NASSAU COUNTY
NEW YORK

Thomas R. Suozzi
County Executive

Body

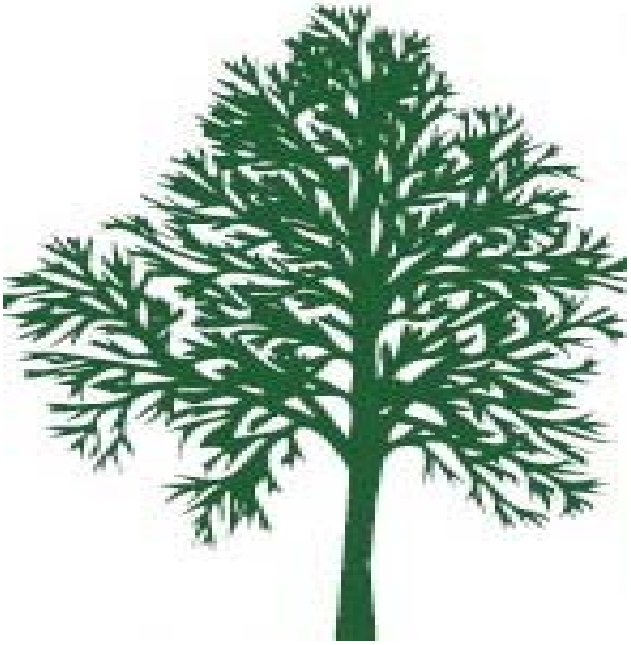
Air

Land

Water

HEALTHY NASSAU

Working to make Nassau County the healthiest county in the nation, fiscally and physically.



Summary of the Fiscal 2008 Adopted Budget
October 29, 2007
Ordinance No. 163-07

MANAGEMENT, BUDGET AND FINANCE VERTICAL

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Nassau County, New York** for the Annual Budget beginning **January 1, 2007**. 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

September 15, 2007

Dear Citizens of Nassau County:

I am proud to deliver a fifth consecutive no-property-tax-increase budget.

Just as important as no-tax increase, the proposed budget increases spending over 2007 levels by just 1.9%, at a time when the Consumer Price Index (CPI) – which measures the rate of inflation – is twice that, at 3.8%. This 1.9% spending increase is the lowest increase in budget spending by any municipality within our region.

By trimming the workforce to record lows, cutting borrowing in half, winning historic labor contract concessions and streamlining government, we have balanced the budget each year since 2002 and created multi-million dollar surpluses.

We accomplished this despite skyrocketing expenses that are beyond our control, such as mandated State programs like pre-school special education and Medicaid and ever-increasing health insurance premiums and utilities.

We are faced each year with growing expenses that we can not control. So my administration works diligently and creatively, every day, to make government leaner and more efficient. This fifth consecutive no-tax-increase budget proves our unwavering commitment to the sort of sound, conservative financial management that has led to the 11 bond upgrades and the A-level credit we've earned since we took over – back when the County was on the brink of bankruptcy.

In 2002, when I first assumed office, County property taxes were an average of 22.7% of the average property tax bill. School taxes and town, village and special district taxes have continued to rise, while the county taxes have not been raised for four consecutive years, and as a result, the county portion has decreased from 22.7% to 17.7% of your total property tax bill.

In Mineola, we will continue to merge and consolidate departments, continue to win labor savings through tough but fair union contract negotiations and continue to control overtime costs. We are overhauling the workers' compensation system, exploring new ways to reduce our high healthcare costs, constantly improving our inventory tracking systems and implementing even better performance measures to more effectively monitor employee efficiency.

The proposed budget also provides for departmental mergers to create more efficiency. Both the Department of Traffic Safety and the Police Department's Building Maintenance Unit (BMU) will be folded into the Department of Public Works (DPW). Efforts are also underway to merge the Police Department's fleet maintenance unit into DPW, which already handles the County's fleet of vehicles.

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

And to help Nassau County remain the safest municipality of its size in the nation, the administration is hiring approximately 100 new police officers in November, 2007, and an additional 148 officers in 2008.

We are holding the line on property taxes, keeping spending well below the rate of inflation, and maintaining services.

But, if we are to truly address Nassau's most serious problem of high property taxes we must reach beyond the confines of county government. We must seek to consolidate the massive spider's web of more than 400 separate special district taxing authorities.

I have already embarked on an aggressive new effort to consolidate these "mini-governments" to reduce their high costs and improve the delivery of their services.

And, we will step up our efforts to promote targeted and planned growth to expand our tax base and thereby lessen the burden on County residential taxpayers. Our goal is that by the year 2020, property taxes will no longer be the number one issue that chases our residents away from Nassau County.

As we continue to streamline County government, we are more effectively serving the county's taxpayers.

I promise you that I will continue the battle to keep a cap on County property taxes and lead the fight to consolidate all of the County's special taxing districts.

Sincerely,

Thomas R. Suozzi

Thomas R. Suozzi

COUNTY MISSION, VISION AND VALUES STATEMENT

COUNTY MISSION, VISION AND VALUES

Mission

The Suozzi Administration's primary mission is to provide efficient, effective, and compassionate delivery of government services and assistance to those most in need and provide creative solutions to alleviate the overwhelming property tax burden while creating a model suburban quality of life.

2020 Vision

- Establish status as a national model for efficient, effective, and compassionate delivery of government assistance to those most in need;
- Maintain status as the safest county in the country;
- Contain expense growth to minimize property taxes by;
    - Running county government more efficiently, utilizing technology, and relentlessly combating waste, fraud, and abuse;
    - Consolidating multiple layers of overlapping local governments;
    - Fighting for reduction in state mandates and increases in state aid;
    - Fostering expansion of the tax base through smart growth modeled in the New Suburbia Plan;
- Establish status as the healthiest county in the country and become a national model for suburban environmental innovation.

County Values

Integrity – tell the truth and do the right thing, whether it is easy or not; behaving in a way consistent with your statements.
Respect – be fair, polite and courteous towards each other.
Excellence – strive for consistent outstanding performance and creative solutions.
Accountability – accept responsibility for both successes and failures.
Customer Service – provide prompt and quality assistance to your customers
Hard Work – give your best effort every day to complete tasks efficiently

EXECUTIVE SUMMARY

Five years ago, Nassau County was ranked the worst run county in the country by the Maxwell School of Business. The landscape has changed significantly. The Suozzi Administration has achieved budget surpluses for five consecutive years, has received 12 bond rating upgrades, and aggressively pursues the elimination of waste, fraud and abuse in an effort to contain spending growth. Investments have been made in both the County's infrastructure – its roads, parks, buildings and technology – and in its care for those residents most in need.

With its strong commitment to sound financial management, the Administration confirms its responsibility to the constituents of Nassau County to first identify cost-cutting opportunities to close budget gaps before requiring tax levy dollars to do so. Under County Executive Suozzi, Nassau County has reduced its workforce, consolidated similar functions, won record labor concessions, and has benefited from the County Executive's successful effort to secure a statewide Medicaid cap, which was first instituted in 2006. The Administration continues to create a leaner, more accountable and performance-driven government.

The $2.6 billion 2008 budget holds the line on property taxes for the fifth consecutive year. Budgeted spending was held to only 1.9 percent at a time when the Consumer Price Index (CPI) is 3.8 percent. The Suozzi Administration accomplished this with assistance from labor unions in the form of concessions, strong operational management, and initiatives such as consolidation, controlling overtime costs, improved tracking of inventory, and maximization of State and Federal revenues.

Despite increasing costs associated with unfunded mandates – such as pre-school special education, Medicaid and employee health insurance – the 2008 budget holds spending to half of the CPI by diligently and consistently looking for ways to make government more efficient. The Administration continues to consolidate operations and merge departments. Performance measures have been established for each department to better gauge efficiency and improve services.

The Administration remains committed to the safety of its constituents. Nassau County remains the safest county of its size in the country. In an effort to maintain that status, the budget funds three classes of sworn officers scheduled for Fall of 2007, Winter of 2008 and Fall of 2008.

For the 2008 budget, the Administration applied zero-based budgeting. Instead of simply using the 2007 budget as a base and adding inflators, the Administration identified every expense item and justified that item from zero. The purpose is two-fold: 1) to justify every expense item within the budget, and 2) to provide a base by which to manage inventory going forward. It was this level of scrutiny that allowed the Administration to develop a budget which avoids the use of taxpayer dollars to fund unnecessary expenses.

REVENUES

The County receives 28.3 percent of its revenues from property taxes and 38.1 percent from sales tax. Sales tax receipts to date in 2007 have been lower than initially anticipated. The 2007 budget, developed in 2006 prior to current market conditions, assumed 3.9 percent growth. In early 2007, the Administration, to proactively manage any potential budget risk, quickly tightened spending, put further controls on overtime and identified contingencies in the budget to hedge against a potential shortfall. The Suozzi Administration once again proved its flexibility in addressing risk.

The 2008 budget is conservative and assumes sales tax growth at 2.5 percent on base growth in 2007 of 2.1 percent. In keeping with its practice of conservative budgeting, the Administration included $10 million in contingency to fund any unforeseen expenses or shortfalls in revenue.

Continuing to create a leaner, more accountable and performance-driven government, the Administration is not raising property taxes for the fifth consecutive year. The focus for 2008 will be on creating optimally efficient operations. The 2008 budget does, however, rely on $15 million in State Legislative items.

EXPENSES

The Suozzi Administration remains committed to uncovering wasteful spending and strives to find more efficient solutions to do more with less. Growth in the 2008 budget is held to only 1.9 percent with a continued focus on reform. It is this focus and unwavering persistence that has yielded hundreds of millions of dollars in Medicaid savings, workforce reduction, and labor concessions.

While the County continues to drive efficiency in its operations, expenses over which the County has no control continue to grow. Unfunded State mandates include pre-school special education, which is increasing 12 percent or $12.9 million over 2007 levels; and Medicaid, which is growing 3.5 percent or $7.7 million. Health insurance, mandated by labor contracts, is growing 5.1 percent or $10.8 million. The County's utilities bill is growing 4.5 percent, or $2.4 million, in 2008.

Due to improved market performance in 2006, pension costs are decreasing 7.6 percent, or $8.4 million. The Administration is also implementing overtime initiatives in the Police and Corrections Departments, and is better managing its inventory and workers' compensation caseload.

Since shifting to pay-as-you-go (PAYGO) to support property tax refunds in 2006, the County remains committed to funding $50 million in payments with operating funds. The County gradually transitioned to funding tax refunds in its operating budget by using $50 million of the 2005 surplus to fund 2006 property tax refund expense. In 2007, $25 million was funded in the budget and $25 million came from prior year surplus. The 2008 Budget allows for further progress toward the goal of funding the full $50 million per year out of operating expense with $40 million funded in the budget and only $10 million derived from 2007 surplus.

LABOR CONCESSIONS

The County and the Police Benevolent Association (PBA) received a binding arbitration award in July 2007, in which the County achieved 93% of its savings target for 2008. The PBA was awarded 2.75 percent growth throughout the contract, roughly one percent below CPI. The Suozzi Administration intends to use this award to establish a pattern of below-inflation wage growth with other County unions.

The County's contracts with Civil Service Employees Association (CSEA) and the police Superior Officers Association (SOA) expire in December 2007. Negotiations with the Detectives Association Inc. (DAI) and Sheriffs Officers Association (ShOA) are currently ongoing.

CONSOLIDATION AND ORGANIZATIONAL REALIGNMENT

The County's 2008 Budget builds on the consolidation successes of the 2007 Budget, which saved taxpayer money while maintaining or improving services. In 2007, the Department of Drug and Alcohol Addiction and the Department of Mental Health, Mental Retardation and Developmental Disabilities were merged into the newly created Department of Behavioral Health, Chemical Dependency and Disabilities Services. This merger successfully closed gaps in services for those with multiple diagnoses, while also eliminating administrative duplication. This merger also helped to avoid costs in programs with staffing needs by utilizing former Department of Drug & Alcohol employees with excess capacity.

Also in 2007, the Office of Grants Management was transferred into the Office of Management and Budget (OMB) Revenue Unit as part of the County's effort to better manage and generate new sources of revenue. In addition to its focus on grants, OMB's Revenue Unit is focused on deriving new revenues through the alignment of similar programs throughout the County with existing funding streams allowable under Federal and State programs.

The 2008 Adopted Budget proposes additional mergers to generate greater efficiencies and drive cost savings. One such example is the Traffic Safety Board's merger with the Department of Public Works (DPW). The Police Department's print shop is being folded into County's Printing & Graphics Unit within the Office of Constituent Affairs.

Efforts are also underway to merge the Police Department's fleet maintenance unit into DPW, which already handles the County's fleet of vehicles. These mergers are consistent with the Suozzi Administration's mission to consolidate government and maintain or improve services while continually reducing administrative costs.

NEW INVESTMENTS/SMART GOVERNMENT INITIATIVES

The County continues to improve operations through other smart government initiatives. The Administration expects to generate $2.4 million in 2008 through more efficient management of its inventory. Until recently, there had previously been minimal oversight with pockets of storerooms throughout the County carrying, in some cases, obsolete inventory. The County is currently assessing its inventory levels and determining the best operational and technological system by which to track purchasing, warehousing and distribution.

The County is saving $8 million in pubic safety overtime costs – $5 million in Police overtime and $3 million in Correctional Center overtime. Meanwhile, to ensure Nassau County remains the safest municipality of its size in the nation, the Administration is hiring 100 new police officers in November 2007, and an additional 148 new police officers in 2008. The County also plans to hire additional corrections officers to generate cost savings from overtime reduction and revenue from housing Federal inmates.

Also, the County is overhauling its workers' compensation system. Limited management and oversight in the past caused annual costs to increase to over $20 million per year. While remaining committed to caring for and supporting injured employees, the County is focused on developing wellness and back-to-work programs. At the same time, it is investing in rooting out abuses through the improved management

of claims. The 2008 Budget puts the workers' compensation program under the control of the Office of Management and Budget (OMB), which will manage and track each individual case.

Meanwhile, the County continues to seek alternatives to save money on both active employee and retiree health insurance. As part of its recent labor award, the PBA is working closely with the County to explore less expensive health insurance options with comparable coverage. While health insurance savings are not reflected in the 2008 Budget, it is likely that a savings will occur within the year.

PERFORMANCE MEASUREMENT

In 2007, County Executive Suozzi re-emphasized performance-based management to reflect the desire to better understand the impact that government programs have on the lives of its citizens. Nassau County is increasingly determined to measure the value added to taxpayers' dollars in an effort to improve programs. Through strategic planning, monitoring and evaluation, tracking and reporting progress on identified performance measures, government becomes more accountable for its efforts and activities.

As part of the development of the 2007 Budget, OMB worked with departments in the development of "department-owned" goals, objectives and linked performance measures. 226 departmental performance targets are included in the 2008 Budget with over 1,000 performance measures in total, which are used to manage daily operations.

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; and
- production of the County's first Program Budget, Revenue Manual and Grants Plan.

Due to these successful efforts as well as the development of five balanced operating budgets, six 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. Nassau's ratings stand at A+ (Fitch Ratings), A (Standard and Poor's Ratings Services) and A2 (Moody's Investor's Services).

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 2008 Budget again demonstrates the Administration's commitment to these sound financial management practices.

FUND SUMMARY

FUND SUMMARY

MAJOR FUNDS INCLUDING SEWER RESOURCE DISTRICT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	821,011,305	850,799,954	427,572,003	878,011,472
	AB - FRINGE BENEFITS	371,717,361	444,067,792	267,082,576	398,529,405
	AC - WORKERS COMPENSATION	-	-	7,710	16,969,331
	BB - EQUIPMENT	6,803,249	4,808,120	1,374,605	6,069,932
	CC - MATERIALS & SUPPLIES	(260,413)	-	(21,548)	-
	DD - GENERAL EXPENSES	40,090,392	45,845,638	23,887,060	45,779,609
	DE - CONTRACTUAL SERVICES	153,128,231	157,276,426	79,306,807	154,733,738
	DF - UTILITY COSTS	52,129,228	54,305,430	22,738,659	56,722,390
	FF - INTEREST	41,374,156	39,152,145	10,595,681	54,971,704
	GA - LOCAL GOVT ASST PROGRAM	59,742,639	62,046,922	15,355,023	62,621,959
	GG - PRINCIPAL	146,324,359	129,320,315	58,270,000	121,931,315
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	23,888,407	13,000,000	16,763,231	13,000,000
	HH - INTERFD CHGS - INTERFUND CHARGES	26,320,257	27,546,004	(30,000)	48,633,308
	JA - CONTINGENCIES RESERVE	(385,595)	-	-	-
	JC - FEDERAL DISALLOWANCES RESERVE	31,883	-	-	-
	LB - TRANS TO GENERAL FUND	1,971,299	-	-	-
	LN - TRANS TO PDH FUND	1,428,516	-	-	-
	LO - TRANS TO CPF FUND	7,076,838	-	-	-
	MM - MASS TRANSPORTATION	45,902,617	47,226,304	13,666,896	47,370,357
	NA - NCIFA EXPENDITURES	-	1,300,000	-	1,300,000
	OO - OTHER EXPENSES	188,262,125	263,241,901	29,553,440	292,641,898
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	154,860,306	153,522,441	146,300,586	164,094,980
	SS - RECIPIENT GRANTS	50,011,111	53,676,000	24,502,098	48,890,000
	TT - PURCHASED SERVICES	41,992,751	47,865,713	32,391,848	46,602,517
	WW - EMERGENCY VENDOR PAYMENTS	51,304,032	53,881,103	40,585,273	52,154,880
	XX - MEDICAID	212,598,284	218,024,984	124,048,251	225,698,854
	XY - MEDICAID - IGT	1,171,947	-	215,447	-
EXPENSE Total		**2,498,495,284**	**2,666,907,192**	**1,334,165,643**	**2,736,727,649**
	Interdepartmental Transfer	**373,686,733**	**364,604,992**	**5,617,897**	**391,912,363**
Expenses Including Interdepartmental Transfers		**2,872,182,016**	**3,031,512,184**	**1,339,783,539**	**3,128,640,012**
REVENUE					
	AA - FUND BALANCE	143,349,412	45,021,314	-	63,203,056
	BA - INT PENALTY ON TAX	22,532,343	24,650,000	11,932,772	22,500,000
	BC - PERMITS & LICENSES	10,525,466	13,769,030	5,651,333	11,219,800
	BD - FINES & FORFEITS	23,000,351	24,606,452	10,031,367	27,045,900
	BE - INVEST INCOME	32,647,742	21,612,725	8,279,146	29,763,935
	BF - RENTS & RECOVERIES	79,515,306	52,052,425	27,424,927	52,852,296
	BG - REVENUE OFFSET TO EXPENSE	3,288,481	10,707,469	1,157,957	12,117,615
	BH - DEPT REVENUES	85,901,278	89,623,876	41,395,655	97,086,147
	BI - CAP BACKCHARGES	4,667,878	9,342,067	(1,544,124)	9,994,694
	BK - SERVICE FEES	20	-	-	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,551,042	5,914,000	990,689	6,306,000
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	714,487	16,800,000	19,216	5,600,000
	BS - OTB PROFITS	3,178,872	3,030,000	-	2,792,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	47,713,832	219,530,765	27,310,642	88,533,579
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	115,189,637	111,556,435	10,662,246	120,396,948
	IF - INTERFD TSFS - INTERFUND TRANSFERS	205,975,467	-	31,476,824	116,187,759
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	187,799,297	195,480,912	41,032,776	220,965,546
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	928,807,123	968,142,293	316,930,223	978,173,579
	TB - PART COUNTY - SALES TAX PART COUNTY	65,421,278	62,771,629	14,537,008	64,384,246
	TL - PROPERTY TAX	739,575,163	758,371,054	761,775,290	773,371,054
	TO - OTB 5% TAX	6,580,497	6,500,000	1,341,853	6,500,000
	TX - SPECIAL TAXS - SPECIAL TAXES	28,320,693	27,424,745	12,485,999	27,733,495
REVENUE Total		**2,739,255,663**	**2,666,907,191**	**1,322,891,797**	**2,736,727,649**
	Interdepartmental Transfer	**373,690,500**	**364,604,993**	**5,626,565**	**391,912,363**
Revenue Including Interdepartmental Transfers		**3,112,946,163**	**3,031,512,184**	**1,328,518,362**	**3,128,640,012**

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

FUND SUMMARY

MAJOR FUNDS					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	801,486,436	826,976,584	417,032,328	855,007,143
	AB - FRINGE BENEFITS	363,118,929	433,407,684	261,274,511	388,398,214
	AC - WORKERS COMPENSATION	-	-	7,710	16,969,331
	BB - EQUIPMENT	6,607,849	4,079,770	1,314,143	5,292,582
	CC - MATERIALS & SUPPLIES	(243,944)	-	(21,548)	-
	DD - GENERAL EXPENSES	31,133,508	34,793,454	18,787,170	32,845,987
	DE - CONTRACTUAL SERVICES	134,540,248	133,564,401	68,664,395	136,517,138
	DF - UTILITY COSTS	39,178,137	42,305,430	20,691,689	42,330,343
	FF - INTEREST	30,370,305	25,816,905	10,595,681	40,062,547
	GA - LOCAL GOVT ASST PROGRAM	59,742,639	62,046,922	15,355,023	62,621,959
	GG - PRINCIPAL	114,845,000	99,103,014	58,270,000	90,940,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	23,888,407	13,000,000	16,763,231	13,000,000
	HH - INTERFD CHGS - INTERFUND CHARGES	53,205	175,000	(30,000)	16,457,462
	JA - CONTINGENCIES RESERVE	(385,595)	-	-	-
	JC - FEDERAL DISALLOWANCES RESERVE	31,883	-	-	-
	LB - TRANS TO GENERAL FUND	1,971,299	-	-	-
	LN - TRANS TO PDH FUND	1,428,516	-	-	-
	LO - TRANS TO CPF FUND	7,076,838	-	-	-
	MM - MASS TRANSPORTATION	45,902,617	47,226,304	13,666,896	47,370,357
	NA - NCIFA EXPENDITURES	-	1,300,000	-	1,300,000
	OO - OTHER EXPENSES	188,096,356	243,673,552	29,698,080	271,967,154
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	154,860,306	153,522,441	146,300,586	164,094,980
	SS - RECIPIENT GRANTS	50,011,111	53,676,000	24,502,098	48,890,000
	TT - PURCHASED SERVICES	41,992,751	47,865,713	32,391,848	46,602,517
	WW - EMERGENCY VENDOR PAYMENTS	51,304,032	53,881,103	40,585,273	52,154,880
	XX - MEDICAID	212,598,284	218,024,984	124,048,251	225,698,854
	XY - MEDICAID - IGT	1,171,947	-	215,447	-
EXPENSE Total		**2,360,781,066**	**2,494,439,261**	**1,300,112,809**	**2,558,521,448**
	Interdepartmental Transfer	**373,686,733**	**364,604,992**	**5,617,897**	**391,912,363**
Expenses Including Interdepartmental Transfers		**2,734,467,798**	**2,859,044,253**	**1,305,730,706**	**2,950,433,811**
REVENUE					
	AA - FUND BALANCE	90,498,753	13,075,000	-	10,000,000
	BA - INT PENALTY ON TAX	22,532,343	24,650,000	11,932,772	22,500,000
	BC - PERMITS & LICENSES	10,525,466	13,504,030	5,651,333	11,003,800
	BD - FINES & FORFEITS	23,000,351	24,606,452	10,031,367	27,045,900
	BE - INVEST INCOME	25,107,767	19,842,990	8,279,146	23,763,935
	BF - RENTS & RECOVERIES	78,824,962	51,764,261	26,823,195	52,380,882
	BG - REVENUE OFFSET TO EXPENSE	3,288,481	10,545,444	1,157,957	11,957,475
	BH - DEPT REVENUES	84,416,803	87,967,632	40,614,653	95,621,707
	BI - CAP BACKCHARGES	4,409,431	8,878,990	(1,575,232)	9,515,411
	BK - SERVICE FEES	20	-	-	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,551,042	5,914,000	990,689	6,306,000
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	714,487	16,800,000	19,216	5,600,000
	BS - OTB PROFITS	3,178,872	3,030,000	-	2,792,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	47,713,832	83,613,393	27,238,449	88,509,470
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	115,189,637	111,556,435	10,662,246	120,396,948
	IF - INTERFD TSFS - INTERFUND TRANSFERS	10,476,653	-	1,476,824	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	187,799,297	195,480,912	41,032,776	220,965,546
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	928,807,123	968,142,293	316,930,223	978,173,579
	TB - PART COUNTY - SALES TAX PART COUNTY	65,421,278	62,771,629	14,537,008	64,384,246
	TL - PROPERTY TAX	739,575,163	758,371,054	761,775,290	773,371,054
	TO - OTB 5% TAX	6,580,497	6,500,000	1,341,853	6,500,000
	TX - SPECIAL TAXS - SPECIAL TAXES	28,320,693	27,424,745	12,485,999	27,733,495
REVENUE Total		**2,480,932,949**	**2,494,439,260**	**1,291,405,763**	**2,558,521,448**
	Interdepartmental Transfer	**373,690,500**	**364,604,993**	**5,626,565**	**391,912,363**
Revenue Including Interdepartmental Transfers		**2,854,623,449**	**2,859,044,253**	**1,297,032,328**	**2,950,433,811**

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

GENERAL FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	367,190,511	409,328,428	203,678,164	425,416,478
	AB - FRINGE BENEFITS	189,933,310	224,446,162	126,458,151	192,153,672
	AC - WORKERS COMPENSATION	-	-	7,710	12,302,179
	BB - EQUIPMENT	2,364,476	2,275,137	890,316	1,553,918
	CC - MATERIALS & SUPPLIES	(142,855)	-	(21,548)	-
	DD - GENERAL EXPENSES	21,820,487	26,753,924	14,565,593	25,319,067
	DE - CONTRACTUAL SERVICES	113,901,071	121,060,784	60,051,125	123,921,496
	DF - UTILITY COSTS	36,176,156	38,541,704	19,359,287	38,507,078
	GA - LOCAL GOVT ASST PROGRAM	59,742,639	62,046,922	15,355,023	62,621,959
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	23,888,407	13,000,000	16,763,231	13,000,000
	HH - INTERFD CHGS - INTERFUND CHARGES	53,205	175,000	(30,000)	16,457,302
	JA - CONTINGENCIES RESERVE	(385,595)	-	-	-
	JC - FEDERAL DISALLOWANCES RESERVE	31,883	-	-	-
	LN - TRANS TO PDH FUND	1,428,516	-	-	-
	LO - TRANS TO CPF FUND	7,076,838	-	-	-
	MM - MASS TRANSPORTATION	45,902,617	47,226,304	13,666,896	47,370,357
	NA - NCIFA EXPENDITURES	-	1,300,000	-	1,300,000
	OO - OTHER EXPENSES	42,279,103	66,515,663	29,113,188	87,446,723
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	154,860,306	153,522,441	146,300,586	164,094,980
	SS - RECIPIENT GRANTS	50,011,111	53,676,000	24,502,098	48,890,000
	TT - PURCHASED SERVICES	41,992,751	47,865,713	32,391,848	46,602,517
	WW - EMERGENCY VENDOR PAYMENTS	51,304,032	53,881,103	40,585,273	52,154,880
	XX - MEDICAID	212,598,284	218,024,984	124,048,251	225,698,854
	XY - MEDICAID - IGT	1,171,947	-	215,447	-
EXPENSE Total		**1,423,199,198**	**1,539,640,269**	**867,900,638**	**1,584,811,460**
	Interdepartmental Transfer	**285,402,557**	**305,691,083**	**4,206,342**	**338,464,764**
Expenses Including Interdepartmental Transfers		**1,708,601,755**	**1,845,331,352**	**872,106,980**	**1,923,276,224**
REVENUE					
	AA - FUND BALANCE	85,629,185	13,075,000	-	10,000,000
	BA - INT PENALTY ON TAX	22,532,343	24,650,000	11,932,772	22,500,000
	BC - PERMITS & LICENSES	7,755,892	10,642,030	4,274,617	7,508,800
	BD - FINES & FORFEITS	22,920,561	24,496,752	9,984,012	26,571,200
	BE - INVEST INCOME	22,966,906	19,601,000	8,185,908	23,454,685
	BF - RENTS & RECOVERIES	73,849,186	51,414,261	26,154,670	52,030,882
	BG - REVENUE OFFSET TO EXPENSE	3,288,481	8,065,472	1,133,009	9,392,095
	BH - DEPT REVENUES	43,464,915	63,694,302	27,963,551	69,331,177
	BI - CAP BACKCHARGES	4,409,431	7,849,402	(1,575,232)	8,434,344
	BK - SERVICE FEES	20	-	-	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,551,042	5,914,000	990,689	6,306,000
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	714,487	-	-	-
	BS - OTB PROFITS	3,178,872	3,030,000	-	2,792,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	29,484,043	47,943,320	16,553,942	59,264,933
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	114,962,008	111,128,485	10,608,830	119,968,998
	IF - INTERFD TSFS - INTERFUND TRANSFERS	1,971,299	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	186,731,909	194,771,912	40,077,902	219,953,546
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	928,807,123	968,142,293	316,930,223	978,173,579
	TB - PART COUNTY - SALES TAX PART COUNTY	65,421,278	62,771,629	14,537,008	64,384,246
	TL - PROPERTY TAX	80,880,477	123,962,486	127,366,722	145,858,384
	TO - OTB 5% TAX	6,580,497	6,500,000	1,341,853	6,500,000
	TX - SPECIAL TAXS - SPECIAL TAXES	4,225,528	3,971,250	2,211,175	4,280,000
REVENUE Total		**1,714,325,482**	**1,751,623,594**	**618,671,649**	**1,836,704,869**
	Interdepartmental Transfer	**90,787,777**	**93,707,758**	**5,490,951**	**86,571,355**
Revenue Including Interdepartmental Transfers		**1,805,113,259**	**1,845,331,352**	**624,162,600**	**1,923,276,224**

DEBT SERVICE FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	FF - INTEREST	30,370,305	25,816,905	10,595,681	40,062,547
	GG - PRINCIPAL	114,845,000	99,103,014	58,270,000	90,940,000
	OO - OTHER EXPENSES	145,376,955	174,957,889	152,962	183,724,291
EXPENSE Total		290,592,260	299,877,808	69,018,643	314,726,838
REVENUE					
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	16,800,000	19,216	5,600,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	272,713,734	257,856,914	-	290,772,379
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	17,878,525	25,220,894	-	18,354,459
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	1,476,824	-
REVENUE Total		290,592,260	299,877,808	1,496,040	314,726,838

FUND SUMMARY

FIRE COMMISSION FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	9,654,686	9,973,957	5,232,577	10,579,024
	AB - FRINGE BENEFITS	3,192,630	3,350,838	2,282,670	3,663,915
	BB - EQUIPMENT	29,726	129,671	9,585	76,150
	DD - GENERAL EXPENSES	183,700	362,520	109,678	238,660
	DE - CONTRACTUAL SERVICES	4,075,385	4,237,675	4,051,280	4,238,375
	LB - TRANS TO GENERAL FUND	1,971,299	-	-	-
EXPENSE Total		**19,107,427**	**18,054,661**	**11,685,790**	**18,796,124**
	Interdepartmental Transfer	**2,650,243**	**3,127,875**	**202,925**	**2,694,732**
Expenses Including Interdepartmental Transfers		**21,757,669**	**21,182,536**	**11,888,715**	**21,490,856**
REVENUE					
	BE - INVEST INCOME	38,961	-	14,559	60,000
	BF - RENTS & RECOVERIES	753,457	-	66,260	-
	BG - REVENUE OFFSET TO EXPENSE	-	-	-	26,376
	BH - DEPT REVENUES	4,910,661	5,363,830	2,597,159	5,650,830
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	146,208	48,826
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	204,885	120,000	87,745	150,000
	TL - PROPERTY TAX	15,849,706	15,698,706	15,698,706	15,554,824
REVENUE Total		**21,757,669**	**21,182,536**	**18,610,637**	**21,490,856**
	Interdepartmental Transfer	**-**	**-**	**-**	**-**
Revenue Including Interdepartmental Transfers		**21,757,669**	**21,182,536**	**18,610,637**	**21,490,856**

POLICE DISTRICT FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	203,466,395	205,902,271	105,401,410	218,595,890
	AB - FRINGE BENEFITS	83,393,451	106,585,232	68,189,441	96,725,424
	AC - WORKERS COMPENSATION	-	-	-	3,182,005
	BB - EQUIPMENT	2,872,340	935,622	253,847	2,368,341
	CC - MATERIALS & SUPPLIES	(100,016)	-	-	-
	DD - GENERAL EXPENSES	4,398,281	4,360,343	1,998,984	4,095,776
	DE - CONTRACTUAL SERVICES	924,744	903,900	357,930	915,199
	DF - UTILITY COSTS	1,164,418	1,682,926	367,893	1,742,465
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	160
	OO - OTHER EXPENSES	361,590	1,450,000	346,408	513,365
EXPENSE Total		296,481,201	321,820,294	176,915,914	328,138,625
	Interdepartmental Transfer	26,050,990	25,493,978	182,678	22,179,991
Expenses Including Interdepartmental Transfers		322,532,191	347,314,272	177,098,592	350,318,616
REVENUE					
	AA - FUND BALANCE	4,869,568	-	-	-
	BC - PERMITS & LICENSES	1,828,447	1,792,000	871,836	2,150,000
	BD - FINES & FORFEITS	79,290	109,700	41,180	474,700
	BE - INVEST INCOME	1,510,712	116,700	62,373	120,201
	BF - RENTS & RECOVERIES	535,619	150,000	98,143	150,000
	BG - REVENUE OFFSET TO EXPENSE	-	1,038,084	-	1,061,948
	BH - DEPT REVENUES	3,410,804	3,187,826	1,708,347	3,187,826
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	9,152,839	9,152,839	10,408,342
	TL - PROPERTY TAX	333,627,075	331,639,639	331,639,639	332,325,833
REVENUE Total		345,861,514	347,186,788	343,574,358	349,878,850
	Interdepartmental Transfer	314,399	127,484	64,081	439,766
Revenue Including Interdepartmental Transfers		346,175,914	347,314,272	343,638,439	350,318,616

POLICE HEADQUARTERS FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	201,558,168	201,771,928	102,720,177	200,415,751
	AB - FRINGE BENEFITS	76,669,063	99,025,452	64,344,248	95,855,203
	AC - WORKERS COMPENSATION	-	-	-	1,485,147
	BB - EQUIPMENT	1,016,531	739,340	160,394	1,294,173
	CC - MATERIALS & SUPPLIES	(856)	-	-	-
	DD - GENERAL EXPENSES	3,117,006	3,316,667	2,113,547	3,192,484
	DE - CONTRACTUAL SERVICES	6,041,781	7,362,042	4,220,594	7,442,068
	DF - UTILITY COSTS	1,837,564	2,080,800	964,509	2,080,800
	OO - OTHER EXPENSES	78,709	750,000	85,522	282,775
EXPENSE Total		290,317,966	315,046,229	174,608,992	312,048,401
	Interdepartmental Transfer	24,264,535	30,292,056	1,025,952	28,572,876
Expenses Including Interdepartmental Transfers		314,582,501	345,338,285	175,634,944	340,621,277
REVENUE					
	BC - PERMITS & LICENSES	935,630	1,070,000	504,880	1,345,000
	BD - FINES & FORFEITS	-	-	6,175	-
	BE - INVEST INCOME	435,010	125,290	16,303	129,049
	BF - RENTS & RECOVERIES	2,578,834	200,000	342,034	200,000
	BG - REVENUE OFFSET TO EXPENSE	-	1,441,888	24,948	1,477,056
	BH - DEPT REVENUES	16,807,323	15,721,674	8,348,786	17,451,874
	BI - CAP BACKCHARGES	-	1,029,588	-	1,081,067
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	351,265	1,296,340	1,385,461	432,910
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	227,629	427,950	53,416	427,950
	IF - INTERFD TSFS - INTERFUND TRANSFERS	1,428,516	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	862,502	589,000	867,129	862,000
	TL - PROPERTY TAX	258,049,976	287,070,223	287,070,223	279,632,013
	TX - SPECIAL TAXS - SPECIAL TAXES	23,031,650	23,453,495	10,274,825	23,453,495
REVENUE Total		304,708,336	332,425,448	308,894,180	326,492,414
	Interdepartmental Transfer	9,874,590	12,912,837	71,533	14,128,863
Revenue Including Interdepartmental Transfers		314,582,926	345,338,285	308,965,713	340,621,277

SEWER AND STORM WATER RESOURCE DISTRICT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	19,524,869	23,823,370	10,539,675	23,004,329
	AB - FRINGE BENEFITS	8,598,431	10,660,108	5,808,065	10,131,191
	BB - EQUIPMENT	195,399	728,350	60,462	777,350
	CC - MATERIALS & SUPPLIES	(16,469)	-	-	-
	DD - GENERAL EXPENSES	8,956,884	11,052,184	5,099,890	12,933,622
	DE - CONTRACTUAL SERVICES	18,587,983	23,712,025	10,642,412	18,216,600
	DF - UTILITY COSTS	12,951,091	12,000,000	2,046,970	14,392,047
	FF - INTEREST	11,003,851	13,335,240	-	14,909,157
	GG - PRINCIPAL	31,479,359	30,217,301	-	30,991,315
	HH - INTERFD CHGS - INTERFUND CHARGES	26,267,052	27,371,004	-	32,175,846
	OO - OTHER EXPENSES	165,769	19,568,349	(144,640)	20,674,744
EXPENSE Total		**137,714,218**	**172,467,931**	**34,052,834**	**178,206,201**
REVENUE					
	AA - FUND BALANCE	52,850,659	31,946,314	-	53,203,056
	BC - PERMITS & LICENSES	-	265,000	-	216,000
	BE - INVEST INCOME	7,539,975	1,769,735	-	6,000,000
	BF - RENTS & RECOVERIES	690,345	288,164	601,731	471,414
	BG - REVENUE OFFSET TO EXPENSE	-	162,025	-	160,140
	BH - DEPT REVENUES	1,484,475	1,656,244	781,002	1,464,440
	BI - CAP BACKCHARGES	258,446	463,077	31,108	479,283
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	135,917,372	72,193	24,109
	IF - INTERFD TSFS - INTERFUND TRANSFERS	195,498,814	-	30,000,000	116,187,759
REVENUE Total		**258,322,714**	**172,467,931**	**31,486,034**	**178,206,201**

The Fiscal 2008 Adopted 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. Since 2007, the Department of Parks, Recreation and Museums has been contained within the General Fund. The Police District Fund, Debt Service Fund, Police Headquarters 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 2008 Expenditures by Fund

Fund	Fiscal 2008 Adopted Budget Expenses
General Fund	$ 1,584,811,460
Police District Fund	$ 328,138,625
Police Headquarters Fund	$ 314,726,838
Debt Service Fund	$ 312,048,401
Sewer and Storm Water Resource District Fund	$ 178,206,201
Fire Prevention Fund	$ 18,796,124
Total Major Operating Funds	**2,736,727,649**

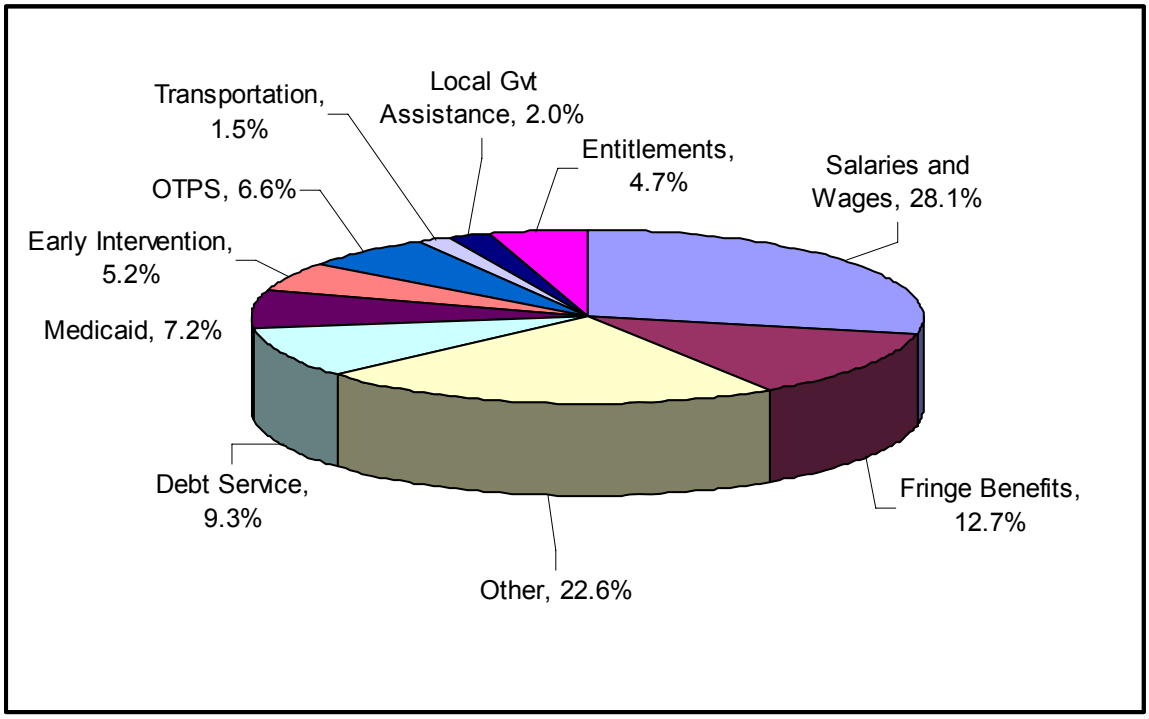
Note: Excludes interdepartmental transfers.

[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 $878 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 2008 Adopted 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 2008 Adopted Budget to the August 30, 2007 actuals.

Table 4.2: Full Time Staffing 2008 – Major Operating Funds

Department	2006 Adopted FT #	2007 Adopted FT #	On-Board 08/30/2007 FT#	2008 Adopted FT #
AC - DEPARTMENT OF INVESTIGATIONS	6	5	2	3
AR - ASSESSMENT REVIEW COMMISSION	43	43	42	42
AS - ASSESSMENT DEPARTMENT	247	251	253	258
AT - COUNTY ATTORNEY	158	148	153	155
BH - DEPT. OF MH, CD AND DD SERVICES *	-	92	86	88
BU - OFFICE OF MANAGEMENT AND BUDGET	33	38	41	44
CA - OFFICE OF CONSUMER AFFAIRS	49	48	40	43
CC - SHERIFF / CORRECTIONAL CENTER	1,252	1,246	1,230	1,329
CE - COUNTY EXECUTIVE	43	44	37	38
CF - OFFICE OF CONSTITUENT AFFAIRS	57	57	55	57
CL - COUNTY CLERK	102	102	98	106
CO - COUNTY COMPTROLLER	93	98	92	100
CS - CIVIL SERVICE	62	62	60	62
CT - COURTS	-	-	-	-
DA - DISTRICT ATTORNEY	357	377	389	350
DR - DRUG AND ALCOHOL	79	-	-	-
DS - DEBT SERVICE	-	-	-	-
EL - BOARD OF ELECTIONS	106	109	107	110
EM - EMERGENCY MANAGEMENT	6	5	7	7
FB - FRINGE BENEFIT	-	-	-	-
FC - FIRE COMMISSION	112	115	107	115
FM - FLEET MANAGEMENT	-	-	-	-
HE - HEALTH DEPARTMENT	250	249	227	240
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	13	11	10	10
HP - PHYSICALLY CHALLENGED	7	7	7	7
HR - COMMISSION ON HUMAN RIGHTS	10	10	10	10
IT - INFORMATION TECHNOLOGY	118	104	97	112
LE - COUNTY LEGISLATURE	93	94	90	98
LR - OFFICE OF LABOR RELATIONS	6	6	6	7
MA - OFFICE OF MINORITY AFFAIRS	11	10	9	9
ME - MEDICAL EXAMINER	55	55	55	51
MH - MENTAL HEALTH	10	-	-	-
MI - MISCELLANEOUS	-	-	-	-
PA - PUBLIC ADMINISTRATOR	7	7	7	7
PB - PROBATION	261	247	234	240
PD - POLICE DISTRICT	1,863	1,838	1,704	1,827
PD - POLICE HEADQUARTERS	1,744	1,769	1,718	1,772
PE - DEPARTMENT OF HUMAN RESOURCES	12	14	15	15
PK - PARKS, RECREATION AND MUSEUMS	269	280	265	265
PL - PLANNING	21	24	22	24
PR - PURCHASING DEPARTMENT	24	24	23	25
PW - PUBLIC WORKS DEPARTMENT	540	533	510	541
RE - OFFICE OF REAL ESTATE SERVICES	11	11	8	9
RM - RECORDS MANAGEMENT (GEN FUND)	10	13	8	13
RS - RESERVES	-	-	-	-
RV - GENERAL FUND UNALLOCATED REVENUE	-	-	-	-
SA - COORD AGENCY FOR SPANISH AMERICANS	8	8	6	8
SC - SENIOR CITIZENS AFFAIRS	38	40	34	39
SH - SHERIFF	-	-	-	-
SS - SOCIAL SERVICES	873	915	860	897
TR - COUNTY TREASURER	47	45	41	41
TS - TRAFFIC SAFETY BOARD	2	2	2	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	45	40	39	41
VS - VETERANS SERVICES AGENCY	9	10	9	9
YB - NASSAU COUNTY YOUTH BOARD	7	10	5	7
Grand Total	**9,169**	**9,216**	**8,820**	**9,231**

* 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 2008 Budget are $398.5 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 $9,840,790 and $9,949,567 for police in 2007 and 2008 respectively and $16,631,396 and $14,574,542 for regular employees in 2007 and 2008 respectively).

Table 4.3: Primary Fringe Benefits Expenditures

Category	Fiscal 2008 Assumption	Adopted Fiscal 2007	Adopted Fiscal 2008	Change Adopted 2007 to Adopted 2008
Health Insurance Actives	7.0 % growth	$116,564,480	$123,605,818	$7,041,338
Health Insurance Retirees	5.25 % growth	$100,102,144	$103,611,142	$3,508,998
Sworn Police Pension Contributions	14.6 % of payroll, up to 28.6 %	$59,866,829	$56,033,492	($3,833,337)
Regular Employee Pension Contributions	8.6 % of payroll, up to 15.8 %	$50,673,788	$46,111,188	($4,562,600)

Health Insurance

Local health insurance contributions are expected to reach $227.2 million in 2008. As Table 4.3 demonstrates this represents an increase of $10.6 million over the 2007 budget, and seven percent and 5.25 percent growth rates over 2007 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 2008, Nassau County assumed an average of 9.9 percent of payroll for non-sworn police employees and an average of 16.9 percent of payroll for sworn police officers. Over the prior decade, contributions had averaged between one and two percent of County-wide 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 that are a major threat 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 $102.9 million for pension contributions in 2008 and that $24.5 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 2007	Adopted Fiscal 2008	Change Adopted 2007 to Adopted 2008
Equipment	$4,808,120	$6,069,932	$1,261,812
General Expenses	$45,845,635	$45,779,609	($66,026)

DIRECT ASSISTANCE

Direct assistance consists of benefit payments to clients enrolled in mandated human services entitlement programs, which 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 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 two states in the country that passes along a 25 percent share of the Medicaid cost to the counties. As of 2006, this Medicaid growth has been limited by a state devised formula, capping expenses at a set annual inflation rate.

Table 4.5: Direct Assistance Expenditures

Category	Adopted Fiscal 2007	Adopted Fiscal 2008	Change Adopted 2007 to Adopted 2008
Medicaid	218,024,984	225,698,854	7,673,870
Recipient Grants	53,676,000	48,890,000	(4,786,000)
Purchased Services	47,865,713	46,602,517	(1,263,196)
Emergency Vendor Payments	53,881,103	52,154,880	(1,726,223)
Special Education	107,522,441	120,354,965	12,832,524
Early Intervention	46,000,000	43,740,015	(2,259,985)

The change in Medicaid expenses reflects increases in program medical expenses, the impacts of which are then limited by the Medicaid cap. The $7.7 million difference between Fiscal 2007 and Fiscal 2008 reflects the rate at which each year was inflated over the 2005 base of $191.5 million in expenditures, which was a 6.75 percent increase in 2007 and a 9.75 percent increase in 2008. Again, each rate represents an increase over the 2005 base level of expenses. The $225.7 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, which are made up of Recipient Grants, Purchased Services and Emergency Vendor Payments. These are made to vendors on behalf of clients of the Department of Social Services (DSS). In total, these expenses fell from $155.4 million in the Fiscal 2007 Adopted Budget to $147.6 million in Fiscal 2008 Adopted Budget, a decrease of five percent. OMB, in its 2007 Second Quarter Report, reduced its projection from $155.4 million to $146 million, mainly due to decreasing TANF caseloads in Recipient Grants and anticipated Day Care rate increases that did not occur within the Purchased Services budget line. Changes in Emergency Vendor Payments relates mostly to Shelter and Utility expenses.

The costs of the State-mandated Special Education and Early Intervention programs are reimbursed at 59.5 percent and 50 percent respectively by the State. Total costs have risen from $112.8 million in Fiscal 2001 to a projected $164 million in Fiscal 2008. 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. The $10.5 million increase from 2007 to the Fiscal 2008 Adopted Budget reflects Pre-School increases in Evaluations and Itinerant Services.

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 $360.6 million in Fiscal 2008. 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.

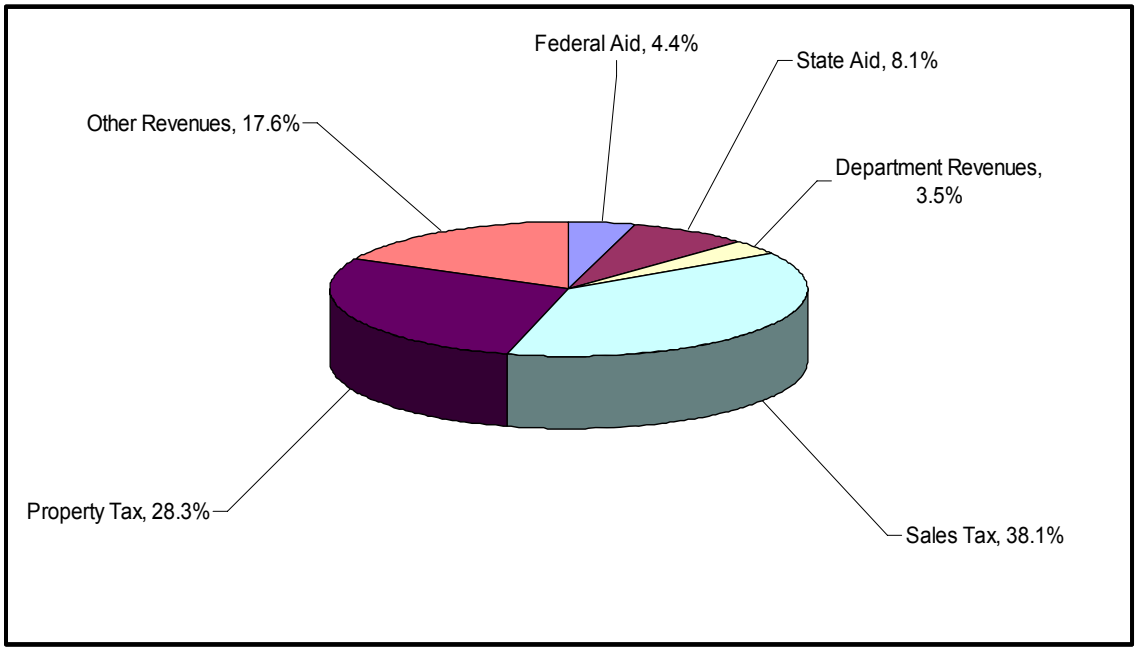
Table 4.6: Fiscal 2008 Debt Service Costs

Category	Fiscal 2008 Adopted
Interest	$54,971,704
Principal	121,931,315
NIFA Set-Asides	$184,199,291
Expense of Loans	$525,000
Total Debt Service	**$360,627,310**

REVENUES

The Fiscal 2008 Adopted Budget reflects the County's continued reliance on sales tax and property tax revenues to support its operations. As is demonstrated in Figure 4.2, 38.1 percent of revenues are derived from sales tax, with another 28.3 percent being generated from the County portion of the property tax. County property tax represents approximately 16 percent of the average homeowner's tax bill.

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

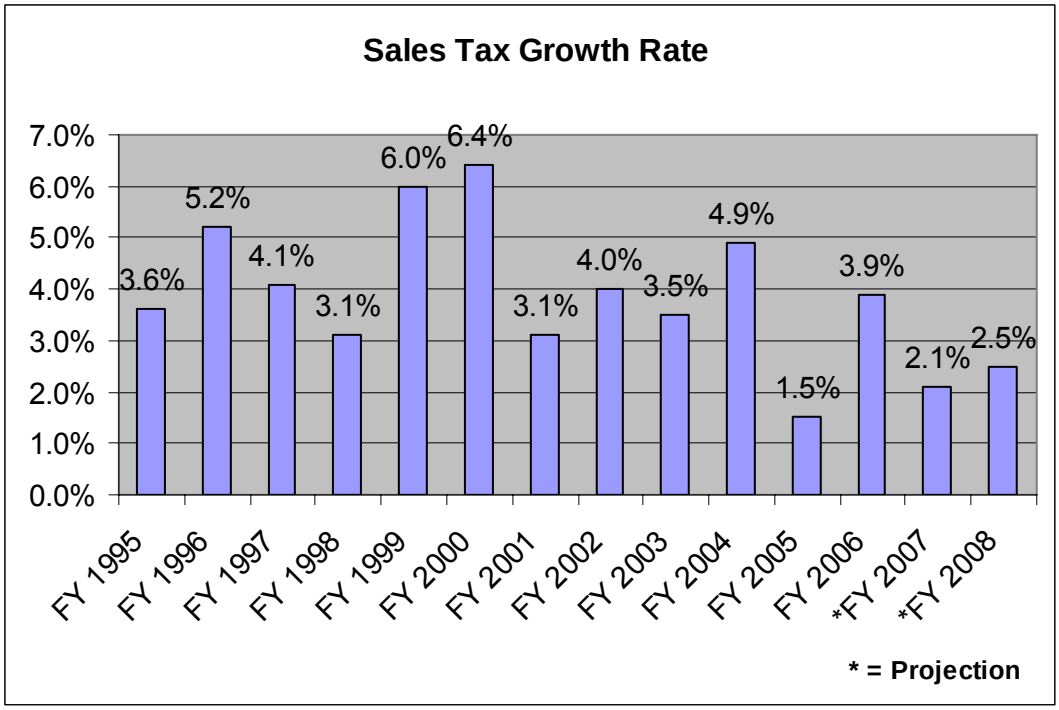


SALES TAX

The sales tax rate in Nassau County is eight and five-eighths percent (8 5/8%). The tax rate has three components: four percent (4.0 %) is retained by the State, three-eighths percent (3/8 %) is earmarked for the MTA, and 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 in excess of $1 billion in Fiscal 2008. This assumes an approximate 2.5 percent growth in 2008 over projected 2007 receipts. The Administration has adjusted the 2007 growth downwards to allow for the current economic environment.

Figure 4.3: Sales Tax Growth (Fiscal 1995 – 2008)
Based on Actual Receipts



PROPERTY TAX

The Fiscal 2008 Adopted Budget honors the County Executive's commitment not to raise the property tax levy for the fifth consecutive year. As such, total property taxes will generate the same $877 million to be generated in Fiscal 2007. 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 comprise $220.9 million and $120.4 million of the County's revenues, versus $195.4 million and $111.5 million respectively in 2007. The vast majority of these reimbursements are for Health and Human Services entitlement programs. The largest State Aid increases over Adopted 2007 occurred in the Pre-School Special Education Program at $8 million, as expenses are 59.5 percent reimbursed. State Aid also increased by $15.5 million as a result of Unallocated Revenues being included in the Fiscal 2008 Adopted Budget. Overall Federal Aid stands at $120.4 million in 2008 versus $111.6 million in the 2007 Adopted Budget. The vast majority is within Social Services, at $98.6 million. The most significant changes were $4.3 million and $4.1 million increases in Social Services and Correctional Center respectively, due to increased Salary and Contractual Service costs.

Table 4.7: State Aid Appropriations in Fiscal 2008 Adopted Budget

Department	State Aid
Health	98,918,472
Social Services	70,946,048
Behavioral Health	8,207,307
Senior Citizens	6,063,226
Miscellaneous	6,712,022
Information Technology	372,000
Courts	1,793,406
Correctional Center	1,172,200
Gen Fund Unallocated Revenue	16,500,000
Other	10,280,865
Total State Aid	**220,965,546**

Table 4.8: Federal Aid Appropriations in Fiscal 2008 Adopted Budget

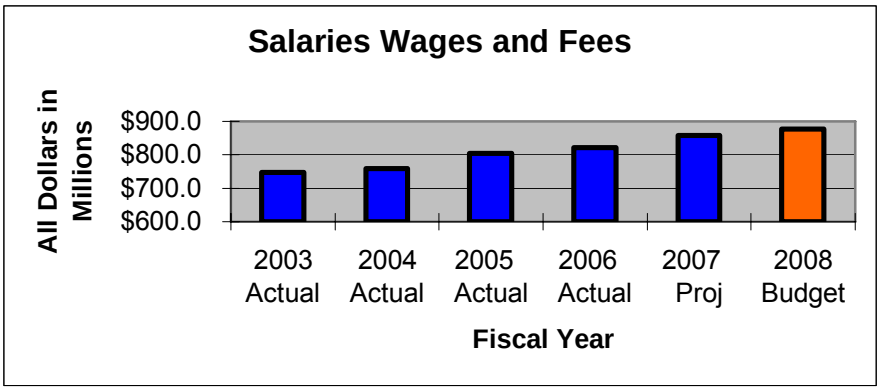
Department	Federal Aid
Correctional Center	13,877,925
Senior Citizens	4,980,715
Social Services	98,630,426
Other	2,907,882
Total Federal Aid	**120,396,948**

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 step increases, 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 in this expense category: 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 (CBA's).



From 2002 to 2003 salary-related expenses increased by $6 million to $746.7 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 resulted in the elimination of non-critical positions which enabled the County to reduce its substantial salary expense despite the negotiated cost of living adjustments (COLAs) 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 $727.6 million which were $19.1 million, or 2.6 percent, lower than the Fiscal 2003 expense of $746.7 million. 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. Over this period of time the County decreased its full-time work force by 653 full-time employees. Despite contractually mandated COLA increases, salaries and wages were reduced by $19.1 million, or 2.6 percent, from 2003 to 2004.

In 2005, the salary-related expenses were $803.8 million which were $76.2 million, or 10.5 percent, higher than the 2004 expense of $727.6 million. The primary factor driving the increase was contractually agreed upon cost of living adjustments for the unionized workforce. The most sizeable increase in wages affecting the County was realized in Police Department. The Detectives Association Inc (DAI) and Superior Officer Association (SOA) contracts were awarded in November 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.

In 2006, salary-related expenses were $821.1 million which were $9.7 million, or 1.2 percent, higher than the 2005 expense. The overall salary and wage increase was significantly lower than the contractual mandated wage increase of 3.9 percent, which all Police Department sworn unions received in 2006. The increase in salary expense was partially offset by reduced overtime and termination payments made to sworn employees in the Police Department. Sworn police overtime was $43.6 million which was $8.4 million, or 19.3 percent, lower than the actual $52 million expense in Fiscal 2005. The lower sworn overtime expense was the result of County Executive and Police Department initiatives to effectively manage police overtime. The Police Department experienced $3.3 million in lower sworn termination payments than what was paid in Fiscal 2005 which also offset some of the effect of the salary increases.

The 2007 full-year projection for salary and wages is $858.7 million which is $37.6 million, or 4.6 percent higher, than the Fiscal 2006 expense. The 2007 projection is $12 million higher than the Fiscal 2007 Adopted budget. The overall higher salary expense is primarily due to a smaller number of labor savings achieved coupled with a higher number of sworn officers retiring than what was assumed in the Fiscal 2007 Adopted Budget. The Fiscal 2007 Adopted Budget includes anticipated labor savings from The Police Benevolent Association (PBA) for $19.8 million and Detective Association Incorporated (DAI) for $6.9 million. The Police Benevolent Association (PBA) arbitration award, announced in July 2007, achieved 74 percent of the total budgeted savings over the six-year term of the contract. The $9.5 million shortfall in labor savings is primarily influencing the higher salary expense in 2007. Termination pay for the Police Department was budgeted for 84 officers - $19.6 million in the Fiscal 2007 Adopted Budget. OMB is currently projected a total of 116 sworn officers separating from service with an associated termination expense of $27.9 million which is $8.3 million, or 42.3 percent, higher than what was funded in the Fiscal 2007 Adopted Budget. The DAI and Sheriff Officers Association (ShOA) contracts are still being negotiated. Some of the higher costs are being partially offset by $3.2 million in lower overtime expense in the Police Department.

2008 Budget

The Fiscal 2008 Adopted Budget for salary and wages is $878 million with Sewer and Storm Water Resource District which is $27.2 million higher, or 3.2 percent higher than Fiscal 2007 Adopted Budget salary expense. The overall increase in wages is relatively flat to the amount funded in the Fiscal 2007 Adopted Budget due to anticipated labor savings and Smart Government Initiatives (SGI's) included, even when factoring in the annual contractual wage increases. The Fiscal 2008 Adopted Budget includes SGI's to further contain Police Department and Correctional Center overtime and also incorporates $18.3 million in savings achieved from the recent PBA award and an additional $37.7 million in anticipated labor savings from other collective bargaining agreements which offset some naturally occurring wage progression. The anticipated labor savings include: $7 million from ShOA, $7.3 million from the DAI, $9.4 million from the SOA and $14 million anticipated from the Civil Service Employees Association (CSEA). The ShOA bargaining unit has been without a contract since December 2004, the DAI CBA expired in December 2006 and the SOA and CSEA bargaining unit contracts expire in December 2007.

The Police Department overtime expense in the 2008 Adopted Budget is $34.8 million which is $5.4 million, or 13.4 percent, less than the amount budgeted in the Fiscal 2007 Adopted Budget. Total termination pay for both funds (PDD and PDH) in the Fiscal 2008 Adopted Budget is $22 million which is $2.4 million, or 12 percent, higher than what was assumed in the Fiscal 2007 Adopted Budget. It is anticipated that 100 sworn

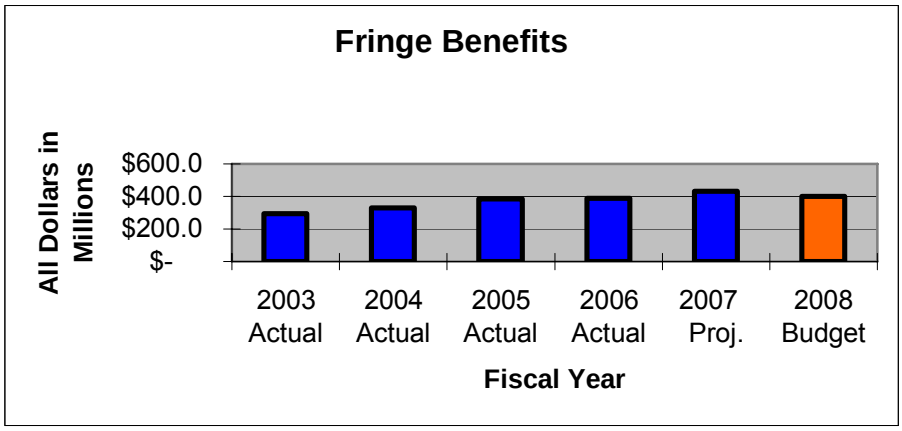
members of the department will retire in Fiscal 2008 which is 16 more members than what was assumed in the Fiscal 2007 Adopted Budget.

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 $293.4 million in 2003 to $387.7 million in 2006. The pension bill increased from $49.8 million in 2003 to $102.1 million in 2008 due to a required County contribution increase from less than one percent of payroll to approximately 13 percent of payroll in 2008. Commencing in 2008, workers' compensation costs are shown on its own expense line. 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.

2008 Budget

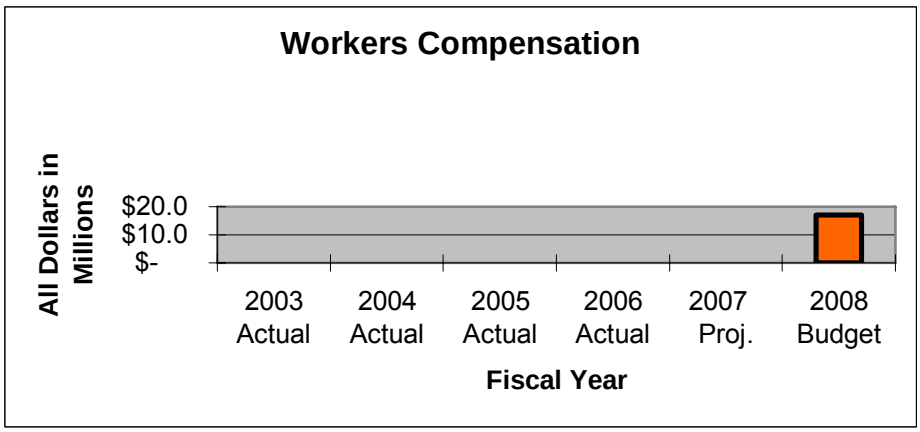
The Fiscal 2008 Adopted Budget provides $398.5 million for fringe benefits, which is offset by State Aid of $1.8 million and $7.7 million from the Medicare Part D subsidy for providing prescription drug coverage for Medicare-eligible retirees through the County's medical plan. Major components of this category are health insurance for active and retired employees, $123.6 million and $103.6 million respectively and $77.6 million for pension costs. The pension obligation was reduced from $102.1 million by using $24.5 million of pension reserve funds.

WORKERS COMPENSATION

Definition

The County is required to provide workers' compensation for all County employees and volunteers by New York State Law. The County has elected to provide workers' compensation protection under a self-insured program. Workers' compensation coverage provides protection for both lost wages (indemnity payments) and medical treatment (medical expense). Insurance companies and self insured's are also required to make payments to the State in the form of assessments to fund the overall administration of the State Workers' Compensation Board and various programs and funds administered by the Workers' Compensation Board.

Historical Trends



Prior to 2006, the County managed the workers' compensation program utilizing the Workers' Compensation Unit in the Office of the County Attorney. In 2004, the County selected a Third Party Administrator (TPA) to assume the management of all new claims. In 2006, the TPA assumed the management of all open and permanent partial disability claims for the County. The County budgeted for workers' compensation costs on a County-wide basis under the general fund. The maximum indemnity payment prior to July 1, 2007 was $400 per week. Effective July 1, 2007, the indemnity payment was increased to $500 per week on new claims and will be subject to an increase each year after.

2008 Budget

The Fiscal 2008 Adopted Budget has been developed at the department level for Police Headquarters, Police District, Correctional Center and the Department of Public Works with all other County departments and agencies budgeted under Risk Management in the Office of Management and Budget. These departments represent 80 percent of the County workers' compensation claims activity and expense. By budgeting the bulk of these costs at the department level rather than County level, greater responsibility for the management of a safe workplace environment is focused on those departments. The Fiscal 2008 Adopted Budget also includes a major initiative to reduce overall workers' compensation costs by taking advantage of the opportunity to settle permanent partial disability claims by means of lump sum payments. The County has approximately 1,000 permanent partial disability claims some dating back to the 1970's with an annual cost of $9.5 million. The County has elected to take advantage

of provisions in the workers compensation law (section 32a) and will settle these claims by means of lump sum payments. This will produce an annual expense savings of $5 million.

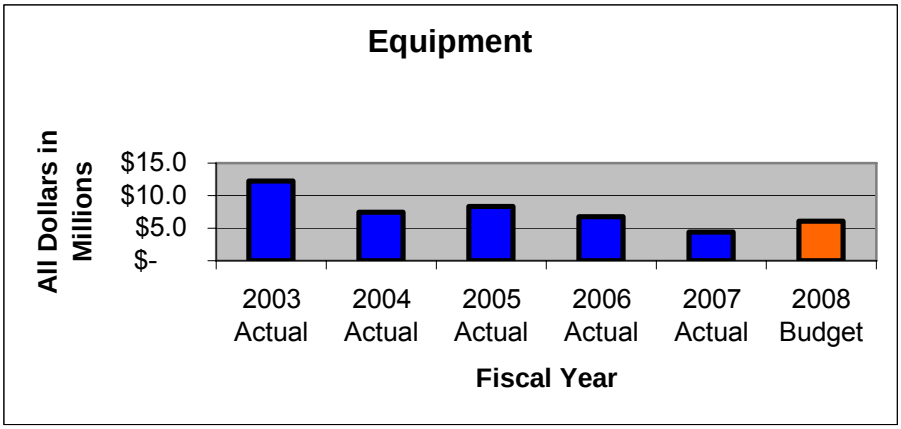
EQUIPMENT

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 in the operating budget or be capitalized through a capital project. If the equipment is nominal in cost (less than $1,000) and has a useful life of less than five years, it will be purchased from a department's operating budget. 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, is 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 2007 projection of $3.7 million is a nine percent reduction from the 2007 Adopted Budget and is a result of the spending freeze implemented in 2003.

2008 Budget

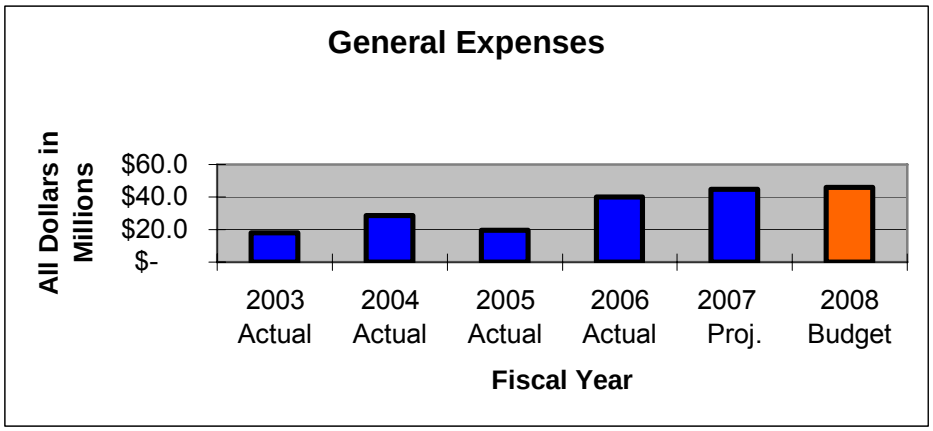
The Fiscal 2008 Adopted Budget for Equipment is $6.1 million, an increase of $1.2 million over the Fiscal 2007 Adopted Budget. This increase is primarily due to the inclusion of approximately $1.5 million for the purchase of police vehicles.

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 Health and Human Services Scanning project and the purchase of vehicle parts for the Police Department. The projected savings of $1.3 million in 2007 is a result of the four percent reduction in spending imposed throughout the County.

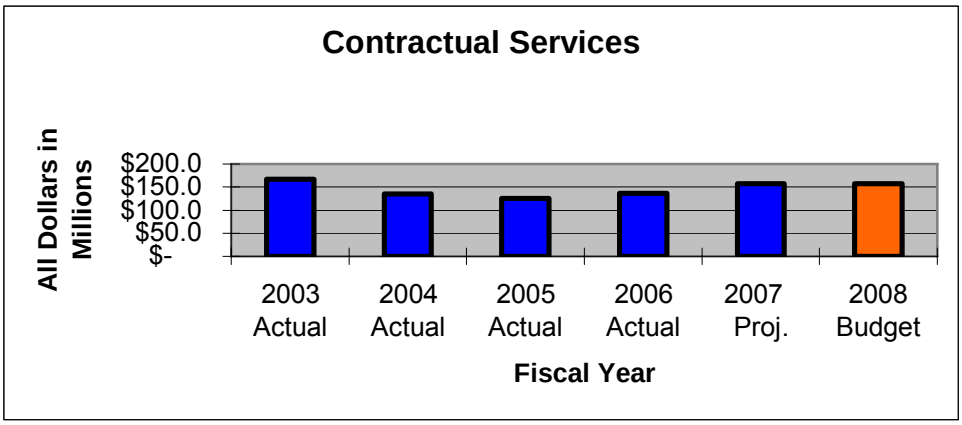
2008 Budget

The Fiscal 2008 Adopted Budget of approximately $45.8 million represents a slight decrease from Fiscal 2007 Adopted Budget. Despite increases in the cost of all petroleum-based products, a small decrease results from expenses being reclassified and expenses for supplemental staff being transferred to the contractual line.

CONTRACTUAL SERVICES

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

Historical Trends
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 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 contained 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. The Fiscal 2007 Adopted Budget contained $157.3 million in contractual services spending, the major component of which was $133.6 million in the Major Funds. Significant increases are projected 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 Health and Human Services departments, and further increased with a subsequent infusion of $2.7 million, with $1 million each going to Mental Health, Chemical Dependency & Developmental Disabilities and Youth Board and $725,000 to Social Services.

2008 Budget
The Fiscal 2008 Adopted Budget for Contractual Services decreased to $154.7 million from $157.3 million in 2007. This stems from various increases, decreases and movements of funds across and within departments. The Health Department saw an increase of almost $900,000 largely due to the inclusion of funds for the second year of the Common Sense for the Common Good Initiative, which was first budgeted in 2006, although those funds were not spent until 2007. The Planning Department has a net

increase of almost $600,000 due to the combined impacts of $400,000 tied to the County Executive's Visioning Project and $300,000 for the Master Plan. The Office of Management and Budget (OMB) saw a $900,000 increase primarily as a result of move of the $650,000 Triad contract from County Attorney when the Risk Management Unit became part of OMB, as well as a $300,000 PFM contract. The $944,000 increase in the Information Technology department is due to the reallocation of funds from general expenses to contractual expenses for supplemental staffing. Labor Relations' Fiscal 2008 Adopted Budget includes arbitrators' contracts moved from County Attorney and funding for ShOA and DAI contract negotiations. The Department of Public Works contractual line includes roughly $300,000 for water testing at the Fire Academy plus a high HVAC and Facilities contract. Finally, contractual services at the Correctional Center increased by $3.2 million due to expenses related to Nassau University Medical Center.

These increases were offset by reductions in other programs. The Department of Public Works in the Sewer and Storm Water Fund, which shows a decrease of $5.5 million as a result of the engineering analysis that was performed in 2007. Assessment has eliminated the Tyler contract and reduced supplemental staffing, leading to a reduction of $1.6 million. In 2007, the Department of Parks, Recreation and Museums was provided with $1 million to make payments to the Town of North Hempstead, not recurring in the Fiscal 2008 Adopted Budget. These funds were for the transfer of some parks and roads to the Town of North Hempstead. Finally, the Youth Board incurred a $200,000 decrease due to the transfer of the Summer Lunch Program to the Department of Social Services.

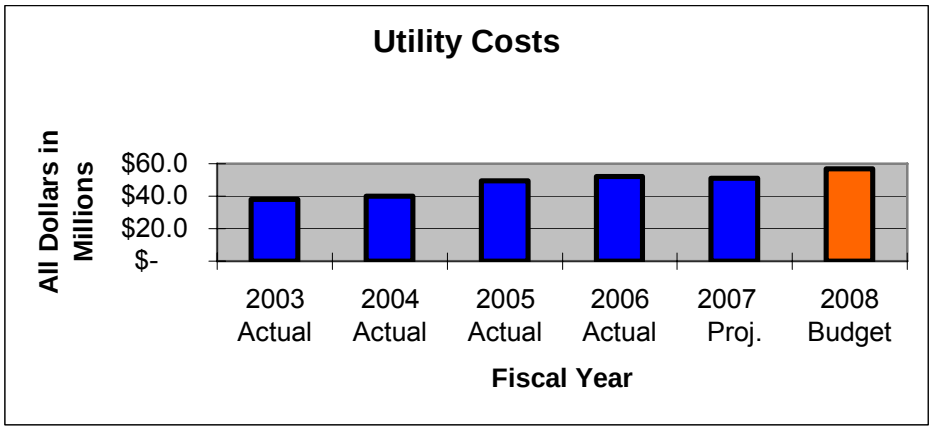
UTILITY COSTS

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. The announced take over of KeySpan and LIPA by the London based National Grid in August 2007 could result in less rate protection for LIPA customers than currently in place. The reason for this concern is because to close the deal, National Grid had to accept many concessions that they may try to recapture in rate increases and service cuts in 2008.

Historical Trends

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



The large increase in costs in 2005 was heavily attributed to damage sustained by offshore wells and processing facilities along the Gulf Coast by Hurricanes Katrina and Rita. The hurricane season in 2006 was mild in comparison and 2007 has also been mild as we enter the final three months. As of June 2007 the increase in heating oil increased only 5.8 percent over 2006 and natural gas actually decreased 5.2 percent. The forecast for 2008 has oil rising 7.3 percent and natural gas rising 4.7 percent.

The County's total utility costs for 2007 are not expected to exceed $52 million, a decrease of $1.9 million from 2006.

2008 Budget

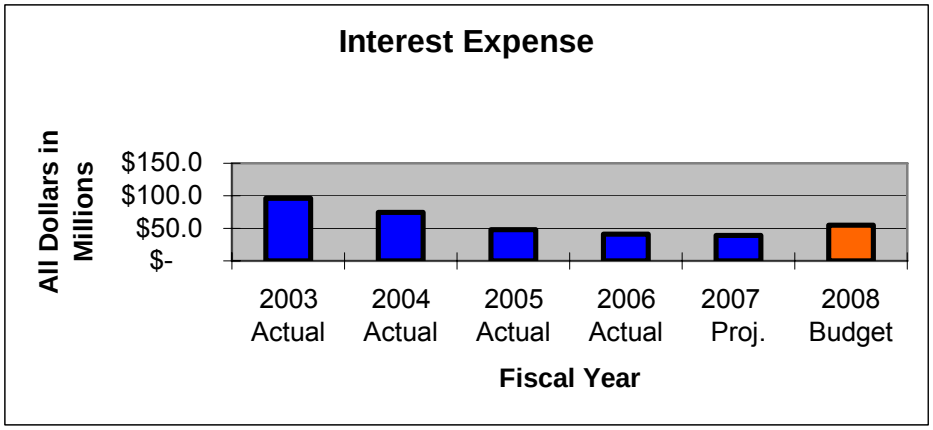
The Fiscal 2008 Adopted Budget costs for utilities total $56.7 million, virtually unchanged over the Fiscal 2007 Adopted Budget. This reflects the $3.8 million for the College Utility Plan (CUP) that was removed from the County budget and is being paid directly by Nassau Community College. The 2008 Budget includes a 10 percent increase for natural gas, oil, electricity and six percent increase for water.

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, Environment Bond Act, and Consolidated Sewer & Storm Water Resources District funds.

Historical Trends



The County's actual debt service interest costs have dropped in recent years, from approximately $125.5 million in 2003 to $40.9 million in 2007. 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 and issue new County debt. This has 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.

2008 Budget

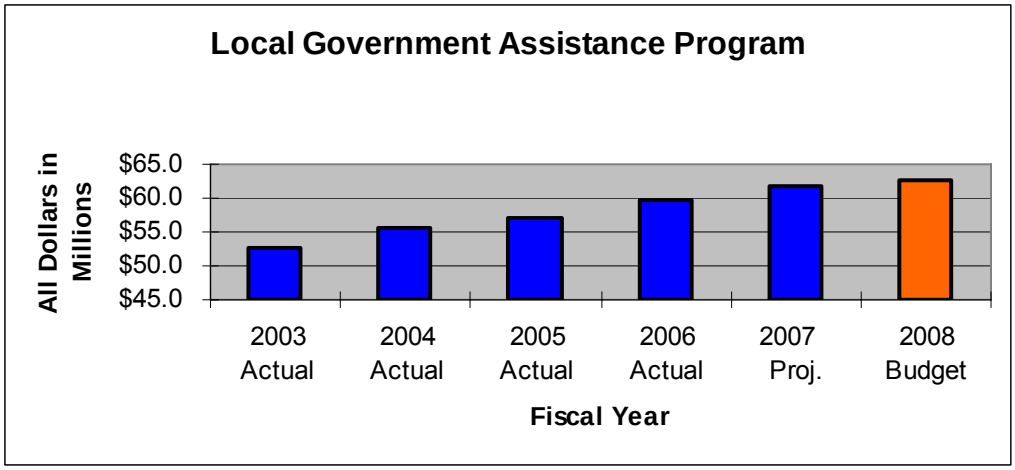
The Fiscal 2008 Adopted Budget includes $55.0 million in interest payments. The increase is due to the end of new debt issuance by NIFA and the resumption of debt issuance by the County.

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 2003 to $500,000 in 2004, $750,000 in 2005, $1,000,000 in 2006 and $1,250,000 in 2007 and 2008.

2008 Budget

The Fiscal 2008 Adopted Budget increases local government assistance to $62.6 million which includes $1.25 million for local villages.

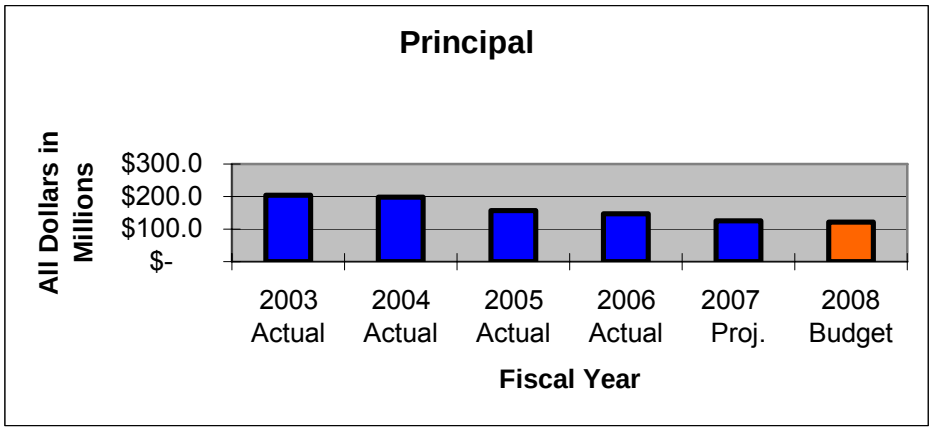
DEBT SERVICE PRINCIPAL

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 Environment Bond Act, and Consolidated Sewer & Storm Water Resources District funds.

Historical Trends

The County's principal payments have decreased steadily from $250 million in 2003 to $145.4 million in 2007 as amortization on prior capital projects came due and as the County's own debt obligations were shifted to NIFA borrowings and restructurings.



2008 Budget

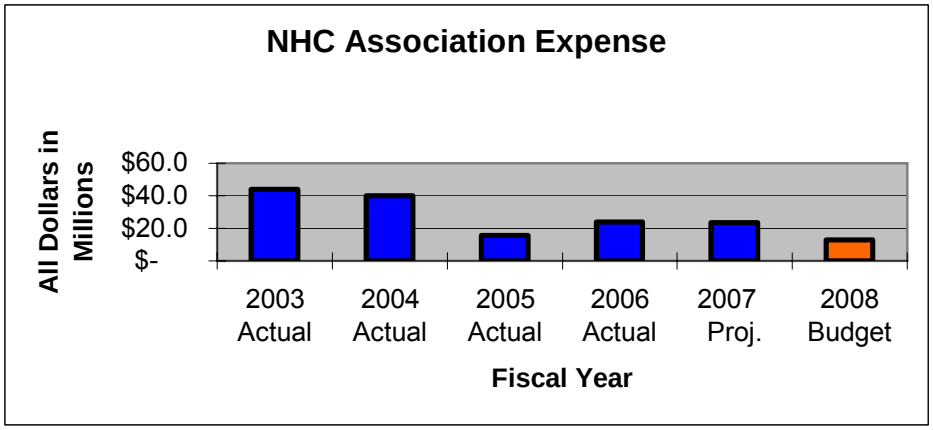
The Fiscal 2008 Adopted Budget includes $121.9 million for principal payments. The increase is due to the end of new debt issuance by NIFA and the resumption of debt issuance by the County.

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, intended to be held at a level $13 million amount annually. Prior to 2005, this payment was recorded in the "Other Expenses" object code. In 2006, the $23.9 million expense consisted of the $13 million Mission Payment, $10.3 million from Healthcare Efficiency and Affordability Law Grant II (from Tobacco Proceeds) and $600,000 from the Medicare Audit Recoupment Accrual. In 2007, a decision was made by the County to fund Nassau Health Care Corporation's capital expenses with proceeds from the 2006 Tobacco settlement, in the amount of $10.5 million, in addition to the Mission Payment.

2008 Budget

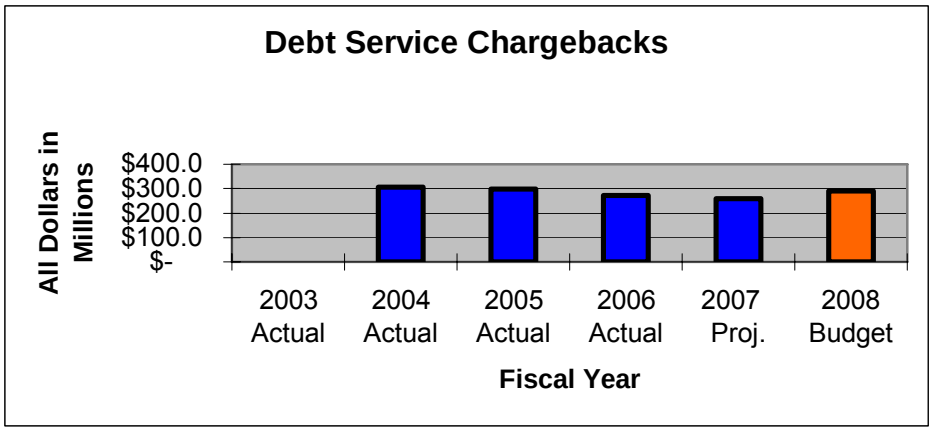
The Fiscal 2008 Adopted Budget continues to provide the Nassau Health Care Corporation with $13 million. The County and the Hospital are currently engaged in talks regarding a successor agreement.

DEBT SERVICE CHARGE BACKS

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

To improve fiscal reporting and distinguish debt service charge backs from other unrelated charge backs, 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 2007 charge back is expected to be $258.2 million.



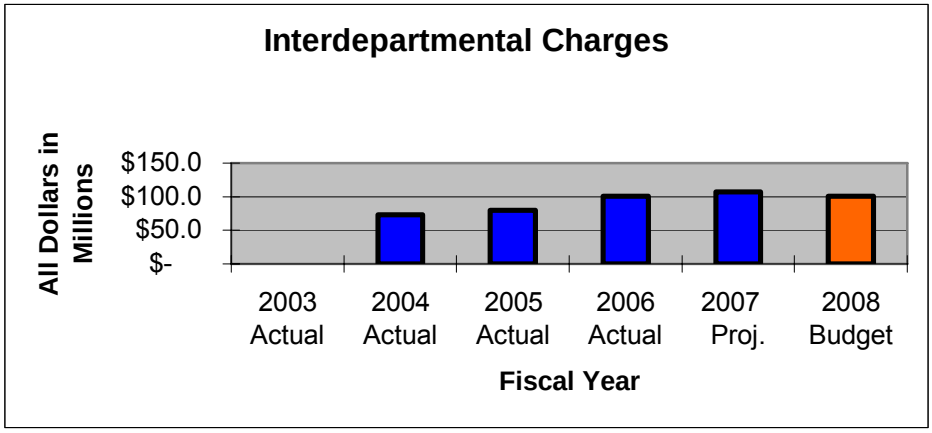
2008 Budget
The Fiscal 2008 Adopted Budget contains $290.8 million in debt charge backs to the Major Operating Funds. This is an increase from the prior two budgets due to an increase in the amount of interest expense on County debt and an increase in NIFA debt service and a reduction in the use of funds from the Bonded Indebtedness Reserve.

INTERDEPARTMENTAL CHARGES

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

However, interdepartmental charges can also result between departments that need to share program specific resources or capabilities to provide a constiuent service or program deliverable. Examples of these program specific services 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.



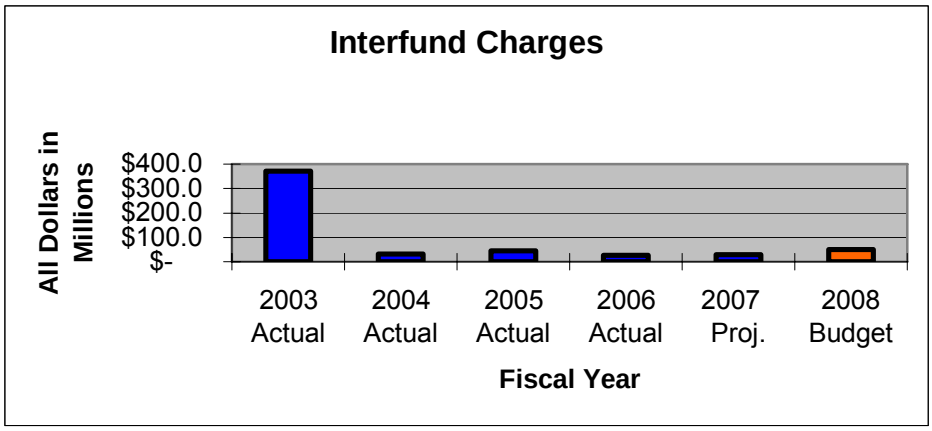
2008 Budget
The Fiscal 2008 Adopted Budget for this object code totals $101.1 million. This is a decrease of approximately $5.8 million from the Fiscal 2007 projection. In addition, the Fiscal 2008 Adopted Budget includes the Planning Department as a reimbursable department and the inclusion of new County Attorney charges for Child Protective Services that are eligible for State reimbursement.

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. In 2005 and 2006 Interfund Charges totaled $43.9 million and $26.3 million, respectively.

2008 Budget

The Fiscal 2008 Adopted Budget contains $48.6 million in Interfund Charges verses $30.3 million in 2007. The increase is the result of an additional $17.1 million for debt services charges for Nassau University Medical Center. The remaining amount is related to the General Fund chargeback to the Sewer and Storm Water 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 County-wide.

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

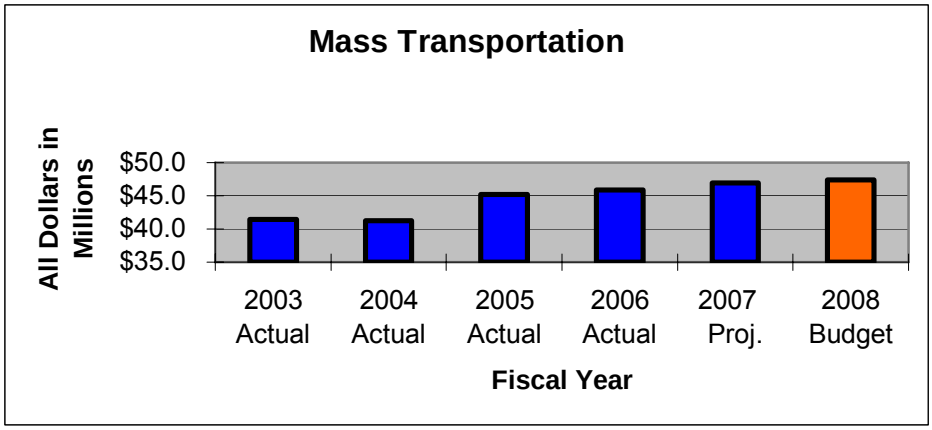
The Fixed Route subsidy to MTA Long Island Bus provides transportation to approximately 32.3 million riders annually.

The Para transit Route subsidy to MTA Long Island Bus provides transportation to approximately 355,000 riders annually.

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

The LIRR Station Maintenance is mandated by State Law. The base amount for Nassau County is set and is adjusted based on the change in the regional Consumer Price Index 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 one-time Long Island Bus Study.



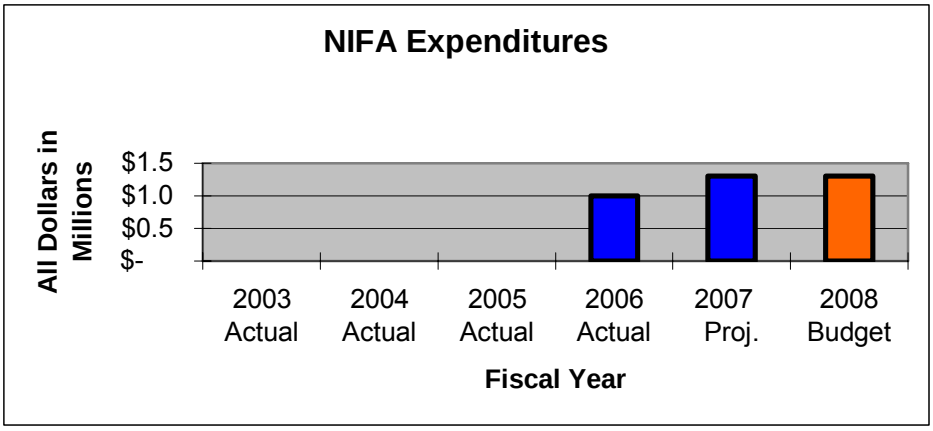
2008 Budget
The Fiscal 2008 Adopted Budget contains $47.4 million for mass transportation. The subsidy to Long Island Bus will decrease to $10.5 million while the LIRR Maintenance subsidy continues to grow by the

consumer price index of 3.0 percent and is being budgeted at approximately $25.2 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 $1.3M in 2007.



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.

2008 Budget
The Fiscal 2008 Adopted Budget assumes $1.3 million for NIFA operating expenses.

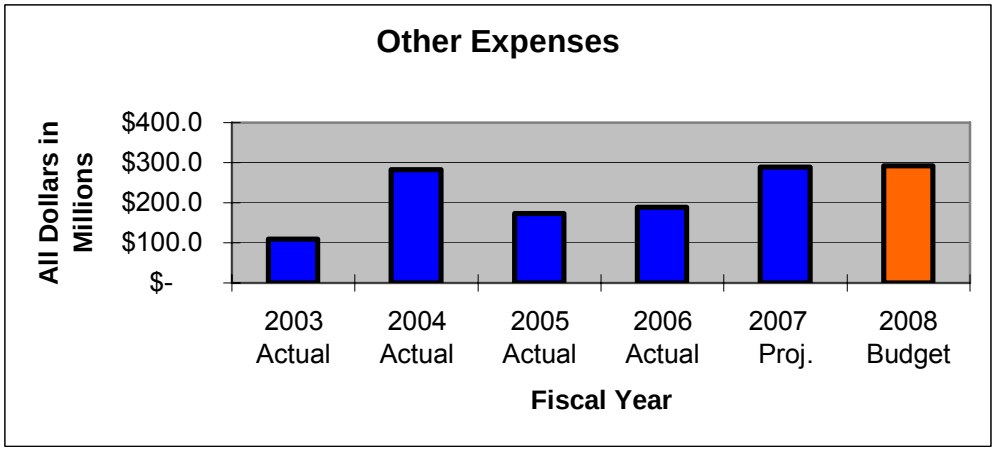
OTHER EXPENSES

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 charge backs 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, PP- Early Intervention and Pre-school Special Education.

2008 Budget

Other expenses total $292.6 million in the Fiscal 2008 Adopted Budget. The largest components of this allocation are $183.7 million for NIFA sales tax set-asides, $40 million for the settlement of tax certiorari payments, $20.7 million in O&M reserves for the Sewer District, $13.7 million for building rentals and insurance and $11.5 million for indigent criminal defense. In addition, the Fiscal 2008 Adopted Budget appropriated $10 million in contingency reserves.

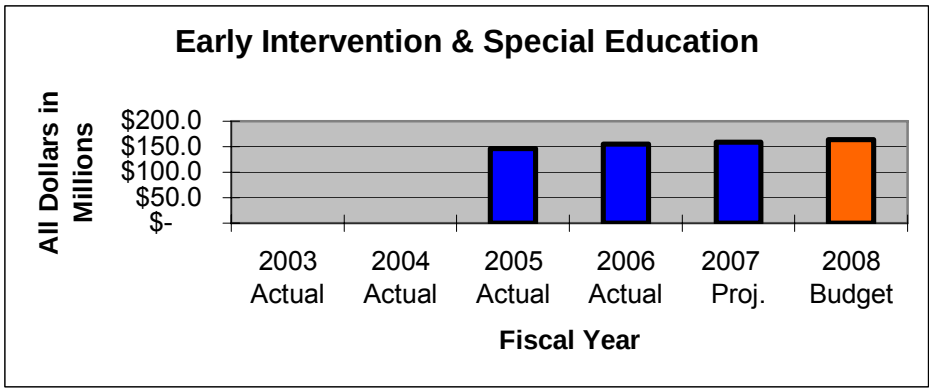
EARLY INTERVENTION / SPECIAL EDUCATION

Definition

The Pre-school 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



Pre-school 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 OO 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. In 2006, the Pre-School Special Education Program was transferred to the Health Department as part of the Health and Human Services Consolidation Initiative. All Pre-School and Early Intervention expenses remain in the Health Department. The 2007 expenses are projected at $159 million, with the increase once again due to greater than usual growth in the number of students enrolled in the Pre-School Program; prior year rate increases factored into the current year and increased Itinerant Services.

2008 Budget

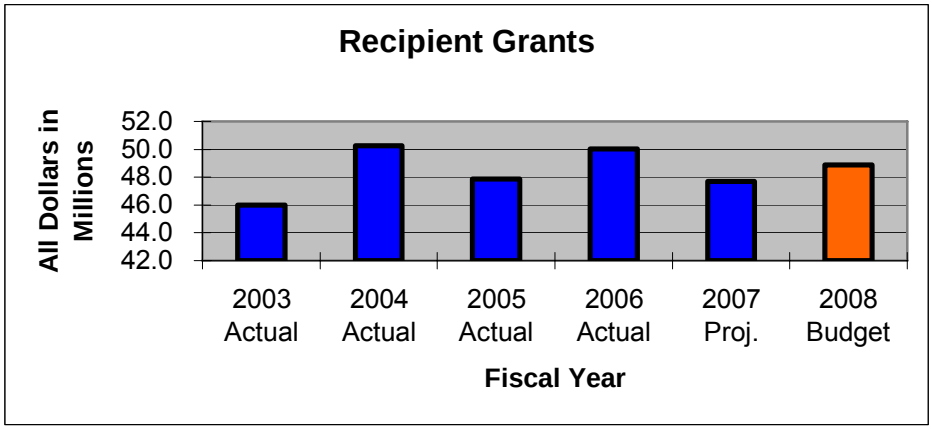
The Fiscal 2008 Adopted Budget request for Preschool/Special Education of $121.3 million represents a six percent increase over the projected $114 million expense of 2007 and an increase of 12 percent over the Fiscal 2007 Adopted Budget for Preschool/Special Education of $107.5 million. This increase 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 into 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 2007 and 2006. The Fiscal 2008 Adopted Budget of $42.7 million is five percent lower than the Fiscal Adopted 2007 Budget of $45 million. These are mandated expenses that have had corresponding adjustments to State Aid.

RECIPIENT GRANTS

Definition

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

Historical Trends



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. The TANF caseload has decreased approximately nine percent over the past 12 months. The Safety Net caseload has increased five percent over the same time period. Once a TANF case reaches the five year limit it can become a Safety Net case. Recipient Grant expenses in TANF have decreased by 16 percent; Safety Net has remained at the same level as Fiscal 2007. The Adoption Subsidy, Foster Care and HEAP caseloads have remained relatively constant. Fiscal 2007 expenses are projected to be $47.5 million, a decrease of $6 million from the Fiscal 2007 Adopted Budget, due mainly to the decrease in the TANF caseloads.

2008 Budget

Recipient Grants, which includes TANF and Safety Net, decreased from $53.7 million in the Fiscal 2007 Adopted Budget to $48.9 million in Fiscal 2008 Adopted Budget. Recipient Grant expenses in TANF have decreased by 16 percent; Safety Net has remained at the same level as Fiscal 2007.

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, Title XX Services, Child Protective Services, Child Preventive Services and Adult Protective Services. Domestic Violence, Adoption Fees, Independent Living and Homemaking Services are also provided.

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

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

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

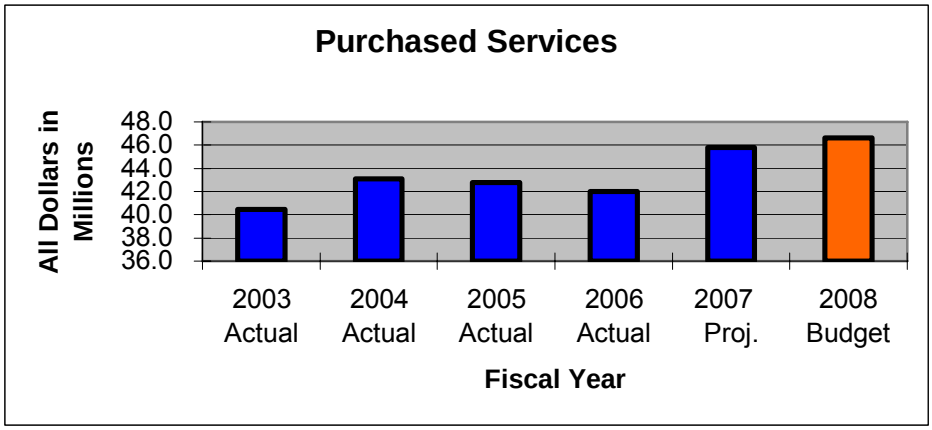
Adoption Services include assisting a child to secure an adoptive home.

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

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

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

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 2007 is projected to be $2 million below the Adopted Budget of $47.8 million. A provision was made in the Fiscal 2007 Adopted Budget for State mandated increases in Day Care rates; however, these rates remained constant, resulting in a surplus of $2 million.

2008 Budget

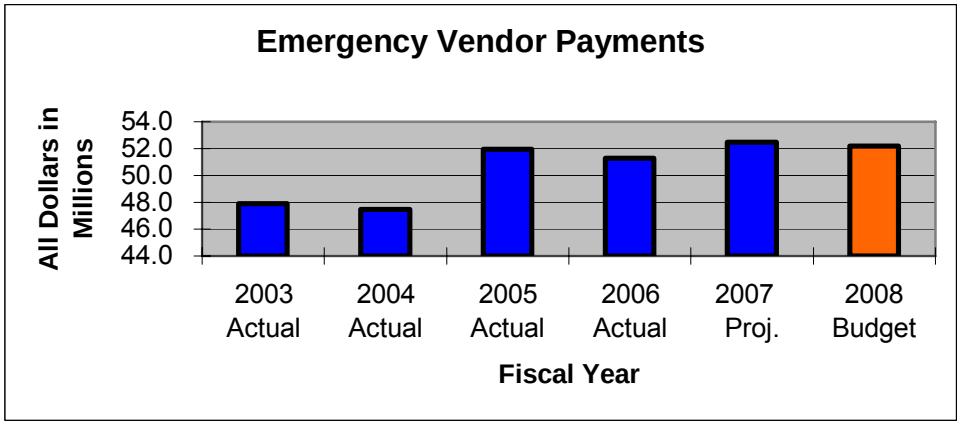
Budgeted expenses for 2008 have decreased from $47.8 million in the Fiscal 2007 Adopted Budget to $46.6 million in the Fiscal 2008 Adopted Budget. This is related to decreased expenses in Homemaking Services, Group Day Care and Protective Homemaker Adult services.

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 addressed immediately. These urgent situations may include payments to utilities and fuel oil vendors to meet impending electricity shut-off and or heating needs; emergency payments for shelter; furniture and clothing vouchers; and payments to a funeral home for burial of a deceased indigent person.

Historical Trends



The decrease in 2004 to $47.5 million was due to a new payment system put in place by the State. The large increase in 2005 to $52.6 million was due to some payments shifted from 2004 due to the new State payment system and to the increase in caseloads, particularly in Safety Net. Fiscal 2007 is projected to be $1.4 million below the Adopted Budget of $53.9 million.

2008 Budget

Emergency Vendor payments have decreased by approximately $1.8 million in the Fiscal 2008 Adopted Budget, from $53.9 million in the Fiscal 2007 Adopted Budget, related to decreased expenses in Utilities and Shelter Care payments.

MEDICAID

Definition

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

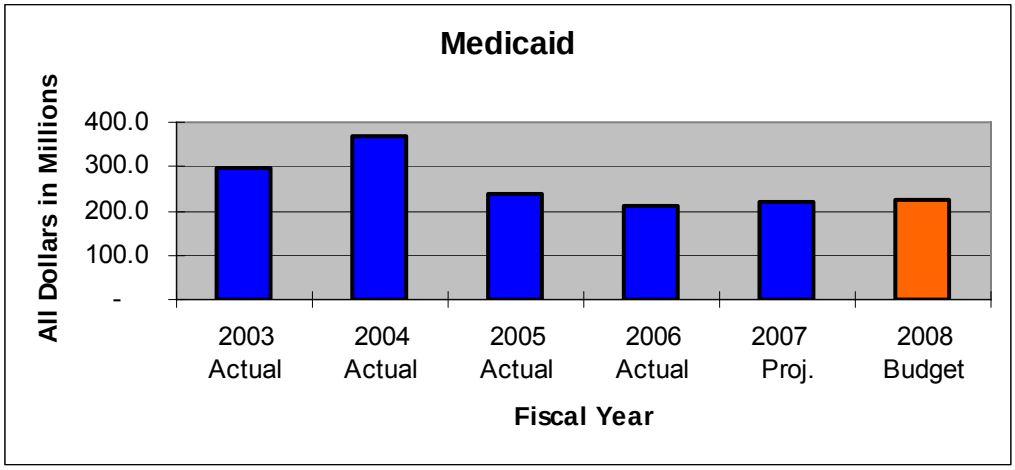
Within broad national guidelines established by Federal statutes, regulations, and policies, each state (1) establishes its own eligibility standards; (2) determines the type, amount, duration, and scope of services; (3) sets the rate of payment for services; and (4) administers its own program. Medicaid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

Until 2006, New York was unique in shifting a large share of this Federal and State healthcare program to its county taxpayers. Counties were required to pay approximately 50 percent of the non-federal share of most Medicaid services. As of 2006, the State has taken 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

Until 2006, Medicaid expenses were 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 up to 2004 throughout New York State, prompting a response by counties that eventually led to the implementation of the Medicaid cap in 2006. Nassau County'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 three 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 were assumed by the State in the fourth quarter of 2005, helping to further hold down 2005 Medicaid expenses. Prior to 2004, Nassau County Medicaid Intergovernmental Transfer (IGT) expenses were included in the Medicaid object code in the budget of the Department of Social Services. In 2004 a new object code was created for the IGT and this expense was removed from the Medicaid line. The large increase seen in 2004 was due to an unusually high IGT payment that year. In 2005, not only was the IGT payment lower, it was also taken out of the Medicaid expense, explaining the 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. Since that year, states have been required to pay the lesser of their actual Medicaid expenses or a capped amount equal to their 2005 base level of expenses plus a pre-determined inflation rate, which was 3.5 percent in 2006. Throughout 2006, changes were made to the methodology and mechanics of the cap formula, with final 2005 costs determined as of June 30, 2006. In 2007, counties must pay local share of Medicaid expenses equal to the 2005 base level plus 6.75 percent, in Nassau County's case $218 million.

2008 Budget

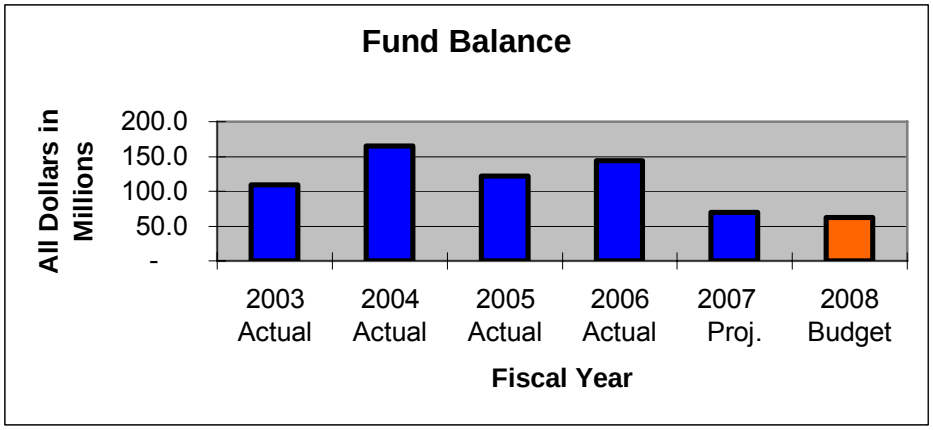
The Fiscal 2008 Adopted Budget includes Nassau local share Medicaid expenses will be the 2005 base level plus 9.75 percent, or $225.7 million. Counties have the option to pay the annual amount determined by the cap formula or have a fixed percentage of sales tax revenue intercepted by the State, a one time choice to be made by each individual county by September 2007. Because of its sales tax growth projections, Nassau County is expected to choose the former option. 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 Office of the Comptroller 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 2007 projection reflects only the $12.3 million that the County has appropriated to support specific non-recurring expenses.

2008 Budget

The Fiscal 2008 Adopted Budget appropriates only $10 million in the Operating Funds for the contingency reserve appropriation in the General Fund. Another $53 million in Sewer & Storm Water Resources District fund balance is appropriated in order to protect rate payers from sudden and dramatic shifts in their tax burden for these services during the State mandated rate harmonization.

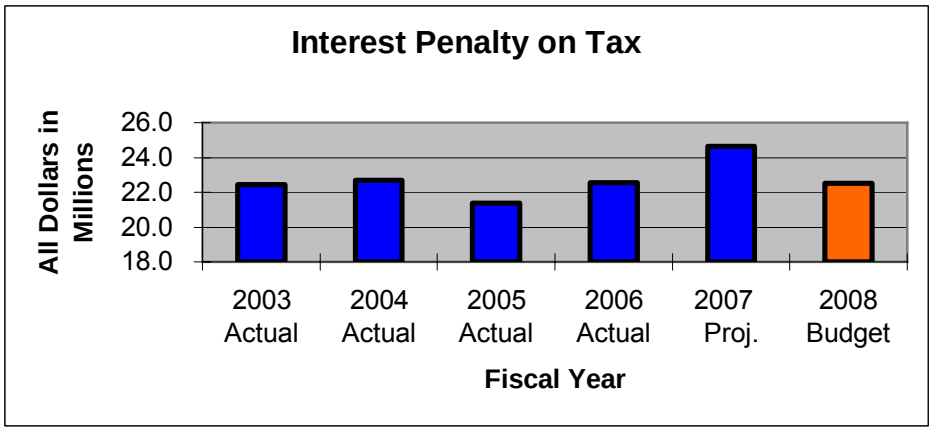
INTEREST PENALTY ON TAX

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. When these taxes are paid late, a penalty is imposed and fees are applied. 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 a $90 listing fee). Thereafter, a one percent penalty is imposed on the first day of each subsequent month on the total balance. If taxes remain unpaid for one year, a lien is authorized by the court and later sold with interest plus a one-time advertising fee of $90. Later, the taxpayer may redeem this lien by paying 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.



2008 Budget

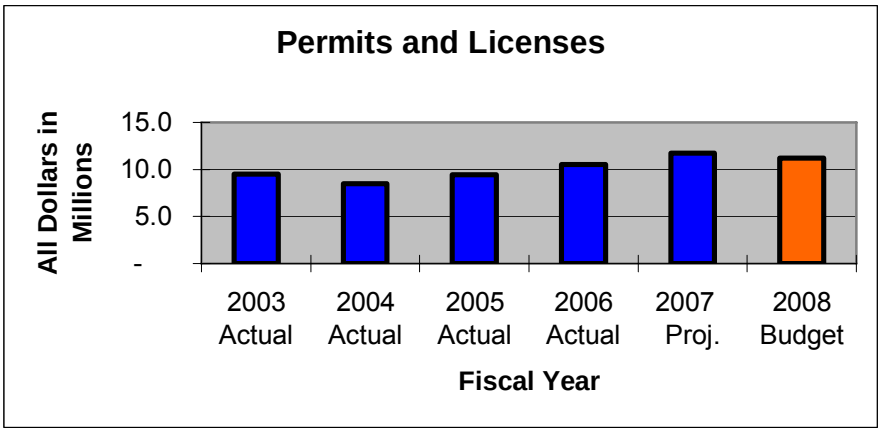
The Fiscal 2008 Adopted Budget assumes $22.5 million. The slight decrease from 2007 levels is consistent with the County eliminating much of its inventory through a bulk lien sale and lien assignments to outside investors. The opportunity continues to exist for future bulk lien sales, which might clear the inventory of very old, non-saleable liens.

PERMITS AND LICENSES

Definition

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

Historical Trends



Permits and Licenses revenue increased from $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. The Fiscal 2007 Adopted Budget assumed $13.8 million in fees associated with the issuance of permits and licenses of which $2 million was associated with an initiative to license electricians and plumbers which requires State legislative approval. Given the uncertain nature associated with this initiative receiving legislative approval, OMB has projected Consumer Affairs 2007 revenue to be $2 million less than the Fiscal 2007 Adopted Budget.

The Health Department is expected to generate $3.7 million in fee income for a variety of permits and licenses the department issues. In 2007, their largest revenue stream is from the issuance of food establishment permits followed by the issuance of permits to store and handle hazardous materials which generates $945,000 to the County. The Office of Consumer Affairs is expected to generate $4.7 million for a variety of fees which run the gamut from the licensing of home improvement contractors to registering non-bank automated teller machines (ATM's) registrations – the revenue is net of the $2 million discussed earlier. The Police Department is expected to generate $2.9 million in fees associated with the issuance of burglar alarm and pistol permits. The balance of the revenue within this category is

derived form the Department of Public Works issuing permits for road openings and for verification of sewer connections.

2008 Budget

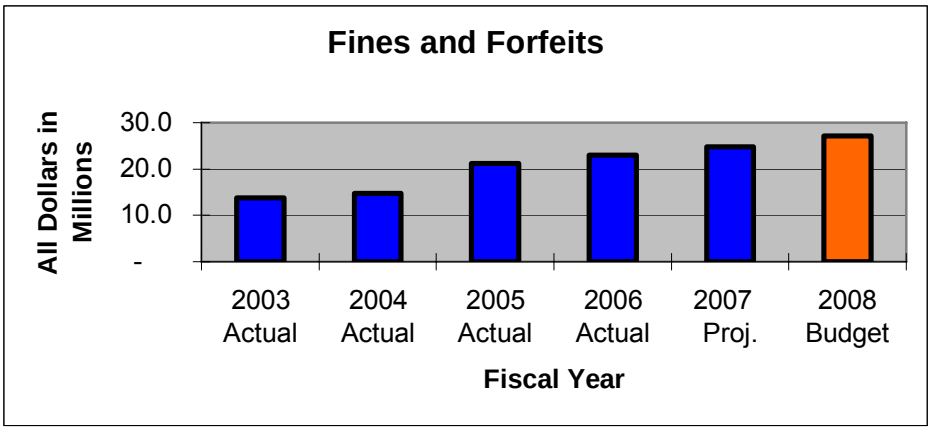
The Fiscal 2008 Adopted Budget contains $11.2 million in permits and licenses fees which is $2.5 million, or 18.5 percent, lower than the revenue assumed in the Fiscal 2007 Adopted Budget. The decline is primarily due to the anticipated delay in receiving legislative approval on the Office of Consumer Affairs licensing initiative. The Health Department's permit and license revenue in the Adopted Budget is $3.8, million which is marginally higher ($55,300) than what was in the Fiscal 2007 Adopted Budget. The Fiscal 2008 Adopted Budget assumes the Police Department will collect $3.5 million in alarm and pistol permit in Fiscal 2008 which is $633,000, or 22.1 percent, higher than what was in the Fiscal 2007 Adopted Budget – this increase is primarily attributed to the cyclical nature associated with the issuance of the permits. Revenue accruing to the Office of Consumer Affairs in this revenue category is assumed to be $3.6 million which is $3.2 million less than what was assumed in the Fiscal 2007 Adopted Budget. As mentioned this decline is primarily attributed to the uncertainty associated with the State initiative and to the cyclical nature associated with licenses issued to for-hire vehicles. The Department of Public Works revenue is $398,000, which is $49,000 less than what was in the Fiscal 2007 Adopted Budget. This decline is attributed to an anticipated lower number of permits on sewage connection permits.

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 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 / Traffic Parking Violations Agency (TPVA) while the remaining $3.8 million was realized by other County departments. Budgeted revenue in the Fiscal 2007 Adopted Budget is $27 million which is $1.6 million, or 6.9 percent, higher than the amount of revenue realized in this category in Fiscal 2006. 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 represent 84 percent of the total revenue in Fiscal 2007.



2008 Budget

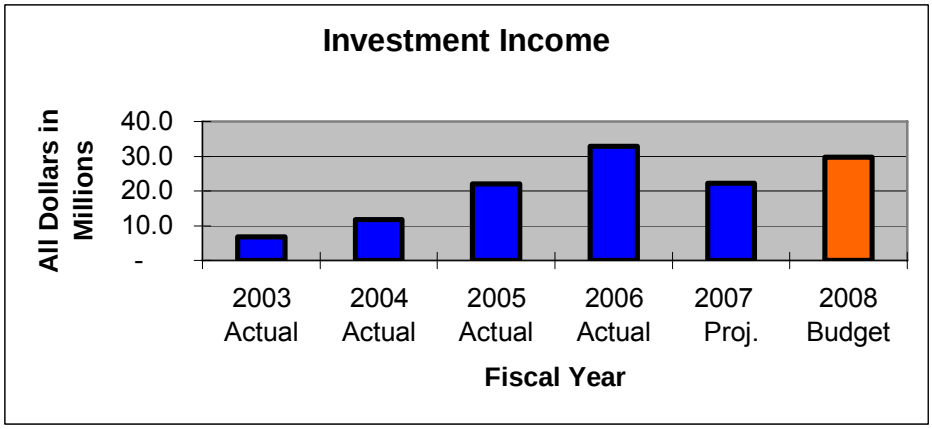
The Fiscal 2008 Adopted Budget for fines and forfeitures is approximately $27 million which is $2.4 million, or 9.9 percent, higher than the amount of revenue budgeted in this category in the Fiscal 2007 Adopted Budget. The Adopted Budget assumes the County will receive State Legislative approval to increase the surcharge it collects on processing traffic and parking violations which is valued at $1.5 million. Approximately $2.8 million, or 10 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 that accrue to this category are from fines paid to the Office of Consumer Affairs, County Attorney's Office, Nassau County Sheriff's Office, Department of Health, Police Department, County Clerk and 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, 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 have dropped precipitously. Therefore, decreased available cash and lower interest rates were the reason for a decline in investment income through 2003. During Fiscal 2004 through 2006, the composition of County investments in money market and interest bearing checking accounts averaged $400 million a year. As of December 31, 2006, the County maintained approximately $408 million in these accounts. Annual interest rates averaged 5.2 percent for the year.

2008 Budget
The Fiscal 2008 Adopted Budget of Investment Income in the General Fund, Capital Fund, Sewer and Storm Water Resource District, balances held by NIFA, and investment of sales taxes held by New York State, prior to remittance to NIFA, on behalf of Nassau County totals approximately $29.8 million, which reflects a higher interest rate environment, but lower cash balances in the investment accounts.

RENTS AND RECOVERIES

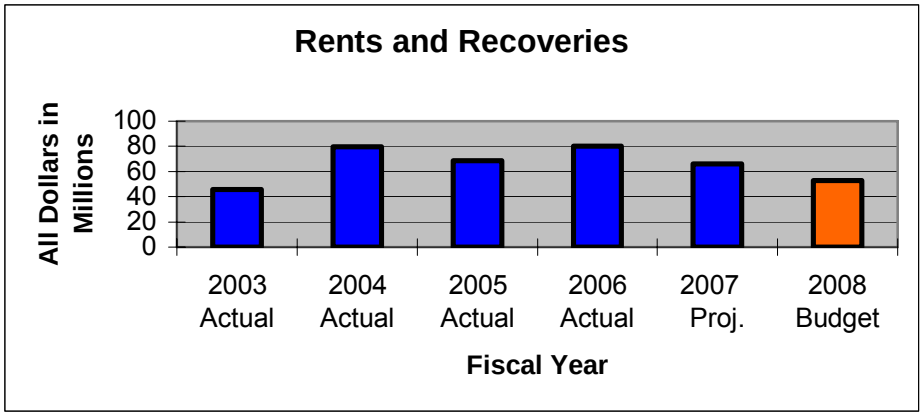
Definition
Rents and Recoveries are comprised of three distinct categories of revenue.

The first relates to rental income collected primarily through the Office of Real Estate Services from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and 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 2007 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 $45.8 million in 2003 to $80.1 million in 2006 largely as a result of the use of $23 million of tobacco reserves.



2008 Budget
The Fiscal 2008 Adopted Budget assumes $52.5 million, reflecting a decrease from the 2007 projection due to a decrease of $2 million in purged bail and stale check recovery, $2.5 million due to a reversal of a prior year appropriation, $2 million in retroactive rate reduction from BOCES and a $1 million decrease in subrogation recoveries.

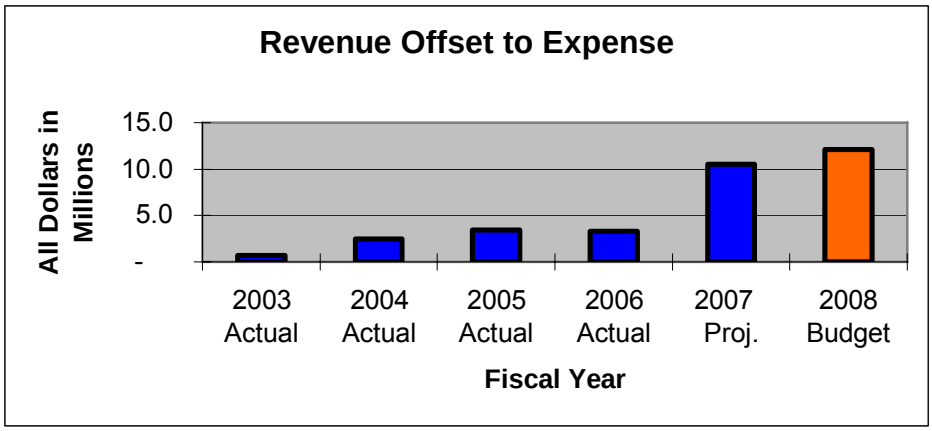
REVENUE OFFSETS TO EXPENSES

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 in New York State; 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. In 2006, the County received $3.3 million in reimbursement for County retirees enrolling in Medicare Part D.

2008 Budget

The Fiscal 2008 Adopted Budget reflects $12.1 million, which is comprised of $7.7 million reimbursement from Medicare Part D, $1.8 million from tuition reimbursement and the balance for employee revenue for the Flexible Benefits and TransitChek Programs ($2.1 million) and other reimbursements.

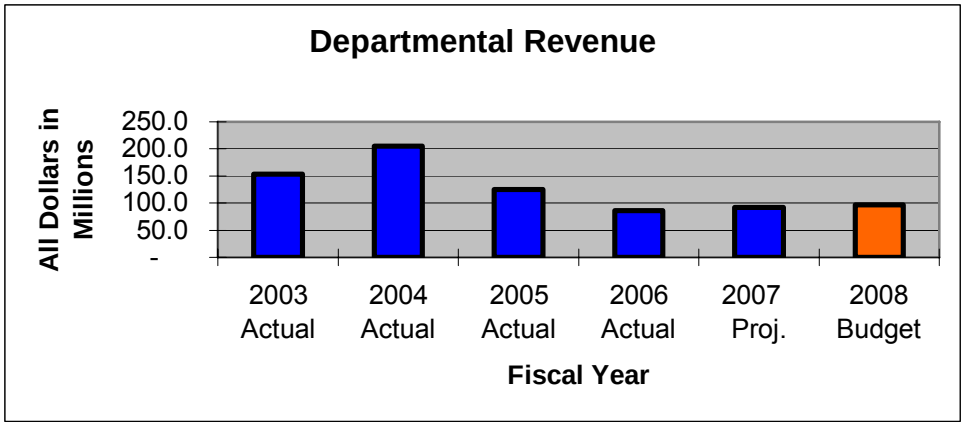
DEPARTMENTAL REVENUES

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, Department of Parks, Recreation and Museums, Police Department and 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 the Police Department and 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 fee 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.

2008 Budget

The Fiscal 2008 Adopted Budget for the Departmental Revenues is $97 million, an increase of $7 million versus the 2007 Adopted Budget. The Department of Parks, Recreation and Museums is planning to generate $4.5 million of new revenue from an advertising initiative, program enhancements and fee increases for various park activities. The Office of the County Attorney is reflecting an increase of $2 million from the collection of certain administrative fees.

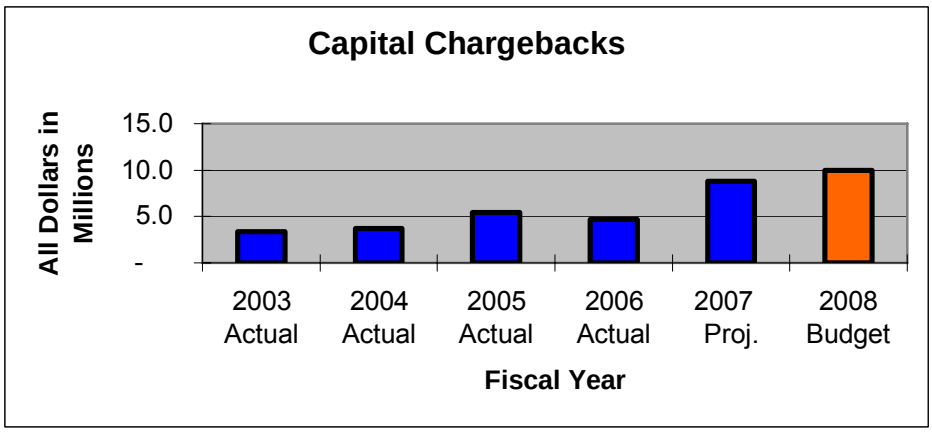
CAPITAL BACKCHARGES

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.

2008 Budget

The Fiscal 2008 Adopted Budget for this object code totals $10 million. The primary departments participating in this object code are: Department of Public Works, $5.5 million; Department of Information Technology, $3.1 million; Police Department, $1.1 million; Human Resources, $220,500; and Traffic and Parking Violations Agency, $103,885.

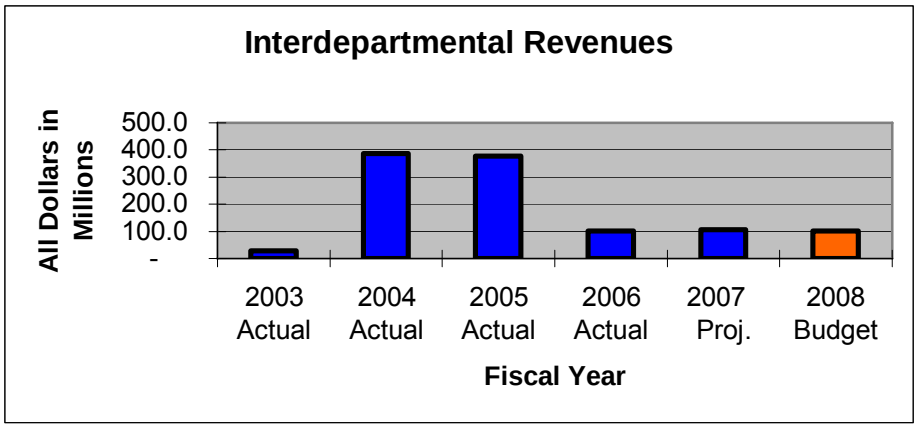
INTERDEPARTMENTAL REVENUES

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 include information technology, public safety and security, legal, records management, purchasing, facilities management, fleet services, mail services, printing and graphic services, workers compensation expenses and the County's central government indirect costs as defined by the Full Cost Allocation Plan.

Interdepartmental revenue can also be credited to departments that need to share program specific resources or capabilities to provide a constituent service or program deliverable. Examples of these program specific services would 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.

2008 Budget

The Fiscal 2008 Adopted Budget for this object code totals $101.1 million. This is a decrease of approximately $5.8 million from the Fiscal 2007 projection. In addition, the Fiscal 2008 Adopted Budget includes the Planning Department as reimbursable department and the inclusion of new County Attorney charges for Child Protective Services that are eligible for State reimbursement.

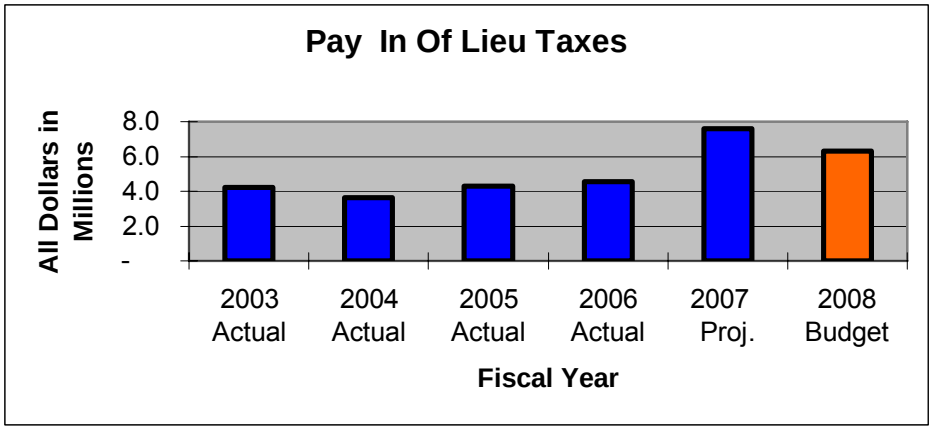
PAYMENTS IN LIEU OF TAXES

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 2003 to 2007 ranges between $4.2 and $7.6 million dollars. The last four years have remained stable. Fiscal year 2007 reflects prior year settlements.



2008 Budget

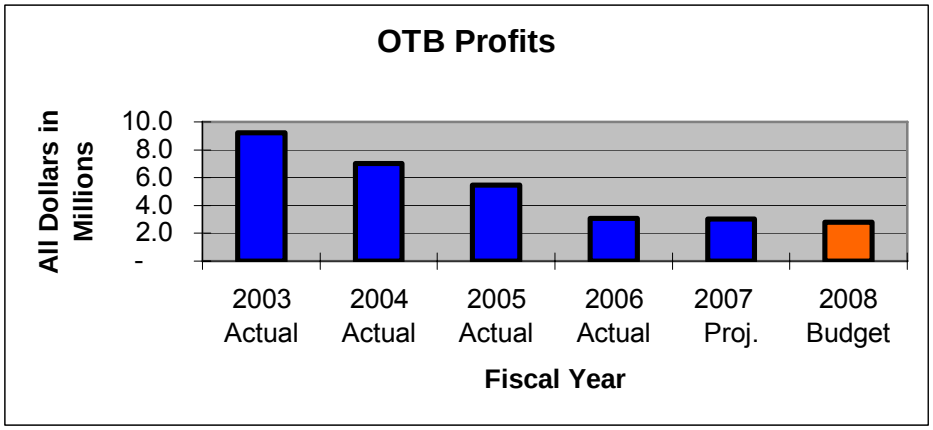
The Fiscal 2008 Adopted Budget for PILOT revenues totals approximately $6.3 million. This amount reflects the effect of 11 PILOTS contracted by the Town of Hempstead and Low-Income/Senior PILOT agreements.

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 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 $308 million in 2006 due in large part to the success of the opening of the Race Palace and other promotional efforts. In 2005, the OTB refinanced its existing debt obligations with Nassau County Revenue Bonds, thereby reducing OTB debt service. Notwithstanding the success of the Race Palace, profits have declined by the offsetting negative factors mentioned above. The net profit to the County in 2003 exceeded $9 million with projected profits of $3.9 million in 2007. This $3.9 million is received by the County in two pieces; $3.1 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.

2008 Budget

The Fiscal 2008 Adopted Budget assumes profits of approximately $3.7 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 slow handle growth contribute to its continued decline.

DEBT SERVICE CHARGEBACK REVENUES

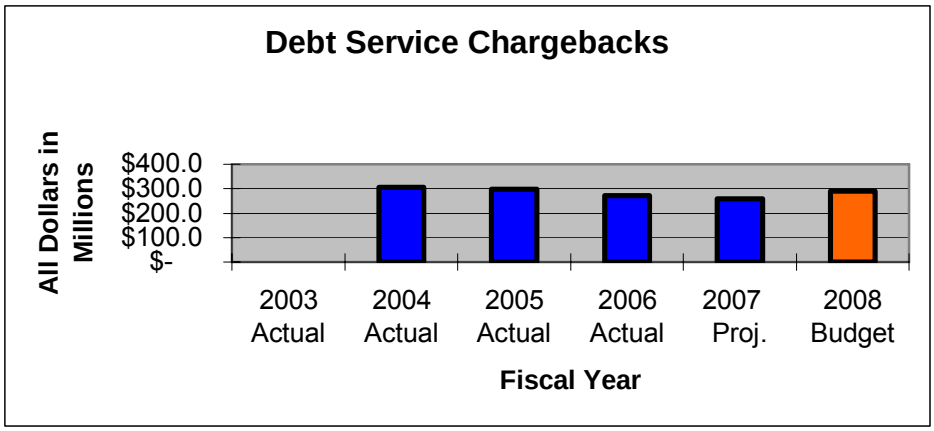
Definition

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. In 2007 the value is $250.2 million.



2008 Budget

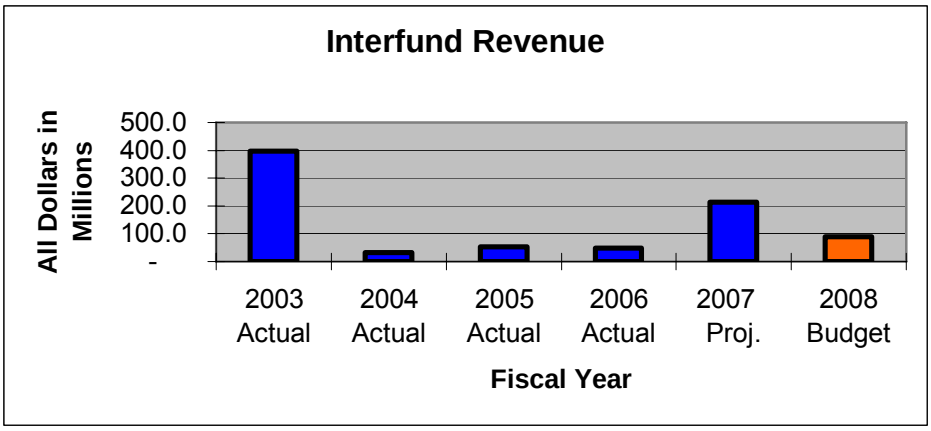
The Fiscal 2008 Adopted Budget contains $290.8 million chargeback revenue in the Debt Service Fund. The large increase from the 2007 projection is primarily due to the elimination of the draw on the Bonded Indebtedness Reserve and a reduction in the amount of Capital Fund grant recoveries.

INTERFUND REVENUES

Definition

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

2008 Budget

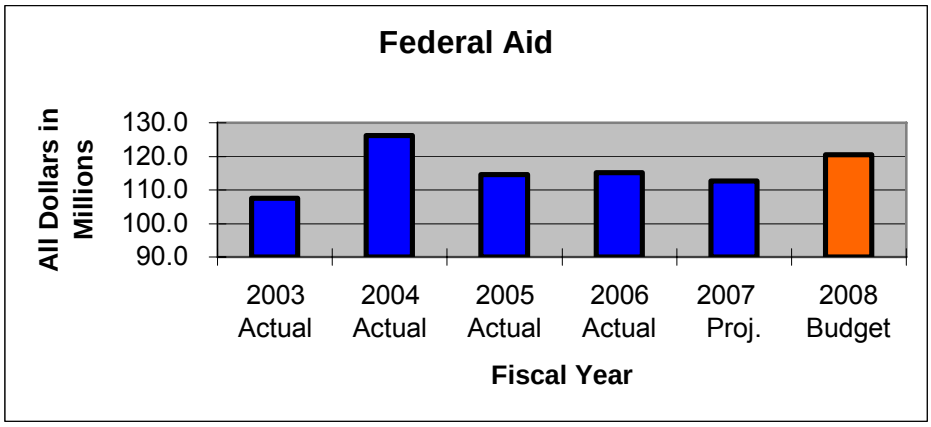
The Fiscal 2008 Adopted Budget contains $88.5 million in Interfund Revenue. A decrease of $131 million represents the transfer of Sewer Finance Authority tax collection being reclassified to Interfund Transfers in the 2008 Budget. In 2007, this amount was included in this object code, but a change in accounting policy resulted in this decrease. Approximately $18.3 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. Lastly, during 2007, a policy change was put into effect forcing the Nassau Community College to be billed directly for electrical service provided through the Central Utility Plant (CUP).

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.

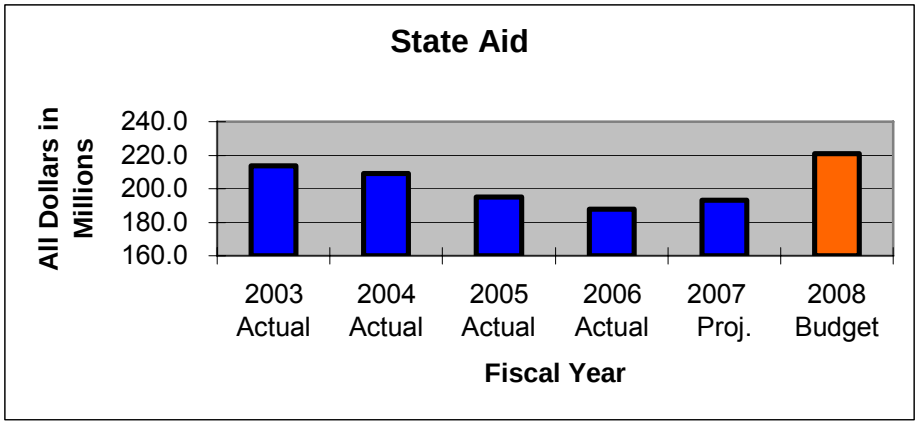
Social Services receives federal aid reimbursement for expenses such as Salary, Recipient Grants, Purchased Services and Emergency Vendor Payments. Aid varies in a given year based on the level of each of these expenses, but also due to the inclusion of adjustments to prior year aid amounts. Timing is 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. 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, Nassau County reduced its Federal Aid budget from $114.7 million to $112.5 million as a result of lower reimbursement to the Correctional Center for housing fewer federal inmates, as well as the portion of the 2005-06 Flexible Fund for Family Services reduction that occurred in the County's 2006 fiscal year. The 2007 Adopted budget remained stable at $111.8 million.

2008 Budget

The Fiscal 2008 Adopted Budget for Federal Aid totals 120.4 million in 2008, an increase of $8.8 million over the Fiscal 2007 Adopted Budget. The vast majority of Federal Aid remained virtually flat at $111.6 million. The most significant change was a $4.1 million increase in aid for the Correctional Center as a result of housing more Federal inmates and increased incarceration of undocumented criminal aliens through the State Criminal Alien Assistance Program (SCAAP). In 2008 Social Services saw a $4.2 million increase in Federal Aid for Food Stamps, Medical Assistance and the administration of DSS programs.

STATE AID

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



Historical Trends
The 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 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. This resulted in a one time net benefit to the County of $8 million in 2006.

2008 Budget
The Fiscal 2008 Adopted Budget for State Aid increased from a projected $193 million in 2007 to $220.9 million in 2008 primarily due to increases in the departments of Health and Revenue (RV). Pre-School Special Education expenses in Health, which are reimbursed at 59.5 percent, increased by $7.9 million in

State Aid. Unallocated Revenues account for the majority of the increase at $15.5 million for various State Legislative items.

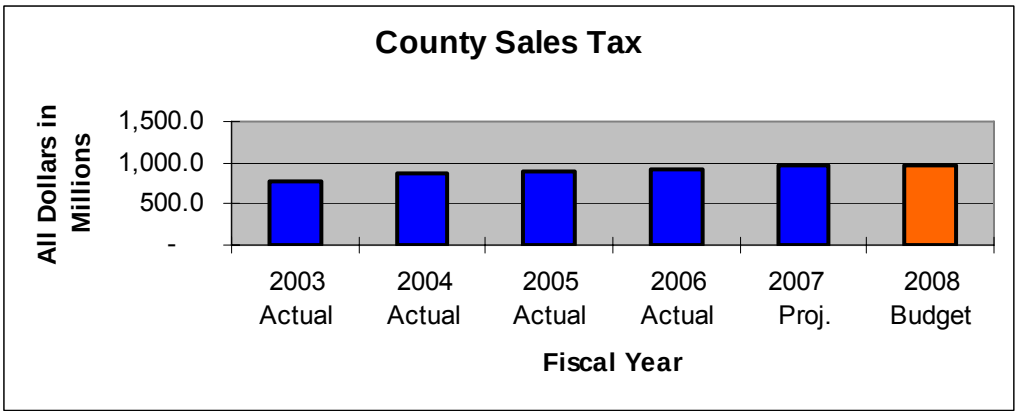
SALES TAX COUNTY-WIDE

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

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

In 2006, Nassau County collected $994.2 million gross in sales tax, accounting for over 58 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 (see definition on the next page), grew by approximately 3.5 percent and 4.9 percent in 2003 and 2004, respectively. In 2005, sales tax revenue reached only 1.5 percent over 2004 receipts. In 2006, the County witnessed rapid sales tax revenue growth by 3.9 percent. The Fiscal 2007 Adopted Budget assumes approximately $1 billion in gross sales tax revenue, requiring 4.4% growth. As of June 2007, OMB modified its projections to reflect 3.5% growth.



2008 Budget
The Fiscal 2008 Adopted Budget contains over $1.0 billion in total sales tax revenue, $978.2 million, of which is the portion allocable to Nassau County and $64.4 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 2.1 percent growth rate in 2007 and 2.5 percent growth in 2008.

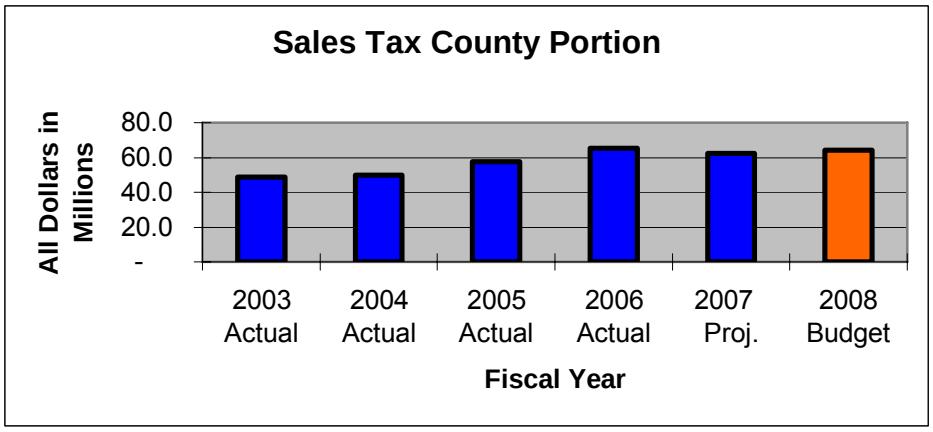
SALES TAX PART COUNTY

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 2003 and 2004, Part County collections increased to $57.6 in 2005 and $65.4 million in 2006.



2008 Budget

The Fiscal 2008 Adopted Budget assumes $64.4 million, which includes approximately $2 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 416,000 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.

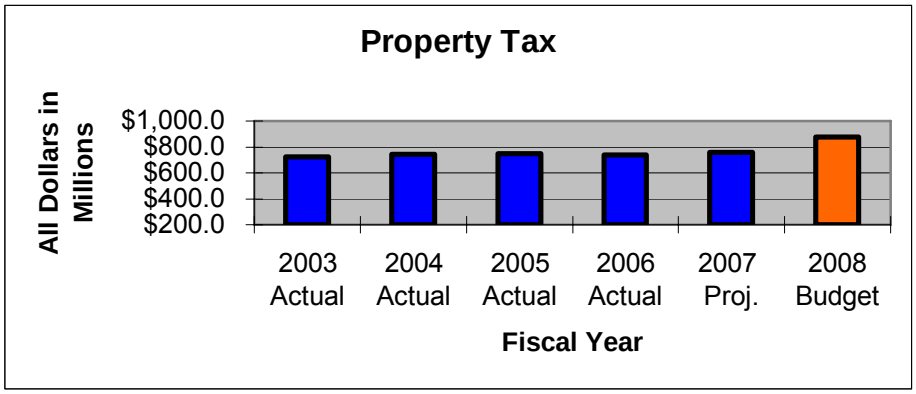
State law requires that all real property in Nassau be placed in one of the following four classes:

- 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, Police District, 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 constant since 2005.



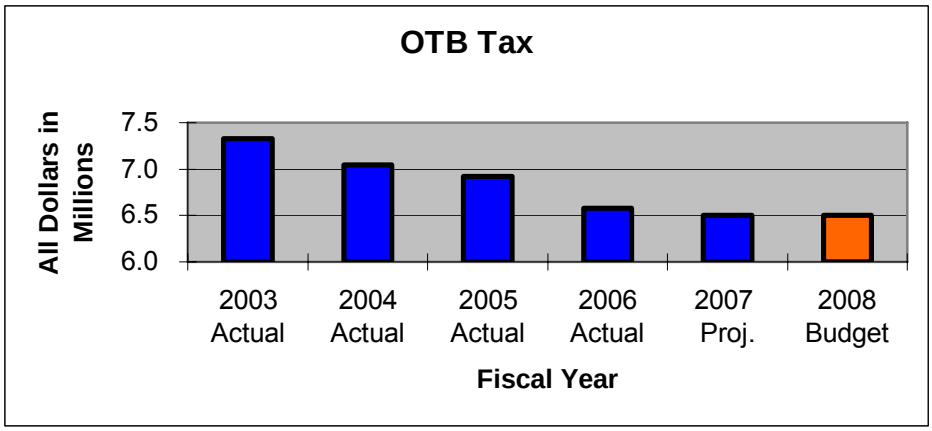
2008 Budget

The Fiscal 2008 Adopted Budget reflects property taxes valued at $877.3 million. It consists of $145.9 million in the General Fund, $15.6 in the Fire District, $332.3 million in the Police District, $279.6 million in Police Headquarters and $103.9 in the Sewer Financing Authority/Sewer Storm Water District. Though not part of the operating funds tax levy, the Environmental Bond Act Fund consists of 7.4 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-theatre facilities.

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



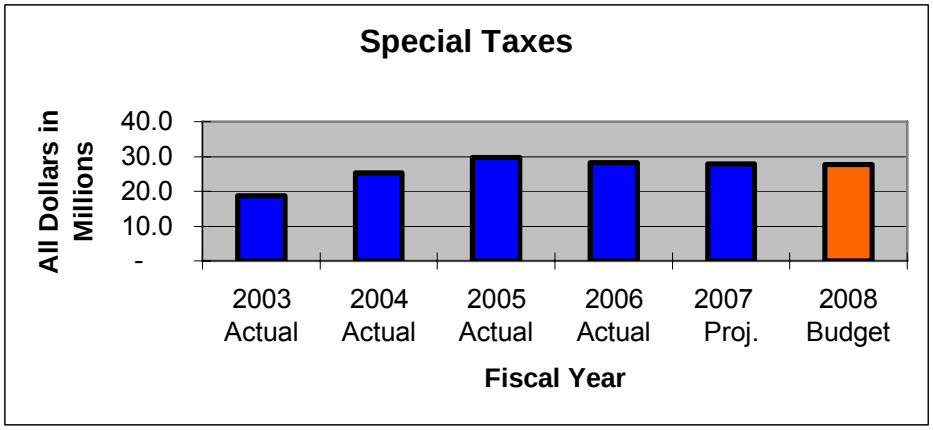
2008 Budget
The Fiscal 2008 Adopted Budget is $6.5 million, reflecting continued decrease in the amount of wagering, subject to the surcharge.

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 Enhanced 911 Telephone surcharges (realized by the Police Department), the hotel/motel occupancy tax (Department of Parks, Recreation and Museums 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



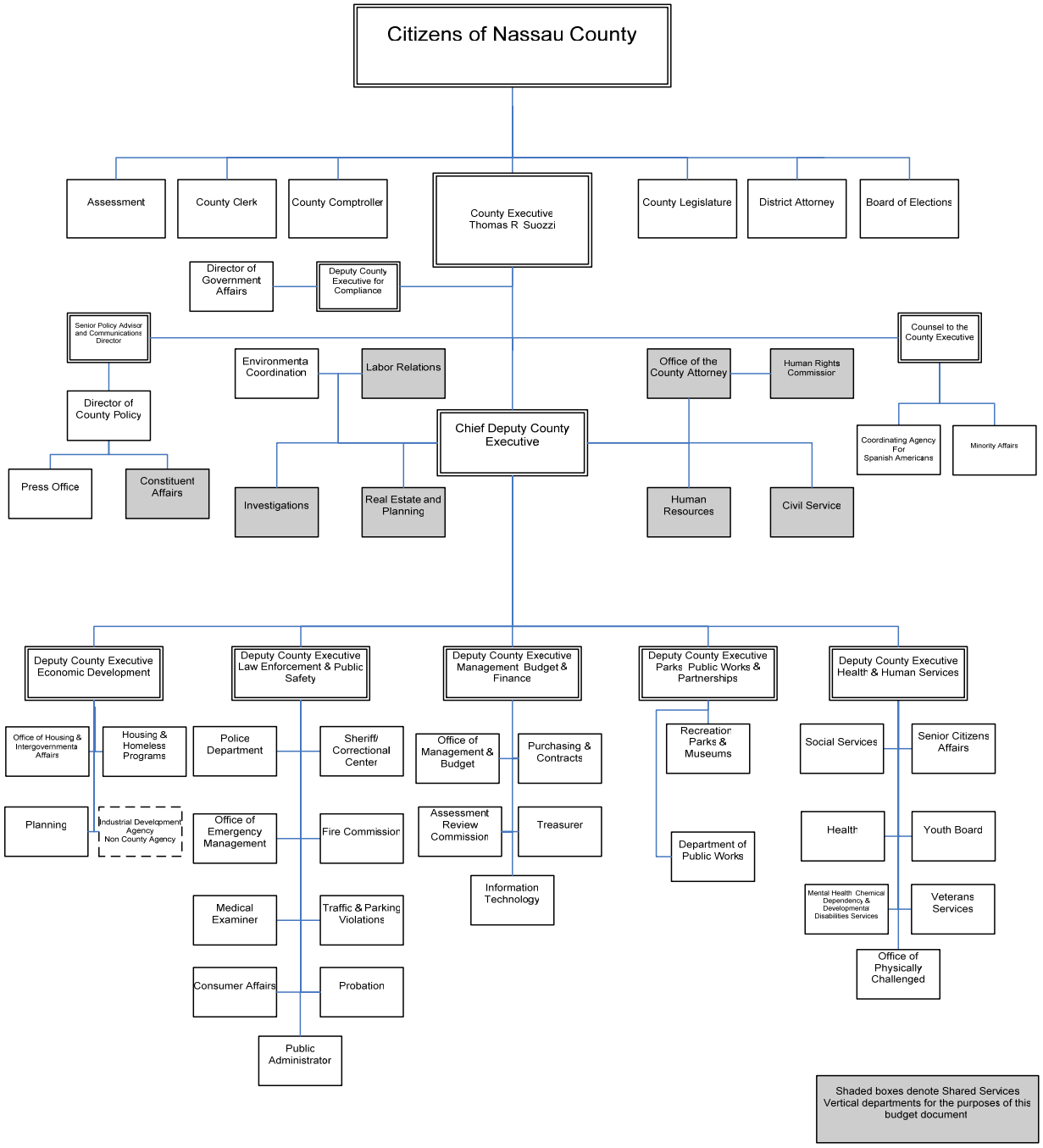
Special Tax revenue realized by the Police Department comprise approximately 86 percent of total Special Surcharges and Taxes remitted to the County. Remaining relatively constant between fiscal years 2001 and 2003, receipts grew by $6.3 million in 2004 due primarily to an increase in the State Motor 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 of $16.3 million, Emergency and Enhanced 911 Phone surcharge of $6.9 million while the balance was composed of revenue from the Hotel / Motel and Entertainment taxes. In Fiscal 2006 total revenue in this category was $28.3 million, which was approximately $200,000 less than the previous year. The Fiscal 2007 Adopted Budget includes Special Surcharges and Taxes of $24.4 million, which is approximately $896,700 less than what was realized in Fiscal 2006. The decrease is attributed a local law which mandates that a portion of the Hotel / Motel Tax be allocated into a restricted account which can only be used for targeted projects. Partially offsetting some of the decline is anticipated increases in the Enhanced 911 and Motor Vehicle surcharges of $453,000 and $148,000, respectively.

2008 Budget

The Fiscal 2008 Adopted Budget estimates that the County will realize approximately $27.7 million which is $308,750, or one percent, higher than the amount of special surcharges and taxes budgeted for in the Fiscal 2007 Adopted Budget. The Motor Vehicle, Emergency and Enhanced 911 surcharge is budgeted at $23.5 million which is consistent to the amount budgeted in the Fiscal 2007 Adopted Budget. The two levies supporting this marginal, 1.1 percent, increase are higher State remittances derived from the Entertainment tax ($200,000) and from the Hotel / Motel tax ($94,000).

DEPARTMENTAL DETAIL

NASSAU COUNTY ORGANIZATION CHART



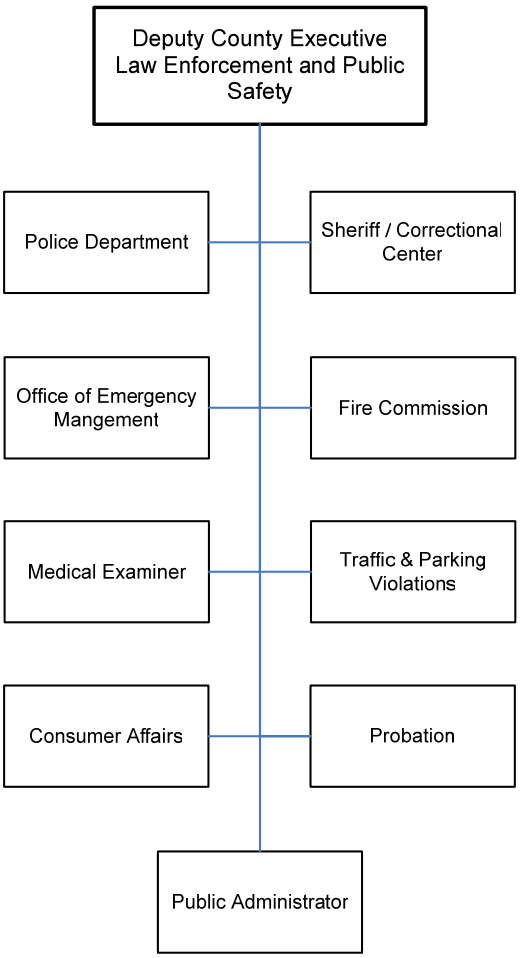
DEPARTMENT DETAIL

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

Operationally the Public Safety Vertical consists of eight distinct 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, Traffic & Parking Violations Agency, Office of Consumer Affairs and the Department of Probation. In a move to consolidate operational functionality the Traffic Safety Board will be merged with the Traffic Engineering section within the Department of Public Works.

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.

MISSION

The mission of the Public Safety Vertical is to provide security to the people of Nassau County by effectively coordinating the delivery of services. The Public Safety Vertical is committed to the efficient use of resources, and the strategic use of personnel and technology with sound fiscal management.

The Public Safety 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 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. In 2005, Forbes magazine bestowed a similar honor ranking Long Island (Nassau & Suffolk) number one in the nation, with the fewest number of crimes relative to its population. The crime rate continues to decline, and is currently at its lowest level in over 30 years. A new state of the art Lead Development Center opened in 2007 at the Police Academy, and will ensure the coordinated development, and sharing of information among the County's law enforcement partners.

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 pertaining to use of force, medical care, and mental health care. In 2005, the DOJ agreed that the NCCC had fulfilled its objectives and the provisions pertaining to the use of force in the jail which have been dismissed. In the past few months, positive reports have been received from DOJ regarding medical care and mental health care, and it is anticipated that DOJ will move shortly in federal court to end DOJ oversight in those areas.

At the Traffic and Parking Violations Agency (TPVA), dramatic improvements have occurred. For example, revenues will reach $22.3 million this year, as opposed to $9.4 million in 2002. Also, TPVA used to send only 600 suspensions per month to the Department of Motor Vehicles; it recently sent over 15,000 in one month. Moreover, the agency inherited a conference backlog of over 80,000 Parking and Traffic Conferences in 2002; there is no conference backlog now. The result is that tickets which took an average of three years to be resolved from issuance to disposition are now resolved in under one year. Moreover, the reports of "lines out the door" at TPVA are now a distant memory.

The County's Office of Emergency Management obtained an Emergency Notification System that enables the County to provide real-time information about man-made or natural disasters to County residents. Finally, the Medical Examiner's Office continues to use new technologies to process and analyze DNA while working collaboratively with public safety agencies in solving crimes.

Looking forward, 2008 promises to be a productive year. A new radio system will begin to be implemented in 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 communication between other public safety agencies, both within and outside Nassau County. The County has also implemented a new Computer Aided Dispatch system (CAD). This new system will enhance response times and provide responding officers with superior information about assignment locations. The County will continue the installation of Global Positioning System (GPS) units into police patrol vehicles that were initially installed in early Fiscal 2007 using asset forfeiture funds. This further ensures officer safety while allowing the assignment of the closest available unit to respond to a radio call.

The following are the goals and objectives of the Public Safety Vertical, which are discussed in greater detail on the following pages.

GOALS

- Increase the safety of the citizens and employees of Nassau County;
- Continue instituting innovative, proactive programs;
- Increase productivity by improving inter-agency cooperation and by reevaluating the services provided;
- Streamline government by implementing efficiencies and consolidating duplicative services; and
- Investigate and implement new strategies to increase revenue 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 while ensuring the safety of the County's law enforcement officers;
- Ensure that Nassau County is prepared to respond to, and mitigate the effects of, a man-made or natural disaster;
- Provide a secure and safe correctional facility for both staff and inmates and 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 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 Public Safety agencies thus developing efficiencies;
- Identify and implement new strategies for reducing expenses and recognizing new sources of revenue throughout the Public Safety Vertical;
- Improve policies and procedures in order to minimize civil liability; and
- Improve the collection rates for billable services.

2008 BUDGET HIGHLIGHTS

The Public Safety Vertical consists of the Police Department, Sheriff & Correctional Center, Office of Emergency Management, Fire Commission, Office of the Medical Examiner, the Traffic & Parking Violations Agency, Office of Consumer Affairs and the Department of Probation. Financial oversight of this Vertical includes the above mentioned departments as well as the Office of the District Attorney (which is an independently elected official) and the Office of the Public Administrator (who is appointed by the judiciary).

The total operating expense associated with these ten departments in the Vertical in the Fiscal 2008 Adopted Budget is $929.8 million which is $11.3 million, or 1.2 percent, greater than what was funded in the Fiscal 2007 Adopted Budget. Since the Fire Commission and the Police Department Headquarters and Police Department District are three distinct operating funds their departmental fringe benefit expense is noted here whereas the balance of the department's fringe benefit expense is recognized in the Fringe Benefit (FB) account within the General Fund. Salaries expense is $607.5 million, which is $17 million, or 2.9 percent, greater than the funding contained in the Fiscal 2007 Adopted Budget. The Adopted Budget funds the salary expense for 5,782 full-time, 594 part-time and 54 seasonal employees in the departments. Most employees in the Vertical are represented by various unions (sworn and civilian) such as; the Civil Service Employees Association (CSEA), the Police Benevolent Association (PBA), Detective Association Inc (DAI), the Superior Officers' Association (SOA), the Sheriff Officers' Association (ShOA) and the Investigator's Police Benevolent Association (IPBA). The Administration is, and has been, negotiating new labor agreements with ShOA, DAI and SOA bargaining units whose contracts have either lapsed or will in the immediate future. The Adopted Budget assumes anticipated labor savings in Fiscal 2008 which is discussed in more detail in the departmental narratives. In Fiscal 2008, the Correctional Center and the Police Department are tasked with the responsibility of managing workers' compensation claims. The Fiscal 2008 Adopted Budget funds $6.9 million to address medical and indemnity claims which are directly embedded in their departmental operating budgets while in previous years the expense would have recognized as an indirect expense via an Inter-Departmental chargeback. This policy enables and empowers the departments to identify and correct safety issues as well as manage claims as they relate to workers compensation cases. The budgeted overtime expense for the departments within the Public Safety Vertical is $55.2 million which is $7.6 million, or 12 percent, less than the level of overtime funded in the Fiscal 2007 Adopted Budget and it represents nine percent of the salary and wage expense for the vertical.

Funding for other-than personal services (Equipment, General Expenses and Contractual Services) in the Fiscal 2008 Adopted Budget is $58.2 million which is $4.8 million, or 8.9 percent, higher than what was funded in the Fiscal 2007 Adopted Budget. The total funding on the Other Expense (OO) line in the Adopted Budget is $796,000 which is $1.4 million less than what was funded in the Fiscal 2007 Adopted Budget. The Fiscal 2007 Adopted Budget included $1.5 million targeted towards funding sworn overtime expenditures associated with one-time special policing initiatives – this targeted funding is absent from the Fiscal 2008 Adopted Budget.

Total revenue accruing to the departments in this Vertical in the Adopted Budget is $770.2 million which is $4.9 million higher than the revenue assumed in the Fiscal 2007 Adopted Budget – this includes all Property Tax levies associated with the Police Headquarters, Police District and the Fire Commission Funds. The largest revenue category is Property tax levies which assumes $627.5 million in the Fiscal 2008 Adopted Budget which is $6.9 million less than what was assumed in the Fiscal 2007 Adopted Budget. Departmental Revenues, which are discretionary services the departments provide to the public, represents four percent, or $30.5 million in anticipated revenue, Fines and Forfeitures $23.5 million, Special Taxes $23.5 million, and $22.5 million in combined Federal and State aid in Fiscal 2008.

CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,305,236	2,466,823	1,290,106	2,649,682
	BB - EQUIPMENT	6,825	16,641	334	4,100
	DD - GENERAL EXPENSES	23,050	22,859	5,812	20,550
EXPENSE Total		**2,335,111**	**2,506,323**	**1,296,252**	**2,674,332**
REVENUE					
	BC - PERMITS & LICENSES	3,492,764	6,742,450	2,142,745	3,553,900
	BD - FINES & FORFEITS	782,186	620,000	342,241	800,000
	BF - RENTS & RECOVERIES	-	-	146	-
	BH - DEPT REVENUES	620	200	-	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,302	45,900	23,336	45,900
REVENUE Total		**4,320,872**	**7,408,550**	**2,508,467**	**4,400,000**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	43	3	8
2007 Adopted Headcounts	48	3	8

OFFICE OF CONSUMER AFFAIRS

The Office of Consumer Affairs (OCA) provides effective and efficient consumer protection services to County residents and all other patrons of businesses located in Nassau County.

To that end, OCA performs the following:

- 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 services; and
- Acquires and leverages state-of-the-art technology to enhance service delivery, agency operations and community outreach.

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 accomplish its vision and support its mission OCA is organized into five responsibility centers:

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.

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 Investigations 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 entering 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 Law 6-1970 and Local Law 17-1990) 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 is 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 Office also collects, manages and distributes monies to consumers per the guidelines of 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

- Continue to protect and promote the interests of Nassau County consumers by issuing violations to unlicensed businesses;
- Encourage local businesses to maintain high standards of honesty and fair business practices;
- Utilize state of the art technology and management practices to improve services to the residents of Nassau County; and
- Update OCA Administrative Codes (AC) as proposed and perform benchmarking to identify 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 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 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; and
- A continuing focus of the department will be on the collection and disbursement of funds from the Home Improvement Restitution Fund (S21-11.l6).

2008 BUDGET HIGHLIGHTS

Total operating expenses for the Office of Consumer Affairs in the Fiscal 2008 Adopted Budget are approximately $2.67 million or $168,000 greater than the amount of funding in the 2007 Adopted Budget. The Adopted Budget for salaries and wages are approximately $2.65 million which funds 43 full-time employees, three part-time employees and eight seasonal workers. The other-than-personal-service expense (OTPS) in the Adopted Budget is approximately $24,700 and this funding assists the department in achieving its Vision by initiating consumer investigations.

Total revenue for the Office of Consumer Affairs in the Adopted Budget is approximately $4.4 million. Enhanced local legislation broadened the scope of OCA's mission in their Licensing Division (registration of for-hire vehicles) and this legislation closely aligns Nassau County with similar laws enacted in New York City and Suffolk County. Recently proposed local legislation requests that some of this Office's licensing fees be adjusted bi-annually by the Consumer Price Index (CPI). Revenue from Fines and Forfeitures in the Adopted Budget is $800,000, which is $180,000, or 29 percent, greater than those assumed in the Fiscal 2007 Adopted Budget. State Aid is anticipated to be $45,900 which is the same level of reimbursement as assumed in the Fiscal 2007 Adopted Budget.

PERFORMANCE MANAGEMENT

Consumer Affairs expects to meet its performance targets for 2007. In 2008, they are enhancing the current level of service through higher targets.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Continue to protect and promote the interests of Nassau consumers by issuing violations to unlicensed businesses.	Crackdown on all unlicensed, illegal and unscrupulous businesses in Nassau County.	Total number of sting operations performed.	NA	12	12	15
Government Efficiency	Encourage local businesses to maintain high standards of honesty and fair business practices.	To ensure that consumers are receiving accurate quantities of consumer goods.	Total number of weight & measure inspections completed.	NA	16,500	16,500	16,600

CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	120,918,073	113,879,445	58,096,471	117,252,222
	AC - WORKERS COMPENSATION	-	-	-	2,186,498
	BB - EQUIPMENT	95,611	128,435	48,402	38,500
	CC - MATERIALS & SUPPLIES	(37,549)	-	(21,366)	-
	DD - GENERAL EXPENSES	4,160,545	4,146,616	2,452,426	4,290,400
	DE - CONTRACTUAL SERVICES	27,959,393	22,436,347	1,344,057	25,659,458
	DF - UTILITY COSTS	617,080	650,000	287,981	695,450
	HF - INTER-DEPARTMENTAL CHARGES	10,200	-	-	-
EXPENSE Total		**153,723,352**	**141,240,843**	**62,207,970**	**150,122,528**
REVENUE					
	BD - FINES & FORFEITS	53,376	55,000	30,573	60,000
	BF - RENTS & RECOVERIES	872,018	50,000	91,750	1,869,000
	BH - DEPT REVENUES	2,328,806	2,000,000	1,348,998	2,360,000
	BJ - INTERDEPT REVENUES	232,313	120,000	90,137	120,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	13,575,414	9,783,750	3,310,369	13,877,925
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,079,308	1,150,000	48,629	1,172,200
REVENUE Total		**18,141,235**	**13,158,750**	**4,920,455**	**19,459,125**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	1,329	11	-
2007 Adopted Headcounts	1,246	5	-

OFFICE OF THE SHERIFF

The Office of the Sheriff is committed to creating a safe and secure environment for staff and inmates alike through the implementation of strategies designed to support fiscal accountability and the efficient utilization of resources. The Office of the Sheriff is comprised of two divisions: Civil Enforcement and the Correctional Center.

The Sheriff and his senior staff continue to build on their successes and their 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 continues to work towards sustained 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 to create operational and fiscal accountability relating to the care, custody, and control of inmates, and to ensure the swift execution of civil process and Family Court orders by the Civil Enforcement Unit. 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.

CIVIL ENFORCEMENT DIVISION

The Civil Enforcement Division is comprised of four major functional units:

Central Office

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

Family Court

The Family Court unit provides for, and oversees security of, the detention areas of Family Court. This unit also serves summonses and arrest warrants for individuals located within both Nassau and Suffolk counties, and the five boroughs of New York City. Members of the unit provide transportation services for juvenile offenders and for other detainees in the custody of other agencies such as the Department of Social Services (DSS) and the Department of Probation (PB). The Family Court Warrant Squad works collaboratively with DSS to support 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 various court orders received in the Civil Enforcement Central Office and orders issued from the County Attorney's Office, the Nassau County Department of Mental Health and the Office of Consumer Affairs.

SLAP/Warrants

Staff assigned to the Sheriff's Location of Assets Program (SLAP) are responsible for investigating cases referred by Social Services to locate assets of parents who fail to provide required child support payments, and for preparing cases to be presented in court by DSS for upward modification of child support.

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.

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 each providing unique functionality to support the Vision and Mission of the department:

Budget and Finance

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

Human Resources

Staff detailed to this unit are 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

Staff assigned to Support Services are responsible for capital projects, food services, maintenance, fleet service, central supply, environmental and fire safety compliance, in addition to building and grounds.

Security Services

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

Rehabilitation Unit

Staff assigned to this unit are responsible for 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, Drug and Alcohol Programs, Board of Cooperative Educational Services (BOCES) Programs and remedial reading services.

GOALS

- Maintain a safe and secure environment at the Nassau County Correction Center;
- 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;
- Provide inmates with relevant programs to aid in their rehabilitation; and
- Achieve compliance with the DOJ Settlement provisions pertaining to medical and mental health services provided to inmates.

OBJECTIVES

- Facilitate the re-banding of the County-wide 800 megahertz radio system;
- Completion of the exterior perimeter security enhancements funded by the Federal government;
- With the assistance of the Risk Management Unit, the County Attorney's Office and the County's third party administrator, TRIAD, form a committee to develop and implement risk reduction strategies into the existing training regimen to minimize the frequency and severity of workplace injuries;
- Minimize incidents of inmate-on-inmate violence;
- Enroll inmates in drug and alcohol rehabilitation programs;
- With the assistance of the County Attorneys Office (AT) and the Office of Management and Budget (OMB), implement video-teleconferencing between the Nassau County Courts and Correctional Center;
- Complete the technology initiative to modernize the input and tracking functions of the Civil Enforcement Unit; and
- Expand on supervisory training to ensure that supervisors, middle-managers and senior staff are properly equipped to react to and manage emergency situations, maintain the safety and security of the facilities and properly supervise subordinates.

2008 BUDGET HIGHLIGHTS

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

The total operating expense budget for the Sheriff's Office / Correctional Center in the Fiscal 2008 Adopted Budget is $150.1 million which is $8.8 million, or six percent, higher than the total operating expense in the Fiscal 2007 Adopted Budget. Salary and wages in the Adopted Budget is $117.3 million which is $3.4 million, or three percent, higher than salaries and wages budgeted in the Fiscal 2007 Adopted Budget. The Adopted Budget funds the salary expense for 1,329 full-time employees (1,131 ShOA members, 192 CSEA employees (which includes 49 Sheriff's Deputy's), six Ordinance employees) and 11 part-time employees. Total overtime expense in the Adopted Budget is $17.9 million which is $2.8 million, or 13.5 percent, lower than the overtime expense in the Fiscal 2007 Adopted Budget. The total other-than personal service (OTPS) expense in the Adopted Budget is $30 million that is approximately $3.3 million, or 12.3 percent, higher than the Fiscal 2007 Adopted Budget. In Fiscal 2008 the department is tasked with the responsibility of managing worker's compensation claims which addresses medical and indemnity claims. The Adopted Budget funds $2.2 million to address these claims and in previous years the expense would have appeared as an indirect expense charged to the department via an inter-departmental chargeback. This new policy enables the department to identify and correct safety issues as well as manage claims as they relate to workers compensation cases.

Total revenue for the Sheriff's Office / Correctional Center assumed in the Fiscal 2008 Adopted Budget is approximately $19.5 million which is $6.3 million, or 47.9 percent, higher than revenue assumed in the Fiscal 2007 Adopted Budget. The increase in revenue will be discussed in more detail in the following divisional sections.

CORRECTIONAL CENTER (CC10)

The total operating expense for the Correctional Center in the Fiscal 2008 Adopted Budget is $144.1 million which is approximately $8.4 million, or 6.2 percent, higher than the total operating expense assumed in the Fiscal 2007 Adopted Budget. Salaries and wages in the Adopted Budget are approximately $111.3 million which is $2.9 million, or 2.7 percent, higher than the salary and wage expense assumed in the Fiscal 2007 Adopted Budget. The Fiscal 2008 Adopted Budget funds salaries for a total of 1,268 full-time employees; 1,131 ShOA members (which is 80 more members than what was funded in the Fiscal 2007 Adopted Budget), 133 CSEA employees, four ordinance employees and seven part-time employees (which is two more than what was funded in the Fiscal 2007 Adopted Budget). The Administration has been engaged in non-binding arbitration with the Sheriff's Officer's Association (ShOA) who have been without a contract since December 2005. The Fiscal 2008 Adopted Budget includes $5.3 million in labor savings which were also assumed in the Adopted Multi-Year Plan Update. The Fiscal 2008 Adopted Budget assumes $17.1 million in overtime expense which is $2.9 million, or 14.6 percent, lower than the budgeted overtime assumed in the Fiscal 2007 Adopted Budget. The department has received approval to hire 85 Correctional Officer recruits early in 2008 whose deployment by the second quarter of the year will have a significant effect on the department's operations resulting in a major decline in their overtime expense. As mentioned above the Correctional Center is tasked with managing workers' compensation claims and the Adopted Budget assumes $2.2 million in expenses to address this expense in Fiscal 2008.

Total OTPS expense for the Correctional Center (CC10) in the Fiscal 2008 Adopted Budget is $29.9 million which is $3.3 million, or 12.2 percent, higher than the OTPS expense in the Fiscal 2007 Adopted Budget. The Adopted Budget for inmate medical care is $23 million which is $2.7 million, or 13.3 percent, higher than the expense assumed in the Fiscal 2007 Adopted Budget. Additional expenses were factored into the Fiscal 2008 Adopted Budget to address for the general maintenance of the facility, security programs and for the training of new recruits and existing staff.

Total revenue for the Correctional Center in the Adopted Budget is $16.8 million which is $5.7 million, or 52 percent, higher than the revenue in the Fiscal 2007 Adopted Budget. The higher revenue assumed in the Fiscal 2008 Adopted Budget is partially attributed to a budgeted increase in the average daily population of Federal inmates housed in the facility (150 budgeted per day in Fiscal 2007 versus 185 assumed in Fiscal 2008) resulting in $2.1 million in incremental revenue, $1.8 million in recoveries for providing mental health services to inmates who are Medicaid recipients and $1.7 million in Federal aid via the State Criminal Alien Assistance Program (SCAAP). SCAAP aid was not assumed in the Fiscal 2007 Adopted Budget yet the department is expected to realize an award this year.

OFFICE OF THE SHERIFF (CC20)

The total operating expense for the Office of the Sheriff assumed in the Fiscal 2008 Adopted Budget is $6.0 million which is approximately $476,500, or 8.6 percent, higher than the Fiscal 2007 Adopted Budget. Salaries and wages is $6.0 million which represents over 99 percent of the total operating expense in the Adopted Budget. The Fiscal 2008 Adopted Budget funds the salaries for 61 full time employees; 59 CSEA members (which includes 49 Deputy Sheriffs - four more than the Fiscal 2007 Adopted Budget), 10 CSEA civilian staff employees, the Sheriff and Under-Sheriff (both ordinance positions) and four part-time employees. Funded overtime in the Adopted Budget is $738,000 which is $142,500, or 24 percent, higher than the expense funded in the Fiscal 2007 Adopted Budget. Total OTPS expenses in the Adopted Budget are $36,400 which is $13,400, or 59 percent higher, than OTPS funding in the Fiscal 2007 Adopted Budget. The enhanced level of funding is targeted towards purchasing office equipment and supplies.

Total revenue for the Office of the Sheriff in the Fiscal 2008 Adopted Budget is $2.6 million, which is $569,000, or 27.8 percent, higher than budgeted revenue in the Fiscal 2007 Adopted Budget. The revenue increase in the Adopted Budget is primarily attributed to a higher level of Federal aid associated with Title IV D programs and a general increase in the volume of civil complaints processed.

PERFORMANCE MANAGEMENT

The Department will meet or exceed all but one of its performance targets in 2007.

The Department projects that it will enroll more inmates than expected in the Stop DWI and DART programs in 2007, by 45 and 58 percent, respectively. Despite significantly exceeding these targets, the Department is seeking to maintain the targeted level of service for these programs in 2008. Instead, the Department appears focused on reducing the cost of incarceration and increasing revenue next year.

The only two performance targets slated for change year over year are the number overtime hours worked and revenue generated from housing Federal inmates. The Department expects it will not achieve its 2007 budget for overtime hours budget, but it plans to maintain focus on this issue in 2008 and has set its target for the number of hours worked to be lower than the 2007 target by nearly 14 percent. Meanwhile, in 2008, the Department expects to generate more than $2 million more than it had targeted for 2007, by housing more federal inmates.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Public Safety	Maintain a safe and secure environment at NCCC.	Minimize incidents of inmate on inmate violence.	Number of incidents reported.	35	41	41	41
Public Safety	Provide relevant programs to inmates.	Enroll inmates in the Stop DWI Program to prevent recidivism.	Number of program participants.	NA	60	87	60
Public Safety	Provide relevant programs to inmates.	Enroll inmates in the Drug and Alcohol Rehabilitation and Treatment (DART) Program.	Number of program participants.	NA	120	190	120
Public Safety	Provide relevant programs to inmates.	Enroll adolescent inmates in the Adolescent Advancement Program, a drug and alcohol program developed for this population.	Number of program participants.	NA	46	46	45
Public Safety	Reduce cost of incarceration and increase revenue.	Reduce reliance on overtime.	Overtime hours worked.	367,292	345,953	400,000	314,028
Public Safety	Reduce cost of incarceration and increase revenue.	Generate Revenue from Housing Federal Inmates.	Revenue generated.	$9,108,165	$ 9,033,750	$ 9,250,000	$ 11,141,625
Public Safety	Expedite the execution of court orders and warrants.	Successfully execute arrest warrants.	Number of arrest warrants executed/vacated.	1,983	1,440	1,650	1,440
Public Safety	Expedite the execution of court orders and warrants.	Successfully serve Orders of Protection.	Percent of Orders served/vacated.	87.9%	85%	92%	89%

EM - EMERGENCY MANAGEMENT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	517,255	464,837	281,356	573,758
	BB - EQUIPMENT	607,099	31,699	15,604	27,480
	DD - GENERAL EXPENSES	21,689	30,085	11,001	26,080
EXPENSE Total		**1,146,044**	**526,621**	**307,961**	**627,318**
REVENUE					
	BF - RENTS & RECOVERIES	146	-	975	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	273,952	261,931	-	294,828
REVENUE Total		**274,098**	**261,931**	**975**	**294,828**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	7	-	-
2007 Adopted Headcounts	5	-	-

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, provide 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 County in the event of a disaster. As the lead agency, OEM establishes relationships with local, state, federal, and private entities to develop, maintain, and implement the Nassau County Emergency Operations Plan (EOP).

VISION

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

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 Emergency Management Office is to maintain a high level of preparedness, to reduce the vulnerability of the populace and property of the County resulting from natural, technological or civil disasters; to provide prompt and efficient services to persons victimized by disaster; to provide for rapid and orderly restoration and recovery following disasters; and to effectively educate the public regarding their responsibilities in responding to disasters affecting the County.

OEM illustrated their resourcefulness in utilizing grant funding by developed 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 700 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. OEM will continue training and exercising CERT teams through anticipated increase in federal grant funding.

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

Grants Task Force
OEM spearheads efforts to meet with other County departments to collaboratively 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.

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 invites OEM personnel as guest speakers to discuss emergency preparedness tips and, through the Legislature, conduct periodic Town Hall meetings to educate the public on hazards and preparedness activities for the communities. In addition, awareness information is circulated through public displays at conferences, fairs and similar venues.

GOALS

- OEM provides 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;
- Enhance the capabilities of the Emergency Operations Center. OEM will procure additional redundant interoperable communications equipment which includes Voice over Internet Protocol and an ability to do mass notification for disaster related information;
- OEM will be issuing a Request for Proposal for County-Wide Infrastructure plan. This will be issued through the FY 2006 federal funding. This plan involves the participation of County departments along with local municipalities throughout the County. It is anticipated to be complete with exercises and training by the end of Fiscal 2008;
- Continued development of a Comprehensive Disaster Recovery Plan. The plan identifies 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 the residents of Nassau, the County departments and local municipalities - this plan will be complete by the 2008 Hurricane season;
- In 2008 OEM will increase the supplies and additional equipment to be deployed to shelters in an emergency;
- OEM is continuing the transportation initiative with the Metropolitan Transit Authority and Long Island Bus;

- 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 will 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 2008;
- Provide infrastructure protection by hardening two Police Precincts; and
- Enhance Interoperable Communication throughout Nassau County.

OBJECTIVES

- Over the past four 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. As of June 2007 the EOC has completed 48 work stations. The 2008 goal is to increase the functionality of the EOC by increasing phone lines, projection screens to display information, provide more efficient lighting and improve the acoustics of the room;
- Increase the number of Executive level employees trained in the National Incident Command System (NIMS). Continued federal funding is contingent upon the County being in compliance with NIMS protocols; therefore, it is essential that County employees all operate under this management system. OEM continues to work with the Office of Homeland Security on the status of the County's compliance;
- Complete the hardening of the two Police precincts in the most vulnerable geographical areas in the County if a hurricane occurs. This hardening will provide for impact resistant glass, glass glazing and the use of bollards for protection; and
- To enhance interoperable communications every school district, hospital and municipality will be in compliance with the Interoperable Communication Plan.

2008 BUDGET HIGHLIGHTS

The total operating expense funded in the Fiscal 2008 Adopted Budget is approximately $627,000 which is $100,700, or 19.2 percent, higher than the amount of funding assumed in the Fiscal 2007 Adopted Budget. The salary and wage expense in the Adopted Budget is approximately $574,000 and is $109,000 higher than what was funded in the Fiscal 2007 Adopted Budget. The Adopted Budget funds seven full time employees which is two more employees than what was funded in the Fiscal 2007 Adopted Budget. Other-than personal services (OTPS) expense in the Adopted Budget is approximately $54,000 and is $8,000 less than the OTPS expenses in the Fiscal 2007 Adopted Budget.

Total revenue for the Office of Emergency Management in the Fiscal 2008 Adopted Budget is approximately $294,800 comprised solely of Federal funds channeled to the County via New York State. The revenue in the Adopted Budget is approximately $32,900 higher that the level of revenue assumed in the Fiscal 2007 Adopted Budget and the increase is in anticipation of realizing a higher level of Federal Aid.

PERFORMANCE MANAGEMENT

The Office will meet its performance targets for 2007. Looking forward to 2008, the Office is enhancing current service in the area of recruitment and training of employees and volunteers. OEM has new performance goals in the area of interoperable communication and infrastructure protection.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Public Safety	Continue development of a comprehensive Disaster Recovery Plan.	Improve and expand familiarity with the National Incident Management System (NIMS) among the executive corp in the county.	Meet new FEMA compliance requirements calling for employee training on the National Incident Management System (number of employees trained)	NA	NA	NA	250
Public Safety	Continue development of a comprehensive Disaster Recovery Plan.	Expand familiarity with the National Incident Management System to include volunteers.	Recruit and train 100 new volunteers, expand registered volunteer base to 600 (number of registered volunteers)	NA	NA	500	600
Public Safety	Enhance Interoperable Communications throughout Nassau County.	To have redundant communication systems available in emergency situations.	To have every school district, hospital and municipality compliant with the Interoperable Communication Plan (number of entities compliant / number of entities)	NA	NA	NA	100%
Public Safety	Provide infrastructure protection.	To have key operational centers functional in case of natural disaster or emergency.	Complete hardening of 2 Police Precincts (impact resistance glass, glass glazing etc…)	NA	NA	NA	2

FIRE COMMISSION FUND

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	9,654,686	9,973,957	5,232,577	10,579,024
	AB - FRINGE BENEFITS	3,192,630	3,350,838	2,282,670	3,663,915
	BB - EQUIPMENT	29,726	129,671	9,585	76,150
	DD - GENERAL EXPENSES	183,700	362,520	109,678	238,660
	DE - CONTRACTUAL SERVICES	4,075,385	4,237,675	4,051,280	4,238,375
	LB - TRANS TO GENERAL FUND	1,971,299	-	-	-
EXPENSE Total		19,107,427	18,054,661	11,685,790	18,796,124
	Interdepartmental Transfer	2,650,243	3,127,875	202,925	2,694,732
Expenses Including Interdepartmental Transfers		21,757,669	21,182,536	11,888,715	21,490,856
REVENUE					
	BE - INVEST INCOME	38,961	-	14,559	60,000
	BF - RENTS & RECOVERIES	753,457	-	66,260	-
	BG - REVENUE OFFSET TO EXPENSE	-	-	-	26,376
	BH - DEPT REVENUES	4,910,661	5,363,830	2,597,159	5,650,830
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	146,208	48,826
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	204,885	120,000	87,745	150,000
	TL - PROPERTY TAX	15,849,706	15,698,706	15,698,706	15,554,824
REVENUE Total		21,757,669	21,182,536	18,610,637	21,490,856
	Interdepartmental Transfer	-	-	-	-
Revenue Including Interdepartmental Transfers		21,757,669	21,182,536	18,610,637	21,490,856

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	115	27	-
2007 Adopted Headcounts	115	27	-

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 independently, and collaboratively to insure the public's safety both on a proactive and reactive basis. The Fire Commission offers a wide breadth of services; from educating the public on fire safety issues, to reviewing plans on fire suppression systems, to responding to incidents involving hazardous materials. The Nassau County Fire Commission will continue to act as the primary liaison between the County 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 Fire Commission is to protect the Citizens of Nassau County and to assist the 71 County fire departments by providing highly effective and cost effective fire safety services including Fire Investigation, Fire Inspection, Hazardous Material Response, Emergency Dispatching and Emergency Medical Response Training. Thus making Nassau County one of the safest counties in the country.

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 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

Protect the lives and property of the public by:

- Providing quick, efficient and high quality emergency response services to the citizens of the County;
- Inspecting buildings for fire hazards to reduce the risk of fires incidents through quality inspections;
- Inspecting emergency lighting/generator systems to ensure they provide light within a building in the event of power failure so as to safely evacuate the building;
- Ensuring that exits are kept open and clear and that the occupancy limits are not exceeded in public assembly occupancies;
- Inspecting mercantile occupancies especially during the high volume shopping months of October through December;
- Providing expert service to the seventy one fire departments and protect the citizens throughout the County by investigating undetermined, suspicious and incendiary fires and bringing to justice those responsible for the crime of arson;
- Providing quality Emergency Medical Training services to the 71 volunteer fire departments, various ambulance corps and citizens of Nassau County; and
- Educating the public to reduce the risk of fire incidents.

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

2008 BUDGET HIGHLIGHTS

The Fire Commission Fund is solely comprised of this department; therefore, fringe benefits and inter-fund charge-backs are included in their operating budget. The total operating expense for the Fire Commission (Fire Comm) in the Fiscal 2008 Adopted Budget is $21.5 million which is $308,000 higher than the Fiscal 2007 Adopted Budget. Salary and wage expense in the Adopted Budget are $10.6 million which is $605,100, or six percent, higher than the salary and wages funded in the Fiscal 2007 Adopted Budget. The Adopted Budget funds 115 full-time and 27 part-time employees. Overtime expense in the Adopted Budget is $1.2 million which is $263,000, or 29.3 percent, higher than the overtime budgeted in the Fiscal 2007 Adopted Budget. The other-than personal service (OTPS) expense funded in the Adopted Budget is $4.6 million which is $176,700, or four percent, less than OTPS expense funded in the Fiscal 2007 Adopted Budget. Approximately 88 percent, or $4 million, of the total OTPS expense in the Adopted Budget is composed of contractual payments made in support of the Vocational Education and Extension Board (VEEB) which provides fire service training for members of the seventy one fire departments throughout the county – the level of funding in the Adopted Budget is roughly equivalent to the amount funded in the Fiscal 2007 Adopted Budget. The other major expense categories within the OTPS expense lines is for the maintenance of communication equipment and equipment purchases. The Adopted Budget funds $488,900 in debt service expense which is $160,100, or 25 percent less, than the amount funded in the Fiscal 2007 Adopted Budget.

Total revenue in the Fire Commission's Fiscal 2008 Adopted Budget is approximately $21.5 million which is $308,300 higher than the total department revenue assumed in the Fiscal 2007 Adopted Budget – these revenues are inclusive of the Fire Commission Funds Property tax levy which represents 72 percent of their entire revenue. Departmental revenue is the second largest revenue stream which represents 26 percent of their total revenue budget in the Fiscal 2007 Adopted Budget. Departmental revenues are

those services the department performs for the citizens and business located in Nassau County. The Fiscal 2007 Adopted Budget assumes $5.7 million in revenue which is $287,000, or five percent, more than what was assumed in the Fiscal 2007 Adopted Budget. State Aid (SA) in the Adopted Budget is $30,000, or 25 percent, higher than the amount of aid assumed in the Fiscal 2007 Adopted Budget. The higher level of expense reimbursement from the State is attributed to an expected increase in training the department provides to volunteer firefighters.

PERFORMANCE MANAGEMENT

The Fire Commission will meet or exceed most of the performance targets in 2007 and will seek to increase service levels in all but one area in 2008.

The Commission expects it will fall short of the targeted number of 600 night safety inspections in 2007 but will plan to meet this target in 2008. In the other three measures related to inspections or tests, including fire and holiday safety inspections, emergency lighting and generator system tests, the Commission expects it will meet or exceed the 2007 target. Furthermore, the Commission expects to increase the number of tests and inspections performed in 2008 by as much as five percent.

In the two remaining areas, the Fire Commission expects to improve performance over the 2007 target, despite mixed results in 2007 year end projection. The Fire Commission expects to increase, by 500, the number of Emergency Medical Service students trained in 2008 over the 2007 target while exceeding the target this year. However, the Commission expects it will improve the origin and determination closure rate in 2008 despite projecting to fall short of the targeted closure rate in 2007.

PERFORMANCE MANAGEMENT										
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET			
Public Safety	Inspect buildings for fire hazards to reduce the risk of fires incidents through quality inspections.	Increase the number of inspections conducted by 5% using new technology to improve the productivity of the inspector.	Number of fire inspections conducted.	NA	2,800	3,200	3,360			
Public Safety	Inspect emergency lighting/generator systems to insure they provide light within a building in the event of power failure so as to safely evacuate the building.	Increase the number of inspections conducted by 5% through more efficient use of personnel and creative scheduling.	Number of emergency lighting and generator system tests conducted.	NA	1,725	2,500	2,625			
Public Safety	Protect the lives and property of the public from fire in public assembly occupancies by insuring that exits are maintained open and clear and that the occupancy is not overcrowded.	Continue to conduct courteous and efficient safety inspections of public assembly occupancies and educate business owners on the dangers of locked exits and overcrowding.	Number of night safety inspections conducted.	NA	600	450	600			
Public Safety	Protect the lives and property of the public from fire in mercantile occupancies with emphasis on inspections during the high volume shopping months of October through December.	Continue to conduct courteous and efficient safety inspections of mercantile occupancies and educate business owners on the dangers of blocking aisle and exits.	Number of holiday safety inspections conducted.	NA	960	960	1,000			
Public Safety	Provide expert service to the 71 fire departments and protect the citizens throughout the county by investigating undetermined, suspicious and incendiary fires and bringing to justice those responsible for the crime of arson.	Improve the origin and determination close out rate.	Origin and determination closure rate.	NA	85%	80%	87%			
Public Safety	Provide quality Emergency Medical Training services to the 71 volunteer fire departments, various ambulance corps and citizens of Nassau County.	Increase EMS training services offered to the volunteer fire service, ambulance corps and various county agencies.	Number of EMS students trained.	NA	2,300	2,500	2,800			
Public Safety	Protect the lives and property of the public from fire by insuring that fire alarms systems are installed properly and maintained in order to operate properly and to prevent false alarms.	To improve the processing of permits in an efficient manner using technology such as E-Permits and a new computer software program scheduled to be in place in late 2007.	Number of fire alarm permits issued and processed.	NA	24,500	20,000	25,000			
Public Safety	Provide hazardous material response services to fire departments and citizens, including mitigating spills of hazardous chemicals and assisting fire departments in the safe extinguishment of fires involving hazardous materials.	To continue to safely provide assistance to both fire departments and the public in the mitigating of hazardous materials incidents throughout the county.	Number of hazardous material incidents responded to.	NA	672	800	Respond to all requested calls for assistance.			
Public Safety	Provide professional high quality and efficient emergency service dispatching for the various fire departments and ambulance corps located throughout the County.	To continue to provide quick, efficient and high quality emergency dispatch services for fire and medical emergencies and to adapt to the new communication technology being used by the fire and rescue services within the County.	Number of emergency call dispatched.	NA	70,740	68,000	71,000			

ME - MEDICAL EXAMINER

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,786,077	5,264,006	2,687,832	5,318,992
	BB - EQUIPMENT	30,657	45,244	10,691	50,100
	CC - MATERIALS & SUPPLIES	(11)	-	(1)	-
	DD - GENERAL EXPENSES	415,956	602,900	372,468	539,715
	DE - CONTRACTUAL SERVICES	84,720	63,900	61,020	78,305
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	1,019,049
EXPENSE Total		5,317,400	5,976,050	3,132,010	7,006,161
REVENUE					
	BF - RENTS & RECOVERIES	143,499	-	20,551	-
	BH - DEPT REVENUES	18,790	20,000	8,366	20,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,653,953	1,525,826	37,396	1,818,510
REVENUE Total		1,816,242	1,545,826	66,312	1,838,510

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	51	6	-
2007 Adopted Headcounts	55	5	-

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

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.

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.

GOALS

- Provide timely and accurate forensic lab services;

- Maintain the quality & quantity of medical-legal investigations;
- Investigate unnatural deaths and identify public health threats;
- 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; and
- The department continually educates its staff by maximizing 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; and
- To provide user agencies with forensic DNA analysis through the incorporation of high-throughput robotic workstations and implementation of novel forensic techniques.

2008 BUDGET HIGHLIGHTS

The total operating expense funded in the Fiscal 2008 Adopted Budget is approximately $7 million which is $1 million, or 17 percent, higher than the Fiscal 2007 Adopted Budget. The primary cause of this increase is attributed to Inter-departmental charges for the department's rental expense which was absent from last years budget. The salary and wage expense in the Adopted Budget is approximately $5.3 million and funds 51 full-time and six part-time employees. The Fiscal 2007 Adopted Budget funded 55 full-time staff; however, four full-time employees were funded by various grants and the staff was transferred to the Grant fund in Fiscal 2007. Other-than-personal services (OTPS) funding in the Adopted Budget is approximately $668,000 which is $43,900, or six percent, lower than the OTPS expenses funded in the Fiscal 2007 Adopted Budget. The department is experiencing increased maintenance costs on their equipment; however, a reduction in their general expenses is more than offsetting the increased costs.

Total revenue for the Office of the Medical Examiner in the Fiscal 2008 Adopted Budget is $1.8 million which is $292,700, or 19 percent, higher than the total departmental revenue assumed in the Fiscal 2007 Adopted Budget. Over 99 percent of the revenue realized by this department is in the form of State aid which represents reimbursements for a portion of the expenses they bear while performing their mission. Departmental revenue received from the public for various services they provide is budgeted to be $20,000 which is consistent with the revenue budgeted in Fiscal 2007 Adopted Budget.

PERFORMANCE MANAGEMENT

The Office of the Medical Examiner will meet its performance goals in 2007. The Office is charged with providing quality reporting in a timely fashion. In 2008 the department will maintain its level of service.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Public Safety	Provide timely & accurate forensic lab services.	Provide prompt and accurate forensic lab services in known exemplar cases.	# of days to complete known exemplar cases.	NA	60	60	60
Public Safety	Maintain the quantity & quality of medical-legal investigations.	Provide prompt certification of the final causes of death in pending cases.	# of days to complete final causes of death in pending cases.	NA	56	56	56
Public Safety	Maintain the quantity & quality of medical-legal investigations.	Provide prompt issuance of autopsy reports.	# of days to complete an autopsy report.	NA	90	90	90
Public Safety	Provide timely & accurate forensic lab services.	Provide prompt and accurate forensic toxicology services.	# of days to complete forensic toxicology cases.	NA	30	30	30
Public Safety	Provide timely & accurate forensic lab services.	Provide prompt and accurate forensic Homicide reports.	Average # of days to complete forensic homicide reports.	NA	60	60	60
Public Safety	Provide timely & accurate forensic lab services.	Provide prompt and accurate forensic reports in sexual assault cases.	Average # of days to complete forensic reports in sexual assault cases.	NA	60	60	60
Public Safety	Provide timely & accurate forensic lab services.	Provide prompt and accurate lab reports in robbery cases.	Average # of days to complete lab reports in robbery cases.	NA	90	90	90
Public Safety	Provide timely & accurate forensic lab services.	Provide prompt and accurate lab reports in burglary cases.	Average # of days to complete lab reports in burglary cases.	NA	90	90	90
Public Safety	Provide timely & accurate forensic lab services.	Provide prompt and accurate lab reports in all other types of cases.	Average # of days to complete lab reports in all other types of cases	NA	90	90	90

PA - PUBLIC ADMINISTRATOR

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	424,091	430,084	256,610	497,788
	BB - EQUIPMENT	2,344	2,235	-	-
	DD - GENERAL EXPENSES	5,712	6,973	5,566	11,655
	DE - CONTRACTUAL SERVICES	7,000	7,234	-	13,234
EXPENSE Total		**439,147**	**446,526**	**262,176**	**522,677**
REVENUE					
	BF - RENTS & RECOVERIES	232	-	-	-
	BH - DEPT REVENUES	320,772	327,854	55,141	327,854
REVENUE Total		**321,005**	**327,854**	**55,141**	**327,854**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	7	-	-
2007 Adopted Headcounts	7	-	-

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

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

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.

OBJECTIVES

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

2008 BUDGET HIGHLIGHTS

The total operating expense for the Office of the Public Administrator in the Fiscal 2008 Adopted Budget is approximately $522,700 which is $76,200, or 17 percent, higher than the Fiscal 2007 Adopted Budget. The salary and wage expense represents approximately $497,800, or 95 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 $25,000 which is $8,500 higher than the OTPS expense budgeted in the Fiscal 2007 Adopted Budget. The increased OTPS budget assumes higher maintenance costs on their information management system and additional insurance requirements which is increasing their expenses.

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 2007 Adopted Budget.

PROBATION DEPARTMENT

PB - PROBATION

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	17,711,811	19,131,223	9,929,170	20,061,913
	BB - EQUIPMENT	21,492	32,416	19,498	25,252
	DD - GENERAL EXPENSES	158,166	240,261	110,793	197,833
	DE - CONTRACTUAL SERVICES	188,174	164,940	97,636	262,550
	HF - INTER-DEPARTMENTAL CHARGES	1,650	-	-	-
EXPENSE Total		**18,081,293**	**19,568,840**	**10,157,096**	**20,547,548**
REVENUE					
	BF - RENTS & RECOVERIES	12,006	-	23,292	-
	BH - DEPT REVENUES	1,706,150	1,500,000	963,416	1,500,000
	BJ - INTERDEPT REVENUES	2,002,239	1,000,000	337,584	1,186,900
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,759	-	8,825	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,977,307	3,671,642	1,140,570	3,800,000
REVENUE Total		**7,703,461**	**6,171,642**	**2,473,687**	**6,486,900**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	**240**	**11**	**6**
2007 Adopted Headcounts	**247**	**12**	**-**

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 assist 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.

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.

VISION

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

Investigative Reporting

As ordered by the courts, the Probation department prepares comprehensive evaluations of a defendant, which include the psychological, social, and legal information surrounding each case. These reports recommend sentencing alternatives prior to a Judge passing sentence. These evaluations are subsequently 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.

Probation Supervision

Supervision is the most common sanction imposed by the judicial system and the most cost-effective alternative to incarceration. Probation costs can range from $3 to $20 per day, compared to over $200 per day in the Nassau County Correctional Center and up to $100,000 per year for a child placed in a residential treatment center. Defendants and Respondents sentenced to a term of probation are required, under the supervision of the Probation Officer, to comply with the conditions set forth by the court. If stipulated the individual may be required to pay restitution to their victims, undergo treatment for addiction or emotional problems, be confined to their residence and supervised by electronic surveillance, perform community service and or any other conditions the court mandates.

MISSION

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

Probation Officers, classified as peace officers by New York State, are charged with enforcing the conditions of probation in order to protect the community by arresting and returning violators to court. These arrest and enforcement tasks are performed 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 committing further crimes and / or 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. The salary and wage expense associated with staff members supporting this program is 100 percent funded by DSS through an Inter-Departmental Services agreement (ISA).

Pre - Trial Services

These services occur in the District Court where Probation Officers evaluate defendants at their arraignment to 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 applicable Corrections Law and the NYS Commission of Corrections.

GOALS

- Protect the community by effectively monitoring probationers and rehabilitating offenders;
- Deliver quality probation services in a fiscally responsible manner;
- Further improve the departmental morale; and
- Streamline operational processes, reduce duplication of effort and increase productivity.

OBJECTIVES

- Continuing the participation of our Gang Unit in Operation Ceasefire, a joint effort between law enforcement and service provider stakeholders;
- Implementing the Gang Workshops program;

- Initiate a dedicated Electronics Unit to monitor probationers who are sentenced to Electronic Home Detention and those who have Ignition Interlock systems installed in their vehicle;
- 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;
- Expanding GPS monitoring of sex offenders under our supervision;
- Increase the number of prisoners released to the Pre-Trial Unit;
- Further pursue delinquent fees owed to the County, including using a collection agency to recover previously un-recovered funds;
- Pursue additional funding sources to further the Departments mission;
- Implement credit card payment for restitution owed to crime victims and fees to the County;
- Increase the use of Electronic Monitoring in the Pre-Trial phase;
- Provide a positive, challenging and supportive work culture;
- Encourage staff to adopt diet and exercise practices conducive to maintaining a healthy life style;
- Implementing a fully integrated Probation specific case management system, to be incorporated into a future Integrated Criminal Justice Information System (ICJIS); and
- Continue to update and revise our electronic version of a departmental manual.

2008 BUDGET HIGHLIGHTS

The total operating expense for the Probation Department in the Fiscal 2008 Adopted Budget is approximately $20.5 million which is $978,700, or 4.8 percent, greater than the total operating expense assumed in the Fiscal 2007 Adopted Budget. Salary and wage expense in the budget is approximately $20.1 million and is $930,700, or 4.6 percent, lower than the Fiscal 2007 Adopted Budget. The Adopted Budget funds 240 full-time, 11 part-time employees and six seasonal workers which is seven less full-time and one less part-time positions than what was funded in the Fiscal 2007 Adopted Budget. The diminished funding is attributed to an organizational re-alignment of the Persons In Need of Supervision (PINS) program which is comprehensively governed by the Department of Social Services (DSS). Overtime expense in the Adopted Budget is $708,000 which is $183,000, or 34.8 percent, higher than the amount funded in the Fiscal 2007 Adopted Budget. Other- than personal services (OTPS) expense in the Adopted Budget is approximately $485,000 which is $48,000, or 10.9 percent, higher than what was budgeted in the Fiscal 2007 Adopted Budget. The increase in OTPS and overtime funding is primarily fueled by the department expanding the breadth of their monitoring programs especially for electronically monitored probationers, and for analytical testing of those convicted of Driving While Intoxicated (DWI) laws.

Total revenue for the Probation Department in the Fiscal 2008 Adopted Budget is $6.5 million which is $315,300, or five percent, higher than the departmental revenue in the Fiscal 2007 Adopted Budget. The revenue increase is attributed to a higher reimbursement rate associated with the PINS program ($106,900) and State Aid for the reimbursement of salary related expenses ($128,400).

PERFORMANCE MANAGEMENT

The Probation Department, in large measure, will perform at or near target in 2007 and will seek to maintain this level of performance in 2008.

However, there are several areas in which the department is projecting to exceed the performance target for 2007. For example, Probation is expecting to realize a re-arrest rate of just 1.3 percent compared to the target of 10 percent. Also, the Department expects to achieve greater success in diverting PINS cases from proceeding to Family Court.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Public Safety	Protect the community by effectively monitoring probationers and rehabilitating offenders.	Ensure probationers meet the required number of contacts with Probation officers.	Compliance rate.	NA	85%	92%	85%
Public Safety	Protect the community by effectively monitoring probationers and rehabilitating offenders.	Successfully discharge probationers.	Number of probationers to be successfully discharged as a percentage of total discharged.	NA	85%	82%	85%
Public Safety	Protect the community by effectively monitoring probationers and rehabilitating offenders.	Monitor and enforce the conditions of probation for those in the Intensive Supervision Program.	Intensive Supervision Program caseload per Probation Officer.	NA	35	36	35
Public Safety	Protect the community by effectively monitoring probationers and rehabilitating offenders.	Monitor and enforce the conditions of probation of Sex Offenders.	Sex Offender caseload per Probation Officer	NA	50	45	50
Public Safety	Protect the community by effectively monitoring probationers and rehabilitating offenders.	Monitoring and enforce the conditions of probation for those in the Recidivist Alcohol Probationer Program.	RAPP caseload per Probation Officer.	NA	65	65	65
Public Safety	Protect the community by effectively monitoring probationers and rehabilitating offenders.	Monitoring and enforce the conditions of probation for those under regular supervision orders.	Regular Supervision caseload per Probation Officer.	NA	110	107	110
Public Safety	Protect the community by effectively monitoring probationers and rehabilitating offenders.	Minimize the rearrest rate of probationers.	Percent of probationers rearrested.	NA	10%	13%	10%
Public Safety	Provide quality service to the community in the most efficient manner.	Reduce Persons in Need of Supervision (PINS) cases through diversion from Family Court and maximizing appropriate use of alternatives to detention of juveniles.	% of PINS diverted from Family Court.	NA	70%	87%	70%
Public Safety	Provide quality service to the community in the most efficient manner.	Reduce Persons in Need of Supervision (PINS) cases through diversion from Family Court and maximizing appropriate use of alternatives to detention of juveniles.	Percent of Juveniles placed.	NA	5%	17%	10%
Public Safety	Provide quality service to the community in the most efficient manner.	Prepare and provide investigation reports to courts in timely manner to minimize adjournment rate.	Percent of hearings adjourned due to unavailablity of a Pre Sentence Investigation report.	NA	5%	0%	0%
Public Safety	Provide quality service to the community in the most efficient manner.	Prepare and provide investigation reports to courts in timely manner to minimize adjournment rate.	Increase fee collection rate (percent collected of amount billed).	NA	50%	45%	50%
Public Safety	Provide quality service to the community in the most efficient manner.	Utilize Pre Trial Unit assessments as a low cost, low risk alternative to incarceration.	Number of pretrial participants released as a percentage of detainees interviewed.	NA	50%	48%	50%
Public Safety	Provide quality service to the community in the most efficient manner.	Utilize Pre Trial Unit assessments as a low cost, low risk alternative to incarceration.	Number of pretrial participants released as a percentage of those recommended for release.	NA	85%	95%	85%
Public Safety	Provide quality service to the community in the most efficient manner.	Utilize Pre Trial Unit assessments as a low cost, low risk alternative to incarceration.	Percent of pretrial participants who fail to return to court.	NA	10%	4%	10%

POLICE HEADQUARTERS FUND

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	201,558,168	201,771,928	102,720,177	200,415,751
	AB - FRINGE BENEFITS	76,669,063	99,025,452	64,344,248	95,855,203
	AC - WORKERS COMPENSATION	-	-	-	1,485,147
	BB - EQUIPMENT	1,016,531	739,340	160,394	1,294,173
	CC - MATERIALS & SUPPLIES	(856)	-	-	-
	DD - GENERAL EXPENSES	3,117,006	3,316,667	2,113,547	3,192,484
	DE - CONTRACTUAL SERVICES	6,041,781	7,362,042	4,220,594	7,442,068
	DF - UTILITY COSTS	1,837,564	2,080,800	964,509	2,080,800
	OO - OTHER EXPENSES	78,709	750,000	85,522	282,775
EXPENSE Total		**290,317,966**	**315,046,229**	**174,608,992**	**312,048,401**
	Interdepartmental Transfer	**24,264,535**	**30,292,056**	**1,025,952**	**28,572,876**
Expenses Including Interdepartmental Transfers		**314,582,501**	**345,338,285**	**175,634,944**	**340,621,277**
REVENUE					
	BC - PERMITS & LICENSES	935,630	1,070,000	504,880	1,345,000
	BD - FINES & FORFEITS	-	-	6,175	-
	BE - INVEST INCOME	435,010	125,290	16,303	129,049
	BF - RENTS & RECOVERIES	2,578,834	200,000	342,034	200,000
	BG - REVENUE OFFSET TO EXPENSE	-	1,441,888	24,948	1,477,056
	BH - DEPT REVENUES	16,807,323	15,721,674	8,348,786	17,451,874
	BI - CAP BACKCHARGES	-	1,029,588	-	1,081,067
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	351,265	1,296,340	1,385,461	432,910
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	227,629	427,950	53,416	427,950
	IF - INTERFD TSFS - INTERFUND TRANSFERS	1,428,516	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	862,502	589,000	867,129	862,000
	TL - PROPERTY TAX	258,049,976	287,070,223	287,070,223	279,632,013
	TX - SPECIAL TAXS - SPECIAL TAXES	23,031,650	23,453,495	10,274,825	23,453,495
REVENUE Total		**304,708,336**	**332,425,448**	**308,894,180**	**326,492,414**
	Interdepartmental Transfer	**9,874,590**	**12,912,837**	**71,533**	**14,128,863**
Revenue Including Interdepartmental Transfers		**314,582,926**	**345,338,285**	**308,965,713**	**340,621,277**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	1,772	50	5
2007 Adopted Headcounts	1,769	53	5

POLICE DISTRICT FUND

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	203,466,395	205,902,271	105,401,410	218,595,890
	AB - FRINGE BENEFITS	83,393,451	106,585,232	68,189,441	96,725,424
	AC - WORKERS COMPENSATION	-	-	-	3,182,005
	BB - EQUIPMENT	2,872,340	935,622	253,847	2,368,341
	CC - MATERIALS & SUPPLIES	(100,016)	-	-	-
	DD - GENERAL EXPENSES	4,398,281	4,360,343	1,998,984	4,095,776
	DE - CONTRACTUAL SERVICES	924,744	903,900	357,930	915,199
	DF - UTILITY COSTS	1,164,418	1,682,926	367,893	1,742,465
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	160
	OO - OTHER EXPENSES	361,590	1,450,000	346,408	513,365
EXPENSE Total		296,481,201	321,820,294	176,915,914	328,138,625
	Interdepartmental Transfer	26,050,990	25,493,978	182,678	22,179,991
Expenses Including Interdepartmental Transfers		322,532,191	347,314,272	177,098,592	350,318,616
REVENUE					
	AA - FUND BALANCE	4,869,568	-	-	-
	BC - PERMITS & LICENSES	1,828,447	1,792,000	871,836	2,150,000
	BD - FINES & FORFEITS	79,290	109,700	41,180	474,700
	BE - INVEST INCOME	1,510,712	116,700	62,373	120,201
	BF - RENTS & RECOVERIES	535,619	150,000	98,143	150,000
	BG - REVENUE OFFSET TO EXPENSE	-	1,038,084	-	1,061,948
	BH - DEPT REVENUES	3,410,804	3,187,826	1,708,347	3,187,826
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	9,152,839	9,152,839	10,408,342
	TL - PROPERTY TAX	333,627,075	331,639,639	331,639,639	332,325,833
REVENUE Total		345,861,514	347,186,788	343,574,358	349,878,850
	Interdepartmental Transfer	314,399	127,484	64,081	439,766
Revenue Including Interdepartmental Transfers		346,175,914	347,314,272	343,638,439	350,318,616

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	1,827	451	-
2007 Adopted Headcounts	1,838	463	-

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, Crisis Negotiation, Police Training, and Applicant Investigations.

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 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.

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 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."

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

GOALS

- Protecting life and property;
- Preventing crime;
- Arresting offenders;
- Maintaining public order;
- Utilizing community-based problem solving to improve the quality of life for all the County's citizens;
- Insure that adequate personnel and equipment are available to accomplish the Department's mission;
- Strive to reduce crimes in all categories even further; and
- Improve the morale of the members of the Department.

OBJECTIVES

- Reduce the number of crimes that involve firearms;
- Expand the partnership between the police and the community through increased participation in the SPIN program (Security/Police Information Network);
- 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;
- Expand the use of GPS (Global Positioning System) in order to improve officer safety and response times;
- 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; and
- Continue to reduce crime in Nassau County while ensuring the safety of the County's law enforcement officers.

2008 BUDGET HIGHLIGHTS

POLICE DEPARTMENT – HEADQUARTERS FUND AND DISTRICT FUND

The total operating expense for both Police Department funds, District and Headquarters, in the Fiscal 2008 Adopted Budget is $690.9 million which is $1.7 million higher than the total operating expense contained in the Fiscal 2007 Adopted Budget – included in the total expense is fringe benefit, debt service and all inter-departmental expense charge-backs. In the Adopted Budget, salary and wage expense is approximately $419 million and funds 2,750 sworn officers (425 DAI, 1,903 PBA, and 422 SOA members), 849 full-time civilians (845 CSEA members and four ordinance employees), 501 part-time civilians and five seasonal workers. In an effort to keep the sworn headcount at funded levels, the Department hired 99 new police officer recruits in November 2007 and additional classes are planned for the first and fourth quarters of Fiscal 2008.

The fringe benefits expense is $192.6 million, which is $13 million less than what was funded in the Fiscal 2007 Adopted Budget. The salary, wage and fringe benefits expense represent approximately 88 percent of the total operating expenses for the consolidated Police Department budget. In Fiscal 2008, the Department is tasked with the responsibility of managing workers' compensation claims. In previous years, the expense was treated as an indirect expense. The new process enables the Department to identify and correct safety issues and manage claims as they relate to workers' compensation cases - the Fiscal 2008 Adopted Budget funds $4.6 million for addressing medical and indemnity claims. The Adopted Budget incorporates approximately $18.3 million in salary, wage and fringe benefit-related savings as dictated in the recently awarded contract between the County and the Police Benevolent Association (PBA). The Adopted Budget also includes $16.7 million in labors savings associated with new contracts being negotiated with the Detectives Association Incorporated (DAI), whose contract expired in December 2006, and the Superior Officers Association (SOA), whose contract expires in December 2007. Due to continually enacted operational modifications, and unremitting management oversight on operations, the total aggregate overtime expense in the Adopted Budget is $34.8 million which is $5.4 million, or 13.3 percent, less than the amount budgeted in the Fiscal 2007 Adopted Budget – overtime expense represents 8.3 percent of the total salary and wage expense in the Fiscal 2008 Adopted Budget. Total termination pay for both funds (PDD and PDH) in the Fiscal 2008 Adopted Budget is $22 million which is $2.4 million, or 12.5 percent, higher than what was funded in the Fiscal 2007 Adopted Budget. It is anticipated that 100 sworn members of the department will retire in Fiscal 2008, which is 16 more members than what was assumed in the Fiscal 2007 Adopted Budget.

The total budgeted revenue for both funds is $690.9 million which is $1.7 million less than the total departmental revenue in the Fiscal 2007 Adopted Budget. The Fiscal 2008 Adopted Budget assumes a $6.7 million, 1.1 percent, lower property tax levy than what was assumed in the Fiscal 2007 Adopted Budget. The lower tax levy is fully offset by an increase in volume from the Emergency Ambulance Bureau resulting in $1.7 million in additional revenue, $1.5 million in additional revenue recognized from inter-departmental revenue, $633,000 for a higher volume of pistol and burglar alarm permits and $365,000 in additional revenue from fines and forfeitures.

POLICE DEPARTMENT HEADQUARTERS (PDH)

The total departmental operating expense for the Police Department Headquarters (PDH) in the Fiscal 2008 Adopted Budget is $340.6 million which is approximately $4.7 million, or 1.4 percent, lower than the departmental operating expense in the Fiscal 2007 Adopted Budget – inclusive in the total expense are

fringe benefits, inter-departmental, inter-fund, and debt servicing expenses. Salary, wage, and fringe benefit expense is $296.2 million in the Adopted Budget which is $4.5 million, or 1.5 percent, lower than the funding in the Fiscal 2007 Adopted Budget. These two expense categories represent approximately 87 percent of the total operating expenses in the Fiscal 2008 Adopted Budget. The Fiscal 2008 Adopted Budget for the Police Department Headquarters assumes $5.8 million in salary, wage and fringe benefits-related savings as mandated by the recently arbitrated contract between the County and the Police Benevolent Association (PBA). The Adopted Budget also includes $12.3 million in anticipated labor savings associated with new contracts being negotiated with the Superior Officers Association (SOA), whose contract expires in December 2007, and the Detectives Association Incorporated (DAI), whose contract expired in December 2006, – these savings are $5 million and $7.3 million respectively. In Headquarters, the Adopted Budget funds 1,026 sworn officers (372 PBA, 229 SOA and 425 DAI members) 742 CSEA full-time civilian employees, four ordinance staff, 50 part-time civilian employees and five seasonal workers.

Overtime expense in the Adopted Budget is approximately $17 million which is $732,000, or 4.1 percent, less than the amount funded in the Fiscal 2007 Adopted Budget – overtime expense in the Adopted Budget represents five percent of the total salary and wage expense. The termination payment expense in the Adopted Budget is $11 million which is $936,000, or 9.3 percent, higher than the level of funding in the Fiscal 2007 Adopted Budget. The Fiscal 2008 Adopted Budget assumes there will be 50 sworn separations in Fiscal 2008 versus the 42 sworn separations assumed in the Fiscal 2007 Adopted Budget. The Adopted Budget funds $1.5 million in workers' compensation expenses which address medical and indemnity claims.

PDH other-than personal services (OTPS) which includes funding for Equipment, General and Contractual expenses is budgeted at $11.9 million, which is $511,000, or four percent, more than the amount assumed in the Fiscal 2007 Adopted Budget. Over $25.2 million of expenses in the Adopted Budget represent inter-departmental charge-backs for services other County departments provide to Headquarters. The Adopted Budget includes $457,000 in funding targeted towards purchasing automobiles – the department pre-purchased vehicles in Fiscal 2006 to address their 2007 vehicle needs.

Total PDH departmental revenues in the Fiscal 2008 Adopted Budget are $340.6 million, which is $4.7 million lower than the Fiscal 2007 Adopted Budget – this figure includes revenue derived from the Property tax levy. The property tax levy assumed in the Adopted Budget is $279.6 million which is $7.4 million less than the levy assumed in the Fiscal 2007 Adopted Budget. The second largest revenue category accruing to the Headquarters Fund in the Adopted Budget is special tax revenue (motor vehicle registration and emergency (E) 911 taxes levied on landline and cellular telephone users) which is $23.5 million and that level is constant to that amount of revenue assumed in the Fiscal 2007 Adopted Budget. Other non-tax revenue streams accruing to Headquarters in the Adopted Budget are from the emergency ambulance fees $16.8 million, issuance of pistol permits $1.3 million and Federal and State aid of $1.2 million. In addition, the Fiscal 2008 Adopted Budget assumes $14.1 million in Inter-departmental and Inter-fund revenues from providing services to other County departments.

POLICE DEPARTMENT DISTRICT (PDD)

The total departmental operating expense for the Police Department District (PDD) in the Fiscal 2008 Adopted Budget is $350.3 million, which is approximately $3 million, or 0.9 percent, higher than the Fiscal 2007 Adopted Budget – this is inclusive of fringe benefit, inter-departmental and inter-fund

expenses. Salary and wage and fringe benefits expense is $315.3 million in the Adopted Budget, which is $2.8 million, or 1 percent, higher than the funding in the Fiscal 2007 Adopted Budget. These two expense categories represent approximately 90 percent of the total operating expense in the departments Fiscal 2008 Adopted Budget. The Adopted Budget for the Police Department District assumes $12.5 million in salary, wage and fringe benefits expense as mandated by the recently arbitrated contract between the County and the Police Benevolent Association (PBA). The Adopted Budget also includes $4.4 million in anticipated labor savings associated with a new contract being negotiated with the Superior Officers Association (SOA), whose contract expires in December 2007. The Adopted Budget funds 1,724 sworn officers (1,531 PBA and 193 SOA members), 103 CSEA full-time civilian employees and 451 part-time civilian employees who are primarily Crossing Guards.

The overtime expense in the Adopted Budget is $17.9 million which is $4.6 million, or 20.5 percent, less than the amount budgeted in the Fiscal 2008 Adopted Budget – overtime expense in the Adopted Budget represents five percent of the total salary and wage expense. The termination payment expense in the Adopted Budget is $11 million in the District which is $1.5 million higher than what was funded in the Fiscal 2008 Adopted Budget. The Adopted Budget assumes there will be 50 sworn separations in Fiscal 2008 versus 42 sworn separations which were assumed in the Fiscal 2008 Adopted Budget. As previously mentioned, the Fiscal 2008 Adopted Budget directly funds workers' compensation claims made against the department. The Adopted Budget funds $2.2 million to address medical and indemnity claims.

Other-than personal services (OTPS) which includes funding for Equipment, General and Contractual expenses is funded at $7.4 million in the Adopted Budget, which is $1.2 million, or 19 percent, higher than what was funded in the Fiscal 2007 Adopted Budget. The increased level of funding in these two expense categories is primarily driven by $1.3 million in funding targeted toward the purchase of patrol vehicles which was deliberately absent from the Fiscal 2007 Adopted Budget.

Total PDD departmental revenues in the Fiscal 2008 Adopted Budget are $350.3 million which is $3 million higher than the Fiscal 2007 Adopted Budget – these figures include revenue derived from the property tax levied on households residing within the Police District. The property tax levy in the Adopted Budget is $332 million and represents approximately 95 percent of PDD's funding. The second largest revenue category is inter-fund charges of $10.4 million which is 1.3 million, or 13.7 percent, greater than the revenue assumed in the Fiscal 2007 Adopted Budget. This represents revenue received for services PDD provides to Police Department Headquarters during the course of the year. Non-tax revenue streams accruing to the District in the Adopted Budget is from the issuance of burglar alarm permits and fines levied for non-compliance of local laws regulating the use of the alarms ($2.6 million), departmental revenues such as tow truck franchise fees and for patrol services provided to incorporated villages $669,000 and $2.6 million respectively.

PERFORMANCE MANAGEMENT

The Police Department will meet its 2007 performance targets. Looking forward to 2008, the Department will enhance its current level of service through higher performance targets.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Public Safety	Protect life and property.	Reduce the # of automobile accidents through targeted patrol and enforcement.	# of moving violations.	211,953	215,000	210,000	218,000
Public Safety	Protect life and property.	Expand the use of GPS (Global Positioning System) in order to improve officer safety and response time.	Emergency response time (measured in seconds).	360	360	360	345
Public Safety	Protect life and property.	Reduce the # of automobile accidents through targeted patrol and enforcement.	% of accidents with injuries.	21.8%	21.8%	20.3%	20.0%
Public Safety	Preventing crime.	Continue to reduce crime in Nassau County while ensuring the safety of the county's law enforcement officers.	% of violent crimes cleared.	81.3%	82%	82%	82.3%
Public Safety	Arresting offenders.	Reduce the # of automobile accidents through targeted patrol and enforcement.	# of DWI arrests.	2,732	2,750	2,700	2,775
Public Safety	Insure that adequate personnel and equipment are available to accomplish the Department's mission.	Monitor and reduce non-mandated overtime.	Overtime (measured in hours).	485,996	453,207	500,000	450,000
Public Safety	Insure that adequate personnel and equipment are available to accomplish the Department's mission.	Continue to reduce crime in Nassau County while ensuring the safety of the county's law enforcement officers.	% of violent crimes assigned to an investigator.	100%	100%	100%	100%
Public Safety	Provide the cost-effective and efficient methods to deliver police services.	Reduce Civilian PD Overtime.	# of Civilian PD overtime hrs utilized.	NA	124,834	123,800	120,000

NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS

TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,397,565	2,829,914	1,334,431	3,102,005
	BB - EQUIPMENT	8,368	23,800	14,510	7,817
	DD - GENERAL EXPENSES	190,236	275,545	122,790	293,542
	DE - CONTRACTUAL SERVICES	826,292	851,905	598,000	858,000
EXPENSE Total		**3,422,461**	**3,981,164**	**2,069,731**	**4,261,364**
REVENUE					
	BD - FINES & FORFEITS	18,736,738	20,700,000	7,786,155	22,200,000
	BF - RENTS & RECOVERIES	1,153,675	-	65,631	-
	BI - CAP BACKCHARGES	-	52,895	-	103,885
REVENUE Total		**19,890,413**	**20,752,895**	**7,851,786**	**22,303,885**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	41	35	-
2007 Adopted Headcounts	50	21	-

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.

VISION

The vision of the Nassau County Traffic and Parking Violation's Agency is to strive to be a pace setter in providing optimum customer service and enhancing public safety. Technological enhancements and initiatives are a priority for the Agency. The Traffic and Parking Violations Agency and its staff understand the value of providing courtesy and service for the public good.

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

- Offer timely traffic and parking conferences and trials;
- Aggressively pursue the collection of overdue fines, penalties, and for those violators who choose not to pay, collection notices are forwarded to an outside vendor for collection; and
- 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; and
- 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.

2008 BUDGET HIGHLIGHTS

The total operating expense for the Traffic and Parking Violation Agency in the Adopted Budget is approximately $4.3 million. Salary and wages represent 73 percent of the total departmental expense funding 41 full-time employees, which is nine less than the number funded in the Fiscal 2007 Adopted Budget, and 35 part-time employees, which is 14 more employees than was funded in the Fiscal 2007 Adopted Budget. The Fiscal 2007 Adopted Budget funded fifteen Traffic Prosecutors who were all classified by the Civil Service Commission (CSC) as full-time employees even though some of the positions were part-time. The delineation of the full-time and part-time titles has been made resulting in a diminished full-time staff and an increase in the part-time staff when making a year to year comparison. The salary and wage expense in the Adopted Budget is $3.1 million, which is approximately $272,100, or 10 percent, higher than the Fiscal 2007 Adopted Budget. Other-than personal service (OTPS) expenses in the Adopted Budget are approximately $1.2 million which is marginally higher than the amount of OTPS funded in the Fiscal 2007 Adopted Budget.

Total revenue for the Traffic and Parking Violation Agency in the Adopted Budget is $22.3 million. The primary revenue increase is derived from Fines and Forfeitures which is $1.5 million higher than what was budgeted in the Fiscal 2007 Adopted Budget.

PERFORMANCE MANAGEMENT

The Traffic and Parking Violations Agency will meet many of the performance targets it set for 2007, but will fall short in several areas as well.

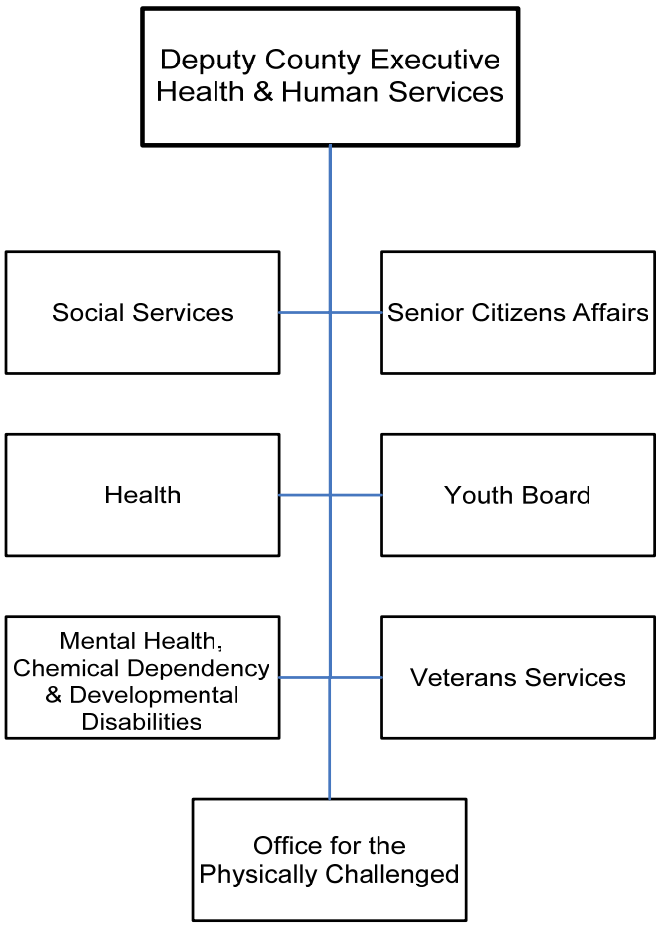
In 2007, the Agency will perform as expected in scheduling traffic and parking conferences within a reasonable timeframe and in notifying the New York State Department of Motor Vehicles of driving privilege suspensions. Furthermore, it will seek to maintain this level of service in 2008.

However, the Agency will not meet most of its targets for sending billing notices nor will it meet the target for scheduling traffic trials. For 2008, these targets have been set to better reflect the expected level of service.

NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Reduce Traffic trial inventory.	Continue working with various jurisdictions to increase the number of traffic trials scheduled monthly.	% change in maximum number of traffic trials from all jurisdictions pending to be scheduled by TPVA by December'07 (from prior year).	NA	6,426	8,713	6,970
Government Efficiency	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 for traffic conferences.	Number of days for TPVA to schedule traffic conference after Not guilty plea entry.	NA	75	75	75
Government Efficiency	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 for parking conferences.	Number of days for TPVA to schedule parking conference after Not guilty plea entry.	NA	75	75	75
Government Efficiency	Increase TPVA Parking Collections.	Maintain standard of issuing first billing notice within 10 days of due date for Parking Violations.	Number of days (from due date) for TPVA to issue first billing notice for billable Parking Violations.	NA	7	10	10
Government Efficiency	Increase TPVA Parking Collections.	Maintain standard of issuing second billing notice within 34 days of due date for Parking Violations.	Number of days (from due date) for TPVA to issue SECOND billing notice for billable Parking Violations.	NA	34	34	34
Government Efficiency	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.	NA	88	88	88
Government Efficiency	Continue to increase TPVA notification of pending Traffic suspensions to DMV	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	NA	88	88	88
Government Efficiency	Continue to increase TPVA notification of pending Traffic suspensions to DMV.	Notify DMV to Suspend for NON Appearance for Conference date. Continue to notify DMV to suspend driving privileges 60 days after NON Appearance dates.	# of days for TPVA to notify DMV to suspend driving privileges after conference NON Appearance date.	NA	88	88	88

HEALTH & HUMAN SERVICES VERTICAL



HEALTH & HUMAN SERVICES VERTICAL

The Health and Human Services (HHS) vertical is composed of the following seven departments:

- Health
- Mental Health, Chemical Dependency and Developmental Disabilities
- Office for Physically Challenged
- Senior Citizens Affairs
- Social Services
- Veterans Service Agency
- Youth Board

VISION

The Health & Human Services (HHS) vertical will continue developing innovative 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.

There are 1,287 full time employees in the HHS Vertical along with $718.5 million in expenses and $317.6 million in revenues. This represents an expense increase of $14.9 million, or only 2.1% over 2007. The major part of this increase was due to a $13 million rise in the Health Department's Pre-School Special Education program, a mandated program over which the County has no control. Expenses were kept in check in large part due to the reduction in full time headcount from the 2007 Adopted Budget level of 1,319. The small expense increase was in conjunction with a revenue increase of $12.3 million, or four percent, made up mostly of State reimbursement from the same Pre-School Special Education program.

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 majority of 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. During 2007, Nassau County Executive Thomas Suozzi began a new initiative to expand the "No Wrong Door" initiative to include a pilot school district: the Roosevelt School District. In this pilot program the district and the County are working together to assist the students of the district and their families. In 2008, the County will expand this program to the Hempstead school district.

MISSION

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 in overcoming financial, medical and social problems.

The 2008 budget includes a number of new worker and program efficiency initiatives. For example, the department of Mental Health, Chemical Dependency and Developmental Disabilities has applied for and received a new Medicaid rate for primary care services provided through the Methadone Maintenance Treatment Program, the Department of Health has committed to expand a program that will reduce costs for pre-school special education, and

the Department of Social Services and the Youth Board are working together to enhance revenues significantly.

GOALS

The major goals for the Health and Human Services Vertical for 2008 relate to furthering and refining the concepts of "No Wrong Door", both within the various departments of the vertical as well as within other county and outside agencies/government entities. An added focus for this year will consist of further streamlining and standardizing the back office operations of the vertical so as to ensure the delivery of quality services in the most cost efficient manner possible. Specific goals are as follows:

- Continue the evaluation, coordination and centralization of similar programs across the various HHS departments to maximize the efficiency and delivery of these program services;
- Continue preliminary efforts to centralize and standardize specific functions across the various departments, as well as with other service departments of the County;
- Continue to develop and maintain a high state of readiness to respond to public health emergencies including: biological, radiological and chemical terrorism, as well as naturally occurring events (such as severe weather conditions);
- Increase the identification and pursuit of grants that can complement and enhance our current services;
- Promote healthy living and a healthy environment through "Healthy Nassau.";
- Reduce health care disparities through the combined efforts of County agencies, health care providers and community groups; and continue efforts originated under the "Healthy Nassau" initiative;
- Establish a Mental Hygiene Court to provide comprehensive assessment of individuals with mental health challenges and to facilitate diversion to less costly individualized treatment/rehabilitation services. This will help to reduce the recidivism rate of these individuals, resulting in decreased Correctional Center costs;
- Continue to identify grant funding opportunities and obtain the funding needed to serve those returning to the community after incarceration so as to prevent costly psychosocial problems in functioning in the reentering individuals and their family members;
- Further develop the Nassau County/Roosevelt School District "No Wrong Door" Partnership in Roosevelt and introduce the program in Hempstead;
- Continue to refine the delivery of services to Persons in Need of Supervision (PINS) & Juvenile Detention Services (JDS) so as to reduce costly long term placements and ensure appropriate treatment opportunities for these children and youth; and
- Relocate the remainder of the Health Department to the Health and Human Services Campus.

OBJECTIVES

- Continue review and realignment of all program offerings so as to obtain maximum funding available, eliminate redundancies and streamline operations;
- Continue client referral efforts within the vertical so as to ensure that all available resources will be effectively brought to bear in providing care and treatment to our client base in a coordinated and holistic manner;
- Further integrate support operations within the vertical and with other County departments;

- Increase collaboration between school districts and preschool special education program;.
- Maintain training and coordination with Office of Emergency Management so as to offer basic services in the event of a disaster;
- Work with the NYS Center for Court Innovations and Correctional Center to develop a Mental Hygiene Court;
- Expand the intern program in Roosevelt and introduce "No Wrong Door" technology first to the Roosevelt Family Support Center and later to the Hempstead schools; and
- Engage in an ongoing consultation with the Vera Institute of Justice focused on the development of more efficient and effective juvenile justice services;

BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	-	6,752,365	3,357,274	6,767,008
	BB - EQUIPMENT	-	1,341	1,341	-
	DD - GENERAL EXPENSES	-	861,585	214,355	726,500
	DE - CONTRACTUAL SERVICES	-	14,124,899	8,743,663	13,547,960
	HF - INTER-DEPARTMENTAL CHARGES	-	4,431,278	187,631	3,414,850
EXPENSE Total		**-**	**26,171,468**	**12,504,264**	**24,456,318**
REVENUE					
	AA - FUND BALANCE	-	1,000,000	-	-
	BF - RENTS & RECOVERIES	-	15,000	-	15,000
	BH - DEPT REVENUES	-	300,000	76,578	300,000
	BJ - INTERDEPT REVENUES	-	1,031,334	154,859	869,724
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	575,000	-	398,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	7,243,740	1,835,293	8,207,307
REVENUE Total		**-**	**10,165,074**	**2,066,730**	**9,790,031**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	88	4	-
2007 Adopted Headcounts	92	3	-

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 Mental Health, Chemical Dependency & Developmental Disabilities Services Department incorporates the function of the Departments of Mental Health, Mental Retardation and Developmental Disabilities 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 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.

MISSION

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; and
- Encourages the use of best practice models in treatment and prevention programs to maximize outcomes for the clients.

The Department encourages the use of evidenced-based practice models that have been shown to produce satisfactory results in improving the lives of those it serves. Close partnerships with state and local providers, consumers and families are essential to the development of its local 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 Office of Alcoholism & Substance Abuse Service (OASAS).

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 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 Screening, Treatment, Evaluation and Prevention Program (STEP). 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 inpatient psychiatric evaluation;
- Provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards;
- Ensure that Case Management services are provided to the seriously and persistently mentally ill adult clients;
- Ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult client; and
- Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.

OBJECTIVES

- 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;
- Maintain the current level of evaluations of programs that deliver services to those diagnosed with a mental health or developmental disability;
- Maintain the current level of on-site visits to subcontracted treatment and prevention agencies for purposes of evaluations, technical assistance or program development;
- Operate a single point of entry designed to facilitate client access to Case Management and to ensure that those most in need are assigned a case manager;
- Operate a single point of entry designed to facilitate client access to ACT and to ensure that those most in need are assigned to an Assertive Community Treatment team;
- Maximize the services of DSS clients who receive or are seeking public assistance and Medicaid services, and are in need of chemical dependency treatment;
- Maximize the services of providing screenings, assessments and referrals to appropriate levels of care for Nassau County residents and their families seeking chemical dependency treatment;
- Maximize the services provided to chemical dependent defendants in the Community Court, Drug Treatment Court, Family Treatment Court and STEP Programs;
- Maximize services provided of HIV Counseling, Testing, Referral and Partner Notifications to individuals in Nassau County;

- Assist inmates at the NC Correctional Center by maintaining services which help in breaking the cycle of addiction and relapse of harmful behavior, and to help their families in coping with their problems; and
- Provide comprehensive services to methadone clients so they may successfully treat and overcome their addictions, and lead more productive lives.

2008 BUDGET HIGHLIGHTS

The total Fiscal 2008 Adopted Budget of the Mental Health, Chemical Dependency & Developmental Disabilities Services Department is $24.5 million with a combined full time headcount of 88. This is compared to the Fiscal 2007 Adopted Budget of $26.2 million and headcount of ninety-two.

The department's revenue also contains reimbursement for its indirect grants costs in the amount of $398,000. $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 Fiscal 2008 Adopted Budget and $164,000 of non-recurring expenses added in 2007 by the legislature will be used to continue funding a pilot program for Co-Occurring Disorders. The purpose of this pilot program was to develop a chemical dependency and mental health program that would focus on developing an innovative treatment approach for clients with co-occurring disabilities. The department is also in the final approval stages of a plan to implement the Mental Hygiene Court Part in January 2008. This program will target for diversion appropriate adult offenders with co-occurring alcohol, drug and mental health disorders who are involved with the criminal justice system. Additionally, due to the success of the department's anti stigma campaign to promote public awareness for mental health, the campaign has been extended in 2008 to include Public Service announcements for radio, public brochures, and posters to be disseminated throughout the County. The department increased its State Aid expectation by $963,567 due to Grant Fund cost, revenue efficiencies and State Aid Cost of Living Adjustment (COLA).

PERFORMANCE MANAGEMENT

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

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Assistance	To provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards.	To conduct evaluations of programs that deliver services to those diagnosed with a mental health or developmental disability.	The number of on-site program evaluations conducted by MHCDDDS staff alone or in conjunction with NYS OMH.	NA	65	65	65
Government Assistance		To conduct on-site visits to subcontracted treatment and prevention agencies for purposes of evaluations, technical assistance, or program development.	The number of on-site reviews for subcontracted treatment and prevention programs.	NA	NA	20	79
Government Assistance	To ensure that Case Management services are provided to the seriously and persisently mentally ill adult client	To operate a single point of entry designed to facilitate client access to Case Management and to ensure that those most in need are assigned a case manager.	The percent utilization of Adult Case Management slots.	NA	85%	85%	85%
Government Assistance	To ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult client.	To operate a single point of entry designed to facilitate client access to ACT and to ensure that those most in need are assigned to a Assertive Community Treatment team.	The percent utilization of Assertive Community Treatment positions.	NA	85%	85%	85%
Government Assistance	To assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.	To determine if DSS clients who receive or are seeking public assistance and medicaid services are in need of chemical dependency treatment.	The number of persons screened by the Behavioral Health Services Unit to determine the need for chemical dependency services.	479	450	450	450
Government Assistance		To provide HIV Counseling, Testing, Referral and Partner Notifications to individuals in Nassau County.	The number of individuals tested for HIV.	NA	83	100	100
Government Assistance		To assist inmates at the NCCC in breaking the cycle of addiction and relapse and to help their families in coping with their problems.	The number of persons treated by the STOP-DWI program.	83	80	80	80
Government Assistance		To provide comprehensive services to methadone clients so they may overcome their addictions and lead more productive lives.	The number of unique persons treated by the SAC Methadone Treatment program.	546	540	560	560

OFFICE FOR THE PHYSICALLY CHALLENGED

HP-PHYSICALLY CHALLENGED

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	355,777	354,326	192,647	392,226
	BB - EQUIPMENT	1,823	1,811	-	1,800
	DD - GENERAL EXPENSES	11,998	15,765	11,703	32,696
	DE - CONTRACTUAL SERVICES	25,500	35,000	25,500	25,500
	HF - INTER-DEPARTMENTAL CHARGES	158,808	143,761	11,732	299,542
EXPENSE Total		**553,906**	**550,663**	**241,581**	**751,764**
REVENUE					
	BD - FINES & FORFEITS	43,087	50,000	14,759	50,000
	BF - RENTS & RECOVERIES	1,250	-	-	-
	BH - DEPT REVENUES	15	-	-	-
	BJ - INTERDEPT REVENUES	-	501,549	-	628,999
REVENUE Total		**44,352**	**551,549**	**14,759**	**678,999**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	7	1	-
2007 Adopted Headcounts	7	-	-

OFFICE FOR THE PHYSICALLY CHALLENGED

VISION

The Office for the Physically Challenged seeks to harness the great potential power of a population of some 250,000 people with disabilities in Nassau County in order to enhance consumerism, employment, and access to adaptable housing, accessible health care, education and transportation.

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.

MISSION

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.

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; and
- Participate in the Emergency Management training.

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; and
- Safeguard the health & welfare of citizens with disabilities in times of hurricanes or terrorism attacks.

2008 BUDGET HIGHLIGHTS

The Office for the Physically Challenged continues to provide mandated services to over 250,000 residents with disabilities, their families, governmental entities, businesses and commercial facilities, as well as varied community institutions and systems. The Fiscal 2008 Adopted Budget of $752,000 includes interdepartmental charges for County Attorney expenses not previously included in the department's budget. The department is staffed with seven full time employees again this year.

PERFORMANCE MANAGEMENT

The Office for the Physically Challenged achieved their 2007 target and is working on improving revenue in 2008. Their revenue improvement initiative is noted through the increase in the number of trained volunteers who write handicapped parking tickets.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Serve disabled residents and provide information & referrals to meet Federal, State and local municipalities.	Issuance of Handicapped Parking Permits provide support and technical assistance	Handicap Parking Permits	NA	19,950	17,000	19,000
Government Efficiency	Increase revenues associated with violations of NY State Handicapped Parking Permit utilization.	recruit and train additional qualified enforcement volunteers.	Number of trained volunteers who write handicap parking tickets	NA	21	21	30
Government Assistance	Provide information and referral services to disabled residents, and outreach to businesses pertaining to comprehensive and cost-effective compliance with Federal, State and local mandates.	Provide technical support and tax incentives.	Contacts and Outreach to Community	335	335	300	335

HE - HEALTH DEPARTMENT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	16,651,169	17,837,184	8,743,132	18,171,136
	BB - EQUIPMENT	23,648	27,566	14,697	23,166
	CC - MATERIALS & SUPPLIES	(262)	-	(86)	-
	DD - GENERAL EXPENSES	1,507,093	1,735,379	896,261	1,614,084
	DE - CONTRACTUAL SERVICES	6,821,783	6,593,000	1,077,125	7,461,580
	HF - INTER-DEPARTMENTAL CHARGES	4,810,069	5,583,689	747,211	6,246,331
	HH - INTERFD CHGS - INTERFUND CHARGES	-	25,000	-	25,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	154,860,306	153,522,441	146,300,586	164,094,980
EXPENSE Total		**184,673,806**	**185,324,259**	**157,778,925**	**197,636,277**
REVENUE					
	BC - PERMITS & LICENSES	3,744,266	3,717,580	1,948,568	3,772,900
	BD - FINES & FORFEITS	297,115	225,000	79,375	230,000
	BF - RENTS & RECOVERIES	1,319,985	50,000	2,564,313	50,000
	BH - DEPT REVENUES	10,124,691	8,901,900	3,294,122	9,265,900
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	13,334	101,058	25,918	145,394
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	90,809,055	90,992,338	9,833,268	98,918,472
REVENUE Total		**106,308,446**	**103,987,876**	**17,745,563**	**112,382,666**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	**240**	**24**	**14**
2007 Adopted Headcounts	**249**	**18**	**14**

HEALTH DEPARTMENT

The Nassau County Health Department (HD) has six units 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.

HD 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; and
- Creation of innovative solutions to public health problems.

VISION

The Nassau County Department of Health (HD) will ensure and maintain a "Healthy Nassau" by leading a public health system that works to promote healthy communities.

MISSION

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

HD'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 Geographic Information systems (GIS) activity for the Department; and
- 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.

Pre-school 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 districts through the Committees on Pre-school 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 County-wide transportation system for both the Early Intervention Program (ages one to three) and Pre-school (ages three to five).

Women, Infants, and Children's (WIC) Supplemental Nutrition And Education Program. 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; and
- 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 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; and
- 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; and

- 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; and
- 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;
- Increase number of Nassau County residents who are assisted in quitting smoking;
- Increase percentage of children in WIC program that drink reduced fat milk; and
- Participate in County's workforce diversity training.

2008 BUDGET HIGHLIGHTS

The Health Department has a Fiscal 2008 Adopted Budget of $197.6 million, an increase of 6.6 percent over the Fiscal 2007 Adopted Budget. Approximately 83 percent of the Department's 2008 expense is devoted to Pre-school Special Education and Early Intervention programs. The Fiscal 2008 Adopted Pre-school Special Education budget request of $120.3 million represents a 5.5 percent increase over the projected $114 million expense of 2007 and an increase of 11.4 percent over the Fiscal 2007 Adopted Pre-school Special Education Budget of $107.9 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 into the cost as well. The Department's budgeted staff includes 240 full-time, 24 part-time and 14 seasonal employees.

The number of children served in the Early Intervention program has increased at a slower rate than anticipated over the last three years, therefore, contractual expenses have been lower than budget in 2007 and 2006. The Fiscal 2008 Adopted Budget of $43.7 million is 13.7 percent lower than the Adopted 2007 Budget of $50.6 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 Fiscal 2008 Adopted Budget: $25,000 has been allocated for the department contribution that will commit significant grant funding of more than six times that amount to initiate an evidence based successful Nurse-Family Partnership Program to improve the physical, mental, social and educational health, growth and development of infants and children; and $10,000 has been allocated for Minority Health Task Force supported activities and conferences to expand the education of health care professionals and the public regarding the prevention and remediation of health care disparities. $820,000 more has been added to the Contractual Services line to support the second year of the Common Sense for the Common Good initiative and $10,000 to support the HIV Commission.

By January 2008 the remaining Health Department staff currently located at 240 Old Country Road will move into a separate, newly refurbished facility located in the HHS vertical building which was opened in

Uniondale in 2005. The department spent $100,000 in Fiscal 2007 to purchase an emergency generator and a secure swipe card system for the building.

HD is projecting $5.5 million in Early Intervention Medicaid revenue during 2008, and anticipates $6.0 million in Early Intervention Medicaid Revenue in 2008. Approximately 88 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 8 percent of the total revenue.

PERFORMANCE MANAGEMENT

The department continues to control communicable diseases by maintaining timely responses to reports warranting immediate investigation. The department also promotes a healthy environment by monitoring public water supplies, investigating sanitation complaints, and inspecting facilities which handle hazardous waste. Health Department also continues to promote the health and well being of children by increasing efforts to collaborate with the school districts at CPSE (Committee on Pre School Special Education) meetings to see that children are receiving necessary services.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Healthy Nassau	Emergency Response: Maintain a high state of readiness to respond to public health emergencies including: biological, radiological and chemical terrorism, as well as naturally occurring events, such as pandemic avian influenza, hurricanes and other severe weather conditions.	Maintain timeliness of high-priority disease investigations	% of high priority communicable disease (CD) reports responded to within 72 hours	NA	90%	90%	90%
Healthy Nassau	Environmental Health: Promote a Healthy Environment of land, water and air through assessment of the environment, regulation, remediation and development of innovative solutions.	Enforce local, state and federal tobacco control laws	% of of vendors in compliance with tobacco control laws	NA	NA	85%	85%
Healthy Nassau		Monitor public water supplies exceedances	# of drinking water samples collected by Health Department staff	NA	NA	3,500	3,500
Healthy Nassau		Complete mandated food service establishment inspections	# of mandated high, medium and low food establishment inspections completed	NA	NA	6,500	6,500
Healthy Nassau		Review Vulnerability Assessments and Emergency Response Plans	# of Vulnerability Assessments and Emergency Response Plans reviewed	NA	NA	0	86
Healthy Nassau		Control and regulate storage, handling and disposal of hazardous wastes and toxic materials, as mandated	% of Article XI engineering plan reviews acted upon	NA	70%	70%	70%
Government Assistance	Chronic Disease Control and Prevention: Become more effective in changing health-related behaviors, particularly for teenagers and young adults.	Conduct educational and support services for NC residents impacted by cancer	# of persons attending educational/support group sessions	NA	1,800	1,800	1,800
Government Assistance	Information and Data Management: Improve the HD's ability to communicate and provide information to our internal and external customers (individuals, professionals and health care organizations), including GIS.	Increase use of Health Department data and information	# of Information and Referral calls responded to	NA	5,300	5,300	5,400
Government Efficiency	Partnerships and Grants: 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; apply for grant funding to enhance, expand and initiate public health programs.	Increase collaboration between school districts and preschool special education programs	% of school district CPSE meetings attended by Munipal Reps./DOH staff	NA	62%	57%	62%
Government Assistance	Health Disparities: Reduce health and health care disparities through the combined efforts of County agencies, health care providers and community groups.	Improve management of high risk pregnancies and development of healthy children	# of children per EI service coordinator	NA	NA	88	88

SC - SENIOR CITIZENS AFFAIRS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,288,374	2,549,930	1,231,525	2,682,736
	BB - EQUIPMENT	5,520	5,712	-	4,951
	CC - MATERIALS & SUPPLIES	(9)	-	-	-
	DD - GENERAL EXPENSES	46,833	65,763	17,545	49,100
	DE - CONTRACTUAL SERVICES	14,665,429	14,166,553	11,314,928	14,259,649
	HF - INTER-DEPARTMENTAL CHARGES	1,087,061	1,409,672	94,522	1,426,628
EXPENSE Total		**18,093,208**	**18,197,630**	**12,658,519**	**18,423,064**
REVENUE					
	AA - FUND BALANCE	-	200,000	-	-
	BF - RENTS & RECOVERIES	52,239	-	235,819	-
	BH - DEPT REVENUES	15,450	15,456	10,570	15,456
	BJ - INTERDEPT REVENUES	382,639	390,000	119,931	508,500
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	115,971	-	227,358
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,239,113	5,044,196	(5,955)	4,980,715
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,883,624	5,777,608	33,675	6,063,226
REVENUE Total		**11,573,064**	**11,543,231**	**394,040**	**11,795,255**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	39	8	-
2007 Adopted Headcounts	40	8	-

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 (DSCA) 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 seniors in their homes for as long as possible.

In order to accomplish its mission, DSCA:

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

MISSION

DSCA, 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 DSCA, the agency is comprised of several units whose functions are:

Administration

Oversees all aspects of the department's operations and develops protocols for ongoing activities. 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; and
- 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

- Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care;
- Maintain or develop programs that provide important and necessary supportive services to senior citizens and their caregivers; and
- Develop resource information about available programs and services in order to provide consumers with the best possible assistance in accessing services that will meet their needs.

OBJECTIVES

- Maximize funding and serve as many meals as possible to frail older persons at home and in a senior center setting;
- Maximize funding and provide as many one-way, door-to-door trips as possible to older persons for medical appointments, food shopping, and senior center activities (including meals, health promotion activities, etc.);
- Maximize funding and provide as many hours as possible of adult day care services for frail, older persons and those with dementia and Alzheimer's disease, in order to meet their needs in a group setting and provide respite to their caregivers;
- Maximize funding and provide as many hours as possible of case management services to assess the needs of frail older persons, develop a case plan to meet their needs, and coordinate the provision of required services;
- Utilize a variety of venues (telephone, face-to-face, mail, email, literature, and internet) to provide constituents of all ages with information about, and assistance in accessing, a range of programs and services that will meet their needs.
- 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;
- Utilize the centralized computer reporting and tracking system to increase efficiencies, and to meet reporting requirements for state and federal funding sources;
- Advocate for changes in legislation that will adequately fund existing programs and amend existing requirements to enhance program effectiveness. Specifically, there are three changes the department will focus on:
  - Increase Expanded In-Home Services for the Elderly Program (EISEP) funding;
  - Reduce EISEP match from 25% to 10%; and
  - Increase Ombudsman Program funding to expand the services of assisted living.
- Minimize reductions in services by providing as many meals as possible to older persons in a senior center setting or to homebound, frail older persons; and
- Minimize reductions in service by providing as many hours as possible of homemaker and housekeeper services to persons who require assistance in meeting their Instrumental Activities of Daily Living (IADL) and/or Activities of Daily Living (ADL) needs.

2008 BUDGET HIGHLIGHTS

The DSCA Fiscal 2008 Adopted Budget is $18.4 million, of which $14.3 million is devoted to Contractual Services. Much of the increase reflects a greater allocation to counties by the State in the area of EISEP which reduces hospitalization and institutionalization and the associated costs in the long run. As a result of this allocation, the department is able to provide more services to seniors in the County. $275,000 in recurring Legislative enhancement contractual services funds initially added in 2006 remain in the department in 2008. The department will receive $200,000 from the New York State Office for the Aging and the New York State Department of Health for implementation of the Long Term Care Point of Entry Program, which provides a consumer centered entry point for disseminating information on long term care, enhancing the County's "No Wrong Door" policy. The department's full-time headcount in 2008 is 39 versus 40 in 2007.

PERFORMANCE MANAGEMENT

Although the Senior Citizen population is growing in the County*, services contracted by the DSCA have decreased because Federal and State funding remained flat or increased at a slower rate than costs for food, energy, insurance, rent and salaries. There has also been a reduction in County headcount needed to run the programs.

PERFORMANCE MANAGEMENT								
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2005 ACTUAL	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Assistance	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.	To minimize reductions in services by providing as many meals as possible to older persons in a senior center setting.	Number of congregated meals served	253,486	246,373	250,000	235,000	232,000
Government Assistance	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.	To minimize reductions in services by providing as many meals as possible to homebound, frail older persons.	Number of home delivered meals	425,156	506,268	520,000	512,000	510,000
Government Assistance	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.	To maximize funding and provide as many one-way, door-to-door trips as possible to older persons for medical appointments, food shopping, and senior center activities (including meals, health promotion activities, etc.).	Number of 1 way trips includes senior citizen transportation from one location to another.	229,528	207,497	179,400	182,000	185,000
Government Assistance	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.	To maximize funding and provide as many hours as possible of adult day care services to frail, older persons and those with dementia and Alzheimers disease, in order to meet their needs in a group setting and provide respite to their caregivers.	Number hours of adult day care service	NA	NA	NA	75,000	75,000
Government Assistance	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.	To maximize funding and provide as many hours as possible of case management services to assess the needs of frail older persons, develop a care plan to meet their needs, and coordinate the provision of required services.	Number hours of case management services	NA	NA	NA	28,000	28,000
Government Assistance	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.	To minimize reductions in service by providing as many hours as possible of homemaker and housekeeper services to persons who require assistance in meeting their IADL and/or ADL needs.	Number hours of home care services	NA	NA	NA	180,000	172,000

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

SS - SOCIAL SERVICES

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	49,505,980	53,750,837	26,719,393	56,008,186
	BB - EQUIPMENT	86,303	135,531	11,285	70,000
	CC - MATERIALS & SUPPLIES	(66)	-	-	-
	DD - GENERAL EXPENSES	951,986	1,253,024	734,180	1,250,600
	DE - CONTRACTUAL SERVICES	12,661,127	15,553,694	10,459,298	15,668,792
	DF - UTILITY COSTS	200	400	-	400
	HF - INTER-DEPARTMENTAL CHARGES	19,377,187	17,789,006	2,962,051	19,548,714
	SS - RECIPIENT GRANTS	50,011,111	53,676,000	24,502,098	48,890,000
	TT - PURCHASED SERVICES	41,992,751	47,865,713	32,391,848	46,602,517
	WW - EMERGENCY VENDOR PAYMENTS	51,304,032	53,881,103	40,585,273	52,154,880
	XX - MEDICAID	212,598,284	218,024,984	124,048,251	225,698,854
	XY - MEDICAID - IGT	1,171,947	-	215,447	-
EXPENSE Total		**439,660,842**	**461,930,292**	**262,629,122**	**465,892,943**
REVENUE					
	AA - FUND BALANCE	-	400,000	-	-
	BF - RENTS & RECOVERIES	12,343,351	-	756,299	-
	BH - DEPT REVENUES	10,236,223	10,549,000	4,599,268	10,549,000
	BJ - INTERDEPT REVENUES	52,654	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	93,879,971	94,359,361	7,224,170	98,630,426
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	67,218,920	70,532,586	24,001,994	70,946,048
REVENUE Total		**183,731,118**	**175,840,947**	**36,581,732**	**180,125,474**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	897	145	-
2007 Adopted Headcounts	915	148	-

SOCIAL SERVICES

The Department of Social Services (DSS) represents a group of integrated program areas staffed with qualified personnel to offer supportive services and financial assistance to eligible individuals and families in Nassau County in compliance with federal and state mandates.

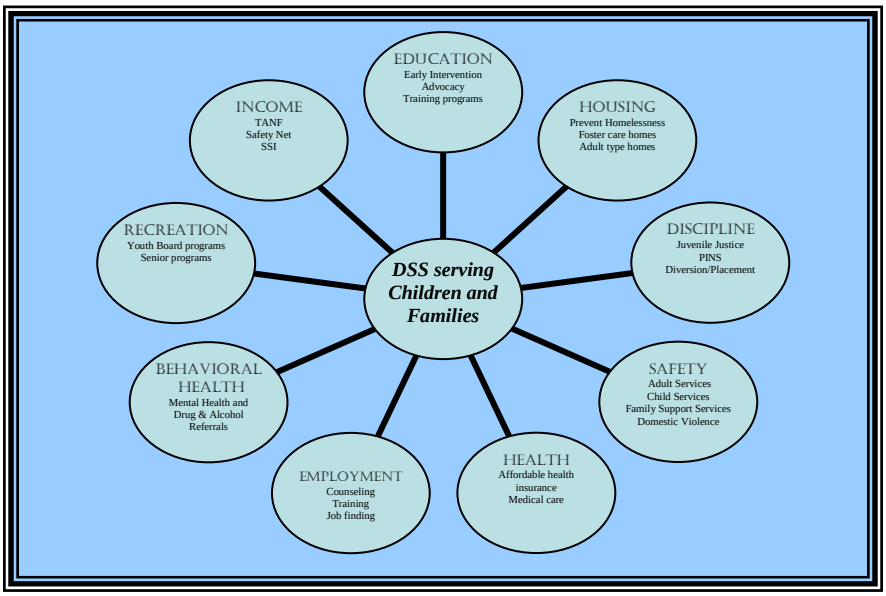
DSS works toward and accomplishes its mission by offering comprehensive services that address the financial, health, social, employment, child care, and safety issues that may affect an individual or family.

VISION
To positively affect the health, safety and well-being of individuals and families by offering comprehensive supportive services through effective and efficient service delivery, enhanced communication and collaboration with schools, hospitals and community based

DSS is responsible to:

- Provide temporary financial aid to eligible recipients through the Family Assistance, Safety Net, Food Stamp, EAF (Emergency assistance to Families), EAA (Emergency Assistance to Adults), Employment, Medicaid and Home Energy Assistance Programs
- Establish through its Child Support Enforcement Unit an initial child support obligation of a legally responsible individual through the Family Court, collect support payments, and enforce and modify existing support orders
- Provide employment and placement services to prepare public assistance recipients for long term employment;
- Protect children, adults and families by enforcing the child and adult abuse mandates of the New York State Social Services Law
- Provide secure detention for youths at the Nassau County Juvenile Detention Center whose cases are awaiting disposition in Family, District or County courts.

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



The Department is designed to effectively and efficiently deliver services and offer programs that touch all areas of a resident's life.

GOALS

- Offer the highest quality, efficient and respectful services minimizing processing times, number of appointments and delays through the continuing assessment and refinement of the "No Wrong Door" philosophy;
- The County will provide accessible employment services to the eligible (employable) Temporary Assistance population;
- Assist clients in finding permanent housing;
- Find permanent placements for children freed for adoption;
- Protect and educate families in matters of domestic violence;
- Measure and improve staff levels of productivity;
- Continuously evaluate and refine performance measurement systems throughout the Department and with contract agencies through its Quality Management initiatives;
- Create quality management teams to analyze department functions and create a plan to enhance service delivery;
- Provide child care subsidies through the Day Care Unit that enables income eligible families to offset the high cost of child care, as well as receive specialized training and employment services;
- Identify grant opportunities to offset costs and deliver quality service;
- Provide families with a holistic approach for the protective and preventive services needs;
- Provide Adult Protective Services' clients with enhanced Senior programs;
- Develop performance measures in contracts for all partner agencies and vendors;
- Complete the consolidation of Adult and Child Protective Services and Preventive Services;
- Partner with the County Youth Board to offer preventive programs and community outreach in order to enhance and expand services to County Youth;
- Improve public awareness of services available to positively impact the lives of Nassau residents through enhanced marketing and public relations efforts;

- Develop an Emergency Disaster plan/protocol;
- Applications for assistance (including medical assistance) will be disposed in a timely manner;
- The county will establish paternity and financial responsibility as well as track payment performance regarding child support;
- Applications for day care will be disposed in a timely manner; and
- Provide staff development and training that enables staff at all levels to develop and function to the best of their abilities in order to successfully achieve program goals, objectives and priorities that are in compliance with "No Wrong Door" as well as State and federal regulations.

OBJECTIVES:

- Produce and distribute informative materials; conduct regularly scheduled public presentations to continuously provide updates on informative materials relating to public's need for information on DSS programs.
- Assign a dedicated case manager to Temporary Assistance clients in need of housing to assist them in the process;
- Continue aggressive recruitment initiatives to increase the number of available foster care and adoptive families
- Offer ongoing educational and support programs to victims of domestic violence;
- Form a Grant committee to identify and plan implementation of grants needed to support and expand programs;
- Join Adult Protective Service casework with the Department of Senior Citizens Affairs to offer the enhanced services.
- Work in partnership with Office of Emergency Management to create protocols for critical programs and services (i.e., Medicaid, food stamps), in the event of a disaster;
- 50% participation in accessible employment services for the eligible (Employable) Temporary Assistance population;
- Yearly recertification of all Medicaid cases;
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected;
- Maintain an average of 30 days or less between application for day care registration and disposition; and
- Continue maximizing Federal & State reimbursement by referring clients to other programs within Nassau's Health & Human Services, where appropriate.

2008 BUDGET HIGHLIGHTS

DSS has a Fiscal 2008 Adopted Budget of $465.9 million in expenses and $180.1 million in revenues. The department's budgeted staff includes 897 full-time and 145 part-time employees, compared to 915 full-time and 148 part-time employees in 2007.

The Fiscal 2008 Adopted Budget includes an increase in Medicaid expenditures of $7.7 million over the Fiscal 2007 Adopted Budget of $218 million. This increase is a result of a Medicaid cap that was enacted in the 2005-06 New York State Budget. The cap took effect in January 2006. It limits local Social Services districts' 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 three percent each year thereafter, or actual costs, whichever is lower. The amount of the cap is calculated based on a State devised formula. The formula begins with the 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. In addition, in 2006 local Medicaid payments were converted from a payment based on a percentage of unlimited weekly Medicaid expenditures to a fixed amount to be paid in equal weekly installments.

Staffing

Overall full-time headcount has declined from 915 to 897, as part of the department's Worker Efficiency effort, which aims to consolidate and improve operations throughout DSS. The Public Assistance and Medicaid divisions have increased the number of Social Welfare Examiner positions through reallocation of positions from other DSS divisions. Three additional Youth Group staff have been added for the Juvenile Detention Center.

Contractual Services

The Department's Fiscal 2008 Adopted Budget for Contractual Services is $15.7 million versus a Fiscal 2007 Adopted Budget of $15.6 million. The 2008 contract expense represents several cooperative efforts across HHS departments. DSS has assumed responsibility from the Youth Board to offer the "Summer Food Service Program for Children". The grant funded program provides children with free lunches at neighborhood sites in their communities. DSS working in cooperation with Probation, the Youth Board and several community agencies will continue to provide comprehensive PINS Diversion services. The 2008 PINS Diversion program, a successful alternative to the more costly and less effective placement options, includes enhanced services for a best practice school advocacy program. DSS continues to work in partnership with community agencies to enhance and expand employment programs including additional job training throughout Nassau County and a $419,000 grant to provide necessary transportation means to those in search of employment. A highly successful HHS initiative, document imaging, is included to manage records going forward. $200,000 in recurring Contractual Services funds for Employment Programs added in 2006 was preserved in Social Services in 2008.

Recipient Grants, Purchased Services, Emergency Vendor Payments

The Temporary Assistance to Needy Families (TANF) caseload has decreased approximately nine percent over the past 12 months. The Safety Net caseload has increased five percent over the same time period. Once a TANF case reaches the five year limit it can become a Safety Net case. Expenses in TANF have decreased by 15 percent; Safety Net has remained at nearly the same level as Fiscal 2007. The Day Care caseload has also remained constant over the past year.

Revenues

DSS anticipates approximately $98.6 million in Federal Aid and $70.9 million in State Aid, plus another $10.5 million in Department revenues. The State Aid includes reimbursement for the department's Interdepartmental Service Agreements (ISAs) with departments outside of the Health and Human Services Vertical, as well as for those between DSS and the Office for the Physically Challenged, the Department of Mental Health, Chemical Dependency & Developmental Disabilities Services, Senior Citizens Affairs, the Nassau County Youth Board and the Nassau County Veterans Services Agency. DSS 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 attempts to find more jobs for TANF recipients in 2008 by improving efforts with contract employment services. DSS also has been able to better protect abused children in the County by maintaining low overdue safety assessments and investigation reports through an effort to reorganize the Child Protective Service group and improve work processes.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Assistance	The County will provide accessible employment services to the eligible (employable) Temporary Assistance population.	50% participation in accessible employment services for the eligible (Employable) Temporary Assistance population.	% TANF Employment Participation Rate (Public Assistance (PA))	46%	50%	50%	50%
Government Assistance	Applications for assistance will be disposed of in a timely manner.	Maintain an average of 30 days or less between application registration and disposition.	Average number of days between TANF application registration and disposition	20	30	30	30
Government Assistance	Applications for medical assistance will be disposed in a timely manner.	Maintain an average of 45 days or less between application registration and disposition.	All Applications: Registered to Disposition (Medicaid)	39	45	45	45
Government Assistance	Recertification for MA assistance will be completed of in a timely manner.	Yearly recertification of all Medicaid cases.	% Medicaid recertification rate	29%	50%	50%	80%
Government Assistance	Child Protective Service reports will be assessed in a timely manner.	Reports will be assessed in 7 Days as required by regulation.	Percent of 7 Day Safety Assessments Overdue	NA	10%	10%	10%
Government Assistance	Child Protective Services reports will be investigated and assessed in a timely manner.	Reports will be investigated within 60 days as required by regulation.	% Investigation Overdue +60 days(Child Protective Services)	NA	10%	10%	10%
Government Assistance	The county will establish paternity and financial responsibility as well as track payment performance regarding child support.	Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected.	% Paternity Established (Child Support Enforcement Programs)	NA	80%	80%	80%
Government Assistance	The county will establish paternity and financial responsibility as well as track payment performance regarding child support.	Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected.	% Support Order Established (Child Support Enforcement Program)	NA	80%	80%	80%
Government Assistance	The county will establish paternity and financial responsibility as well as track payment performance regarding child support.	Maintain the current payment performance level for Child Support Enforcement Programs.	% Current Payment Level (Child Support Enforcement Programs)	NA	80%	80%	80%
Government Assistance	Applications for day care will be disposed of in a timely manner.	Maintain an average of 30 days or less between application registration and disposition.	Average # Days from Registration to Disposition for Daycare applications	NA	30	30	30

VS - VETERANS SERVICES AGENCY

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	581,535	644,137	321,372	635,383
	DD - GENERAL EXPENSES	2,651	14,421	12,618	28,300
	DE - CONTRACTUAL SERVICES	700	700	700	700
	HF - INTER-DEPARTMENTAL CHARGES	64,011	242,006	-	496,307
EXPENSE Total		**648,896**	**901,264**	**334,690**	**1,160,690**
REVENUE					
	BJ - INTERDEPT REVENUES	-	826,990	-	1,155,658
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	68,467	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	35,000	35,000	-	35,000
REVENUE Total		**103,467**	**861,990**	**-**	**1,190,658**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	9	-	-
2007 Adopted Headcounts	9	-	-

VETERANS SERVICES AGENCY

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 Veterans Administration (VA) Hospital in Northport or the VA health clinic in Plainview. The program is staffed by 60 to 70 volunteers, who assist the veterans in getting the health care they require. The 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; and
- 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

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

- Improve process of claims and earned benefits administration to ensure receipt by the deserving and rightful individuals;
- Improve outreach to the Community to have veterans file for benefits; and
- Coordinate agency staff visitation to Veterans Organizations in the community to explain benefits and assist 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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for Veterans' Services is $1.1 million with a full time headcount of 9. Its revenue of $1.2 million 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

Veterans' Services Department continues to assist in processing claims and earned benefits for veterans and their families. The number of veterans is not expected to grow in 2008 which is reflected in the target.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Assistance	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	Number of veterans services provided I.e. medical benefits, Military records Education, burial, insurance, loans letter review, homeless program, transportation to VA hospital & clinic claims maintained	22,686	24,500	24,500	24,500
Government Assistance	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.	reach out to the Community to have Veterans file for benefits	Number of new veterans claims opened.	NA	740	740	740
Government Assistance	To file claims for the Veteran &/or family and to increase the dollar amount received by Nassau County Veterans.	Review and do quality assurance on all claims	Veteran Cash awards from the Department of Veteran Affairs.	NA	$ 735,000	$ 735,000	$ 735,000

YB - NASSAU COUNTY YOUTH BOARD

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	409,372	610,754	227,737	554,707
	DD - GENERAL EXPENSES	7,178	11,693	2,484	10,136
	DE - CONTRACTUAL SERVICES	8,506,996	9,138,196	7,826,196	8,933,196
	HF - INTER-DEPARTMENTAL CHARGES	442,317	741,928	81,896	686,665
EXPENSE Total		**9,365,863**	**10,502,571**	**8,138,314**	**10,184,704**
REVENUE					
	AA - FUND BALANCE	-	400,000	-	-
	BF - RENTS & RECOVERIES	93,153	-	206,413	-
	BJ - INTERDEPT REVENUES	-	401,000	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	(378)	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,542,951	1,553,753	-	1,616,155
REVENUE Total		**1,635,726**	**2,354,753**	**206,413**	**1,616,155**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	7	-	-
2007 Adopted Headcounts	8	1	-

YOUTH BOARD

The Nassau County Youth Board, which is 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

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;
- ***Magnets*** 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; and
- ***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:

Administration

The 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 preparing and updating the New York State Three-Year County Comprehensive Plan for Youth Services, and providing technical assistance in the development of grant applications.

Development, Training and Legislative Advocacy
This unit searches, identifies, develops and acquires 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 Initiatives, the Runaway/Homeless Youth, Juvenile Justice and Youth Employment Initiatives for program operation and fiscal soundness. The unit provides direct supervision for, and operates 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.

Fiscal
This unit is responsible 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 liaison 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; and
- Administer all facets of the Department resourcefully and effectively through planning, community/program development, grant development, training, staff and board development and special projects.

OBJECTIVES

- Fund 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 youths 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 1 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; and
- 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.

2008 BUDGET HIGHLIGHTS

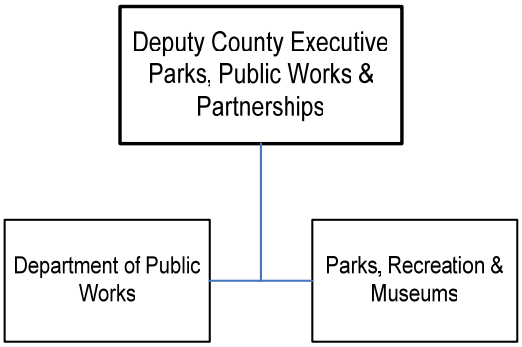
The Nassau County Youth Board's Fiscal 2008 Adopted Budget totals $10.2 million in expenses, of which $8.9 million are in Contractual Services, and $1.6 million in revenues, with seven full time employees. The department's Contractual Services line features continued funding for preventive services with the Department of Social Services. State Aid has been increased by $62,402 over the Fiscal 2007 Adopted Budget as a result of demographic changes. Starting July 2006, the Youth Board received a 100% funded five-year grant from the New York State Department of Health, for the Assets Coming Together (ACT) for Youth program. This planning grant is part of a statewide initiative in which only six counties were selected. Its goal is to assist youth and health and human service providers to define, develop and implement a County-wide agenda to promote positive youth development principles and practices. The Youth Board's Summer Food Service Program ($125,000) has been transferred to the Department of Social Services, which will provide additional reimbursement dollars to the County.

PERFORMANCE MANAGEMENT

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

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Assistance	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 which coordinate youth development services and programs.	To fund community-based organizations to provide youth and family development services to over 25,000 youth and their families on a regular basis and another through workshops, class presentations, scheduled auditorium presentations.	Number of community based organization applications reviewed	NA	92	92	92
Government Assistance	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.	To monitor, assess, provide technical assistance and evaluate contract agencies to ensure compliance and cost effectiveness of the youth service delivery system.	Number of contracts monitored for compliance with fiscal, programmatic and contractual progress.	NA	300	300	300
Government Assistance		Provide technical assistance to and processing of applications with local villages and municipalities to draw down New York State dollars for recreational and youth services.	Number of Mid Year Compliance applications for state aid	NA	50	50	50
Government Assistance	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	To desk audit claims for county funded contract agencies and state and federal funded initiatives.	A minimum of 1500 claims will be prepared for County reimbursement and 408 claims for State Aid and other State/Federal Grant reimbursement	NA	1557	1550	1550
Government Assistance	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.	To administer the Youth/Adult Participation Project and County Executive's Youth Council to provide a cross-section of youth with an opportunity to develop leadership skills and community-service learning projects.	Number of youth participants in the County Executive Youth Council	NA	50	50	50
Government Assistance	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.	To develop relevant comprehensive training opportunities for staff, contract agencies and other youth and family development systems and other HHS vertical departments.	Number of training events	NA	800	800	800
Government Assistance	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.	To maintain a repository of information on evidence-based models for youth development services and youth trends, data collection and Mandated County Comprehensive Planning.	Number of community profiles	NA	32	32	24
Government Assistance		To facilitate the school/community collaborations in Hempstead and Roosevelt providing youth with a myriad of services in partnership with Team Centers in the community high schools.	Number of youth or family members served	NA	1,500	1,500	1,500
Government Assistance		To manage and provide technical assistance to the Juvenile Justice Initiative providing prevention and post-institutional services to young people at-risk of or involved in the juvenile/criminal justice systems in communities of highest risk.	Number of youth or their family members who receive comprehensive prevention/intervention services	NA	400	400	400

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.

VISION

The Parks, Public Works and Partnerships Vertical is driven to provide efficient services that improve the quality of life for all those who live, work and play in Nassau County by progressively upgrading and maintaining the County's infrastructure and parks system.

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 77 parks, preserves, museums, historic properties and athletic facilities comprising 5,890 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.

MISSION

The Mission of the Parks, Public Works and Partnership Vertical is to provide reliable infrastructure systems and superior parks, recreation and museums to our residents.
The goal of the Vertical is to achieve excellence through the delivery of essential services such as planning, designing, constructing, managing, operating and preserving Nassau County's infrastructure, environment and natural resources. This Vertical engages in partnerships to enhance the services available to the public and provides for the recreational and cultural interest of the residents of Nassau 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.

Department of Public Works

The Department of Public Works (DPW) is comprised of approximately 541 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.

In 2008, the Traffic Safety Board will be moved from the Public Safety vertical to the Department of Public Works. The department consists of two people with an independent board. Traffic Safety works very closely with the Department of Public Works on highway safety matters.

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; and
- 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; and
- Pursue avenues of available funding from Federal, State and other non-County agencies for programs and projects.

PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	19,621,316	20,832,083	9,974,550	21,802,065
	BB - EQUIPMENT	324,777	352,243	275,505	290,000
	CC - MATERIALS & SUPPLIES	(217)	-	-	-
	DD - GENERAL EXPENSES	1,614,034	1,875,727	1,431,946	1,453,012
	DE - CONTRACTUAL SERVICES	9,597,267	5,880,500	2,612,064	4,311,007
	HD - DEBT SERVICE CHARGEBACKS	18,029,187	-	-	-
	HF - INTER-DEPARTMENTAL CHARGES	17,289,221	-	-	-
EXPENSE Total		**66,475,586**	**28,940,553**	**14,294,065**	**27,856,084**
REVENUE					
	AA - FUND BALANCE	-	1,075,000	-	-
	BC - PERMITS & LICENSES	5,496	-	-	-
	BD - FINES & FORFEITS	500	1,200	-	1,200
	BE - INVEST INCOME	156,179	-	6,478	-
	BF - RENTS & RECOVERIES	1,107,866	1,557,000	628,101	1,685,279
	BH - DEPT REVENUES	15,823,099	20,615,861	6,980,250	25,071,411
	IF - INTERFD TSFS - INTERFUND TRANSFERS	7,076,838	-	-	-
	TL - PROPERTY TAX	51,167,929	-	-	-
	TX - SPECIAL TAXS - SPECIAL TAXES	1,063,514	875,000	778,645	875,000
REVENUE Total		**76,401,422**	**24,124,061**	**8,393,473**	**27,632,890**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	265	240	551
2007 Adopted Headcounts	280	226	532

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 77 parks, preserves, museums, historic properties and athletic facilities comprising 5,890 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.

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.

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.

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

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.

MISSION

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.

Grounds and Maintenance

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.

Recreation Services Division

The Recreation Services Division is responsible for all recreational programming in the Parks. Recreation staff open and operate ice rinks, beaches and pools and other park facilities; 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.

Museum Services Division

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

Golf Division

The Department's Golf Division is responsible for golf course maintenance, operations and related programming. 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; and
- 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;
- Develop an opinion survey to measure customer satisfaction;
- Research and begin implementing best practices for the administration and operation of parks and public programs;
- Continue to improve highly desirable programs that lead to increased utilization of parks and park facilities;
- Pursue additional public/private partnerships that enhance the park experience;
- Add three new Stewardship Projects;
- Increase museum attendance and number of affiliated partnerships; and
- Increase consolidation and transfer efforts related to select park facilities with Town and Village municipalities.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Expense Budget for Parks, Recreation and Museums totals $27.8 million which represents a decrease of $1.1 million from the Fiscal 2007 Adopted Budget when one time expense and fund adjustments are made. The Fiscal 2007 Adopted Budget included $1.1 million in non-recurring funds related to the anticipated transfer of park lands and roads to the Town of North Hempstead.
The Fiscal 2008 Adopted Budget includes 265 full time positions, a decrease of 15 over the 2007 adopted budget level. The reduction in staff levels is due to better workforce management and some functions being assumed as part of the seasonal and part time programs.

The Fiscal 2008 Adopted Revenue Budget for the Parks, Recreation and Museums totals $27.6 million which represents a $3.5 million, or 14.5 percent increase from the Fiscal 2007 Adopted Budget when one time revenue and fund balance adjustments are made. This increase is attributed to the Parks Revenue Enhancement Program, new recreational programs and services offerings (camp fees, golf carts for the Red Course, etc.) and selected fee increases included in the Fiscal 2007 Adopted Budget. The major increase is expected from the County Sponsorship and Marketing Programs. The projected incremental revenue for 2008 is approximately $4.5 million. The major revenue generating categories are as follows:

- **Beverage & Snack Vending & Pouring Rights** - to include granting a beverage bottler or vendor exclusive rights to vend and pour their brands and products on all County property for an extended period of time;
- **Out-Of-Home Media** - to grant a signage firm or firms the exclusive right to sell advertising space in out-of-home media on designated types of County property;
- **"County Pride" – Proud Partner** – a sponsorship program that features the Nassau County Parks, Recreation and Museum Department yet leverages all County approved assets to reward local and regional corporations and businesses for participating and giving back to the community;

- **Naming Rights** – to earn revenue from municipal naming rights sponsors who want to put their name on prominent public facilities that have broad public exposure;
- **Banking** – to grant a bank a comprehensive service package for the right to provide the County with a wide range of banking services;
- **Made For Sponsorship Packages (Special Events)** – to have the County extend the offer of a pre-priced and packaged collection of advertising and promotional benefits (event specific) to a private corporation or corporations, whereby the corporation pays either in cash or in kind for the rights to assist and participate in County-wide events or programs;
- **Telecommunications/Technology** – to grant qualified companies exclusive product and service rights in their respective areas of expertise and to consolidate like spending throughout County departments;
- **Community Giving** – to use "cause marketing" as a means to raise revenues for community events, charities and causes through an integrated online donation campaign; and
- **Website** – to use the County's Website to display information that can be commercially useful to all County partnership/sponsorship programs in a manner that promotes commerce.

PERFORMANCE MANAGEMENT

The targets set for 2007 were aggressive. Park attendance was down in the spring of 2007 but started to recover during the summer months. The lower attendance had an adverse effect on the revenue. The targets for 2008 are less aggressive but reflect an improvement over the 2007 actual results.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Healthy Nassau	Continue to build upon achievements of the Parks, Preserves and Museums "Come Back" initiative.	To increase park attendance.	Attendance: System Total.	NA	888,805	775,000	775,000
Government Efficiency	Seek new and continuous sources of non-tax levy funding to expand and improve Park programming.	Increase the number of programs offered by the Parks Department.	Total $ revenue amount.	NA	$ 21,773,000	$ 21,773,000	$27,600,000
Government Efficiency			# of new Nassau County programs or service offerings.	NA	15	15	5
Government Efficiency	Seek new and continuous sources of non-tax levy funding to maintain or expand and improve Park programming.	Maintain the number of golf round played.	# of golf rounds played	276,531	280,000	280,000	280,000
Government Efficiency	Provide clean, beautiful and desirable Parks.	Increase # of park passing grades.	Overall % of park inspections that received a passing grade.	NA	58.9%	60.0%	60.0%
Government Efficiency		Develop an opinion survey to measure public satisfaction with the Parks using a scale of 1 to 5. (1= Excellent, 5 = Unsatisfactory).	Average Citizen Survey Rating.	No Survey	No Survey	No Survey	2
Government Efficiency	Pursue public/private partnerships that enhance the park experience.	Add 2 new public/private partnerships.	Total # of public/private partnerships.	NA	2	2	4
Healthy Nassau	Demonstrate exemplary environmental stewardship.	Add 3 new Stewardship Projects.	Total # Of Stewardship Projects.	NA	5	5	8
Healthy Nassau	Increase museum attendance and # of affiliate partnerships.	Enhance Museum and cultural programs at the County's Museum facilities.	# of visitors attending Nassau County managed Museums.	NA	300,288	261,250	275,000
Healthy Nassau			Total # of Affiliated Partnerships.	NA	2	2	3

PW - PUBLIC WORKS DEPARTMENT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	32,141,752	36,054,577	18,119,607	37,677,233
	AC - WORKERS COMPENSATION	-	-	-	1,099,414
	BB - EQUIPMENT	288,888	293,608	113,049	169,950
	CC - MATERIALS & SUPPLIES	(104,492)	-	-	-
	DD - GENERAL EXPENSES	4,383,478	5,083,782	1,790,618	5,182,332
	DE - CONTRACTUAL SERVICES	8,149,628	7,361,474	5,601,808	7,657,024
	DF - UTILITY COSTS	31,557,046	32,981,702	16,711,980	32,928,284
	HF - INTER-DEPARTMENTAL CHARGES	684,999	7,902,598	-	7,575,771
	OO - OTHER EXPENSES	-	-	(2,019,738)	-
EXPENSE Total		**77,101,299**	**89,677,741**	**40,317,324**	**92,290,008**
REVENUE					
	BC - PERMITS & LICENSES	518,862	182,000	183,304	182,000
	BF - RENTS & RECOVERIES	199,641	-	716,968	-
	BH - DEPT REVENUES	1,001,687	941,017	492,113	1,129,517
	BI - CAP BACKCHARGES	4,132,234	4,743,909	(1,298,035)	4,981,104
	BJ - INTERDEPT REVENUES	16,346,308	10,824,917	568,021	11,848,688
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	7,978,346	8,083,919	-	4,455,276
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	440,000	-	580,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	72,659	55,000	9,839	55,000
REVENUE Total		**30,249,738**	**25,270,762**	**672,209**	**23,231,585**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	**541**	**35**	**140**
2007 Adopted Headcounts	**533**	**44**	**140**

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) is comprised of 541 full time employees working within three functional areas identified as: Administration, Engineering and Operations. The responsibilities of the department include:

VISION

The Department of Public Works (DPW) 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 .

- 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 and repairing the County's fleet of vehicles and managing associated resources including fuel, fuel delivery systems, vehicle repair sites and parts inventory; and
- Improve street and highway safety for all users of Nassau County's roadways: motorists, motorcyclists, bicyclists and pedestrians.

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;
- Improve the quality of maintenance to County roads and facilities by formalizing and documenting preventative and or routine maintenance programs;

- 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;
- 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;
- 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 County-wide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations;
- Establish status of the County as the healthiest in the country and become a national model for suburban environmental innovation;
- Identify and prioritize dangerous trends among roadway users in order to develop more effective strategic countermeasures;
- Improve the collection and assembly of County-wide motor vehicle data for statistical analysis, evaluation and public education; and
- 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.

OBJECTIVES

- Maintain preventative maintenance plan for all buildings/facilities that DPW is responsible for;
- Maximize the actual spending of each year's DPW capital allotment;
- Improve the efficiency of the County's fleet by reducing the total number and average age of vehicles in the fleet as well as procuring natural gas powered vehicles which are environmental clean and replace gasoline powered ones;
- Pursue and secure additional Federal and State funding for various projects;
- Update and/or provide essential training to DPW personnel;
- Continue with the use of non-petroleum products within our County Buildings as well as with providing electrical power. In 2007, 10% Green Choice Power for electrical power needs was used. In 2008, Green Choice Power is expected to increase to 15 percent;
- Continue to appoint members to the Traffic Safety Board until the County is in compliance with the NYS Vehicle and Traffic Law Article 43, Section 1673;
- Increase the number of police vehicles using New York State Traffic and Criminal Software (TraCS) by an additional 50 police cars;
- Increase the number of electronically generated accidents reports from 0 to 2,500 reports in 2008;
- Pursue legislative changes to current alcohol ignition interlock law (VTL Section 1198). Pursue legislation that will allow the County to implement a red light running camera program;
- Continue to cooperate with not for profit groups to fund a variety of teen driver education programs in County high schools; and
- Continue to enforce seatbelt usage in Nassau County as measured in conjunction with BUCKLE UP NY.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Expense Budget for the Department of Public Works totals $92.9 million. This level of funding includes the department's hiring plan to fill six vacancies in various key positions and sustains appropriate overtime and seasonal staffing resources to support the mission of the department.

The Department of Public Works had two operating changes take place in 2008. These structural changes are in line with the consolidation effort put forth by the County.

The first structural change is the snow removal budget now being centrally located within DPW. The Parks Department shared this responsibility in prior years. This reflects an increase of $72,000 in overtime expenses.

The second is the consolidation of the Traffic Safety Board from Public Safety into the DPW – Traffic Department. This consolidation resulted in an increase of two staff and OTPS costs of $205,199.

In OTPS expenses, the Department will experience an increase of $270,442 or two percent versus the Fiscal 2007 Adopted Budget.

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 2008 Adopted Budget for DPW-managed utilities remained relatively flat to the prior year with a total of $33.0 million, even though this budget reflects a 10 percent increase in natural gas, electricity and heating oil. The major component affecting the managed utilities budget is that this year the Nassau Community College (NCC) CUP (College Utility Plan) has been separated from the County's electrical bill. The separation occurred in mid 2007 and will impact the utility expenses and inter fund revenue in the Fiscal 2008 Adopted Budget by an estimated $3.8 million dollars.

Green Choice Fuel is another one of the department's continued goals. In 2007, Green Choice represented approximately 10 percent of the fuel used. DPW is aiming to increase the Green Choice fuel utilization by an additional five percent in 2008.

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. Other significant increases include thermal energy use of $604,400.

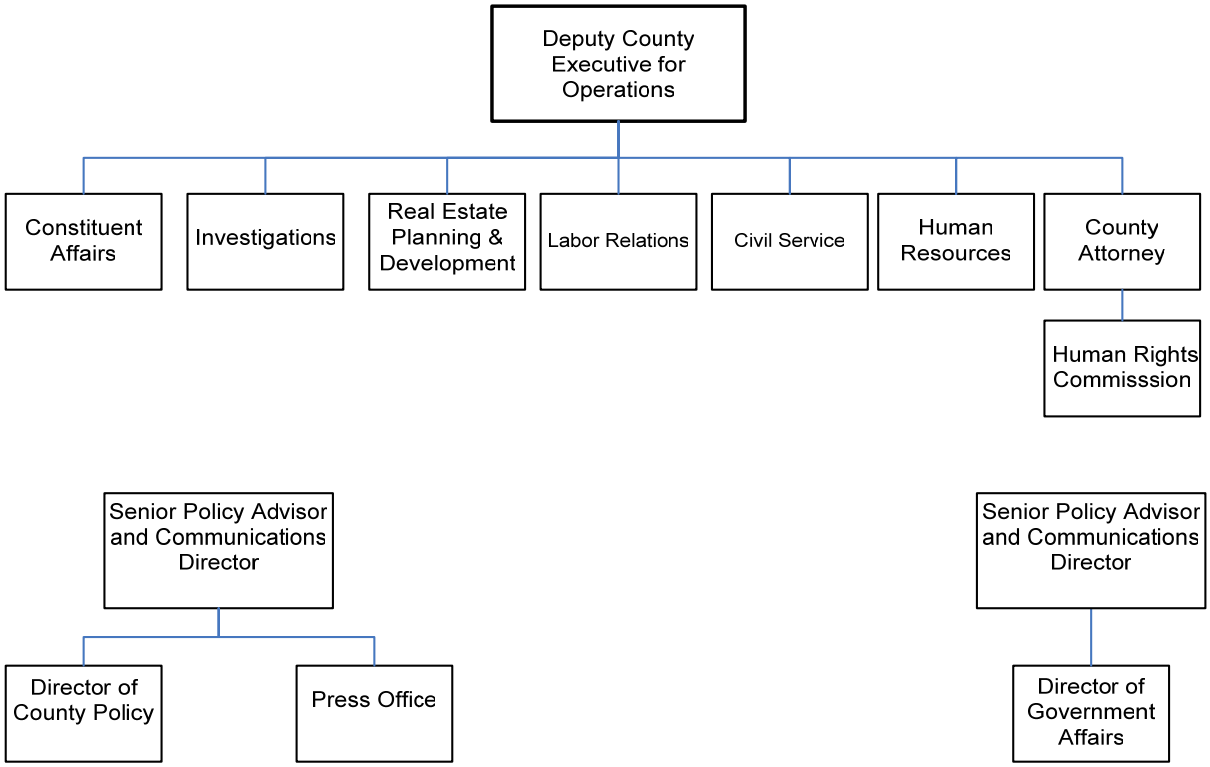
The Fiscal 2008 Adopted Revenue Budget for the Department of Public Works totals $23.2 million. This reflects a decrease of $2.0 million from the Fiscal 2007 Adopted Budget and is primarily attributable to a reduction in inter-fund revenue for the separation of the CUP of $3.8 million that is partially offset by increased inter-departmental revenue of $1.0 million. The Fiscal 2008 Adopted Budget also includes revenue for various infrastructure-related fees, permits and licenses and various plan reviews.

PERFORMANCE MANAGEMENT

The Department of Public Works met their 2007 targets and has targeted to maintain the same level of service to the public in 2008. Additional targets have been added that have been defined by the Traffic Safety Board.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Continue to assure safety, well being and quality of County owned roadways.	Maintain the quality of maintenance to County roads and facilities.	Average # of centerline miles swept per month.	2,653	2,000	2,000	1,000
Government Efficiency		Improve the quality of maintenance to County roads and facilities.	Average response time (between receipt of complaint and completion of repair) to repair pot holes.	NA	48 hours	48 hours	24 hours
Healthy Nassau	Protect groundwater and surface waters in accordance with existing Federal and State regulations.	Increase routine servicing of County owned catch basins.	% of catch basin serviced / inspected annually.	11.0%	10.0%	21.0%	25.0%
Healthy Nassau		Maintain same level of storm water Best Management Practices Inspections.	Inspection of Storm Water Best Management Practices (BMPs).	10	40	40	40
Healthy Nassau		Maintain regular routine service of County owned storm water basins. 560 total with each scheduled to be cleaned 4 times each year.	# of storm water basins cleanings.	NA	2,240	2,240	2,240
Government Efficiency	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.	Minimize the impact of sewage backups to local property owners.	# of reported sewage stoppages per month	NA	NA	NA	10
Government Efficiency		Provide regular maintenance of County owned collection systems (sewer pipes).	# of miles of sewer pipe flushed / rodded per month	NA	NA	NA	100
Government Efficiency	Provide prompt service for reported sewer issues.	Maintain response times to reported sewer line stoppages.	Average response time in hours (between receipt of complaint and DPW arriving on site to investigate) to respond to sewer stoppage complaints.	NA	NA	2	2
Government Efficiency	Minimize the impact of our plants on the local community by ensure all odor controls are in place and properly maintained.	Record the # of odor complaints received.	# of odor complaints actually received by each Plant by month - cumulative total for both plants.	NA	NA	6	4
Government Efficiency	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.	Provide regular inspections of County owned collection systems (sewer pipes).	# of miles of sewer pipe video taped per month.	NA	NA	NA	50
Government Efficiency		Maintain regular maintenance of County owned collection systems (sewer pipes).	Average # of sewer maintenance crews on the road per day.	NA	NA	14	14
Government Efficiency	To improve the timeliness of the advancement of County capital projects.	Advance projects through planning, design and construction phases as close to schedule as possible.	Percentage of capital projects finishing within a 30 day window of scheduled days to complete each phase.	NA	NA	70%	70%
Government Efficiency	To improve the accuracy of engineer's estimates associated with the advancement of County capital projects.	Advance projects through planning, design and construction phases as close to budget as possible.	Percentage of capital projects meeting their cost projections (% within budget) for each phase.	NA	NA	70%	70%
Government Efficiency	To maximize the actual spending of each years DPW capital allotment.	Maintain 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.	Total DPW capital expenditures as a percentage of the total capital cumulative available budget for DPW projects.	64.8%	70%	70%	70.0%
Government Efficiency	Improving the level of service that the Department provides to the residents of Nassau County.	Improve response time to all written inquiries.	Average response time (between receipt of constituent affairs written complaint and DPW's written reply).	NA	NA	47 days	30 days
Government Efficiency	Improving the level of service that the Department provides to the residents of Nassau County.	Improve response time to all written inquiries.	% of written inquiries responded to	NA	NA	NA	90.0%
Government Efficiency	Improving the level of service that the Department provides to users of County vehicles.	Improve service time of all County maintained vehicles.	Average down time for maintenance or repair of DPW maintained vehicles in work days.	NA	NA	13.89 days	7 days
Government Efficiency	To develop and implement a preventative maintenance plan for all buildings / facilities that DPW is responsible for maintaining.	Improve the quality of maintenance to County facilities by formalizing and documenting preventative and or routine maintenance programs.	% Of total building square footage (under DPW maintenance) covered by a documented preventative maintenance program.	NA	10%	0%	25%

SHARED SERVICES VERTICAL



SHARED SERVICES VERTICAL

Shared Services includes departments and cost centers that provide support services to all departments in the County. The Shared Services departments and cost centers includes: Department of Investigations, Office of the County Attorney, Constituent Affairs, Civil Service Commission, Human Rights Commission, Labor Relations, Human Resources, 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; and
- Enhance communications of service capabilities to County departments.

MISSION

Provide highly effective support services to all County departments and agencies that assist and enable the achievement of County programs goals and objectives.

AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	328,971	388,304	138,844	276,685
	BB - EQUIPMENT	3,357	6,131	-	6,000
	DD - GENERAL EXPENSES	2,684	17,214	1,807	12,000
	DE - CONTRACTUAL SERVICES	-	54,317	16,560	40,000
EXPENSE Total		**335,013**	**465,966**	**157,211**	**334,685**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	3	-	-
2007 Adopted Headcounts	5	-	-

DEPARTMENT OF INVESTIGATIONS

The Commissioner of Investigations is responsible for:

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

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

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.

GOALS

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

OBJECTIVES

- Assist County departments in identifying and correcting instances of fraud, waste and abuse;
- Recommend controls and procedures that will reduce opportunities for fraud, waste and abuse in County operations;
- Review, analyze and take timely appropriate action on complaints and tips received; and
- Identify and review contracts/projects with outside contractors, vendors and consultants that are at high risk for errors in billing.

MISSION

To identify 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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget Expense for the Department of Investigations totals $334,685. This reflects a decrease of $130,000 for two investigators from the Fiscal 2007 Adopted Budget. Other Than Personal Services (OTPS) expenditures decreased by $19,662 from the Fiscal 2007 Adopted Budget as a result of reassessment of current operations.

PERFORMANCE MANAGEMENT

Due to the confidentiality of the services provided, the Department of Investigations does not report performance measures. However, the Department of Investigations is an integral component in the County-wide efforts to combat waste, fraud, and abuse in support of the County Executive's goal to reduce property taxes.

AT - COUNTY ATTORNEY

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	10,612,769	10,701,766	5,989,114	12,260,600
	AB - FRINGE BENEFITS	21,192,760	20,019,050	6,887,432	-
	AC - WORKERS COMPENSATION	-	-	7,710	-
	BB - EQUIPMENT	49,610	42,587	19,995	43,119
	CC - MATERIALS & SUPPLIES	(200)	-	(95)	-
	DD - GENERAL EXPENSES	655,282	724,476	441,831	733,532
	DE - CONTRACTUAL SERVICES	4,160,596	3,418,000	1,883,577	3,236,350
	OO - OTHER EXPENSES	1,500,000	-	-	-
EXPENSE Total		**38,170,816**	**34,905,879**	**15,229,564**	**16,273,601**
REVENUE					
	BD - FINES & FORFEITS	6,100	10,000	6,727	10,000
	BF - RENTS & RECOVERIES	1,072,196	2,810,000	2,095,597	1,300,000
	BH - DEPT REVENUES	70,590	75,000	53,606	2,091,500
	BJ - INTERDEPT REVENUES	10,491,911	10,023,236	-	3,653,627
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	646,066	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	24,000	228,375	(6,564)	228,375
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,000	61,200	(477)	61,200
REVENUE Total		**12,315,864**	**13,207,811**	**2,148,889**	**7,344,702**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	155	1	5
2007 Adopted Headcounts	148	-	-

OFFICE OF THE COUNTY ATTORNEY

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

VISION

The 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.

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, Public Employee Relations Board proceedings, administrative proceedings and state court employment law litigation.

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

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

MISSION

To provide 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.

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

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

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

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

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

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

OBJECTIVES

- File at least five cases with revenue potential in excess of $100,000;
- Increase filings by the Affirmative Litigation Bureau;
- Continue implementation of ProLaw, the case management system, in Family Court Bureau by May 1, 2008;
- Integrate ProLaw with Risk Management Information System;

- Increase legal staff to handle tax certiorari case load and vigorously review property tax challenges so as to ensure equitable tax refunds; and
- Finish installation of Clearwell Systems software and adapt existing software.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the County Attorney's Office totals $16.3 million. This includes $12.2 million in salary-related expenses for 155 full-time employees, $4.0 million in other-than personal services (OTPS) expenditures. The OTPS expenses have been reduced by $172,062 versus prior year. Workers Compensation Unit has been realigned to Risk Management within the Office of Management & Budget (OMB). This structural change resulted in a fringe benefits movement of approximately $20 million from County Attorney to OMB, as well as the transfer of $600,000 in contractual services for the third party administrator.

The County Attorney's Office has revenue of $7.3 million in the Fiscal 2008 Adopted Budget a decrease of $5.6 million from the Fiscal 2007 Adopted Budget. Interdepartmental revenue decreased by $6.3 million as a result of the transfer of this revenue to OMB. In addition, the County Attorney's office has two revenue initiatives in 2008. The first initiative is Criminal Restitution is expected to generate an estimated $500,000 in revenue. The second is Affirmative Litigation for Small Claims Assessment Review (SCAR) filing which is expected to generate an estimated $2,000,000 in revenue. The anticipated revenue of $2,000,000 is estimated by 4,000 fines at $500.00 each.

PERFORMANCE MANAGEMENT

The Office of the County Attorney has aligned its performance measures with a view towards increasing staffing levels and caseloads with revenue potential. In doing so, the Office of the County Attorney will be able to handle more cases and in turn increase litigation revenue.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Continue to enforce the DWI forfeiture statutes against drunk drivers in Nassau County.	Hold 2 annual auctions of seized vehicles.	# of vehicle auctions held.	NA	1	1	2
Government Efficiency	Increase filing of cases in the Affirmative Litigation Bureau.	Increase County revenue through litigation by filing at least 5 cases.	# of cases filed.	NA	3	3	5
Government Efficiency		Increase County revenue through litigation by being awarded at least $500,000.	Amount of $ revenue realized.	NA	$ 1,400,000	$ 1,500,000	$500,000

CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,127,713	3,158,919	1,654,086	3,211,821
	BB - EQUIPMENT	2,842	3,503	2,631	2,200
	DD - GENERAL EXPENSES	2,069,098	1,635,055	1,377,841	1,690,888
	DE - CONTRACTUAL SERVICES	-	-	-	12,000
	HF - INTER-DEPARTMENTAL CHARGES	425,443	1,067,274	-	639,808
EXPENSE Total		**5,625,096**	**5,864,751**	**3,034,559**	**5,556,717**
REVENUE					
	BF - RENTS & RECOVERIES	66,925	-	2,500	-
	BJ - INTERDEPT REVENUES	2,612,447	1,355,282	437,440	1,156,498
REVENUE Total		**2,679,372**	**1,355,282**	**439,940**	**1,156,498**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	57	3	2
2007 Adopted Headcounts	57	7	1

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. This office is responsible for addressing, directing and formulating responses to the myriad of constituent issues in a relatively swift manner. Additionally, the department is tasked with recognizing the achievements and milestones in the lives of County residents, assisting with special projects and events, and promoting County facilities in order to enhance the quality of life in Nassau County. The Office of Constituent Affairs is also responsible for informing the public of the County Executive's policies, programs and actions through its relations with various media outlets through the Press Office.

MISSION

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 County-wide. Other responsibilities include overseeing all copier equipment purchases and leases as well as the maintenance of this equipment.

Central Mailroom (Bureau of Mail)

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

GOALS

- Mitigate expenses through various means; and
- Use technology in an effort to become increasingly efficient in our duties.

OBJECTIVES

- Continue to improve department efficiency by increasing the number of print jobs accepted in electronic format;
- Continue to work with all County departments to upgrade and make current all of their printed materials from service brochures to forms; and
- 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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget Expenses for the Office of Constituent Affairs totals $5.7 million, approximately $127,000 less than the Fiscal 2007 Adopted Budget due to lower inter-departmental charges of $247,000. The Fiscal 2008 Adopted Budget includes the transfer of two staff members from Police Headquarters and OTPS totaling $96,000. This realignment is part a County-wide vision of consolidating departments and developing workflow efficiencies. The Adopted Budget includes $3.2 million in salary-related expenses for 57 full-time employees that support the current on board staff. OTPS expenditures totaling $1.7 million, an increase of $66,530 which reflects an increase in postage expense.

The Fiscal 2008 Adopted Revenue Budget is $1.2 million comprised entirely of inter-departmental revenue for central mail, and printing and graphics services.

PERFORMANCE MANAGEMENT

The department has identified a performance measure that will improve efficiency and reduce cost. They are on target for 2007 and have set a goal increase of 10% for 2008.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Use technology in an effort to become increasingly efficient in our duties.	Increase department efficiency.	% of print jobs received electronically.	NA	50%	50%	60%

CIVIL SERVICE COMMISSION

CS - CIVIL SERVICE

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,362,047	5,052,063	2,292,987	5,231,548
	BB - EQUIPMENT	11,101	18,776	1,551	22,985
	DD - GENERAL EXPENSES	199,595	334,685	102,989	257,650
	DE - CONTRACTUAL SERVICES	-	7,562	44,400	-
	HH - INTERFD CHGS - INTERFUND CHARGES	53,205	150,000	(30,000)	50,000
EXPENSE Total		**4,625,947**	**5,563,086**	**2,411,927**	**5,562,183**
REVENUE					
	BF - RENTS & RECOVERIES	3,636	7,562	708	-
	BH - DEPT REVENUES	273,587	1,000,800	1,801,993	210,800
REVENUE Total		**277,223**	**1,008,362**	**1,802,702**	**210,800**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	62	44	-
2007 Adopted Headcounts	62	39	-

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

To ensure adherence to State Law and County rules and to act as an informational resource for agencies and departments to assist in their understanding of Civil Service Law and Equal Employment Opportunity mandates. The Civil Service Commission also increases employees' awareness of their rights and obligations. The 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; and
- Continue streamlining our methods and procedures, so that personnel transactions and payroll certifications can be processed in a timely fashion.

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) 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 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;
- Fingerprint County employees to insure that individuals that have routine unsupervised contact with children will meet the County's high standards;
- Continue level of review of applications for employment and examinations;
- Maintain number of employment, criminal and residency investigations conducted; and
- Provide psychological examination on all candidates applying for any of the law enforcement titles.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget Expenses for the Civil Service Commission totals $5.6 million a slight decrease against the Fiscal 2007 Adopted Budget. The $5.6 million in total expenses includes $5.2 million in salary-related expenses for 62 full-time employees and $280,635 in other-than-personal services expenditures. The decrease in general expense of a approximately $80,000 in the Fiscal 2008 Adopted Budget over Fiscal 2007 Adopted Budget is due to the one-time cost of the law enforcement examination and a decrease of $100,000 in inter-fund charges for law enforcement medical exams at the Nassau University Medical Center.

The Fiscal 2008 Adopted Revenue Budget for the Civil Service Commission totals $210,800, which is approximately a $790,000 decrease from the Fiscal 2007 Adopted Budget expected from the law enforcement examination fees.

PERFORMANCE MANAGEMENT

The department has identified performance measures that will quantify results and progress toward the achievement of selected program goals and service objectives. For 2007, projections for specific performance measures are below target. This is a result of less than anticipated scheduling of applicants for the Police Exam and subsequent processing. As the Police Exam is given every four years, a majority of the 2008 targets were reduced accordingly.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Provide quality service to municipal agencies in order to help them fulfill their needs and accomplishe their goals.	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.	# of Examinations announced.	225	300	200	300
Government Efficiency			# of Candidates scheduled.	8008	40,000	25,000	7,500
Government Efficiency		Assists departments and agencies in achieving and maintaining properly classified positions.	# of CS4's reviewed.	3,212	3,300	3,300	3,300
Government Efficiency			# of Specifications written and revised.	103	90	100	60
Government Efficiency			# of Positions audited .	16	20	20	15
Government Efficiency		Review applications for employment and examinations. Conducts employment investigation. Coordinates criminal and residency investigations. Fingerprints in accordance with local law 14-2003.	# of applications for employment and examinations reviewed.	17,871	17,200	18,000	17,200
Government Efficiency			# of Employment investigations.	62,500	60,500	60,500	60,500
Government Efficiency			# of Criminal and residency investigations.	201	250	250	250
Government Efficiency			# of Fingerprintings performed.	447	500	350	350
Government Efficiency		Provide psychological examination on all candidates applying for any of the law enforcement titles.	# of Psychological tests; scheduled, administered, reviewed and referred.	896	550	500	500

HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	570,649	811,220	295,239	843,294
	BB - EQUIPMENT	-	5,855	-	5,928
	DD - GENERAL EXPENSES	4,385	24,634	3,588	22,561
	DE - CONTRACTUAL SERVICES	-	25,000	-	25,313
EXPENSE Total		**575,034**	**866,709**	**298,827**	**897,096**
REVENUE					
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	50,000	-	50,000
REVENUE Total		**-**	**50,000**	**-**	**50,000**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	10	2	-
2007 Adopted Headcounts	10	2	50

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; and
- 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; achieve through educational 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 provides assistance to those individuals in the criminal justice system and those claiming discrimination or prejudicial treatment while going through the criminal justice system. The Domestic Workers' Bill of Rights and Fair Housing amendments to the County code are two new legislative mandates under the purview of the Commission.

GOAL

- Investigate all complaints to protect the citizens of Nassau County.

OBJECTIVES

- Process and investigate complaints in a timely, efficient and effective manner;
- Assist in the planning and preparation for the annual Nassau County Martin Luther King, Jr. Birthday celebration;
- Organize the annual Student Human Rights Awareness Day;
- Acquire a suitable and technologically responsive case tracking / management system to generate a variety of detailed, accurate, descriptive reports; and
- Track and maintain the caseload of complaints in order to understand needs of the public.

MISSION

The Commission on Human Rights works in conjunction with other agencies to fulfill its legislative mandate of ensuring equal treatment for all residents of Nassau County; eradicating discrimination and discriminatory practices in Nassau County; and educating and protecting 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 inter-group relations.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Commission on Human Rights totals $897,096 which is an increase over the Fiscal 2007 Adopted Budget of $30,387. 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 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 Fiscal 2008 funding level also supports the existing programs and events of the Commission.

The Fiscal 2008 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 Commission of Human Rights will be implementing a Case Management system to help them become more efficient in handling the needs of Nassau County citizens. They are currently on target to meet their 2007 measures and plan to maintain the same levels in 2008.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	The primary goal of the Commission is the efficiency/effectiveness of processing and investigation of complaints in a timely manner.	Investigate all complaints to protect the citizens of Nassau County.	Average # of days to process & investigate complaints of discrimination: Formal.	NA	675	675	675
Government Efficiency			Average # of days to process & investigate complaints of discrimination: Informal.	NA	75	75	75
Government Efficiency			Average # of days to process & investigate complaints of discrimination: Inquiries.	NA	254	254	254
Government Efficiency	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.	Track the case load of complaints in order to understand needs of the public.	# Of cases: Per Year.	NA	180	180	180
Government Efficiency	Utilize technology solutions to increase efficiency of the commission.	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.	# Of pretrial services: per year.	NA	240	240	240
Government Efficiency			# Of investigators assigned to Pretrial.	NA	3	3	3

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LR - OFFICE OF LABOR RELATIONS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	420,002	467,824	277,797	519,012
	BB - EQUIPMENT	-	5,712	2,961	3,783
	DD - GENERAL EXPENSES	7,011	8,758	8,675	8,867
	DE - CONTRACTUAL SERVICES	-	3,000	39,284	922,475
EXPENSE Total		427,013	485,294	328,716	1,454,137

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	7	-	-
2007 Adopted Headcounts	6	-	-

OFFICE OF LABOR RELATIONS

The Office of Labor Relations is responsible for representing the County, its departments and the managerial staff in all aspects of dealing with the County's labor unions and their collective bargaining agreements. 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 assist with 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; and
- 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

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 procedures and practices.

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; and
- Hold training seminars and meetings for department heads and supervisors in order to teach them how to correctly interpret the collective bargaining agreements and how to properly discipline employees. Also, this office will assist the departments in each step of the grievance and disciplinary process.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Office of Labor Relations totals $1.5 million. This includes $519,012 in salary-related expenses for a staff of seven full time employees and $935,125 for OTPS related expenses, an increase of $917,655. The increase in contractual services expense in Fiscal 2008 is the result of the transfer of the arbitrator's contracts from the County Attorney's office and the cost of outside arbitrators, court reporters and outside labor firm.

PERFORMANCE MANAGEMENT

The Office of Labor Relations plans to maintain the same level of training in 2008.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	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.	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.	NA	100	100	100
Government Efficiency			# Of seminars and meetings.	NA	8	8	8

PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	753,331	833,169	423,087	978,381
	DD - GENERAL EXPENSES	39,196	80,751	18,587	91,500
	DE - CONTRACTUAL SERVICES	79,000	118,700	2,500	65,000
EXPENSE Total		**871,527**	**1,032,620**	**444,174**	**1,134,881**
REVENUE					
	BF - RENTS & RECOVERIES	7,742	-	-	-
	BH - DEPT REVENUES	4,485	-	-	-
	BI - CAP BACKCHARGES	-	216,183	-	220,500
REVENUE Total		**12,227**	**216,183**	**-**	**220,500**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	15	1	1
2007 Adopted Headcounts	14	2	1

HUMAN RESOURCES

Human Resources (HR) 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), performance analysis and management and establishment of wellness and value programs.

VISION

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

The Human Resources professional staff has individuals dedicated to assist the County's Verticals and individual departments with all Human Resources-related matters.

Human Resources provides strategic planning and a host of operational services to all departments by assisting in the overall management of employments practices. Some of these services include consultation on individual performance reviews, promotional paths, workforce planning, organizational effectiveness, and implementation of human resources best practices, training & development, and coordination of professional deployment both within departments and throughout the County. These services allow departments to foster a workforce that will become a model of an efficient and effective government.

MISSION

Recognizing that Nassau County's greatest asset is its employees, 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.

GOALS

- Implement training programs related to professional and workplace development. 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 improving professional development, management training, cultural sensitivity, and organizational effectiveness;
- Continue centralizing Human Resources in 2008. 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 Human Resources Program for the County. Currently, in many departments, the Human Resources 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 Human Resources management results in higher costs for the County through employment litigation, poor performance, and low productivity;

- Continue analyzing position descriptions, job requirements and compensation ranges. This is a long-term project that Human Resources started in 2006 and which will continue in 2008. This project is aiming 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;
- Continue performance evaluations and appraisals. This is an ongoing Human Resources initiative;
- Continue to review and analyze the County's employee benefits programs 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; and
- Establish various training programs including wellness and professional development.

OBJECTIVES

- Maintain same level of supervisory skills training and diversity training for all Civil Service Employee Association (CSEA) and ordinance employees. Similar diversity training already takes place for Police and Corrections staff at their respective academies;
- Human Resources Manager-level support will be made available through the assignment of a Human Resources staff member to each of the County verticals and the Shared Services group;
- Review an enterprise wide employee information system to replace Nassau Unified Human Resource System (NUHRS). The current system is very difficult for staff to work with and takes many hours away from the core functions of individual departments;
- Enhance and maximize the performance evaluation and appraisal process in 2008 through the development of electronic appraisal forms making the process more user friendly and efficient for employees and supervisory staff;
- 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; and
- Maintain the number of departmental Time and Leave reviews performed (at least one department per Vertical in 2008).

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget Expenses for the Human Resources Department totals $1.1 million, approximately $102,000 greater than the Fiscal 2007 Adopted Budget due to higher salary expenses. This increase in salary expense is a result of the transfer of two additional full-time employees to replace senior staff who were assigned to support the implementation of the new employee information and automated time and attendance system. The $1.1 million in total expenses includes $978,381 in salary-related expenses for 15 full-time employees and $156,500 in other-than personal services expenditures designated primarily for training and employment advertising expenses.

The Fiscal 2008 Adopted Revenue Budget totals $220,500 for capital back-charges revenue relating to the new automated time and leave system.

PERFORMANCE MANAGEMENT

Human Resources has maintained their training and performance review targets in 2007 and is targeting the same levels for 2008.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Provide tools and training for employees to improve/maintain skill sets and overall job performance.	Enroll and maintain all departments/employees in County-wide tracking system.	# of departments enrolled in Tracking System.	NA	10	10	10
Government Efficiency		Maintain level of training for all employees.	Total # of training hours.	NA	20,000	20,000	20,000
Government Efficiency			Total # of employees trained.	NA	5,000	5,000	5,000
Government Efficiency		Maximize the total # of performance evaluations.	% of employees that have been formally appraised.	NA	90.0%	90.0%	95.0%
Government Efficiency	Continue to review & analyze the County's employee benefits programs.	Maintain the # of Time & Leave reviews performed (at least 1 departmental review in each vertical annually).	# of departmental Time & Leave reviews.	NA	6	6	6

RE - OFFICE OF REAL ESTATE SERVICES

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	806,443	906,291	441,672	833,716
	DD - GENERAL EXPENSES	118,250	258,244	44,998	209,825
	DE - CONTRACTUAL SERVICES	43,250	103,504	100,000	103,500
	OO - OTHER EXPENSES	11,770,639	13,531,928	11,765,743	13,761,728
EXPENSE Total		**12,738,582**	**14,799,967**	**12,352,413**	**14,908,769**
REVENUE					
	BF - RENTS & RECOVERIES	9,250,495	9,760,645	5,028,090	8,241,901
	BH - DEPT REVENUES	111,592	114,864	67,004	114,864
	BJ - INTERDEPT REVENUES	8,721,510	4,488,899	2,181,403	8,465,922
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	94,314	-	-
REVENUE Total		**18,083,597**	**14,458,722**	**7,276,497**	**16,822,687**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	9	-	-
2007 Adopted Headcounts	11	-	-

REAL ESTATE PLANNING & DEVELOPMENT

VISION

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

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. The department also manages approximately 40 landmark units for the Parks department and assists with other special projects. The department also works in partnership with the Environmental Coordination department to value and negotiate the purchase of "open space" and the Treasurer's office in the disposition of County tax liens.

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;
- Continue assisting the Parks Department in managing land mark units; and
- Continue to preserve "open space".

MISSION

To provide 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.

OBJECTIVES

- Revise the Real Estate Consolidation Plan's financial plan, which will quantify all efficiencies resulting from the consolidation. It will also include a debt-financing plan, a cash flow plan and a projection for surplus building and land sales;
- Create a database capturing all County owned properties;
- Continue selling off vacant County lots;
- Increase revenue from the land mark units by 10 percent and
- Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Act.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Expense Budget for the Office of Real Estate Planning & Development totals $14.9 million. This includes $833,716 in salary-related expenses for nine full time employees. Other-than personal services expenses total $313,325 and primarily reflect County real estate lease expenses. In 2008, the $500,000 additional insurance premium has been restructured to the Risk Management within the Office of Budget and Management (OMB) and the relocation from 240 Old Country Road to 106 Charles Lindbergh Boulevard in the fourth quarter of 2007.

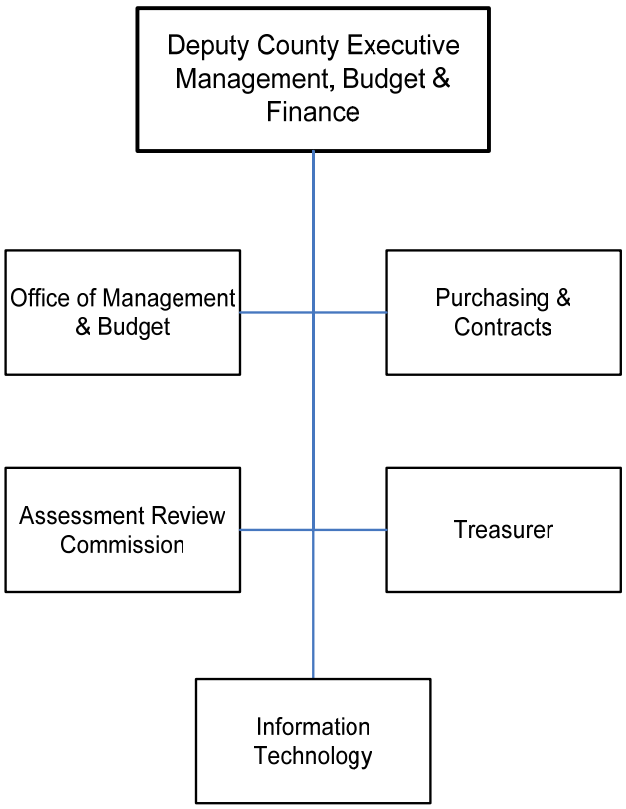
The Fiscal 2008 Adopted Revenue Budget for the Office of Real Estate Planning & Development totals $16.8 million which is primarily revenue from County owned leased properties for $8.35 million and $8.4 million for Inter-departmental revenue for building lease expenses. The new revenue for the Coliseum Redevelopment Lease of $1.5 million has been excluded in the Fiscal 2008 Adopted Revenue Budget due to zoning delays.

PERFORMANCE MANAGEMENT

Real Estate Planning and Development is targeting to increase revenues by 10 percent, increase the number of acres of open space, and sell off vacant County lots.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Continue assisting the Parks Department in managing land mark units.	Increase revenue from land mark units by 10%.	$ of revenue.	$ 313,848	$ 730,464	$ 730,464	$ 843,264
Government Efficiency	Continue to preserve "open space".	Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Act.	# of acres of open space preserved.	NA	82.2	82.2	40.0
Government Efficiency	Re-engineer the County's real estate portfolio to consolidate the operations of County government.	Maintain a projection of surplus land sales.	# of vacant County lots sold.	NA	33	33	20

MANAGEMENT, BUDGET AND FINANCE VERTICAL



MANAGEMENT, BUDGET AND FINANCE VERTICAL

The Management, Budget & Finance Vertical (MB&F) continues to develop and refine the transformation it was charged to undertake in 2006; namely, the expansion of its traditional role of financial oversight and support as it has implemented its current role, that includes strategic management and operational improvement. Thus, MB&F is focused on operational efficiency, effectiveness and quality as it is still committed to ensuring budget planning and oversight and fiscal stability.

To do this, in addition to the departments that were added to the vertical in 2007, MB&F has introduced the Risk Management and Fleet Management units, to provide direct support of the County Executive's vision component of "relentlessly combating waste, fraud, and abuse."

VISION

The Management, Budget & Finance Vertical of Nassau County provides direct support of the Nassau County vision to reduce the taxpayer's financial burden as it:

- ***Facilitates the financial efficiency and operational effectiveness of government services;***
- ***Consolidates multiple layers of government; and,***
- ***Eliminates waste, fraud and abuse.***

The workforce has a global perspective of Nassau County and develops and implements creative solutions to the issues and concerns of the County's citizens and businesses.

MB&F has already achieved programmatic synergies between departments throughout the County and continues to work with Vertical Deputy County Executives and department heads to identify operational and technological solutions to support staff alignment and to bring together programs that are mutually supportive in service provision. 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.

MISSION

To develop creative solutions that will alleviate the financial burdens of its citizens. It does this by identifying and implementing measures that combat waste, fraud and abuse; providing fiscal stewardship; and, leading County-wide performance management and measurement. The staff of the MB&F Vertical is accountable to both internal and external stakeholders and provide services in a manner that is professional and innovative.

MB&F includes the Office of Management and Budget (OMB), Office of the Treasurer, Purchasing Assessment Review Commission, and the Department of Information Technology. Additionally, within OMB is a Project and Performance Management Unit; Revenue and Grants Management Unit; and the newly formed Risk Management and Fleet Management units. 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, 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) Center for Measurement Program (CMP) responding to ad hoc requests for performance information and analysis.

  In 2006, OMB established the Revenue and Grants Management 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.

  To assist the County Executive in his goal of minimizing waste, fraud and abuse, MB&F has introduced the following two new units within OMB:

  - *Risk Management:* The Risk Management Unit was established to help the County to minimize waste, fraud and abuse and provide a variety of services that include tracking and processing workers' compensation claims, accident investigations, processing of small claims, and the development of safety policies and procedures.
  - *Fleet Management*: Fleet Management acts as the central service agency with regard to the acquisition, use, and replacement of vehicles and rolling equipment owned by Nassau County and used by its workforce.

- ***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:*** This 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 monitoring and support of the County's Minority/Women Business Enterprise (M/WBE) legislation, and it has partnered with the Office of Minority Affairs and the Department of Information Technology to introduce electronic registration and bid solicitation to the vendor community. In addition, the Department of Purchasing is focusing on an initiative to consolidate vendors, commodity standardization and material just-in-time programs to improve pricing discounts and reduce the level of inventories.

- ***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 Commissioner positions appointed by the County Executive and approved by the County Legislature.

- ***Information Technology:*** The Department of Information Technology (IT) serves as the central point for planning, implementation and support of technology initiatives and infrastructure in the County. IT 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 constituents.

Duties of the Vertical are:

- Development and management of the County's $3.1 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 Nassau Health Care Corporation's (NHCC) financial activity;
- Planning, implementation and support for the County's technology infrastructure;
- Performance measurement and management;
- Targeted process improvement; and,
- Grants procurement, research and management.

New duties of the Vertical are:

- Protect the assets and earning power of the County from loss and destruction; and
- Manage the procurement and replacement of the County's fleet of vehicles.

Finally, MB&F serves as the Administration's primary liaison between 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, MB&F staff are engaged in the following additional duties and responsibilities:

- Strategic planning to ensure that the County engages in preparing for economic uncertainties;
- 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 Governmental Accounting Standards Board (GASB 45) calculations and related issues;
- Establishment or refinement of internal controls in targeted departments; and
- Assisting County Departments in managing internal and external audit processes as well as monitoring subsequent corrective action plans.

ASSESSMENT REVIEW COMMISSION

AR - ASSESSMENT REVIEW COMMISSION					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,283,155	3,693,610	1,787,621	3,714,928
	BB - EQUIPMENT	15,785	20,944	-	20,000
	DD - GENERAL EXPENSES	55,878	147,141	93,996	145,500
	DE - CONTRACTUAL SERVICES	1,790,000	1,680,000	-	1,701,000
EXPENSE Total		5,144,817	5,541,695	1,881,617	5,581,428
REVENUE					
	BF - RENTS & RECOVERIES	190,230	-	29,096	-
REVENUE Total		190,230	-	29,096	-

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	42	13	-
2007 Adopted Headcounts	43	13	-

ASSESSMENT REVIEW COMMISSION

The Assessment Review Commission (ARC) is a quasi-judicial body consisting of a chairperson and eight 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.

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

VISION

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

ARC will accomplish this vision by:

- Providing an accessible and transparent appeal process, that treats citizens and representatives with fairness, respect and integrity;
- Making accurate determinations of market value; and
- Avoiding undue reliance on litigation to resolve assessment disputes.

MISSION

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; and
- 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

- Educate citizens on the ease of filing appeals electronically through the Assessment Review on the Web system (AROW) using a targeted mailing to home owners;
- Respond to citizen assessment inquiries;
- Review of all valid assessment 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; and
- Continue to provide Nassau County with accurate review of appeals with a staff of appraisal professionals.

OBJECTIVES

- Reach out to citizens with mailings to inform them about the appeal process and the filing of appeals electronically through AROW;
- Increase the number of electronic filings by taxpayers through AROW;
- Respond to citizen inquiries in a timely manner;
- Review and maintain same level of valid residential & commercial assessment appeals for the years under review;
- Reduce number of corrected assessments;
- Pass changes to the Assessor and notify taxpayers of final determination;
- Increase amount of continuing education training hours to appraisal staff through professional appraisal organizations; and
- Coordinate with Office of the County Attorney, Assessment, and Office of the Treasurer on the property tax appeal process.

2008 BUDGET HIGHLIGHTS

The Assessment Review Commission's Fiscal 2008 Adopted Budget is $5.6 million. Included in this budget is $3.7 million in salary related expenses for 42 full-time employees and $1.7 million in contractual services for trial appraisal services for commercial and specialty properties.

PERFORMANCE MANAGEMENT

The Assessment Review Commission (ARC) continues to increase the number of Nassau County property owners utilizing AROW to file assessment appeals and reviewing all valid assessment appeals for the current annual assessment year. ARC is committed to correcting assessment errors before the taxes are due and prior to the "close" of the final assessment roll. ARC's team of professional appraisers stay current with state and local laws through annual training courses and are committed to customer service by responding to the inquiries in a timely manner.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Educate citizens on the ease of filing appeals electronically through AROW.	Increase # of appeals via electonic filing.	% of appeals filed through AROW.	38%	40%	49%	55%
Government Efficiency	Respond to citizens who contact ARC's customer service.	Respond to citizen inquiries in a timely manner.	The # of customer service inquiries received by the Assessment Review Commission	4,235	3,960	6,546	3,960
Government Efficiency	Review of all valid assessment appeals for the current annual assessment year.	Maintain valid residential assessment appeals for the years under review.	# of parcels reviewed.	18,600	19,300	21,000	21,000
Government Efficiency	Correct assessment errors before the taxes are due and the County's refund obligation accrues.	Reduce # of of corrected assessments.	Total # of parcels that were reduced by ARC during the administrative appeals process.	15,543	12,320	12,348	12,000
Government Efficiency	Continue to provide Nassau County with accurate review of appeals with a staff of appraisal professionals.	Increase continuing education training.	# of training hours attended.	NA	250	189	341
Government Efficiency	Review all valid assessment appeals annually.	Review and maintain same level of valid residential & commercial assessment appeals	Total # of parcels where an appeal was filed for the current year under review.	146,439	140,397	140,989	140,397

BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,739,191	3,014,764	1,730,263	3,726,015
	AC - WORKERS COMPENSATION	-	-	-	9,016,267
	BB - EQUIPMENT	-	6,569	-	-
	DD - GENERAL EXPENSES	38,890	87,311	63,697	33,200
	DE - CONTRACTUAL SERVICES	3,164,999	269,119	501,828	1,153,220
	OO - OTHER EXPENSES	-	-	-	500,000
EXPENSE Total		**5,943,080**	**3,377,763**	**2,295,788**	**14,428,702**
REVENUE					
	BF - RENTS & RECOVERIES	-	-	22,978	2,000,000
	BI - CAP BACKCHARGES	-	35,125	-	-
	BJ - INTERDEPT REVENUES	-	-	-	613,353
REVENUE Total		**-**	**35,125**	**22,978**	**2,613,353**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	44	3	-
2007 Adopted Headcounts	38	1	-

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget (OMB) is responsible for measuring both operational and financial performance, recommending corrective actions when necessary, establishing a stronger link between performance and budget decisions, and conducting project management and business process review.

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, 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 their 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 County-wide, programmatic and departmental missions, goals and objectives.

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

MISSION

The Office of Management and Budget (OMB) ensures 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.

- 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;
- Analyzing the fiscal impact of all proposed County ordinances and State legislation;

- Assisting in the development and implementation of operational improvements to County agencies through internal consulting and project management;
- Developing policies and procedures to minimize risk and audit criticisms;
- Safeguarding assets, identifying risks and eliminating liabilities;
- Monitoring the acquisition and disposal of all equipment that is part of the County's motorized inventory within its Fleet Management program.

The Risk Management Unit was established in 2007 to address the County's risk exposures. In the first and second quarters, the required staffing was added to the unit. Since the establishment of the unit, the workers' compensation claims processing has been revised to include a case management program and on-line reporting of new claims activity for the major departments.

GOALS

- Maintain fiscal balance in 2008:
- Develop a 2009 Operating Budget, Capital Budget and 2009-2012 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 by integrating additional County departments into the performance measurement system, PBviews;
- Improve quality of financial reporting;
- Provide high-quality fiscal support to verticals and departments;
- Achieve 2008 workers' compensation budget and absorb increased cost of workers' compensation indemnity increase by improved claims management and reduced claims activity.
- Centralize workers' compensation claims reporting for non-207 (c) departments; and
- Develop a Risk Management Plan for Parks, Recreation and Museums.

OBJECTIVES

- Achieve year-end operating surplus;
- Achieve $7.8 million in 2008 smart government initiatives;
- Strive for $8.1 million in savings from 2008 smart government initiatives;
- Maintain credit ratings at A level;
- Enroll total of 34 departments in PBviews performance measurement program;
- Earn Government Finance Officers Association Distinguished Budget Presentation Award;
- Maintain average number of days to review contracts;
- Maintain average number of days to process budget transfers and supplemental appropriations; and
- Maintain the number of County fleet vehicles and average age of fleet vehicles to reduce maintenance costs.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Office of Management and Budget (OMB) totals approximately $14.4 million. This includes approximately $3.7 million in salary-related expenses for 44 full-time employees and three part-time employees, $9 million dollars for workers' compensation expenses and approximately $1.2 million in other-than-personal-services expenditures. Also included in the Fiscal 2008 Adopted Budget is $500,000 for anticipated insurance premiums for commercial insurance to mitigate exposure to potential large losses related to the County's real estate.

OMB's staffing includes 16 full-time employees assigned to the Finance and Operations Unit, seven full-time employees assigned to the Performance Measurement and Project Management units, six full-time employees assigned to Risk Management, one full-time employee assigned to Fleet Management, two full-time employees to Grants Management and 12 staff detailed to provide fiscal support to other County departments.

OMB's approximately $1.2 million contractual services appropriation includes funding for the County's financial advisor and for a third-party vendor who processes workers' compensation claims. The remaining other-than-personal-services appropriation covers enrollment in the International City/County Management Association (ICMA) and maintenance of the PBViews performance measurement software.

The Fiscal 2008 Adopted Workers' Compensation Budget of $17 million, including $1.1 million in debt services, represents a 25 percent reduction from the original 2007 budget and a 21 percent reduction from the revised 2007 Budget. The 2008 Workers Compensation budget includes direct budgets for the Police District, Police Headquarters, Public Works and Correctional Center. These four departments represent most of the total claim activities and expenses for the program. By budgeting at the department level, the County is taking steps to provide for more forecast management of claims and safety related issues as it relates to workers' compensation.

The 2008 Workers' Compensation budget also includes a major initiative, the buyout of the permanent and partial disability claims. The objective of the initiative is to sell the current claims to an insurance company who will settle the claims by means of lump sum payments. This initiative will provide a savings of $5 million in 2008. Additional savings will be used to offset inflationary and regulatory increases by means of a prescription plan, case management program and safety review program.

Revenue in the Fiscal 2008 Adopted Budget includes $2 million in subrogation recoveries and approximately $613,000 in inter-departmental revenues relating to workers compensation expenses.

PERFORMANCE MANAGEMENT

OMB services all of the Nassau County government, therefore the department tracks performance measures that are budget, service, and goal oriented. OMB has met all of its service targets and plans to maintain the same service levels in 2008.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Maintain Credit Ratings.	Maintain Fitch, Moody's and Standard & Poor's ratings at "A" level.	Ratings.	A Level	A Level	A Level	A Level
Government Efficiency	Integrate County departments into performance measurement.	Integrate all administrative departments into Pbviews.	# Of departments.	8	20	20	34
Government Efficiency	Maintain service to the departments OMB supports.	Maintain the average number of days to review contracts to 5 days.	Average # of days.	NA	5	5	5
Government Efficiency		Maintain the average number of days to process supplemental appropriations to 9.2 days.	Average # of days.	11	9.2	7	7
Government Efficiency		Maintain the average number of days to process board transfers to 7.5 days.	Average # of days.	NA	7.5	6	6
Government Efficiency	Reduce the County's operating costs.	Reduce the # of County fleet vehicles.	# of vehicles in the County fleet.	1,384	1,315	1,400	1,250
Government Efficiency		Reduce the average age of fleet vehicles to reduce maintenance costs.	Average age in years of all vehicles in the County fleet.	10.1	8.1	8.3	7.5
Government Efficiency	Reduce operating expenses by running County government more efficiently through business process improvement projects.	Improve BPI on original schedules established by management.	% of BPI projects on schedule.	NA	90.0%	90.0%	95.0%
Government Efficiency	Implement gap closing initiatives.	Achieve SGI Full Year savings of $8,174,716.	$ savings achieved through Smart Government Initiatives (SGIs).	NA	$12,813,115	$11,869,115	$8,174,716

IT - INFORMATION TECHNOLOGY

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	8,621,741	9,192,419	4,787,207	9,894,430
	BB - EQUIPMENT	149,388	95,200	27,058	35,000
	DD - GENERAL EXPENSES	2,087,710	1,984,548	1,560,086	995,962
	DE - CONTRACTUAL SERVICES	5,812,620	8,219,056	4,678,416	9,163,438
	DF - UTILITY COSTS	4,001,830	4,909,602	2,359,326	4,882,944
	HF - INTER-DEPARTMENTAL CHARGES	1,561,133	1,595,556	-	1,877,295
EXPENSE Total		**22,234,422**	**25,996,381**	**13,412,093**	**26,849,069**
REVENUE					
	BF - RENTS & RECOVERIES	1,078,809	-	-	-
	BH - DEPT REVENUES	(113,503)	202,000	53,244	27,000
	BI - CAP BACKCHARGES	277,197	2,801,290	(277,197)	3,128,855
	BJ - INTERDEPT REVENUES	5,444,590	5,966,382	1,386,474	6,613,176
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	483,809	372,000	168,170	372,000
REVENUE Total		**7,170,902**	**9,341,672**	**1,330,691**	**10,141,031**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	112	-	-
2007 Adopted Headcounts	104	2	-

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. The department actively partners with other County departments and management to implement common technology solutions and services that enable efficient operations and delivery of County services, while maximizing the County's investment in technology.

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;
- Allow business needs to drive the use of technology;
- Give precedence to collective priorities over those of any single department; and
- Use best practices to create effective solutions.

MISSION

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 the IT Help Desk;
- Reduce the number of second call incidents into the IT Help Desk;
- Maintain the total number of work requests as requested through the IT Help Desk;
- Reduce the Mean Time to Replace Service;
- Maintain maximum uptime connectivity of the core network;
- Manage projects on-time and on-budget;
- Incorporate GIS functionality into common solutions for agencies;
- Provide training on technology solutions to County employees; and
- Increase the number of hits to the County website over the prior year's volume.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Department of Information Technology is $26.8 million. This budget will allow the department to continue directly aligning technology resources in support of vertical and agency requirements, sustain the ongoing support and management for technology projects that have been included in the multi-year capital improvement plan, consolidate technical facilities and operations, and maximize technology solutions across the enterprise.

The Fiscal 2008 Adopted Budget includes $9.9 million in salary-related expenses for 112 full-time employees. It is projected that expenses for these several positions will be capitalized against technology capital projects.

The Other-Than-Personnel-Services (OTPS) budget totals $16.9 million for 2008 including $1.9 million in inter-departmental charges. Increases in contractual services reflect County-wide licensing for software, maintenance charges of systems, and an increase in mobile and communications charges.

The OTPS budget includes a decrease in equipment expenses from the Fiscal 2007 Adopted Budget by approximately 60 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.

Training of County and IT employees has been a key initiative of the department for the past two years. IT has offered and coordinated desktop and software training that was available County-wide for employees. During the past two years of this initiative, over 4,000 training units have been delivered. To further provide training resources, IT has coordinated with a major software developer to offer on-line training courses.

Support of County-wide initiatives and improving the business process of agencies and departments continues to be key goals and objectives of the IT Department. This continued focus will allow for common solutions and a more business-oriented approach to fulfill the needs and requirements of the County.

During 2008, the department will begin a computer network security risk assessment and prepare recommendations to diminish the County's risk exposure to computer viruses and other network security risks.

The Department of Information Technology’s Fiscal 2008 Adopted Revenue Budget totals approximately $10.1 million including $6.6 million in inter-departmental revenues. Also included in the revenue is $3.1 million in capital charge backs and approximately $400,000 in State Aid.

PERFORMANCE MANAGEMENT

The IT department has identified performance measures that will quantify results and progress toward the achievement of selected program goals and service objectives. The department has set 2008 targets that will either maintain or improve service levels that were achieved in 2007. The department is committed to provide quality services in a timely manner to all County departments.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	To use best practices to provide effective service.	To reduce the number of trouble reports to 10% less than 2007.	# of trouble tickets opened.	5,895	5,305	4,650	4,185
Government Efficiency		To reduce the # of 2nd call incidents.	# of 2nd call incidents.	330	248	170	128
Government Efficiency		Reduce the meantime to repair.	# of days.	5.5	4.0	3.0	2.0
Government Efficiency		% uptime of core network	% of time.	100.0%	99.9%	99.9%	99.9%
Government Efficiency		Manage IT Projects to be on time and budget.	% of projects on time/on budget.	79.2%	80.0%	80.0%	80.0%
Government Efficiency	Provide citizens, the business community and County government with access to appropriate information and technology services	Extend GIS licenses to outside agencies	# of licenses granted.	219	223	223	227
Government Efficiency		Increase the number of hits to County Site.	# of hits.	294,570,620	338,756,214	360,000,000	396,000,000
Government Efficiency	Have an empowered and highly motivated workforce that is skilled in the latest technologies	Provide technology training to users.	# of training sessions completed.	2,879	1,041	1,041	1,145
Government Efficiency		Provide technology training to IT staff.	# of training sessions completed.	83	70	70	77

DEPARTMENT OF PURCHASING

PR - PURCHASING DEPARTMENT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,426,961	1,634,329	823,533	1,706,442
	BB - EQUIPMENT	-	1,999	346	1,550
	CC - MATERIALS & SUPPLIES	(258)	-	-	-
	DD - GENERAL EXPENSES	15,693	29,084	14,484	30,550
	DE - CONTRACTUAL SERVICES	92,668	164,500	1,360	153,200
	HF - INTER-DEPARTMENTAL CHARGES	122,257	1,772,047	-	215,311
EXPENSE Total		**1,657,320**	**3,601,959**	**839,722**	**2,107,053**
REVENUE					
	BF - RENTS & RECOVERIES	306,424	52,000	247,484	650,000
	BH - DEPT REVENUES	1,341	28,000	1,965	20,500
	BJ - INTERDEPT REVENUES	593,193	765,303	171,618	1,432,606
REVENUE Total		**900,958**	**845,303**	**421,067**	**2,103,106**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	25	-	-
2007 Adopted Headcounts	24	-	-

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

- 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 Financial Accounting Management Information System (FAMIS) to ensure timely processing. Distribute weekly status reports listing contracts pending in the system to department heads and Deputy County Executive to serve as an expediting tool; subsequently manage the process during Fiscal 2008;
- Achieve savings for the County on purchases and contracts through aggressive negotiations;
- Meet all service levels required by the various agencies while ensuring full compliance with NYS municipal purchasing law;
- 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;
- Initiate and finalize inventory management with the assistance of the Office of Management and Budget (OMB), the Department of Information Technology and various agencies;
- Streamline and reorganize departmental functions where appropriate to yield operating efficiencies;
- Continue to work with Tier and Information Technology in testing and implementing all phases and functionalities of E-Procurement; and
- To accelerate outreach efforts to Minority and Women Owned Business Enterprise (M/WBE) vendors to promote greater business opportunities with M/WBE enterprises.

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 customers' 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, where practical to produce economies of scale savings;
- Improve turn around time from receipt of posted requisition to issuance of purchase order through increased monitoring of workflow to achieve an overall average turn around time of 1.5 days;

- Work with JPMorgan Chase, the Office of Comptrollers, the County Attorneys, the Compliance Office, Fleet and OMB to expand the Just-In-Time (JIT) Procurement Account initiative for Auto Parts;
- Increase the on-line vendor database count to 6,000 to increase vendor awareness and competition;
- 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;
- 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 and other methods of auctioning of surplus property including but not limited to furniture, computer equipment, miscellaneous equipment and vehicles; and
- Engage in a more aggressive sourcing of competitive vendors to achieve $1,700,000 in 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 New York State contract. Also, by documenting savings yielded from comparing current prices paid versus past prices for the same items and comparing purchase order final pricing to encumbered amounts.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Department of Purchasing totals approximately $2.1 million. This primarily represents $1.7 million in salary-related expenses for 25 full-time employees, approximately $400,000 in other-than-personal-services expenditures including approximately $200,000 in inter-departmental charges. The Purchasing Department will continue the implementation of the JIT initiative, which will make the County more efficient and will save in the administration of purchasing office supplies. Furthermore, Purchasing will continue implementing additional procurement Account purchases for travel related expenses, utilizing procedures similar to those found in the JIT program.

During the latter part of 2007 and continuing into 2008, Purchasing will continue to process on-line vendor registrations and initiate vendor bid submission to reduce administrative efforts and increase efficiencies. During 2008, the department will continue to work towards enhancing the electronic contracts routing process by decreasing the time it takes to process a contract from start to finish within the Nassau Integrated Financial System (NIFS).

PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. The measures for 2008 have been adjusted to provide a better view of how well the department is performing.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Streamline and reorganize departmental functions where appropriate to yield operating efficiencies.	Maintain turn around time from receipt of requisition to review the requisition and release to buyers.	Average # Days to review Requisitions before posting to Buyers.	NA	1.5	1.5	1.5
Government Efficiency		Maintain turn around time from receipt of requisition to PO issuance through increased monitoring of workflow to achieve an average turn around time of 3days, which includes weekend and holiday scenarios.	Average # Days to review Direct Purchase Orders before approval and Printing.	NA	3	2	1.9
Government Efficiency		Maintain turn around time from receipt of a posted requisition to issuance of purchase order.	Average # Days to convert a posted Requisition to a Purchase Order.	NA	1.5	1.5	1.4
Government Efficiency	Assume the primary responsibilities of Purchasing's on-going contracts process serving all agencies.	Complete the routing of a personal service contract through the financial system within 35 days.	# of Days contracts awaiting completion in NIFS system.	NA	35	37	35
Government Efficiency	Achieve savings for the County on purchases and contracts through aggressive negotiations.	Engage in a more aggressive sourcing of competitive vendors to achieve $1,700,000 savings potential.	Price paid vs. Encumbered or Last Price (documented).	NA	$1,600,000	$1,600,000	$1,700,000
Government Efficiency	Implement E-Procurement.	Increase the on-line vendor database count to 6,000.	# of Vendors registered in E-Procurement.	NA	5,000	5,600	6,000

TR - COUNTY TREASURER

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,500,938	2,674,614	1,359,873	2,595,025
	BB - EQUIPMENT	8,223	9,615	2,933	18,949
	DD - GENERAL EXPENSES	294,925	287,734	279,063	299,241
	DE - CONTRACTUAL SERVICES	948,551	586,560	(10,631)	110,239
	OO - OTHER EXPENSES	12,061,587	25,000,000	9,064,995	40,000,000
EXPENSE Total		**15,814,225**	**28,558,523**	**10,696,232**	**43,023,454**
REVENUE					
	BA - INT PENALTY ON TAX	22,532,343	24,650,000	11,932,772	22,500,000
	BD - FINES & FORFEITS	6,772	10,000	4,201	10,000
	BE - INVEST INCOME	22,965,501	19,600,000	8,179,433	23,453,485
	BF - RENTS & RECOVERIES	320,013	-	1,444,263	-
	BH - DEPT REVENUES	634,779	420,000	373,731	610,000
	TX - SPECIAL TAXS - SPECIAL TAXES	4,225,528	3,096,250	1,432,530	3,405,000
REVENUE Total		**50,684,935**	**47,776,250**	**23,366,929**	**49,978,485**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	41	-	-
2007 Adopted Headcounts	45	-	-

OFFICE OF THE TREASURER

As a Chief Fiscal Officer of the County, the Treasurer acts as custodian of the County funds. In addition to processing and recording all receipts and disbursements of County funds, the Office of the Treasurer authorizes the issuance of County debt, maintains banking relationships and invests available funds, collects delinquent property taxes, processes the payment of property tax refunds and manages the sale of tax liens. The Office is organized into three units:

VISION

To establish and maintain the Treasurer's Office as an organization that emphasizes quality of service and actively supports the improvement of services and processes that keep pace with changes in the financial environment.

Debt and Investments: The Debt and Investments unit manages the issuance of County debt, including capital and cash flow borrowings, and invests available funds on a daily basis.

Tax (Includes Tax Certiorari, Tax Sale and Tax Records): The Tax unit maintains official County tax records, collects delinquent property taxes, processes the payment of property tax refunds (judgments, small claims and petitions) and conducts an annual tax lien sale.

MISSION

To provide quality financial services, and to manage the County's financial resources effectively and efficiently.

Accounting: The Accounting unit processes and records all receipts and disbursements of County funds. The Treasurer has sole authority to issue and distribute County checks, including payroll and vendor checks. In addition, the Accounting unit prepares financial statements of component units, including the Nassau County Sewer and Storm Water Finance Authority, and the Nassau County Tobacco Settlement Corporation.

As part of managing County debt issuances, the Office maintains an up-to-date database with all of the County's debt and debt service payments, and monitors the use of debt proceeds to ensure compliance with Local Finance Law.

The Accounting unit also issues certificates of residency, holds money, including court & trust and bail, in escrow, and collects the Hotel/Motel and Entertainment surcharge taxes.

ACHIEVEMENTS

- Realized investment income of $13.3 million for July 2007 year to date. On track to exceed 2007 budgeted investment income of $19.6 million;
- Completed Request for Proposal (RFP) process and selected a vendor to implement an automated system which will enable residents to pay delinquent property taxes with credit cards via the internet. Implementation scheduled to be completed by end of 2007;
- Integrated the financial statements of the Nassau County Sewer and Storm Water Finance Authority, and the Nassau County Tobacco Settlement Corporation with the County's accounting system;

- Transitioned responsibility for maintaining the County's debt service database (DBC) from OMB to Treasury;
- Worked with the Department of Information Technology to create a program that enables Treasury to generate customized tax certiorari reports containing historical payment data by type of claim (average payment per claim, average time to process claims etc.);
- Consolidated Tax Certiorari and Tax Sale & Records units. This will increase efficiency by enabling the Tax unit to assign limited resources based on work flow and needs; and
- Issued $87 million of Bond Anticipation Notes (BANs) and $75 million of Revenue Anticipation Notes (RANs) at attractive rates.

GOALS

- Maximize investment income, while providing sufficient liquidity and minimizing risk;
- Decrease the number of outstanding Nassau County tax liens;
- Increase efficiency through automation;
- Improve timeliness of account reconciliation;
- Improve processing of disbursements and receipts; and
- Ensure adequacy of compliance and controls.

OBJECTIVES

- Refine monthly cash flow reports to analyze ability and potential benefit of extending investment maturities;
- Implement voice response system for tax inquiries;
- Reduce the number of Nassau County tax liens by 50 percent through a bulk lien sale;
- Increase 15 percent of taxes paid to the County via online payments;
- Automate functions that are manually intensive, such as reconciliation of the Book of Balances;
- Maximize use of e-banking to reconcile bank accounts;
- Eliminate duplicate or unnecessary bank accounts;
- Complete initiative to convert to Electronic Funds Transfer (EFT) for vendor payments;
- Coordinate with the Department Parks, Recreation and Museums to improve efficiency of processing and depositing funds generated by the Department Parks, Recreation and Museums;
- Implement remote check deposit capability; and
- Finalize Policies and Procedures manual.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Office of the County Treasurer totals approximately $43 million, including $40 million for the settlement of tax certiorari payments. The remaining $3 million of expenses includes $2.6 million in salary related expenses for 41 full-time employees and approximately $400,000 in other-than-personnel-services expenditures.

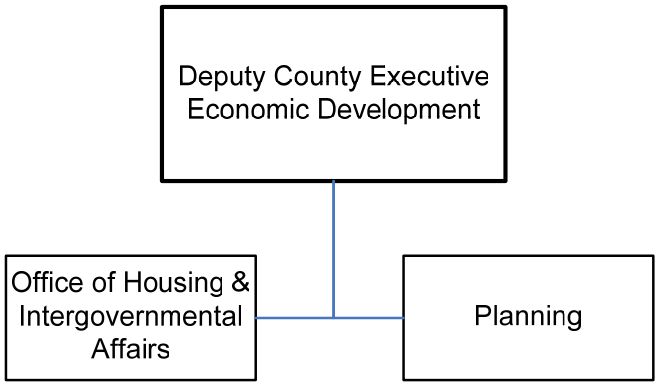
The Fiscal 2008 Adopted Budget includes $50 million in revenues. The revenues consist primarily of $23.5 million in investment income, $22.5 million in interest and penalties on taxes, and $3.4 million in special taxes.

PERFORMANCE MANAGEMENT

The Office of the Treasurer is improving their efficiency through the use of Electronic Funds Transfer and online payments. By conducting bulk lien sales in 2007 and 2008, they are anticipating that the outstanding tax liens currently on the County books will be eliminated.

PERFORMANCE MANAGEMENT							
2020 Vision Goals	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	Improve processing of disbursements and receipts.	To convert flex plan payments to EFT.	% of flex plan payments paid via EFT.	NA	0%	0%	100%
Government Efficiency	Decrease the number of outstanding Nassau County tax liens.	Reduce the # of Nassau County tax liens by 50% through a bulk lien sale.	% reduction of Nassau County Tax liens.	NA	50.0%	50.0%	100.0%
Government Efficiency	Increase efficiency through automation.	To receive 15% of taxes paid to the County via online payments.	% of tax payments received via online payment.	NA	0.0%	0.0%	15.0%
Government Efficiency	Improve timeliness of account reconciliation.	To reduce the number of bank accounts to 100.	# of Bank accounts.	NA	106	106	100

ECONOMIC DEVELOPMENT VERTICAL



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.

The EDV, consisting of the Planning Department and OHIA, has a combined 34 full-time staff compared to 35 in 2007. Fiscal 2008 Adopted Expenses are $55.1 million versus $54.2 million in 2007, and 2008 Revenues are $4.6 million compared to $4.5 in 2007.

DESCRIPTION

The **EDV'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 **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 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.

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 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), New York State 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. The Unit's 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 EDV 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.

Blueprint 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

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; and
- 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

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,055,807	1,071,146	575,874	1,004,101
	BB - EQUIPMENT	1,675	17,136	1,294	1,000
	DD - GENERAL EXPENSES	79,169	235,192	55,503	183,563
	DE - CONTRACTUAL SERVICES	34,500	2,595,000	-	2,500,000
	HF - INTER-DEPARTMENTAL CHARGES	512,367	539,221	68,229	449,072
EXPENSE Total		**1,683,518**	**4,457,695**	**700,900**	**4,137,736**
REVENUE					
	BF - RENTS & RECOVERIES	450	-	337	-
	BG - REVENUE OFFSET TO EXPENSE	-	-	-	450,000
	BH - DEPT REVENUES	-	-	150	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	841,274	608,597	538,926	589,044
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	49,547	600,000	-	1,000,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	1,800,000	11,427	865,000
REVENUE Total		**891,271**	**3,008,597**	**550,840**	**2,904,044**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	10	-	-
2007 Adopted Headcounts	11	-	-

OFFICE OF HOUSING AND INTERGOVERNMENTAL AFFAIRS

The Office of Housing & Intergovernmental Affairs' (OHIA) 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)

BDU seeks to make Nassau County a destination for businesses wanting 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, NYS Department of Economic Development and the NYS 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 based on their demonstration of either capital investment in their business the first year they are certified and/or annual job creation for up to the total 10-year duration of the Empire Zones Program.

MISSION

To promote sustainable economic development in the form of business investment and the creation of high-skill, high-wage jobs, while expanding the tax base and by returning Brownfield properties to productive reuse and to turn Brownfields into viable economic assets for the benefit of Nassau County residents.

The BDU 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 BDU 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 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, BDU 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 federal, state and local governments, as well as resources of its own, to promote economic growth in Nassau County.

BDU 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.

BDU 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.

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

- Increase the number of businesses attracted to and retained within Nassau County with primary emphasis on high-tech and high-skilled industries that will result in the creation of new jobs; and
- Increase the number of Empire Zone applications received for certification resulting in more Qualified Empire Zone Enterprises in the County that stimulate capital investment and job creation.

OBJECTIVES

The key objectives of the BDU for 2008 are to:

- Secure a marketing agency to implement a comprehensive marketing communications plan that encompasses a strong advertising and direct marketing focus to businesses, real estate developers, and various constituents;
- Analyze the composition and types of businesses that exist within the Empire Zone to better target their needs through the commissioning of an economic analysis of the Empire Zone businesses;
- Establish a General Purpose Foreign Trade Zone in Nassau County for the purpose of creating additional opportunities for increased job creation and investment and to foster greater global competitiveness of Nassau County-based businesses;
- Participate in economic development and business development meetings, workshops, and conferences to promote the County's business development efforts;
- Support the expansion of the Grow Nassau Fund to small businesses in an effort to support the development of small businesses in the County; and
- Participate in outreach programs to reach small and medium size businesses, non-profit organizations and minority and women-owned firms.

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; and
- Clean-up and redevelopment of brownfields will allow the maximization of existing land to develop affordable housing for the future.

GOAL

- Return vacant, blighted and underutilized properties to productive use.

OBJECTIVES

The key objectives of the BRU for 2008 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;
- 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; and
- Create a preliminary brownfield site inventory, to be used as a marketing tool for economic development purposes.

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. Nassau County was awarded $1,200,000 from the EPA to capitalize this program.

BRU has also taken steps to determine the current environmental conditions of brownfields with a high potential for redevelopment. Using a $200,000 award from the EPA, Phase I and II Environmental Site Assessments have been or are being undertaken at a variety of locations throughout the County:

- **Roosevelt** - Environmental assessments were completed at the future site of the Freeport/Roosevelt Health Clinic. The Clinic is currently in predevelopment.
- **Baldwin** – Environmental assessments were completed at a 35-acre County-owned site on Coes Neck Road. Prior to being acquired by the County, the site was used as a sand and gravel mining operation in the 1950s, a waste disposal site in the 1960s and 1970s, and an asphalt plant in the 1960s and 1970s. To date, Phase I\II Site Assessments have been completed. As requested by the community and the DEC, an additional Phase II has been performed and completed. The County continues to work with the local community and representatives to determine the best future use of the site. To further this process the County identified funding to assist the local community group to perform a peer review of all environmental documents and reports.
- **Hempstead** – The County-funded environmental assessments in support of efforts to redevelop an abandoned site, the previous uses of which include a U.S. Post Office and a gas station, into a multi-purpose Community Center. To date, Phase I\II Assessments have been completed. Presently, the County is providing funding for the removal of underground storage tanks (UST) identified during the environmental assessments. A ceremonial groundbreaking was held onsite. The multi purpose, green building (the first of its kind) started construction in June 2007.
- **Various Locations** – The County has identified tax-delinquent commercial and industrial sites with high potential for redevelopment. Initial environmental assessments are underway at these sites. Sites which are acquired by the County will be marketed publicly to parties which will redevelop the sites to further the County's economic development goals. A Request for Proposal for the sale of these properties is in progress and is expected to be issued in the fourth quarter of 2007.

Finally, the BRU has consulted with various public and private entities to develop solutions to brownfields-related issues. Other projects are set to launch next year, including a potential partnership with a local non-profit to redevelop abandoned gas stations throughout the County. Additionally, BRU efforts include the redevelopment of tax-delinquent brownfields and abandoned gas stations.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the OHIA is nearly $4.2 million, including salary related expenses of $1 million for 10 full-time employees and $3.2 million for other-than-personal-services expenditures. Funding for the various Business Development and Brownfield Remediation projects described previously along with $493,759 in inter-departmental charges are included within the $3.2 million. Revenues include approximately $600,000 from grant fund reimbursements, $450,000 in developer contributions and $1.9 million in various grants from the U.S. Environmental Protection Agency for the Brownfield Revolving Loan Fund and the 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.

OHIA's efforts towards economic expansion will be coordinated with other outreach and assistance programs for overall neighborhood revitalization, and minority business development.

Since the commencement of Nassau County's Empire Zone Program, 13 businesses have been jointly approved by NYS and the Local Zone Certification Officer. One of these businesses is a Regionally Significant Project (RSP).

PERFORMANCE MANAGEMENT

The BDU attempts to attract more business to the County by assisting businesses in the application processes for Empire Zones programs. BDU also seeks to receive more publicity to attract businesses to the region by contracting with a marketing agency. OHIA's BRU is seeking to complete site assessments in an attempt to redevelop land.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Economic Growth	Attract and retain more businesses to Nassau County that will stimulate business capital investment and high-skill, high-wage job creation.	Utilize the Empire Zones Program as an incentive for increased business attraction and retention.	Number of Regionally Significant Project applications received	NA	10	8	12
Economic Growth	Attract and retain more businesses to Nassau County that will stimulate business capital investment and high-skill, high-wage job creation.	Utilize the Empire Zones Program as an incentive for business attraction and retention for qualified businesses that plan to expand and create new jobs.	Number of EZ(Empire Zone)-1 applications received	NA	10	13	14
Economic Growth		Certify Empire project business, particularly within high priority industry.	Number of Emipre Zone Applications jointly approved with NY State and Department of Economic Development & Labor	18	16	16	20
Economic Growth		Certify Empire project business, particularly within high priority industry.	EZ Applications - Locally Certified	NA	16	16	22
Economic Growth	Our goal is to return (Brownfields) vacant, blighted and undertilized properties to productive reuse.	Maintain the number of properties which are identified and assessed as possible remediated Brownfield properties.	Number Of Phase I & Phase II Environmental Site Assessments (ESA) completed. # Of completed ESA resulting in redevelopment.	NA	3	3	3

PL - PLANNING

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,630,947	1,886,354	804,878	2,013,564
	BB - EQUIPMENT	-	143	10,664	-
	DD - GENERAL EXPENSES	57,708	94,575	32,100	72,147
	DE - CONTRACTUAL SERVICES	1,238,495	502,500	(700,000)	1,090,800
	HF - INTER-DEPARTMENTAL CHARGES	-	-	-	335,667
	MM - MASS TRANSPORTATION	45,902,617	47,226,304	13,666,896	47,370,357
	OO - OTHER EXPENSES	75,000	75,000	-	75,000
EXPENSE Total		**48,904,767**	**49,784,876**	**13,814,538**	**50,957,535**
REVENUE					
	BD - FINES & FORFEITS	-	30,000	-	10,000
	BF - RENTS & RECOVERIES	(13,129)	-	(1,791)	-
	BH - DEPT REVENUES	1,438,775	1,295,500	611,776	1,557,875
	BK - SERVICE FEES	20	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	12,000	10,076	33,998
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	547,947	191,814	8,800	191,814
REVENUE Total		**1,973,614**	**1,529,314**	**628,862**	**1,793,687**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	24	10	-
2007 Proposed Headcounts	24	14	-

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 Metropolitan Transportation Authority (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, 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 provide 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

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 SEQRA process. Represent the County Executive and the Commission before many groups relating to Planning and Environmental issues, and continue to work with Open Space Parks Advisory Committee (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;
- Improve the quality of services provided to the Public, the Planning Commission and the County through expedited review of individual applications, increased computerizations of functions and expanded role in connection with regional land use issues; and
- 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; and
- Increase focus on regional land use issues consistent with the County Executive's strategic vision for economic development and transit-oriented development principles.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Planning Department totals $50.9 million in expenses and $1.8 million in revenue. The major component of the expense budget is $47.4 million in mass transportation subsidies. Nassau County is providing $10.5 million for Long Island Bus services, which includes $7.5 million for fixed routes and $3 million for paratransit routes. The funding for these subsidies is beyond mandated amounts set by the State for transportation subsidies. The Budget includes $2 million in salary-related expenses for 24 full-time employees and $1.5 million in other-than-personal expenses, of which, $278,357 are inter-departmental charges.

In 2007, the County Executive appointed members to the Long Island Regional Planning Board, and working with members appointed by Suffolk County, developed a process to examine and make recommendations 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 appointed 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 for which the County Executive set aside $1 million in 2007 and another $400,000 in 2008 to be awarded to Nassau County communities to fund projects that support and develop downtown areas. These projects range from performing 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.

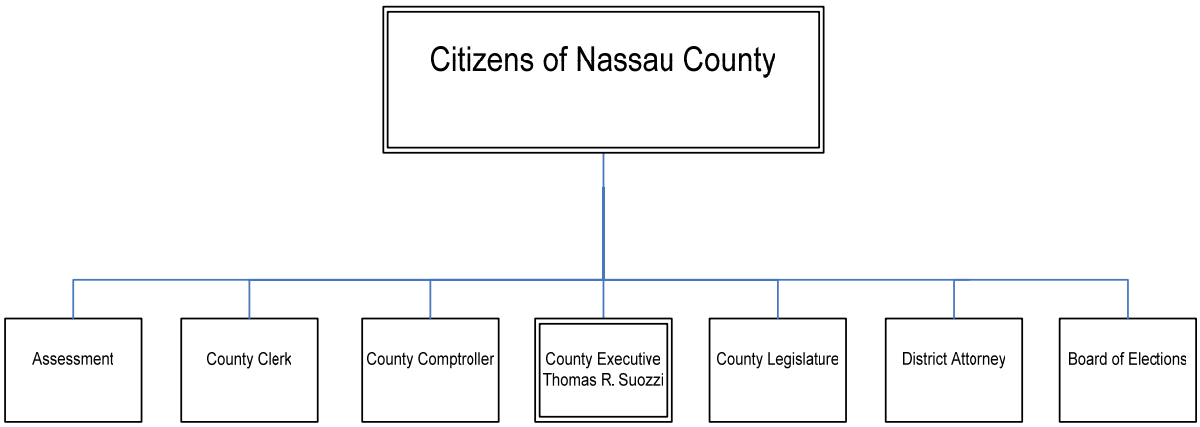
PERFORMANCE MANAGEMENT

The department has identified performance measures which will quantify results and progress toward the achievement of selected program goals and service objectives. As the performance management process matures progress will be reported both against actual and targeted results.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Efficiency	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.	Maintain focus on regional land use issues consistent with the County Executive's strategic vision for economic development.	Number of Sub-Division Applications Waivers Processed.	NA	110	110	110
Government Efficiency	To increase revenue to the County and improve service to Long Island Customers.	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.	The number of new bus shelters with paid advertisement.	NA	5	5	5

ELECTED OFFICIALS

ELECTED OFFICIALS



ELECTED OFFICIALS

The Fiscal 2008 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

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	11,795,095	13,102,659	6,997,354	14,522,205
	BB - EQUIPMENT	284,066	316,737	182,402	85,000
	DD - GENERAL EXPENSES	834,991	825,918	657,966	810,000
	DE - CONTRACTUAL SERVICES	1,130,197	2,405,106	1,580,000	792,579
EXPENSE Total		**14,044,349**	**16,650,420**	**9,417,723**	**16,209,784**
REVENUE					
	BF - RENTS & RECOVERIES	466,494	-	-	-
	BH - DEPT REVENUES	157,275	245,000	84,721	210,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	916,523	800,000	-	916,523
REVENUE Total		**1,540,292**	**1,045,000**	**84,721**	**1,126,523**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	**258**	**7**	**-**
2007 Adopted Headcounts	**251**	**7**	**-**

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. The administration division plans, directs and coordinates all activities of the Department and its divisions. Counsel to the Assessor and Public Relations are part of this division.

Community Services

The Community Services Division deals directly with the public by 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.

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 that is used in the development of income models used to value residential apartments, commercial and industrial properties.

Public Utilities-1500B
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).

Apportionment and Land-1700
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-1600
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-1800
The STAR Division administers the NYS 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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Department of Assessment totals approximately $16.2 million, which includes $1.7 million in other-than-personal-services expenditures. Included in the budget is $14.5 million in salary-related expenses for 258 full-time employees. 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 reassessment in order to increase the accuracy of the assessment roll. Approximately $917,000 in state aid reimbursement, which includes approximately $417,000 of assistance for STAR applications and $210,000 for departmental fees are included in revenue.

Contractual Service spending is budgeted at approximately $800,000 a decrease of approximately $1.6 million over Fiscal 2007 Adopted Budget, includes $400,000 for temporary personnel services and approximately $400,000 for the Code Modifications and Integrated Assessment System's Maintenance.

CE - COUNTY EXECUTIVE

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,287,265	3,982,874	2,010,839	3,738,144
	BB - EQUIPMENT	9,085	1,904	214	2,000
	DD - GENERAL EXPENSES	33,482	2,856	13,948	31,000
	DE - CONTRACTUAL SERVICES	81,275	102,361	-	102,361
EXPENSE Total		**4,411,107**	**4,089,995**	**2,025,001**	**3,873,505**
REVENUE					
	BF - RENTS & RECOVERIES	368	-	-	-
REVENUE Total		**368**	**-**	**-**	**-**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	38	2	-
2007 Adopted Headcounts	44	-	-

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:

- Determining staffing, expenditures, and procedures;
- Providing strategic direction for the resolution of complex or sensitive County issues; and
- Executing, enforcement and support of County policy and state/federal statutes.

VISION

The Vision of the County Executive's Office is:

- ***Reduce or maintain property taxes;***
- ***Consolidate multiple layers of overlapping local governments;***
- ***Maintain status as the safest county in the country;***
- ***Establish status as the healthiest county in the country and become a national model for suburban environmental innovation; and***
- ***Establish status as a national model for efficient, effective, and compassionate delivery of governmental assistance to those most in need.***

The County Executive's Office also includes the following functions.

Office of Compliance

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 County-wide implementation.

Office of Intergovernmental Relations

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.

MISSION

To develop creative solutions to alleviate the overwhelming property tax burden while fulfilling its state and federal mandated obligations and creating a model suburban quality of life.

Office of Environmental Coordination

This Office of Environmental Coordination maintains the Environmental Improvement Plan which establishes a consistent strategy to develop brownfields, secure open space, conserve energy, preserve drinking water, protect waterways, manage storm water and control traffic.

GOALS

- Reduce or maintain property taxes by:
  - running County government more efficiently, utilizing technology and combating waste, fraud, and abuse;
  - consolidating multiple layers of overlapping local governments;
  - fighting for reductions in state mandates and increases in state aid; and
  - fostering expansion of the tax base through smart growth modeled in the New Suburban Plan.
- Maintain status as the safest county in the country;
- Establish status as the healthiest county in the country and become a national model for suburban environmental innovation; and
- Establish status as a national model for efficient, effective, and compassionate delivery of government assistance to those most in need.

OBJECTIVES

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

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Expense Budget for the County Executive totals $3.9 million. This includes $3.7 million in salary-related expenses for 38 full-time employees and $135,361 in other-than personal expenditures. The Fiscal 2008 Adopted Budget includes a funding level that supports the 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 measures listed below are all related to the Office of Compliance. They are focused on internal controls that are key to achieving the County Executive's goals

PERFORMANCE MANAGEMENT							
GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2005 ACTUAL	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Education and Instruction to Ensure Understanding of Internal Controls.	Increase internal controls through training sessions.	# of training sessions.	NA	NA	3	3	4
Instruction and Enhancement of Employee Awareness through Dissemination of Information.	Increase internal controls through implementation of policies.	# of policies to be issued.	NA	NA	5	5	6
Examination and Assessment – Identification and Remediation of Potential Risks.	Increase internal controls through monitoring and communication.	# of administative appeals reviewed.	NA	NA	NA	NA	6
		# of Areas to be tested (Department/Agency).	NA	NA	NA	NA	8

CL - COUNTY CLERK

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,867,688	5,425,383	2,532,886	5,951,557
	BB - EQUIPMENT	97,646	135,184	3,425	153,000
	DD - GENERAL EXPENSES	137,303	353,887	114,249	371,750
	DE - CONTRACTUAL SERVICES	28,295	354,375	22,340	355,000
EXPENSE Total		**5,130,931**	**6,268,829**	**2,672,900**	**6,831,307**
REVENUE					
	BD - FINES & FORFEITS	277,084	200,000	204,499	400,000
	BH - DEPT REVENUES	13,940,046	14,021,000	6,093,456	13,000,000
REVENUE Total		**14,217,130**	**14,221,000**	**6,297,956**	**13,400,000**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	106	60	40
2007 Adopted Headcounts	102	60	40

OFFICE OF THE COUNTY CLERK

The Office of the County Clerk serves the residents of Nassau County in the following areas:

VISION

The Office of the County Clerk serves the residents of Nassau County, legal professionals and other County Departments with regard to real property recordings, court and business filings as mandated by the New York State Constitution. This office is charged with a duty to compute, collect and disburse transfer and mortgage taxes and filing fees to 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. Due to the importance of the public documents and transactions recorded here, our public services are very detail oriented and our staff must be experienced and dedicated.

Real Estate

This division provides real property records access to the general public, attorneys and the title industry. The office records and maintains 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; records subdivision maps.
- 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 real property records (deeds, mortgages, etc) within the County from public access computers, library books, micro film and microfiche, as well as maintains County land and subdivision maps.
- Imaging - State of the art systems that scan documents for creating electronic images available to the public and process all verified documents for the preservation of such records.

Law and Equity

The Clerk's Office is also the Clerk for Supreme and County Courts. The Court division files all court records related to civil actions and certain elements of criminal actions. This Office indexes and maintains a record of all civil court actions received from those courts and handles the indices for criminal court actions. It also records matrimonial 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, as well as federal tax liens and state tax warrants; records all satisfactions and discharges of liens, provides Certificate of Disposition for judgments; and
- Receives and processes applications for Small Claims Assessment Review and Tax Certiorari cases.

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; and
- 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, court 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 electronic format thereby permitting timely return of document; and***
- ***Seek and secure new technology that will allow personnel to process transactions in a timelier manner.***

GOALS

- To incorporate long-term planning for state of the art storage of vital County records ensuring their preservation and 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 legal challenges in the Reassessment of Nassau County and other legal filings; and
- 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;
- Install a pay for print system to enhance office revenues;
- Seek additional outreach opportunities to bring information and Clerk's Office services to residents; and
- Streamline processes, develop a system that will 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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget Expenses for the Office of the County Clerk totals $6.9 million, approximately $628,778 more than the Fiscal 2007 Adopted Budget due to higher salary expenses including four additional positions, two attorney assistants and two finance positions. The two attorney assistants will support a coordinated revenue initiative with the County Attorneys for criminal restitutions. The two financial staff will implement financial and audit controls. The total includes $6 million in salary-related expenses for 106 full-time employees. Other-than personal services expenditures totals $879,750, an increase of $36,304 which reflects an increase in postage expense and equipment needs.

The Fiscal 2008 Adopted Revenue Budget is $13.4 million, a decrease of $821,000 from the Fiscal 2007 Adopted Budget reflecting lower mortgage transactions.

RM-RECORDS MANAGEMENT					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	563,112	754,076	299,985	848,798
	BB - EQUIPMENT	-	47,600	-	50,000
	CC - MATERIALS & SUPPLIES	(8)	-	-	-
	DD - GENERAL EXPENSES	70,543	172,765	4,232	189,000
	DE - CONTRACTUAL SERVICES	71,000	135,000	5,491	135,000
	HF - INTER-DEPARTMENTAL CHARGES	75,094	213,939	-	392,999
EXPENSE Total		**779,741**	**1,323,380**	**309,708**	**1,615,797**
REVENUE					
	BJ - INTERDEPT REVENUES	87,924	217,681	43,484	626,550
REVENUE Total		**87,924**	**217,681**	**43,484**	**626,550**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	13	13	8
2007 Adopted Headcounts	13	13	8

RECORDS MANAGEMENT

The Office of Records Management, administered through the Office of the Nassau County Clerk, maintains records for numerous County departments through archival and micrographic services.

Records Management serves County departments in the following areas:

- Stores records properly submitted and inventoried by the originating departments in a secure and controlled environment;
- Makes records available upon department request;
- Microfilms paper documents; and
- Assists departments with document destruction in accordance with New York State Records Retention guidelines.

VISION

The Office of Records Management is obligated to manage, store, access, and protect archival county records and vital information in a secure, environmentally controlled Records Center maintained in accordance with guidelines promulgated by the New York State Archives and Record Administration.

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 heating, ventilation, and air conditioning (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: and
- Implement electronic inventory management to provide services more efficiently.

MISSION

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 and support compliance requirements. The Division of Micrographics reduces the volume of permanent paper documents by converting them to microfilm.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Office of Records Management totals $1.7 million, approximately $360,598 greater than the Fiscal 2007 Adopted Budget due to higher salary expenses and increased other-than-personal-service expense for the updating of the record center. This includes $848,798 in salary-related expenses for 13 full time employees and $374,000 for other-than-personnel-service related expenses for ongoing operations in support of the mission of the department. Inter-department charges increase by $247,241 over Fiscal 2007 Adopted Budget.

The Fiscal 2008 Adopted Revenue Budget totals $217,681 which reflects interdepartmental revenue for records management services.

CO - COUNTY COMPTROLLER

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	5,998,398	7,093,092	3,225,364	7,665,832
	AB - FRINGE BENEFITS	-	-	95	-
	BB - EQUIPMENT	117,870	147,417	1,387	107,000
	DD - GENERAL EXPENSES	69,144	108,615	60,203	210,000
	DE - CONTRACTUAL SERVICES	532,430	650,000	531,800	647,800
EXPENSE Total		**6,717,843**	**7,999,124**	**3,818,849**	**8,630,632**
REVENUE					
	BF - RENTS & RECOVERIES	94,774	692,054	236,089	474,702
	BH - DEPT REVENUES	16,639	15,850	11,165	19,300
REVENUE Total		**111,413**	**707,904**	**247,254**	**494,002**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	100	4	10
2007 Adopted Headcounts	98	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. The Office reports on the County's financial results, including the preparation and issuance of the County's annual financial statements.

To achieve its vision, this Office will:

- Assist the County to achieve structural financial balance and maintain its fiscal health;
- Audit County agencies, departments and vendors to ensure they use proper fiscal and operational practices;
- Record the County's financial condition accurately, timely and in accordance with generally accepted accounting principles;
- Maximize Comptroller's Office payroll, health benefits, contract and claims review operational efficiencies; and
- Review the operations and fiscal practices of local governments where the Charter gives the Comptroller that responsibility.

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 2008 audit plan focusing on areas of greatest risk to the County's taxpayers; and
- 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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Office of the County Comptroller totals approximately $8.6 million. This includes approximately $7.7 million in salary-related expense for 100 full-time employees and $965,000 in other-than-personal services expenses. The Office has hired additional skilled audit and financial staff and in effect strengthened its oversight responsibilities and met the requirements of additional audit responsibilities of this Office. The Fiscal 2008 Adopted Budget also includes approximately $500,000 in revenues for the Office of the Comptroller, down from $707,904 in the Fiscal 2007 Adopted Budget.

DA - DISTRICT ATTORNEY

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	24,920,678	28,249,955	14,954,595	29,551,223
	BB - EQUIPMENT	289,371	119,000	43,299	119,000
	DD - GENERAL EXPENSES	885,975	862,316	419,261	834,480
	DE - CONTRACTUAL SERVICES	779,653	987,000	462,778	987,000
EXPENSE Total		**26,875,676**	**30,218,271**	**15,879,934**	**31,491,703**
REVENUE					
	BD - FINES & FORFEITS	30,281	-	-	-
	BE - INVEST INCOME	1,405	1,000	-	1,200
	BF - RENTS & RECOVERIES	103,648	-	100,365	-
	BH - DEPT REVENUES	470	-	1,116	-
	BJ - INTERDEPT REVENUES	185,719	190,905	-	460,094
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	1,292,923	1,367,588	174,409	2,136,757
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	17,105	65,288	-	31,145
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,577	55,577	2,500	55,577
REVENUE Total		**1,687,128**	**1,680,358**	**278,390**	**2,684,773**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	385	-	-
2007 Adopted Headcounts	377	-	-

OFFICE OF THE DISTRICT ATTORNEY

The Nassau County District Attorney's Office (DA) is one of the largest D.A.'s offices in the country. The 2008 budget reflects District Attorney Kathleen Rice's continued efforts to modernize the office and prioritize the problems facing Nassau County. The budget highlights include creation of a Medicaid Fraud Unit and continued efforts to prosecute drunk driving. The 2008 budget addresses growing problems and has an eye toward making the Nassau County District Attorney's Office one of the most technologically modern offices in the country.

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 170 lawyers and a total staff in excess of 370, the Nassau County District Attorneys Office is one of the largest district attorney's offices in the country. The office is committed to hiring the most qualified attorneys, investigators and support staff. The office is dedicated to constant philosophical and technological modernization and looks forward to implementing ever-changing strategies that allow it to stay one step ahead of criminal behavior.

Administration

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

2008 BUDGET HIGHLIGHTS

The total operating expense for the Office of the District Attorney in the Fiscal 2008 Adopted Budget is approximately $31.5 million which is $1.3 million, or 4.3 percent, higher than the amount of funding in the Fiscal 2007 Adopted Budget. Salary and wages in the Fiscal 2008 Adopted Budget is $29.6 million and represents 94 percent of the Office's entire operating budget. The Fiscal 2008 Adopted Budget funds 350 full-time and 35 seasonal employees which represents an increase of eight additional positions. Other-than personal service (OTPS) expenses in the Fiscal 2008 Adopted Budget is $1.9 million which is $28,000 less than the funded expense in the Fiscal 2007 Adopted Budget.

Total revenue for the Office of the District Attorney in the Fiscal 2008 Adopted Budget is $2.7 million which is $1 million, or 60 percent, higher than what was budgeted in the Fiscal 2007 Adopted Budget. The main revenue streams accruing to this office are in the form of inter-fund and inter-departmental revenues which is grant funding secured from non-County sources. Grant funding represents 96 percent, or $2.4 million, of the total revenue in the Fiscal 2008 Adopted Budget and the residual revenue, approximately $88,500, is in the form of Federal and State aid.

EL - BOARD OF ELECTIONS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	8,600,533	9,662,602	4,080,428	10,551,414
	BB - EQUIPMENT	95,451	101,388	35,197	88,928
	DD - GENERAL EXPENSES	685,532	877,271	114,665	916,111
	DE - CONTRACTUAL SERVICES	360,700	549,000	125,932	549,000
EXPENSE Total		**9,742,215**	**11,190,261**	**4,356,221**	**12,105,453**
REVENUE					
	BF - RENTS & RECOVERIES	116,250	120,000	92,127	120,000
	BH - DEPT REVENUES	33,298	35,000	22,886	35,000
REVENUE Total		**149,548**	**155,000**	**115,013**	**155,000**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	110	50	20
2007 Adopted Headcounts	109	50	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 Board of Elections registers voters and maintains their records; conducts primaries, special elections called by the Governor and the General Elections; and canvasses and certifies elections' results.

GOALS

- 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; and
- Prepare for and enforce the required changes mandated by the Federal Government.

OBJECTIVES

- Educate the electorate about the changes in the voting process;
- Instruct the 4,200 Election Inspectors so they may best assist the voters and comply with the legal requirements;
- Educate and train the Board of Election staff, so we may comply with these new federal mandates; and
- 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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Expense Budget for the Board of Elections totals $12.1 million which is an increase of $915,192 from the Fiscal 2007 Adopted Budget. The Fiscal 2008 Adopted Budget includes increase in salaries-related expenses of $889,812 for inspector pay and increase in other-than-personal services of $26,380 to support the Presidential Elections and primary elections in 2008.

The Fiscal 2008 Adopted Budget Revenue is $155,000 and remains unchanged from the Fiscal 2007 Adopted Budget.

PERFORMANCE MANAGEMENT

As a result of the new voting mandates, the Board of Elections has a commitment to replace all voting machines utilized in Nassau County with machines meeting the specifications cited by the state. Also, all poll workers must be properly trained under the new mandate.

PERFORMANCE MANAGEMENT							
GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2005 ACTUAL	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Board of Elections will be in complete compliance of HAVA law.	Replace voting machines with state mandated models.	% of voting machines matching new mandated voting machines certified by the NYS Board of Elections.	NA	NA	100%	0%	100%
To fulfill our mandate set forth in state legislation to conduct General, Special and Primary elections in Nassau County.	Register residents to vote; maintain voter database as per state and new federal statutes; conduct general, primary and special elections without incident.	% of elections conducted with results reported in an efficient and timely manner.	NA	NA	NA	NA	100%

LE - COUNTY LEGISLATURE

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	5,052,674	6,307,143	2,772,838	6,323,981
	BB - EQUIPMENT	50,429	69,076	30,046	74,635
	DD - GENERAL EXPENSES	1,115,608	1,304,594	862,377	1,399,950
	DE - CONTRACTUAL SERVICES	818,130	1,456,100	899,900	1,180,000
EXPENSE Total		**7,036,841**	**9,136,913**	**4,565,162**	**8,978,566**
REVENUE					
	BF - RENTS & RECOVERIES	22,643	-	173,914	-
REVENUE Total		**22,643**	**-**	**173,914**	**-**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	98	2	31
2007 Adopted Headcounts	92	2	34

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.

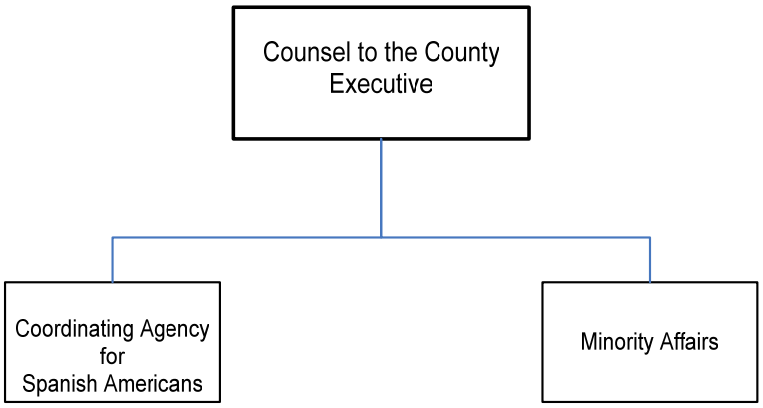
GOAL

- Continue providing valuable constituent and legislative services to the residents of Nassau County.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Expense Budget for the Office of the County Legislature totals $9 million. This includes $6.3 million in salary-related expenses for 98 full-time employees and $2.6 million in other-than-personal services expenditures. Other than personal services funding decreased by $175,185 over the Fiscal 2007 Adopted Budget.

OTHER DEPARTMENTS AND BUDGET ALLOCATIONS



MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	660,055	664,684	351,356	657,838
	BB - EQUIPMENT	-	-	-	725
	DD - GENERAL EXPENSES	61,045	43,876	20,608	37,155
	DE - CONTRACTUAL SERVICES	2,034	206,682	50,369	109,266
EXPENSE Total		**723,134**	**915,242**	**422,332**	**804,984**
REVENUE					
	BF - RENTS & RECOVERIES	-	-	10,081	-
REVENUE Total		**-**	**-**	**10,081**	**-**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	9	-	-
2007 Adopted Headcounts	10	-	-

OFFICE OF MINORITY AFFAIRS

The Office of Minority Affairs (OMA) serves as a resource and outreach center for minority constituent concerns and issues. OMA has been charged with assisting Nassau County government in improving the delivery of quality of life services, 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.

OMA takes a leadership role in developing the network of supports and resources that make community presence and participation a reality, thereby affirming the vision that all citizens participate in the life of their community while receiving the support needed to be productive and valued community members. In like manner, OMA through its Affirmative Action Officer is committed to a program of Affirmative Action that is conducted in accordance with federal, state and local 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. OMA promotes 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

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

- Develop a framework for departmental program / service evaluation;
- Engage the stakeholders;
- Collect data/feedback;
- Increase the number of qualified minority and women business owners County-wide;
- Conduct informational workshops on "How to Become Certified in Nassau County";
- Serve as a resource in developing entrepreneurial capabilities in the minority communities;
- Advocate equity in County procurement matters;
- Conduct Diversity/Affirmative Action Awareness workshops for County employees;

- Foster an inclusive environment within the County in which the unique talents and perspectives of each employee are understood, valued, respected and leveraged;
- Offer community support services including hosting cultural events, professional and civic events; and
- Formulate strategies for economic development in neglected communities.

OBJECTIVES

- Increase the number of new certified Minority and Women Owned Business Enterprise (M/WBE) firms in Nassau County;
- Conduct six workshops to include departmental heads and agency representatives;
- Increase awareness in Affirmative Action in order to promote an accepting, not just tolerable, workplace environment throughout County employment;
- Increase community awareness of M/WBE outreach;
- Increase M/WBE activity in Nassau County procurement; and
- Maximize the number of Nassau County certified M/WBE firms that do business with Nassau County government.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Office of Minority Affairs is $804,984. Salary-related expenses amount to $657,838 for nine 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. The Office of Minority Affairs has also expanded its role in certifying and training M/WBE with the expectation of increasing the amount of County contracts awarded to minority-and-women-owned businesses. As part of 2008, the Office of Minority Affairs will continue to develop a County-wide Affirmative Action program, whereby, each County agency will have a completed affirmative action plan in place.

PERFORMANCE MANAGEMENT

The department saw improvements in the process of allowing more M/WBE registered firms to certify. The department is also is seeking to improve several performance measures below.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Economic Growth	To provide certification of MWBE's that apply to the Nassau County program through the Office of Minority Affairs.	To increase the number of new certified MWBE firms in Nassau County.	Number of firms that have been certified MWBE	NA	300	375	400
Government Efficiency	To increase awareness and promote a better understanding of affirmative action and diversity management.	Conduct (6) six workshops to include department heads and agency representatives. To increase awareness in Affirmative Action in order to promote an accepting, not just tolerable, workplace environment throughout county employment.	The number of agency workshops & presentations given.	NA	6	6	6
Government Efficiency	To Outreach to communities including Minorities & Woman in Nassau County.	To increase community awareness of MWBE outreach.	Number of events conducted	NA	10	10	11
Economic Growth	To track MWBE firms that have registered and received payment by Nassau County.	To increase MWBE's activity in Nassau County procurement.	Dollars recieved from registered firms MWBE	NA	$ 18,400,000	$ 19,000,000	$ 19,500,000
Economic Growth	To encourage MWBE firms to Certify with Nassau County office of Minority Affairs.	To maximize number of Nassau County Certified MWBE firms that do business with Nassau County Government.	Dollars paid to certified MWBE firms in Nassau County	NA	$ 2,000,000	$ 5,000,000	$ 3,000,000

COORDINATING AGENCY FOR SPANISH AMERICANS

SA-COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	359,864	437,780	198,004	448,884
	BB - EQUIPMENT	-	4,379	-	-
	DD - GENERAL EXPENSES	2,982	9,520	5,565	6,100
	DE - CONTRACTUAL SERVICES	(34,000)	90,000	39,000	50,000
EXPENSE Total		**328,846**	**541,679**	**242,569**	**504,984**
REVENUE					
	BH - DEPT REVENUES	18,312	25,000	11,840	25,000
REVENUE Total		**18,312**	**25,000**	**11,840**	**25,000**

	Full Time	Part Time	Seasonal
2008 Adopted Headcounts	8	1	-
2007 Adopted Headcounts	8	1	-

COORDINATING AGENCY FOR SPANISH AMERICANS (CASA)

VISION

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

The Coordinating Agency for Spanish Americans (CASA) has the crucial mission of coordinating services for the Latino community that will help educate, empower and integrate individuals to be self sufficient participants in social, economic and civic life. The department establishes relevant links for the Latino community, and community based business organizations with County departments including but not limited to the areas of: Public Safety, Health and Human Services, Economic Development and General Services such as Parks/Recreation and Emergency Management. CASA also makes informed, appropriate, culturally competent recommendations for policies and services provided, or lack thereof, to all Nassau County government departments, the County Executive and servicing agencies receiving County funding. The department helps determine the effectiveness and adequacy of services provided by departments, to help coordinate those services and identify emerging needs in the Latino community and facilitates partnership, training and support services to County departments to help integrate the Latino community.

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

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

OBJECTIVES

- Support departments in creating and implementing individual outreach plans (outreach, bi-lingual staffing, culturally competent initiatives or service) for limited English voters according to departmental areas of responsibilities, mandate and expertise;
- Increase nontraditional hours to better serve the population needing service and information;
- Increase the number of citizenship applications in Nassau County;
- Increase the accessibility of bi-lingual emergency preparedness materials to more locations in the County;
- Provide effective adult education classes that will serve to integrate new immigrants by giving them vital linguistic and computer skills necessary for being productive members of American society;
- Support and help monitor appropriate practices in the culturally competent provision of services by departments to the growing Latino and the limited English speaking community, the largest minority group and fastest growing segment of our population;

- Identify resources in the Latino community for partnership on County-wide initiatives or projects; and
- Carry out certain limited direct service programs as deemed needed and/or appropriate.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Coordinating Agency for Spanish Americans totals $504,984. This includes $448,884 in salaries for eight full-time employees and $56,100 in other-than-personal-services expenditures, including $50,000 for Community Outreach 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 fees charged for assisting the community in completing immigration forms.

PERFORMANCE MANAGEMENT

The department has increased service to the Hispanic population in Nassau County by increasing outreach efforts, and direct services to help integrate the Latino community as a productive segment of the County.

PERFORMANCE MANAGEMENT							
2020 VISION GOALS	GOAL STATEMENT	SERVICE OBJECTIVES	PERFORMANCE MEASURE	2006 ACTUAL	2007 TARGET	2007 YE PROJECTION	2008 TARGET
Government Assistance	To provide a means of communication and dissemination of vital information to the Latino community	To provide additional venues for communication and dissemination of vital information to the Latino community outside the premises of CASA.	The number of events at public places and off site venues where CASA will provide bi-lingual outreach services	NA	45	45	60
Government Assistance	To provide summary translation services for County departments on certain key public information documents	CASA supports Nassau County Departments and relevant community programs by assisting in translating documents into Spanish.	Number of documents translated for Nassau County Departments and external programs serving the Latino Community	NA	15	15	15
Government Assistance	Increase the number of citizenship applications in Nassau County.	Increase Number of Citizenship Applications processed for Legal Residents of Nassau on site or at alternative venues in partnership with CASA .	The number of citizenship applications processed by CASA on site and out in the field/community	NA	600	800	900
Government Assistance	To increase the assessablility of bi-lingual emergency preparedness materials to more locations in the County	Assist in providing bi-lingual emergency information and Outreach from OEM agencies to local Latino CBO, Churches, & Spanish Language Media.	Number of entities reached out to by CASA on Emergency Preparedness/Awareness issues	NA	65	65	75
Government Assistance	To provide effective Adult Education classes that will serve to integrate new immigrants by giving them vital linguistic and computer skills necessary for being productive members of American society.	To Provide English, Computer and GED Classes on a flexible schedule necessary to become productive members American Society.	Number of students served in CASA's Adult ED Program	NA	700	700	750
Government Assistance	Provide a means of training/support for Nassau Cty Depts in Cultural Competency	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.	Number of Cultural Competency Trainings that CASA will provide to support other County departments.	NA	10	10	12

FB - FRINGE BENEFIT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AB - FRINGE BENEFITS	145,137,995	179,925,154	108,699,523	165,279,494
	JC - FEDERAL DISALLOWANCES RESERVE	31,883	-	-	-
EXPENSE Total		**145,169,879**	**179,925,154**	**108,699,523**	**165,279,494**
REVENUE					
	BG - REVENUE OFFSET TO EXPENSE	-	3,224,152	-	3,160,724
	BH - DEPT REVENUES	34,789	-	18,165	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	15,950,821	15,804,613	13,609,923
REVENUE Total		**34,789**	**19,174,973**	**15,822,778**	**16,770,647**

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					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AB - FRINGE BENEFITS	2,097,236	2,129,235	1,079,936	2,181,579
EXPENSE Total		2,097,236	2,129,235	1,079,936	2,181,579
REVENUE					
	BG - REVENUE OFFSET TO EXPENSE	-	206,612	-	188,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,070,028	1,793,406	944,882	1,793,406
REVENUE Total		2,070,028	2,000,018	944,882	1,981,806

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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for the Courts is approximately $2.2 million for medical insurance offset by State reimbursement of $1.8 million and $188,000 for Medicare Part D reimbursement.

MI - MISCELLANEOUS

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,099,735	4,117,016	2,000	2,200,000
	AB - FRINGE BENEFITS	21,505,319	22,372,723	9,791,166	24,692,599
	GA - LOCAL GOVT ASST PROGRAM	59,742,639	62,046,922	15,355,023	62,621,959
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	23,888,407	13,000,000	16,763,231	13,000,000
	HF - INTER-DEPARTMENTAL CHARGES	1,756,531	8,318,247	53,070	6,924,920
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	16,382,302
	JA - CONTINGENCIES RESERVE	(385,595)	-	-	-
	LN - TRANS TO PDH FUND	1,428,516	-	-	-
	LO - TRANS TO CPF FUND	7,076,838	-	-	-
	NA - NCIFA EXPENDITURES	-	1,300,000	-	1,300,000
	OO - OTHER EXPENSES	16,871,877	27,908,735	10,302,188	33,109,995
EXPENSE Total		**132,984,267**	**139,063,643**	**52,266,678**	**160,231,775**
REVENUE					
	AA - FUND BALANCE	-	-	-	10,000,000
	BF - RENTS & RECOVERIES	37,152,513	23,800,000	11,063,299	23,125,000
	BG - REVENUE OFFSET TO EXPENSE	3,288,481	4,634,708	1,133,009	5,592,971
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	16,382,302
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	286,761	153,770	69,185	153,770
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,212,457	6,212,022	1,987,401	6,712,022
REVENUE Total		**42,940,212**	**34,800,500**	**14,252,894**	**61,966,065**

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; and
- NIFA Expenditures: Funds the operational expenses of the Nassau Interim Finance Authority.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget for Miscellaneous is approximately $160.2 million. Included is $62.6 million in local government assistance, $37.7 million for mandated payments to the Nassau County Health Care Corporation, $4.1 million (net of reimbursement) for resident tuition payments and $11.5 million for indigent criminal defense, an increase of $1.9 million from the 2007 Adopted Budget. $2.2 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

RS - RESERVES					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
REVENUE					
	BF - RENTS & RECOVERIES	6,744,999	12,500,000	194,087	12,500,000
REVENUE Total		6,744,999	12,500,000	194,087	12,500,000

RESERVES

The Fiscal 2008 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.

RV - GENERAL FUND UNALLOCATED REVENUE

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
REVENUE					
	AA - FUND BALANCE	85,629,185	10,000,000	-	-
	BD - FINES & FORFEITS	2,687,821	2,595,552	1,515,483	2,800,000
	BF - RENTS & RECOVERIES	181,700	-	-	-
	BH - DEPT REVENUES	870,000	870,000	870,000	870,000
	BJ - INTERDEPT REVENUES	42,001,738	55,604,280	-	47,231,060
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,551,042	5,914,000	990,689	6,306,000
	BS - OTB PROFITS	3,178,872	3,030,000	-	2,792,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	18,642,461	21,078,366	-	21,236,881
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,062,440	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	1,971,299	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,755,469	1,000,000	-	16,500,000
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	928,807,123	968,142,293	316,930,223	978,173,579
	TB - PART COUNTY - SALES TAX PART COUNTY	65,421,278	62,771,629	14,537,008	64,384,246
	TL - PROPERTY TAX	80,880,477	123,962,486	127,366,722	145,858,384
	TO - OTB 5% TAX	6,580,497	6,500,000	1,341,853	6,500,000
REVENUE Total		**1,244,221,400**	**1,261,468,606**	**463,551,977**	**1,292,652,150**

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.

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget consists primarily of the revenue appropriations for sales taxes totaling approximately $1 billion, of which $64 million is distributed to the villages and the five towns and cities. Property taxes allocable to the General Fund total $145.9 million. Also included in this revenue allocation are revenues from Payment In Lieu of Taxes (PILOTS) budgeted at $6.3 million. Income from the Off Track Betting Corp (OTB) is $3.7 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 is 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 restructures 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 abolished the existing patchwork of 27 collection and three disposal districts. In their place, the legislation created 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 continue the required harmonization in 2008 by reducing assessments in certain areas 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 2008 Adopted Sewer and Storm Water Resource District Budget.

Table 5.1: Fiscal 2008 Adopted Sewer and Storm Water Resource District Fund

SEWER AND STORM WATER RESOURCE DISTRICT

EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	19,524,869	23,823,370	10,539,675	23,004,329
	AB - FRINGE BENEFITS	8,598,431	10,660,108	5,808,065	10,131,191
	BB - EQUIPMENT	195,399	728,350	60,462	777,350
	CC - MATERIALS & SUPPLIES	(16,469)	-	-	-
	DD - GENERAL EXPENSES	8,956,884	11,052,184	5,099,890	12,933,622
	DE - CONTRACTUAL SERVICES	18,587,983	23,712,025	10,642,412	18,216,600
	DF - UTILITY COSTS	12,951,091	12,000,000	2,046,970	14,392,047
	FF - INTEREST	11,003,851	13,335,240	-	14,909,157
	GG - PRINCIPAL	31,479,359	30,217,301	-	30,991,315
	HH - INTERFD CHGS - INTERFUND CHARGES	26,267,052	27,371,004	-	32,175,846
	OO - OTHER EXPENSES	165,769	19,568,349	(144,640)	20,674,744
EXPENSE Total		**137,714,218**	**172,467,931**	**34,052,834**	**178,206,201**
REVENUE					
	AA - FUND BALANCE	52,850,659	31,946,314	-	53,203,056
	BC - PERMITS & LICENSES	-	265,000	-	216,000
	BE - INVEST INCOME	7,539,975	1,769,735	-	6,000,000
	BF - RENTS & RECOVERIES	690,345	288,164	601,731	471,414
	BG - REVENUE OFFSET TO EXPENSE	-	162,025	-	160,140
	BH - DEPT REVENUES	1,484,475	1,656,244	781,002	1,464,440
	BI - CAP BACKCHARGES	258,446	463,077	31,108	479,283
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	135,917,372	72,193	24,109
	IF - INTERFD TSFS - INTERFUND TRANSFERS	195,498,814	-	30,000,000	116,187,759
REVENUE Total		**258,322,714**	**172,467,931**	**31,486,034**	**178,206,201**

Table 5.2: Fiscal 2008 Adopted Sewer and Storm Water Finance Authority Fund

SEWER AND STORM WATER FINANCE AUTHORITY FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	DE - CONTRACTUAL SERVICES	-	1,000,000	-	1,000,000
	FF - INTEREST	-	5,420,413	-	4,949,550
	GG - PRINCIPAL	-	3,225,000	-	3,295,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	-	135,845,179	-	116,187,759
	OO - OTHER EXPENSES	-	7,000,000	-	-
EXPENSE Total		-	152,490,592	-	125,432,309
REVENUE					
	AA - FUND BALANCE	-	32,583,161	-	21,000,000
	BE - INVEST INCOME	-	975,122	-	500,000
	TL - PROPERTY TAX	-	118,932,309	-	103,932,309
REVENUE Total		-	152,490,592	-	125,432,309

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 five businesses (Administrators for the Professions; Cold Spring Harbor Laboratories; Fortunoff; Hughes-Treitler Manufacturing; and Oceanside Institutional Industries) are under contract with NCPUA for power under this program.

NCPUA is invoiced for the electrical usage of its customers by NYPA on a monthly basis. NCPUA in turn invoices each of its 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: Fiscal 2008 Adopted Public Utility Agency Fund

PUBLIC UTILITY AGENCY FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	DD - GENERAL EXPENSES	2,181,429	1,947,605	1,946,505	1,720,933
	DE - CONTRACTUAL SERVICES	-	29,298	-	22,373
	HH - INTERFD CHGS - INTERFUND CHARGES	41,302	47,462	-	45,840
EXPENSE Total		2,222,731	2,024,365	1,946,505	1,789,146
REVENUE					
	AA - FUND BALANCE	(40,733)	-	-	-
	BE - INVEST INCOME	6,419	-	3,179	-
	BF - RENTS & RECOVERIES	146,322	-	-	-
	BH - DEPT REVENUES	1,892,328	2,024,365	819,047	1,789,146
REVENUE Total		2,004,336	2,024,365	822,225	1,789,146

2008 BUDGET HIGHLIGHTS

The Fiscal 2008 Adopted Budget includes revenue of $1.7 million from customer billings and $68,213 from the administrative fee. Total expenses include the cost of energy from NYPA and related operating expenses, equaling $1.8 million.

CAPITAL FUND

The County Executive submits the Proposed 2008 Capital Budget and Four-Year Capital Plan on October 15th. Due to this timing, the information and data necessary to present the Proposed 2008 Budget and Four-Year Plan is not available for this documents printing. Consequently, the Adopted 2007 Capital Budget and Four Year Plan will be discussed.

The 2007 Nassau County Capital Budget and 2007-2010 Capital Improvement Plan proposes the planned capital investment of $785.4 million ($612 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 $141.8 million in 2007 and $612 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	$141,817,500	$142,331,280	$164,562,500	$163,288,500	$611,999,780
Building Consolidation	$5,000,000	$0	$0	$0	$5,000,000
SSW	$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	$12,000,000	$0	$0	$0	$12,000,000
Total	$206,075,000	$186,351,280	$204,279,166	$188,738,500	$785,443,946

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 $141.8 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	$171,317,500	$163,661,280	$179,579,166	$171,238,500	$685,796,446
PAYGO	$7,000,000	$7,000,000	$7,000,000	$0	$21,000,000
Non-County (Grants, etc)	$27,757,500	$15,690,000	$17,700,000	$17,500,000	$78,647,500
Total	$206,075,000	$186,351,280	$204,279,166	$188,738,500	$785,443,946

The County's General Capital Program totals $612 million from 2007-10 and $141.8 million in 2007. A majority, $533.8 million, of funds from 2007-10 to support this program will come from debt. Approximately $78.2 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	$114,497,500	$126,641,280	$ 146,862,500	$145,788,500	$533,789,780
PAYGO	$0	$0	$0	$0	$0
Non-County (Grants, etc)	$27,320,000	$15,690,000	$17,700,000	$17,500,000	$78,210,000
Total	$141,817,500	$142,331,280	$164,562,500	$163,288,500	$611,999,780

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 improvements to traffic signals, traffic computer and other traffic related systems.
  - **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 $31 million in continued improvements to our roadway infrastructure as well as $24 million in public safety improvements separate from the PFCC;

$15.6 million 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

Category	2007
Buildings	$10,725,000
Equipment	$19,300,000
Infrastructure	$14,500,000
Parks	$15,650,000
Property	$1,000,000
Public Safety	$24,420,000
Roads	$30,965,000
Technology	$10,230,000
Traffic	$11,550,000
Transportation	$3,477,500

New Projects

Major new projects 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 ($7.6 million), 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 2008 Budget for Nassau Community College was adopted by the County Legislature in August 31, 2007. The Fiscal 2008 Budget is consistent with the multi-year financial plan. It contains three primary revenue sources: tuition, state aid and local sponsor share (Nassau County).

Nassau Community College, a constituent member of the State University of New York (SUNY) system, is a comprehensive, full-opportunity institution of higher education. All who can benefit from its resources have the opportunity to expand their knowledge and skills and to pursue the goal of lifelong learning. The College is dedicated to high quality, low-cost education and career preparation to meet the needs and interests of the community it serves. It is committed to academic excellence and the dignity and worth of the individual. To this end, Nassau Community College offers 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 2008 Adopted Nassau Community College Fund

NASSAU COMMUNITY COLLEGE FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	AA - SALARIES, WAGES & FEES	108,630,983	115,519,130	49,667,663	121,261,401
	AB - FRINGE BENEFITS	37,725,234	41,329,841	15,884,824	42,638,017
	BB - EQUIPMENT	1,977,405	1,984,006	801,722	1,939,006
	CC - MATERIALS & SUPPLIES	1,279,911	-	883,870	-
	DD - GENERAL EXPENSES	4,392,886	6,219,754	1,892,295	6,457,825
	DE - CONTRACTUAL SERVICES	6,177,776	6,489,415	5,057,102	7,644,415
	DF - UTILITY COSTS	953,445	1,150,000	555,865	5,590,000
	HH - INTERFD CHGS - INTERFUND CHARGES	7,554,218	7,051,000	2,093,945	3,861,888
	OO - OTHER EXPENSES	30,000	30,000	25,000	80,000
EXPENSE Total		168,721,857	179,773,146	76,862,284	189,472,552
REVENUE					
	AA - FUND BALANCE	5,842,281	-	-	-
	BE - INVEST INCOME	537,186	500,000	377,503	525,000
	BF - RENTS & RECOVERIES	1,134,283	900,000	560,194	800,000
	BG - REVENUE OFFSET TO EXPENSE	3,369,267	3,400,000	1,768,838	3,660,000
	BJ - INTERDEPT REVENUES	-	-	3,868	-
	BK - SERVICE FEES	4,166,460	4,845,661	2,636,807	4,908,390
	BL - STUDENT REVENUES	59,082,976	63,064,728	38,752,436	66,689,203
	BM - REV LIEU SS - IN LIEU OF SPONSOR SHARE	12,835,683	13,344,695	6,779,971	13,982,043
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	257,114	250,000	146,995	250,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	42,865,210	45,106,906	43,077,850	48,410,675
	TL - PROPERTY TAX	46,545,867	48,361,156	-	50,247,241
REVENUE Total		176,636,325	179,773,146	94,104,463	189,472,552

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 2008 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.

SUMMARY OF GRANT ESTIMATED APPROPRIATIONS AND REVENUES

Vertical	2008 Total Appropriation	Federal	State	Non - County	County
Total Law Enforcement and Public Safety Vertical	7,057,207	3,617,748	2,820,211	-	619,248
Total of Health & Human Services	59,628,984	8,877,818	47,449,556	2,118,933	1,182,677
Total of Economic Development	24,585,307	24,412,266	-	-	173,041
Other Department					
Total District Attorney	1,235,569	-	1,195,649	-	39,920
Parks, Public Works and Partnerships Vertical	1,309,164	149,164	1,160,000	-	-
Grand Total	93,816,231	37,056,996	52,625,416	2,118,933	2,014,886

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. The current value of the Open Space Fund as of September 18, 2007 is $1.3 million. 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 to purchase and protect open space, improve parkland, protect water resources and clean up brown field properties throughout the County.

Starting 2006, the County approved the purchase of land pursuant to the first $50 million of spending authorized by the 2005 Environmental Bond Act, and anticipates that it will start spending on projects that will draw on the funds authorized by the Environmental Bond Act II during 2008. The Fiscal 2008 Adopted Budget includes $7.4 million of property tax levy collections to cover the debt service costs for these purchases/projects.

ENVIRONMENTAL FUND					
EXP/REV	OBJECT	2006 Actual	2007 Adopted Budget	2007 6-Month Actual	2008 Adopted Budget
EXPENSE					
	HD - DEBT SERVICE CHARGEBACKS	-	4,128,256	-	7,374,561
EXPENSE Total		-	4,128,256	-	7,374,561
REVENUE					
	TL - PROPERTY TAX	-	4,128,256	4,128,256	7,374,561
REVENUE Total		-	4,128,256	4,128,256	7,374,561

APPENDICES

APPENDIX A: ECONOMIC AND DEMOGRAPHIC PROFILE

Item	Nassau	Suffolk	Westchester	All New York State
Population	1,352,662	1,469,715	949,355	19,306,183
Sales Tax				
Median Household Income	$85,994	$76,847	$75,472	$51,384
Per Capita Income	$37,932	$32,323	$43,780	$28,024
Unemployment Rate	3.7%	3.9%	3.7%	4.5%
Debt Services as a Percent of Total Budget	8.00%	9.60%	13.30%	

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 three towns, two cities, 64 incorporated villages, 56 school districts and various special districts that provide fire protection, water supply and other services. Land uses within the County are predominantly single-family residential, commercial and industrial.

POPULATION

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 percent to 1,287,348 residents. In 2000, the County population had increased by 3.6 percent 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 percent from 42,100 in 1970 to 94,880 in 2000. Table A.1 below shows the County's population from 1970 to 2006. Based upon information from the Long Island Power Authority 2006 Population Survey, the County's population continued to increase slightly through 2005 to an estimated 1,351,660.

Table A.1: County Population, 1970-2006

Year	Population
2006	1,352,662
2000	1,334,544
1990	1,287,348
1980	1,321,582
1970	1,428,080

SOURCES: U.S. Census, 1970-2006

ECONOMIC INDICATORS

As shown on Table A.2 below, 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 percent) has a smaller percentage of families below the poverty level than the State (11.1 percent) and the nation (10.2 percent).

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 percent of County households have an EBI of $50,000 or more, while less than 24 percent 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	54,805	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 Markets

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 1997 and 2006 are shown in Table A.4 below.[1]

As indicated in Table A.4 below, prices in the CMSA rose by 3.8 percent over 2006, marking a slight decrease in the annual percentage change. 2006 is the first year since 2001 in which the percentage change in the CPI for the region did not increase. Similarly prices increased by only 3.2 percent in U.S. cities in 2006, marking a decline in the annual percentage change

Table A.4: Consumer Price Index, 1997-2006

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2006	201.6	3.2%	220.7	3.8%
2005	195.3	3.4%	212.7	3.9%
2004	188.9	2.7%	204.8	3.5%
2003	184.0	2.3%	197.8	3.1%
2002	179.9	1.6%	191.9	2.6%
2001	177.1	2.8%	187.1	2.5%
2000	172.2	3.4%	182.5	3.1%
1999	166.6	2.2%	177.0	2.0%
1998	163.0	1.6%	173.6	1.6%
1997	160.5	2.3%	170.8	2.3%

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

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

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 leasable area.

The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets and gourmet food markets, electronics and bookstores.

Major retailers in the County include Saks Fifth Avenue, Bloomingdales, Lord & Taylor, Nordstrom's, 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 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 670,800 employees in 2006. The current unemployment rate in the County of 3.7 percent shows a moderate decrease from the 4.1 percent recorded in 2005. Table A.6 compares employment totals and unemployment rates for the County with adjoining municipalities, the State and the United States. 2006 marked the eleventh consecutive year in which the County's unemployment rate was less than Suffolk County (3.9 percent), New York City (4.9 percent), the State (4.5 percent) and the United States (4.6 percent).

Table A.6: Annual Average Employment (in thousands) and Unemployment Rate (%), 1997 - 2006

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
2006	670.8	3.7	755.1	3.9	3,616	4.9	9,073	4.5	144,513	4.6
2005	665.0	4.0	748.6	4.2	3,546	5.7	8,960	5.0	141,509	5.1
2004	655.2	4.5	734.9	4.7	3,463	7.0	8,810	5.8	144,313	5.5
2003	649.8	4.7	724.5	4.8	3,417	8.3	8,714	6.4	137,923	6.0
2002	649.5	4.7	717.9	4.7	3,429	8.0	8,721	6.2	136,064	5.8
2001	651.3	3.7	714.6	3.8	3,451	6.1	8,744	4.9	136,913	4.7
2000	655.5	3.3	710.8	3.4	3,454	5.8	8,751	4.5	137,086	4.0
1999	678.6	3.0	704.8	3.6	3,373	6.9	8,657	5.2	133,775	4.2
1998	673.1	3.0	694.5	3.6	3,284	7.9	8,547	5.7	131,664	4.5
1997	664.9	3.5	682.1	4.3	3,192	9.4	8,417	6.5	129,489	4.9

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 1999 through 2006 in the Nassau-Suffolk PMSA(3) remains strong. Industries that achieved their highest level of employment in eight years include: natural resources, construction and mining, educational and health services, professional and business services, leisure and hospitality, other services and government. Eighty-eight 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 17.4 percent since 1999. Meanwhile, jobs within the natural resources, construction and mining industries have increased by 26 percent since 1999.

Most industries within the service producing sector experienced little change over the year with the largest gains made in the educational and health services (1.4 percent) and the professional and business services categories (2.9 percent). Moreover, since 1999 the educational and health services sector has

(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.

achieved a 15.2 percent increase in jobs while during the same period the leisure and hospitality sector increased by 17.3 percent.

Table A.7: Annual Average Nassau-Suffolk Employment, Non-farm, By Business Sector 1999-2006 (in thousands)

Nassau-Suffolk Employment by Industry	1999	2000	2001	2002	2003	2004	2005	2006
				GOODS PRODUCING				
Natural Resources Construction & Mining	57.5	61.0	62.4	64.3	64.2	65.6	66.4	69.4
Manufacturing	105.7	105.5	98.9	92.1	88.2	88.1	87.3	85.9
Total Employment Goods-Producing	163.2	166.5	161.2	156.4	152.5	153.6	153.7	155.3
				SERVICE PRODUCING				
Trade, Transportation & Utilities	267.1	273.1	271.9	267.5	270.3	271.9	271.2	270.5
Financial Activities	85.5	84.2	81.4	82.0	82.0	83.5	81.9	80.0
Information	30.7	31.8	32.9	32.5	32.9	28.9	29.4	29.8
Educational and Health Services	175.6	178.5	180.9	187.5	193.2	196.8	199.5	202.3
Leisure & Hospitality	82.8	86.0	88.8	90.1	92.8	96.1	95.7	96.9
Other Services	50.8	52.1	49.7	50.1	50.8	51.1	52.1	52.0
Professional & Business Services	148.7	155.6	157.7	153.1	152.0	154.2	158.4	163.0
Government	185.7	190.2	194.1	196.3	198.9	197.6	198.5	199.0
Total Service Producing	1,027.0	1,051.5	1,057.4	1,059.1	1,070.2	1,080.0	1086.9	1093.4
Total Non-Farm	1,190.2	1,218.0	1,218.6	1,215.5	1,222.2	1,233.5	1,240.6	1248.7

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, 18 percent of jobs were in the goods producing sector compared to 10 percent in the Nassau-Suffolk PMSA.

Table A.8: Percentage of Non-Farm Employment by Business Sector, 2006

Business Sector	Nassau-Suffolk PMSA (%)	United States (%)
Goods Producing		
Natural Resources*, Construction & Mining	5	7
Manufacturing	5	11
Total Goods Producing	10	18
Service Providing or Service Producing***		
Trade, Transportation & Utilities	23	20
Financial Activities* or Finance, Insurance & Real Estate**	9	6
Assorted Services	43	41
Government	15	16
Total Service Providing / Producing	90	82

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 31,000, is the North Shore-Long Island Jewish Health System based in Great Neck (see Table A.9 below 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	31,000*
Winthrop – South Nassau University Health System	Health Care	7,579
Stop & Shop	Food Retailing	7,000
Cablevision	Entertainment	6,300
Adecco	Workforce Staffing	5,600
Verizon	Communications	5,300
Waldbaum's (A&P Stores)	Food Retailing	5,100
Pathmark Stores	Food Retailing	4,600
King Kullen Grocery	Food Retailing	4,500

SOURCES: Compiled by the County from: ProQuest Database supplied by Newsday
*Number includes only employees who work within the County.

CONSTRUCTION ACTIVITY

Table A.10 below is a composite list of construction activity in the County for residential, business, industrial and public building construction from the years 1997 through 2006. Overall building activity has been uneven since 1996, reaching its high point in 2000 with 1,887 permits issued. In 2003 the number of permits issued had decreased to 800. The County's construction activity rebounded in 2005 as evidenced by the 1,710 permits issued that year. In 2006, building activity was slower with only 1,263 building permits issued for new construction.

Table A.10: County Construction Activity, 1997-2006

Year	Single-Family Dwellings	Other Housing Units*	Business Buildings	Industrial Buildings	Public Buildings	Total Buildings
2006	940	291	27	1	4	1,263
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
Totals	7448	6159	354	79	89	14,129

SOURCE: Nassau County Planning Commission

*Other housing units includes 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 2006. Class 4 property includes commercial, industrial, institutional buildings and vacant land. As indicated in the table, there were 32 building permits issued for these categories in both 2006 and 2002. Over the same period, the County saw a 298.5 percent increase in estimated value on such permits.

Table A.11: Number and Value of Building Permits in the County, Class 4 Property, 2002 – 2006

Year	Number of Permits Issued	Estimated Value on Permits
2006	32	$59,862,365
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 (December 2006) provided by Greiner-Maltz Company, in 2006, the County had 1,476 office buildings containing a total of approximately 43.7 million square feet. The vacancy rate decreased from 10.0 percent at the end of 2005 to 9.7 percent during 2006. There were 91 Class A buildings and 475 Class B buildings in the County. Class A buildings showed an 11.3 percent vacancy rate while 10.2 percent of the Class B building space was vacant.

More than 141,000 square feet of new office space construction was completed during 2006, and 325,000 square feet of office space was under construction in December 2006.

HOUSING

In 2006, new residential construction activity in the County did not change appreciably. The value of new residential construction over the same period decreased slightly (1.3 percent). In 2006, the County issued building permits for more new dwelling units than in any of the previous five years.

Table A.12: County New Residential Construction Activity 1997 – 2006 (in thousands)

Year	Value of New Residential Construction	No. of New Dwelling Units By Building Permit
2006	$368,875	1,452
2005	373,879	1,435
2004	293,642	1,177
2003	195,435	978
2002	222,722	985
2001	229,464	989
2000	266,259	1,506
1999	199,433	1,151
1998	189,668	1,021
1997	188,345	1,372

SOURCES: U.S. Census Bureau, Construction Statistics Division-Building Permit Branch.

Table A.13 shows the breakdown of new housing units by housing type and size. In 2006, the County showed a 7.85 percent increase in the construction of single-family dwellings.

Table A.13: Number of County New Residential Housing Units Authorized by Building Permit by Size Category, 1997- 2006

Year	1 Family	2 Family	3-4 Family	5 or more Family	Total
2006	1,291	38	4	119	1,452
2005	1,197	44	7	187	1,435
2004	735	68	0	374	1,177
2003	635	44	8	291	978
2002	740	30	3	212	985
2001	688	32	4	265	989
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

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 three percent, from 446,292 in 1990 to 458,151 in 2000. The County (80 percent) had a higher percentage of owner-occupied units than the State (66 percent) and the nation (53 percent) 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 more than 100 percent from 2000 to 2006. Additionally, in 2006, the County reached a high for annual median sales price ($513,866). According to the Multiple Listing Service of Long Island, the median value of owner-occupied homes in the County ($513,866) was much higher than that of the nation ($221,900).

Table A.14: County Home Sales, 1997-2006

Year	Median Sales Price	No. of Homes Sold
2006	$513,866	16,555
2005	$489,000	10,343
2004	440,000	10,111
2003	395,000	8,646
2002	350,000	8,654
2001	290,000	7,545
2000	252,500	7,002
1999	230,000	7,389
1998	204,500	8,199
1997	180,000	7,835

SOURCES: Compiled by the County from: The October 2001 LIPA Annual Business Fact Book, 1996-2000; Multiple Listing Service of Long Island Inc., 2001-2006; New York State Association of Realtors, *2006 No. of Homes Sold* from LI Profiles (www.LIProfiles.com).

TRANSPORTATION

MTA Long Island Bus ("MTA LIB"), a subsidiary of the Metropolitan Transportation Authority, 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 MTA LIB provides transit service for most of the County as well as parts of eastern Queens and western Suffolk County. The density of MTA LIB's route network conforms to the development pattern of the County. MTA LIB operates approximately 332 fixed route buses and 86 para-transit vehicles, including service across the Queens-Nassau line to subway and bus stations in Flushing, Far Rockaway and Jamaica. MTA LIB has an average ridership of 108,000 passengers each weekday and serves 96 communities, 47 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 2007 shows that the total MTA LIB estimated budget for 2007 is $129 million, of which $49.2 million or 38.1 percent was derived from passenger fares and other operating revenue. The estimated cost to the County and the State of operating MTA LIB for 2007 is approximately $78.7 million. The County's share of the cost is approximately $10.5 million; State subsidies and additional State aid accounts for approximately $47.9 million; and, MTA subsidies accounted for the remaining $20.3 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. 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. Over 60 percent of the LIRR's passenger trips originate in the County. On weekdays, about 70 percent of the system's passenger trips occur during morning and evening peak travel periods.

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 the 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 seven 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 five percent 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 percent 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 161 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.

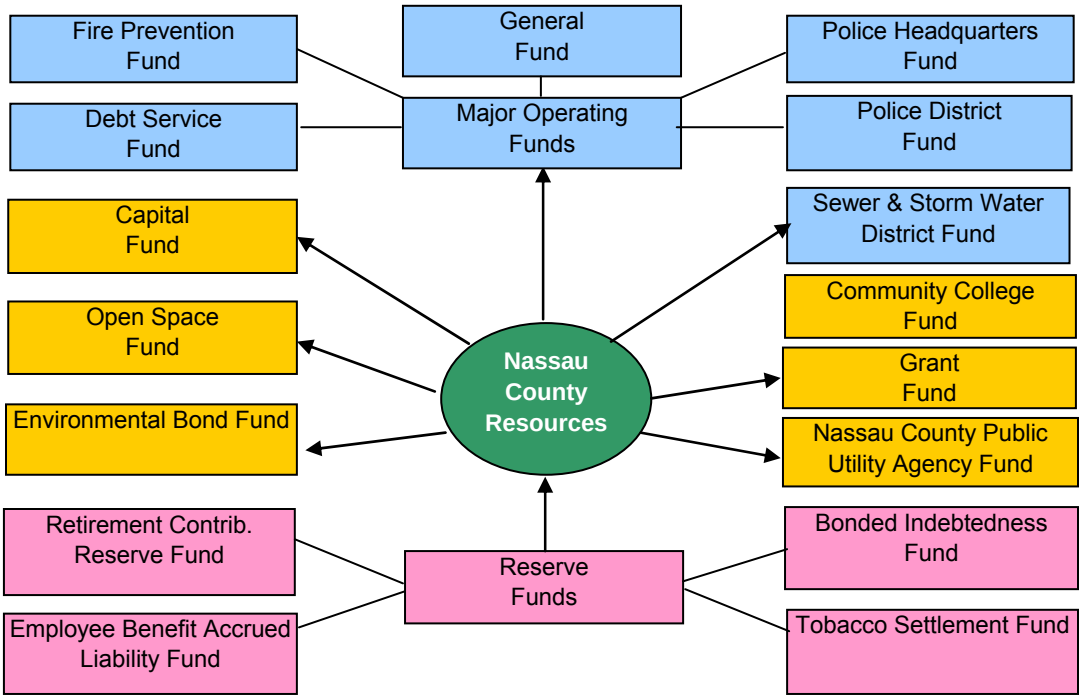
Most sewage in the County's sewer system is treated at the Inwood Pump Station, the Bay Park Sewage Treatment Plant (Bay Park) in East Rockaway or the Cedar Creek Water Pollution Control Plant (Cedar Creek) located in Wantagh. Sewage collected within the area corresponding to the former County sewage 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 six funds.

The **General Fund** contains expenses and revenues for all County departments other than the Police Department, Police Headquarters and the Fire Commission. During the year, the County frequently transfers funds between these departments and offices to address needs as they arise. Revenues are

derived primarily from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, permits and licenses and investment income.

The **Fire Prevention Fund** contains expenses and revenues for the services that the Fire Commission provides to Nassau residents. These include safety inspection and compliance activities.

The **Police Headquarters Fund** contains expenses and revenues for the services that the Police Department provides to all Nassau residents. These include crime investigations, ambulance services, traffic safety, highway patrol and administrative/support services. Revenues are derived primarily from a designated portion of the County property tax, special taxes, and various fines, permits and fees.

The **Police District Fund** contains expenses and revenues for the services provided by the Police Department's eight precincts. These include patrol, crime prevention and arrest processing. Revenues are derived primarily from a designated portion of the County property tax and various fines, permits and fees. Of the Five Major Operating Funds, the Police District Fund is unique in that it is not County-wide in nature. Only communities that receive County police protection receive Police District Fund services, and, as such, only residents in these communities pay the Police District property tax.

The **Debt Service Fund** contains all interest and principal payments for the County's borrowings. The administrative costs of borrowing as well as the impact of Nassau Interim Finance Authority sales tax set-asides also are recognized in this fund. Given that annual interest and principal payments are calculated based upon prior borrowings for specific projects and charged to operating departments, the Debt Service Fund is entirely supported by revenues transferred from the other funds.

The **Sewer and Storm Water District Fund** is self-supportive and contains funding for the County's sewage disposal and collection system as well as the storm water system. It covers expenses related to the Department of Public Works employees assigned to these functions and associated debt service costs. 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 County-wide 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 **Grant Fund** receives outside funding for the County, primarily from the State and Federal governments that completely covers the cost of certain programs. While most of these programs are in the health and human services area, a sizeable number of grants are also received to enhance public safety. In each case, when the cost of a County employee or non-personnel related service is fully reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because generally accepted accounting principles preclude the County from assuming grant revenues in the adopted 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

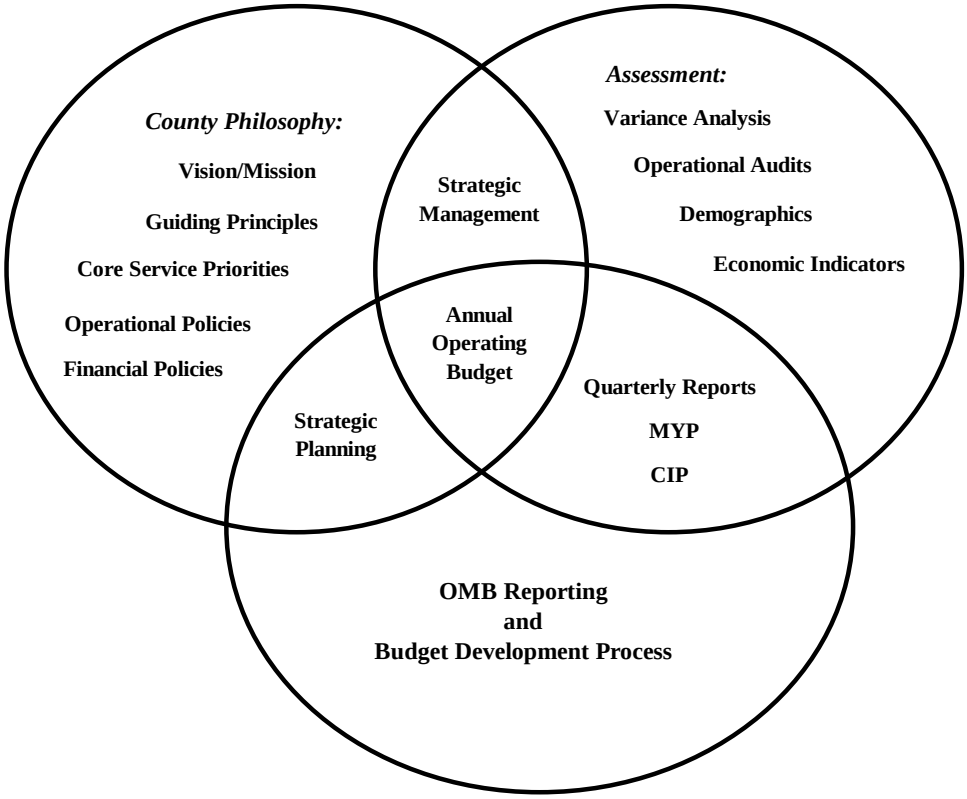
The participants of the budget process are as follows:

- 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.

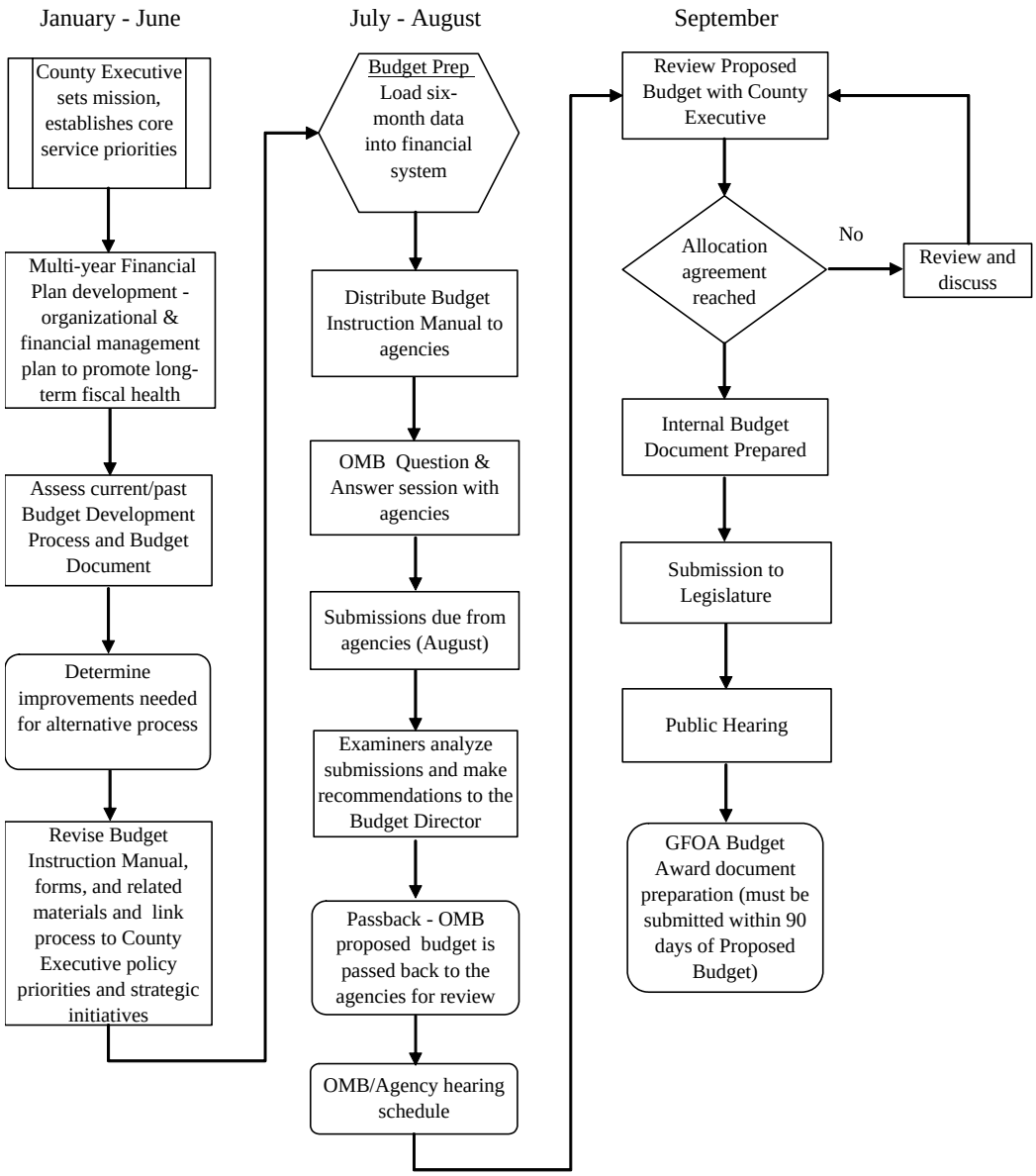
Within three weeks departments are required to submit their expenditure, revenue and staffing requests to their respective Deputy County Executives and the Office of Management and Budget. These requests are reviewed by the Administration's financial management team and incorporated into a final budget 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 Improvement Plan (CIP) is a four-year schedule of the County's anticipated capital investment strategy. The first year of the CIP is known as the Capital Budget. While it is largely prepared and approved independent of the operating budget, it does serve as a companion document.

By charter, the Capital Budget must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Operating Budget. This allows the administration to prioritize projects consistent with the level of debt service appropriations.

The CIP is divided into five major categories with total proposed expenses of $1 billion between 2008 and 2011, including: General Capital ($702.5 million), Sewer and Storm Water ($170.1 million), Judgments ($30 million) and Open Space ($100 million).

Proposed Budget and Capital Plan
Summary of General Capital by Category

General Capital	2008 County Debt	2008 County Self-Funding	2008 Non-County	2008 TOTAL	2009	2010	2011	FY 2008 - FY 2011
Buildings	10,075,000	90,000	-	10,165,000	18,850,000	61,750,000	70,400,000	161,165,000
Equipment	4,600,000	-	-	4,600,000	4,275,000	2,850,000	2,875,000	14,600,000
Infrastructure	10,300,000	-	1,750,000	12,050,000	25,350,000	20,050,000	8,350,000	65,800,000
Parks	13,825,000	-	3,958,500	17,783,500	17,300,000	29,200,000	9,850,000	74,133,500
Property	-	-	-	-	1,000,000	-	1,000,000	2,000,000
Public Safety	18,945,000	-	1,600,000	20,545,000	28,050,000	19,825,000	20,550,000	88,970,000
Roads	30,325,000	-	11,432,000	41,757,000	44,600,000	30,660,000	29,140,000	146,157,000
Technology	25,600,000	5,000,000	-	30,600,000	22,330,000	12,080,000	17,050,000	82,060,000
Traffic	8,012,000	-	13,548,000	21,560,000	9,417,500	8,497,500	11,520,000	50,995,000
Transportation	2,925,500	-	3,350,000	6,275,500	3,027,500	2,728,500	4,668,800	16,700,300
General Capital Total	124,607,500	5,090,000	35,638,500	165,336,000	174,200,000	187,641,000	175,403,800	702,580,800

The largest category, General Capital, also has the greatest impact on the operations of individual County departments and, by direct correlation, the annual Operating Budget. Projects funded within this category are further grouped by type, as follows:

[2] Comprehensive Annual Financial Report of the Comptroller, 2002, page 51.

- The Buildings category is comprised of projects focusing on improvements to County buildings, including rehabilitations and electrical and HVAC upgrades. The proposed 2008 – 2011 CIP allocates $161.2 million to these projects.
- Equipment projects provide for the purchase of vehicles and other equipment that meets the minimum useful life and other applicable thresholds. For projects of this type, $14.6 million has been allocated in the proposed 2008 – 2011 CIP.
- Infrastructure projects would include the construction or rehabilitation of core assets. Examples include the new facilities at Nassau Community College, removal and replacement of aging fuel storage tanks and various bridge repair and painting projects. Funding of $65.8 million has been allocated to these projects in the proposed 2008-2011 CIP.
- The Parks category is comprised of park and park facility construction and rehabilitation projects. The proposed 2008 – 2011 CIP allocates $74.1 million to projects of this type.
- Property includes property acquisition and use studies for which $2 million has been allocated in the proposed 2008 – 2011 CIP.
- Public Safety projects include equipment purchases, system acquisitions and upgrades and facility improvements specific the public safety departments, such as the Police Department, the Sheriff, the Fire Commission, the Medical Examiner's Office, etc. The total allotment for Public Safety Projects in the proposed 2008 – 2011 CIP is $89.0 million.
- Technology projects entail improvements in computer systems, such as new or upgraded hardware and software allowing the County to leverage the latest technology to drive more efficient operations. The proposed 2008-2011 CIP provides $82.0 million.
- Traffic projects include improvements to traffic signals, signal control systems and other traffic-related systems. A significant portion of the $50.9 million that has been allocated to these projects in the proposed 2008-2011 CIP will come from Federal and State sources.
- Transportation projects include funding provided to Long Island Rail Road construction projects and projects supporting the Long Island Bus operations such as facility upgrades and the purchase of new buses. Projects of this type also include planning studies initiatives related to the HUB. The total allocated to Transportation Projects in the proposed 2008 – 2011 CIP is $16.7 million, a large percentage of the funding is provided through Federal grants.

Highlights of the 2008 Proposed Capital Plan by Vertical –

Law Enforcement and Public Safety –The total allotment for projects benefiting the Law Enforcement and Public Safety vertical in the proposed 2008 – 2011 CIP is $88.6 million.

- Major Initiatives -
    - The County has allocated $20.3 million for the renovation and modernization of Police Precinct station houses over the next four years. Subsequent to a full condition assessment, this project is designed to address the physical plant of four Police Precinct station houses. The precinct facilities in their current condition are inadequate to handle necessary police services, causing delays in the processing of prisoners, preparation of reports and the administration of police services. The four precincts being evaluated are as follows: 1st Precinct, Baldwin, 5th Precinct, Valley Stream, 7th Precinct, Seaford and the 8th Precinct, Bethpage.
    - The construction of a new Public Safety Academy will provide sufficient classroom, a physical training, and lecture hall spaces to satisfy the needs of police, corrections, and

probation departments. In the 2008 -2011 CIP, $17.3 million has been earmarked for this new facility.

- The Police Department's outdoor pistol range was originally scheduled to undergo renovations in 2008 at a cost of $6.6 million. However, due to community concerns about lead contamination, the project was accelerated. In 2007, the project is funding the removal of soil from the facility as well as containers of spent ammunition at an estimated cost of $350,000. In addition to the berms, lead contaminated soil was found in two (2) drywells on the site which were remediated in August 2007. By year end, a RFP will be prepared to select a design consultant for the renovation of this facility. Additional renovation work will include all downrange, backstop, and target areas with replacement of the existing target system, construction of new berms with a lead containment system, functional landscaping, a new drainage system, improved lighting, and noise abatement devices.
- Additional funding in the amount of $17 million has been provided for the Police Department's new Interoperable Radio System. This project is for the purchase of a new public safety two-way radio system that is critical to the Police Department's ability to provide public safety services to the residents of Nassau County. The present police radio system infrastructure is over 20 years old and reception and transmission of radio messages especially on the North Shore of the County fails to consistently meet acceptable safety standards. The NCPD is currently in Phase II of its analysis with the consulting firm of Booz-Allen & Hamilton, Inc. Phase II consists of establishing a long-term strategic plan, system design, development and issuance of an RFP, support during the selection process, and system implementation and acceptance. Site development preparations for all transmit and receive locations are in progress. License agreements have been reached with the following sites: Westbury, East Hills, Mineola, Mount Misery, NUMC, Port Washington, Prospect Ave (New PSC), Seventh Precinct, Elmont and Glen Cove, Great Neck, Freeport, Farmingdale, and both Keyspan locations in Island Park and Far Rockaway. Bayville has approved the license agreements, signature pending. Delivery of backbone infrastructure to all sites is 70% complete. The remaining 30% involves microwave equipment. Radio towers have been erected at the First, Second, Fourth, Fifth, Seventh and Eighth precincts, as well as the Bellmore facility. Installation of the early delivery of portable and mobile radios has been completed at the Fourth and Fifth precincts. Additional installations are ongoing at the Bureau of Special Operations. This date has changed due to unanticipated site acquisition delays. The forecasted completion date for this project is the first quarter 2009.

Parks and Public Works – The Department of Public Works administers the Capital Plan and manages the vast majority or the projects funded by the plan. As a result, the Parks and Public Works vertical is responsible for $479.4 million, including those directed toward improving parks and park facilities.

- Major Initiatives –
  - As the existing Family Court building is inadequate and in a state of disrepair, and dovetailing with the County's consolidation initiative, a new, combined Family and Matrimonial Court facility ($107.0 million) is envisioned. The project remains stalled as the County negotiates with the Office of Court Administration for additional State funding or programmatic reduction initiatives. Technically, the Planning Phase of the

project was completed in 2005, but it is almost inevitable that some planning effort will have to be re-done before the project can advance to design.

- The County has proposed allocating $79.5 million for resurfacing County-owned roads over the next four years.
- With additional property being conveyed to Nassau County in the Mitchel Field / Nassau Hub vicinity and the existing property holdings used for various County service operations, the County Executive has allocated funds to develop a plan for the expansion and further development of Museum Row. The Museum Row Economic Development Plan ($27.5 million) will be used to determine the proper mix of non-profit and for profit uses that will create a lively cultural district.
- The County has proposed allocating $18.0 million for removing and replacing curbs and sidewalks over the next four years.
- The rehabilitation of the Nassau County Aquatic Center ($16.5 million) is necessary due to an improperly designed/installed HVAC system that has caused extensive damage by excessive airborne levels of chlorine.
- Currently, over 700 traffic signals are controlled and monitored by the County's central computer. The 2008-2011 proposed Capital Plan provides $13.3 million to expand the system to include the traffic signals along Central Avenue and Cherry Avenue in Bethpage, and along Central Avenue and Rockaway Turnpike in Woodmere, Cedarhurst, Inwood, and Lawrence.
- The County has proposed allocating $12.0 million for Phase VII of the Traffic Signal Construction and Modification program to ensure that the approximately 1,600 traffic signals controlled by the County conform to the New York State Vehicle and Traffic Law and properly safeguard the public in constantly changing traffic
- The County has proposed allocating $9.2 million for improvements along Jackson Avenue in Syosset. Currently, there is one lane in each direction and lanes are divided only by a painted centerline. Additionally, curbs and sidewalks are intermittent and road width varies throughout. It is proposed to improve Jackson Ave. by rebuilding the majority of the road to a consistent 50' width including one lane each direction, a center left turn/median, with parking on both sides. Additional drainage will be added, and curbs and sidewalks will be installed.
- Nassau County has proposed allocating $9.0 million to institute a Bridge Rehabilitation Program. This program will provide the County with the ability to perform design and reconstruction and/or rehabilitation of "structurally deficient" and "functionally obsolete" bridges owned by Nassau County. There are 15 bridges in the system that have been identified as "functionally obsolete" as of September 2007. The only bridge under the County's jurisdiction with a "structurally deficient" rating is under demolition as of September 2007. Bridges with a "Structurally Deficient" designation will be assigned priority over those with "functionally obsolete" designations.
- The County has proposed allocating $8.0 million to retain a consultant to study and issue recommendations for the future use of the Pool at Christopher Morley Park. Consideration has been given to relocating the facilities to the boat basin area and reconstruction of the pool in its existing location with slides and other amenities. Once the study is complete, the Parks Department will evaluate the need for additional resources and any offsetting revenue that will be generated by the facility.
- The County has proposed allocating $7.8 million to renovate roofs of various County Buildings over the next four years.

- The County provides $1.9 million for each year of the four year plan for various County projects, including downtown improvements via streetscape construction, tree planting and many other types of projects. Total funding of $7.6 million will be provided over the current cycle for these Legislative initiatives.
- The County has proposed allocating $6.5 million for improvements along Grand Avenue in Baldwin. The project will run from Grand Avenue to Merrick Road which is approximately 4,400' in length and 36' wide. The existing road pavement is in poor condition and drainage is old or insufficient with ponding at corners. The work will improve the profile, while maintaining the existing road width and reducing the height of the existing travel lanes by the removing the existing concrete panels with asphalt overlays and installing new curbs, sidewalks and additional drainage structures.
- The County has proposed allocating $6.0 million to replace outdoor park and vehicular lighting systems in parks. Existing systems are old, damaged and inefficient, creating unsafe conditions and unusable facilities. Poorly lit areas are known to attract vandals and lead to other security problems. Modern lights and controls are also more energy efficient resulting in decreased energy costs.
- Nassau County has proposed allocating $5.4 million to continue its Title II American with Disabilities Act (ADA) compliance program. This project continues to upgrade Nassau County's public buildings for the physically challenged over the next four years. Additionally, this allocation will advance, into construction, the projects under the previous authorized capital project 90980. Specific projects include: four Police Precincts –the Fourth (Hewlett), Fifth (Elmont), Seventh (Seaford) and Eighth (Levittown); Nassau Community College ADA renovations; ADA renovations for various Park facilities; and, ADA renovation for Nassau Veterans Memorial Coliseum.
- The County has proposed allocating $5.0 million over the next four years to continue the Storage Tank Replacement Program. The program includes tank replacements required due to age of tank or failure of periodic tightness testing as required by Federal, State and County regulations. Funding is also available for remedial investigations and actions, which are mandated at locations where leaking storage tanks are discovered.

Management, Budget and Finance - The total allotment for projects benefiting the Management, Budget and Finance vertical in the proposed 2008 – 2011 CIP is $71.3 million.

- Major Initiatives –
  - The County has proposed providing $41.0 million to upgrade the current financial system (NIFS). Among others, the improvements to be gained include web-based access for all users, an e-procurement module and a report data warehouse.
  - The Human Resource, Payroll and Benefits project envisions an enterprise-wide software and hardware implementation, utilized by all County Departments and within all Nassau County Facilities. The County has proposed an allocation of $8 million to replace NUHRS with a new HR/Payroll/Benefits system and automate the current manual time and labor entry process by recording daily attendance and leave requests through data collection devices. The system routes approved time data to the County's Payroll Department, which calculates and produces paychecks and will provide time, attendance, and leave information online and in hard copy reports. The County will work with a systems integrator to conduct a detailed needs analysis of the County's current HR, payroll and benefit administration process. The County will develop requirements

definition as they relate to how the County needs to implement a new Payroll and HR system and obtain the services of a systems integrator to implement the new application.

- The ADAPT (ADministration, APpeals, Tax) project has been allocated $6.0 million to provide a single commercial application package to manage the County-wide real property assessment process, including preparation of tax rolls, billing and collection of taxes and management of the appeals.
- The County has proposed allocating $5.0 million for an Integrated Information Management System. The project will create an automated and integrated information management system for the justice community. By supplying more relevant, timely information to guide decision-making and facilitate action, a knowledge-driven public safety system will help make the interactions between stakeholders more efficient and successful.

Health and Human Services - The total allotment for projects benefiting the Health and Human Services vertical in the proposed 2008 – 2011 CIP is $13.9 million.

- Major Initiatives -
  - The renovation of the Juvenile Detention Center is a $7.0 million effort that will bring the Juvenile Detention Center into compliance with all current state codes for such facilities including security, heating and cooling, fire alarm system upgrade, etc. Preliminary design was initiated in the summer of 2007 with construction completed in mid to late 2009.
  - The County has proposed allocating $6.3 million for the expansion of the No Wrong Door Program. Initially, it will fund investigations into technology-related solutions to No Wrong Door, including: bringing it to additional agencies; adding functionality to improve efficiency and reducing costs; and, providing additional services. By expanding and improving the technological resources, it is hoped that HHS departments will reduce caseloads without increases in staff.

Economic Development – The 2008-2011 Proposed Capital Plan provides $16.7 million for various projects. The majority of these funds ($13. 0 million) are directly funding Long Island Bus and Long Island Railroad managed projects coordinated through the Planning Department. The remaining funds ($3.7 million) are related County-wide planning studies, most notably the HUB study.

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 whole during the accounting period being reported. The accrual basis of accounting requires revenues to be recognized as soon as they are earned, regardless of the timing of related inflows of cash, and it requires expenses to be recognized as soon as liabilities are

[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*.

incurred, regardless of the timing of related outflows of cash. These statements present a long-term view of the County's finances.

Fund financial statements focus on individual parts of the County government, reporting on the County's operations in more detail 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]

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 percent 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 four percent 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 percent 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 four percent 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 four percent of anticipated operating expenses. The County should then insure that its unreserved fund balance, reserve funds, and Tobacco Trust Fund, taken together, do not fall below five percent of expected operating expenses. If each of these threshold requirements are satisfied, then the County can direct its projected operating surplus to other important public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guarantee, the payment of future property tax refunds.

CONCLUSION

Nassau's fund balance and reserve policy draws upon the recommendations of the GFOA, the NACSLGB, and the credit rating agencies, but it outlines an approach to the accumulation and use of unreserved fund balance, reserve funds, and the Tobacco Trust Fund that takes into consideration issues that are specific to Nassau County. Specifically, the Policy is crafted so as to be consistent with the restrictions included in the tax certificates that have accompanied the County's historical issuance of long-term working capital debt. The Policy establishes a floor and a cap for the accumulation of unreserved fund balance. It identifies an array of reserve funds, as well as the Tobacco Trust Fund, that helps the County stabilize its budget and finance important policy objectives. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished, and it identifies the uses for its unreserved fund balance, its formally created reserves, its Tobacco Trust Fund, and any

[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 2009, 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 2008 Adopted Budget includes $314.7 million for County, Environmental Bond and NIFA debt service expenses in the County's Major Operating Funds, and the 2008-2011 proposed Multi-Year Financial Plan estimates that in 2011 the County will have $341.1 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 includes funding for buildings, equipment, infrastructure, parks, property, public safety, roads, technology, traffic and transportation, sewer and storm water, and tax certiorari claims and other judgments (and open space preservation). The capital plan will prioritize general capital borrowing and finance assets and projects with longer useful lives.

Working Capital Borrowing:

Starting in 2006, and continuing through the current budget, the County is transitioning to pay-as-you-go financing of property tax refunds. The County is budgeting $50 million for this purpose in the operating budget.

The County also funds judgments and settlements through bond issues. During the recent past 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 actual tax refund, judgments or settlements exceed the budgeted amount 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 as a percent of expenditures of the County's four major funds is 11.75 percent of budgeted 2007 expenditures. The County's ten year projection predicts that in 2016,

debt service will be 9.86 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 percent.

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 1.66 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 0.81 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: At the end of 2006 the tax-supported debt per capita of the County's four major funds was $1,821. The County's ten year debt plan projects that in 2016, debt per capita will be $1,556. The County expects to reach this target in 2016 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 five years from the date of issuance. BANs shall mature within six months after substantial completion of the financed project.

b) *Tax or Revenue Anticipation Notes (TANs or RANs)* shall be issued only to meet cash flow needs.

c) *Lines of Credit* shall be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to the Internal Revenue Code.

d) *Other Short-Term Debt*, including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Lease Purchase Obligation: Lease purchase obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. In order to reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20 percent, 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 two percent of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than two percent, the County may consider the option value captured as a percent of total savings. If the option value captured as a percent of total savings exceeds 70 percent and present value savings is less than two percent, the County may opt to complete a

refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refundings will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

Escrow Restructuring: The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the County from its own account.

Arbitrage: The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

METHODS OF ISSUANCE

The County will determine the method of issuance on a case-by-case basis.

Competitive Sale: In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

Negotiated Sale: The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following circumstances:

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 County Executive for Management, Budget & Finance at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

Underwriter's Counsel: In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the Senior Manager with input from the County.

Underwriter's Discount: The Deputy County Executive for Management, Budget & Finance with assistance from the County's financial advisor will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy County Executive for Management, Budget & Finance will determine the allocation of fees, if any, with respect to the management fee. The determination will be based upon participation in the structuring phase of the transaction.

All fees and allocation of the management fee will be determined prior to the sale date; a cap on management fee, expenses and underwriter's counsel will be established and communicated to all parties by the Deputy County Executive for Management, Budget & Finance. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance: The County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

Syndicate Policies: For each negotiated transaction, the Deputy County Executive for Management, Budget & Finance will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Deputy County Executive for Management, Budget & 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 County Executive for Management, Budget & 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.

COUNTY OF NASSAU, NEW YORK

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)

Fiscal Year	General Obligation Bonds (a)	Sewage Purpose Bonds	State Water Pollution Control Revolving Fund Revenue Bonds	Bond Anticipation Notes	Tax Anticipation Notes	Revenue Anticipation Notes	Nassau County Sewer and Storm Water Finance Authority Notes Payable	Dormitory Authority State of NY Bonds (DASNY)	Sales Tax Secured Bonds, Series 2000A - NIFA	Sales Tax Secured Bonds, Series 2001A - NIFA
2006	$ 394,333	$ 105,176	$ 155,812	$	$ 150,000	$	$ 44,435	$ 29,733	$ 12,845	$ 55,955
2005	509,170	128,308	164,159		120,000		11,885	29,282	12,845	62,695
2004	775,689	148,324	170,584					27,293	22,595	69,730
2003	1,239,234	244,394	174,771		120,000			32,037	216,560	171,680
2002	1,646,214	277,093	191,030	202,155	68,920	109,145		29,203	247,740	176,790
2001	1,851,917	317,140	205,390	465,965	159,150	180,920		30,276	254,720	181,480
2000	2,075,461	346,450	225,570	224,360	224,360	245,000		31,200	254,720	
1999	2,031,742	388,314	196,114	97,113	200,000	230,000		34,262		
1998	1,812,640	423,183	207,594	92,408	195,000	165,000				
1997	1,738,611	452,022	209,615	108,981	150,000	180,000				

(a) Includes debt of Nassau Community College as of August 31, a discretely presented component unit.
(b) Includes debt of the Tobacco Settlement Corporation and NIFA (blended component units).
(c) In 2004 and 2005, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one percent of market value applicable to each of the four property classes.
(d) Beginning in 2006, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one half of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
(e) Includes all debt of blended component units stated in footnote (b) above, as well as, the debt for the Sewer and Storm Water Finance Authority

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)

Fiscal Year	Sales Tax Secured Bonds, Series 2005A - NIFA	Sales Tax Secured Bonds, Series 2005B-C - NIFA	Sales Tax Secured Bonds, Series 2005D - NIFA	Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds	Tobacco Settlement Asset-Backed Bonds, Series A	NHCC Bonds	Total Serial Bonds - NIFA, NCSSWFA, NCTSC	State Revolving Fund Loan	Capital Leases	Total Primary Government (a)	Taxable Assessed Valuation
2006	$ 124,200	$ 122,300	$ 143,795	$ 75,450	$ 431,034	$ 264,802	$ 2,546,990	$	$ 5,567	$ 3,696,848 (e)	$ 1,063,177
2005	124,200	122,300	143,795	78,575	272,125	265,049	2,439,665		5,574	3,673,092 (e)	1,582,292
2004				81,550	275,295	265,272	2,107,274		5,573	3,500,009 (e)	1,613,805
2003					278,095	258,158	1,403,418		5,566	3,477,578 (b)	4,119,080
2002					283,625	257,935	935,807		5,552	3,723,054 (b)	4,121,421
2001					288,815	257,717	727,016	2,696		4,198,187 (b)	4,083,060
2000					289,265	257,338	545,985	2,696		4,178,420 (b)	4,048,032
1999					294,500	257,254	296,499	15,297		3,746,595 (b)	4,024,225
1998										2,897,823	4,040,053
1997										2,841,226	4,036,444

(a) Includes debt of Nassau Community College as of August 31, a discretely presented component unit.
(b) Includes debt of the Tobacco Settlement Corporation and NIFA (blended component units).
(c) In 2004 and 2005, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one percent of market value applicable to each of the four property classes.
(d) Beginning in 2006, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one half of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
(e) Includes all debt of blended component units stated in footnote (b) above, as well as, the debt for the Sewer and Storm Water Finance Authority

COUNTY OF NASSAU, NEW YORK

STATEMENT OF CONSTITUTIONAL TAX MARGIN
FOR THE YEAR ENDED DECEMBER 31, 2006 (Amounts Expreseed in Thousands)

(The Constitutional limit of real property taxation is 2% of the average full valuation of real estate for the five years preceding the current year.)

Average Full Valuation of Real Estate
for the Five Years Preceding the Current Year:*

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 Tax Margin:		
Constitutional Limit of Real Property Taxation, 2% of Average Full Valuation	$ 3,202,175	
Add: Exclusions for Debt Service	150,000	
Net Constitutional Tax Limit		$ 3,352,175

2006 Tax Levies:			
General County Government	$ 139,442		
Less: Sales Tax Allocation Credit	59,426		
Net General County Government		80,016	
Police District		333,627	
Police Headquarters		258,050	
Fire Prevention, Safety, Communication and Education		15,850	
Community College		46,546	
County Parks and Recreation		51,168	
Total 2006 Tax Levies which are subject to the Constitutional Tax Limit (23.43%)			785,257
Constitutional Tax Margin (76.57%)			$ 2,566,918

* Full valuation is determined by dividing the total taxable assessed valuation by the average State equalization rate.

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 Baseline
As of September 30, 2007

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	12/31/2016	12/31/2017
(1) Population	1,348,000	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660	1,351,660
(1) Full Value (000)	193,592,238	212,313,816	244,238,974	253,764,294	263,661,101	273,943,884	284,627,696	295,728,176	307,261,575	319,244,776	331,695,323	344,631,440	358,072,066
Net Direct Debt (000)	3,533,628	3,516,095	3,406,008	3,424,677	3,421,986	3,343,616	3,261,002	3,169,920	3,071,289	2,980,147	2,886,087	2,785,056	2,676,586
(1) Direct & Overlapping Debt (000)	6,139,665	6,122,132	6,012,045	6,030,714	6,028,023	5,949,653	5,867,039	5,775,957	5,677,326	5,586,184	5,492,124	5,391,093	5,282,623
Debt Service	184,481,941	337,121,432	346,497,037	364,174,052	375,584,473	378,696,395	386,715,426	389,508,273	396,085,514	392,799,730	396,014,005	392,222,366	391,209,296
(2) Expenditures	2,355,809,038	2,363,230,279	2,660,921,441	2,737,010,938	2,837,469,058	2,936,071,422	3,050,578,207	3,169,550,758	3,293,163,237	3,421,596,603	3,555,038,871	3,693,685,387	3,837,739,117
Credit Ratios													
Net Direct Debt per Capita	2,621	2,601	2,520	2,534	2,532	2,474	2,413	2,345	2,272	2,205	2,135	2,060	1,980
Overall Debt per Capita	4,555	4,529	4,448	4,462	4,460	4,402	4,341	4,273	4,200	4,133	4,063	3,988	3,908
Net Direct Debt as % of Full Value	1.83%	1.66%	1.39%	1.35%	1.30%	1.22%	1.15%	1.07%	1.00%	0.93%	0.87%	0.81%	0.75%
Overall Debt as % of Full Value	3.17%	2.88%	2.46%	2.38%	2.29%	2.17%	2.06%	1.95%	1.85%	1.75%	1.66%	1.56%	1.48%
Debt Service as % of Expenditures	7.83%	14.27%	13.02%	13.31%	13.24%	12.90%	12.68%	12.29%	12.03%	11.48%	11.14%	10.62%	10.19%

Footnotes

(1) Nassau County CAFRs 2003-2006, full value growing at 6% after 2008, Direct Debt growing at County Capital Improvement Plan.

(2) County MYP 2007-10 and growing at 4% post plan

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.

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*.