and minority and women-owned firms;
- Participate in and host various economic development and business development forums, conferences, and summits throughout the year;
- Inspire a heightened awareness among County government personnel and the general public and emphasize networking successes.

Brownfields Redevelopment Unit (BRU)

The main objective of the Brownfields Redevelopment Unit (BRU) is to facilitate the redevelopment of Brownfields. The EPA defines a Brownfield as: "real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant". Redevelopment of these sites will provide economic benefits such as job creation, increased municipal tax base, mitigating potential health or environmental risks, and maximizing existing infrastructure.

Brownfields redevelopment provides potential sites for open space, affordable housing and business development:

- Nassau County is 95% built-out;
- It is estimated that there are 1,600 Brownfields in Nassau County;
- Clean-up and redevelopment of Brownfields will allow the maximization of existing land to develop affordable housing for the future.

VISION

The vision of the Nassau County Brownfields Redevelopment Program is to provide potential sites for open space, affordable housing and business development.

GOALS

The key objectives of the Brownfields Redevelopment Unit for 2007 are to:

- Identify, assess and remediate Brownfield sites that can be redeveloped for Next Generation Housing or offered for other redevelopment opportunities;
- Develop and implement policies to facilitate cleanup and reuse. Model best practices from across the Country to establish policies and procedures for the effective redevelopment of Brownfield sites;

MISSION

The mission of the Nassau County Brownfield Redevelopment Program is to return Brownfield properties to productive reuse and to turn Brownfields into viable economic assets for the benefit of Nassau County residents.

- Finalize EPA Revolving Loan Fund - Work Plan, Promote fund, and implement lending upon final approvals from the EPA;
- Continue to work closely with Nassau County Real Estate Office to identify potential sites for redevelopment;
- Create a preliminary Brownfield site inventory, to be used as a marketing tool for economic development purposes.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the general fund Office of Housing and Intergovernmental Affairs totals approximately $4.5 million. Included in this amount are salary related expenses of $1.1 million for 11 full-time employees, $3.4 million in other-than-personal-services expenditures which includes the various BDU and BRU projects stated in the Vertical's description and $539,221 in inter-departmental charges. Revenues for the Department include approximately $600,000 from other funds and approximately $2.4 million from various grants from the Federal Environmental Protection Agency and New York State Department of Environmental Conservation.

Funds allocated for the County's Initiative for Economic Attraction, Retention and Expansion will cover personnel, advertising and related materials, plus establishing external community and business relationships to promote the strong economic message of Nassau County on a regional, national and international scale to ignite new and expanded investment here.

This necessary economic expansion will also be coordinated with the other programs of outreach and assistance for overall neighborhood revitalization, as well as minority community employment and business development, working with the Office of Minority Affairs.

Commencement of Nassau County's Empire Zone Program will also be of great help in this effort.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management Goal Submission

Goal Statement	Measure(s)	2007 Target
Stimulate business expansion that will result in the creation of hundreds of new jobs, with primary emphasis on high-tech and high-skilled industries.	# of new jobs created from EZ certified businesses	2,500
Certifiy EZP businesses particularly wthin high priority industry segments.	# of certified EZP businesses in high-priority segments	10
Market the EZ Program through a series of panel discussions targeting various constituents.	# of panel discussions participated in	20
	# of panel discussions sponsored/hosted by EDV/BDU	10
Identify & remediate environmentally impaired properties.	# of brownfields identified	15
	# of brownfields assessed	15
	# of brownfields remediated (as needed)	5
	# of brownfields redeveloped	3
Finalize Revolving Loan Fund Work Plan, Promote fund, Lend to 2 projects.	# of requests for funding reviewed	10
	# of loans successfully closed	2
	# of properties in pre-construction due to loan	2
	# of brownfields redeveloped	3

PL-PLANNING

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	1,534,105	1,713,256	842,904	1,886,354
	BB -EQUIPMENT	6,557	546	-	143
	CC -MATERIALS & SUPPLIES	3,489	-	-	-
	DD -GENERAL EXPENSES	50,029	114,031	54,817	94,575
	DE -CONTRACTUAL SERVICES	984,000	1,347,500	48,495	502,500
	HF -INTER-DEPARTMENTAL CHARGES	6,554	-	-	-
	MM - MASS TRANSPORTATION	45,172,998	45,981,120	10,770,948	47,226,304
	OO-OTHER EXPENSES	195,000	60,000	(75,000)	75,000
Expense Total		**47,952,733**	**49,216,453**	**11,642,165**	**49,784,876**
Revenue					
	AA -FUND BALANCE	-	1,000,000	-	-
	BD -FINES & FORFEITS	-	30,000	-	30,000
	BF -RENTS & RECOVERIES	62,698	-	0	-
	BH -DEPT REVENUES	1,433,294	1,095,500	477,156	1,295,500
	BJ -INTERDEPT REVENUES	168,291	-	-	-
	BK -SERVICE FEES	9,573	-	20	-
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	12,000
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	395,812	110,000	518,194	191,814
	TX -SPECIAL TAXS - SPECIAL TAXES	(0)	-	-	-
Revenue Total		**2,069,668**	**2,235,500**	**995,370**	**1,529,314**

	Full Time	Part Time	Seasonal
2007 Proposed Headcounts	24	14	0
2006 Adopted Headcounts	21	14	0

PLANNING DEPARTMENT

The Nassau County Planning Commission is mandated by state law and the County Charter to approve the subdivision of land within certain parts of the County. The Planning Department staff processes and reviews subdivision applications, and makes recommendations to the Planning Commission.

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

VISION

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

The Nassau County Planning Department is divided into two divisions: Comprehensive Planning, and Transportation. The Comprehensive Planning Division is responsible for review and analysis of subdivision applications, County map revisions, and development applications that appear before the Planning Commission. In an arrangement that is unique among New York counties, the Planning Commission has original jurisdiction over subdivisions within the County's three towns, and advisory jurisdiction over all County land use matters. The Comprehensive Planning Division also processes and reviews zoning referrals received from Nassau County's 69 municipalities and makes recommendations to the Planning Commission after reviewing and analyzing each zoning matter referred. The Commission also is charged with the review of all land sales by Nassau County, and any county open space acquisition. The division also provides planning support for the County Executive's initiatives and to other county departments.

The Planning Department's Transportation Division represents Nassau County at all New York Metropolitan Transportation Council (NYMTC) and key committee meetings. As NYMTC is the official metropolitan planning organization (MPO) for the New York region, it is also the organization through which federal transportation funds are funneled. In order to ensure the flow of Federal highway and transit dollars, the Department's Transportation Division oversees the preparation and administration of the Unified Planning Work Program (UPWP), which is a requisite planning element of the Federal Safe, Accountable, Flexible, Efficient Transportation Equity Act – A Legacy for Users (SAFETEA-LU). Another key function is participation in the preparation and administration of the Transportation Improvement Program (TIP), a process whereby municipalities, Nassau and Suffolk counties, the MTA and the New York State Department of Transportation propose major capital projects, which are then ranked and selected for funding.

The Transportation division is charged by the Federal Transit Administration to exercise oversight over MTA Long Island Bus in the areas of routing, operations, system maintenance, finance, capital program, and other areas. As such, the division is responsible for the ongoing administration of grants for MTA

Long Island Bus, as well as any grants/earmarks for the Nassau Hub Planning Initiative. However, with the Nassau Hub division responsibilities also include project management/support, from completion of the Major Investment Study through the required environmental and engineering phases prior to construction.

Division staff also provides technical support on other planning projects, such as the Traffic Advisory Committee, NYMTC and RPA regional visioning efforts, MTA regional planning projects (i.e., LIRR Main Line Third Track, Lower Manhattan Access, 20-Year Strategic Plan), as well as any new projects that will be identified by the Long Island Regional Planning Board (LIRPB).

Beyond the Division's major areas of responsibility, other functions performed by the Transportation Division include participating in NYMTC working groups, supporting the implementation of the Commute Alternatives Program (CAP), overseeing the County's bus shelter and bus bench program, and serving as a liaison to the Transportation Citizens Advisory Committee, the public participation component of the Federally mandated transit program for the physically challenged.

MISSION

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

The Planning Commission also acts as the County Legislature's agent in reviews mandated under the State Environmental Quality Review Act (SEQRA) for actions taken by the County Executive, County Legislature, and the Planning Commission itself. The volume of these reviews has increased and will continue to do so in the coming year as the Legislature undertakes new initiatives, specifically capital bonding resolutions, the disposition of County-owned properties and the continuation of projects under the Environmental Bond Act, most specifically the acquisition of open space using the Open Space Fund and other possible funding sources.

GOALS

- Continue to carefully process and review all matters brought before the Planning Commission and make reasonable recommendations to the Planning Commission. Analyze and review all subdivision proposals against uniform and reasonable criteria to determine whether the subdivision is in compliance with the County's development goals. Although the local towns, cities, and villages within Nassau County have zoning and land use power, the Planning Commission, as charged by state law and the County Charter, makes recommendations as a regional oversight agency;
- Balance the County's growth and economic development, with the goal of environmental protection. Work with and advise the Planning Commission and the Legislature in the area of environmental review and the SEQR process. Represent the County Executive and the Commission before many groups relating to Planning and Environmental issues, and continue to work with OSPAC in the acquisition of open space in the County. Advise the County Executive and County staff on land use and other planning issues, as required by the County Charter;
- Improve the quality and safety of transportation systems within the County. Reduce pollution and congestion and improve safety within the County's roadway network.

Assist the County in its oversight role of MTA Long Island Bus, as well as work to improve public transit service within the County. Advise the County Executive and County staff on transportation issues, as required by the County Charter;
- Provide the leadership for the continuation of the Nassau Hub Planning Initiative.

OBJECTIVES

- Actively participate in studies and other initiatives at both the local and regional level designed to both improve the quality and safety of transportation systems within the County, and reduce air pollution and traffic congestion;
- Administer the Federal transportation mandates dictated by the Safe Accountable Flexible and Efficient Transportation Equity Act – A Legacy for Users (SAFETEA-LU), thereby ensuring the continued flow of Federal transportation dollars to Nassau County;
- Provide primary oversight of the MTA Long Island Bus, while also providing support for initiatives that will improve public transit services and amenities for Nassau County residents;
- Provide leadership for completing the Nassau Hub Planning Initiative;
- Provide the leadership for County-wide and Regional Planning Initiatives, including implementation of the County Executive's Strategic Vision for Economic Development;
- Serve as primary liaison to the Long Island Regional Planning Board;
- Increase use of available software related to permit tracking, 3-D modeling and visual imaging in order to better articulate regional land use issues;
- Reduce the amount of administrative time within the review process for individual applicants;
- Increase focus on regional land use issues consistent with the County Executive's strategic vision for economic development and transit-oriented development principles.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Planning Department totals $49.8 million in expenses and $1.5 million in revenue. The major component of the expense budget is $47.2 million in mass transportation subsidies. Nassau County is providing $10.5 million for Long Island Bus services, including $7.8 million for fixed routes, an increase of $300,000 over 2006 for a Long Island Bus Transportation Study. The paratransit route's subsidy is $3 million. The funding for these subsidies is beyond mandated amounts set by the State, for transportation subsidies. The Budget includes $1.9 million in salary-related expenses for 24 full-time employees.

In 2006, the County Executive appointed three new members to the Long Island Regional Planning Board. Working with new members appointed by Suffolk County, the Board is developing a process to examine and make recommendation on regional issues, including housing, economic development, transportation, environmental protection, energy, health care planning, and homeland security and emergency preparedness planning, among others. Staff has been increased to support this effort.

Between February 2003 and June 2005, the Planning Department facilitated the County Executive's 35 Economic Development Zone meetings to understand the specific needs and interests of local communities. As a result of this process, the Department identified opportunities for follow-up study and

project development. These projects range from corridor studies of major thoroughfares with traffic and land use challenges to identifying and analyzing important parcels for redevelopment in accordance with the County's economic development plan.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Improve the quality of the services provided to the Public, the Planning Commission and the County through expedited review of individual applications, increased computerization of functions and expanded role in connection with regional land use issues.	# Of New Zoning Applications Received.	2,688
	# Of Sub-Division Applications Waivers Processed.	110
To increase revenue to the County and improve service to Long Island Customers.	# Of Bus Shelters With Paid Advertisements.	5

ELECTED OFFICIALS

ELECTED OFFICIALS

The Fiscal 2007 Budget contains funding for seven "departments" managed by independently elected officials. While in some cases these "departments" provide services that otherwise could be situated within the vertical management structure (i.e., District Attorney – Public Safety), because they are operated by independently elected officials who do not report to the County Executive, they are discussed in a distinct section in this document.

AS-ASSESSMENT DEPARTMENT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	9,514,557	11,375,158	5,893,218	13,102,659
	BB -EQUIPMENT	163,051	332,707	106,536	316,737
	CC -MATERIALS & SUPPLIES	81,590	-	-	-
	DD -GENERAL EXPENSES	573,658	859,998	402,949	825,918
	DE -CONTRACTUAL SERVICES	5,952,738	1,502,367	756,526	2,405,106
	HF -INTER-DEPARTMENTAL CHARGES	263,334	-	-	-
Expense Total		**16,548,928**	**14,070,230**	**7,159,228**	**16,650,420**
Revenue					
	BF -RENTS & RECOVERIES	1,153,173	-	-	-
	BH -DEPT REVENUES	176,210	245,000	99,801	245,000
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	1,362,144	800,000	500,000	800,000
Revenue Total		**2,691,527**	**1,045,000**	**599,801**	**1,045,000**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	251	7	0
2006 Adopted Headcounts	247	7	0

DEPARTMENT OF ASSESSMENT

The Department of Assessment administers and is responsible for the preparation of the annual assessment roll.

MISSION

The mission of the Department of Assessment is to provide accurate and equitable assessments for properties within Nassau County, administer NYS Real Property Tax Exemptions and maintain Nassau County parcel maps.

Administration

Harvey Levinson is the County Assessor, an elected position. He serves as Chairman of the Board, the Director of Real Property Services, and as the Department Head of the Department of Assessment. Mr. Levinson, 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.

Community Services

The Community Services Division is a new addition to the Department of Assessment and deals directly with the public addressing any and all assessment related issues and concerns. This division is actively involved in community outreach, providing speakers to various civic organizations throughout the County.

Accounting/Quality Control

The Accounting Division is responsible for maintaining the County Assessment Roll. It makes and tracks any authorized changes to the roll, such as name, address, section, block, lots, exemptions and assessed value. The Division is also responsible for the computation of base proportions, proving the assessment rolls, and calculating the extension of taxes for the Towns and School Districts based on their tax levies.

Mapping

Mapping is a vital tool of assessment administration because it serves as a graphic display of the land inventory and an accurate representation of all the land records of Nassau County. Maps identify each parcel of property in Nassau to help insure that all properties are properly identified. This Division maintains and revises more than 18,500 maps. Mapping is also responsible for the transmission of property transfer information to New York State.

Exemptions (Non-Profit/Business)

The Non-Profit/Business subdivision administers and implements New York State Real Property Law exemptions for business, solar and wind-energy, agricultural, ministers' and non-profit and religious organizations. It is also responsible for payments in lieu of taxes (PILOTs).

Veterans

The Veterans subdivision administers and implements New York State exemptions for veterans.

Seniors
The Senior and Disabled subdivision administers and implements New York State exemptions for seniors and the disabled.

Public Utilities
The Public Utilities Division is responsible for Public Utility and Special Franchise assessments. Public utilities are assessed on real property and transmission and distribution equipment (which includes poles and wires).

Property Valuation (Field)
The Field Division is responsible for the valuation of all Assessment Class I (1-3 family homes, condominiums under three stories and homeowner associations) parcels. In addition, the Field Division inspects, measures and records all residential new construction, additions, demolitions and modifications to structures. The Field Division receives a copy of each building permit issued by every local jurisdiction within Nassau County to assist in identifying changes. The Field Division is also responsible for the inspection and validation of residential sales used to determine market value for Assessment Class I property.

Commercial/Industrial
The Commercial Industrial Division is responsible for the valuation of all Assessment Class II residential apartment buildings including cooperatives and condominiums over three stories and Assessment Class IV commercial and industrial parcels. The Commercial Division also reviews and inspects all new construction and modifications to existing Assessment Class II and IV structures in Nassau County. In addition, the Commercial Division is responsible for the collection and maintenance of income and expense data which is used in the development of income models used to value residential apartments, commercial and industrial properties.

Apportionment and Land
The Apportionment subdivision maintains all land valuation data, maps and zoning information for Nassau County. It is responsible for processing all land subdivisions, apportionments and lot groupings. In addition, the Apportionment Division prepares and issues certificates of apportionment.

Certiorari and Small Claims
The Certiorari and Small Claims Division represents the Assessment Department in negotiations with property owners or their authorized representative after the property owners have filed legal challenges (small claims, or writs of certiorari to the assessed value of the property). The Division is responsible for all records related to these challenges, including processing new challenges and maintaining and updating open ones.

NYS STAR
The School Tax Relief division administers the New York State STAR program exemption and processes all applications for such, whether Basic (available to all owner-occupied residential properties) or Enhanced (for seniors within limited income). The STAR Division also administers the Volunteer Firefighters and Ambulance Workers Property Tax Exemption.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Department of Assessment totals approximately $16.7 million, which includes $3.5 million in other-than-personal-services expenditures. Included in the budget is $13.1 million in salary-related expenses for 251 full-time employees, reflecting the accelerated hiring that took place earlier in the year. The budget includes personnel for Small Claim Refund Payments (SCARPS) and personnel to complete the annual reassessment. The SCARPS function has traditionally been performed by outside appraisers. The department has employed staff and is continuing to hire qualified personnel to assume responsibility to defend residential protests in small claims court. The annual update was ordered by the Courts in 2000 and additional personnel are being hired to perform the annual reassement in order to increase the accuracy of the assessment roll. Approximately $800,000 in state aid reimbursement, which includes approximately $300,000 of assistance for STAR applications and $245,000 for departmental fees are included in revenue.

Contractual Service spending is budgeted at $2.4 million, which includes $800,000 for temporary personnel services and $895,000 for the Tyler contract to assist the department in performing the annual reassessment. The 2006 cost of the Cole Layer and Trumble Company (CLT) contract was absorbed in 2005 and therefore not reflected in the 2006 budget. Taking this into account, contractual service spending did not increase by $930,000, but rather decreased by $1.1 million to cover increased salary costs of the same amount to bring these specialized skills in-house.

CE-COUNTY EXECUTIVE

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	3,606,114	3,802,942	2,255,602	3,982,874
	BB -EQUIPMENT	5,759	30,246	5,579	1,904
	DD -GENERAL EXPENSES	50,652	54,443	27,140	2,856
	DE -CONTRACTUAL SERVICES	34,866	102,361	24,975	102,361
	HF -INTER-DEPARTMENTAL CHARGES	585,786	-	-	-
Expense Total		**4,283,178**	**3,989,992**	**2,313,296**	**4,089,995**
Revenue					
	BF -RENTS & RECOVERIES	585	-	368	-
Revenue Total		**585**	**-**	**368**	**-**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	44	0	0
2006 Adopted Headcounts	43	4	2

OFFICE OF THE COUNTY EXECUTIVE

The County Executive's office is responsible for the supervision and management of the executive branch of county government. More specifically, these duties and responsibilities include supervision and management of all County administrative operations including, but not limited to:

- Determine staffing, expenditures, and procedures.
- Provide strategic direction for the resolution of complex or sensitive county issues.
- Execution, enforcement and support of County policy and state/federal statutes.

MISSION

The Mission of the County Executive's Office is to provide the leadership and operational framework necessary to ensure that quality, cost efficient services are provided that meet the essential needs of the County's citizens.

The County Executive's Office also includes the following functions.

The Office of Compliance is responsible for internal control activities providing direction and services in the areas of internal control testing, training and policies maintenance and development. Maintaining internal controls requires documenting policies and procedures; these measures create uniformity and efficiency in County services and operations. While some of the policies and procedures are implemented in a specific agency/department, most are for countywide implementation.

The Planning Federation is responsible for continuing to build a consensus at the County, Town and Village level for zoning and planning standards that promotes smart growth and next generation housing plans.

The Office of Intergovernmental Relations brings management experts together with our County, Town, and Village officials in an ongoing effort to better coordinate and plan service delivery while saving taxpayer dollars.

This Office maintains the Environmental Improvement Plan (EIP) which establishes a consistent strategy to develop brown fields, secure open space, conserve energy, preserve drinking water, protect waterways, manage storm water and control traffic.

GOALS

- Ensure compliance with policies and procedures and improve internal controls throughout the County.

OBJECTIVES

- Increase internal controls throughout the County through training sessions to be conducted for Internal Control Committee Members (approx. 100 attendees per session);
- Increase internal controls throughout the county through implementation of policies;
- Increase internal controls throughout the County through monitoring and communication.

The County Executive's full goals and objectives list for 2007 are detailed in the Budget Transmittal Letter.

2007 BUDGET HIGHLIGHTS

The Adopted Fiscal 2007 Expense Budget for the County Executive totals $4.1 million. This includes $4.0 million in salary-related expenses for 44 full-time employees and $107,121 in other-than personal expenditures. The salary related budget reflects the realignment of the Office of Grants Management to the Office of Management and Budget. The 2007 Adopted Budget includes a funding level that supports Office's mission and commitment to ensure compliance with county-wide policies and procedures, promote smart growth and next generation housing, and enhance coordination of service delivery between municipalities and the development of continuing strategies to improve the environment.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
Increase internal controls throughout the County thru the implementation of policies.	# Of policies to be issued Countywide (49 Agencies & Departments).	5
Increase internal controls throughout the County thru training sessions to be conducted for Internal Control Committee Members.	Training Sessions: # Of.	3
	Training Sessions: Attendance Per Session (Approximate).	100
Increase internal controls throughout the County thru monitoring and communication.	# Of Departments / Agencies to be reviewed.	15
	# Of Departments / Agencies to be tested.	7

CL-COUNTY CLERK

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	4,475,648	4,932,286	2,537,970	5,425,383
	BB -EQUIPMENT	98,952	143,770	5,837	135,184
	CC -MATERIALS & SUPPLIES	26,546	-	-	-
	DD -GENERAL EXPENSES	69,845	140,000	35,764	353,887
	DE -CONTRACTUAL SERVICES	60,000	354,375	-	354,375
	HF -INTER-DEPARTMENTAL CHARGES	10,976	-	-	-
Expense Total		**4,741,967**	**5,570,431**	**2,579,572**	**6,268,829**
Revenue					
	BD -FINES & FORFEITS	212,195	200,000	81,942	200,000
	BH -DEPT REVENUES	15,947,305	16,500,000	6,331,834	14,021,000
Revenue Total		**16,159,500**	**16,700,000**	**6,413,776**	**14,221,000**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	102	60	40
2006 Adopted Headcounts	102	50	20

OFFICE OF THE COUNTY CLERK

The County Clerk provides services in the following areas:

VISION

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

Real Estate

The department provides records access to attorneys, title companies and the general public. The office records all real estate transactions, including deeds, land contracts, mortgages, mortgage discharge and assignments, powers of attorney, and County land and subdivision maps.

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

Law and Equity

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

- Receives and processes all applications for Supreme Court Indexes, Notices of Appeal, Requests for Judicial Intervention and Notes of Issue;
- Indexes and maintains all Supreme Court documents and case files, provides "certified copies" of these files upon request; makes files available for public inspection;
- Processes all applications for "a change of name" in conjunction with the court, maintaining and making available to the public the record of change;

- Files transcripts of judgments from other courts, plus federal tax liens and state tax warrants; records all satisfactions and discharges of liens, provides Certificate of Disposition judgments;

- Receives and processes applications for Small Claims Assessment Review;

Business Services

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

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

MISSION

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

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

GOALS

- To incorporate long-term planning for storage of vital County records while providing the public access through the comprehensive use of cost-effective technology;
- Increase the output of data to the private, public and professional sectors of the County;
- Improve and utilize the best methodology in educating the public about the services available at the Office of the County Clerk;
- Maintain sufficient staff levels to handle the continued increase in volume associated with land recordings and the legal challenges in the Reassessment of Nassau County;
- Utilize current technology in order to communicate with and serve the constituency of Nassau County.

OBJECTIVES

- Increase the number of documents that can be recorded through the hiring of additional staff to backfill documents that predate imaging initiatives;
- Create a technology infrastructure to allow timelier recordings;
- Increase the level of service (for recoding and storing documents) provided to the public with retrieval in a timelier fashion;
- Install a pay for print system to enhance office revenues;
- Seek additional outreach opportunities to bring information and Clerk's Office services to residents at community events;
- Continue to develop a procedure manual for the daily operations of recording and filing documents in the County Clerk's Office;
- Streamline processes, develop a system that will ultimately permit real time turn around on filings, enhance performance and improve public accessibility of information maintained by the Clerk's Office through the implementation of upgraded technology.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Expense Budget for the County Clerk's Office totals $6.3 million. This includes $5.4 million in salary-related expenses for 102 full-time employees and for increased part time and seasonal staff. The increased funding for part-time staff and seasonal staff totals $236,000. Other-than personal services expenditures totals $843,446 and reflects an increase of $205,000 due to the realignment of postage budget from the Office of Constituent Affairs.

The Fiscal 2007 Adopted Revenue Budget totals $14.2 million. This is a decrease of $2.5 million versus the Fiscal 2006 Adopted Budget of $16.5 million reflecting a decline in the number of real estate transactions.

RM-RECORDS MANAGEMENT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	598,320	708,531	294,882	754,076
	BB -EQUIPMENT	-	37,575	-	47,600
	CC -MATERIALS & SUPPLIES	7,764	-	(8)	-
	DD -GENERAL EXPENSES	22,696	181,476	14,658	172,765
	DE -CONTRACTUAL SERVICES	100,000	134,680	-	135,000
	HF -INTER-DEPARTMENTAL CHARGES	1,291	680,333	-	213,939
Expense Total		**730,071**	**1,742,595**	**309,532**	**1,323,380**
Revenue					
	BD -FINES & FORFEITS	(200)	-	-	-
	BJ -INTERDEPT REVENUES	353,243	129,084	-	217,681
Revenue Total		**353,043**	**129,084**	**-**	**217,681**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	13	13	8
2006 Adopted Headcounts	10	13	0

RECORDS MANAGEMENT

In 2007, the Office of Records Management is being presented with the Office of the County Clerk. This is in accordance with the authority for maintaining county records belonging with the Office of the County Clerk.

Records Management serves County Departments in the following areas:

- Stores records properly submitted and inventoried by the creating departments in a secure and controlled environment;
- Make records available upon department request;
- Microfilm paper documents;
- Assist departments with document destruction in accordance with New York State Records Retention guidelines.

VISION

The obligation of the Records Management Office is to manage, store, access, and protect archival county records and vital information in a secure, climate-controlled Records Center maintained in accordance with guidelines promulgated by the New York State Archives and Record Administration.

GOALS

- Ensure that the records of County departments are protected, filed, and made accessible when individual departments request retrieval.

OBJECTIVES

- Increase productivity and receiving of documents for archiving by providing adequate staff;
- Install high density shelving to accommodate the increasing number of documents stored in the records center;
- Install and maintain proper HVAC and Humidity Control, as well as water and fire detection systems in accordance with New York State requirements for archiving, storage and protection of documents.

MISSION

The mission of Records Management is to ensure that the records of County departments are protected, filed, and made accessible when individual departments request retrieval. Enhanced access and control can reduce costs, improve service to citizens and support compliance requirements. The Division of Micrographics reduces the volume of permanent paper documents by converting them to microfilm.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Expense Budget for Records Management totals $1.3 million. This includes $754,076 in salary-related expenses for 13 full-time employees. The 2007 Adopted budget includes an increase in salary-related expense and provides for 3 additional full time staff to support the mission of the department and the key goal of increasing productivity and receiving of documents for archiving by providing adequate staff. Other-than personal services totals $355,365 and reflects a small increase over the Fiscal 2006 Adopted Budget.

The Fiscal 2007 Adopted Revenue Budget totals $217,681 which reflects interdepartmental revenue for records management services.

CO-COUNTY COMPTROLLER

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	5,741,011	6,445,957	3,062,760	7,093,092
	BB -EQUIPMENT	21,059	133,500	22,544	147,417
	DD -GENERAL EXPENSES	61,015	78,234	55,057	108,615
	DE -CONTRACTUAL SERVICES	514,800	633,000	-	650,000
	HF -INTER-DEPARTMENTAL CHARGES	9,685	-	-	-
Expense Total		**6,347,570**	**7,290,691**	**3,140,361**	**7,999,124**
Revenue					
	BF -RENTS & RECOVERIES	1,150,011	400,000	63,504	692,054
	BH -DEPT REVENUES	14,381	14,850	7,712	15,850
Revenue Total		**1,164,392**	**414,850**	**71,216**	**707,904**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	98	2	9
2006 Adopted Headcounts	93	2	9

OFFICE OF THE COMPTROLLER

The Comptroller monitors and issues reports on all matters that significantly affect the County's financial health and operations. It reports on actual financial results as seen through the preparation and issuance of the County's annual financial statements.

To achieve its vision, this Office will:

- Assist the County to achieve structural financial balance and restore fiscal health.
- Restore Fiscal Accountability and ensure that County agencies utilize proper fiscal operational practices.
- Record the County's financial condition in a manner that is accurate, timely and in accordance with Generally Accepted Accounting Principles.
- Maximize Comptroller's Office operational efficiencies through the review and improvement of current practices and use of technology.

VISION

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

To accomplish its mission, the Comptroller will:

- Issue timely reports on matters that significantly affect the county's financial health and operations.
- Monitor, analyze and forecast the County's revenues and expenses.
- Establish and execute the 2006 audit and contract review program.
- Generate the County's Annual Financial Report.

MISSION

The mission of the Comptroller as an independently elected official is to serve in an oversight capacity that ensures fiscal integrity of the County's financial health and operations. The Comptroller monitors, reports and advises county agencies on discharging their responsibilities in a controlled, efficient and timely manner. This Office's mission is in support of the overall mission of Nassau County.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Budget for the Office of the County Comptroller totals $8 million. This includes $7.1 million in salary-related expense for 98 full-time employees and $906,032 in other-than-personal-services expenses.

DA-DISTRICT ATTORNEY

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	23,581,371	25,619,606	12,858,873	28,249,955
	BB -EQUIPMENT	36,686	63,000	5,492	119,000
	CC -MATERIALS & SUPPLIES	46,454	-	-	-
	DD -GENERAL EXPENSES	589,025	692,720	314,944	862,316
	DE -CONTRACTUAL SERVICES	531,120	782,194	321,677	987,000
	HF -INTER-DEPARTMENTAL CHARGES	150,064	-	-	-
Expense Total		**24,934,720**	**27,157,520**	**13,500,987**	**30,218,271**
Revenue					
	BD -FINES & FORFEITS	143,000	-	30,281	-
	BE -INVEST INCOME	313	400	-	1,000
	BF -RENTS & RECOVERIES	80,191	-	261	-
	BH -DEPT REVENUES	519	-	157	-
	BJ -INTERDEPT REVENUES	142,386	110,000	2,091	190,905
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	966,849	1,374,089	278,814	1,367,588
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	71,499	28,232	3,786	65,288
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	81,579	52,004	2,500	55,577
Revenue Total		**1,486,335**	**1,564,725**	**317,890**	**1,680,358**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	377	0	
2006 Adopted Headcounts	357	0	

OFFICE OF THE DISTRICT ATTORNEY

The Nassau County District Attorney's Office (DA) is one of the largest, most efficient D.A.'s offices in the country. The 2007 budget is District Attorney Kathleen Rice's first and looks to modernize the office and prioritize problems facing Nassau County. The budget highlights improvements in the prosecution of drunk driving and public corruption and outlines the District Attorney's goal of bringing Community Prosecution to Nassau County. The 2007 budget addresses growing problems and has an eye toward making the Nassau County District Attorney's Office one of the most technologically and philosophically modern offices in the country.

Administration

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

MISSION

The function of the Nassau County District Attorney's Office is to investigate and prosecute violations of state and local criminal statutes occurring within Nassau County. With more than 160 lawyers and a total staff in excess of 350, the Nassau County District Attorneys Office is one of the largest district attorney's offices in the country. Situated on Long Island, immediately to the east of New York City, the office is committed to hiring the most qualified attorneys, investigators and support staff. The office is dedicated to constant philosophical and technological modernization and looks forward to implementing ever-changing strategies that allow it to stay one step ahead of criminal behavior.

2007 BUDGET HIGHLIGHTS

The total operating expense for the Office of the District Attorney in the Proposed Budget is approximately $30.3 million which is $3.1 million, or 11.3 percent, higher than the Fiscal 2006 Adopted Budget. Salary and wages in the Proposed Budget funds 377 full-time employees which represents an additional 20 vacant positions. The additional staff is composed primarily of line employees such as Special Investigators, Financial Investigators, and additional Assistant District Attorneys. These employees will be staffing newly created bureaus in their office such as a Public Corruption Bureau, an Early Case Assessment Bureau, and a D.W.I. / Vehicular Crimes Bureau which support the Mission of this office. Other-than personal service (OTPS) expenses in the Proposed Budget are approximately $2 million which is $500,000, or 31 percent, higher than the funded expense in the Fiscal 2006 Adopted Budget. The additional funding in the Proposed Budget is primarily targeted to upgrade the department's technological resources, and to address an anticipated increase in the departments prosecutorial expenses attributed to the expanded number of bureaus in the department.

Total revenue for the Office of the District Attorney in the Proposed Budget is approximately $1.7 million which is $115,600 more than what was budgeted in the Fiscal 2006 Adopted Budget. The main revenue streams accruing to this office are in the form of inter-fund and inter-departmental revenues which are composed solely of grant funding. These revenue streams represent 93%, or $1.6 million, of the total budgeted revenue in the Proposed Budget and the residual revenue, approximately $121,000, is in the form of Federal and State aid.

EL-BOARD OF ELECTIONS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	8,148,224	8,776,506	3,681,423	9,662,602
	BB -EQUIPMENT	38,327	112,500	70,961	101,388
	DD -GENERAL EXPENSES	621,719	898,138	114,344	877,271
	DE -CONTRACTUAL SERVICES	408,778	549,000	142,800	549,000
Expense Total		**9,217,047**	**10,336,144**	**4,009,527**	**11,190,261**
Revenue					
	BF -RENTS & RECOVERIES	187,339	120,000	54,000	120,000
	BH -DEPT REVENUES	36,451	35,000	17,835	35,000
Revenue Total		**223,790**	**155,000**	**71,835**	**155,000**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	109	50	20
2006 Adopted Headcounts	106	30	20

BOARD OF ELECTIONS

The Board of Elections handles the day to day operations by overseeing that all functions necessary for compliance with the Election Law are completed in the most cost effective and accurate manner.

All services provided for by this Board are New York State Election Law mandated. 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.

MISSION

Under the Elections Law, the three basic functions of the Board of Elections are:

- ***To register voters and maintain their records.***
- ***To conduct primaries, special elections called by the Governor and the General Elections.***
- ***To canvass elections' results and certify results.***

GOALS

- To comply with the NYS Election Law and the mandates required by the National Voter Registration Act (NVRA), which took effect January 1995, and the Help America Vote Act (HAVA), that was passed in 2002. These mandates will affect many aspects of voter registration as well as voting machine requirements. The requirements of HAVA will be monumental since it requires replacement of all voting machines. Special ballots and special paper will have to be used and a vendor may have to be chosen to print all ballots. The Board's goal is to prepare for these changes and educate the employees and the electorate as to these changes.
- To prepare to enforce the required changes mandated by the Federal Government.

OBJECTIVES

- 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.
- 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.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Expense Budget for the Board of Elections totals $11.2 million which is an increase of $880,000 from the Fiscal 2006 Adopted Budget. The budget includes $9.7 million in salary-related expenses to meet the current mission of the Board excluding the requirements of the Help America Vote Act (HAVA). The County has set aside $2.1 million in the MI budget code to address the potential operations requirements of HAVA. The capital asset requirements of HAVA, primarily the purchase of new voting machines, will be funded by New York State. Nassau County has been allocated $15.0M for this requirement. Both the County operating funding and the State capital funding will be made available when a decision regarding the type and number of voting machines are determined in early 2007.

The Fiscal 2007 Adopted Budget Revenue is $155,000 and remains unchanged from the Fiscal 2006 Adopted Budget.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
Increase public awareness of new mandated federal HAVA law (Helping America Vote Act) Requirements. Board of Elections complete compliance of new HAVA law.	Acquisition of new mandated voting machines certified by NYS Board of Elections. An extensive poll worker training and voter education program to ensure everyone's vote is counted, required by HAVA, staffing to facilitate the new law will be increased. This increase will ensure compliance by the County.	*100%*

LE-COUNTY LEGISLATURE

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	4,692,411	5,589,610	2,587,665	6,307,143
	BB -EQUIPMENT	22,593	62,500	48,889	69,076
	DD -GENERAL EXPENSES	1,216,953	1,013,000	777,863	1,304,594
	DE -CONTRACTUAL SERVICES	813,694	1,003,600	707,000	1,456,100
	HF -INTER-DEPARTMENTAL CHARGES	10,438	-	-	-
Expense Total		**6,756,089**	**7,668,710**	**4,121,417**	**9,136,913**
Revenue					
	BF -RENTS & RECOVERIES	1,512	-	22,643	-
Revenue Total		**1,512**	**-**	**22,643**	**-**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	92	2	34
2006 Adopted Headcounts	93	2	42

OFFICE OF THE COUNTY LEGISLATURE

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

MISSION

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

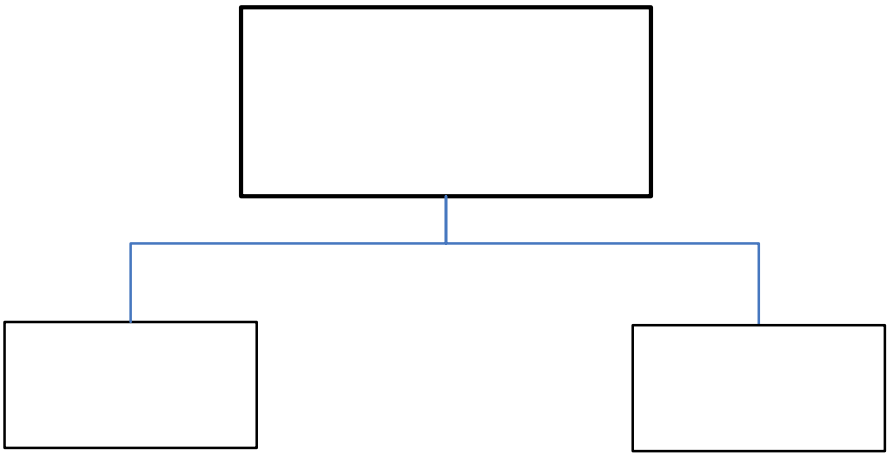
GOALS

Continue to provide valuable constituent and legislative services to the residents of Nassau County.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Expense Budget for the County Legislature totals $9.1 million. This includes $6.3 million in salary-related expenses for 92 full-time employees and $2.9 million in other-than personal services expenditures. Other-than personal services funding has increased by $750,670 over the Fiscal 2006 Adopted Budget in order to cover costs for computerization of all current legislative documents and electronically archiving of all the legislative records of the County from 1899 to 1995.

OTHER DEPARTMENTS AND BUDGET ALLOCATIONS



Counsel to
Exec

CASA

MA-OFFICE OF MINORITY AFFAIRS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	706,177	687,676	338,996	664,684
	DD -GENERAL EXPENSES	30,564	54,443	28,535	43,876
	DE -CONTRACTUAL SERVICES	24,000	206,682	2,034	206,682
	HF -INTER-DEPARTMENTAL CHARGES	1,184	-	-	-
Expense Total		**761,926**	**948,801**	**369,565**	**915,242**
Revenue					
	BF -RENTS & RECOVERIES	3,986	-	-	-
Revenue Total		**3,986**	**-**	**-**	**-**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	10	0	0
2006 Adopted Headcounts	11	0	0

OFFICE OF MINORITY AFFAIRS

The Office of Minority Affairs serves as a resource and outreach center for minority constituent concerns and issues. The Office of Minority Affairs has been charged with assisting Nassau County government in improving the delivery of quality of life services, assessing the impact of budgets on Nassau County government agencies, administering Nassau County's Affirmative Action Plan, issuing research or studies on issues that affect minorities and developing and improving Nassau County's Women and Minority Business Enterprise program.

The Office of Minority Affairs takes a leadership role in developing the network of supports and resources that will make community presence and participation a reality, affirming the vision that all citizens participate in the life of their community while receiving the support needed to be productive and valued community members. In like manner, the Office of Minority Affairs through its Affirmative Action Officer envisions a workforce that is reflective of the County and one which mirrors its population at all levels in all occupations. Nassau County is committed to a program of Affirmative Action that is conducted in accordance with federal, state and local acts and regulations. Every good faith effort will be made to employ and advance individuals according to merit and to avoid any underutilization of minorities and women. The Office of Minority Affairs foresees a workplace where the quality of work life is valued and there is an environment open and accepting of individual differences.

VISION

We envision a County which embraces all people, respects their unique contributions and provides them with opportunities to live, learn and grow together

MISSION

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

The Office of Minority Affairs is committed to the use of all available County resources to provide for the development, advancement and betterment of economic, employment, business and cultural opportunities for the minority residents of the County, including the improvement and stabilization of economically deprived areas in the County.

GOALS

- To develop a framework for departmental program / service evaluation;
- To engage the stakeholders;
- To collect data/feedback;
- To increase the number of qualified minority and women business owners County-wide;
- To conduct informational workshops on "How to Become Certified in Nassau County";
- To administer an Affirmative Action Program for all County employees;

- To foster an inclusive environment within the County in which the unique talents and perspectives of each employee are understood, valued, respected and leveraged;
- To offer community support services including hosting cultural events, professional and civic events;
- The formulation of strategies for economic development in neglected communities.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Budget for the Department of Minority Affairs is $915,242. Salary-related expenses amount to $664,684 for 10 full-time positions. As required by the Nassau County Charter, the Office of Minority Affairs has embarked upon the development of a Minority Community Impact Assessment whereby all agencies in the County will report budgetary measures affecting policy and its impact on the minority community.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management

Goal Statement or Service Objective	Measure(s)	2007 Target
To increase the number of self-identified minority and women owned business in Nassau County MWBE Program	The number of new minority and women owned businesses over the previous year	1280
To increase the number of certified minority and women owned business in the Nassau County MWBE Program	The number of new certified minority and women owned businesses over the previous year	300
To increase community awareness of MWBE outreach	The number of cultural, professional and civic events hosted by the agency	10
To increase MWBE business activity in Nassau County	Payments to MWBE's for services rendered	$11.4 million
To increase MWBE business activity in Nassau County	Payments to certified MWBE's for services rendered	$1.3 million
To increase awareness in affirmative action program	The number of agency workshops / presentations	6

SA- COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	298,579	425,104	174,386	437,780
	BB -EQUIPMENT	3,661	5,000	0	4,379
	DD -GENERAL EXPENSES	2,318	11,500	3,000	9,520
	DE -CONTRACTUAL SERVICES	34,000	15,000	-	90,000
	HF -INTER-DEPARTMENTAL CHARGES	968	-	-	-
Expense Total		**339,526**	**456,604**	**177,386**	**541,679**
Revenue					
	BF -RENTS & RECOVERIES	178	-	-	-
	BH -DEPT REVENUES	25,060	25,000	4,195	25,000
Revenue Total		**25,238**	**25,000**	**4,195**	**25,000**

	Full Time	Part Time	Seasonal
2007 Adopted Headcounts	8	1	0
2006 Adopted Headcounts	8	1	0

COORDINATING AGENCY FOR SPANISH AMERICANS (CASA)

CASA has the mission of coordinating services for the Latino community that will help educate, empower and integrate individuals to be self sufficient participants in social, economic and civic life. Establish relevant links for the Latino community with community-based and business organizations with all pertinent County government departments including but not limited to the areas of: Public Safety, Health and Human Services, Economic Development, and Parks and Recreation.

To make informed, appropriate culturally competent recommendations for policies and services provided to all Nassau County government departments, the County Executive and servicing agencies receiving County funding. To help determine effectiveness and adequacy of services provided by departments, to help to coordinate those services and identify emerging needs in the Latino community. To facilitate partnership, training and support services to County departments to help integrate the Latino community.

VISION

The vision of CASA is to ensure the proper assimilation of the Latino community as productive contributors to the community of Nassau County.

OBJECTIVES

- To support departments in creating and implementing individual plans (outreach, bi-lingual staffing, culturally competent initiatives or service etc.) according to respective areas of responsibilities, mandate and expertise (i.e. Housing, Health, Industrial Development, and Board of Elections) regulations for limited English speaking voters;
- Support and help monitor appropriate practices in the culturally competent provision of services by departments to the growing Latino and the limited English speaking community, the largest minority group and fastest growing segment of our population;
- To identify resources in the Latino community for partnership on county-wide initiatives or projects;
- To carry out certain limited direct service programs as deemed needed and/or appropriate.

MISSION

To serve as a resource and referral agency for national, state and county resources, which contribute to the education and welfare of Latino Americans. The agency addresses the following issues of concern for the clients that it serves: Health, Education, Housing, Immigration, Advocacy and Economic Empowerment. The agency also serves as a liaison between Nassau County governmental departments and the Latino community, its businesses and civic organizations.

GOALS

- To improve the quality of life, education and environment of the Hispanic community and integrate this population effectively;
- To provide a means of communication and dissemination of vital information to the Hispanics of Nassau County on County Initiatives and connect government with supportive links in the Community.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Coordinating Agency for Spanish Americans totals $541,679. This includes $437,780 in salaries for eight full-time employees and $103,899 in other-than-personal-services expenditures, including an increase of $75,000 over 2006 for English as a Second Language programs. The agency has expanded its outreach programs to the County, particularly in the areas of translation services and immigration assistance. The agency's revenue in the amount of $25,000 corresponds to a fee charged for assisting the community in completing immigration forms.

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As this is a new process in FY 2007, progress will be reported against targets rather than actual experience. As the performance management process matures progress will be reported both against actual results and targeted results.

Performance Management		
Goal Statement or Service Objective	**Measure(s)**	**2007 Target**
To provide a means of communication and dissemination of vital information to the Latino Community	Number of events and venues where bi-lingual service and outreach will be provided in the community	45
To provide summary translation services for County Departments on key public information documents	The number of multi-page documents to be translated for County Departments and external programs serving Latinos	15
To increase nontraditional hours to better serve the population needing service and information	The number of evenings that CASA will provide services to clients	12
To increase access to Citizenship and Immigrations services in Nassau County	The number of times services will be offered at off site community based venues in high need areas	10
To provide Bi-lingual emergency preparedness outreach and information	The number of locations that will provide emergency preparedness information in collaboration with CASA	65
To provide adult educational and computer skills instruction on site to CASA's service population with in the confines of allowable instruction space.	The number of students in CASA's Adult Education Program	700

FB-FRINGE BENEFIT

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AB -FRINGE BENEFITS	166,820,004	149,605,973	90,620,934	179,925,154
	JC -FEDERAL DISALLOWANCES RESERVE	33,905	-	16,450	-
Expense Total		**166,853,910**	**149,605,973**	**90,637,384**	**179,925,154**
Revenue					
	BG -REVENUE OFFSET TO EXPENSE	-	4,054,400	-	3,224,152
	BH -DEPT REVENUES	15,585	-	34,678	-
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	15,950,821
Revenue Total		**15,585**	**4,054,400**	**34,678**	**19,174,973**

GENERAL FUND FRINGE BENEFITS

Fringe benefits expenditures for the County workforce are allocated in one cost center for each fund. By centrally calculating fringe costs in Office of Management and Budget (OMB) and allocating resources in a place outside of departmental budgets, the County minimizes the likelihood of incorrect allocations and gains a greater control of the expenditure of these funds.

Fringe benefits expenditures include health insurance contributions for active employees and retirees, pension contributions for active employees and social security contributions. Mandated growth in these categories continues to place a heavy burden on the County's operating budget. It also includes appropriations for workers compensation costs the Flex Benefits Plan and the TransitChek Program.

CT-COURTS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AB -FRINGE BENEFITS	2,319,935	2,436,342	1,141,504	2,129,235
Expense Total		**2,319,935**	**2,436,342**	**1,141,504**	**2,129,235**
Revenue					
	BG -REVENUE OFFSET TO EXPENSE	-	305,920	-	206,612
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	2,015,995	2,017,510	1,017,056	1,793,406
Revenue Total		**2,015,995**	**2,323,430**	**1,017,056**	**2,000,018**

COURTS

When the State assumed control of the Courts system, employees who worked in the system were granted the right to remain in the County's health insurance plan. Consequently, these expenditures are charged to the County budget, and the State reimburses the County. The difference between the amount of expenses and State reimbursement is the non-reimbursable cost of health insurance for employees who retired prior to the State take-over.

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for the Courts is approximately $2.1 million for medical insurance offset by State reimbursement of $1.8 million and $206,612 for Medicare Part D reimbursement.

MI-MISCELLANEOUS

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	3,987,363	4,351,653	(1,949,512)	4,117,016
	AB -FRINGE BENEFITS	21,404,183	22,679,424	9,722,949	22,372,723
	GA -LOCAL GOVT ASST PROGRAM	56,946,225	59,736,041	15,472,272	62,046,922
	HC -NHC ASSN EXP - NASSAU HEALTH CARE ASSN	15,540,909	13,000,000	6,388,825	13,000,000
	HF -INTER-DEPARTMENTAL CHARGES	-	4,206,401	-	8,318,247
	LN -TRANS TO PDH FUND	8,608,129	-	-	-
	LO -TRANS TO CPF FUND	2,904,814	5,000,000	-	-
	LX -TRANSFER TO CAPITAL FUND	15,000,000	-	-	-
	NA -NCIFA EXPENDITURES	-	1,450,000	-	1,300,000
	OO-OTHER EXPENSES	23,215,224	23,914,666	10,139,471	27,908,735
Expense Total		**147,606,846**	**134,338,185**	**39,774,003**	**139,063,643**
Revenue					
	AA -FUND BALANCE	-	5,000,000	-	-
	BF -RENTS & RECOVERIES	23,837,014	23,200,000	205,590	23,800,000
	BG -REVENUE OFFSET TO EXPENSE	3,408,354	5,597,823	268,949	4,634,708
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	429,079	320,265	35,680	153,770
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	1,514,037	1,646,011	2,051,759	6,212,022
Revenue Total		**29,188,484**	**35,764,099**	**2,561,978**	**34,800,500**

MISCELLANEOUS BUDGET

DESCRIPTION

The Miscellaneous Budget contains the following control centers:

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

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget for Miscellaneous is approximately $139.1 million. Included is $62 million in local government assistance, an increase of $2.3 million from the 2006 Adopted Budget due to rising sales tax collections and additional aid to villages; $38.2 million for mandated payments to the Nassau County Health Care Corporation, an increase of $100,000 from the 2006 Adopted Budget; $4.1 million (net of reimbursement) for resident tuition payments and $9.6 million for indigent criminal defense, an increase of $159,000 from the 2006 Adopted Budget. $1.7 million represents revenue for the Indigent Legal Services Fund (ILSF). 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, be deposited in an ILSF, which would be used to offset the increased costs of the higher rates for assigned counsel. The County has set aside $10 million in a contingency appropriation for unforeseen events.

RESERVES

The Fiscal 2007 Adopted Budget contains $12.5 million in revenue due to prior-year recoveries; the same as the previous adopted budget. There are no budgeted expenditures in the Reserves account.

RS-RESERVES

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	JA -CONTINGENCIES RESERVE	(27,580)	-	-	-
Expense Total		(27,580)	-	-	-
Revenue					
	BD -FINES & FORFEITS	3,100	-	844	-
	BF -RENTS & RECOVERIES	4,738,776	12,500,000	173,917	12,500,000
Revenue Total		4,741,876	12,500,000	174,760	12,500,000

RV-GENERAL FUND UNALLOCATED

E/R	OBJECT	2005 Actual	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Revenue					
	AA -FUND BALANCE	85,629,185	5,000,000	-	10,000,000
	BD -FINES & FORFEITS	2,214,421	2,195,552	1,513,850	2,595,552
	BF -RENTS & RECOVERIES	2,413	-	-	-
	BH -DEPT REVENUES	-	-	870,000	870,000
	BJ -INTERDEPT REVENUES	32,775,455	46,447,223	-	55,604,280
	BO -PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	-	4,500,000	88,455	5,914,000
	BS -OTB PROFITS	5,455,203	5,655,000	-	3,030,000
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	35,601,403	22,225,667	-	21,078,366
	IF -INTERFD TSFS - INTERFUND TRANSFERS	18,169,845	-	-	-
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	1,000,000
	TA -SALES TAX CO - SALES TAX COUNTYWIDE	893,717,132	936,369,365	315,543,507	968,142,293
	TB -PART COUNTY - SALES TAX PART COUNTY	57,567,863	65,421,278	24,124,462	62,771,629
	TL -PROPERTY TAX	119,973,009	80,016,368	81,910,097	123,962,486
	TO -OTB 5% TAX	6,924,259	6,500,000	1,426,875	6,500,000
Revenue Total		**1,258,030,188**	**1,174,330,453**	**425,477,247**	**1,261,468,606**

GENERAL FUND REVENUE

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

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget consists primarily of the revenue appropriations for sales taxes totaling approximately $1 billion, of which $63 million is distributed to the villages and the five towns and cities. Property taxes allocable to the General Fund total $124 million which is a result of the Parks, Recreation and Museums fund being consolidated with the General fund.. Also included in this revenue allocation are revenues from Payment In Lieu of Taxes (PILOTS) budgeted at $5.9 million. Income from the Off Track Betting Corp (OTB) is $3.9 million, of which $870,000 is reflected as department revenue pursuant to the Support Agreement that accompanies the 2005 Nassau County Revenue Bonds. The 5% surcharge remains at the same levels as previous years.

NON-MAJOR OPERATING FUNDS

SEWER AND STORM WATER DISTRICT FUND

In September 2003, the County, with NIFA support, reached a bipartisan agreement with officials in Albany. The resulting legislation was unanimously endorsed in a home rule message by the County Legislature and signed by the Governor. The legislation created the Nassau County Sewer and Storm Water Finance Authority and a consolidated County-wide Sewer and Storm Water Resource District.

Sewer and Storm Water Finance Authority
The Authority will be solely a finance authority. It is empowered to finance or refinance sewer and storm water projects within a $350 million cap, and to take title to sewer or storm water properties as part of its financing mission. The Authority may not take title to the land devoted to sewer or storm water purposes; this restriction is designed to ensure that the Authority will not be used to sell land that is environmentally desirable, such as sumps.

The Authority will restructure sewer debt issued through the Environmental Facilities Corporation, matching the debt to the sewer assets' useful lives. The Authority will also take over the responsibility for paying debt related to storm water projects which were previously carried in the general fund. In the future, as the County takes on new sewer or storm water capital projects, the debt will be issued through the Authority to the extent permitted under the cap.

Sewer and Storm Water Resource District
The County-wide Sewer and Storm Water Resource District created by the legislation abolishes the existing patchwork of 27 collection and three disposal districts. In their place, the legislation creates a single County-wide District with responsibility for sewer and storm water services.

Rate Payer Stabilization Program
Although the prior County sewer districts were merged into the single Nassau County Sewer and Storm Water Resources District (the "District") in 2003, the legislation creating the District provides for rate stabilization in the prior sewer districts through 2007 (at or below 2003 levels), with no separate assessment for storm water resources services during the rate stabilization period. The law further requires a transition to uniform assessments (harmonization) in the County for sewage collection, sewage disposal and storm water resources services, respectively, no later than the end of 2013. The County will begin the required harmonization in 2007 by reducing assessments in certain of the prior districts with higher current levies

The legislation also provides that the prior districts' fund balance will move to the Authority, as required to pay for capital needs, debt service, and reserves. The fund balance remaining is required to be devoted to the ratepayer stabilization program and therefore is budgeted within the District.

Treatment of District Tax Revenue
The County will continue to impose District taxes and they will continue to be collected by the Town Receivers of Taxes. The bill authorizes the County and Authority to agree that taxes will be sent from the Receivers to a lockbox, to ensure payment of Authority bonds. The County and Authority will enter into a Financing Agreement covering this and all other financial relationships between the entities.

Table 5.1 summarizes the Fiscal 2007 Adopted Sewer and Storm Water Resource District Budget.

Table 5.1: Adopted Fiscal 2007 Sewer and Storm Water Resource District Fund

SEWER AND STORM WATER RESOURCE DISTRICT

E/R	Object	2005 ACTUAL	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	19,429,987	29,243,732	10,339,336	23,823,370
	AB -FRINGE BENEFITS	9,034,786	11,481,603	5,317,809	10,660,108
	BB -EQUIPMENT	116,953	226,981	28,240	728,350
	CC -MATERIALS & SUPPLIES	4,311,355	-	(16,200)	-
	DD -GENERAL EXPENSES	4,118,008	9,046,903	4,885,769	11,052,184
	DE -CONTRACTUAL SERVICES	20,479,418	21,441,500	15,031,053	23,712,025
	DF -UTILITY COSTS	12,079,046	10,774,339	8,037,772	12,000,000
	FF -INTEREST	12,001,496	16,265,147	47,101	13,335,240
	GG -PRINCIPAL	17,039,197	30,411,599	50,000	30,217,301
	HH -INTERFD CHGS - INTERFUND CHARGES	43,929,405	27,812,858	-	27,125,772
	OO-OTHER EXPENSE	172,562	79,289,191	-	19,568,349
Expense Total		**142,712,213**	**235,993,853**	**43,720,880**	**172,222,699**
Revenue					
	AA -FUND BALANCE	21,401,465	68,433,159	-	31,701,092
	BC -PERMITS & LICENSES	-	-	-	265,000
	BE -INVEST INCOME	3,962,130	1,250,000	1,582,333	1,769,735
	BF -RENTS & RECOVERIES	272,638	325,000	212,950	288,164
	BG -REVENUE OFFSET TO EXPENSE	-	-	-	162,025
	BH -DEPT REVENUES	1,506,324	1,788,302	775,414	1,656,244
	BI -CAP BACKCHARGES	82,343	451,780	(20,301)	463,077
	BW -INTERFD CHGS - INTERFUND CHARGES REVENUE	-	163,745,612	-	135,917,362
	IF -INTERFD TSFS - INTERFUND TRANSFERS	145,871,357	-	69,334,120	-
Revenue Total		**173,096,257**	**235,993,853**	**71,884,517**	**172,222,699**

NASSAU COUNTY PUBLIC UTILITY AGENCY FUND

The Nassau County Public Utility Agency (NCPUA) was established in 1984 as an economic development tool under New York State's "Economic Development Power" (EDP) program. This program is designed to provide discounted power to businesses that commit to create or retain jobs in New York State. Under this program, NCPUA is currently under contract with the New York Power Authority (NYPA) to receive five megawatts of power, which it in turn distributes, under contract, to businesses located in Nassau County in order to facilitate the EDP program's objectives in the County.

Currently seven businesses (Administrators for the Professions; Citibank; Cold Spring Harbor Laboratories; Fortunoff; Hughes-Treitler Manufacturing; Oceanside Institutional Industries and Uniflex Holdings, Inc.) are under contract with NCPUA for power under this program.

NCPUA is invoiced for the electrical usage of its seven customers by NYPA on a monthly basis. NCPUA in turn invoices each of its seven customers for the NYPA energy charges plus an additional four percent administrative fee. This administrative fee charged by NCPUA is used to reimburse the County's general fund for the salary and expenses of County staff and resources used to run NCPUA's daily operations since NCPUA has no employees.

Table 5.3: Adopted Fiscal 2007 Public Utility Agency Fund

PUBLIC UTILITY AGENCY FUND					
E/R	Object	2005 ACTUAL	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	DD -GENERAL EXPENSES	2,099,730	2,183,921	2,181,821	1,947,605
	DE -CONTRACTUAL SERVICES	-	43,871	-	29,298
	HH -INTERFD CHGS - INTERFUND CHARGES	46,483	41,302	-	47,462
Expense Total		2,146,213	2,269,094	2,181,821	2,024,365
Revenue					
	BD -FINES & FORFEITS	6,647	-	-	-
	BE -INVEST INCOME	2,492	-	2,472	-
	BH -DEPT REVENUES	2,031,817	2,269,094	957,489	2,024,365
Revenue Total		2,040,956	2,269,094	959,961	2,024,365

2007 BUDGET HIGHLIGHTS

The Fiscal 2007 Adopted Budget includes revenue of $1.9 million from customer billings and $76,760 from the administrative fee. The total expenses, which include the cost of energy from NYPA and related operating expenses, is $2 million.

CAPITAL FUND

The 2007 Nassau County Capital Budget and 2007-2010 Capital Improvement Plan proposes the planned capital investment of $771.9 million ($598.4 million for general capital improvements) over the next four years to renew and enhance the County's extensive infrastructure and public facilities.

Nassau County anticipates spending $135.6 million in 2007 and $598.4 million from 2007 through 2010 on general capital projects. Other major categories of expenditures include the Building Consolidation Program, the Sewer and Storm Water Resource District, Judgments, and Open Space. Funding for the entire capital program is shown in the following table.

Nassau County Capital Program , 2007-2010

	2007	2008	2009	2010	Total 2007-10
General Capital	$ 135,577,500	$ 138,791,280	$ 162,662,500	$ 161,388,500	$ 598,419,780
Building Consolidation Prog.	$ 5,000,000	$ -	$ -	$ -	$ 5,000,000
SSW Resource District	$ 27,257,500	$ 29,020,000	$ 29,716,666	$ 20,450,000	$ 106,444,166
Taxes and Judgments	$ 20,000,000	$ 15,000,000	$ 10,000,000	$ 5,000,000	$ 50,000,000
Open Space Prog.	$ 12,000,000	$ -	$ -	$ -	$ 12,000,000
Total	**$ 199,835,000**	**$ 182,811,280**	**$ 202,379,166**	**$ 186,838,500**	**$ 771,863,946**

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

In 2007, the County will continue to focus on completing projects that have already begun, and initiate a small number of new projects. The following are highlights of the County's capital program:

- The County is expected to expend $135.6 million on general capital projects. This represents all County capital spending with the exception of the sewer and storm water, building consolidation, and open space programs.

- In addition to the general capital projects, in 2007 the County plans to expend $12.0 million on open space preservation, $5.0 million for the Building Consolidation Program, $27.3 million for the sewer and storm water program, and $20 million for judgments.

Funding Sources

Funding for capital projects comes from a variety of sources. In the 2007 Budget and Plan, a majority of funding will come from the issuance of long- term debt. Funding sources for the entire capital program is shown in the following table.

Funding Sources for the Total Nassau County Capital Program , 2007-2010

	2007	2008	2009	2010	Total 2007-10
County Debt	$ 166,717,500	$ 161,561,280	$ 177,679,166	$ 169,338,500	$ 675,296,446
PAYGO	$ 7,000,000	$ 7,000,000	$ 7,000,000	$ -	$ 21,000,000
Non-County (Grants,etc.)	$ 26,117,500	$ 14,250,000	$ 17,700,000	$ 17,500,000	$ 75,567,500
Total	**$ 199,835,000**	**$ 182,811,280**	**$ 202,379,166**	**$ 186,838,500**	**$ 771,863,946**

The County's General Capital Program totals $598.4 million from 2007-10 and $135.6 million in 2007. A majority, $523.3 million, of funds from 2007-10 to support this program will come from debt. Approximately $75.6 million will come from non-County sources, such as grants. Funding sources for the general capital program is shown in the following table.

Funding Sources for the General Nassau County Capital Program , 2007-2010

	2007	2008	2009	2010	Total 2007-10
County Debt	$ 109,897,500	$ 124,541,280	$ 144,962,500	$ 143,888,500	$ 523,289,780
PAYGO	$ -	$ -	$ -	$ -	$ -
Non-County (Grants,etc.)	$ 25,680,000	$ 14,250,000	$ 17,700,000	$ 17,500,000	$ 75,130,000
Total	**$ 135,577,500**	**$ 138,791,280**	**$ 162,662,500**	**$ 161,388,500**	**$ 598,419,780**

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

- **County Debt -** The majority of the capital program is funded through long term debt. The County issues General Obligation Bonds that are backed by the County's taxing power.

- **Pay-As-You-Go -** "PAYGO" is the use of annual operating funds for capital expenditures. This is a good practice as it reduces the cost of long-term debt. The County's Sewer and Storm Water program includes PAYGO financing for some of its projects.

- **Non-County Funding (State and Federal Grants).** Grants are received from other governmental entities for the construction and reconstruction of physical assets as well as the purchase of capital equipment.

2007 Funding By Project Category

Capital funding has been included for the following project types:

- **General Capital -** The general capital program includes projects that will make improvements to County infrastructure. Projects fall into one of the following categories:
  - **Buildings -** This category includes improvements to County buildings, including building rehabilitations and electrical upgrades.
  - **Equipment -** The purchase of vehicles and other equipment is included in this category.
  - **Infrastructure.** Major infrastructure improvements, including new facilities at Nassau County College and the Beacon Hill Landfill improvements, are in this category.

- **Parks - The** construction and rehabilitation of Parks facilities are in this project group.
- **Property -** This category includes property acquisition and use studies.
- **Public Safety -** Improvements to the Nassau County Corrections Center, Police Department and Fire Service Academy are in this category.
- **Roads -** This includes improvements to the County's roads.
- **Technology -** Improvements to technology systems, such as new computer systems to improve the way that the County does business, are in this category.
- **Traffic -** This includes traffic signal improvements.
- **Transportation -** Long Island Rail Road construction projects and the purchase of new buses are included in this project category, as well as overall planning initiatives related to the HUB.

- **Building Consolidation Program -** This major program will consolidate the County workforce. The program will be funded in large part by sales of County property that is being vacated as part of the realignment.

- **Sewer and Storm Water Authority -** The Authority issues its own bonds and uses these funds to make improvements to the sewer and storm water systems.

- **Judgments -** This category includes judgments and tax certiorari claims. As of this budget, all of such funding needs have been appropriately included in the operating budget.

- **Open Space -** Funded through a special assessment approved by County voters, from 2007 through 2010 $12 million will be expended to preserve open space.

As noted, a majority of the County's capital expenditures are made on "general capital" projects. This includes all capital spending with the exception of the open space program, sewer and storm water expenditures, judgments, and the building consolidation program.

The 2007 Proposed Capital Budget includes nearly $30 million in continued improvements to our roadway infrastructure as well as $24 million in public safety improvements separate from the PFCC; $15million in improvements to the County's Park systems, nearly $11 million for various County buildings;$10 million in IT upgrades as well as other improvements. Funding by project category for the 2007 General Capital Program is shown in the following table.

2007 General Capital Program Funding by Project Category

Project Category	2007
Buildings	$10,725,000
Equipment	$19,300,000
Infrastructure	$9,700,000
Parks and Recreation	$15,650,000
Property	$1,000,000
Public Safety	$24,420,000
Roads	$29,525,000
Technology	$10,230,000
Traffic	$11,550,000
Transportation	$3,477,500
Total	**$135,577,500**

Proposed New Projects

Major new projects proposed include the construction of a joint NCCC/PD Training Facility ($17.4 million), new voting machines ($15.0 million), Administration and Assessment of Property Tax (ADAPT) ($9.0 million), installation of synthetic turf fields at various park athletic fields ($7.6million), the construction of a jail storage facility ($5.3 million), Nassau Community College (NCC) Road and Parking Paving ($4.0 million), and construction of a new Police warehouse ($3.5 million).

COMMUNITY COLLEGE FUND

The Fiscal 2007 Budget for Nassau Community College was adopted by the County Legislature on July 12, 2005. The Fiscal 2007 budget is consistent with the multi-year financial plan. It contains 3 primary revenue sources: Tuition, state aid and local sponsor share (Nassau County).

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

Table 5.5 Fiscal 2007 Nassau Community College Fund

NASSAU COMMUNITY COLLEGE FUND					
E/R	Object	2005 ACTUAL	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	AA -SALARIES, WAGES & FEES	106,555,497	110,105,147	49,667,663	115,519,130
	AB -FRINGE BENEFITS	35,618,350	40,955,000	15,884,824	41,329,841
	DD -GENERAL EXPENSES	4,007,644	4,800,000	1,892,295	6,219,754
	DE -CONTRACTUAL SERVICES	5,054,760	6,225,285	5,057,102	6,489,415
	BB -EQUIPMENT	1,724,006	2,000,000	801,722	1,984,006
	CC -MATERIALS & SUPPLIES	1,295,110	1,525,000	883,870	0
	DF -UTILITY COSTS	900,621	1,100,000	555,865	1,150,000
	HH -INTERFD CHGS - INTERFUND CHARGES	6,281,834	6,700,000	2,093,945	7,051,000
	OO-OTHER EXPENSE	30,413	115,000	25,000	30,000
Expense Total		161,468,234	173,525,432	76,862,284	179,773,146
Revenue					
	BF -RENTS & RECOVERIES	1,436,091	1,122,000	534,517	900,000
	BG -REVENUE OFFSET TO EXPENSE	3,300,599	3,900,000	1,768,838	3,400,000
	BK -SERVICE FEES	3,810,390	3,705,000	2,636,807	4,845,661
	AA -FUND BALANCE	5,117,173	0	0	0
	BE -INVEST INCOME	332,436	250,000	377,503	500,000
	BJ -INTERDEPT REVENUES	0	0	3,868	0
	BL -STUDENT REVENUES	56,407,957	61,558,934	38,752,436	63,064,728
	BM -REV LIEU SS - IN LIEU OF SPONSOR SHARE	11,511,102	13,124,781	6,779,971	13,344,695
	FA -FEDERAL AID - REIMBURSEMENT OF EXPENSES	589,978	241,000	146,995	250,000
	SA -STATE AID - REIMBURSEMENT OF EXPENSES	40,006,131	43,077,850	43,077,850	45,106,906
	TL -PROPERTY TAX	44,798,717	46,545,867	0	48,361,156
Revenue Total		167,310,575	173,525,432	94,078,785	179,773,146

GRANT FUND

The County receives outside funding, primarily from the State and Federal governments that reimburse the cost of certain programs. While most of these programs are in the health and human services area, a sizeable number of grants are also received to enhance law enforcement and public safety. In each case, when the cost of a County employee or non-personnel related service is reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because County policy precludes the County from assuming grant revenues in the adopted budget before receipt is certain, outside reimbursements and expenses are recognized in the Grant Fund by supplemental appropriation after receipt of the funds is assured. The Office of Management and Budget has issued a companion document to the budget, detailing all anticipated grants commencing in 2007 and how they will be spent.

Grants typically cover a non-calendar year and may allow for unspent funds to be carried over to future grant periods. These characteristics distinguish the funding from the State and Federal Aid budgeted for in the operating funds.

Vertical	2007 Total Appropriation	Federal	State	Non County	County
Total Law Enforcement and Public Safety Vertical	7,241,188	2,633,003	2,653,053	1,365,000	590,132
Total of Health & Human Services	56,643,067	10,186,339	43,290,014	2,086,938	1,079,776
Total of Economic Development	24,012,402	23,871,166	-	-	141,236
Other Department					
Total District Attorney	1,847,086	15,764	1,571,322	260,000	-
Parks, Public Works & Partnerships Vertical	149,164	149,164	-	-	-
Grand Total	89,892,907	36,855,436	47,514,389	3,711,938	1,811,144

OPEN SPACE FUND

The Open Space Fund, established by Local Law 7 of 2003, contains resources generated from the proceeds of County real-estate sales, private gifts and grants to preserve undeveloped land in the County. The law requires that five percent of the proceeds from the sale of County-owned real estate acquisition, rehabilitation and maintenance of property to be used for open space purposes.

With legislative approval, resources will be appropriated into the Open Space Fund as land-sale proceeds and other resources are identified. Since this legislation was enacted, County real estate totaling $8.4 million has been sold. The current value of the Open Space Fund as of September 15, 2006 is $424,265. No resources have been appropriated to date.

ENVIRONMENTAL BOND FUND

In response to the urgent need to identify financial resources to protect the County's remaining open space, its natural resources and drinking water from the negative impacts of "suburban sprawl", the Environmental Program Bond Act was adopted. This enables the County not only to purchase and protect open space, but also to improve parkland, protect water resources and clean up brownfield properties throughout the County.

During 2006, the County approved the purchase of land pursuant to the first $50 million of spending authorized by the 2005 Environmental Bond Act. The 2007 Budget includes $4.1 million of property tax levy collections to cover the debt service costs for these purchases.

ENVIRONMENTAL BOND FUND

E/R	Object	2005 ACTUAL	2006 Adopted Budget	2006 6-Month Actual	2007 Adopted Budget
Expense					
	HD -DEBT SERVICE CHARGEBACKS	-	-	-	4,128,256
Expense Total		-	-	-	4,128,256
Revenue					
	TL -PROPERTY TAX	-	-	-	4,128,256
Revenue Total		-	-	-	4,128,256

APPENDICES

APPENDIX A: ECONOMIC AND DEMOGRAPHIC PROFILE

OVERVIEW

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

POPULATION

The County's population has experienced two major growth periods over the past 100 years and reached a peak of approximately 1,428,080 residents in 1970. By 1990, the County's population had decreased by 10% to 1,287,348 residents. In 2000, the County population had increased by 3.6% to approximately 1,334,544 residents. Based upon U.S. Census Bureau data, residents over 75 years of age are the fastest growing segment of the population, increasing by 125% from 42,100 in 1970 to 94,880 in 2000. Table A.1 below shows the County's population from 1970 to 2005. Based upon information from the Long Island Power Authority Population Survey, the County's population continued to increase slightly through 2005 to an estimated 1,348,357.

Table A.1: County Population, 1970-2005

Year	Population
2005	1,348,357
2000	1,334,544
1990	1,287,348
1980	1,321,582
1970	1,428,080

SOURCES: U.S. Census, 1970-2000; Long Island Power Authority Population Survey, 2005

ECONOMIC INDICATORS

As shown on Table A.2, according to the U.S. Census Bureau, the County's household median income for 2005 of $80,293 is significantly higher than those of the State ($49,480) and the United States as a whole ($46,242). Moreover, the County (4.0%) has a smaller percentage of families below the poverty level than the State (11.1%) and the nation (10.2%).

Table A.2: County Economic Indicators in Comparison to the State and U.S.

Area	Median Household Income	Families Below Poverty (%)
County	$80,293	4.0
State	49,480	11.1
United States	46,242	10.2

SOURCE: U.S. Census, 2005 American Community Survey

INCOME AND PURCHASING POWER

Effective Buying Income

According to the 2005 Survey of Buying Power and Media Markets published by *Sales & Marketing Management*, the County had the highest total effective buying income ("EBI") of any county in the State and ranks second only to Putnam County for percentage of households with an EBI above $50,000. Table A.3 below compares EBI data by group in the County with Suffolk County, New York City and the State. Slightly more than 60% of County households have an EBI of $50,000 or more, while less than 13% have an EBI of less than $35,000. EBI is defined as income less personal tax and non-tax payments and is often referred to as "disposable" or "after-tax" income.

Table A.3: Comparison of Effective Buying Income in the State

Area	Total EBI	Median Household EBI Income	% of Households by EBI Group $20K-34.9K	$35-49.9K	$50K+
Nassau County	$ 36,223,193	$59,324	12.8	15.7	60.3
Suffolk County	33,158,123	64,805	14.5	17.9	55.8
New York City	154,497,066	34,965	20.6	17.1	32.9
New York State	382,732,849	38,462	20.7	18.2	37.1

SOURCE: Sales & Marketing Management, 2005 Survey of Buying Power and Media Market

Consumer Price Index

The Consumer Price Index ("CPI") represents changes in prices of all goods and services purchased for consumption by households over time and is often used to gauge levels of inflation. CPI includes user fees such as water and sewer service and sales and excise taxes paid by the consumer, but does not include income taxes and investment items such as stocks, bonds, and life insurance. Annual totals and increases in the CPI for both the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA

Consolidated Metropolitan Statistical Area ("CMSA") and U.S. cities between the years 1996 and 2005 are shown in Table A.4 below.[1]

As indicated in Table A.4 below, prices in the CMSA rose by 3.6% over 2004, marking the largest yearly percentage increase in the last ten years and the fourth consecutive year in which the CPI percentage for the region increased. By comparison, prices increased by 3.4% in U.S. cities in 2005, which marks the third consecutive year that the national CPI percentage has increased.

Table A.4: Consumer Price Index, 1996-2005

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2005	195.3	3.4%	214.2	3.6%
2004	188.9	2.7%	204.8	3.5%
2003	184	2.3%	197.8	3.1%
2002	179.9	1.6%	191.9	2.6%
2001	177.1	2.8%	187.1	2.5%
2000	172.2	3.4%	182.5	3.1%
1999	166.6	2.2%	177.0	2.0%
1998	163	1.6%	173.6	1.6%
1997	160.5	2.3%	170.8	2.3%
1996	156.9	3.0%	166.9	2.9%

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

RETAIL SALES AND BUSINESS ACTIVITY

The County is served by six major regional shopping centers: Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset, Sunrise Mall in Massapequa and the Simon Mall at the Source in Westbury. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls feature a total of 6,889,934 square feet of gross leaseable area.

The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets and gourmet food markets, electronics and bookstores. Major retailers in the County include Saks Fifth Avenue, Bloomingdales, Lord & Taylor, Nordstrom's,

[1] Throughout this document references are made to the U.S. Office of Management and Budget's definitions of metropolitan areas that are applied to U.S. Census Bureau data. These areas include Metropolitan Statistical Areas ("MSAs"), Consolidated Metropolitan Statistical Areas ("CMSAs") and Primary Metropolitan Statistical Areas ("PMSAs"). An MSA is a county or group of contiguous counties that contains at least one city with a population of 50,000 or more people, or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. An MSA with a population of one million or more and which meets various internal economic and social requirements is termed a CMSA, consisting of two or more major components, each of which is recognized as a PMSA. For example, the Nassau-Suffolk PMSA is part of the New York-Northern New-Jersey – Long Island, NY-NJ-CT-PA CMSA.

Macy's, Fortunoff's, Sears, JC Penney, Marshalls, Old Navy, Kohl's and Target. Commercial outlet stores in the County include, but are not limited to Costco, Bed, Bath & Beyond and Best Buy. In addition, there are in the County designer boutique shops and specialty department stores such as Barneys, Brooks Brothers, Giorgio Armani, Ralph Lauren and Prada, and jewelers such as Tiffany & Co., Cartier and Van Cleef & Arpels.

Many of the County's downtowns enjoy vibrant economic activity. Downtowns such as Franklin Avenue in Garden City and Fulton Avenue in the Village of Hempstead provide goods and services from local merchants and regional stores to area residents.

Based on the 2002 Economic Census, the County ranked second in the State to New York City in retail sales activity (see Table A.5).

Table A.5: Retail Sales Activity Ranked by County in the State (in thousands)

	2002 Rank	2002 Retail Sales	1997 Rank	1997 Retail Sales
New York (Manhattan)	1	$26,431,688	1	$19,964,095
Nassau	**2**	**20,048,923**	**2**	**16,876,869**
Suffolk	3	18,884,440	3	13,879,345
Westchester	4	12,055,687	4	9,438,521
Queens	5	11,733,654	5	9,237,429
Kings	6	11,397,935	6	8,407,009
Erie	7	10,053,437	7	8,224,419
Monroe	8	7,612,733	8	6,681,881
Onondaga	9	5,451,227	9	4,485,858
Albany	10	4,581,206	10	3,634,657

SOURCE: U.S. Census, Retail Trade

EMPLOYMENT

According to the State Department of Labor, the County had a workforce of approximately 694,600 employees in 2005. The current unemployment rate in the County of 4.1% shows a moderate decrease from the 4.5% recorded in 2004. Table A.6 compares employment totals and unemployment rates for the County with adjoining municipalities, the State and the United States. 2005 marked the tenth consecutive year in which the County's unemployment rate was less than Suffolk County (4.2%), New York City (7.0%), the State (5.0%) and the United States (5.1%).

Table A.6: Annual Average Employment (in thousands) and Unemployment Rate (%), 1996 - 2005

Year	Nassau County		Suffolk County		New York City		New York State		United States	
	Employ-ment	Unemployment-Rate	Employ-ment	Unemploy-ment Rate	Employ-ment	Unemploy-ment Rate	Employ-ment	Unemploy-ment Rate	Employ-ment	Unemploy-ment Rate
2005	666.2	4.1	746.7	4.2	3,519	7.0	8,944	5.0	141,730	5.1
2004	687.3	4.5	767.5	4.7	3,720	7.1	9,355	5.8	139,252	5.5
2003	718.5	3.9	733.2	4.4	3,715	8.3	9,300	6.4	137,736	6.0
2002	683.3	4.1	724.8	4.4	3,731	8.0	9,311	6.2	136,485	5.8
2001	674.1	3.1	711.9	3.5	3,666	6.0	9,178	4.9	136,933	4.7
2000	677.7	2.7	707.0	3.2	3,664	5.8	9,180	4.5	136891	4.0
1999	699.2	3.0	704.4	3.6	3,621	6.9	9,134	5.2	133,488	4.2
1998	696.4	2.9	697.7	3.5	3,568	7.9	9,059	5.7	131,463	4.5
1997	693.4	3.5	686.7	4.3	3,524	9.4	8,998	6.5	129,558	4.9
1996	679.3	3.8	667.2	4.6	3,385	8.8	8,781	6.3	126,708	5.4

SOURCES: Compiled by the County from: New York State Department of Labor; U.S. Department of Labor, Bureau of Labor Statistics

KEY EMPLOYMENT TRENDS

As indicated in Table A.7, the annual average employment in non-farm jobs by industry for the years 1998 through 2005 in the Nassau-Suffolk PMSA[(3)] remains strong. Industries that achieved their highest level of employment in eight years include: education and health services, professional and business services and other services. Eighty-seven percent of jobs within the PMSA are in service producing industries. Within the goods producing category, manufacturing jobs have remained virtually constant over the past year and decreased by a total of 15.7% since 1998**.** Meanwhile, jobs within the natural resources, construction and mining industries have increased by 29% since 1998.

Most industries within the service producing sectors experienced moderate increases over the year with the largest gains made in the education and health services (1.4%) and the professional and business services categories (2.7%). Moreover, since 1998 the education and health services sector has achieved a 17.1% increase in jobs while during the same period the professional and business services sector increased by 12.4%.

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

Table A.7: Annual Average Nassau-Suffolk Employment
Non-Farm, By Business Sector, 1998-2005 (in thousands)

Nassau-Suffolk Employment by Industry	1998	1999	2000	2001	2002	2003	2004	2005
				GOODS PRODUCING				
Natural Resources Construction & Mining	51.4	57.5	61.0	62.4	64.3	64.2	65.6	66.4
Manufacturing	103.6	105.7	105.5	98.9	92.1	88.2	88.1	87.3
Total Employment Goods-Producing	155.0	163.2	166.5	161.2	156.4	152.5	153.6	153.7
				SERVICE PRODUCING				
Trade, Transportation & Utilities	264.0	267.1	273.1	271.9	267.5	270.3	271.9	271.2
Financial Activities	81.0	85.5	84.2	81.4	82.0	82.0	83.5	81.9
Information	30.0	30.7	31.8	32.9	32.5	32.9	28.9	29.4
Educational and Health Services	170.3	175.6	178.5	180.9	187.5	193.2	196.8	199.5
Leisure & Hospitality	79.2	82.8	86.0	88.8	90.1	92.8	96.1	95.7
Other Services	46.0	50.8	52.1	49.7	50.1	50.8	51.1	52.1
Professional & Business Services	140.9	148.7	155.6	157.7	153.1	152.0	154.2	158.4
Government	182.1	185.7	190.2	194.1	196.3	198.9	197.6	198.5
Total Service Producing	993.4	1,027.0	1,051.5	1,057.4	1,059.1	1,070.2	1,080.0	1086.9
Total Non-Farm	1,148.4	1,190.2	1,218.0	1,218.6	1,215.5	1,222.2	1233.5	1240.6

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

The percentage of jobs within each category remains fairly consistent with national figures. Table A.8 compares the employment sectors in the Nassau-Suffolk PMSA to the national employment rates by industry. Nationwide, 16% of jobs were in the goods producing sector compared to 12% in the Nassau-Suffolk PMSA.

Table A.8: Percentage of Non-Farm Employment by Business Sector, 2005

Business Sector	Nassau-Suffolk PMSA (%)	United States (%)
Goods Producing		
Natural Resources*, Construction & Mining	5	6
Manufacturing	7	11
Total Production of Goods	12	16
Service Providing* or Service Producing**		
Trade, Transportation & Utilities	22	20
Financial Activities* or Finance, Insurance & Real Estate**	7	6
Assorted Services	44	41
Government	16	16
Total Production of Services	88	84

SOURCES: Compiled by the County from: New York State Department of Labor (Nassau-Suffolk PMSA) and the U.S. Department of Labor, Bureau of Labor Statistics (United States).
*Nassau-Suffolk PMSA
**United States

MAJOR COUNTY EMPLOYERS AND KEY EMPLOYER TRENDS

Consistent with recent job growth in the educational and health services and leisure and hospitality industries, the County's largest employer, with a work force of approximately 32,000, is the North Shore-Long Island Jewish Health System based in Great Neck (see Table A.9 for the County's major commercial and industrial employers).

Table A.9: Major County Commercial and Industrial Employers

Employer	Type	Approx. no. Employees*
North Shore-Long Island Jewish Health System	Health Care	32,000*
Cablevision Systems	Entertainment/ Telecommunications	20,000
Stony Brook University	Institutional	13,500
Waldbaum's (A&P Stores)	Food Retailing	10,000
Winthrop – South Nassau University Health System	Health Care	5,700*
Verizon Communications	Communications	5,600
Home Depot	Home Improvement	5,500
Pathmark Stores	Food Retailing	5,000
King Kullen Grocery	Food Retailing	4,800

SOURCES: Compiled by the County from: Long Island Business News "2006 Book of Lists", Long Island Business Association.
*Company headquarters are located in the County, number may include employees who work outside of the County.

CONSTRUCTION ACTIVITY

Table A.10 is a composite list of construction activity in the County for residential, business, industrial and public building construction from the years 1996 through 2005. Overall building activity has been uneven since 1997, reaching its high point in 2000 with 1887 permits issued. By 2003 the number of permits issued had decreased to 800. In 2005, the County's construction activity rebounded as evidenced by the 1,710 permits issued that year, the second strongest year of the previous ten.

Table A.10: County Construction Activity, 1996-2005

Year	Single-Family Dwellings	Other Housing Units*	Business Buildings	Industrial Buildings	Public Buildings	Total Buildings
2005	921	748	37	1	3	1,710
2004	771	577	23	4	8	1,383
2003	564	203	23	2	8	800
2002	603	482	24	2	5	1,116
2001	614	884	30	21	16	1,565
2000	790	1,009	58	21	9	1,887
1999	639	540	34	8	16	1,237
1998	746	563	42	5	13	1,369
1997	860	862	56	14	7	1,799
1996	518	498	36	7	4	1,063
Totals	7,026	6,366	363	85	89	13,929

SOURCE: Nassau County Planning Commission

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

Table A.11 below lists the number and estimated dollar value of building permits issued for Class 4 property in the County for the years 2002 through 2005. Class 4 property includes commercial, industrial, institutional buildings and vacant land. As indicated in the table, there were 10 more building permits issued for these categories in 2005 than in 2002, an increase of 31%. Over the same period, the County saw a 47.3% increase in estimated value on such permits.

Table A.11: Number and Value of Building Permits in the County, Class 4 Property, 2002 – 2005

Year	Number of Permits Received	Estimated Dollar Value on Permits
2005	42	29,535,410
2004	15	7,339,475
2003	33	25,043,100
2002	32	20,052,498

SOURCE: Nassau County Planning Commission.

According to the CoStar Office Report (Mid-Year 2006) provided by Greiner-Maltz Company, in 2005 the County had 1,454 office buildings containing a total of approximately 43.7 million square feet. The vacancy rate rose from 9.2% at the end of 2004 to 10.0% during 2005. There were 88 Class A buildings and 468 Class B buildings in the County. Class A buildings showed a 9.7% vacancy rate while 10.4% of

the Class B building space was vacant. While no new construction was completed during 2005, 313,657 square feet of office space was under construction in December 2005.

HOUSING

In 2005 new residential construction activity in the County increased by 22% (258 units) from 1,177 to 1,435 (see Table A.12). This contributed to a 27% increase in the value of new residential construction over the same period. Moreover, in 2005 the County issued more building permits than in any of the previous four years. Table 13 shows the breakdown of new housing units by housing type and size. In 2005 the County showed a 62% increase in the construction of single-family dwellings.

Table A.12: County New Residential Construction Activity, 1996 - 2005 (in thousands)

Year	Value of New Residential Construction	No. of New Dwelling Units By Building Permit
2005	$373,879	1,435
2004	293,642	1,177
2003	195,435	978
2002	222,722	985
2001	229,464	989
2000	266,259	1,506
1999	199,433	1,151
1998	189,668	1,021
1997	188,345	1,372
1996	156,547	976

SOURCES: U.S. Census Bureau, Construction Statistics Division-Building Permit Branch.

Table A.13: Number of County New Residential Housing Units Authorized by Building Permit by Size Category, 1996 – 2005

Year	1 Family	2 Family	3-4 Family	5 or more Family	Total
2005	1,197	44	7	187	1,435
2004	735	68	0	374	1,177
2003	635	44	8	291	978
2002	740	30	3	212	985
2001	688	32	4	265	989
2000	753	142	6	605	1,506
1999	730	50	3	368	1,151
1998	770	34	4	213	1,021
1997	925	42	34	371	1,372
1996	623	52	0	301	976

SOURCES: U.S. Census Bureau, Construction Statistics Division-Building Permit Branch.

According to the 2000 U.S. Census, the number of housing units in the County increased by 3%, from 446,292 in 1990 to 458,151 in 2000. The County (80%) had a higher percentage of owner-occupied units than the State (66%) and the nation (53%) as a whole.

Housing prices and sales have been one of the County's strongest economic indicators over the last several years (see Table A.14). Median home prices in the County have increased by almost 88% from 2000 to 2005 and by 8% from 2004 to 2005. Additionally, in 2005, the County reached a high for annual median sales price ($475,000). This, plus the number of homes sold (a 58% increase from the prior year), contributed to a 71% increase in total annual sales from 2004 to 2005. According to the Multiple Listing Service of Long Island, the median value of owner-occupied homes in the County ($475,000) was much higher than that of the nation ($165,300).

Table A.14: County Home Sales, 1996-2005

Year	Median Sales Price	Annual Sales ($000)	No. of Homes Sold
2005	$475,000	$7,639,875	16,065
2004	440,000	$4,448,840	10,111
2003	395,000	3,414,170	8,646
2002	350,000	3,722,598	8,654
2001	290,000	2,422,686	7,545
2000	252,500	1,994,682	7,002
1999	230,000	1,916,307	7,389
1998	204,500	1,892,255	8,199
1997	180,000	1,641,168	7,835
1996	175,000	1,485,489	7,319

SOURCES: Compiled by the County from: The October 2001 LIPA Annual Business Fact Book, 1996-2000; Multiple Listing Service of Long Island Inc., 2001-2005; New York State Association of Realtors.

TRANSPORTATION

MTA Long Island Bus ("MTALIB"), a subsidiary of the Metropolitan Transportation Authority (MTA), is the County's principal public surface transit provider and the third largest suburban bus system in the United States. Operating a network 54 routes, the MTALIB provides transit service for most of the County as well as parts of eastern Queens and western Suffolk County. The density of MTALIB's route network conforms to the development pattern of the County. MTALIB operates approximately 333 fixed route buses and 85 para-transit vehicles, including service across the Queens-Nassau line to subway and bus stations in Flushing, Far Rockaway and Jamaica. MTALIB has an average ridership of 108,000 passengers each weekday and serves 96 communities, 46 Long Island Rail Road ("LIRR") stations, most area colleges and universities, as well as employment centers and shopping malls.

The mid-year forecast as of July 2006 shows that the total MTALIB estimated budget for 2006 was $119.6 million, of which $48.2 million or 40%, was derived from passenger fares and other operating revenue. The estimated cost to the County and the State of operating MTALIB for 2006 was approximately $69.9 million. The County's share of the cost was approximately $10.5 million; State subsidies and additional State aid accounted for approximately $44.9 million; and, MTA subsidies accounted for the remaining $14.5 million.

The Long Island Rail Road (the "LIRR") is the largest and busiest commuter railroad in the United States, carrying 80.2 million passengers in 2005. The LIRR provides train service for the entire County. Its infrastructure includes 381 route miles of track, 296 at-grade-crossings and 124 stations on 11 branch lines. On an average weekday, the LIRR carries 282,410 passengers. Over 60% of the LIRR's passenger trips originate in the County. On weekdays, about 70% of the system's passenger trips occur during morning and evening peak travel periods. These branches provide service through the County to eastern

destinations in Suffolk County and western destinations of Penn Station in Manhattan, Flatbush Avenue in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens.

Through its capital program, the LIRR is restoring two critical LIRR stations, Atlantic Terminal (Brooklyn) and Jamaica Station (Queens), the transfer point for the new Air Train to John F. Kennedy International Airport ("JFK"). Other important projects are the continual maintenance of replacing tracks, ties, and switches and renovations underway at numerous stations. The LIRR also is expected to install a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station. Traditionally serving a Manhattan-bound market, the LIRR has undertaken extensive efforts to augment its reverse-commute and off-peak service to meet the needs of businesses in Nassau and Suffolk counties.

The LIRR is replacing older electric cars with state-of-the-art M-7 rail cars and has modernized its entire diesel fleet, with 23 new locomotives, 134 bi-level coaches, and 23 "dual-mode" locomotives that operate in both diesel and electrified territory, enabling many customers to travel between Long Island and Manhattan without changing trains. In the County, the LIRR is completely electrified, except for the Oyster Bay Branch north and east of East Williston.

The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets and local streets, which are operated and maintained by different levels of government. The eight major east-west roadways that provide direct through service to New York City and Suffolk County include: Northern Boulevard, Long Island Expressway, Northern State Parkway, Jericho Turnpike, Hempstead Turnpike, Southern State Parkway, Sunrise Highway, and Merrick Road.

The County is located within close proximity to JFK and LaGuardia Airport ("LaGuardia"), both located in Queens County, and to Islip Long Island MacArthur Airport ("Islip MacArthur"), located in Suffolk County. JFK and LaGuardia are easily accessible to County residents by all major east-west roadways as well as airport shuttle service. The Air Train service, a light rail system connecting Jamaica Station in Queens to JFK, opened in early 2004. Islip MacArthur is accessible by the Long Island Expressway and Sunrise Highway, as well as the LIRR.

To help eliminate delays, congestion, and trouble spots on the highway network, the County receives federal and state funding through the federal Transportation Improvement Program ("TIP"), and is a voting member of the Nassau-Suffolk Transportation Coordinating Committee. The TIP is a compilation of transportation improvement projects such as preserving and upgrading bridges, highways and making system-wide capacity and safety improvements scheduled to take place during a five-year period. The present TIP covers the years 2006-2010 and a 2008-2012 update is underway.

UTILITY SERVICES

Electrical service is provided to the County by the Long Island Power Authority ("LIPA"), which became Long Island's non-profit electric utility in 1998. LIPA's electric system, which serves 1.1 million customers, is operated by KeySpan, (the parent company of KeySpan Energy Delivery), the largest investor-owned electric generator in the State. KeySpan, which is the largest distributor of natural gas in

the northeast United States, also provides gas distribution in the County. The incorporated villages of Freeport and Rockville Centre operate their own electrical generation plants.

LIPA is funded through legislation that requires the utility to make payments in lieu of taxes ("PILOTS") to municipalities and school districts commensurate with property taxes that would have been received by each jurisdiction from the Long Island Lighting Company ("LILCO"), the County's former provider of electrical service. LIPA is also required to make PILOTS for certain State and local taxes which would otherwise have been imposed on LILCO. Numerous private companies in the County provide telephone service.

HEALTH AND HOSPITAL FACILITIES

Rated among the best health and hospital facilities in the country, the County provides 4,669 certified hospital beds in 13 hospitals and according to the New York State Board of Professions, is served by 8,170 licensed medical doctors, 2,029 dentists, 670 chiropractors, 333 podiatrists and 19,265 registered nurses. The North Shore-Long Island Jewish Health System is County's largest employer (approximately 32,000 employees), is the third largest non-profit, secular health care system in the nation and is part of the largest integrated healthcare network (Modern Healthcare) in the Northeast United States. The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) Codman Award, the first health system to attain this distinction.

Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, St. Francis Hospital in Roslyn, the Winthrop-University Hospital in Mineola, and the Memorial-Sloan Kettering Cancer Center at Mercy Medical Center in Rockville Centre.

MEDIA

The daily newspaper *Newsday* is circulated in the County and Suffolk and Queens counties. Approximately 80 weekly newspapers cover news and events in the County. Some of these focus on events in specific towns, villages and communities, and other focus on niche industries, such as Long Island Business News – a 50-year-old tabloid that covers both Nassau and Suffolk Counties.

The County is home to two broadcast television stations, Channels 21 and 57, and receives nine additional VHF and UHF stations. In addition, News 12 provides local news coverage (on cable only). Cable programming is available throughout the County via Cablevision Systems Corp., and provides access to channels with a local focus. Satellite programming is also available in the County.

Because of its proximity to New York City, events in the County attract regular coverage in New York City newspapers such as the *New York Times*, the *Daily News*, and the *New York Post*. Radio coverage includes nine County-based stations and 52 regional and neighboring stations that consider the County as part of their listening area.

EDUCATIONAL FACILITIES

There are 56 school districts in the County, with a total enrollment of 209,112 students according to the State Education Department. Individual school boards and the Board of Cooperative Educational Services (BOCES) are the primary managers of these school districts and provide services such as career training for high-school students and adults, special education, alternative schools, technology education and teacher training. Various public and private organizations manage the County's other educational facilities. The County's non-public schools, which are located in a number of municipalities, provide education in the State Regents program as well as in special and technical programs.

Many County public schools have received national recognition. A 2005 Newsweek magazine article cited 7 County high schools among the top 100 public high schools in the nation.

Over 138,000 students attend County colleges and universities, some of which are highly specialized and have garnered nationwide attention for their programs. These institutions include: Long Island University/C.W. Post College, Adelphi University, Hofstra University, New York Institute of Technology, U.S. Merchant Marine Academy, Nassau Community College, Webb Institute, Molloy College and the State University of New York/Old Westbury.

Colleges and universities in the County promote cross-disciplinary research, technology development and an integrated curriculum to prepare students for the growing bioscience industry. Undergraduate and graduate level programs available throughout the County's institutions of higher learning specialize in fields such as biology, chemistry, biochemistry, engineering, and physical sciences in courses such as bioengineering, biotechnology and pharmacology.

RECREATIONAL AND CULTURAL FACILITIES

The County has numerous recreational and cultural facilities. One of the most popular destinations among the County's parks and beaches is the 2,413-acre Jones Beach State Park in Wantagh. With approximately six to seven million visitors annually, Jones Beach State Park features a six-mile ocean beachfront, a two-mile boardwalk and the 11,200-seat, Jones Beach Theater performing arts center, which attracts world-class musical acts. There are dozens of other public beaches located along both the Atlantic Ocean and the Long Island Sound shoreline. In addition, the County is home to the 930-acre Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale and numerous small local parks and campgrounds which offer a broad spectrum of recreational opportunities.

On a national level, the County is home to many high profile professional sporting events and teams. The Bethpage Golf Course, located in Bethpage State Park, hosted the 2002 U.S. Open and is scheduled to host the 2009 U.S. Open. Belmont Racetrack, located in Elmont, is home to the Belmont Stakes, the third race in horse racing's prestigious Triple Crown. The Nassau Veterans Memorial Coliseum in Uniondale is home to the four-time Stanley Cup Champion New York Islanders of the National Hockey League and the Arena Football League's New York Dragons. Eisenhower Park's 80,000 square foot Swimming and Diving Center is the largest pool in the Northern Hemisphere.

In terms of cultural and historic resources, the County boasts eleven museums, including the County-owned Cradle of Aviation Museum and the Long Island Children's Museum in Garden City, as well as

historic sites such as Old Bethpage Village and Theodore Roosevelt's estate at Sagamore Hill in Cove Neck.

In an effort to preserve open space, natural and scenic resources for additional recreational opportunities, in 2003 the County created the Open Space Fund, which receives 5% of the proceeds from County land sales for open space land acquisition purposes.

WATER SERVICE AND SANITARY SEWER FACILITIES

There are 47 water districts in the County providing water service to over 90% of the County's residents. Approximately 3,550 residents of the less densely populated northern sections of the County draw their water from private wells.

The natural geology of the County yields four aquifers located between subsurface rock strata. These aquifers serve the County with fresh water and are continuously being recharged by precipitation.

In a study performed by the Long Island Regional Planning Board on Long Island's population, the projected population of Long Island for the year 2010 is predicted to remain at the present level of 1.3 million. Based on studies of projected residential, commercial and industrial daily water use, the demand of water from Long Island's groundwater supply will be 180 million gallons per day. Recharge of the groundwater system has increased from 332 million gallons per day to 341 million gallons per day as a result of the County's storm water recharge basins capturing storm water for aquifer recharge. This leaves a daily recharge surplus of 153 million gallons. This recharge surplus ensures ample amounts of fresh water for the future.

The Division of Sanitation and Water Supply within the County Department of Public Works maintains and operates the County's sewerage and water resources facilities. In 2003, upon the approval of the County Legislature, state legislation created a single, County-wide sewer and storm water resources district, replacing the County's prior three sewage disposal districts and 27 sewage collection districts.

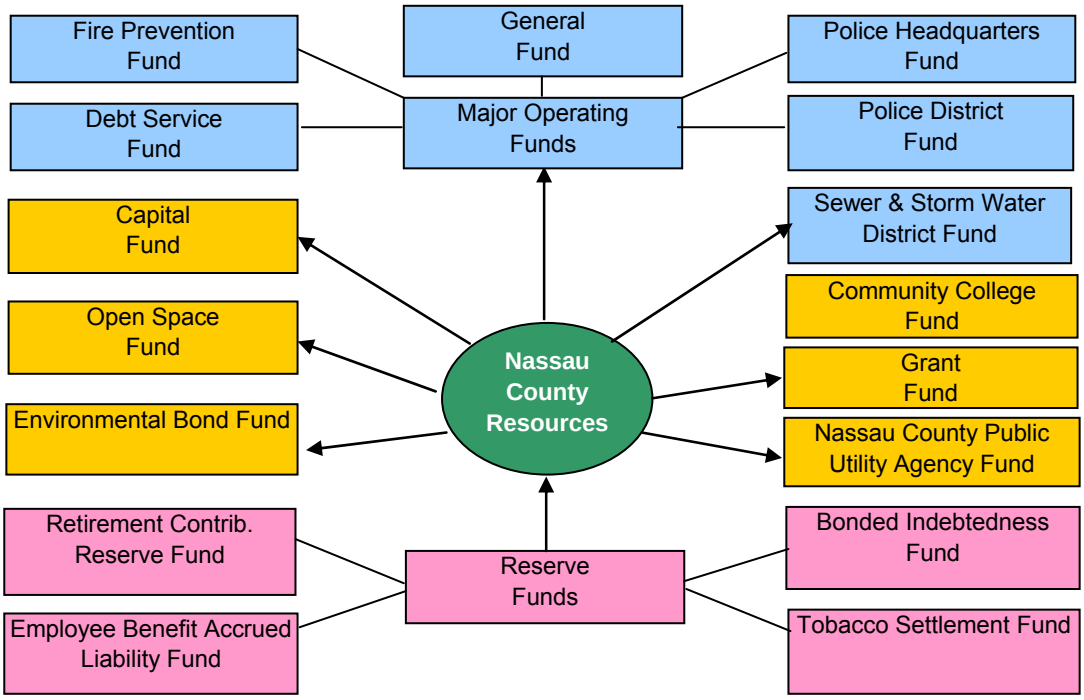
Most sewage in the County's sewer system is treated at the Inwood Pump Station, the Bay Park Sewage Treatment Plant (Bay Park) in East Rockaway or the Cedar Creek Water Pollution Control Plant (Cedar Creek) located in Wantagh. Sewage collected within the area corresponding to the former County sewage collection district of Lido Beach is processed at the City of Long Beach's sewage treatment plant.

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

APPENDIX B: FUND STRUCTURE

Nassau County allocates revenues and expenditures into 15 separate funds. Fiscal oversight generally focuses on the Major Operating Funds (General Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund and Debt Service Fund) and the Sewer and Storm Water District Fund because these funds contain the resources necessary to support the primary daily operations of the County. There are six other dedicated funds, including the Capital Fund, Open Space Fund, Environmental Bond Fund, Community College Fund, Grant Fund and Public Utility Agency Fund. The County maintains four reserve funds, including three authorized by General Municipal Law (Retirement Contribution Reserve, Employee Benefit Accrued Liability Reserve and Bonded Indebtedness Reserve) and the Tobacco Settlement Fund.

Figure B.1: Fund Structure



THE MAJOR OPERATING AND SEWER AND STORM WATER DISTRICT FUNDS

The Nassau County Budget contains five Major Operating Funds and the Sewer and Storm Water District Fund – that support the primary operations of the County's departments. As such, fiscal oversight typically focuses on the balance of expenses and revenues in these four funds.

The **General Fund** contains expenses and revenues for all County departments other than the Police Department. During the year, the County frequently transfers funds between these departments and offices to address needs as they arise. Revenues are derived primarily from County sales tax collections

and a designated portion of the County property tax. Other sources of revenue include departmental fees, permits and licenses and investment income.

The **Fire Prevention Fund** contains expenses and revenues for the services that the Fire Commission provides to Nassau residents. These include safety inspection and compliance activities.

The **Police Headquarters Fund** contains expenses and revenues for the services that the Police Department provides to all Nassau residents. These include crime investigations, ambulance services, traffic safety, highway patrol and administrative/support services. Revenues are derived primarily from a designated portion of the County property tax, special taxes, and various fines, permits and fees.

The **Police District Fund** contains expenses and revenues for the services provided by the Police Department's eight precincts. These include patrol, crime prevention and arrest processing. Revenues are derived primarily from a designated portion of the County property tax and various fines, permits and fees. Of the Five Major Operating Funds, the Police District Fund is unique in that it is not countywide in nature. Only communities that receive County police protection receive Police District Fund services, and, as such, only residents in these communities pay the Police District property tax.

The **Debt Service Fund** contains all interest and principal payments for the County's borrowings. The administrative costs of borrowing as well as the impact of Nassau Interim Finance Authority sales tax set-asides also are recognized in this fund. Given that annual interest and principal payments are calculated based upon prior borrowings for specific projects and charged to operating departments, the Debt Service Fund is entirely supported by revenues transferred from the other funds.

The **Sewer and Storm Water District Fund** is self-supportive and contains funding for the County's sewage disposal and collection system as well as the storm water system. It covers expenses related to the Department of Public Works employees assigned to these functions and associated debt service costs. In prior years, these costs were divided amongst three disposal districts and 27 individual collection districts. Going forward, they will be charged to a single countywide sewer and storm water district.

OTHER FUNDS

The **Capital Fund** contains expenses associated with the County's infrastructure improvement program and outstanding judgments and settlements. The bulk of revenue supporting the Capital Fund is derived from capital borrowing. A lesser amount is generated from non-County sources such as the federal and state governments and from County operating funds. The County Executive submits the Proposed Capital Budget by October 15th each year, and it must be approved by the Legislature by November 15th, along with the Four-Year Capital Plan.

The **Open Space Fund**, established by Local Law 7 of 2003, contains resources generated from the proceeds of County real estate sales, private gifts and grants to preserve undeveloped land in the County. The law requires that five percent of the proceeds from the sale of County-owned real estate acquisition, rehabilitation and maintenance of property to be used for open space purposes.

Created in 2004 by local law, the **Environmental Bond Fund** contains resources and appropriations to cover the cost of purchasing and preserving open space pursuant to the Environmental Bond Act. Through 2006, Nassau County voters have approved $50 million in open space borrowing.

The **Community College Fund** is independent and supports the operations of Nassau County Community College. The College has its own board of trustees and president, nevertheless it is reliant on County property taxes for approximately 30 percent of its revenue. Each year, usually three months before the submission of the proposed County Budget, the board recommends a proposed budget and seeks approval by the County Executive and Legislature.

The County receives outside funding, primarily from the State and Federal governments that completely covers the cost of certain programs. While most of these programs are in the health and human services area, a sizeable number of grants are also received to enhance public safety. In each case, when the cost of a County employee or non-personnel related service is fully reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because generally accepted accounting principles preclude the County from assuming grant revenues in the adopted budget before receipt is assured, outside reimbursements and expenses are recognized in the **Grant Fund** by supplemental appropriation only after the fiscal year has started and receipt of the funds is assured.

The **Nassau County Public Utility Agency (NCPUA) Fund** contains resources to operate NCPUA, which was established in 1984 as an economic development tool under the New York State Economic Development Power Program. The program provides discounted power to businesses that commit to create or retain jobs in the state.

RESERVE FUNDS

The **Employee Benefit Accrued Liability Reserve Fund,** established in 2004, contains resources set aside to cover future termination pay expenses for employees who separate from County service. Typically, police termination pay exceeds $200,000 per officer, and it is with the potential for a surge in sworn officer retirements in mind that the Administration proposed setting surplus resources aside in a formal reserve.

The **Retirement Contribution Reserve Fund,** also established in 2004, contains resources set aside to cover future pension payments on behalf of County employees. Fluctuations in local contributions into the State pension plan, as mandated by the State Comptroller, were the impetus for the County creating this reserve.

Created in 2005, the **Bonded Indebtedness Reserve Fund** contains resources for the payment of debt service from a separate account managed by the County Treasurer.

In 1999 the County sold its rights, title and interest to certain tobacco settlement revenues to the Nassau Tobacco Settlement Corporation. A portion of the sale proceeds were set aside in escrow for the County. In 2004, the County's bond counsel advised that due to the risks of continuing litigation against the tobacco companies, it would be prudent to move the escrow funds from the Corporation to the County. Consequently, the **Tobacco Settlement Fund** was established for this purpose.

APPENDIX C: FINANCIAL POLICIES

BASIS OF ACCOUNTING AND BUDGETING

Excerpted from the Comprehensive Annual Financial Statement of the County Comptroller

Basis of Accounting

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the county either gives or receives value without directly receiving or giving equal value in exchange, include, for example sales and property taxes, grants, and donations. On an accrual basis, revenue from sales taxes is recognized when the underlying 'exchange' transaction takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

All discretely presented component units-proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental funds are accounted for on the modified accrual basis of accounting. Governmental fund revenues are recognized in the accounting period in which they become susceptible to accrual (i.e., both measurable and available to finance expenditures of the fiscal period). Revenue items accrued are property taxes, sales taxes, and reimbursable amounts from Federal and State supported programs. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions that are in conformity with accounting principles generally accepted in the United States of America: general long-term obligation principal and interest are reported only when due, vacation and sick leave when paid, pension costs when billed, and judgments and claims when settled. Discretely presented component units-proprietary funds are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary funds' unbilled services receivable are recognized as revenue.

The fiduciary fund is accounted for on the accrual basis of accounting for the purpose of asset and liability recognition.

Transfers among funds are recognized in the accounting period in which the interfund receivable and payable arise.

Nassau Community College -- The College reports as a special purpose government engaged only in business type activities as defined in GASB Statement No. 35 "*Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities.*"

Basis of Budgeting

An appropriated budget is legally adopted for each fiscal year for the General Fund and each of the Special Revenue Funds, with the exception of NIFA, NCTSC and the Grant Fund. NIFA funds consist of sales tax revenues collected by the State Comptroller and transferred to the fund and are not subject to appropriation by the State or County. NCTSC Funds consist of Tobacco Settlement Revenues received annually as a result of a Master Settlement Agreement between the Tobacco Settlement Corporation and Tobacco Manufacturing Companies. The Grant Funds are appropriated for the life of specific grants, not for annual fiscal periods. Accordingly, the Grant Funds are excluded from the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance presented for budgeted special revenue funds. The budget amounts as shown include prior year encumbrances carried forward as well as current year authorizations. In the case of the Grant Fund, an appropriated budget is legally adopted for the life of each grant as it is received. The County Legislature also authorizes and rescinds spending and financing authority in a Capital Budget. Each project authorized has continuing budget authority until the project is completed or rescinded. All appropriated budgets are adopted by ordinance of the County Legislature on the same modified accrual basis of accounting used to report revenues and expenditures except that appropriations are not provided for certain interfund indirect costs and encumbrances are treated as charges to appropriations when incurred. All supplemental appropriations amending appropriated budgets as originally adopted are also provided by ordinance of the Legislature.

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

BUDGET POLICY

MISSION AND GOALS OF THE BUDGET DEVELOPMENT PROCESS

It is the mission of the Nassau County Annual Operating Budget Process to promote sound fiscal planning based on comprehensive historical and current economic data; to make informed choices that involve all department heads in the development process; to meet all mandatory requirements of content and submission deadlines; to integrate the qualitative and quantitative goals of the Multi-Year Plan (MYP), the Capital Improvement Plan (CIP) and the operating budget; and to communicate the Annual Operating Budget in a manner that is user-friendly and informative.

The County is committed to adopting a balanced budget each fiscal year, which is defined as an equal amount of revenue and revenue in its Major Operating Funds. It strives to accomplish this goal without the use of prior year resources (fund balance) and in a manner that is consistent with its fund balance, debt and investment policies. An additional goal is to maintain a structurally balanced budget, which is defined as one where the level of recurring expenses matches recurring revenues.

SCOPE OF THE ANNUAL OPERATING BUDGET

Article III, § 302 and § 303 of the County Charter outline the information that must be contained in the Proposed Annual Operating Budget and is summarized as follows:

- Estimate of expected revenue collections that includes approved or anticipated rate increases;
- Statement of anticipated tax levy collections;
- Estimate of anticipated receipts from the sale of bonds and/or other borrowing;
- Statement of estimated cash balances for all funds as stipulated in the County Charter;
- Estimate of the anticipated financial needs of each agency, department or office to conduct annual operations and provide services;
- Principal and interest payments necessary for bond financing and other indebtedness;
- Amount of judgments recovered against the County and payable in the ensuing fiscal year;
- Estimations of uncollected tax receipts that would become the County's responsibility to pay;
- Comparative financial information that includes the previous fiscal year's adopted budget; the current adopted budget; year-to-date expenditures of the current fiscal year (first six months); the budget request by department; and the County Executive's Proposed Budget; and,
- A Letter of Transmittal or Budget Message from the County Executive to the Legislature that summarizes the Proposed Operating Budget; articulates priorities; highlights the issues facing the County; describes significant changes from the previous (current) fiscal year; and explains significant factors that led to these changes.

DEVELOPMENT OF THE ANNUAL OPERATING BUDGET

Article III, § 301 of the County Charter requires the County Executive to submit to the Legislature for its review an Annual Operating Budget no later than September 15 of each year. This process is important to the County Executive, the Legislature and citizens of Nassau County because it:

- Translates the strategy and objectives of the Multi-Year Financial Plan (MYP) into the allocation of resources that support the successful execution of the initiatives outlined within the MYP;
- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators and a reasonable projection of revenue collections;
- Integrates the financial structure of the MYP, Capital Improvement Plan (CIP) and the Annual Operating Budget;
- Reflects the County's social and economic policy priorities; and,
- Communicates this information clearly to every County stakeholder – politician, practitioner and taxpayer.

PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

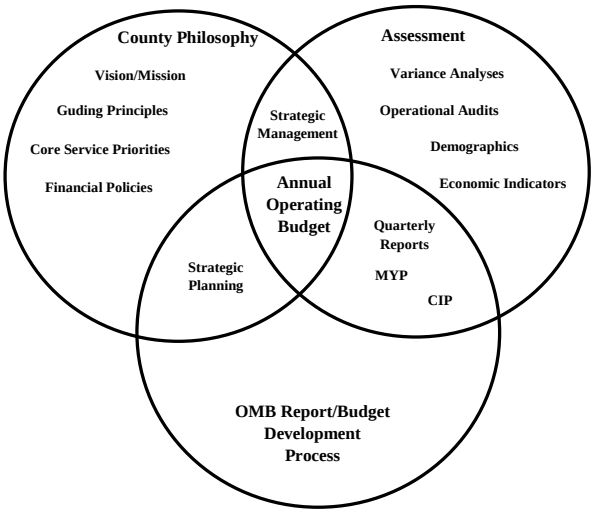
The participants of the budget process are as follows:

- County Executive – establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders;
- Deputy County Executive for Management, Budget and Finance – is responsible for assessing the comprehensive financial and operational needs of the County and submitting a proposed budget that supports the County Executive's vision and priorities;
- Budget Director – provides the direct leadership and coordination of the budget development process including but not limited to forecasting, analyses, data summarization and presentation and submission materials;
- OMB Staff – as experts of their assigned departments, analyze all submission requests, provide recommendations and assist with the compilation of materials; and,
- Deputy County Executives and Department Heads – Department Heads (Directors and Commissioners) review operational needs, historical expenditure and/or revenue trends, consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the budget development packet to the Deputy County Executive for his/her vertical for review. The Deputy County Executive ensures that the submission request complies with the budget instructions, MYP initiatives, and headcount reduction targets; critically evaluates all program enhancement requests for inclusion in the submission; and submits a balanced request to OMB that supports the overall County mission and strategic initiatives.

BUDGET DEVELOPMENT CALENDAR

The development of a sound operating budget is at its best when viewed as a year-round cycle of preparation. In other words, the functions performed by The Office of Management and Budget (OMB) staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. This interrelationship is demonstrated in the following Venn diagram:

Figure C.1: Linkage between OMB Functions and Annual Budget Development



The Annual Operating Budget is a combined product of the County's philosophy that underlies all financial and managerial operations; the County Assessment of its financial condition, operational efficiency, economy and population; and, the Report/Budget Development Process that is informed by these two components.

Therefore, the budget development process draws on the strategic planning concepts of the mission; develops goals that support the County mission; crafts policies that guide the process; utilizes strategic management to accomplish the goals; and, considers all aspects in the utilization of available resources. As stated, this is a year-round effort that allows for adjustments and the consideration of new information.

The annual budget development process typically begins in May when the Office of Management and Budget provides departmental fiscal staff and decision-makers with a preparation guide that highlights major policy, operational and financial goals for the ensuing year, significant challenges facing the County, and technical information regarding budget preparation.

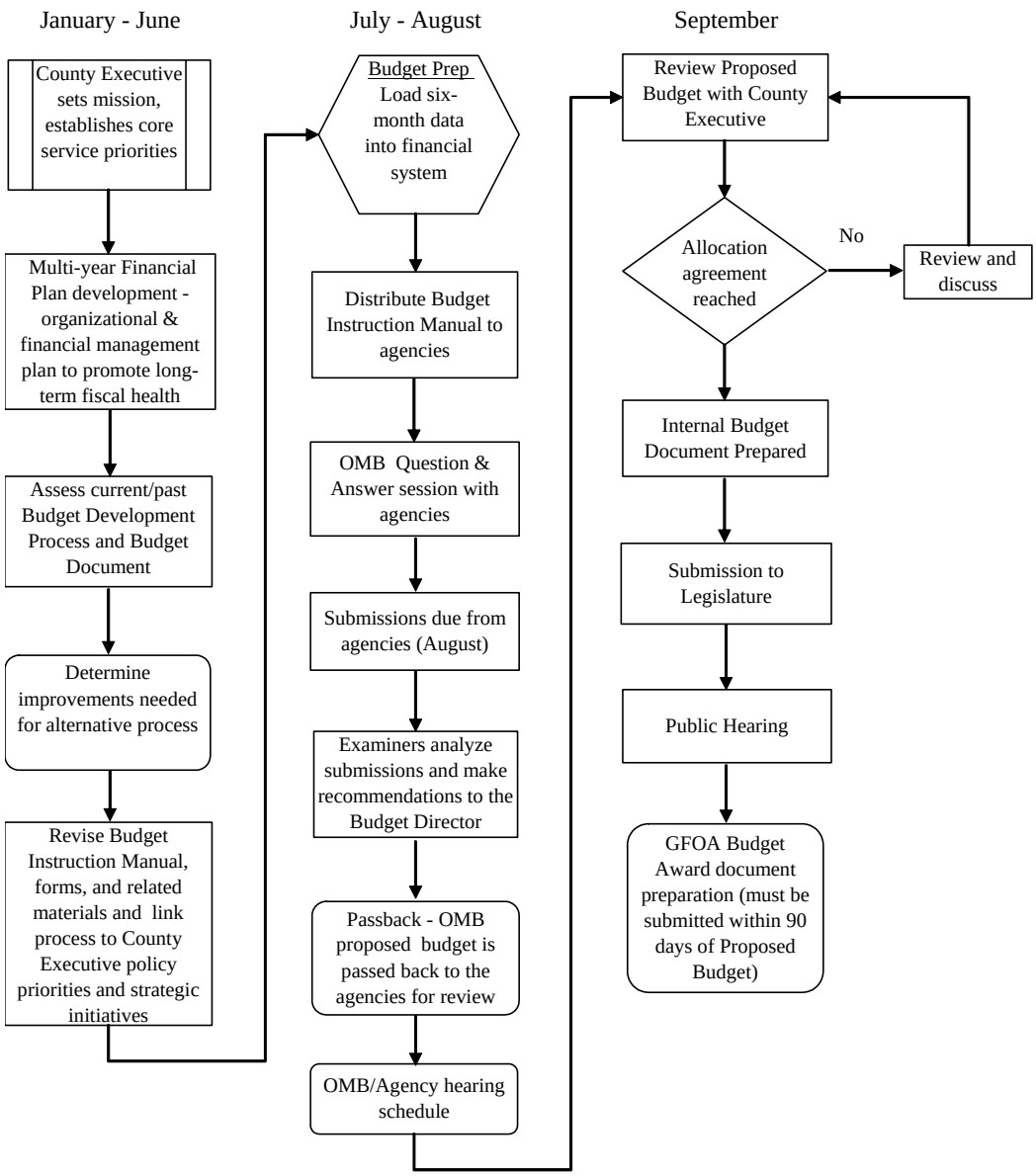
Within three weeks departments are required to submit their expenditure, revenue and staffing requests to their respective deputy county executives and the Office of Management and Budget. These requests are reviewed by the Administration's financial management team and incorporated into a final budget proposal.

Both the County Charter and NIFA Act require that the County Executive submit the proposed budget to the County Legislature and the Nassau Interim Finance Authority by September 15th. The Charter also requires the Legislature to hold a public hearing on the Proposed Budget by October 1st. Subsequent to the public hearing, the Legislature may propose amendments to the submission, provided that it holds a public hearing to consider those changes. The Proposed Budget, whether left unchanged or amended, must be approved by the County Legislature by October 30th, and within 10 days the County Executive may approve it or veto individual amendments incorporated by the Legislature. In the event of vetoes, the Legislature may hold a hearing and consider overrides, which would require 13 affirmative votes.

Key Fiscal Year Dates (January 1 – December 31)

Month	Action
January to March	• Comptroller closes the books on the prior fiscal year • Issuance of Fourth Quarter Financial Report (prior year)
April to May	• Issuance of First Quarter Financial Report
June	• Budget preparation for the ensuing fiscal year begins. • Budget targets distributed to County departments • Issuance of Multi-Year Financial Plan Update
July to August	• Issuance of Second Quarter Financial Report • County department budget submissions for ensuing fiscal year are evaluated
September	• County Executive submitted Proposed Budget and Multi-Year Financial Plan to the Legislature and NIFA (deadline – September 15)
October	• Legislature holds public hearings and reviews proposed budget for ensuing fiscal year • NIFA presents preliminary report on Proposed Budget • Legislature approves budget for ensuing fiscal year
November – December	• NIFA votes to approve/disapprove Adopted Budget and Multi-Year Financial Plan • Issuance of Third Quarter Financial Report

Figure C.2: Proposed Operating Budget Process Flow



POST BUDGET ADOPTION

During the year the County Executive may recommend changes to the Adopted Budget. Changes that do not impact total expenditures come in the form of board transfers and most often represent transfers of spending authority between departments or between object codes within departments. They require the approval of the County Legislature (10 votes) and are immediately reflected in the appropriated budget. The County Executive may also recommend appropriating revenues not recognized in the Adopted Budget because their receipt was uncertain at the time. These supplemental appropriations, accompanied also require the approval of the County Legislature (13 affirmative votes) and are immediately reflected in the appropriated budget.

In both cases, legislative approval is required because the legal level of budgetary control in the County is exercised at the object code appropriation level within a departmental control center.[2]

RELATIONSHIP BETWEEN THE CAPITAL BUDGET AND THE ANNUAL OPERATING BUDGET

The Capital Budget is the companion document to the County's Operating Budget. It impacts the operating budget depending on the funding sources identified and the value of operating costs, savings and/or revenues that result from project implementation. Key elements include:

- Quantifying the debt service required in current year operating budgets and future year plans to support capital expenditures funded with debt;
- Quantifying goals for operating budget ("pay as you go") or reserve funds to be spent on capital projects;
- Identifying other funding sources such as earmarked revenue streams (excess property sales) and grants; and,
- Quantifying the operating costs, savings, and or revenue that will result from project implementation and incorporating those results in the current year budget and out year plans.

[2] Comprehensive Annual Financial Report of the Comptroller, 2002, page 51.

Fiscal Impact of Approved Capital Projects

Expense Impact

Project Owner	Project Type	Project Name	FY 2007	FY 2008	FY 2009	FY 2010
Parks, Rec. & Museums	Building	Rehabilitation of Aquatic Center HVAC	-	-	600,000	800,000
Parks, Rec. & Museums	Building	Museum Inventory Storage at King Kullen	15,000	30,000	31,500	33,075
Public Works	Equipment	Fleet Management Life Cycle Replacement	-	(25,000)	(25,000)	(25,000)
Public Works	Equipment	Fuel Site Automation	-	48,000	(3,000)	(5,000)
Parks, Rec. & Museums	Parks	Various Synthetic Turf Athletic Field Upgrades	(77,000)	(80,000)	(80,000)	(80,000)
Police	Public Safety	Automated Fingerprint Identification System Upgrade	155,749	330,187	350,000	371,000
Police	Public Safety	Radio Interoperability	-	986,500	986,500	986,500
Police	Public Safety	Computer Aided Dispatch	562,832	750,443	958,638	1,574,724
Police	Public Safety	Police Department Helicopters	22,000	(2,000)	4,300	10,915
TPVA	Technology	TPVA Computer System Replacement	-	112,500	51,000	51,000
Human Resources	Technology	Automated Time and Leave System Implementation	-	(1,700,000)	(1,700,000)	(1,700,000)
Real Estate / DPW	Building Consolidation	Old Courthouse Reconstruction	367,235	1,520,351	1,573,563	1,628,638
Real Estate / DPW	Building Consolidation	101 County Seat Drive	-	(1,180,522)	(1,180,522)	(1,180,522)
Total Expense Impact			1,045,816	790,459	1,566,979	2,465,330

Revenue Impact

Project Owner	Project Type	Project Name	FY 2007	FY 2008	FY 2009	FY 2010
DPW	Equipment	Fleet Management Life Cycle Replacement	-	10,000	10,000	10,000
Parks, Rec. & Museums	Parks	Various Synthetic Turf Athletic Field Upgrades	40,000	40,000	40,000	40,000
TPVA	Technology	TPVA Computer System Replacement	-	1,000,000	4,000,000	3,500,000
Total Revenue Impact			40,000	1,050,000	4,050,000	3,550,000
Net Operating Budget Impact			1,005,816	(259,541)	(2,483,021)	(1,084,670)

County Staff Charges to the Capital Budget

Department	Project Related Work	FY 2007	FY 2008	FY 2009	FY 2010
Information Technology	Project Management (E-government and Automated Time and Leave System)	377,411	377,411	377,411	377,411
TPVA	System Implementation Support (TPVA Computer System Replacement)	52,895	52,895	-	-
Human Resources	System Implementation Support - (Automated Time and Leave)	144,000	144,000	-	-
Police	System Implementation Support - (CAD and RadioInteroperablilty)	1,029,588	739,732	-	-
Total Staff Charges to the Capital Budget		1,603,893	1,314,037	377,411	377,411

Key Elements of the Capital Budget Impacting the Operating Budget

	2006	2007	2008	2009
Debt Service	290,575,909	299,877,808	330,756,939	327,799,469
Paygo	11,445,000	11,445,000	1,445,000	1,445,000
Special Revenue/Grants	25,486,382	15,280,000	9,550,000	2,000,000
Proj. Implementation Results	-	1,005,816	(259,541)	(2,483,021)
Total	$ 327,507,291	$ 327,608,624	$ 341,492,398	$ 328,761,448

FUND BALANCE AND RESERVE POLICY

INTRODUCTION

The use of financial policies to guide governmental operations is important for a number of reasons. Financial policies help to institutionalize sound fiscal management. They establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting, and enhance accountability to the public.[3] With its troubled fiscal past, Nassau County suffered from an absence of clear and broadly accepted guidelines for financial management and long-term planning.

The Government Finance Officers Association ("GFOA"), the National Advisory Council on State and Local Government Budgeting ("NACSLGB"), and the three major credit rating agencies all recommend that governments adopt and adhere to an array of financial policies. One of the most important policies to enact is a policy governing fund balance and reserves.

Drawing from these recommendations, the Nassau County fund balance and reserve policy ("Policy") provides a framework for the accumulation of unreserved fund balance, the constitution of reserve funds, and the policy purposes for which the County ought to use these financial resources. The Policy provides this guidance in a manner that takes into account both the County's fund structure as well as the restrictions on the accumulation of surplus monies included in various tax certificates relating to bonds issued by or on behalf of the County. Such restrictions arose in connection with the County's historic reliance on the issuance of working capital debt to finance the payment of property tax refunds, court-imposed judgments, and the settlement of legal claims.

WHAT IS FUND BALANCE?[4]

Nassau County's financial statements are compiled in accordance with Generally Accepted Accounting Principles and, specifically, with the requirements of Government Accounting Standards Board Statement Number 34 ("GASB 34").

GASB 34 requires the production of two types of financial statements: government-wide financial statements and fund financial statements.

Government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus looks at the transactions and events that have increased or decreased the total economic resources of the government as a hole during the accounting period being reported. The accrual basis of accounting requires revenues to be recognized as soon as they are earned, regardless of the timing of related inflows of cash, and it requires expenses to be recognized as soon as liabilities are incurred,

[3] Shayne Kavanagh and Wright Anderson Williams, *Financial Policies: Design and Implementation* (Chicago, Illinois: Government Finance Officers Association, 2004), p. 1-3.

[4] This section is excerpted from the Management Discussion and Analysis included in Nassau County's *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Years Ended December 31, 2004 and December 31, 2003.*

regardless of the timing of related outflows of cash. These statements present a long-term view of the County's finances.

Fund financial statements focus on individual parts of the County government, reporting on the County's operations in more detail that the government-wide statements. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending on particular programs. The fund financial statements employ the current financial resources measurement focus and are presented using the modified-accrual basis of accounting. The current financial resources measurement focus requires the fund financial statements to report near-term inflows and outflows of financial resources. To achieve this objective, the application of the accrual basis of accounting must be modified so that the fund financial statements report only those transactions and events that affect inflows and outflows of financial resources in the near future.

There are two governmental fund statements: the balance sheet and the statement of revenues, expenditures, and changes in fund balance. These statements demonstrate how general governmental services were financed in the short term as well as what money remains for future spending. Governmental fund statements present the government's current financial resources (which include its cash and assets that will become cash in the next year) and the current liabilities that these assets will be used to retire. In governmental fund statements, where the current financial resource measurement focus is used, the difference between the assets and liabilities of a fund is called *fund balance*.

RESERVED AND UNRESERVED FUND BALANCE

Governmental fund financial statements separate fund balance into two categories: reserved fund balance and unreserved fund balance.[5]

Reserved fund balance captures those financial assets that are not available to the government to spend in the subsequent year's budget, such as long-term receivables, encumbered contracts and purchase orders, resources that have already been spent, such as prepaid expenses, or assets which are legally constrained in their use and, therefore, not available for spending on fund-related purposes.

Unreserved fund balance, in turn, captures all remaining financial resources which are currently available for appropriation into the subsequent year's budget. Unreserved fund balance may either be designated or undesignated. Unreserved fund balance may be designated in a subsequent budget, representing senior management's planned future use, for a particular purpose, of currently available resources. Unreserved, undesignated fund balance represents those currently available resources which are neither reserved nor designated for a particular purpose in the budget for the subsequent fiscal year.

[5] Stephen J. Gauthier, *Governmental Accounting, Auditing, and Financial Reporting* (Chicago, Illinois: The Government Finance Officers Association, 2005), p. 50-51.

THE DIFFERENCES BETWEEN RESERVED FUND BALANCE AND RESERVE FUNDS

In addition to reserving fund balance, governments may create formal reserve funds. Reserve funds differ from reserved fund balance in two respects. First, reserve funds must be established by a vote of the legislative body, whereas fund balance is reserved as part of the accounting cycle at the close of the fiscal year. Second, in many instances, legislative approval is also needed for use in the budget of monies deposited in formally established reserve funds. No corresponding legislative approval is required for the use of reserved fund balance.

RECOMMENDED LEVELS OF UNRESERVED, UNDESIGNATED FUND BALANCE

The GFOA recommends that governments maintain unreserved fund balance in their general fund between 5% and 15% of normal general fund operating revenues.[6] This Policy will treat normal general fund operating revenues as equivalent to its normal operating expenses.

Maintaining sufficient levels of unreserved fund balance is important for a number of reasons. Unreserved fund balance serves as a source of internal liquidity, helping to smooth out the seasonality of public sector cash flows. Unreserved fund balance also provides unrestricted resources for contingencies, such as unanticipated surges in energy costs, unexpected changes in State or Federal reimbursements, spikes in overtime or termination pay, or the devastating impact of a natural disaster. Governments can use unreserved fund balance to finance selected capital needs or other one-time expenses on a pay-as-you go basis, thereby avoiding long-term interest payments. To the extent that unreserved fund balance is maintained at consistent levels, it is possible for governments to generate additional interest earnings by increasing the duration of their investments. Last, credit rating agencies consider maintaining an appropriate level of unreserved fund balance to be a positive credit factor because doing so better insures the timely and full payment of debt obligations, enhances financial flexibility to handle unforeseen events, and demonstrates the commitment of the government to the principles of sound financial management.

Though the GFOA does not offer any similar recommendations for reserve fund levels, one of the major credit rating agencies has indicated that it considers "reserves, stabilization funds, and rainy day funds" as integral to its analyses of the "financial cushion" available to local governments.[7]

UNIQUE CONSIDERATIONS IN NASSAU COUNTY

An appropriate policy for the accumulation and use of unreserved fund balance in Nassau County must take into account two factors that separate Nassau from comparable governments.

First, Nassau County has five major operating funds: the general fund; the fire prevention fund; the parks, recreation and museum fund; the police headquarters fund; and the police district fund. The fire prevention fund, the parks, recreation, and museum fund, and the police headquarters fund are all special revenue funds which have a County-wide tax base (together the "County-Wide Special Revenue Funds").

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[6] Kavanagh and Williams, *Financial Policies: Design and Implementation*, p. 77.

[7] Fitch Ratings, *The Bottom Line: Local General Government Reserves and the Policies that Shape Them* (January 26, 2005), p. 1.

The police district fund is also special revenue fund, but its tax base is a subset of the County. Since the County-Wide Special Revenue Funds share the same tax base as the general fund, and since the revenues collected in these funds are not legally restricted in their use, these funds are treated, for budgetary and accounting purposes, as extensions of the general fund. The police district fund is not considered an extension of the general fund, and its revenues are restricted. Calculating the appropriate level of unreserved fund balance in Nassau County, therefore, involves looking at the combined normal revenues of the County's general fund and the County-Wide Special Revenue Funds.

Second, Nassau has agreed to monitor and take certain actions with respect to the accumulation of unreserved fund balance in tax certificates that have accompanied the issuance of long-term working capital debt. The County historically has issued considerable long-term working capital debt to finance property tax refund payments as well as payments of legal judgments and settlements. The issuance of long-term debt to finance operating expenses is a poor fiscal practice; the County's over-reliance on debt financing to support its operations was one of the key reasons for the collapse of its credit rating and the imposition of a State oversight board. The County's Multi-Year Financial Plan calls for the transition to pay-as-you-go financing of property tax refunds in 2006 and a gradual introduction of funds in future operating budgets for the payment of judgments and settlements beginning in 2007. However, the County has made representations in various tax certificates associated with previously-issued long-term working capital debt that it expected to have no "available amounts" for a period of years and that it would apply any surplus available amounts to the retirement of outstanding working capital debt, or otherwise with the approval of bond counsel. Pursuant to regulations promulgated by the United States Treasury, available amounts mean any amounts "that are available to an issuer for working capital expenditure purposes of the type financed by an issue." Available amounts include "cash, investments, and other amounts held in accounts or otherwise by the issuer or a related party if those amounts may be used by the issuer for working capital expenditures of the type being financed by an issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed."[8] The County may treat as "unavailable" – and is therefore allowed to maintain – a "reasonable working capital reserve" equal to 5% of the immediately preceding fiscal year's expenditures paid out of current revenues.[9]

PROPOSED FUND BALANCE AND RESERVE POLICY FOR NASSAU COUNTY

Nassau County's Policy attempts to address the financial needs of the government, the fund balance levels recommended by the GFOA, and the restrictions on the accumulation of surplus "available amounts" to which the County has previously committed in various tax certificates.

Unreserved Fund Balance

The County shall maintain a level of unreserved fund balance of no less than 4% and no more than 5% of normal prior year expenditures made from its general fund and the County-Wide Special Revenue Funds. This level of unreserved fund balance is sufficient in Nassau County given the size of its budget, the relative predictability of its cash flows, and its other sources of internal liquidity. Under the terms of its tax certificates, the County is permitted to maintain a reasonable working capital reserve equal to 5% of

[8] 26 CFR 1.148-6(d)(3)(iii)(A)
[9] 26 CFR 1.148-6(d)(3)(iii)(B)

the immediately preceding fiscal year's expenditures paid out of current revenues. Unreserved fund balance, provided it does not exceed this threshold, qualifies as a reasonable working capital reserve.

However, to the extent that the County utilizes its unreserved fund balance, its policy shall be to use these funds either for (i) non-recurring expenditures that promote important policy objectives; or (ii) extraordinary operating and capital purposes that could not be anticipated and which otherwise cannot be financed with current revenues in the annual operating budget. Such purposes include financing emergency capital repairs, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergency situations, such as a terrorist attack or a natural disaster.

Reserve Funds

Nassau County has established a number of formal reserve funds for a variety of important public policy purposes. Each of these reserve funds was created by the County Legislature pursuant to the New York State General Municipal Law ("GML"). The County has established a reserve for the retirement of bonded indebtedness, an employee accrued liability reserve fund, and a pension contribution reserve fund. These reserve funds permit the County to accumulate resources to retire debt or pay debt service, to cover termination payments, particularly for sworn officers, that substantially exceed normal budgetary authority, and to smooth out future increases in contributions to both the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.

Additionally, the County has transferred the proceeds that remain from the securitization of its tobacco settlement payments to a trust and agency fund ("Tobacco Trust Fund"). In 1999, Nassau County undertook a tax-exempt working capital securitization of the annual payments made by large tobacco companies. The proceeds from this transaction can be used for certain working capital purposes, particularly health-related working capital purposes, but any expenditures for working capital purposes will be subject to the "gross proceeds last spent" rule promulgated by the United States Treasury.[10] The "gross proceeds last spent" rule provides that proceeds from a tax-exempt financing can be allocated to working capital expenditures only if these expenditures exceed other "available amounts" to cover the shortfall. As with formal reserve funds created under the GML, the County Legislature will have to approve the utilization of the proceeds in the Tobacco Trust Fund in the event that these resources are required by the County to balance future operations. The County's policy shall be to request that the County Legislature approve expenditures from the Tobacco Trust Fund only if the County has demonstrated, in accordance with Treasury regulations, that it will have no available amounts to make such expenditures, in order to ensure that it will comply with the gross-proceeds-spent-last rule.

Importantly, legislative action is required in order to spend either the monies in the reserve funds listed above or in the Tobacco Trust Fund. Because legislative action is required, the money in these funds is treated as unavailable for the purpose of determining whether or not surplus available amounts exist as of the end of a fiscal year. The County, therefore, is not restricted in the amount of money that can be directed to these reserve funds or to the Tobacco Trust Fund.

Nassau County shall maintain a combined level of financial resources in its unreserved fund balance, its reserve funds, and its Tobacco Trust Fund of no less than 5% of normal prior year expenditures made

[10] 26 CFR 1.148-6(d)(3)(i)

from its general fund and the County-Wide Special Revenue Funds. The County shall target a combined level of 7.5% of normal prior-year expenditures. The resources in the reserve funds and the Tobacco Trust Fund shall be used generally for budget stabilization, but specifically for the purposes identified above.

Replenishment

In the event that for two successive years, the County's level of unreserved fund balance falls below 4% of normal expenditures made from its general fund and the County-Wide Special Revenue Funds during the prior fiscal year, the County shall replenish its unreserved fund balance by direct appropriation beginning with the next operating budget. In this budget, and in the three subsequent operating budget submissions, the County shall appropriate 25% of the difference between its current level of unreserved fund balance and the minimum amount required under the Policy, such that the minimum level of unreserved fund balance can be attained over a four year period. To the extent that a direct appropriation in this amount is not possible in any particular fiscal year, the County shall appropriate a lesser amount and develop a revised strategy and timeframe for replenishing its unreserved fund balance so as to reach, at a minimum, the 4% threshold.[11]

The Policy does not have a replenishment requirement for the County's reserve funds or its Tobacco Trust Fund.

From time to time, the County will forecast before the official close of its fiscal year that it anticipates generating a year-end positive operating surplus after normal expenses are paid. In these instances, the County should determine first if this operating surplus is needed to insure that its unreserved fund balance does not fall below 4% of anticipated operating expenses. The County should then insure that its unreserved fund balance, reserve funds, and Tobacco Trust Fund, taken together, do not fall below 5% of expected operating expenses. If each of these threshold requirements are satisfied, then the County can direct its projected operating surplus to other important public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guarantee, the payment of future property tax refunds.

CONCLUSION

Nassau's fund balance and reserve policy draws upon the recommendations of the GFOA, the NACSLGB, and the credit rating agencies, but it outlines an approach to the accumulation and use of unreserved fund balance, reserve funds, and the Tobacco Trust Fund that takes into consideration issues that are specific to Nassau County. Specifically, the Policy is crafted so as to be consistent with the restrictions included in the tax certificates that have accompanied the County's historical issuance of long-term working capital debt. The Policy establishes a floor and a cap for the accumulation of unreserved fund balance. It identifies an array of reserve funds, as well as the Tobacco Trust Fund, that helps the County stabilize its budget and finance important policy objectives. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished, and it identifies the uses for its unreserved fund balance, its formally created reserves, its Tobacco Trust Fund, and any

[11] Fitch Ratings, *The Bottom Line: Local General Government Reserves and the Policies that Shape Them* (January 26, 2005), p. 2-3. This replenishment strategy is borrowed from the fund balance policy adopted by Howard County, Maryland.

projected operating surpluses. When combined with other financial policies and with the Multi-Year Financial Plan, the County's fund balance and reserve policy set a standard of performance and accountability for this administration, and it institutionalizes sound financial management practices for the future.

DEBT POLICY

INTRODUCTION

Nassau County has issued a tremendous amount of debt since the mid 1980's. Close to half of this debt was issued to finance working capital and day-to-day operational expenses and not enough was borrowed to finance capital investments in the County. A number of factors contribute to this set of circumstances.

The County is on the road to fiscal recovery and the creation of this debt policy is a key factor in this recovery. Limiting the amount of debt the County has outstanding and the purposes for the issuance of that debt will benefit the long term financial health of the County and help to improve its credit worthiness.

The County has a ten year plan to reduce its outstanding debt, level annual debt service payments, and gradually bring the County's key credit ratios in line with comparable yet higher rated counties. The program seeks to achieve these objectives by reducing and prioritizing general capital borrowing, financing assets and projects with shorter useful lives through the County operating budget, reducing the size of cash flow borrowings through a strengthened cash position, and transitioning to pay-as-you-go financing of property tax refunds beginning in 2006. Starting in 2007, the County intends to include $5 million in PAYGO with increases of approximately $5 million a year in its operating budget to finance judgments and settlements until the County is no longer borrowing for this purpose.

In 2001, debt service expenses in the Major Operating Funds totaled $378.2 million. The Proposed 2007 Budget includes $299.9 million for County, Open Space and NIFA debt service expenses in the County's Major Operating Funds, and the 2007-2010 proposed Multi-Year Financial Plan estimates that in 2010 the County will have $328.6 million in County and NIFA debt service expenses.

This policy has been based on GFOA and rating agency guidelines as well as debt policies of comparable yet higher rated municipalities. Since the County is in the process of a financial recovery and has a number of unique circumstances, this policy will set guidelines as well as goals for the future. The County's administration has agreed to review and update this policy on an annual basis.

GOALS AND OBJECTIVES

This debt policy and procedures will help ensure that financings undertaken by the County satisfy certain clear and objective standards. These standards seek to protect the County's financial resources which are necessary to meet long-term capital needs. The adoption of clear and comprehensive financial policies enhances the financial management of the County.

This policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the County's specific capital improvement needs, ability to repay financial obligations, and the existing legal, economic, financial and debt market conditions. Specifically, the policies outlined in this document are intended to assist in the following:

a) To guide the County and its managers in policy and debt issuance decisions;
b) To maintain appropriate capital assets for present and future needs;
c) To promote sound financial management;

d) To protect and enhance the County's credit rating;
e) To ensure the legal and prudent use of the County's debt issuance authority; and,
f) To evaluate debt issuance options.

PURPOSES FOR WHICH DEBT CAN BE ISSUED

Capital Borrowing: The County shall issue debt for projects identified in its four year capital plan. The capital plan will prioritize general capital borrowing and finance assets and projects with longer useful lives.

Working Capital Borrowing: The County transitioned to pay-as-you-go financing of property tax refunds beginning in 2006, eliminating any future borrowing for tax refund purposes after 2007. During 2007 the County plans to borrow the up to $10 million in 2007.

The County also funds judgments and settlements through bond issues. Currently these judgments and settlements average $25 million per year. The County's ten year debt plan anticipates transitioning $5 million per year to the operating budget starting in 2007. By 2011, all judgments will be funded in the County's operating budget with the exception of an extraordinary judgment or settlement.

An extraordinary judgment or settlement is one in which the type or amount of the judgment or settlement is out of the ordinary. In the event that the judgment or settlement exceeds the budgeted amount $35 million, the county may choose to fund the excess amount of judgments or settlements from bond proceeds.

Cash Flow Borrowing: The County will borrow for cash flow purposes as necessary throughout the fiscal year.

DEBT LIMITATIONS/AFFORDABILITY (FOR FOUR MAJOR FUNDS)

Debt Service as percent of Expenditures
Goal: The County's tax-supported debt service will not exceed 10 percent of general governmental expenditures within the four major operating funds.

Tax-supported debt service shall include any debt service on general obligation bonds which are not self-supporting from a user fee revenue stream (i.e. water and sewer assessment a self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without general fund support). Any long term financing lease obligations which may be subject to annual appropriation by the County will also be included in calculations of tax-supported debt service.

Current Status: Currently the debt service of the County's four major funds is 12.11 percent of budgeted 2006 expenditures. The County's ten year projection predicts that in 2016, debt service will be 9.25 percent of expenditures. The County shall manage its debt issuance such that after an unavoidable choppiness in this ratio in the early years of the plan due to an irregular debt profile this ratio will not increase until it is below 10%.

Net Direct Debt as percentage of Full Valuation
Goal: The County's tax-supported net direct debt will not exceed 0.85 percent of the full valuation of taxable real property in the County.

Current Status: Currently the tax-supported debt of the County's four major funds is 1.31 percent of the full valuation of taxable real property in the County. The County's ten year debt plan projects that in 2016, debt will be 0.61 percent of the full valuation of taxable real property in the County.

Net Direct Debt per Capita
Goal: The County's tax-supported debt per capita will not exceed $1,600.

Current Status: Currently the tax-supported debt per capita of the County's four major funds is $1,961. The County's ten year debt plan projects that in 2016, debt per capita will be $1,554. The County expects to reach this target in 2014 and shall manage its debt issuance such that this ratio does not increase until it is below $1,600.

BOND STRUCTURE

The County shall establish all terms and conditions relating to the issuance of bonds, and will invest all bond proceeds pursuant to the terms of the County's Investment Policy. Unless otherwise authorized by the County, the following shall serve as bond requirements:

Terms: All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements.

Capitalized Interest: From time to time certain financings may require the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years or a shorter period if further restricted by law. Interest earnings may, at the County's discretion, be applied to extend the term of capitalized interest but in no event beyond the term allowed by law.

Debt Service Structure: Debt issuance shall be planned to achieve relatively level debt service while matching debt service to the useful life of facilities. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid or other debt service structure, such as declining debt service (i.e. equal principal amortization) at its discretion.

Call Provisions: In general, the County's debt will include an early redemption (or "call") feature, which is no later than 10 years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

Original Issue Discount: An original issue discount will be permitted if the County determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

Deep Discount Bonds: Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future refinancings as a result of the lower-than-market coupon associated with deep discount bonds.

Derivatives Structure: The County will consider the use of derivatives as a hedge against future interest rate risk or to create "synthetic" fixed rate or variable rate debt, when appropriate. The County will not use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 or more basis points, and is able to quantify and understand potential risks.

TYPES OF DEBT

When the County determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

Long-Term Debt: The County may issue long-term debt (general obligation bonds) where it is deemed that capital improvements will not be financed from current revenues. Long-term borrowing will not be used to finance current operations or normal maintenance. Long-term debt will be structured such that financial obligations do not exceed the expected useful life of the project.

Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least costly method for short-term borrowing subject to the following policies:

a) *Bond Anticipation Notes (BANs)* may be issued instead of capitalizing interest to reduce the debt service during the construction period of a project. The BANs shall not mature more than 5 years from the date of issuance. BANs shall mature within 6 months after substantial completion of the financed project.

b) *Tax or Revenue Anticipation Notes (TANs or RANs)* shall be issued only to meet cash flow needs.

c) *Lines of Credit* shall be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to the Internal Revenue Code.

d) *Other Short-Term Debt*, including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Lease Purchase Obligation: Lease purchase obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. In order to reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20%, unless there is an offsetting amount of operating cash earning a floating interest rate, of the County's total outstanding debt and will take into consideration the amount and investment strategy of the County's operating cash. The following circumstances may result in the consideration of issuing variable rate debt:

a) *High Interest Rates*. Interest rates are above historic averages.

b) *Variable Revenue Stream.* The revenue stream for repayment is variable, and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication of revenues allows capacity for variability.

c) *Adequate Safeguards Against Risk.* Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts; such structures could include, but are not limited to, interest rate caps and short –term cash investments in the County's General Fund.

d) F*inancial Advisor Analysis*. An analysis from the County's Financial Advisor evaluating and quantifying the risks and returns involved in the variable rate financing and recommending variable rate as the lowest cost option.

e) *As a Component to Synthetic Fixed Rate Debt.* Variable rate bonds may be used in conjunction with a financial strategy, which results in synthetic fixed rate debt. Prior to using synthetic fixed rate debt, the County shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed rate debt.

REFINANCING

The Deputy County Executive of Management, Budget and Finance with assistance from the County's Financial Advisor shall have the responsibility to analyze outstanding bond issues for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings: The County establishes a minimum present value savings threshold of 2% of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 2%, the County may consider the option value captured as a percent of total savings. If the option value captured as a percent of total savings exceeds 70% and present value savings is less than 2%, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refundings will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

Escrow Restructuring: The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the County from its own account.

Arbitrage: The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

METHODS OF ISSUANCE

The County will determine the method of issuance on a case-by-case basis.

Competitive Sale: In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

Negotiated Sale: The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following circumstances:

a) Bonds issued as variable rate demand obligations;
b) A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond;
c) Size of the issue which may limit the number of potential bidders; and,
d) Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment.

Private Placement: From time to time the County may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the County relative to other methods of debt issuance.

CREDIT ENHANCEMENT

The County seeks to maintain the highest possible credit rating for all categories of short-and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted County policy objectives. The County recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. The County is committed to full and

complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments, and the general public to share clear, comprehensible, and accurate financial information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

The County will consider the use of credit enhancements (as listed below) on a case-by-case basis, evaluating the economic benefit versus cost for each case.

Bond Issuance: The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest on insured bonds versus uninsured bonds.

In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any associated cost with such enhancement.

In the instance of a negotiated sale, the County will solicit quotes for bond insurance from interested providers. The County will select a provider whose bid is most cost effective and whose terms and conditions governing the guarantee are satisfactory to the County.

Debt Service Reserves: As of the date of this Policy, the County does not have any revenue bonds or other debt outstanding which require a reserve for debt service. If such programs are developed in the future, a reserve fund may be funded from bond proceeds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (i.e., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

Letters of Credit: The County may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous. The County will prepare and distribute a request for proposals to qualified banks which includes terms and conditions that are acceptable to the County.

UNDERWRITER SELECTION

Senior Manager Selection: The County shall select a senior manager for any proposed negotiated sales. The selection criteria shall include but not be limited to the following:

a) The firm's ability and experience in managing transactions similar to that contemplated by the County ;
b) Prior knowledge and experience with the County;
c) The firm's ability and willingness to risk capital and demonstration of such risk & capital availability;
d) Quality and experience of personnel assigned to the County's engagement;
e) Financing plan presented; and,
f) Underwriting fees.

Co-Manager Selection: Co-managers may be selected on the same basis as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of transaction size and the necessity to ensure maximum distribution of the County's bonds.

Selling Groups: The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Deputy Executive of Budget and Finance at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

Underwriter's Counsel: In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the Senior Manager with input from the County.

Underwriter's Discount: The Deputy Executive of Budget and Finance with assistance from the County's financial advisor will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy Executive of Budget and Finance will determine the allocation of fees, if any, with respect to the management fee. The determination will be based upon participation in the structuring phase of the transaction.

All fees and allocation of the management fee will be determined prior to the sale date; a cap on management fee, expenses and underwriter's counsel will be established and communicated to all parties by the Deputy Executive of Budget and Finance. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance: The County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

Syndicate Policies: For each negotiated transaction, the Deputy Executive of Budget and Finance will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Deputy Executive of Budget and Finance shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

Designation Policies: To encourage the pre-marketing efforts of each member of the underwriting team, orders for the County's bonds will be net designated, unless otherwise expressly stated. The County shall require the senior manager to:

a) Equitably allocate bonds to other managers and the selling group;
b) Comply with MSRB regulations governing the priority of orders and allocations; and,
c) Within 10 working days after the sale date, submit to the Deputy Executive of Budget and Finance a detail of orders, allocations and other relevant information pertaining to the County's sale.

CONSULTANTS

Financial Advisor: The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall be based on, but not limited to, the following criteria:

a) Experience in providing consulting services to entities similar to the County;
b) Knowledge and experience in structuring and analyzing bond issues;
c) Experience and reputation of assigned personnel; and,
d) Fees and expenses.

Conflicts of Interest: The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

Bond Counsel: County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the proposed debt, that the County has met all legal requirements necessary for issuance, and a determination of the proposed debt's federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The counsel will be selected by the County.

Disclosure by Financing Team Members: All financing team members will be required to provide full and complete disclosure, relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the County's best interests or which could reasonably be perceived as a conflict of interest.

Nassau County Projected Debt Program as of 9/14/2006
Baseline
Credit Ratios

	Results	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016
1	(1) Population	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000
2	(2) Full Value	205,207,772,280	217,520,238,617	230,571,452,934	244,405,740,110	259,070,084,516	274,614,289,587	291,091,146,963	308,556,615,780	327,070,012,727	346,694,213,491	367,495,866,300
3	(5) Net Direct Debt	2,645,600,000	2,792,970,000	2,994,860,000	2,979,445,000	2,909,110,000	2,851,350,000	2,807,570,000	2,766,710,000	2,702,595,000	2,794,850,000	2,734,400,000
4	(3) Overall Adjusted Debt	5,192,010,000	5,339,380,000	5,541,270,000	5,525,855,000	5,455,520,000	5,397,760,000	5,353,980,000	5,313,120,000	5,249,005,000	5,341,260,000	5,280,810,000
5	Debt Service	287,771,436	297,565,534	328,880,246	326,093,552	327,187,845	329,223,027	329,960,642	335,159,730	329,880,632	331,048,832	325,893,840
6	(4) Expenditures	2,408,756,747	2,487,336,146	2,607,103,242	2,695,445,468	2,791,313,838	2,891,914,059	2,995,159,316	3,106,966,350	3,212,559,517	3,329,034,872	3,443,799,322
7												
8	**Credit Ratios**											
9	Net Direct Debt per Capita	1,967	2,077	2,227	2,215	2,163	2,120	2,087	2,057	2,009	2,078	2,033
10	Overall Debt per Capita	3,860	3,970	4,120	4,108	4,056	4,013	3,981	3,950	3,903	3,971	3,926
11	Net Direct Debt as % of Full Value	1.29%	1.28%	1.30%	1.22%	1.12%	1.04%	0.96%	0.90%	0.83%	0.81%	0.74%
12	Overall Debt as % of Full Value	2.53%	2.45%	2.40%	2.26%	2.11%	1.97%	1.84%	1.72%	1.60%	1.54%	1.44%
13	Debt Service as % of Expenditures	11.95%	11.96%	12.61%	12.10%	11.72%	11.38%	11.02%	10.79%	10.27%	9.94%	9.46%

Footnotes

(1) Estimate based on Census Quickfacts on 7-27-2006
(2) Nassau County CAFR, 2005, increased by 6.0% starting in 2006
(3) Nassau County CAFR 2005, Overlapping Debt held constant at $2,546,410,000.
(4) Nassau County 2006-2010 Multi Year Plan, growing 4% after 2010, excluding interfunds.
(4) Includes the Open Space Bond..

COUNTY OF NASSAU, NEW YORK

PERCENTAGE OF LONG-TERM DEBT TO TAXABLE ASSESSED VALUATION AND LONG-TERM DEBT PER CAPITA FOR THE YEARS ENDED IN 1996 THROUGH 2005 (Dollars in Thousands)

	Taxable Assessed Valuation	Long-Term Debt (b)	Long-Term Debt Per Capita (c)	Percentage of Long-Term Debt To Taxable Assessed Valuation
2005	$1,582,292(e)	3,268,579(f)	$2,424	206.57%(f)
2004	1,613,805(e)	3,227,160(f)	2,399	199.97%(f)
2003	4,119,080	3,091,851(d)	2,303	75.06 %
2002	4,121,421	3,077,345(d)	2,296	74.67 %
2001	4,083,060	3,129,738(d)	2,345	76.65 %
2000	4,048,032	3,222,666(d)	2,487	79.61 %
1999	4,024,225	2,910,670(d)	2,250	72.33 %
1998	4,040,053	2,443,417	1,893	60.48 %
1997	4,036,444	2,400,248	1,864	59.46 %
1996 (a)	4,033,259	2,134,465	1,660	52.92 %

(a) 1996 data is for the fifteen month fiscal period ended December 31, 1996.

(b) Includes debt of Nassau Community College as of August 31, a discretely presented component unit.

(c) Actual amount per capita, not expressed in thousands.

(d) Includes debt of the Tobacco Settlement Corporation and NIFA (blended component units).

(e) Beginning in 2004, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one percent of market value applicable to each of the four property classes.

(f) Includes all debt of blended component units stated in footnote (e) above, as well as, the debt for the Sewer and Storm Water Finance Authority.

COUNTY OF NASSAU, NEW YORK

STATEMENT OF CONSTITUTIONAL DEBT MARGIN
DECEMBER 31, 2005 (Dollars in Thousands)

(The Constitutional limit of total indebtedness is 10% of the average full valuation of real estate for the latest five years.)

Average Full Valuation of Real Estate for the Fiscal Years Ended in 2001 Through 2005*

2005 Full Valuation		$ 193,592,238	
2004 Full Valuation		179,807,935	
2003 Full Valuation		161,160,799	
2002 Full Valuation		140,129,811	
2001 Full Valuation		125,852,983	
		$ 800,543,766	
Average Full Valuation		$ 160,108,753	
Constitutional Debt Margin:			
Constitutional Limit of Total Indebtedness, 10% Average Full Valuation			$ 16,010,875
Outstanding Indebtedness: **			
General Government (Including College***)	$ 507,720		
NIFA Serial Bonds	2,086,960		
Sewer District	128,307		
Environmental Facilities Corporation	164,160		
Notes Payable	120,000		
Real Property Liabilities	8,500		
Guarantees	322,770		
Contract Liabilities	174,178		
Total Outstanding Indebtedness		$ 3,512,595	
Less: Constitutional Exclusions			
Cash and Investments - Capital Projects Funds		66,210	
Tax and Revenue Anticipation Notes Payable		120,000	
Less: Total Exclusions		186,210	
Net Outstanding Indebtedness (20.78%)			3,326,385
Constitutional Debt Margin (79.22%)			$ 12,684,490

* Full valuation is determined by dividing the total taxable assessed valuation by the average State equalization rate.

** The Tobacco Settlement and the Sewer and Storm Water Finance Authority Serial Bonds Payable are not included in the calculation of the Constitutional Debt Margin

*** The College serial bonds payable as of December 31, 2005 are unaudited. The last audit of the College was for the fiscal year ended August 31, 2005.

DEBT SERVICE GLOSSARY

Arbitrage. The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Balloon Maturity. A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs). Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Bullet Maturity. A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Commercial Paper. Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure. The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Credit Enhancement. Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt Service Coverage. Net Revenue available for debt service divided by debt service.

Debt Service Reserve Fund. The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds. Bonds which are priced for sale at a substantial discount from their face or par value.

Derivatives. A financial product whose value is derived from some underlying asset value.

Designation Policies. Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders which form the designation policy: Group Net orders; Net Designated orders and Member orders.

Escrow. A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensates senior managers for out-of-pocket expenses including: underwriters counsel, DTC charges, travel, syndicate expenses, dealer fees, overtime expenses, communication expenses, computer time and postage.

Letters of Credit. A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee. The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members. Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Net Revenue. Defined in greater detail by the County's Indenture. Net Revenue is the difference between gross revenue and operating and maintenance expenses.

Original Issue Discount. The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go. An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. The tax-exempt borrowing rate (or "bond yield") is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Selling Groups. The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

Syndicate Policies. The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

Underwriter. A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter's Discount. The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Variable Rate Debt. An interest rate on a security which changes at intervals according to an index or a formula or other standard of measurement as stated in the bond contract.

Nassau County Projected Debt Program as of 10/31/05
Baseline
Credit Ratios

Results	12/31/2005	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015
(1) Population	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000
(2) Full Value	190,596,411,100	202,032,195,766	214,154,127,512	227,003,375,163	240,623,577,672	255,060,992,333	270,364,651,873	286,586,530,985	303,781,722,844	322,008,626,215	341,329,143,788
Net Direct Debt	2,629,976,333	2,637,329,868	2,571,329,009	2,515,589,590	2,466,650,882	2,420,945,678	2,373,780,097	2,307,853,571	2,212,071,791	2,152,414,760	2,089,690,625
(3) Overall Adjusted Debt	5,100,514,333	5,107,867,868	5,041,867,009	4,986,127,590	4,937,188,882	4,891,483,678	4,844,318,097	4,778,391,571	4,682,609,791	4,622,952,760	4,560,228,625
Debt Service	308,118,595	291,588,539	312,982,615	317,822,648	317,325,678	316,252,225	318,318,019	317,809,093	321,379,211	309,566,509	309,566,509
(4) Expenditures	2,408,756,747	2,408,756,747	2,579,120,988	2,668,365,128	2,751,187,935	2,846,509,103	2,964,915,551	3,047,089,828	3,147,017,446	3,248,929,209	3,346,835,009
Credit Ratios											
Net Direct Debt per Capita	1,955	1,961	1,912	1,870	1,834	1,800	1,765	1,716	1,645	1,600	1,554
Overall Debt per Capita	3,792	3,798	3,749	3,707	3,671	3,637	3,602	3,553	3,481	3,437	3,391
Net Direct Debt as % of Full Value	1.38%	1.31%	1.20%	1.11%	1.03%	0.95%	0.88%	0.81%	0.73%	0.67%	0.61%
Overall Debt as % of Full Value	2.68%	2.53%	2.35%	2.20%	2.05%	1.92%	1.79%	1.67%	1.54%	1.44%	1.34%
Debt Service as % of Expenditures	12.79%	12.11%	12.14%	11.91%	11.53%	11.11%	10.74%	10.43%	10.21%	9.53%	9.25%

Footnotes

(1) United States Census Bureau, State and County QuickFacts, 7/30/02
(2) Nassau County 2004 CAFR, full value growing at 6%
(3) Nassau County 2004 CAFR, Overlapping Debt held constant at $2,470,538,000
(4) Nassau County 2006-2009 Multi Year Plan, Trended from 2005-2009 data after 2009

INVESTMENT AND CASH MANAGEMENT POLICIES

Under the law of the State, the County is permitted to invest only in the following investments: (1) special time deposits or certificates of deposits in a bank or trust company located and authorized to do business in the State; (2) obligations of the United States of America; (3) obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (4) obligations of the State; (5) with the approval of the State Comptroller, tax anticipation notes and revenue anticipation notes issued by any municipality (other than the County), school district or district corporation in the State; (6) certain certificates of participation issued on behalf of political subdivisions of the State; and (7) in the case of County monies held in certain reserve funds established pursuant to law, obligations issued by the County. The law further requires that all bank deposits, in excess of the amount insured under the Federal Deposit Insurance Act, be secured by a pledge of eligible securities (or a pro rata of a pool of eligible securities), an eligible surety bond or an eligible letter of credit, as those terms are defined in the law.

From time to time, the County Legislature adopts resolutions setting forth its investment policy in accordance with the above statutory limitations, which policy currently mirrors (1) through (7) above. The primary objectives of the County's investment program are to: (1) comply with all applicable provisions of law; (2) safeguard the principal of all deposits and investments; (3) provide sufficient liquidity to ensure that monies are available to meet expenditures as they come due; and (4) obtain the maximum rate of return that is consistent with the preceding objectives.

The County's investment policy authorizes the County to enter into repurchase agreements, subject to the following restrictions: (1) all repurchase agreements must be entered into subject to a master repurchase agreement; (2) obligations shall be limited to obligations of the United States of America and/or obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (3) no substitution of securities will be allowed; and (4) the custodian shall be a party other than the trading partner.

It is current County practice to only invest in (1) special time deposits or certificates of deposit (including money market accounts) in banks or trust companies located and authorized to do business in the State, and (2) repurchase agreements.

The County's investment policy also provides that all deposits, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act, must be secured by a pledge of eligible securities, of the types authorized by the investment policy, with an aggregate market value equal to or in excess of the aggregate amount of the deposits. Eligible securities used for collateralizing deposits are to be held by a third-party bank or trust company subject to security and custodial agreements with regular market valuation.

Neither State law nor the County's investment policy permits the County to invest in so-called derivatives or reverse repurchase agreements and, to the best of the knowledge of current County officials, the County has never invested in such instruments.

APPENDIX D: GLOSSARY

– A –

ACCRUAL BASIS ACCOUNTING
Most commonly used accounting method. Reports income when earned and expenses when incurred as opposed to cash basis accounting, which reports income when received and expenses when paid.

ACCRUAL BOND
A bond that pays no coupons, is sold at a deep discount to its face value, and, matures at its face value. Under US tax law; the imputed interest is taxable as it accrues. Same as Zero Coupon Bond.

ACTIVITY
A vertical, agency/department, or program effort that contributes to the attainment of a specific set of performance objectives.

ACTUAL
Actual (as opposed to budgeted) revenues and expenditures for the fiscal year indicated.

AD VALOREM
A tax, duty or fee that varies based on the value of the product, service, or property on which it is levied.

AD VALOREM TAXES
Commonly referred to as property taxes levied on both real and personal property according to the property's valuation and the tax rate.

ADOPTED BUDGET
The financial plan for the fiscal year beginning January 1 as proposed by the County Executive and amended and adopted by resolution by the Legislature. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year identified.

AGENCY
An administrative unit of government.

AGENCY FUND
Fund used to account for the receipt and disbursement of various taxes, deposits, deductions and property collected by a State acting in the capacity of an agent, for distribution to other governmental units or other organizations.

AMERICANS WITH DISABILITIES ACT (ADA)
Federal Law passed in 1990 that prohibits discrimination in employment of the provision of services and facilities on the basis of disability.

ANNUALIZATION
Taking changes that have occurred mid-year and calculating the cost for a full year, for the purpose of preparing an annual budget.

APPRAISAL RATIO
The ratio between the appraised value of property and its market value, or the appraised value as a percentage of the market value. For instance, a house appraised at $80,000 with a current market value of $100,000 has an appraisal ratio of 80 percent (80,000/100,000).

APPROPRIATION
A legal authorization or allocation that permits officials to incur obligations against and to make expenditures for defined purposes.

APPROPRIATION BALANCE
Appropriation remaining after the subtraction of expenditures, encumbrances, and other commitments.

ARBITRAGE
The simultaneous purchase and sale of the same or an equivalent security to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of bond proceeds in an investment that yields a higher interest rate, resulting in interest revenue in excess of interest costs.

ASSESSMENT ROLL
The official list prepared by the Assessor that contains the legal description of each parcel or item of property and its assessed valuation. This term is used to denote the total valuation of all taxable property in the County.

ASSESSED VALUATION
The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

ASSET
Resources that have monetary value owned or held by a government.

ATTRITION
A method of achieving a reduction in personnel by not refilling the positions that have become vacant due to resignation, reassignment, transfer, retirement or means other than layoffs.

AUTHORIZATION
See definition of *Appropriation*.

AUTHORIZED POSITIONS
Employee positions, authorized in the adopted budget, that are to be filled during the year.

– B –

BALANCE (FUND BALANCE)
Excess of a fund's balance and revenue over or under expense and reserve.

BALANCED BUDGET
The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues and other available funding sources.

BALANCED SCORECARD
A management improvement system and framework that utilizes financial and nonfinancial information for enhancing organizational goals, objectives, performance measurement and operational strategies by assessing organizational performance across four dimensions: customer service, financial performance, internal business processes and overall organizational performance.

BASELINE
The baseline is a projection of the revenues, outlays and other budget amounts that would ensue in the future under assumed economic conditions and participation rates, without any change in existing policy. The baseline can be computed for one or more years; for the budget totals; for particular accounts and programs; and for different assumptions about future conditions. Baseline budget projections are used in preparing the budget resolution and in estimating deficit reductions in reconciliation bills and other legislation.

BEGINNING FUND BALANCE
The residual non-restricted funds brought forward from the previous fiscal year (ending balance).

BENCHMARKING
The process of critically evaluating a program's or service's activities, functions, operations, and processes (qualitatively and quantitatively) to achieve a desired level of performance. The objective of benchmarking is to introduce and sustain best practices by making valid comparisons with other processes or organizations, resulting in a continual improvement of activities.

BOND
A debt instrument issued for a period of more than one year for the purpose of raising capital by borrowing. The government obtaining the bond promises to pay a defined sum of money (principal) at a specified future date (date of maturity) along with periodic interest paid at a designated percentage of principal (rate of interest). Typically CIBs – Current Interest Bonds.

BOND ORDINANCE
Ordinance authorizing a bond issue.

BOND REFINANCING
The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

BREACH
The amount by which new budget authority or outlays within a category of discretionary appropriations for a fiscal year is above the cap on new budget authority or outlays for that category for the year.

BUDGET
An estimate of proposed revenues and expenditures for a specific fiscal period.

BUDGETARY BASIS
This refers to the basis of accounting used to estimate the financing resources and uses in the budget. This generally tends to be accrual, modified accrual or cash basis.

BUDGET CALENDAR
Schedule of key dates or milestones that the County will follow to prepare and adopt the proposed budget.

BUDGET EXAMINER
A County classification term applied to budget analysts who work within OMB ("Budget Examiners" only work at OMB).

BUDGET MESSAGE
General discussion of the proposed budget by the County Executive presented orally and in writing to the Legislature. This letter contains an explanation of the principal budget issues, outlines proposed financial policies, explains the reason for significant budgetary changes and presents recommendations made by the County Executive.

BUSINESS PROCESS IMPROVEMENT
An activity that measures the current process and makes performance improvements accordingly. By documenting current processes, establishing a methodology to measure the process based on customer needs, carrying out the process, measuring the results and then identifying improvement opportunities based on the data collected, process improvements are implemented, and the performance of the new process measured. This activity when repeated is also known as continuous process improvement.

BUSINESS PROCESS REENGINEERING
An activity that focuses on creating a new process rather than improving the current process and requires rethinking and redesigning work processes to achieve noticeable improvements in service delivery responsive to customer needs and/or achieve significant reductions in cost.

– C –

CAP
Term commonly used to refer to legal limits on the budget authority and outlays for each fiscal year.

CAPITAL BUDGET
The first year of the capital program that includes capital improvement project appropriations and revenue required to support the project.

CAPITAL IMPROVEMENT PLAN (CIP)
The four-year proposed plan that includes the initial budget year and subsequent three "out-years." The Plan is updated annually to include expanded or new capital projects. It specifies proposed projects and an estimation of resources available to fund project expenditures.

CAPITAL PROJECT
Usually, denotes a major physical improvement such as construction, acquisition, technology enhancement, and/or infrastructure improvement that adds value to the physical assets of a government or significantly increases the useful life of an asset. Can also refer to building and construction of a new government asset. Due to past practices, this CIP also denotes other

Nassau County debt financing such as that incurred for judgments and tax certiorari claims.

CASH BASIS
A basis of accounting in which transactions are recognized only when cash is increased or decreased.

COLLECTIVE BARGAINING AGREEMENT
A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment.

CONSUMER PRICE INDEX (CPI)
A statistical measure of change, over time, in the prices of goods and services in major expenditure groups--such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market basket cost at an earlier date. The United States Government, Bureau of Labor Statistics, maintains the Consumer Price Index.

CONTINGENCY
An appropriation of funds to cover unforeseen events that occur during a fiscal crisis to address federal mandates, revenue shortfalls and similar events.

CONTRACTUAL SERVICES
Services rendered to a government by private firms, individuals or other governmental agencies.

COST-OF-LIVING ADJUSTMENT (COLA)
An increase in salaries to offset the adverse effect of inflation on compensation.

COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER
The County Executive's memorandum to the Legislature summarizing the most important aspects of the budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes and priorities that are encompassed within the County's budget.

– D –

DEBT
Liability or obligation in the form of bonds, loan notes, or mortgages owed to another person(s) or government and required to be paid by a specific date (maturity).

DEBT LIMIT
The maximum amount of debt that a government is allowed to take on, beyond which voter approval is usually required.

DEBT SERVICE
Payment of principal and interest on borrowed money (i.e. bond issuance) according to a predetermined payment schedule.

DEBT SERVICE FUND
A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt. May also be called a sinking fund.

DEDICATED TAX
A tax levied to support a specific government program or purpose.

DEFEASANCE
A provision in an instrument that nullifies it if specific acts are performed. Example: Discharge old, low-rate debt without repaying it prior to maturity. Then, use newly purchased securities with a lower face value but one that pays higher interest. The objective is a cleaner (more debt free) balance sheet and increased earnings in the amount by which the face amount of the old debt exceeds the cost of the new securities.

DEFICIT (NEGATIVE FUND BALANCE)
The excess of an entity's liabilities over its assets or the excess expenditures or expenses over revenues during a single accounting period.

DEMAND
A category of performance measurement that represents the number or frequency of requests for service received by a government agency or program from employees of other agencies or clients, customers, taxpayers, and/or stakeholders (e.g., number of residents enrolling in a swim class or petitioning for a seasonal pool pass; number of budget transfers requested by government agencies during the fiscal year).

DEPARTMENT
A component of an agency that provides a unique program or service within it. A department may be sub-divided into divisions (responsibility centers).

DEPRECIATION
Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DISCRETIONARY FUNDS
Funds for which there are not restrictions on the use of the fees or taxes collected.

– E –

EFFECTIVENESS
An assessment of the degree to which predefined goals and objectives were met within the specified timeframe. An effectiveness performance measure answers the question: *Did the government or its departments' programs and services meet their intended results?*

EFFICIENCY
The extent to which input (salaries, overhead, NPS costs, etc.) is minimized for a given level of output (programs/ services), or outputs are maximized for the given level of outputs. An efficiency performance measure answers the question: *How many resources does a government consume in achieving its program and service delivery goals?*

ENCUMBRANCE
An obligation (i.e. purchase order) that is charged to an appropriation for which a portion of that appropriation is reserved. To encumber funds means to set aside or commit funds for a specified future expenditure. An encumbrance ceases to be so once an obligation is paid or liquidated.

ENDING FUND BALANCE
Funds carried over at the end of the fiscal year to the new fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, minus expenses equals ending fund balance.

ENTERPRISE FUND
Fund type established to finance and account for the total costs of selected government facilities and services that is predominantly self-supporting by user charges. This type of fund uses the accrual basis of accounting.

ESTIMATE
Annualized projection of an expenditure or revenue.

EXPENDITURE
Cost of goods or services

– F –

FEES
A charge imposed on the beneficiary or recipient of a service provided by the County. Its purpose is to help recover some or all of the costs incurred by the County in providing the service. Theoretically, a fee or charge for service should not exceed the cost of providing the service.

FIDUCIARY FUND
Fund used to account for resources that are held by a State as a trustee or agent for individuals, organizations or other governments outside a State that cannot be used to support a State's own programs.

FISCAL POLICY
A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and related funding.

FISCAL YEAR
A government's twelve-month period designated as the operating year for accounting and budgeting purposes. Nassau County's fiscal year is January 1 through December 31.

FIXED ASSETS
Assets of long-term nature intended to continue to be held or used. Examples are: buildings, land, machinery, furniture and other equipment.

FRINGE BENEFITS
Contributions made by a government to meet obligations for employee benefits such as health insurance, pension plans, FICA, etc.

FULL FAITH AND CREDIT
A pledge of a government's taxing power to repay debt obligations.

FULL-TIME EQUIVALENT (FTE) POSITION
A full-time position or a part-time position converted to the equivalent of a full-time position based on 2,080 hours per year (or a variation relative to the contract agreed upon for that classification). For example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position.

FUND
An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated to carry out a specific activity or purpose. Each fund is separate from the other, and maintains individual records of income and expenditures. By law, expenditures cannot exceed revenues.

FUND BALANCE
The excess of the assets of a fund over its liabilities, reserves and carryover.

FUND TYPE
In governmental accounting, there are three broad *types* of funds with specific funds within each. These are:

- Governmental
  - General
  - Special Revenue
  - Debt Service
  - Capital Projects
- Proprietary
  - Enterprise
  - Internal Service
- Fiduciary
  - Expendable Trust
  - Non-Expendable Trust
  - Agency

– G –

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)
A widely accepted set of rules, standards, conventions and procedures for reporting financial information as established by the Financial Accounting Standards Board.

GENERAL FUND
The primary fund used by the County for which revenues and expenditures are not legally restricted for use. Examples of departments operating within the General Fund include the Department of Public Works, Office of the Treasurer, and the County Executive's Office.

GENERAL OBLIGATION BOND (GO BOND)
Type of Municipal Bond where principal and interest are secured by the full faith and credit of the issuer and usually supported by either the issuer's unlimited or limited taxing power. In addition, GO Bonds are voter approved.

GOAL
A broad operational statement of what a program expects to achieve sometime in the future, thus providing a general description of the desired end state (Guajardo & McDonnell, 2000).

GOVERNMENT ACCOUNTING STANDARDS BOARD – STATEMENT 34 (GASB 34)
A Government Accounting Standards Board statement that requires two financial statements of governmental funds: a balance sheet and a statement of revenues, expenditures and changes in fund balances. Of note, Statement 34 also requires that the value of infrastructure assets be shown on the balance sheet. In addition, Management's Discussion and Analysis (MD&A) is required. Funds have been redefined and account groups have been eliminated. Major funds will be reported instead of fund types.

GRANT
A contribution by a government or other organization to support a particular function and/or purpose. Grants may come from other governments (Federal, State) or from private donors.

GRANT MATCH
Costs or in-kind services required to match grantors' shares of grant program costs.

– H –

HAVA
The HELP AMERICA VOTE ACT (HAVA) was established as a program to provide funds to States to replace punch card voting systems, to establish the Election Assistance Commission, to assist in the administration of Federal elections and to otherwise provide assistance with the administration of certain Federal election laws and programs, to establish minimum election administration standards for States and units of local government with responsibility for the administration of Federal elections, and for other related purposes.

HEADCOUNT
The number of authorized positions funded by the adopted budget. As used in Nassau County, this is the sum of positions that are full-time, part-time and seasonal positions.

HOURLY
Refers to an employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or to fill temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

– I –

IMPACT FEES
A type of charge for services imposed on new construction in order to support specific new demands on a given service (e.g., parks and fire protection).

INCEPTION-TO-DATE
The period during which financial activity has occurred for a multi-year capital project or grant. Such period begins with the initial authorization of funding by the Legislature, which only rarely coincides with the County's fiscal year, January 1.

INCREMENTAL COST OF CAPITAL
The average cost incurred for each additional unit of debt issued.

INDIRECT COST
A cost necessary for the functioning of the government as a whole but which cannot be directly assigned to one service or program area.

INFRASTRUCTURE
Government facilities on which the continuance and growth of a community depend such as roads, bridges and similar assets that are immovable and of value to the government unit only.

INITIATIVE
A programmatic change in current practices and/or processes intended to generate cost savings or new revenue to eliminate the County's structural deficit.

INPUTS
Resources allocated for the execution of activities and work processes so that stated goals, objectives and outcomes can be achieved.

INTEREST
The fee charged by a lender to a borrower for the use of borrowed money, usually expressed as an annual percentage of the principal; the rate is dependent on the time value of money, the credit risk of the borrower, and the inflation rate.

INTEREST INCOME
Revenues earned on invested cash.

INTERFUND TRANSFER
A transfer of funds between departments/ funds for specific purposes as approved by the appropriate authority(s).

INTERNAL SERVICE FUND
A fund established for the purpose of providing services between County departments on a cost reimbursement basis. The fund's expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact.

INVESTMENT-GRADE BOND
A bond that is relatively safe, having a high bond rating such as BBB or above.

ISSUE
A bond offered for sale by a government.

– J –

JUDGMENT
An amount to be paid or collected by a government as the result of a court decision.

JUNK BOND
A high-risk, non-investment grade bond with a low credit rating, usually BB or lower; as a consequence, it usually has a high yield. A junk bond is the opposite of an investment-grade bond.

– L –

LAPSING APPROPRIATION
An appropriation made for a specific time period, usually a fiscal/budget year. At the end of the specified period, any unexpended or unencumbered balances lapse or end, unless otherwise provide by law. Most operating funds perform this way.

LEGISLATIVE DISTRICT
The boundaries that define the constituency of an elected official (Legislator).

LEVY
A fixed rate for services that is imposed by a government to support its operations.

LIABILITY
Debt or other legal obligation arising out of a past transaction that must be liquidated,

renewed, or refunded at some future date. This term does not include encumbrances.

LINE ITEM BUDGET
A budget that lists each expenditure category (e.g., salary, equipment, travel, etc.) separately along with the dollar amount budgeted for each specified category.

LIQUIDITY
The ease with which an asset can be sold for cash.

LONGEVITY
Employee compensation payments made in recognition of a certain number of years employed full time with the government.

LONG-TERM DEBT
Debt with a maturity of more than one year after the date of issuance.

– M –

MANDATED PROJECT/PROGRAM
A project or program that Nassau County must provide according to Federal or State Law, a court order, or the Nassau County Charter.

MATURITY
The date on which the principal or stated value of investments or debt obligations is due and may be reclaimed.

MILL
A "mill" is a monetary measure equating to 0.001 of a dollar. When referring to the *Ad Valorem Tax* it means that one mill is equal to $1 of tax per $1,000 of assessed property taxable value.

MILLAGE RATE
The rate per one thousand ($1,000) dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MISSION STATEMENT
A broad, high-level statement of purpose for an agency/department. As mission statements relate to an agency's fundamental purpose, there should be a close relationship between the mission statements, description of services provided by the divisions within the agency, and planned outcomes.

MODIFIED ACCRUAL BASIS OF ACCOUNTING
The method of accounting under which revenues are recognized in the period that they become available and measurable. Expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

MULTI-YEAR FINANCIAL PLAN (MYP)
The County's four-year projection of baseline operating revenues and expenses and its plan for closing any projected gaps.

– N –

NASSAU COUNTY INTERIM FINANCING AUTHORITY (NIFA)
State oversight board designated to help restore Nassau County to fiscal health and to ensure adequate funding for essential services and infrastructure rebuilding.

NASSAU HEALTH CARE CORPORATION
Entity established in 1999 to manage the Nassau University Medical center, A. Holly Patterson Home and associated health clinics.

NET DEBT LIMITATION
A statutory limitation whereby a government's net GO Bond debt cannot exceed a specified percentage of the appraised value of property subject to taxation.

NET YIELD
Net return on an investment after deducting all expenses.

NON-AD VALOREM FINANCING
The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes.

NON-LAPSING FUND
A fund whose unencumbered appropriation balance remains available for expenditure after the end of the year. A non-lapsing fund remains open and available for use until all of the authorized appropriation is expended, transferred, or closed by budgetary action. Grants and capital funds normally operate in this way.

NON-PROGRAMMED COST
The share of the project that is funded by outside sources that are not recognized as revenues of the County.

– O –

OBJECT CODE
A code that describes a specific expenditure or revenue item.

OBJECTIVE
A defined method to accomplish an established goal. A true objective is identified in specific, well-defined and measurable terms that can be achieved within a specified time frame.

OPERATING BUDGET
The annual spending plan for the daily, recurring operating costs of the government.

OPERATING BUDGET IMPACT
A financial or programmatic effect that an approved project will have on the operating budget either while the project is a work-in-progress or upon completion. The impact on the operating budget can be negative, positive or neutral.

OPERATING FUNDS
Resources derived from recurring revenue sources and used to finance on-going operating expenditures and pay-as-you-go capital projects.

ORDINANCE
A formal written document signed by the Legislature.

ORIGINAL BUDGET
The adopted budget as approved by the Legislature.

OUTPUTS
Goods produced and services performed by a government delivered to its customers.

– P –

PAR
See definition of *Face Value*.

PAY-AS-YOU-GO BASIS
A term used to describe a financial policy where capital outlays are financed from current revenues to avoid incurring costly debt financing or issuing new debt.

PERFORMANCE-BASED BUDGETING
The allocation of financial resources to programs and services based on their worth, overall performance, and contribution to the County's overall mission, goals, and objectives.

PERFORMANCE MANAGEMENT
The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program directions to meet those goals; and report on the success of meeting those goals.

PERFORMANCE MEASURE
A specific quantitative or qualitative assessment of results obtained through a program or activity.

PERFORMANCE MEASUREMENT
A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

PERIOD OF PROBABLE USEFULNESS (PPU)
Estimation of the expected life of a capital improvement project. These are generally determined by State statute.

PERSONAL SERVICES
Expenditures for salaries, wages and fringe benefits of a government's employees.

POLICY
A principal used to guide a managerial, operational, or financial decision.

PRESENT VALUE
The current value of one or more future cash payments, discounted at some appropriate interest rate.

PRINCIPAL
The original amount borrowed through a loan, bond issue or other form of debt.

PRIOR YEAR ENCUMBRANCES
Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PRODUCTIVITY
Average real output per unit of input.

PROGRAM
A discrete service or group of related services provided by an organizational unit designed to achieve the government's goals and objectives.

PROGRAM ENHANCEMENT
A proposal to amend an agency's baseline/target budget request by implementing new programs, increasing service levels, initiating revenue-generating or cost saving ideas, and/or implementing anticipated strategic initiatives as outlined and approved in the Multi-Year Financial Plan (MYP). The purpose of program enhancements is to provide decision-makers with a set of structured options for consideration to increase or decrease the baseline budget.

PROJECT NUMBER
A unique numerical or alpha-code used to identify any special activity, especially where specific reporting requirements exist. These numbers are always used with capital projects and grants.

PROJECT TITLE
A name given to a project that is used for administrative purposes in conjunction with the project number; typically captures both the nature and location of the project.

PROPRIETARY FUND
A fund used to account for operations that are financed and operate in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges or

contracts for services. Measurement focus is on determination of net income, financial position, and changes in financial position.

PROPOSED BUDGET
The County Executive's recommendation for the County's financial operations that includes an estimate of proposed expenditures and revenues for a given fiscal year.

– R –

RATE
A value describing one quantity in terms of another. Example: *Rate* of interest.

RATING AGENCIES
A number of companies assign a risk level to the bonds or debt issued by a government. Risk means the likelihood of default or nonpayment. The lower the risk of nonpayment, the lower the interest the government must pay. Some agencies give an AAA rating to the least risky government bonds. Some of the top rating agencies are Standard & Poor's Corporation, Moody's Investor Service and Fitch Investor's Service.

REAL ASSET
An asset that is intrinsically valuable because of its utility, such as real estate or physical equipment.

REAL CAPITAL
Capital, such as equipment and machinery that is used to produce goods.

REFUNDING BONDS
Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to affect net present value savings.

REMAINING MATURITY
The amount of time left until a bond becomes due.

RESERVES
A portion of fund equity (set-aside) legally restricted for a specified purpose or not available for appropriation and subsequent spending.

RESOLUTION
A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

RESOURCES
Total dollars available for appropriation that includes estimated revenues, fund transfers and beginning fund balances.

RESTRUCTURING
Major organizational changes aimed at greater efficiency and adaptation to changing economies, markets and stakeholder expectations.

REVENUE
The taxes, fees, charges, special assessments, grants, and other funds collected and received by the County to support its services and/or capital improvement projects.

REVOLVING FUND
A special type of fund established to promote improved financial reporting and administrative convenience.

RISK
A probability estimate of loss or less-than-expected returns.

– S –

SATISFACTION OF DEBT
Document issued by a lender upon complete repayment of debt.

SINKING FUND
A fund, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient moneys for the payment of debt service requirements. The revenues to be deposited into

the sinking fund and payments from it are determined by the terms of the bond contract.

SMART GOVERNMENT INITIATIVE
A plan, usually at the department level, to reduce expenditures or increase revenues through improved efficiency.

SPECIAL DISTRICT
A designated geographic area established to provide a specialized service usually petitioned for by the citizenry and approved by the Legislature.

SPECIAL REVENUE FUND
Fund used to account for revenues received that have specific purposes for which they can be used.

STAKEHOLDERS
People, organizations or groups with an interest or "stake" in the line of business.

STRAIGHT-LINE DEPRECIATION
Depreciating an asset, minus its salvage value by the same (fixed) amount every year over its useful life. For example: If a vehicle costs $20,000 with a salvage value of $2,000 and useful life of three years, it will be depreciated at a cost of $6,000 per year.

STRATEGIC PLAN
Similar to a corporate plan but not restricted to organizational boundaries. A strategic plan gives direction and cohesion to activities over a specified time frame.

SUPPLEMENTAL APPROPRIATION
Additional appropriation made by the governing body after the budget year has started.

SURPLUS
The amount by which the government's total revenues exceed its total outlays in a give period, usually a fiscal year.

SWORN POLICE OFFICERS
All non-civilian members of the Police Department who are members of the Policeman's Benevolent Association (PBA), Detectives Association Inc. (DAI) and Superior Officers Association (SOA).

– T –

TAX
Compulsory charge levied to finance services performed by the government for the benefit of the community (citizens, businesses, etc.).

TAX CERTIORARI
Grievances filed by Nassau County property owners contesting the assessment of their properties.

TAX LEVY
The resultant product when the tax base multiplies the tax rate per $100. Revenues are less than the levy because of delinquencies, tax roll errors, and court cases contesting assessed property value.

TAX RATE
The amount of tax levied for each $100 of assessed valuations. The tax rate is applied to the assessed valuation to derive the tax levy.

TRANSFER IN/OUT
Amount transferred from one fund to another to assist in financing the services for the recipient fund.

TRUST FUND
A trust fund consists of resources received and held by a government unit as a trustee, to be expended or invested in accordance with the conditions of the trust.

– U –

UNENCUMBERED BALANCE
The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use.

UNRESERVED FUND BALANCE
The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UPGRADE
A positive change in ratings for a security such as a credit bureau's upgrading of a bond

USEFUL LIFE
The length of time that a depreciable asset is expected to be useable.

USER CHARGES/FEES
A fee paid by an individual for direct receipt of a public service.

– V –

VALUATION
The process of determining the value of an asset.

VARIABLE COST
A cost that increases or decreases in accordance with the same fluctuations in the amount of service provided (i.e. salary).

VARIABLE RATE DEBT (VRD)
Debt that bears interest that changes or varies at predetermined intervals (i.e. daily, monthly) selected by the issuer. The issuer may also have the option to convert the variable rate to a fixed rate. The issue then becomes a fixed-rate obligation and cannot be returned to the variable rate mode.

VARIANCE
Compares the standard or budget with the actual. The effort in government is to stay within budget and to avoid unfavorable variances, that is, where the actual collection or expenditure is out of line with the budget.

VERTICAL
The organizational structure of Nassau County whereby agencies and depart-mints of similar purpose and/or service type are grouped vertically.

– W –

WEIGHTED
For a value, modified in order to reflect proportional relevance.

WORKING CAPITAL
Current assets minus current liabilities.

WORKLOAD
A performance measurement category that compares output to demand (people served, transactions processed, complaints addressed). The question usually answered by the data reported in a workload measure is, "What is the number of transactions performed per employee for a particular program or service activity?"

– Y –

YEAR-END
This term is used in reference to the end of the fiscal year, for Nassau County, December 30th.

YEAR-TO-DATE (YTD)
For the period that starts at the beginning of the fiscal year (January 1 for Nassau County) to the current date.

YIELD
The rate earned on an investment based on the cost of the investment.

YIELD TO MATURITY
Yield that would be realized on a bond if the bond were held until the maturity date. It is

greater than the current yield if the bond is selling at a discount and less than the current yield if the bond is selling at a premium.

– Z –

ZERO COUPON BOND
See definition of *Accrual Bond*.