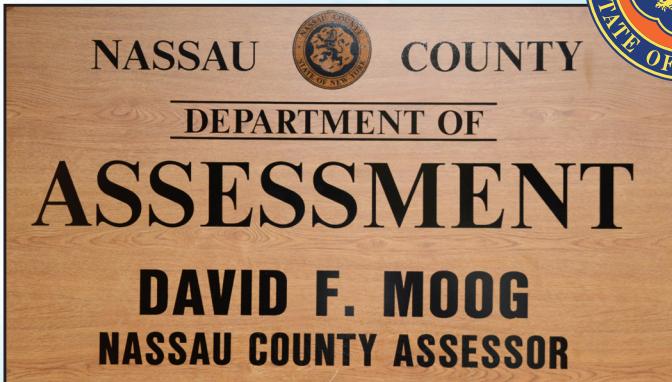


**2019 PROPOSED BUDGET
SUMMARY OF FISCAL 2019
SUBMITTED SEPTEMBER 2018
BY
LAURA CURRAN
NASSAU COUNTY EXECUTIVE**



Fiscal Accountability, in a No Property Tax Increase Budget



OFFICE OF MANAGEMENT AND BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Nassau County
New York**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director

**TRANSMITTAL LETTER FROM THE
COUNTY EXECUTIVE**



LAURA CURRAN
NASSAU COUNTY EXECUTIVE



OFFICE OF THE COUNTY EXECUTIVE
THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING

September 17, 2018

Honorable Richard J. Nicolello
Presiding Officer
Nassau County Legislature
1550 Franklin Avenue
Mineola, NY 11501

Honorable Kevan M. Abrahams
Minority Leader
Nassau County Legislature
1550 Franklin Avenue
Mineola, NY 11501

Presiding Officer Nicolello, Minority Leader Abrahams and Members of the Nassau County Legislature:

Nassau County is a great place to live, work and do business. We are unique in so many ways, from our one-of-a-kind parks and beaches to the wide array of businesses, from traditional family-owned companies to large scale corporations which all call Nassau County home.

The Fiscal Year 2019 County Budget proposed today is balanced for our current operations. It pays for the services we are delivering now with money we are collecting now. The budget does not include any new property tax increases. Our local economy is growing, with more jobs and an increasing population. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services.

The FY2019 budget is \$3.5 billion. Excluding debt service and fringe benefit expenses which are uncontrollable, the budget in FY2019 grows by \$64 million, or 1.8% above the current FY2018 projection, significantly below the forecast level of inflation of 2.1% in 2019.

The majority of additional spending in FY2019 is at the Police Department, whose budget increases by \$31 million as follows:

Step Increases for Employees	\$14 Million
Termination Pay for Retirees	\$6 Million
Civilian Positions	\$6 Million
Two New Police Classes	\$2 Million
Promotions	\$2 Million
Workers Compensation	\$1 Million

All other agency spending increases by \$33 million. Our revenues are projected to increase marginally, with the sales tax forecast to grow at 2.5%, while the property tax is forecast to be flat.

The budget provides for 7,658 County employees, an increase of 171 employees over FY 2018. These staffing increases are concentrated in agencies responsible for implementing our tax policy agenda to maximize accuracy and integrity of the property assessment roll and staff to implement the new state-funded Raise the Age program. The necessary rebuilding and re-staffing of County departments and agencies responsible for property assessment and tax administration which have suffered years of cutbacks and neglect will result in improved customer service for County property taxpayers.

Paying for the Prior Administration

Unfortunately, our operating budget is also obliged to fund over \$175 million in payments on over \$1.1 billion of bonds outstanding which were issued by prior County administrations to cover money spent for services provided years ago, but paid for by taxpayers now.

Similarly, we are faced with hundreds of millions of dollars owed to County property owners for overpayments of taxes which had been allowed to accumulate by the prior Administration. This budget provides for additional debt service payments in the amount of \$3 million in FY 2019 (growing to approximately \$20 million in the outyears of the plan) to cover \$300 million of County bonding to pay for amounts owing to our taxpayers as soon as possible, while once again having to spread the cost to our operating budgets over a number of years. The impact of paying this entire amount out of our current operating funds would be devastating to our ability to maintain services in the County, and I believe financing is the only responsible option open to us. Although this will make it more difficult for the County to achieve GAAP-balance, there is no alternative.

We will also be implementing our new and improved Disputed Assessment Fund (DAF) for commercial properties in FY 2019. Our success in securing legislative approval in Albany in June 2018 will allow us to collect DAF charges from all commercial property taxpayers at a much reduced level, while simultaneously allowing the County to make payments newly due to commercial taxpayers in FY 2019 during FY2019. We are in the process of evaluating the systems in place that will allow timely 2019 payments. The charge for DAF will be set at the level necessary to collect \$40 million in FY 2019.

Bonding of the prior accumulated debt for tax certiorari claims resolves past issues. Going forward the new DAF legislation combined with an updated assessment roll will permit Nassau County to

move out of the endless negative cycle of property tax overpayments and settlements, and end bonding.

We require the assistance and partnership of the County Legislature, the State Legislature in Albany and other parties to keep Nassau County growing and thriving. For example, the County is relying on \$20 million in revenue from the Nassau County OTB which we are due and owed in FY 2019. As of April 1, 2019, the amount due OTB and therefore Nassau County increases regardless of the number of VLTs. The number of VLTs stalled at 500 during 2018 and generated less revenue.

Investments in a Customer-Friendly Department of Assessment

The key investment in this budget is re-staffing the depleted Department of Assessment which will enter into a completely new phase of outreach and interaction with property owners. We have identified a product called Prognose that will enable staff to be responsive. The DOA must be prepared to respond to thousands of inquiries from property owners in a timely and transparent matter. Prognose has the features necessary to achieve the County's goals of increasing the accuracy of the County's assessments, improving the transparency of the assessment process, and enhancing the Department of Assessment's capability to respond to property owners who have questions about the new tentative assessment rolls. Key among these features is the ability to display comparables on a case by case basis, access to historical modeling data used to establish current baselines, and the generation of understandable reports to educate property owners on the assessment of their specific property. In addition, Prognose will give DOA the ability to develop in-house models in the future that reflect changes in the County's real estate environment to ensure that the most accurate assessment models continue to be used.

Infrastructure Investments for a 21st Century Nassau County

We are also making necessary capital investments to ensure our future is bright. For years County police and correction officers have been trained in expensive and inadequate rented space while plans for a new police academy have languished. We are now providing the capital funding necessary for a new multi-purpose training facility to support our commitment to state-of-the-art policing in our County. The County will also make the facility available to other local jurisdictions for training their personnel as part of our ongoing work to share services locally. Appropriately this facility will be financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this operating budget. We are also investing in a new Court facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which addresses their unique needs.

We will invest almost \$2 million to improve access to County-owned land, including signage, improved pathways, parking and other steps to ensure that County residents are able to make use of County-owned property.

Investments in Economic Development

We have the winning combination to unlock the Hub's potential as an engine for economic growth. Redevelopment of the Nassau Hub site has been a priority economic development initiative for my administration since my inauguration. We are ready to move forward expeditiously, after years of stagnation and frustration for the County. We are laser focused on finalizing our transformational plan to draw down over \$85 million in State funding to support the development.

Our open, consultative process, including engagement with elected officials, local businesses and community leaders has helped us to get to this point. We are very pleased that NEC has come forward with a partner, RXR, and a game-plan to transform the Hub into a mixed-use innovation district. RXR's conceptual master plan submission to the RFEI was comprehensive and touched all aspects of what the County is seeking: to recruit and retain the workforce of tomorrow; to cement the County's role in the economy of tomorrow; to create a coherent and unified neighborhood; to activate retail and open space and increase activity at the site; to promote walkability and address transit connections.

Investments in Criminal Justice

We will "Raise The Age" by ending the practice of incarcerating juveniles aged 16 and 17 in adult facilities. In addition, we will make necessary investments in early intervention to divert 16 and 17 year olds from entry into the criminal justice system. We will also invest in educational and employment opportunities to help prevent recidivism. Other necessary supports such as housing support and mental health care are another part of the plan. We will also expand discharge planning services and re-entry services in conjunction with the NYS Office of Children and Family Services including family reintegration, housing assistance, mental health and medical continuity of care, educational and employment support. These investments are expected to be fully reimbursed by the State and will be developed with Suffolk County where appropriate under a shared services plan.

We will improve the efficiency of criminal justice administration. We will invest in a new program to more effectively monitor non-violent defendants and probationers through the use of technology. Implementing electronic monitoring for certain criminal justice populations, including Raise the Age juveniles, will allow us to reduce the use of the County Jail while expanding the staffing at the Department of Probation, improving outcomes at a significantly reduced cost.

We will open a new Crime Lab. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new, state of the art facility located within the Nassau County Public Safety Center. This relocation will enable the laboratory to expand its testing capabilities to include firearms, trace evidence, and reconstruction. Analysis of this evidence has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional fifty percent of drug cases that are currently being outsourced to National Medical Services (NMS) due to facility and staff limitations. We will also be staffing up to support the expansion of the lab's forensic disciplines.

We are engaged in site development for a new Substance Abuse Treatment Center to expand counseling and treatment services to help address the ongoing opioid crisis among County residents.

Finally, we will also work collaboratively with NUMC to ensure that health services provided to incarcerated populations are reimbursed by the appropriate payment source.

Investments in Shared Services to Maximize Efficiency

The County is working on shared service opportunities in all areas with other local governments. We are working on a partnership with the City of Long Beach to improve sewer connectivity.

Excessive nitrogen discharge into the Western Bays of Nassau County has had a detrimental effect on the surrounding marshes and their vegetation. The County has drafted preliminary plans to convert Long Beach's sewage treatment plant to a pump station, and build a force main and related infrastructure necessary to divert the untreated effluent to the Bay Park Sewage Treatment Plant. The consolidation of the Long Beach system with the County's network is expected to be completed by 2024. This project will support vital services for County residents and improve water quality to help improve the environment, now and in the future.

Investments in Labor

We are supporting state legislation to assure that newly recruited County employees can rely on scheduled increases in compensation to make certain that our employee compensation will remain competitive and attract well-qualified candidates. This is especially true of our police recruits, who face a long progression to higher wage levels. We are also continuing to develop funding sources for future collective bargaining increases for our employees.

Investments to Improve Business Processes and Policies

As we continue to invest in our business-friendly agenda for the County, we are taking a variety of actions to improve the County's business processes and policies.

We are making necessary investments to ensure that County residents and businesses are able to access the services they need in multiple languages.

We will implement a new capital planning and management process. We are investing in building the staffing infrastructure necessary to support an improved capital planning and management process. We will be publishing our updated multi-year Capital Plan later this fall.

We will seek to eliminate registration fees. The Vendor Registration Fee has been found to reduce the competitiveness of County procurements and has been identified as a barrier to entry by small businesses, particularly Minority and Women Owned Business Enterprises (MWBE). Elimination of the Annual Vendor Registration fee is consistent with the County's on-going efforts to make the procurement process more transparent, competitive, and inclusive. This elimination will be revenue-neutral for the County, since the budget gap will be filled through the expansion of the Administrative Service Charge to cover contracts and purchase orders awarded by the Commissioner of Shared Services.

At the direction of the County Executive's Office, the Department of Social Services (DSS) and the Department of Human Services (DHS) have begun the process of moving to multi-year awards for client services contracts solicited through the RFP and RFQ processes. Given that many of the programs run by DSS & DHS are mandated by the State, it is both logical and cost-efficient to make these awards for multiple years for well-qualified vendors with a strong record of past performance. These multi-year contracts will not only provide continuity to the not-for-profits, but also decrease the cost of processing contracts by reducing administrative requirements, improving vendor cashflow, and reduce the need for costly financing arrangements necessitated by delays in contract and payment approvals.

We will create a new vendor portal. The Nassau County Vendor Portal will provide vendors access to a user-friendly multi-functional web portal to facilitate the processing of their contracts, claims,

and permits. This Portal is being developed in stages. The first version which is being released in September 2018 will allow vendors to submit their disclosure forms electronically, streamlining the submission and review process. This new program will help to mitigate small issues that frequently hold contracts up in the approval process including ensuring all questions that require written responses are answered prior to submission and providing notice to vendors that their forms are near expiration. The system also will improve the County's ability to cross-reference vendor and principal data to ensure the County does business only with vendors with sufficient integrity to warrant the award of County contracts. Currently, the IT Department is working on additional functions including submission of claims and permits.

We believe the FY 2019 Budget responsibly restrains costs and makes the necessary investments to ensure Nassau County continues to be a great place to live, work and do business, now and in the future. For your convenience, I have attached a budget summary of agency funding changes from 2018 to 2019.

Sincerely,



Laura Curran
Nassau County Executive

Attachment

ATTACHMENT			
FY 2018 PROJECTION COMPARED TO FY 2019 BUDGET			
	FY2018 PROJECTION	FY2019 PROPOSED BUDGET	VARIANCE
COUNTY EXECUTIVE			
COUNTY EXECUTIVE	\$ 2,007,170	\$ 2,097,860	\$ 90,690
COUNTY ATTORNEY	\$ 12,058,459	\$ 13,093,782	\$ 1,035,323
OFFICE OF CONSTITUENT AFFAIRS	\$ 4,137,684	\$ 3,751,287	\$ (386,397)
TOTAL - COUNTY EXECUTIVE	\$ 18,203,313	\$ 18,942,929	\$ 739,616
DCE - FINANCE			
ASSESSMENT REVIEW COMMISSION	\$ 2,451,586	\$ 3,222,178	\$ 770,592
ASSESSMENT DEPARTMENT	\$ 40,378,292	\$ 41,364,398	\$ 986,106
OFFICE OF MANAGEMENT AND BUDGET	\$ 539,315,021	\$ 514,978,558	\$ (24,336,463)
COUNTY TREASURER	\$ 2,525,372	\$ 2,916,584	\$ 391,212
TOTAL - DCE FINANCE	\$ 584,670,271	\$ 562,481,718	\$ (22,188,553)
DCE - ECONOMIC DEVELOPMENT			
HOUSING & INTERGOVERNMENTAL AFFAIRS	\$ 769,924	\$ 875,562	\$ 105,638
COMMISSION ON HUMAN RIGHTS	\$ 518,458	\$ 477,871	\$ (40,587)
OFFICE OF MINORITY AFFAIRS	\$ 495,719	\$ 499,719	\$ 4,000
COORD AGENCY FOR SPANISH AMERICANS	\$ 192,275	\$ 246,812	\$ 54,537
TOTAL - DCE ECONOMIC DEVELOPMENT	\$ 1,976,376	\$ 2,099,964	\$ 123,588
DCE - HEALTH & HUMAN SERVICES			
SOCIAL SERVICES	\$ 475,530,862	\$ 485,090,288	\$ 9,559,426
HEALTH DEPARTMENT	\$ 160,339,886	\$ 162,987,340	\$ 2,647,454
VETERANS SERVICES AGENCY	\$ 511,549	\$ 586,883	\$ 75,334
DEPARTMENT OF HUMAN SERVICES	\$ 35,343,262	\$ 38,165,026	\$ 2,821,764
TOTAL - DCE HUMAN SERVICES	\$ 671,725,559	\$ 686,829,537	\$ 15,103,978
DCE - PARKS & PUBLIC WORKS			
PARKS, RECREATION AND MUSEUMS	\$ 29,359,127	\$ 29,744,366	\$ 385,239
PUBLIC WORKS DEPARTMENT	\$ 271,814,179	\$ 281,629,817	\$ 9,815,638
TOTAL - DCE PARKS & PUBLIC WORKS	\$ 301,173,306	\$ 311,374,183	\$ 10,200,877
SHARED SERVICES			
SHARED SERVICES	\$ 903,945	\$ 974,620	\$ 70,675
DEPARTMENT OF HUMAN RESOURCES	\$ 713,392	\$ 1,079,658	\$ 366,266
OFFICE OF LABOR RELATIONS	\$ 791,568	\$ 1,066,186	\$ 274,618
INFORMATION TECHNOLOGY	\$ 26,014,534	\$ 29,531,637	\$ 3,517,103
CIVIL SERVICE	\$ 5,065,535	\$ 5,415,152	\$ 349,617
TOTAL - SHARED SERVICES	\$ 33,488,974	\$ 38,067,253	\$ 4,578,279
DCE - PUBLIC SAFETY			
NC SHERIFF/CORRECTIONAL CENTER	\$ 155,907,776	\$ 155,907,776	\$ 0
EMERGENCY MANAGEMENT	\$ 611,751	\$ 895,186	\$ 283,435
FIRE COMMISSION	\$ 18,696,470	\$ 18,620,235	\$ (76,235)
PROBATION	\$ 18,908,739	\$ 22,484,259	\$ 3,575,520
POLICE DEPARTMENT	\$ 571,309,371	\$ 602,363,575	\$ 31,054,204
TRAFFIC & PARKING VIOLATIONS AGENCY	\$ 14,348,575	\$ 16,617,770	\$ 2,269,195
MEDICAL EXAMINER	\$ 8,441,879	\$ 10,240,043	\$ 1,798,164
OFFICE OF CONSUMER AFFAIRS	\$ 2,257,962	\$ 2,307,519	\$ 49,557
TOTAL - DCE PUBLIC SAFETY	\$ 790,482,523	\$ 829,436,363	\$ 38,953,840
OTHER AGENCIES			
COUNTY CLERK	\$ 6,712,890	\$ 7,118,680	\$ 405,790
COUNTY COMPTROLLER	\$ 8,174,433	\$ 8,645,317	\$ 470,884
DISTRICT ATTORNEY	\$ 42,962,231	\$ 45,282,939	\$ 2,320,708
BOARD OF ELECTIONS	\$ 17,665,175	\$ 18,666,294	\$ 1,001,119
COUNTY LEGISLATURE	\$ 9,476,624	\$ 10,941,382	\$ 1,464,758
PUBLIC ADMINISTRATOR	\$ 514,062	\$ 573,381	\$ 59,319
RECORDS MANAGEMENT	\$ 1,118,730	\$ 1,443,601	\$ 324,871
CT - COURTS	\$ 1,167,636	\$ 1,234,691	\$ 67,055
DS - DEBT SERVICE	\$ 367,028,944	\$ 388,454,493	\$ 21,425,549
FB - FRINGE BENEFITS	\$ 542,703,923	\$ 582,289,263	\$ 39,585,340
TOTAL - OTHER AGENCIES	\$ 997,524,648	\$ 1,064,650,041	\$ 67,125,393
DEPARTMENT OF INVESTIGATIONS	\$ 60,320	\$ 25,000.00	\$ (35,320)
TAXI & LIMOUSINE COMMISSION	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 3,399,305,290	\$ 3,513,906,988	\$ 114,601,698

Note: TLC was moved to Consumer Affairs in 2019

COUNTY MISSION, VISION AND VALUES STATEMENT

COUNTY MISSION, VISION & VALUES STATEMENT



COUNTY MISSION, VISION AND VALUES

MISSION

The Curran Administration's primary Mission is to right-size government through cutting wasteful spending, eliminating duplicate services, and delivering essential services without raising real property taxes.

VISION

- Provide Nassau County's government services through efficiency, consolidation and/or elimination of various departments and functions which are duplicate
- Continue to provide essential governmental services in an efficient and diligent manner
- Contain expense growth at all levels of government
- Administer County government more efficiently, utilizing shared services, workforce management, consolidations, and increased productivity
- Maintain Nassau County's quality of life for residents and future generations

COUNTY VALUES

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

Nassau Residents First – to instill County pride and develop community cohesiveness
Constituent Loyalty – to provide the most efficient services

Conscientious – to approach issues in a fair and thoughtful manner

Accountable – to accept responsibility regardless of outcomes

Resourceful – to achieve outstanding performance and reach creative solutions

Effective – to serve each and every day to our fullest potential

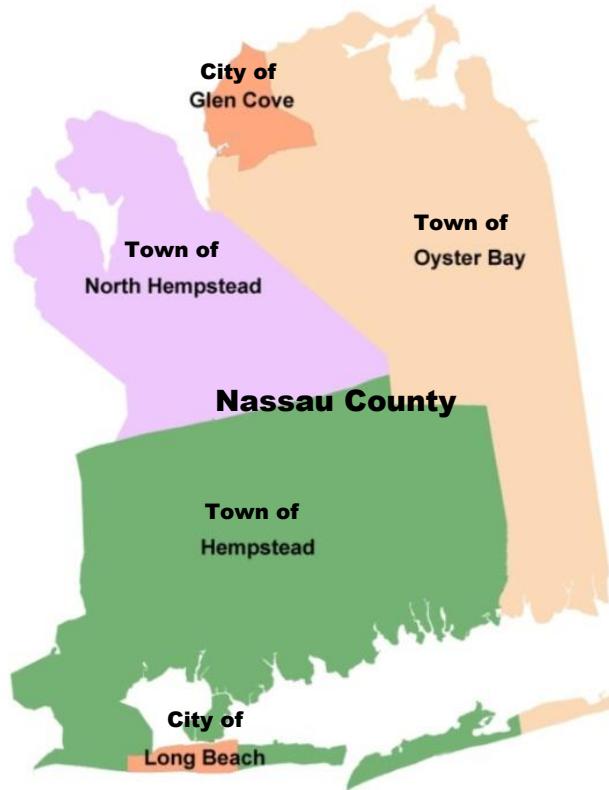
Sincere – to seek veracity in all issues to achieve the best possible outcomes

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY



EXECUTIVE SUMMARY



Overview

The Fiscal Year 2019 County Budget proposed today is balanced. The budget does not include any new tax increases for current operations. Because our local economy is growing, we are able to pay for new investments to improve and expand the services we provide to residents and businesses in the upcoming year.

Because our revenues grow slowly even in the best of economic times, while our costs grow each year, we must continually work to contain our expenses and provide services as efficiently as possible. We must be vigilant in identifying opportunities to reduce our expenses without impacting the level and quality of services we provide.

The Fiscal Year 2019 County Budget proposed today is balanced for our current operations. It pays for the services we are delivering now with money we are collecting now. The budget does not include any new tax increases. Our local economy is growing, with more jobs and an increasing population. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services

EXECUTIVE SUMMARY



REVENUE

Our total revenue forecast for FY2019 is \$3.5 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.6% of all County revenue, with the State providing 6.4% and the Federal Government providing only 4%.

Federal Aid - Federal Aid to Nassau County has dropped significantly since FY 2010.

\$ in Millions		
Fiscal Year	Federal Aid	Inc/(Dec)
2010	\$208	
2011	\$177	(\$31)
2012	\$166	(\$11)
2013	\$125	(\$41)
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$135	\$2
2019	\$140	\$5

We will work with our partners in Washington DC to ensure that Nassau County receives its fair share of federal funding.

State Aid – State funding to Nassau County has been flat in recent years, but we are forecasting additional aid for Raise the Age in the FY 2019 budget.

\$ in Millions		
Fiscal Year	State Aid	Inc/(Dec)
2010	\$171	
2011	\$183	\$12
2012	\$207	\$24
2013	\$202	(\$5)
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$212	(\$2)
2019	\$226	\$14

We will work with our partners in Albany to ensure that Nassau County receives its fair share of State funds.

EXECUTIVE SUMMARY



County Revenues - The County's \$2.7 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

Sales Tax	\$1.2 Billion
Property Tax	\$0.8 Billion
Fees	\$0.4 Billion
All Other	\$0.2 Billion
TOTAL	\$2.6 Billion

Sales Tax - Sales Tax is the largest component of County Revenue, and it is a volatile revenue source, dependent not just on the overall economic health of the County, but also that of the State and ultimately the Nation and the World. The Sales Tax Revenues are extremely sensitive to the County's overall economy, growing in good times and shrinking when times are tougher.

FISCAL YEAR	SALES TAX	\$ in Billions Inc/(Dec)
2010	\$0.984	
2011	\$1.025	\$0.041
2012	\$1.078	\$0.053
2013	\$1.140	\$0.062
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.150	\$0.026
2018	\$1.199	\$0.049
2019	\$1.243	\$0.044

Between FY2013 and FY2014, the Sales Tax revenue declined by \$45 million.

On average over the last ten years, the Sales Tax revenue has only grown by \$27 million annually.

Sales Tax revenue was \$1.14 billion in FY2013 and remained below that level in FY2014 and FY2015. It was not until FY2016, three full fiscal years later, that Sales Tax revenue exceeded the FY2013 level.

Property Tax - The Property Tax Revenues of the County grow at a sluggish pace. From FY 2011 through FY 2018, the actual Property Tax revenues have only grown by 5.9%. That equates to an average increase of 0.8% per year, while inflation has grown by an average rate of 1.7% during the same time-period.

Fiscal Year	Property Tax	Inc/(Dec)
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EXECUTIVE SUMMARY



2011	\$802	\$ -
2012	\$806	\$4
2013	\$803	(\$3)
2014	\$803	\$ -
2015	\$832	\$29
2016	\$842	\$10
2017	\$845	\$3
2018	\$846	\$1
2019	\$847	\$1

Note: The property tax was increased in FY 2015-16

Fees - Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; and other fees are dependent on the level of interest of County residents such as Park usage fees, etc.

EXPENSES

The County's expenses are forecast at \$3.5 billion in FY2019. Salaries and Wages and Fringe Benefits for employees are 43% of all County expenses. Direct expenses are 15% of County expenses, while Debt Service is 11% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 31%.

Paying for the Prior Administration

Unfortunately, our operating budget is also obliged to fund over \$175 million in payments on over \$1.1 billion of bonds outstanding which were issued by prior County administrations to cover money spent for services provided years ago, but paid for by taxpayers now.

Similarly, we are faced with hundreds of millions of dollars owed to County property owners for overpayments of taxes which have been allowed to accumulate by the prior Administration. This budget provides for additional debt service payments in the amount of \$3 million in FY 2019 (growing to approximately \$20 million in the outyears of the plan) to cover \$300 million of County bonding to pay for amounts owing to our taxpayers as soon as possible, while once again having to spread the cost to our operating budgets over a number of years. The impact of paying this entire amount out of our current operating funds would be devastating to our ability to maintain services in the County, and I believe financing is the only responsible option open to us. Although this will make it more difficult for the County to achieve GAAP-balance, there is no other alternative.

We will also be implementing our new and improved Disputed Assessment Fund (DAF) for commercial properties in FY 2019. Our success in securing legislative approval in Albany in June 2018 will allow us to collect DAF charges from all commercial property taxpayers at a much reduced level, while simultaneously allowing the County to make payments due to commercial taxpayers in FY 2019 during FY2019. We are in the process of evaluating the systems in place

EXECUTIVE SUMMARY



that will allow timely 2019 payments. The charge for DAF will be set at the level necessary to collect \$40 million in FY 2019.

Bonding of the prior accumulated liability for tax certiorari claims resolves past issues. Going forward the new DAF legislation combined with an updated assessment roll will permit Nassau County to move out of the endless negative cycle of property tax overpayments and settlements.

We require the assistance and partnership of the County Legislature, the State Legislature in Albany and other parties to keep Nassau County growing and thriving. For example, the County is relying on \$20 million in revenue from the Nassau County OTB which we are due and owed in FY 2019. The County is a third-party beneficiary of an agreement between OTB and Genting to install 1,000 video lottery terminals (VLTs). However, the installation has stalled, and OTB and Genting have in fact installed only half of the VLTs. While we are working closely with OTB to resolve this matter, we require a greater sense of urgency from the parties to help relieve the burden on County taxpayers.

Infrastructure Investments for a 21st Century Nassau County

We are also making necessary capital investments to ensure our future is bright.

Police Academy and Courts - For years County police and correction officers have been trained in expensive and inadequate rented space while plans for a new police academy have languished. We are now providing the capital funding necessary for a new multi-purpose training facility to support our commitment to state-of-the-art policing in our County. The County will also make the facility available to other local jurisdictions for training their personnel as part of our ongoing work to share services locally. Appropriately this facility will be financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this operating budget. We are also investing in a new Court facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which addresses their unique needs.

Access to Public Land - We will invest almost \$2 million to improve access to County-owned land, including signage, improved pathways, parking and other steps to ensure that County residents are able to make use of County-owned property.

Investments in Economic Development

We are committed to growing the County's economy.

The Hub - We have the winning combination to unlock the Hub's potential as an engine for economic growth. Redevelopment of the Nassau Hub site has been a priority economic development initiative for my administration since my inauguration. We are ready to move forward expeditiously, after years of stagnation and frustration for the County. We are laser focused on finalizing our transformational plan to draw down over \$85 million in State funding to support the development. Our open, consultative process, including engagement with elected

EXECUTIVE SUMMARY



officials, local businesses and community leaders has helped us to get to this point. We are very pleased that NEC has come forward with a partner, RXR, and a game-plan to transform the Hub into a mixed-use innovation district. RXR's conceptual master plan submission to the RFEI was comprehensive and touched all aspects of what the County is seeking: to recruit and retain the workforce of tomorrow; to cement the County's role in the economy of tomorrow; to create a coherent and unified neighborhood; to activate retail and open space and increase activity at the site; to promote walkability and address transit connections.

Investments in Criminal Justice

We are investing in sensible reforms to improve criminal justice in the County

Raise The Age - We will “Raise The Age” by ending the practice of incarcerating juveniles aged 16 and 17 in adult facilities. In addition, we will make necessary investments in early intervention to divert 16 and 17 year olds from entry into the criminal justice system. We will also invest in educational and employment opportunities to help prevent recidivism. Other necessary supports such as housing support and mental health care are another part of the plan. We will also expand discharge planning services and re-entry services in conjunction with the NYS Office of Children and Family Services including family reintegration, housing assistance, mental health and medical continuity of care, educational and employment support. These investments are expected to be fully reimbursed by the State and will be developed with Suffolk County where appropriate under a shared services plan.

Electronic Monitoring - We will improve the efficiency of criminal justice administration. We will invest in a new program to more effectively monitor non-violent defendants and probationers through the use of technology. Implementing electronic monitoring for certain criminal justice populations, including Raise the Age juveniles, will allow us to reduce the use of the County Jail while expanding the staffing at the Department of Probation, improving outcomes at a significantly reduced cost.

Crime Lab - We will open a new Crime Lab. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new, state of the art facility located within the Nassau County Public Safety Center. This relocation will enable the laboratory to expand its testing capabilities to include firearms, trace evidence, and reconstruction. Analysis of this evidence has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional fifty percent of drug cases that are currently being outsourced to National Medical Services (NMS) due to facility and staff limitations. We will also be staffing up to support the expansion of the lab's forensic disciplines.

Substance Abuse Treatment - We are engaged in site development for a new Substance Abuse Treatment Center to expand counseling and treatment services to help address the ongoing opioid crisis among County residents.

EXECUTIVE SUMMARY



NUMC - Finally, will also work collaboratively with NUMC to ensure that health services provided to incarcerated populations are reimbursed by the appropriate payment source.

Investments in Shared Services to Maximize Efficiency

The County is working on shared service opportunities in all areas with other local governments.

Long Beach Sewer Investment - We are working on a partnership with the City of Long Beach to improve sewer connectivity. Excessive nitrogen discharge into the Western Bays of Nassau County has had a detrimental effect on the surrounding marshes and their vegetation. The County has drafted preliminary plans to convert Long Beach's sewage treatment plant to a pump station, and build a force main and related infrastructure necessary to divert the untreated effluent to the Bay Park Sewage Treatment Plant. The consolidation of the Long Beach system with the County's network is expected to be completed by 2024. This project will support vital services for County residents and improve water quality to help improve the environment, now and in the future.

Investments in Labor

We are also working to improve our labor force.

Steps - We are supporting state legislation to assure that newly recruited County employees can rely on scheduled increases in compensation to make certain that our employee compensation will remain competitive and attract well-qualified candidates. This is especially true of our police recruits, who face a long progression to higher wage levels. We are also continuing to develop funding sources for future collective bargaining increases for our employees.

Investments to Improve Business Processes and Policies

As we continue to invest in our business friendly agenda for the County, we are taking a variety of actions to improve the County's business processes and policies.

Language Access - We are making necessary investments to ensure that County residents and businesses are able to access the services they need in multiple languages.

Capital Planning & Management - We will implement a new capital planning and management process. We are investing in building the staffing infrastructure necessary to support an improved capital planning and management process. We will be publishing our updated multi-year Capital Plan later this fall.

Registration Fees - We will seek to eliminate registration fees. The Vendor Registration Fee has been found to reduce the competitiveness of County procurements and has been identified as a barrier to entry by small businesses, particularly Minority and Women Owned Business Enterprises (MWBE). Elimination of the Annual Vendor Registration fee is consistent with the County's on-going efforts to make the procurement process more transparent, competitive, and inclusive. This elimination will be revenue-neutral for the County, since the budget gap will be

EXECUTIVE SUMMARY



filled through the expansion of the Administrative Service Charge to cover contracts and purchase orders awarded by the Commissioner of Shared Services.

Multi-Year Awards - At the direction of the County Executive's Office, the Department of Social Services (DSS) and the Department of Human Services (DHS) have begun the process of moving to multi-year awards for client services contracts solicited through the RFP and RFQ processes. Given that many of the programs run by DSS & DHS are mandated by the State, it is both logical and cost-efficient to make these awards for multiple years for well-qualified vendors with a strong record of past performance. These multi-year contracts will not only provide continuity to the not-for-profits, but also decrease the cost of processing contracts by reducing administrative requirements, improving vendor cashflow, and reduce the need for costly financing arrangements necessitated by delays in contract and payment approvals.

Vendor Portal - We will create a new vendor portal. The Nassau County Vendor Portal will provide vendors access to a user-friendly multi-functional web portal to facilitate the processing of their contracts, claims, and permits. This Portal is being developed in stages. The first version which is being released in September 2018 will allow vendors to submit their disclosure forms electronically, streamlining the submission and review process. This new program will help to mitigate small issues that frequently hold contracts up in the approval process including ensuring all questions that require written responses are answered prior to submission and providing notice to vendors that their forms are near expiration. The system also will improve the County's ability to cross-reference vendor and principal data to ensure the County does business only with vendors with sufficient integrity to warrant the award of County contracts. Currently, the IT Department is working on additional functions including submission of claims and permits.

Tax Administration - Finally, the budget addresses re-staffing the depleted Department of Assessment which will enter into a completely new phase of outreach and interaction with property owners. We have identified a product called Prognose that will enable staff to be responsive. The DOA must be prepared to respond to thousands of inquiries from property owners in a timely and transparent matter. Prognose has the features necessary to achieve the County's goals of increasing the accuracy of the County's assessments, improving the transparency of the assessment process, and enhancing the Department of Assessment's capability to respond to property owners who have questions about the new tentative assessment rolls. Key among these features is the ability to display comparables on a case by case basis, access to historical modeling data used to establish current baselines, and the generation of understandable reports to educate property owners on the assessment of their specific property. In addition, Prognose will give DOA the ability to develop in-house models in the future that reflect changes in the County's real estate environment to ensure that the most accurate assessment models continue to be used. We are also adding staff to the ARC, Information Technology and the County Attorney to improve the efficiency and effectiveness of our tax administration.

MAJOR FUNDS EXPENSES AND REVENUES

MAJOR FUNDS EXPENSES AND REVENUES



MAJOR FUNDS EXPENSES AND REVENUES

The 2019 Proposed Budget for the five Major Operating Funds (excluding interdepartmental transfers) is \$3.1 billion; \$3.2 billion including the Sewer and Storm Water Resources District Fund. The General Fund is the largest component of the Major Operating Funds Budget totaling \$1.8 billion or 59.4%. Funding for police services is \$838.3 million, 27.3% of Major Operating Funds' expense.

**Figure 1: Fiscal 2019 Expenses by Fund
(Excludes Interdepartmental Transfers)**

Fund	2019 Proposed Budget
General Fund	1,826,690,909
Police Headquarters Fund	435,113,002
Police District Fund	403,147,331
Debt Service Fund	388,454,493
Fire Prevention Fund	21,515,926
Total Major Operating Funds	3,074,921,661
Sewer & Storm Water Resources District	139,303,102
Total Major Operating Funds & Sewers	3,214,224,763

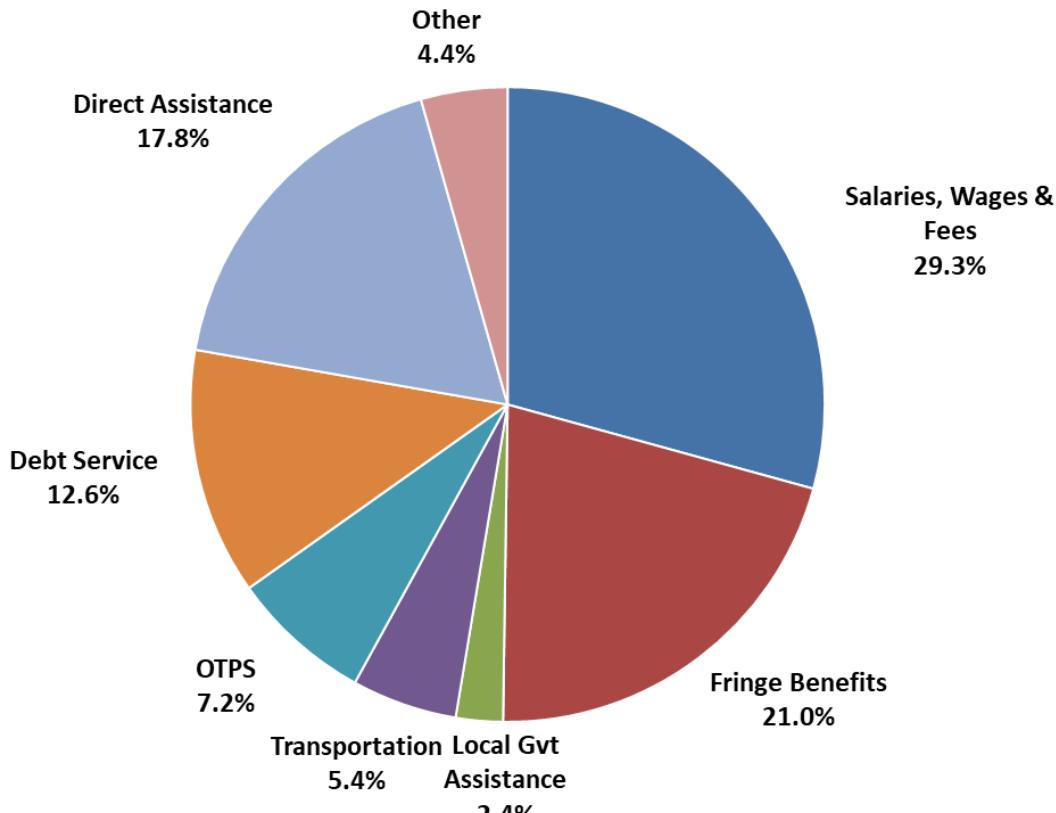
MAJOR FUNDS EXPENSES AND REVENUES



EXPENSES

The chart below illustrates the County's allocation of resources.

Figure 2: Expenses of Major Operating Funds



Note: Excludes interdepartmental transfers and Sewer & Storm Water Resources District.

The largest expense of the five Major Operating Funds is Salaries, Wages, & Fees which is \$900.2 million. This includes items such as base wages, overtime, and termination compensation.

Fringe Benefits costs, including Workers' Compensation, for the Major Funds in the 2019 Proposed Budget are \$644.3 million. The County estimates gross-pension cost attributable to the Major Operating Funds for 2018 to be \$191.2 million. The County also estimates net pension expense for the Major Operating Funds for 2018 (assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Program) to be \$170.1 million. The County has once again opted to defer the maximum amount allowable under the Alternate Contribution Stabilization Program and has included the net pension expense amount in the 2019 Proposed Budget. The County expects Health Insurance costs for the Major Operating Funds to reach \$337.8 million in 2019, an increase of \$23.9 million or 7.6% from the 2018 Projection. These costs continue to place an enormous burden on the taxpayers of Nassau County as well as all

MAJOR FUNDS EXPENSES AND REVENUES



municipalities throughout New York State. Direct Assistance costs account for 17.8% of total Major Operating Funds' expense. These expenses consist of benefit payments to clients enrolled in mandated human services entitlement programs such as Medicaid, Public Assistance, Day Care, Child Protective Services, and Foster Care. Federal and/or State reimbursement usually match the County's share of these expenses.

Please refer to "Description of Expense Codes" for a more detailed discussion on each object code.

HEADCOUNT PROJECTIONS

The 2019 Proposed Budget supports 7,558 full-time staff. As of August 2018, there were 7,099. The increase in headcounts is the result initiatives such as County Re-Assessment, Raise The Age, and electronic monitoring for probationers. The table on the following page contains Full-Time staffing levels for the 2019 Proposed Budget and the preceding five years Adopted Budgets.

MAJOR FUNDS EXPENSES AND REVENUES



Figure 3: Full-Time Staffing 2018 - Major Operating Funds

Full-Time Staffing 2019 - Major Operating Funds			
Department	2018 NIFA Conformed Budget	On Board 08/30/18	2019 Proposed Budget
AC - DEPARTMENT OF INVESTIGATIONS	4	0	0
AR - ASSESSMENT REVIEW COMMISSION	29	31	51
AS - ASSESSMENT DEPARTMENT	117	113	203
AT - COUNTY ATTORNEY	85	78	96
BU - OFFICE OF MANAGEMENT AND BUDGET	25	19	23
CA - OFFICE OF CONSUMER AFFAIRS ¹	33	28	30
CC - SHERIFF / CORRECTIONAL CENTER	1,039	950	976
CE - COUNTY EXECUTIVE	14	14	14
CF - OFFICE OF CONSTITUENT AFFAIRS	34	37	37
CL - COUNTY CLERK	82	81	87
CO - COUNTY COMPTROLLER	85	72	84
CS - CIVIL SERVICE	49	46	46
DA - DISTRICT ATTORNEY	375	378	385
EL - BOARD OF ELECTIONS	157	153	155
EM - EMERGENCY MANAGEMENT	9	6	8
FC - FIRE COMMISSION	96	84	88
HE - HEALTH DEPARTMENT	171	155	175
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	13	13
HR - COMMISSION ON HUMAN RIGHTS	7	6	6
HS - HUMAN SERVICES ¹	59	53	56
IT - INFORMATION TECHNOLOGY	84	86	91
LE - COUNTY LEGISLATURE	90	85	96
LR - OFFICE OF LABOR RELATIONS	4	6	8
MA - MINORITY AFFAIRS	5	3	6
ME - MEDICAL EXAMINER	83	73	97
PA - PUBLIC ADMINISTRATOR	5	6	6
PB - PROBATION	184	166	234
PD - POLICE DEPARTMENT	3,259	3,145	3,296
PE - DEPARTMENT OF HUMAN RESOURCES	8	7	7
PK - PARKS, RECREATION AND MUSEUMS	143	137	143
PR - PURCHASING DEPARTMENT	10	11	11
PW - PUBLIC WORKS DEPARTMENT	440	387	424
RM - RECORDS MANAGEMENT (GEN FUND)	11	11	13
SA - COORD AGENCY FOR SPANISH AMERICANS	4	3	4
SS - SOCIAL SERVICES	594	577	601
TR - COUNTY TREASURER	26	26	30
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	48
VS - VETERANS SERVICES AGENCY	7	7	10
Sub Total	7,487	7,099	7,658
* Anticipated additional non-allocated attrition	(37)	0	(100)
Grand Total	7,450	7,099	7,558

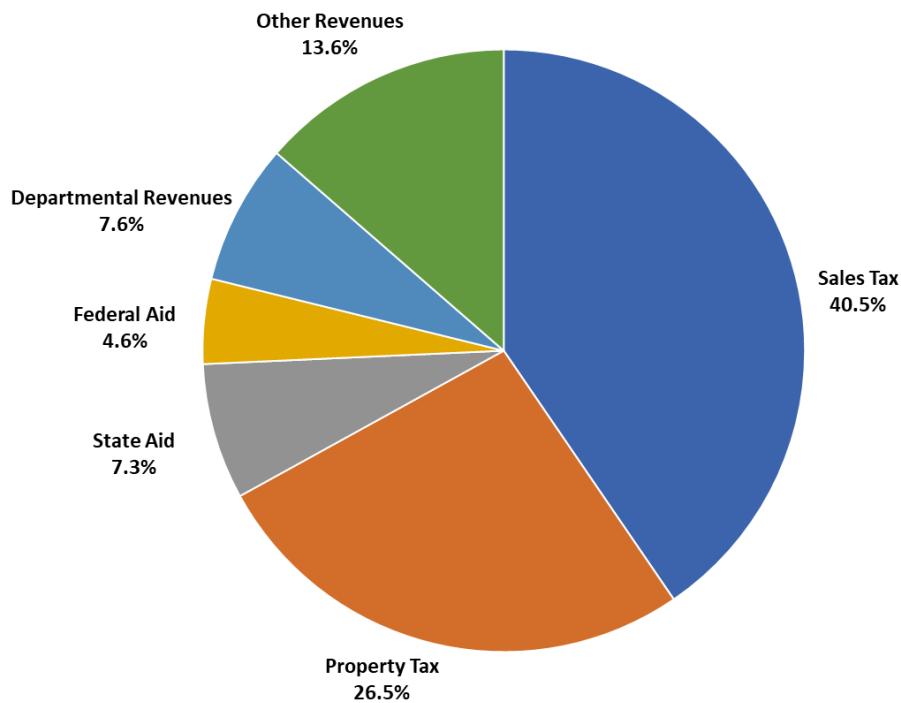
MAJOR FUNDS EXPENSES AND REVENUES



REVENUES

The chart below illustrates the County's composition of revenues.

Figure 4: Revenues of Major Operating Funds



Note: Excludes interdepartmental transfers and Sewer & Storm Water Resources District.

SALES TAX

The Sales Tax rate for Nassau County is eight and five-eighths percent (8 5/8%). The tax rate consists of three components: four percent (4%), which is retained by the State; three-eighths percent (3/8%) is earmarked for the Metropolitan Transportation Authority; and four and one-quarter percent (4 1/4%), which is forwarded to the County, of which one-quarter percent (1/4%) is distributed to the three towns and two cities.

The County expects to generate \$1.125 billion of Sales Tax collections in the 2019 Proposed Budget, a 2.5% growth rate when compared with the June 2018 Projection inclusive of prior year deferrals. For Countywide Sales Tax only, the growth rate expected from the June 2019 Projection

MAJOR FUNDS EXPENSES AND REVENUES

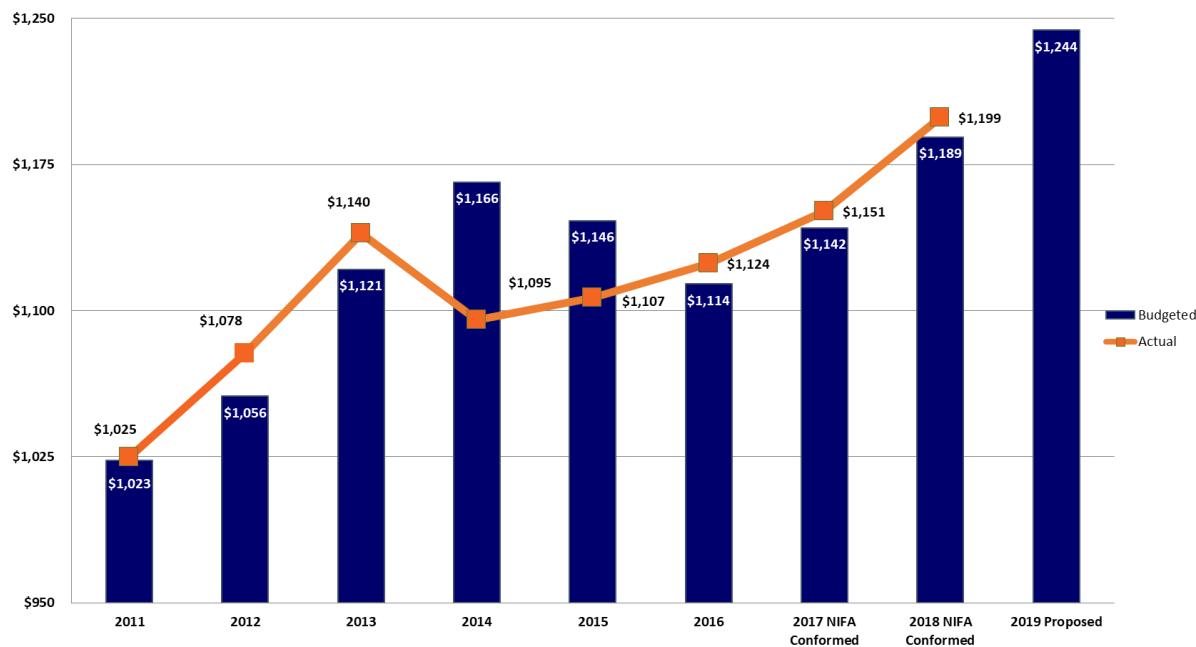


is 2.5 %. Through the September 13, 2018 Sales Tax receipt, total Sales Tax receipts for 2018 are 5.0 % higher than comparable 2017 receipts, when excluding the deferred portion of Sales Tax.

Sales Tax is the largest revenue source for the County, comprising 40.2% of total Major Fund revenues in the 2019 Proposed Budget. Prior to 2014, Sales Tax results were generally favorable in comparison to the budget as seen in the chart below. However, this trend was reversed for 2014 and 2015 with significant shortfalls versus budget occurred primarily due to severe weather as well as lower than normal economic activity mainly associated with accelerated purchasing during 2013 as a result of Superstorm Sandy in late 2012.

Figure 5: Sales Tax Receipts

2011 - 2019
(in millions)



Note: Inclusive of prior year deferrals.

PROPERTY TAX

Property Tax is the second largest revenue source for the County at 27.6% of Major Fund revenues in the 2019 Proposed Budget. The 2019 Proposed Budget for Property Tax in the Major Funds is \$816.1 million, which is higher than the 2018 Projected amount of \$814.8 million. This amount continues the practice of categorizing certain Long Island Power Authority (LIPA) parcels as Payments-In-Lieu-of-Taxes Revenues (PILOTS) in order to adhere to a New York State statute requiring LIPA to pay PILOTS on such parcels at no more than 2% above the prior year's amounts.

MAJOR FUNDS EXPENSES AND REVENUES



State and Federal Aid

State and Federal Aid represents \$224.6 million and \$140.0 million respectively of the County's revenues in the 2019 Proposed Budget, versus \$210.4 million and \$133.3 million respectively in the 2018 Projection. Raise The Age and Health and Human Services entitlement programs account for the vast majority of these reimbursements along with \$68.0 million in State Operating Assistance Funds (STOA).

Please refer to "Description of Revenue Codes" for a more detailed discussion on each object code.

FUND SUMMARY

FUND SUMMARY



MAJOR FUNDS					
E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	904,271,069	871,418,303	855,427,470	900,178,092
	AB - FRINGE BENEFITS	538,917,964	577,169,228	569,188,799	609,150,163
	AC - WORKERS COMPENSATION	31,022,199	34,299,182	32,899,182	35,177,349
	BB - EQUIPMENT	2,193,062	2,313,140	2,112,316	2,399,909
	DD - GENERAL EXPENSES	28,755,370	31,545,561	31,066,582	33,879,535
	DE - CONTRACTUAL SERVICES	251,971,629	251,352,038	260,393,905	271,122,615
	DF - UTILITY COSTS	31,920,664	33,566,551	31,766,551	34,085,187
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,250,000	5,000,000
	FF - INTEREST	112,844,560	122,588,977	120,088,977	132,208,523
	GA - LOCAL GOVT ASST PROGRAM	68,332,237	70,855,824	72,032,869	73,681,618
	GG - PRINCIPAL	94,230,000	98,707,823	98,707,823	106,280,000
	HH - INTERFUND CHARGES	24,297,122	24,719,916	24,719,916	23,095,916
	JA - CONTINGENCIES RESERVE	220,179	0	0	0
	LX - TRANSFER TO CAPITAL FUND	991,853	0	0	0
	MM - MASS TRANSPORTATION	43,575,675	44,170,818	44,126,435	44,792,592
	NA - NCIFA EXPENDITURES	1,500,000	2,025,000	2,025,000	1,975,000
	OO - OTHER EXPENSES	278,722,950	243,254,445	287,136,990	253,795,521
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,875,965	134,500,000	134,147,650	135,500,000
	SS - RECIPIENT GRANTS	52,090,497	55,650,000	50,950,000	52,130,000
	TT - PURCHASED SERVICES	67,822,234	67,583,171	67,583,171	68,587,875
	WW - EMERGENCY VENDOR PAYMENTS	48,249,523	47,025,000	47,025,000	49,360,000
	XX - MEDICAID	233,191,869	237,685,256	239,192,349	242,521,767
Expenses Excluding Interdepartmental Transfers		2,954,996,620	2,955,430,233	2,975,840,984	3,074,921,662
Interdepartmental Transfers		445,612,465	426,026,663	423,464,308	438,985,326
Expenses Including Interdepartmental Transfers		3,400,609,085	3,381,456,896	3,399,305,292	3,513,906,988
REV	AA - FUND BALANCE	0	0	0	0
	BA - INT PENALTY ON TAX	33,211,630	34,850,000	35,003,745	34,612,500
	BC - PERMITS & LICENSES	19,703,839	18,485,093	18,721,631	19,584,142
	BD - FINES & FORFEITS	92,716,082	102,910,574	116,336,396	118,586,980
	BE - INVEST INCOME	4,220,443	1,953,235	3,740,566	9,680,000
	BF - RENTS & RECOVERIES	31,722,935	25,064,596	42,985,116	34,416,504
	BG - REVENUE OFFSET TO EXPENSE	16,893,256	17,312,216	17,453,461	17,461,599
	BH - DEPT REVENUES	236,004,379	237,100,578	231,797,446	232,281,280
	BO - PAYMENT IN LIEU OF TAXES	42,089,035	45,621,235	45,622,575	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	6,944,947	2,604,750	2,604,750	3,540,000
	BR - DUE FROM OTHER GOVTS	(43,750)			
	BS - OTB PROFITS	0	15,750,000	3,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	65,088,347	69,157,061	75,251,758	81,054,482
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	133,061,384	134,593,732	133,273,279	140,001,929
	IF - INTERFUND TRANSFERS	7,999,999	2,912,422	2,912,422	696,617
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	213,768,053	211,574,980	210,361,326	224,574,869
	TA - SALES TAX COUNTYWIDE	1,063,296,291	1,087,525,185	1,097,525,185	1,124,968,823
	TB - SALES TAX PART COUNTY	88,097,284	101,271,425	101,271,425	118,856,752
	TL - PROPERTY TAX	813,727,982	814,701,604	814,799,197	816,011,222
	TO - OTB 5% TAX	2,071,300	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,090,175	29,941,547	29,941,547	30,510,282
Revenues Excluding Interdepartmental Transfers		2,900,663,612	2,955,430,233	2,984,701,824	3,074,921,662
Interdepartmental Transfers		445,612,465	426,026,663	423,540,042	438,985,326
Revenues Including Interdepartmental Transfers		3,346,276,077	3,381,456,896	3,408,241,866	3,513,906,988

FUND SUMMARY



MAJOR FUNDS INCLUDING SEWER RESOURCES DISTRICT					
E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	915,988,070	881,118,926	865,342,969	910,466,996
	AB - FRINGE BENEFITS	548,214,223	586,546,479	577,122,610	618,696,691
	AC - WORKERS COMPENSATION	31,022,199	34,299,182	32,899,182	35,177,349
	BB - EQUIPMENT	2,202,748	2,328,140	2,127,316	2,414,909
	DD - GENERAL EXPENSES	28,882,627	32,553,482	32,082,972	35,127,905
	DE - CONTRACTUAL SERVICES	313,090,665	315,506,974	324,548,841	335,191,223
	DF - UTILITY COSTS	36,648,221	39,641,551	37,841,551	40,860,187
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,250,000	5,000,000
	FF - INTEREST	116,256,587	127,927,730	125,427,730	135,297,418
	GA - LOCAL GOVT ASST PROGRAM	68,332,237	70,855,824	72,032,869	73,681,618
	GG - PRINCIPAL	103,759,367	108,421,313	108,421,313	115,691,051
	HH - INTERFUND CHARGES	48,731,456	52,788,452	52,788,452	57,418,162
	JA - CONTINGENCIES RESERVE	220,179	0	0	0
	LX - TRANSFER TO CAPITAL FUND	991,853	0	0	0
	L5 - TRANSFER TO BIF FUND	0	0	0	0
	LF - TRANSFER FROM FCF FUND	0	0	0	0
	MM - MASS TRANSPORTATION	43,575,675	44,170,818	44,126,435	44,792,592
	NA - NCIFA EXPENDITURES	1,500,000	2,025,000	2,025,000	1,975,000
	OO - OTHER EXPENSES	279,116,950	247,792,945	291,675,490	254,334,021
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,875,965	134,500,000	134,147,650	135,500,000
	SS - RECIPIENT GRANTS	52,090,497	55,650,000	50,950,000	52,130,000
	TT - PURCHASED SERVICES	67,822,234	67,583,171	67,583,171	68,587,875
	WW - EMERGENCY VENDOR PAYMENTS	48,249,523	47,025,000	47,025,000	49,360,000
	XX - MEDICAID	233,191,869	237,685,256	239,192,349	242,521,767
Expenses Excluding Interdepartmental Transfers		3,079,763,144	3,093,420,243	3,112,610,900	3,214,224,764
Interdepartmental Transfers		445,612,465	426,026,663	423,464,308	438,985,326
Expenses Including Interdepartmental Transfers		3,525,375,608	3,519,446,906	3,536,075,208	3,653,210,090
REV	AA - FUND BALANCE	241,504,267	14,266,242	22,217,821	10,480,905
	BA - INT PENALTY ON TAX	33,211,630	34,850,000	35,003,745	34,612,500
	BC - PERMITS & LICENSES	21,558,257	20,038,093	20,274,631	21,137,142
	BD - FINES & FORFEITS	92,716,082	102,910,574	116,336,396	118,586,980
	BE - INVEST INCOME	4,670,209	2,153,235	3,997,798	9,880,000
	BF - RENTS & RECOVERIES	39,675,783	31,604,596	49,525,116	40,456,504
	BG - REVENUE OFFSET TO EXPENSE	16,893,256	17,312,216	17,453,461	17,461,599
	BH - DEPT REVENUES	237,284,133	238,300,578	233,031,359	233,563,280
	BO - PAYMENT IN LIEU OF TAXES	42,089,035	45,621,235	45,622,575	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	6,944,947	2,604,750	2,604,750	3,540,000
	BR - DUE FROM OTHER GOVTs	(4,495,397)	0	0	0
	BS - OTB PROFITS	0	15,750,000	3,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	65,088,347	69,157,061	75,251,758	81,054,482
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	133,132,950	134,593,732	133,298,009	140,001,929
	IF - INTERFUND TRANSFERS	113,314,489	122,230,768	107,855,642	120,443,814
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	213,768,053	211,574,980	210,361,326	224,574,869
	TA - SALES TAX COUNTYWIDE	1,063,296,291	1,087,525,185	1,097,525,185	1,124,968,823
	TB - SALES TAX PART COUNTY	88,097,284	101,271,425	101,271,425	118,856,752
	TL - PROPERTY TAX	813,727,982	814,701,604	814,799,197	816,011,222
	TO - OTB 5% TAX	2,071,300	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,090,175	29,941,547	29,941,547	30,510,282
Revenues Excluding Interdepartmental Transfers		3,254,639,074	3,098,507,821	3,121,471,740	3,214,224,764
Interdepartmental Transfers		445,869,975	420,939,085	423,540,042	438,985,326
Revenues Including Interdepartmental Transfers		3,700,509,050	3,519,446,906	3,545,011,782	3,653,210,090

FUND SUMMARY



DEBT SERVICE FUND					
E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	FF - INTEREST	112,844,560	122,588,977	120,088,977	132,208,523
	GG - PRINCIPAL	94,230,000	98,707,823	98,707,823	106,280,000
	OO - OTHER EXPENSES	158,001,619	148,232,144	148,232,144	149,965,970
EXP Total		365,076,179	369,528,944	367,028,944	388,454,493
REV	BG - REVENUE OFFSET TO EXPENSE	1,237,002	1,112,216	1,112,216	1,110,716
	BQ - CAPITAL RESOURCES FOR DEBT	6,944,947	2,604,750	2,604,750	3,540,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	324,193,308	326,130,453	323,630,453	339,089,116
	BW - INTERFUND CHARGES REVENUE	27,885,598	31,956,901	31,956,901	39,225,857
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,807,039	4,812,202	4,812,202	4,792,187
	IF - INTERFUND TRANSFERS	0	2,912,422	2,912,422	696,617
REV Total		365,067,894	369,528,944	367,028,944	388,454,493

FUND SUMMARY



FCF - FIRE COMMISSION FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	10,954,321	10,424,596	10,291,494	10,514,692
	AB - FRINGE BENEFITS	5,689,625	6,159,843	5,999,676	6,252,892
	BB - EQUIPMENT	62,798	84,021	84,021	33,056
	DD - GENERAL EXPENSES	152,278	188,806	188,806	197,800
	DE - CONTRACTUAL SERVICES	4,668,088	4,540,863	4,786,468	4,517,486
Expenses Excluding Interdepartmental Transfers		21,527,110	21,398,129	21,350,464	21,515,926
Interdepartmental Transfers		3,264,100	3,345,682	3,345,682	3,357,201
Expenses Including Interdepartmental Transfers		24,791,210	24,743,811	24,696,146	24,873,127
REV	BE - INVEST INCOME	3,555	0	2,654	0
	BF - RENTS & RECOVERIES	13,212	0	0	0
	BH - DEPT REVENUES	7,845,966	8,900,600	9,200,350	8,200,600
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	IF - INTERFUND TRANSFERS	257,510	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	150,840	180,000	180,000	180,000
	TL - PROPERTY TAX	16,115,436	15,258,520	15,258,520	16,087,836
Revenues Excluding Interdepartmental Transfers		24,791,210	24,743,811	25,046,215	24,873,127
Interdepartmental Transfers		0	0	0	0
Revenues Including Interdepartmental Transfers		24,791,210	24,743,811	25,046,215	24,873,127

FUND SUMMARY



POLICE DISTRICT FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	232,393,697	223,731,926	218,963,197	240,769,434
	AB - FRINGE BENEFITS	131,099,339	143,730,679	140,291,017	145,021,715
	AC - WORKERS COMPENSATION	8,407,689	9,480,593	9,480,593	10,700,000
	BB - EQUIPMENT	183,159	338,090	338,090	251,400
	DD - GENERAL EXPENSES	3,593,762	3,825,631	3,825,631	3,796,314
	DE - CONTRACTUAL SERVICES	940,959	1,926,764	1,926,764	1,426,764
	DF - UTILITY COSTS	1,151,077	1,100,215	1,100,215	1,181,704
Expenses Excluding Interdepartmental Transfers		377,769,682	384,133,898	375,925,507	403,147,331
Interdepartmental Transfers		27,331,804	23,060,546	23,060,546	23,113,579
Expenses Including Interdepartmental Transfers		405,101,486	407,194,444	398,986,053	426,260,910
REV	AA - FUND BALANCE	23,123,776	0	0	0
	BC - PERMITS & LICENSES	4,634,458	4,628,818	4,628,818	4,628,818
	BD - FINES & FORFEITS	1,163,975	1,355,763	1,355,763	1,355,763
	BE - INVEST INCOME	36,224	12,235	39,013	150,000
	BF - RENTS & RECOVERIES	187,521	0	41,167	0
	BH - DEPT REVENUES	2,731,262	3,450,000	3,450,000	2,731,000
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFUND CHARGES REVENUE	147,104	150,000	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	(3,286,483)	0	0	0
	TL - PROPERTY TAX	384,144,444	380,448,990	380,448,990	400,096,691
Revenues Excluding Interdepartmental Transfers		429,640,341	406,803,868	406,871,813	425,870,334
Interdepartmental Transfers		289,864	390,576	390,576	390,576
Revenues Including Interdepartmental Transfers		429,930,205	407,194,444	407,262,389	426,260,910

FUND SUMMARY



POLICE HEADQUARTERS FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	266,330,033	243,869,038	240,045,706	247,698,448
	AB - FRINGE BENEFITS	147,431,423	154,376,740	153,871,251	163,793,823
	AC - WORKERS COMPENSATION	3,957,857	4,405,092	4,405,092	4,450,000
	BB - EQUIPMENT	477,134	587,776	486,680	533,884
	DD - GENERAL EXPENSES	3,166,139	3,559,314	3,559,314	3,599,010
	DE - CONTRACTUAL SERVICES	10,707,713	12,886,191	12,655,327	12,101,207
	DF - UTILITY COSTS	2,852,513	2,836,461	2,836,461	2,936,631
Expenses Excluding Interdepartmental Transfers		434,922,812	422,520,612	417,859,831	435,113,003
Interdepartmental Transfers		46,513,098	48,625,755	48,625,755	49,805,200
Expenses Including Interdepartmental Transfers		481,435,910	471,146,367	466,485,586	484,918,203
REV	AA - FUND BALANCE	(995)	0	0	0
	BC - PERMITS & LICENSES	1,124,772	880,000	880,000	1,132,764
	BD - FINES & FORFEITS	20,436,619	30,021,811	33,021,811	34,672,902
	BE - INVEST INCOME	13,047	12,000	18,359	75,000
	BF - RENTS & RECOVERIES	179,287	66,140	145,000	66,140
	BH - DEPT REVENUES	23,718,556	23,996,378	23,996,378	26,043,437
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND CHARGES REVENUE	234,138	200,000	6,200,000	6,235,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	724,117	903,878	903,878	725,000
	IF - INTERFUND TRANSFERS	27,023,884	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	931,606	700,000	700,000	930,000
	TL - PROPERTY TAX	359,105,079	367,316,702	367,316,702	367,988,502
	TX - SPECIAL TAXES	24,504,949	24,685,282	24,685,282	24,685,282
Revenues Excluding Interdepartmental Transfers		466,932,941	457,720,074	466,805,293	471,491,910
Interdepartmental Transfers		14,502,969	13,426,293	13,426,293	13,426,293
Revenues Including Interdepartmental Transfers		481,435,910	471,146,367	480,231,586	484,918,203

FUND SUMMARY



SEWER AND STORM WATER RESOURCES DISTRICT FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	11,717,001	9,700,623	9,915,499	10,288,904
	AB - FRINGE BENEFITS	9,296,258	9,377,251	7,933,811	9,546,528
	BB - EQUIPMENT	9,686	15,000	15,000	15,000
	DD - GENERAL EXPENSES	127,257	1,007,921	1,016,391	1,248,370
	DE - CONTRACTUAL SERVICES	61,119,036	64,154,936	64,154,936	64,068,608
	DF - UTILITY COSTS	4,727,557	6,075,000	6,075,000	6,775,000
	FF - INTEREST	3,412,027	5,338,753	5,338,753	3,088,895
	GG - PRINCIPAL	9,529,367	9,713,490	9,713,490	9,411,051
	HH - INTERFUND CHARGES	24,434,334	28,068,536	28,068,536	34,322,246
	OO - OTHER EXPENSES	394,000	4,538,500	4,538,500	538,500
Exp Total		124,766,523	137,990,010	136,769,916	139,303,102
REV	BC - PERMITS & LICENSES	1,854,419	1,553,000	1,553,000	1,553,000
	BE - INVEST INCOME	449,766	200,000	257,232	200,000
	BF - RENTS & RECOVERIES	7,952,847	6,540,000	6,540,000	6,040,000
	BH - DEPT REVENUES	1,279,754	1,200,000	1,233,913	1,282,000
	BR - DUE FROM OTHER GOVTs	(4,451,647)	0	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	71,566	0	24,730	0
	IF - INTERFUND TRANSFERS	105,572,000	114,230,768	104,943,220	119,747,197
Revenues Excluding Interdepartmental Transfers		112,728,705	123,723,768	114,552,095	128,822,197
	AA - FUND BALANCE	40,587,678	14,266,242	22,217,821	10,480,905
	Fund Balance Usage	40,587,678	14,266,242	22,217,821	10,480,905
Total Revenue Including Fund Balance Usage		153,316,384	137,990,010	136,769,916	139,303,102

FUND SUMMARY



GENERAL FUND					
E/R	Object Name	2017 Actual	2018 Adopted Budget	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	394,593,018	393,392,743	386,127,073	401,195,518
	AB - FRINGE BENEFITS	254,697,578	272,901,966	269,026,854	294,081,733
	AC - WORKERS COMPENSATION	18,656,653	20,413,497	19,013,497	20,027,349
	BB - EQUIPMENT	1,469,971	1,303,253	1,203,525	1,581,569
	DD - GENERAL EXPENSES	21,843,190	23,971,810	23,492,831	26,286,411
	DE - CONTRACTUAL SERVICES	235,654,869	231,998,220	241,025,346	253,077,158
	DF - UTILITY COSTS	27,917,074	29,629,875	27,829,875	29,966,852
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,250,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	68,332,237	70,855,824	72,032,869	73,681,618
	HH - INTERFUND CHARGES	24,297,122	24,719,916	24,719,916	23,095,916
	JA - CONTINGENCIES RESERVE	220,179	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	27,023,884	0	0	0
	LL - TRANSFER TO FCF FUND	257,510	0	0	0
	LX - TRANSFER TO CAPITAL FUND	991,853	0	0	0
	MM - MASS TRANSPORTATION	43,575,675	44,170,818	44,126,435	44,792,592
	NA - NCIFA EXPENDITURES	1,500,000	2,025,000	2,025,000	1,975,000
	OO - OTHER EXPENSES	120,721,331	95,022,301	138,904,846	103,829,551
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,875,965	134,500,000	134,147,650	135,500,000
	SS - RECIPIENT GRANTS	52,090,497	55,650,000	50,950,000	52,130,000
	TT - PURCHASED SERVICES	67,822,234	67,583,171	67,583,171	68,587,875
	WW - EMERGENCY VENDOR PAYMENTS	48,249,523	47,025,000	47,025,000	49,360,000
	XX - MEDICAID	233,191,869	237,685,256	239,192,349	242,521,767
Expenses Excluding Interdepartmental Transfers		1,782,982,230	1,757,848,650	1,793,676,237	1,826,690,909
Interdepartmental Transfers		341,222,069	350,994,680	348,432,325	362,709,346
Expenses Including Interdepartmental Transfers		2,124,204,299	2,108,843,330	2,142,108,562	2,189,400,255
REV	AA - FUND BALANCE	177,793,808	0	0	0
	BA - INT PENALTY ON TAX	33,211,630	34,850,000	35,003,745	34,612,500
	BC - PERMITS & LICENSES	13,944,609	12,976,275	13,212,813	13,822,560
	BD - FINES & FORFEITS	71,115,488	71,533,000	81,958,822	82,558,315
	BE - INVEST INCOME	4,167,617	1,929,000	3,680,540	9,455,000
	BF - RENTS & RECOVERIES	31,334,631	24,998,456	42,798,949	34,350,364
	BG - REVENUE OFFSET TO EXPENSE	15,656,253	16,200,000	16,341,245	16,350,883
	BH - DEPT REVENUES	201,708,595	200,753,600	195,150,718	195,306,243
	BO - PAYMENT IN LIEU OF TAXES	15,988,399	19,520,599	19,521,939	19,883,045
	BR - DUE FROM OTHER GOVTs	(43,750)	0	0	0
	BS - OTB PROFITS	0	15,750,000	3,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	36,821,507	36,850,160	36,944,857	35,443,625
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,816,711	128,877,652	127,557,199	134,484,742
	IF - INTERFUND TRANSFERS	8,000,000	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	212,685,607	210,694,980	209,481,326	223,464,869
	TA - SALES TAX COUNTYWIDE	1,063,296,291	1,087,525,185	1,097,525,185	1,124,968,823
	TB - SALES TAX PART COUNTY	88,097,284	101,271,425	101,271,425	118,856,752
	TL - PROPERTY TAX	54,363,024	51,677,392	51,774,985	31,838,193
	TO - OTB 5% TAX	2,071,300	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	5,585,226	5,256,265	5,256,265	5,825,000
Revenues Excluding Interdepartmental Transfers		2,166,614,231	2,022,763,989	2,042,580,012	2,103,320,914
Interdepartmental Transfers		79,344,930	86,079,341	86,092,720	86,079,341
Revenues Including Interdepartmental Transfers		2,245,959,161	2,108,843,330	2,128,672,732	2,189,400,255

DESCRIPTION OF EXPENSE AND REVENUE CODES

DESCRIPTION OF EXPENSE CODES



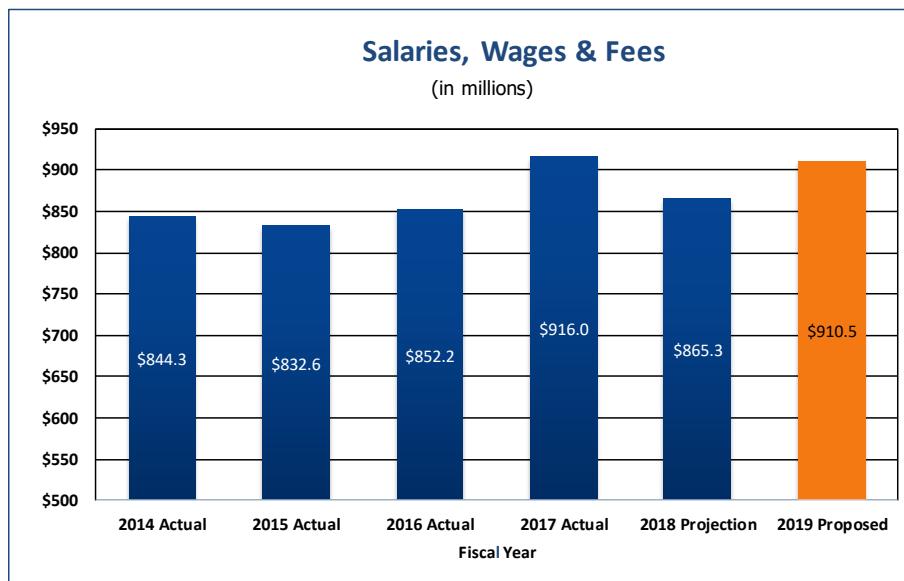
SALARIES, WAGES AND FEES

DEFINITION

Salaries, Wages & Fees is comprised of the base wages County employees receive for services performed and other forms of compensation such as overtime, shift differential, longevity, and payments for various accumulated time when separating from service.

HISTORICAL TRENDS

In 2015 Salaries, Wages & Fees decreased by \$11.7 million, or 1.4% from \$844.3 million in 2014 to \$832.6 million in 2015. This decrease was primarily attributable to the bonding of termination compensation for the Police Department and utilizing funds from the Employee Accrued Liability Fund. Overtime expenses decreased by 7.3% in 2015 compared to 2014. Overtime for the Police Department accounted for 72.5% of the \$91.5 million total overtime costs Countywide.



In 2016 Salaries, Wages & Fees increased by \$19.6 million, or 2.4% from \$832.6 million in 2015 to \$852.2 million in 2016. This increase was primarily due to the impacts from the Civil Service Employees Association (CSEA), Sheriff's Correction Officers Benevolent Association (COBA), Superior Officers Association (SOA), Police Benevolent Association (PBA) and Detectives Association, Inc. (DAI) labor agreements. Overtime expenses increased by 10.7% in 2016 compared to 2015. Overtime for the Police Department accounted for 71.0% of the \$101.3 million total overtime cost Countywide.

In 2017 Salaries, Wages & Fees increased by \$63.8 million, or 7.5% from \$852.2 million in 2016 to \$916.0 million in 2017. This increase was primarily due to higher projected termination costs (the County no longer borrows to fund these expenses), predominately for the Police Department,

DESCRIPTION OF EXPENSE CODES



and the impacts of the labor agreements with the CSEA, COBA, SOA, PBA and DAI. Overtime decreased by \$19.3 million or 18.0% from the 2016 actual. The Police Department and Sheriff/Correctional Center accounted for 86.8% of the total overtime expense Countywide in 2017.

The 2018 Projection for Salaries, Wages & Fees is \$865.3 million, a decrease of \$50.7 million, or 5.5% from the 2017 actual. This decrease is primarily due to the voluntary separation incentive program offered late last year. Overtime is projected at \$93.8 million, an increase of 5.7% from the 2017 actual. The Police Department and Sheriff/Correctional Center is projected to account for 85.5% of total overtime expense Countywide in 2017.

2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Salaries, Wages & Fees is \$910.5 million, an increase of \$45.1 million or 5.2% from the 2018 Projection. This increase is primarily attributable to County Executive initiatives such as new police and corrections officers' classes, the 'Raise the Age' initiative and increased staffing in the Department of Assessment.

The County's full-time workforce in the 2019 Proposed Budget is 7,561 for the Major Funds. The County's on-board full-time positions, as of August 31, 2018, totaled 7,096 for the Major Funds. The Sewer and Storm Water Resources District has a 2019 Proposed headcount of 113. The 2019 Proposed Budget provides the staffing needed for the above County Executive initiatives.

The 2019 Proposed Budget funds 2,493 sworn officers for the Police Department who are represented by the three police unions (1,775 PBA, 360 DAI and 358 SOA).

The 2019 Proposed Budget funds 819 COBA members for the Nassau County Correctional Center. The Correctional Center hired 23 new officers between June and July 2018. The Correctional Center also anticipates hiring a new class of Correction Officers in the Fall of 2018. These new employees will help offset the loss of staff due to attrition from retirements and separations. The Correctional Center has been operating at a staffing deficit for the majority of 2017 which contributed to an increase in overtime expense in 2018. Hiring new classes of officers and implementing bracelet monitoring is expected to curtail overtime.

Overtime for all County Departments in the 2019 Proposed Budget is \$88.2 million, a decrease of \$10.1 million or 10.25% from the 2018 Projection. The 2018 Projection includes Police Department overtime expenses of \$58.8 million, a decrease of \$0.6 million or 2.9% from the 2017 Actual. The \$53.3 million represents 10.9% of the Department's total Salaries, Wages & Fees. Overtime for the Sheriff's Department/Correctional Center is \$20.1 million, which is a decrease of 6.1% or \$1.3 million as compared to the 2018 Projection.

The Police Department and the Sheriff's Department/Correctional Center account for \$73.4 million of the \$88.2 million overtime expenses in the 2019 Proposed Budget. This amount represents 83.3% of overtime expense County-wide. However, the uniformed members of these

DESCRIPTION OF EXPENSE CODES



departments provide critical public safety services for County residents around the clock and throughout the year that must be fully staffed during all shifts.

DESCRIPTION OF EXPENSE CODES



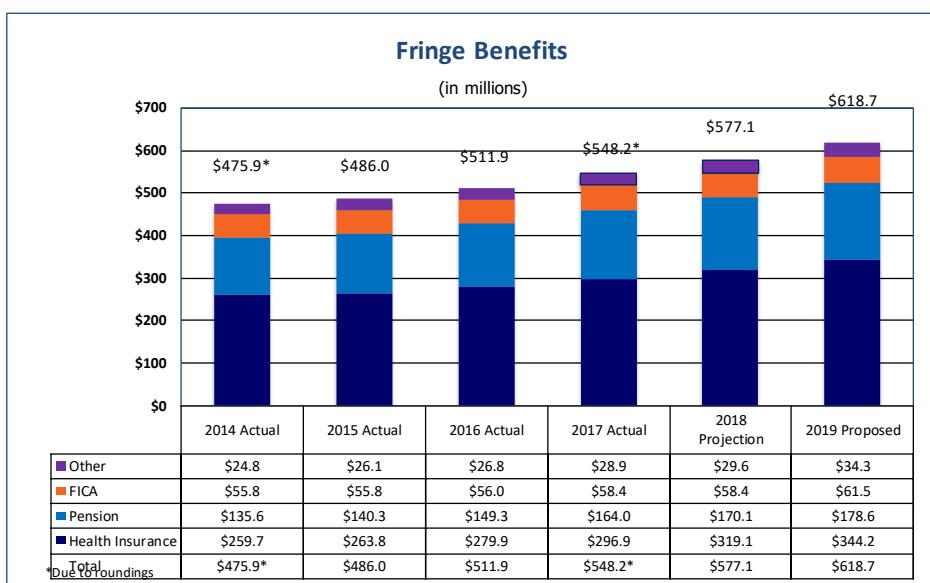
FRINGE BENEFITS

DEFINITION

Fringe Benefits expense is comprised of health insurance contributions for active employees and retirees, pension contributions for active employees, contributions for the County's portion of FICA payroll taxes and other benefits. Mandated growth in the pension and health insurance categories continues to place a heavy burden on the County's budget.

HISTORICAL TRENDS

Total Fringe Benefits increased 15.2% between 2014 and 2017, from \$475.9 million to \$548.2 million primarily due to continuing increases in pension and health insurance costs. Pension and health insurance costs comprise the largest portion of Fringe Benefits at 84.8% of projected expenses in 2018. Based on the 2018 Projection of \$577.1 million, Fringe Benefits represent approximately 17.0% of all County expenses.



Nassau County participates in the Empire Plan, the State's health insurance plan, to provide health insurance benefits for its employees and retirees. The average cost for a Family Health Insurance Plan as of August 2018 is approximately \$27,531 per year and has increased approximately 36.8% from 2014 when the annual rate was approximately \$20,124. Health Insurance expense increased 14.3% between 2014 and 2017, from \$259.7 million to \$296.9 million due to the Administration's work force reduction initiative. As of August 1, 2018, the County provided health insurance to 17,091 individuals (6,748 active members and 10,343 retirees). Among these individuals, some form of an Empire Health Insurance Plan covered 90.9% of them.

DESCRIPTION OF EXPENSE CODES



Pension expense has increased 20.9% between 2014 and 2017, from \$135.6 million to \$164.0 million. Beginning in fiscal year 2011, the New York State Retirement System offered the Contribution Stabilization Program, which authorized participating employers to defer a portion of their annual pension costs and pay this deferred portion over 10 years. The County first elected to participate in the program beginning in fiscal year 2012. Beginning in fiscal year 2014, the County elected to participate in the Alternate Contribution Stabilization Program, which extended the amortization period by two years versus the original program. Through 2018, the County has deferred approximately \$311.1 million for both of these programs.

The 2018 Projection for Fringe Benefits is \$577.1 million, a 5.3% increase when compared with 2017 mainly due to significant rate increases in health insurance plans for the County's active employees. The increases in both health insurance and pension costs are indicative of the increasing strain that Fringe Benefits place on County operating funds despite significant staffing reductions over the last few years.

2019 BUDGET HIGHLIGHTS

Fringe Benefits in the 2019 Proposed Budget total approximately \$618.7 million, a 7.2% increase from the 2018 Projection.

The appropriation for health insurance in the 2019 Proposed Budget is approximately \$344.2 million. Health insurance in the 2019 Proposed Budget is comprised of \$174.8 million for employees and \$169.4 million for retirees.

Pension expense for the Major Operating Funds and the Sewer and Storm Water Resources District Fund, assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Programs in the 2019 Proposed Budget is approximately \$178.6 million, a 5.0% increase from the 2018 Projection. The gross invoice amounts in 2019 are approximately \$101.0 million and \$102.6 million for the Employee Retirement System (ERS) and Police & Fire Retirement System (PFRS), respectively. These amounts represent a decrease of 0.7% in the ERS system and an increase of 2.0% in the PFRS system from prior year levels.

The employer match for Federal Insurance Contribution Act (FICA) payroll taxes, representing 10.0% of all Fringe Benefits, is the most significant component of the remaining Fringe Benefit items. The 2019 Proposed Budget includes \$61.5 million in FICA payroll taxes, a 5.3% increase from the 2018 projection, consistent with cost increases in labor agreements.

DESCRIPTION OF EXPENSE CODES



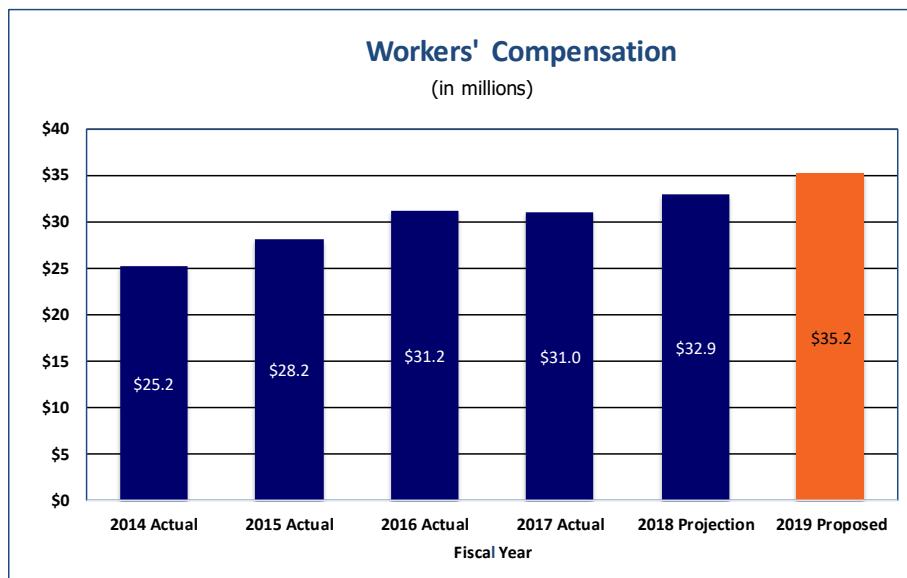
WORKERS' COMPENSATION

DEFINITION

New York State Law requires the County to provide workers' compensation coverage for all County employees and volunteers. The County has elected to provide such coverage by means of a self-insured program. Workers' compensation provides employees protection for both lost wages (indemnity payments) and medical expenses (medical treatments) incurred as a result of an on the job injury. In addition to coverage-related expenses, insurance companies and self-insured programs are required to make payments to the State in the form of assessments to fund the overall administration of the State Workers' Compensation Board along with various programs and funds administered by the board.

HISTORICAL TRENDS

In July 2010, the NYS Department of Labor began calculating the maximum weekly indemnity payment based on two-thirds of the New York State Average Weekly Wage (NYSAWW) for the previous calendar year. Each subsequent July, the State has recalculated and published the maximum weekly indemnity payment rate using the same formula. This annual recalculation has raised the payment rate from \$600.00 in 2010 to the current \$904.60 that went into effect on July 1 2018, which is a 3.9% increase over the prior year. This new rate will apply to all accidents that occur from July 1, 2018 through June 30, 2019. Claimants who are awarded indemnity payments receive the rate that is/was in effect at the time of their injury.



DESCRIPTION OF EXPENSE CODES



Despite the dramatic indemnity increases since 2007, the cost containment services provided by the County's contracted Third-Party Administrator (TPA) have been extremely effective. Medical costs represent approximately 29% of workers' compensation expense and cost containment in this area is crucial. Ensuring that medical providers adhere to the Medical Treatment Guidelines (MTG) implemented by the Workers' Compensation Board in December 2010 has yielded significant savings in this area. Anticipated future modifications to the MTG in the areas of carpal tunnel treatments and opiate weaning should further reduce costs. As claimants may be awarded additional compensation for any loss of use of a body part, the TPA aggressively negotiates these scheduled loss awards to limit the County's costs wherever possible. New regulations addressing the method to use in calculating a schedule loss of use award, including the removal of the subjective factors, went into effect January 1, 2018. However, the County has not realized any significant savings to date.

The County continues to work with the TPA to identify and take advantage of options that are available for the County to manage workers' compensation obligations more efficiently. The 2018 projection for Workers' Compensation is \$32.9 million, a 6.1% increase over 2017.

2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Workers' Compensation is \$35.2 million, a 7.0% increase over the 2018 Projection. The increase can be attributed to new claims being added at a higher rate than those older claims dropping off the books, as well as an anticipated increase in certain medical fee schedules.

DESCRIPTION OF EXPENSE CODES



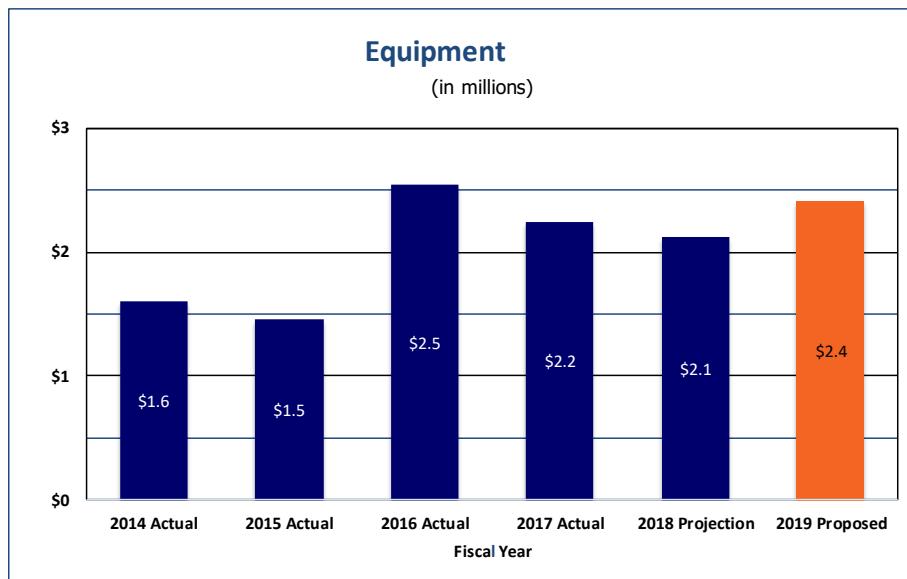
EQUIPMENT

DEFINITION

Equipment represents tangible purchases made by the County to assist and support County agencies and departments in performing and successfully executing their missions. The County charges items that are nominal in cost and have a useful life of less than five years to the Operating Budget. Items with a useful life greater than five years are included in the Capital Budget and amortized over their useful life. Items characterized as equipment include office furniture and copy machines as well as education/training in the use of the equipment. Examples of equipment included in the Capital Budget are items such as technology, medical, building, heavy-duty, and traffic/highway equipment.

HISTORICAL TRENDS

Equipment expenses were relatively flat from 2014 to 2015. In 2016 equipment expenses increased by \$1.0 million largely attributable to records management increased spending for office equipment. From 2016 to 2018 equipment expenses decreased from \$2.5 million to \$2.2 million largely attributable to decreased spending for office equipment. The County projects equipment expenses in 2018 to be \$2.2 million, flat with 2017.



2019 PROPOSED BUDGET HIGHLIGHTS

The 2019 Proposed Budget for equipment is \$2.4 million, \$267,593, or 12.6% more than the 2018 Mid-Year Projection. The increase is necessary to purchase replacement grounds maintenance equipment.

DESCRIPTION OF EXPENSE CODES



The largest component of Equipment in the 2019 Proposed Budget is \$785,284 for the Police Department. This appropriation covers purchasing automobile-related equipment, upgrading network systems and applications, communication equipment, office furniture, and computer equipment. In addition, the Police Department will purchase uniforms, boots, and protective equipment for new members as well as replacements for current officers.

The Department of Parks, Recreation and Museums accounts for \$553,698 million, which is primarily for grounds maintenance equipment. The Department of Parks, Recreation and Museums uses the equipment mainly for the Golf Maintenance Division to maintain excellent playing conditions for golfers.

DESCRIPTION OF EXPENSE CODES



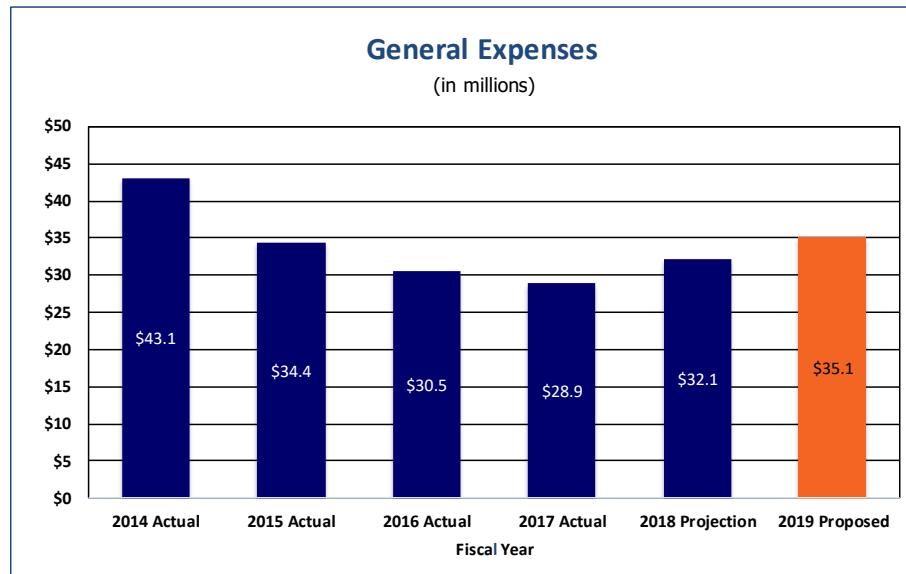
GENERAL EXPENSES

DEFINITION

General Expenses include a wide range of products and services required by departments to support service delivery. They include office, maintenance, medical, postage, recreational, automotive supplies, and gasoline. This category also captures the expense associated with road maintenance projects, sewage, and drainage supplies.

HISTORICAL TRENDS

General Expenses decreased from 2014 to 2017 by \$13.7 million or 31.8%. The decrease was mainly in the Department of Public Works and the Sewer and Storm Water Resources District. This is attributed to a contract for the operation of the sewer system with a private operator (SUEZ Water Long Island Inc.), which, by the terms of the agreement, is responsible for all General Expenses associated with the sewer system. The 2016 Actual for General Expenses was \$30.5 million, which is a decrease of \$3.9 million or 11.3% from the 2015 actual. This decrease is attributable to lower spending in traffic engineering, planning & design and support services in the Department of Public Works. The 2017 Actual is \$29.4 million, which is a decrease of \$1.1 million or 3.6% from the 2016 Actual. This decrease is attributable gasoline expense in the Police Department and in the Department of Public Works.



DESCRIPTION OF EXPENSE CODES



2019 PROPOSED BUDGET HIGHLIGHTS

The 2019 Proposed Budget for General Expenses is \$35.1 million, which is \$3.0 million or 9.5% more than the 2018 Projection. The increase is primarily attributable to the increased cost of gasoline and an increase of traffic and highway supplies. The Department of Public Works comprises the largest portion of General Expenses at \$9.1 million, followed by the Police Department at \$7.4 million.

DESCRIPTION OF EXPENSE CODES



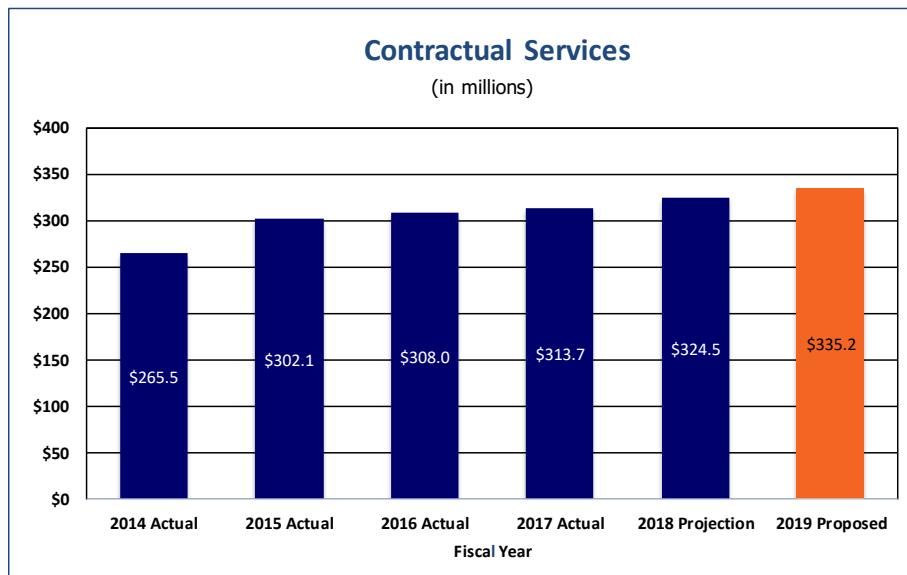
CONTRACTUAL SERVICES

DEFINITION

A Contractual Service is work performed by a contractor independent of Nassau County. An independent contractor has specialized knowledge, expertise, experience, or capabilities where the County has determined that the entity outside of the County is the best option to perform the service. The largest contract is between the Department of Public Works (DPW) and TransDev Services, Inc. which began operating the County's NICE (Nassau Inter-County Express) bus system in January 2012. The TransDev Services, Inc. contract is for the Fixed Route Bus and Para-Transit Operation, Management and License agreement. Other examples of services for which the County enters into contracts with private firms are the County photo enforcement program, specialized education and training, food and medical services for the Juvenile Detention and Correctional Centers, and counseling services.

HISTORICAL TRENDS

Contractual costs associated with the privatization of sewer operations, expansion of the Red Light Camera Program, as well as the implementation of the School Zone Speed Safety Program were the main drivers for the increases from 2014 to 2018. The County Legislature repealed the School Zone Speed Safety Program on December 15, 2014. In 2015, the County entered into a public-private partnership with SUEZ Water Long Island Inc. to manage the sewer and storm water systems. Over the course of the 20-year contract with Suez, the County expects to save a minimum of \$230 million as a result of more efficient operations.



DESCRIPTION OF EXPENSE CODES



2019 PROPOSED BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Contractual Services is \$335.2 million, an increase of \$10.6 million or 3.3% from the 2018 Projection. Contractual Services for the Department of Public Works increased by \$4.7 million, a 2.3% increase from the 2018 Projection mainly due to the increased costs of the TransDev Services, Inc. contract for NICE bus service.

Department of Human Services Contractual Services increased by \$2.1 million or 8.0%, due to an increase of program agencies. Contractual Services in the Department of Information Technology increased in the 2019 Proposed Budget by \$2.8 million, or 20.1%. The increase is primarily due to the consolidation of Contractual Services related to software and programming from other County departments.



UTILITY COSTS

DEFINITION

Utility Costs generally describes the funds expended to ensure the continuous operation of an organization's physical plant. This includes expenses for delivery and supply of electricity, natural gas, heating fuel, water, and thermal energy. It also includes expenses associated with the provision of hardwired and mobile telecommunication services. The County has a contractual relationship with Nassau Energy Corporation, a subsidiary of Engie (formerly GDF Suez Energy N.A.), to supply thermal energy to meet the heating and cooling needs of various entities and County-owned facilities in and around the Nassau Hub area in Uniondale. These facilities include Nassau Community College, Nassau University Medical Center (NUMC), Nassau Veterans Memorial Coliseum, and the Eisenhower Park Aquatic Center.

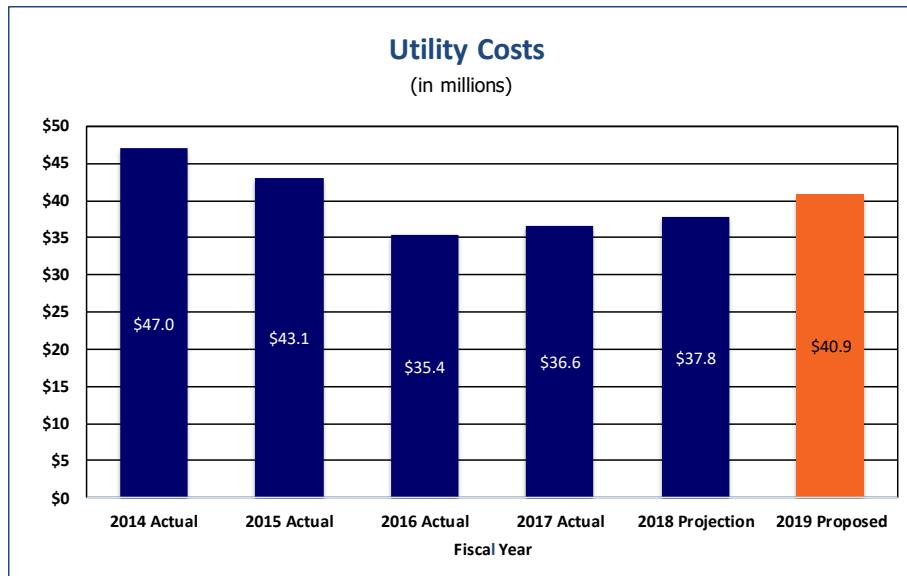
The Long Island Power Authority (LIPA) is the main supplier of electricity to the County. Effective January 1, 2014, LIPA changed its system operator from National Grid to PSEG Long Island with a promise of better service to residents and businesses.

With respect to natural gas, National Grid owns, maintains, and operates the local natural gas delivery infrastructure.

HISTORICAL TRENDS

In 2014, the County's Utility Costs were \$47.0 million. In 2015, the County realized a significant decrease of \$3.9 million or 8.3% compared to 2014. The decrease was a result of falling natural gas and oil prices and a decrease in LIPA's fuel cost adjustment coupled with lower electric consumption. The County experienced an even sharper, 17.8% decline in Utility Costs in 2016 with a total of \$35.4 million for the year. The precipitous decline was a result of several utility drivers, principally, lower natural gas prices and reduced consumption. Consumption of diesel fuels declined as duel fuel facilities switched to natural gas and methane gas, and thermal energy consumption was lower due to the reconstruction of the Nassau Coliseum. In 2017, Utilities increased by \$1.2 million to \$36.6 million, as natural gas prices increased which also impacts the cost of electricity. For 2018, the County is projecting another increase of \$1.2 million to \$37.8 million as the price for natural gas continues to rise.

DESCRIPTION OF EXPENSE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Budget for Utility Costs is \$40.9 million, an 8.0% increase from the 2018 Projection. This is mainly due to higher price forecasts for natural gas, which impacts the price of electricity and thermal commodities.



VARIABLE DIRECT EXPENSES

DEFINITION

In 2009, the County established the Variable Direct Expenses object code to identify unique County expense items previously captured in Contractual Services. The County predominately uses this object code to account for contracted public health services with the Nassau Healthcare Corporation (NHCC) at four community health centers (Elmont, Freeport-Roosevelt, Hempstead, and New Cassel-Westbury). The County receives State Aid under Article 6 of the New York State Public Health Law for the provision of public health services to County residents. The State permits the County to ensure the provision of public health services by contracting with other entities. The County must describe the contract and services the other entities provide in the County's Public Health Services Plan that the State Department of Health approves.

The contracted services include the following:

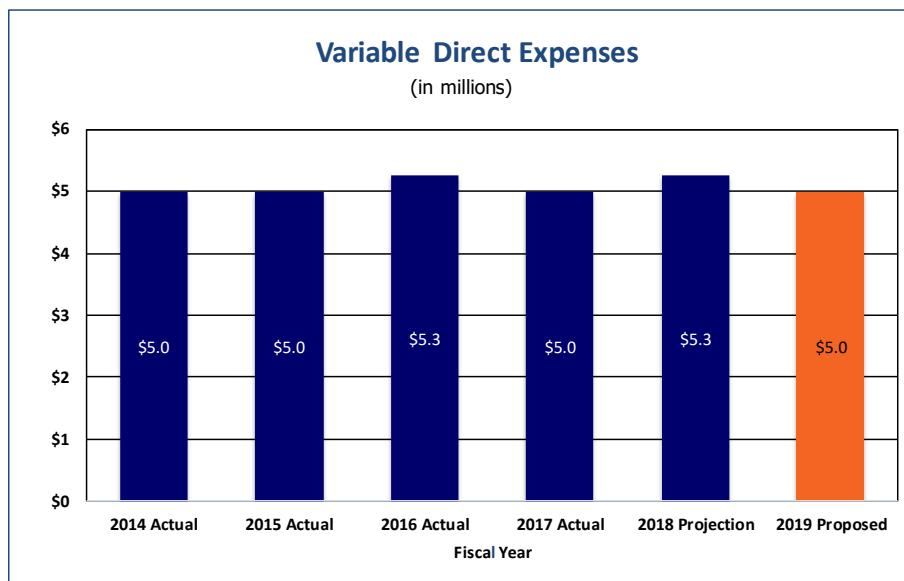
- Dental health education for children under age 21
- Primary and preventative health care: pediatrics, dental care, and medical services for persons under age 21 except HIV-positive patients
- Lead poisoning screening for children ages nine months to six years
- Prenatal care including dental services for pregnant women
- Family planning clinical evaluation, patient education, testing, and treatment
- Sexually transmitted disease clinical evaluation, patient education, testing, and treatment
- Immunization education and vaccine administration
- Chronic disease clinical evaluation, patient education, testing, and treatment including mammography and other screening or preventative services for cardiovascular disease, asthma, diabetes, or cancer
- HIV counseling, testing, treatment, and referrals that are not part of a primary service listed above but include dental services for HIV-positive persons
- Outreach or other public health services rendered through the Institute for Healthcare Disparities

DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

Variable Direct Expenses remained at \$5.0 million for the years 2014 through 2015, all of which are for NHCC Public Health Services. In 2016, Variable Direct Expenses increased to \$5.3 million due to costs related to the Long Island Regional Planning Board. In 2017, Variable Direct Expenses decreased back to \$5.0 million due to the Long Island Regional Planning Board not being funded.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Variable Direct Expenses is \$5.0 million, a decrease of \$250,000 from the 2018 Projection.

DESCRIPTION OF EXPENSE CODES



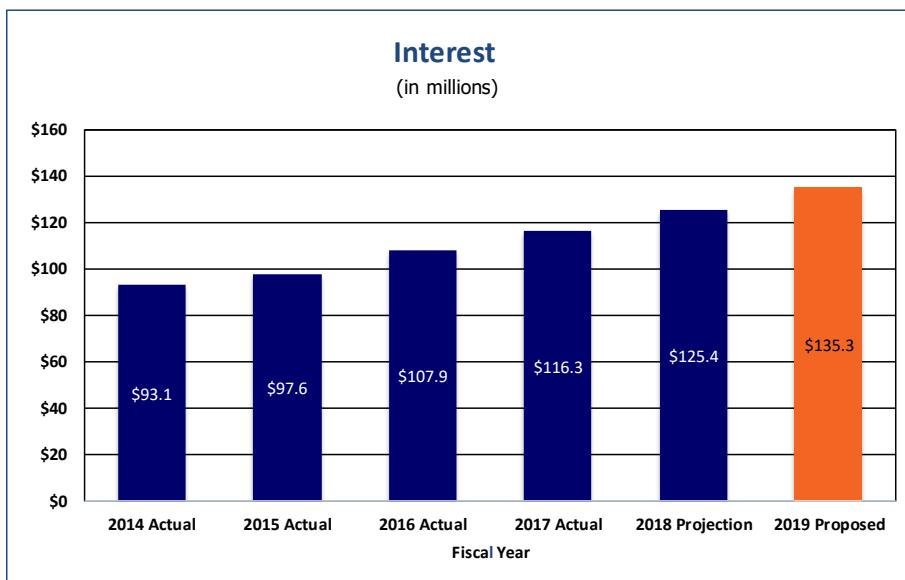
DEBT SERVICE INTEREST

DEFINITION

The County's Debt Service Fund contains appropriations for scheduled interest payments on outstanding and future General Obligation debt issued by the County for projects in the following funds: General, Fire Prevention, Police Headquarters, Police District, Community College, Environmental Bond, and the Sewer and Storm Water Resources District. It also contains appropriations for interest payments on the County's bond anticipation notes and cash flow notes.

HISTORICAL TRENDS

The County's Debt Service Interest has increased in recent years to a projected \$125.4 million in 2018. Total debt service expense (principal and interest) will increase as the County continues to invest in its infrastructure through the issuance of long-term bonds. A decrease in NIFA's debt service will partially offset this increase in the County's debt service. See "Debt Service Fund" for a further explanation of total debt service.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget includes \$135.3 million in interest payments, a 7.9% increase from the 2018 Projection as the County continues to issue debt under its own authority. A decrease in NIFA's debt service will partially offset this increase in Debt Service Interest. The total consists of \$132.2 million in the Major Funds and \$3.1 million in the Sewer and Storm Water Resources District Fund.

DESCRIPTION OF EXPENSE CODES



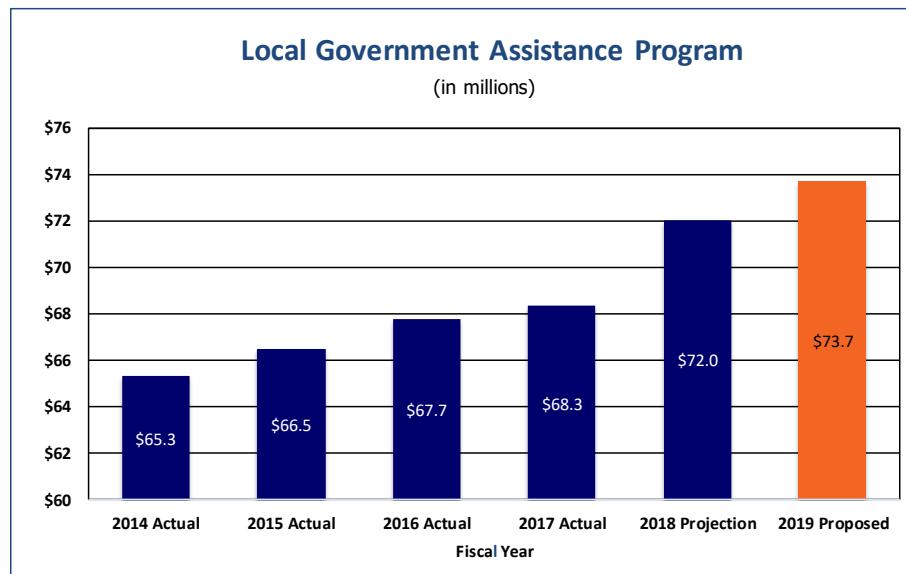
LOCAL GOVERNMENT ASSISTANCE PROGRAM

DEFINITION

Pursuant to Section 1262-e of New York State Tax Law, the County must establish a Local Government Assistance Program to distribute sales tax collections to the towns and cities within the County in an amount equivalent to a 0.25% component of the 4.25% local sales tax. Additionally, the State authorizes the County to establish a Local Government Assistance Program to distribute sales tax collections to the incorporated villages. From 2007 through 2016 and in 2018, the County distributed \$1.25 million to the villages annually.

HISTORICAL TRENDS

The County's sales tax receipts, which fluctuate, are the basis for the distributions to local governments under the Local Government Assistance Program. In 2015 the Local Government Assistance Program increased by \$1.2 million from \$65.3 million in 2014 to \$66.5 million. This represented a 1.8% increase. In 2016, the Local Government Assistance Program distribution increased by \$1.2 million to \$67.7 million, or 1.9% when compared to the 2015 actual. In 2017, the distribution increased by \$0.6 to \$68.3 million, or 0.9% when compared to the 2016 actual. The 2018 Projection for Local Government Assistance Program is \$71.4 million, which is a \$3.1 million increase or 4.6%, as compared to the 2017 actual. In 2017 the County elected not to distribute the Local Government Assistance Program aid to the villages.



DESCRIPTION OF EXPENSE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Local Government Assistance Program is \$73.7 million, an increase of \$1.65 million, or 2.3% from the 2018 Projection. The 2019 Proposed Budget is consistent with the County's sales tax revenue anticipated for 2019 based on 2018 Projected with a 2.5% growth. The 2019 Proposed Budget also includes \$1.25 million in aid to villages.

DESCRIPTION OF EXPENSE CODES



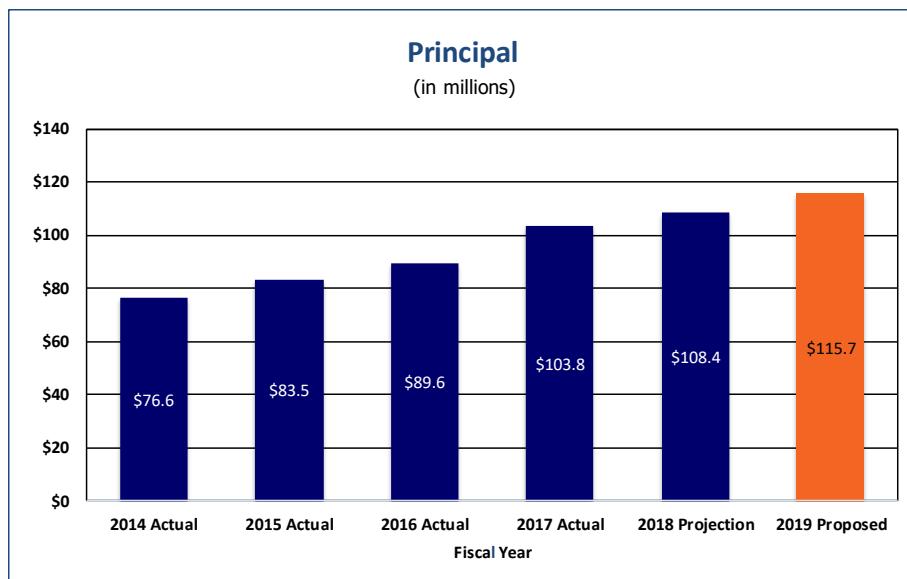
DEBT SERVICE PRINCIPAL

DEFINITION

The County's Debt Service Fund contains appropriations for scheduled principal payments on outstanding and future General Obligation debt issued by the County for projects in the following funds: General, Fire Prevention, Police Headquarters, Police District, Community College, Environmental Bond, and the Sewer and Storm Water Resources District.

HISTORICAL TRENDS

The County's Debt Service Principal has gradually increased in recent years to a projected \$108.4 million in 2018. Total debt service expense (principal and interest) will increase as the County continues to invest in its infrastructure through the issuance of long-term bonds. A decrease in NIFA's debt service will partially offset this increase in the County's debt service. See "Debt Service Fund" for a further explanation of total debt service.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget includes \$115.7 million for principal payments, a 6.7% increase from the 2018 Projection as the County continues to issue debt under its own authority. A decrease in NIFA's debt service will partially offset this increase in Debt Service Principal. The total consists of \$106.3 million in the Major Funds and \$9.4 million in the Sewer and Storm Water Resources District Fund.

DESCRIPTION OF EXPENSE CODES



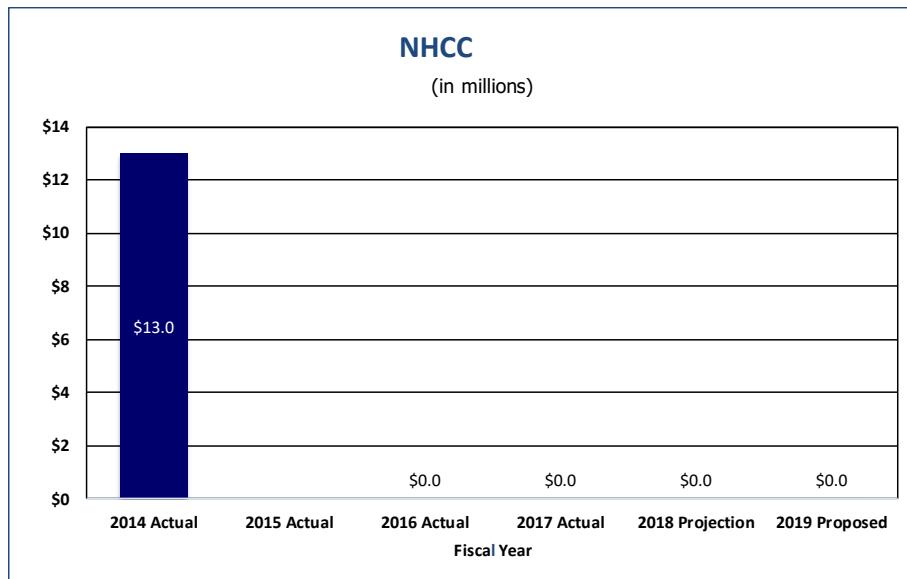
NASSAU HEALTH CARE CORPORATION

DEFINITION

This category represents an annual subsidy, known as the Historic Mission payment, made by the County to the Nassau Health Care Corporation (NHCC) pursuant to a Successor Agreement that expired at the end of 2014. The funds were utilized by NHCC to help offset the cost of medical services it provided to clients who were indigent, uninsured, or not covered by Medicaid.

HISTORICAL TRENDS

The County had an annual \$13.0 million obligation to NHCC in accordance with the aforementioned Successor Agreement through the end of 2014. Therefore, the County has not incurred this expense since 2014.



2019 BUDGET HIGHLIGHTS

The Successor Agreement with NHCC provided for the Historic Mission payment through 2014, with no subsequent payments since 2015.

DESCRIPTION OF EXPENSE CODES



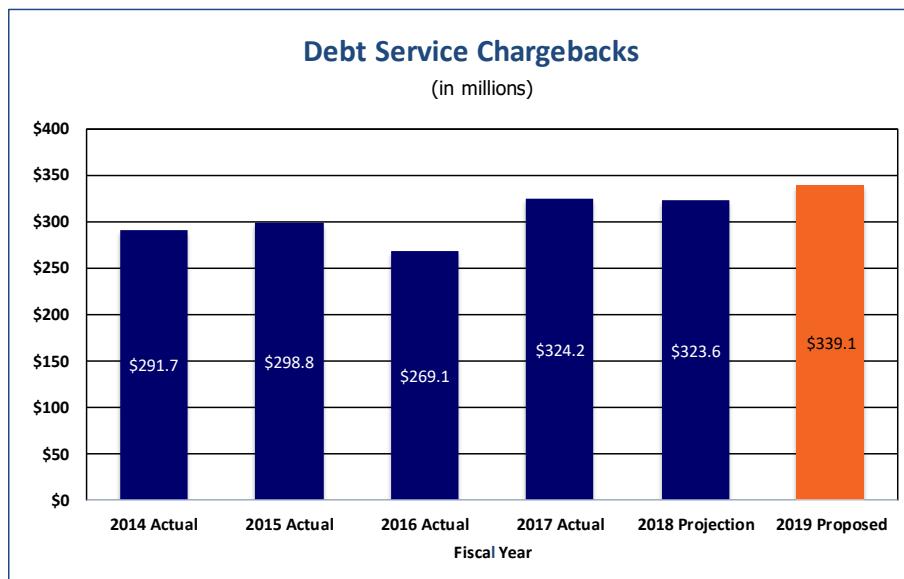
DEBT SERVICE CHARGEBACKS EXPENSE

DEFINITION

The County budgets for and makes all Major Operating Funds debt service interest, principal, and set-aside payments from the Debt Service Fund. The County then charges these expenses to the 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. In the Sewer and Storm Water Resources District (SSW) Fund, the fund directly pays a portion of the debt service.

HISTORICAL TRENDS

Debt Service Chargebacks remained fairly steady between 2014 and 2015. The amount decreased to \$269.1 million in 2016 due primarily to the receipt of \$47.0 million of bond premium, which was transferred to the Litigation Fund. Debt Service Chargebacks increased to \$324.2 million in 2017 due primarily to a significant reduction in bond premium. The 2018 Projection for Debt Service Chargebacks is \$323.6 million. Fluctuations from year-to-year are primarily due to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and therefore affects the required Debt Service Chargebacks. See “Debt Service Fund” for a further explanation of total debt service.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Debt Service Chargebacks is \$339.1 million, a 4.8% increase from the 2018 Projection.



INTERDEPARTMENTAL CHARGES

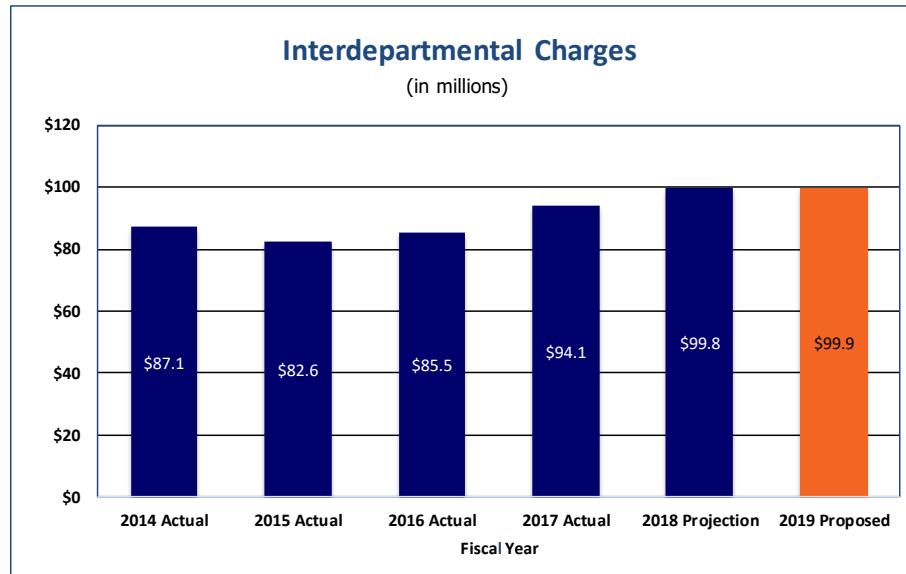
DEFINITION

Interdepartmental Charges are expenditures related to services that one County department performs for another County department. They also can be charges in connection with departments that collaborate and share resources for the purposes of providing constituent services or program deliverables. County departments with specialized knowledge, expertise, experience, and capabilities usually perform services for other departments. Examples of these centralized services include information technology, public safety and security, legal, records management, purchasing, facilities management, fleet, mail, printing and graphics, workers' compensation expenses, and County-related centralized indirect costs. Probation, Human Services, and Social Services are examples of departments that collaborate to provide constituent services or programs. Interdepartmental Charges are in 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 Resources District and/or other distinct County entities, such as Nassau Community College. The corresponding revenue earned by the department that performs the service is shown as Interdepartmental Revenue.

HISTORICAL TRENDS

Interdepartmental Charges fluctuated between 2014 and 2017. Interdepartmental Charges decreased in 2014 due to lower Police District Fund costs and decreased by 5.1% in 2015, primarily due to lower costs in building occupancy and indirect cost charges throughout most revenue generating departments. Interdepartmental Charges increased by 3.5% and 10.2%, respectively, primarily due to an increase in the Police District Headquarters Fund and in 2016 and 2017 an increase in the Indirect costs charges throughout county departments. The 2018 Projections for Interdepartmental Charges is \$99.8 million. an increase of 6.1%.

DESCRIPTION OF EXPENSE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Interdepartmental Charges is \$99.9 million, which is flat compared to the 2018 Projection

INTERDEPARTMENTAL EXPENSES & REVENUES
(**\$** in thousands)

BUYER	SELLER DEPARTMENTS												TOTAL
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	CC	SS	BU ²	
PB	\$0	\$113	\$0	\$1,151	\$0	\$94	\$216	\$0	\$0	\$150	\$159	\$0	\$1,883
FC	\$52	\$756	\$0	\$987	\$0	\$52	\$678	\$0	\$0	\$0	\$0	\$0	\$2,525
HS	\$27	\$273	\$0	\$1,655	\$0	\$156	\$1,005	\$0	\$0	\$0	\$40	\$0	\$3,156
HE	\$221	\$1,580	\$0	\$1,701	\$0	\$41	\$2,048	\$0	\$0	\$0	\$0	\$190	\$5,781
BU	\$0	\$0	\$0	\$0	\$0	\$6,941	\$0	\$0	\$0	\$0	\$0	\$0	\$6,941
PW	\$66	\$2,511	\$0	\$0	\$0	\$0	\$12,487	\$0	\$0	\$0	\$0	\$0	\$15,064
SS	\$201	\$3,226	\$100	\$6,882	\$391	\$693	\$3,216	\$942	\$301	\$0	\$0	\$1,503	\$17,455
PDD	\$1	\$46	\$0	\$617	\$0	\$5,417	\$14,736	\$0	\$0	\$0	\$0	\$0	\$20,817
PDH	\$200	\$669	\$0	\$5,346	\$0	\$34	\$20,028	\$0	\$0	\$0	\$0	\$0	\$26,276
TOTAL	\$ 767	\$ 9,173	\$ 100	\$ 18,340	\$ 391	\$ 13,426	\$ 54,414	\$ 942	\$ 301	\$ 150	\$ 199	\$ 1,693	\$ 99,896

BU¹ Indirect Cost; BU² Workers Comp.

DESCRIPTION OF EXPENSE CODES



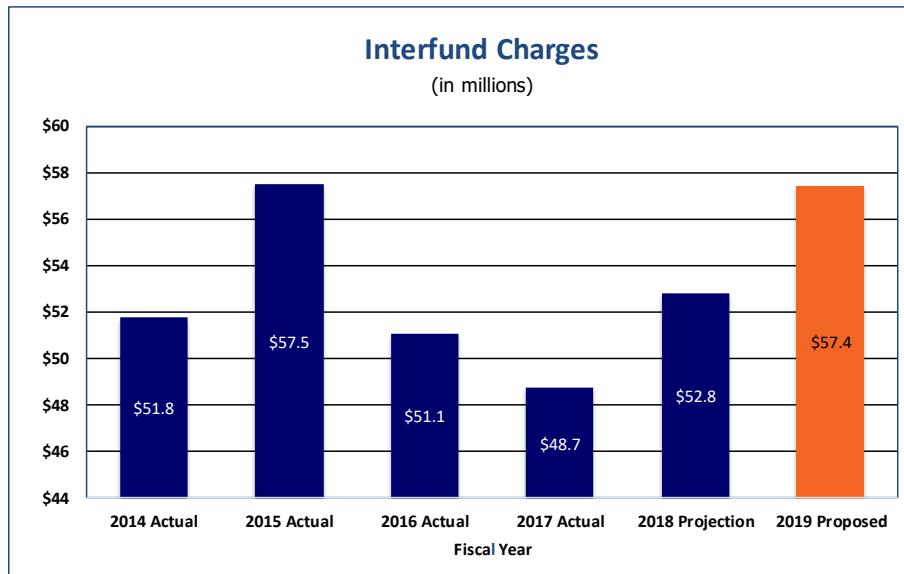
INTERFUND CHARGES

DEFINITION

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

HISTORICAL TRENDS

Interfund Charges in 2015 increased by \$5.7 million or 11.0% when compared to 2014 and was primarily attributable to higher Debt Service Charges for Nassau Healthcare Corporation (NHCC) and OTB partially offset by a lower County share of Superstorm Sandy-related expenses. In 2016, the amount was \$51.1 million, a decrease of \$6.4 million from 2015 or 11.1% and a decrease of 4.1% in 2017 mainly in the Sewer and Storm Water Resource District Fund. The 2018 Projection is \$52.8 million an increase of \$4.1 million or 8.4% from 2017.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Interfund Charges is \$57.4 million, a \$4.6 million increase from the 2018 Projection, primarily due to higher Indirect and Debt Service charges in the Sewer and Storm Water Resource District Fund. The 2019 Proposed Budget includes \$34.3 million for SSW and \$23.1 million for NHCC debt paid by the County and reimbursed by Nassau University Medical Center (NUMC).

DESCRIPTION OF EXPENSE CODES



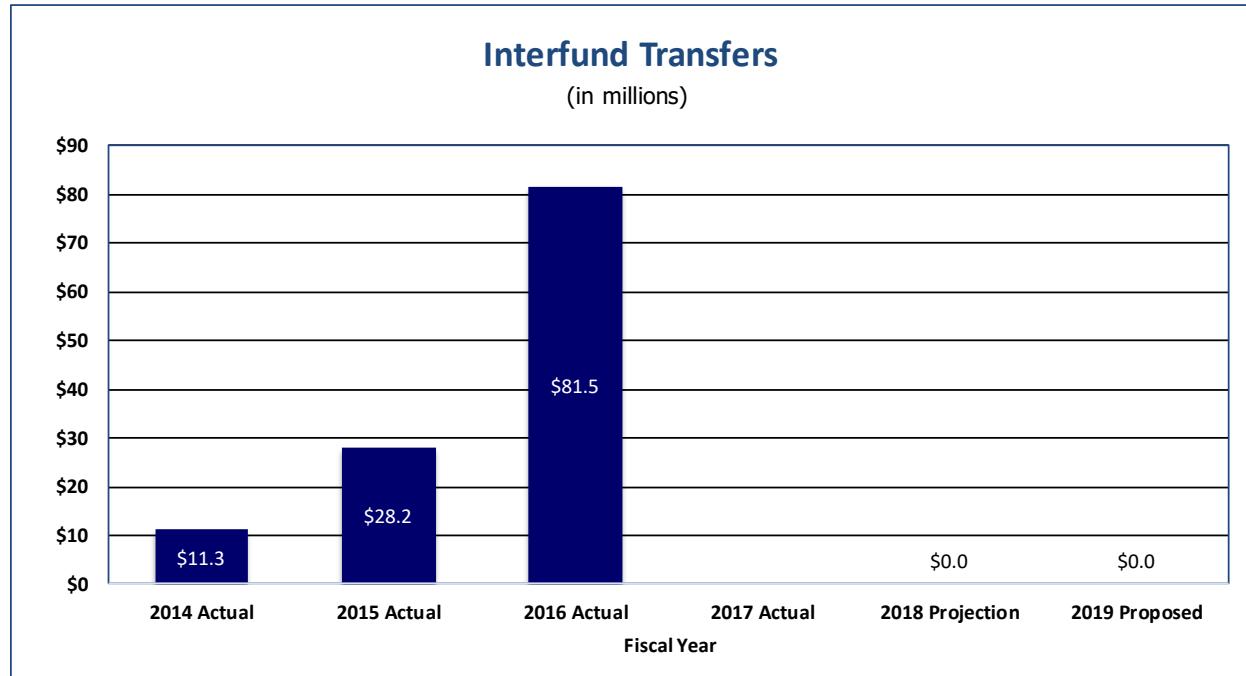
INTERFUND TRANSFERS

DEFINITION

This category represents transfer of appropriations from fund to fund. This code was established to transfer appropriations to other funds or reserves such as Police Headquarters, Litigation Fund, Employee Benefit Accrued Liability Reserve Fund, Retirement Contribution Reserve Fund, and Bond Indebtedness Fund.

HISTORICAL TRENDS

Historically, this object code was only used to transfer appropriation between funds during a fiscal year. In 2013 and 2014, the County transferred \$18.4 million and \$11.3, respectively, of appropriation from the General Fund to the Police Headquarters Fund to cover salary shortages. In 2015, the County transferred approximately \$20.2 million of budgetary surplus from the Debt Service Fund into the Litigation Fund for the payment of Judgements and Settlements; and \$8.0 million to the Retirement Contribution Reserve Fund. In 2016, the County transferred approximately \$72.0 million of budgetary surplus to other funds. These included \$55.3 million from the Debt Service Fund to the Litigation Fund, \$13.1 million to Employee Benefit Accrued Liability Reserve Fund and \$3.6 million to the Bond Indebtedness Fund. In addition, in 2016 the County transferred \$9.5 million to PDH to cover the deficit in salary expenses.



DESCRIPTION OF EXPENSE CODES



2019 BUDGET HIGHLIGHTS

There is no appropriation in the 2019 Proposed Budget for the Interfund Transfers to Other Funds.

DESCRIPTION OF EXPENSE CODES



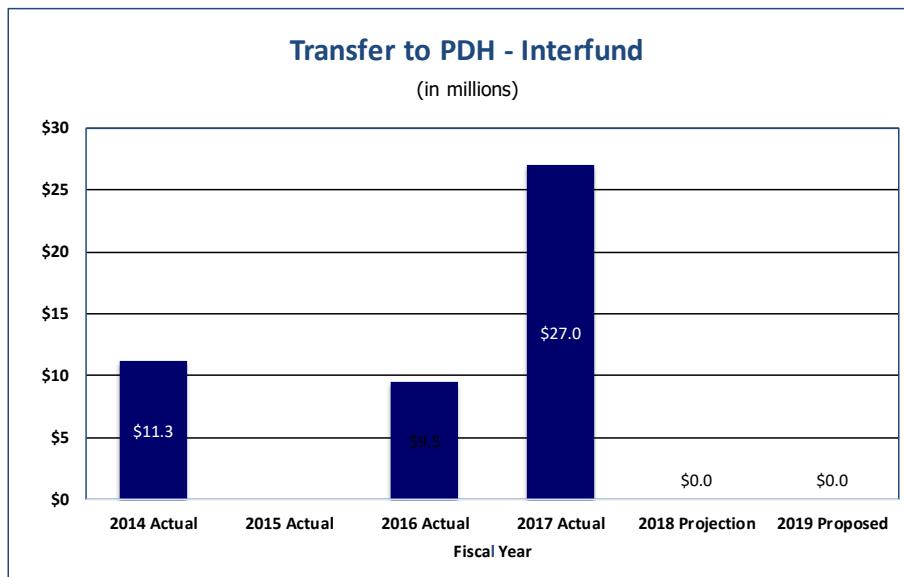
TRANSFER TO PDH – INTERFUND

DEFINITION

The Transfer to PDH is an expense code that enables the County to transfer expenses from the Police Headquarters Fund to the General Fund. In 2016, the County funded this object code to reflect revenue received by the Police Headquarters Fund from the General Fund. In addition, this object code enables the County to re-allocate funds and offset any increases.

HISTORICAL TRENDS

Historically, this object code was only used to transfer appropriations between funds during a fiscal year. In 2014, the County transferred \$11.3 million of appropriation from the General Fund to the Police Headquarters Fund to cover salary shortages. The transfer in 2015 was \$0. In 2016 and 2017, the County transferred \$9.5 million and \$27.0 million, respectively to PDH to cover the deficit in salary expenses. There was no transfer required in 2018.



2019 BUDGET HIGHLIGHTS

There is no appropriation in the 2019 Proposed Budget for the Interfund Transfer to the Police Headquarters Fund.

DESCRIPTION OF EXPENSE CODES



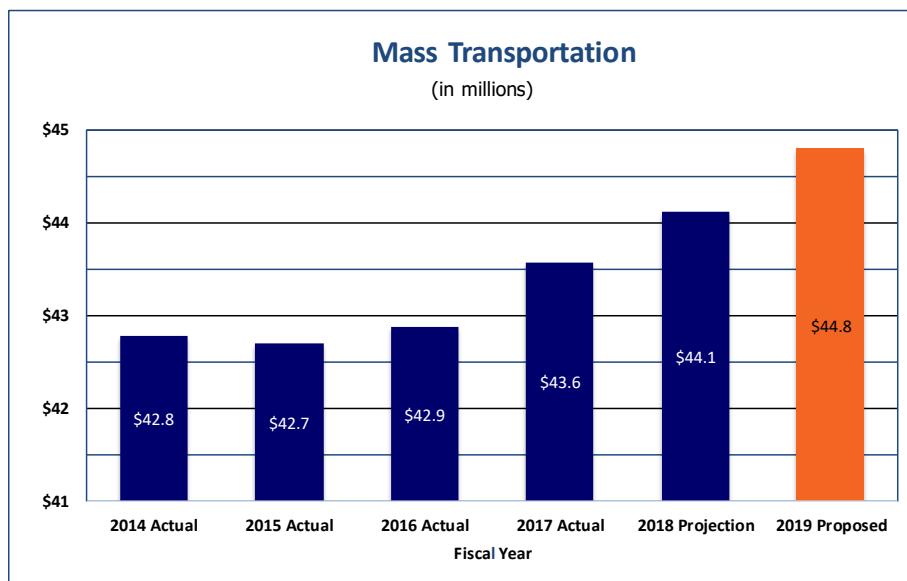
MASS TRANSPORTATION

DEFINITION

Transportation is a major component of Nassau County Operating and Capital Budgets and involves transportation agencies from other jurisdictions such as the Federal Transit Administration, the New York Metropolitan Transportation Administration (MTA), and the New York State Department of Transportation (NYSDOT). New York State Law mandates payments to MTA/Long Island Rail Road (LIRR) for Station Maintenance and Operating Assistance, which are the major components of these charges. In compliance with the agreement with the MTA, the County adjusts the amount based on the change in the regional Consumer Price Index (CPI) each year.

HISTORICAL TRENDS

Mass Transportation costs in 2014 were \$42.8 million. Overall, there were small increases from 2014, 2015 and 2016. The 2017 Actual was \$43.6 million a 1.6% increase from 2016. Actuals are the result of the CPI increases for the LIRR station maintenance program in compliance with the agreement. The 2018 Projection shows Mass Transportation costs increase to \$44.1 million because of the higher CPI increase.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Mass Transportation is \$44.8 million a 1.5% increase compared to the 2018 Projection of \$44.1 million. The MTA LIRR operating assistance totals \$30.6 million and \$11.6 million for mandated LIRR Station Maintenance, which is subject to the Consumer Price Index (CPI). The required State Transportation and Operating Assistance (STOA) match consists of \$1.9 million for fixed routes and \$0.6 million for the Able-Ride Paratransit routes, totaling \$2.5 million for Nassau Inter-County Express (NICE) Bus services.

DESCRIPTION OF EXPENSE CODES



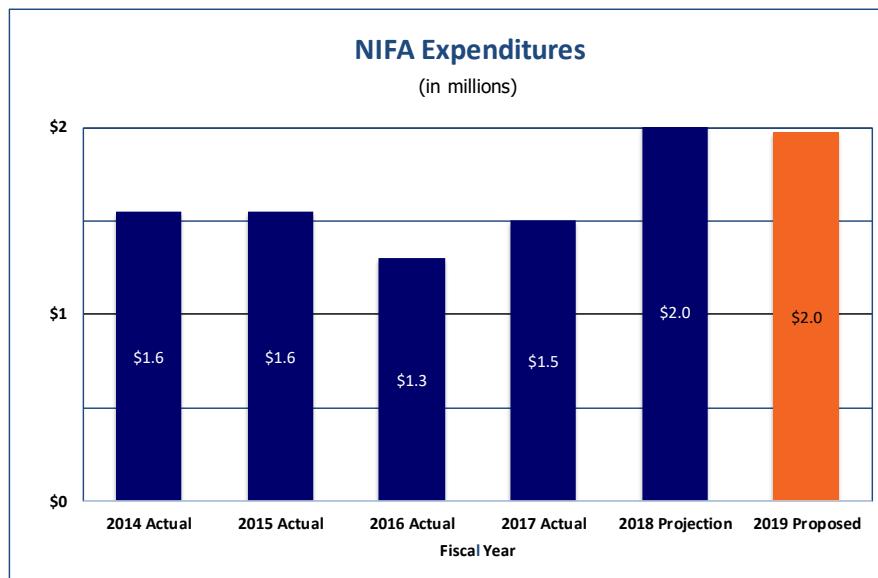
NIFA EXPENDITURES

DEFINITION

This appropriation contains the administrative cost such as salaries, benefits and office rent for staff members of the Nassau County Interim Finance Authority (NIFA), which provides State oversight of the County's finances.

HISTORICAL TRENDS

NIFA Expenditures were \$1.6 million in 2014 and 2015. In 2016, NIFA Expenditures decreased to \$1.3 million. The decrease in expenses is primarily related to the negotiation of a new lease for its offices and the use of funds from a separate source, which was an isolated event. In 2017, NIFA Expenditures increased to \$1.5 million, an increase of \$0.2 million. The projection for 2018 is \$2.0 million, an increase of \$0.5 million over 2017 actuals.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget is \$2.0 million which is consistent with the 2018 Projection.

DESCRIPTION OF EXPENSE CODES



OTHER EXPENSES

DEFINITION

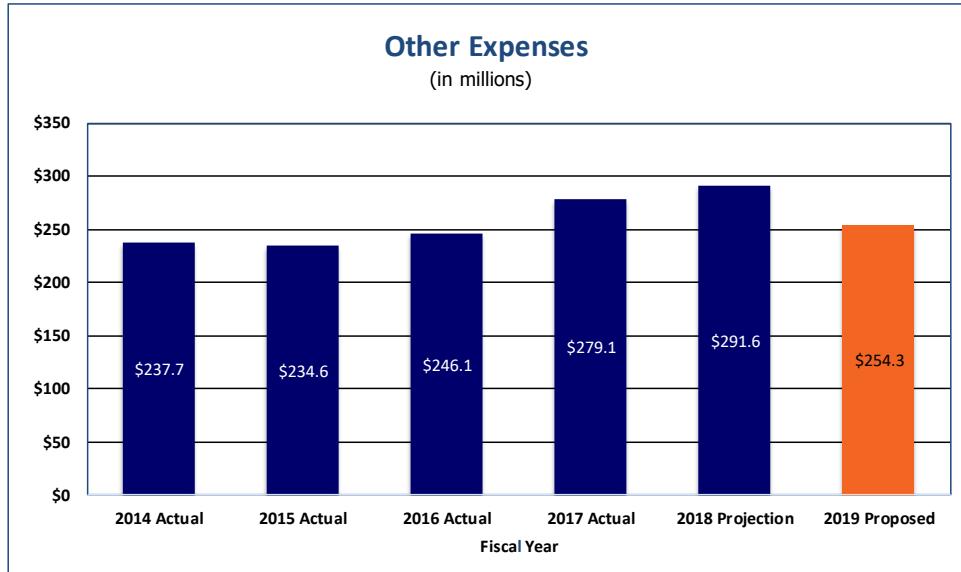
Inevitably, in municipal budgets, there exist expenses that do not fit into the established classification structure. Nassau County allocates these costs into the Other Expenses object code. Containing a wide variety of largely unrelated components, Other Expenses includes appropriations for such items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

HISTORICAL TRENDS

Total Other Expenses were \$237.7 million in 2014. Expenses decreased in 2015 to \$234.6 million or 1.3%. The primary reason for the decrease was in NIFA set-asides for debt service. In 2016, and 2017, expenses increased to \$246.1 million and \$276.1 million respectively. The primary reason for increases was due to an increase in Tax Certiorari payments.

In 2018, the County is projecting \$291.6 million in Other Expenses, which is \$25.4 million or 8.0% less than the 2017 actual. The primary reason for the decrease is other suits and damages, lower Tax Certiorari payments and lower NIFA set-asides for debt service were partially offset by the Restivo settlement.

DESCRIPTION OF EXPENSE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed for Other Expenses is \$254.3 million, a decrease of \$37.3 million, or 12.8% from the 2018 Projection. Tax certiorari refund payments are funded \$21.4 million lower than the 2017 Projection due to the establishment of the Disputed Assessment Fund to pay Class IV property tax refunds which creates a funding source to eliminate borrowing for future commercial property tax refunds. The negotiating of residential small claims before the roll goes final also contributed to lower appropriations of tax certiorari refund payments. NIFA sales tax set-asides also decreased by \$16.3 million due to lower NIFA debt service. These decreases were offset by the inclusion of \$27.5 million of expenses for judgements and settlements.

The largest components of the Other Expenses category are: NIFA set asides (\$145.6 million), Other Suits and Damages (\$57.5 million), Criminal Indigent Legal Services (\$14.5 million) Nassau County Bar Association (\$7.6 million), and the Legal Aid Society of Nassau County (\$6.9 million), Insurance and Rent for buildings (\$13.7 million) and Resident and FIT Tuition (\$13.5 million).

DESCRIPTION OF EXPENSE CODES



EARLY INTERVENTION / SPECIAL EDUCATION

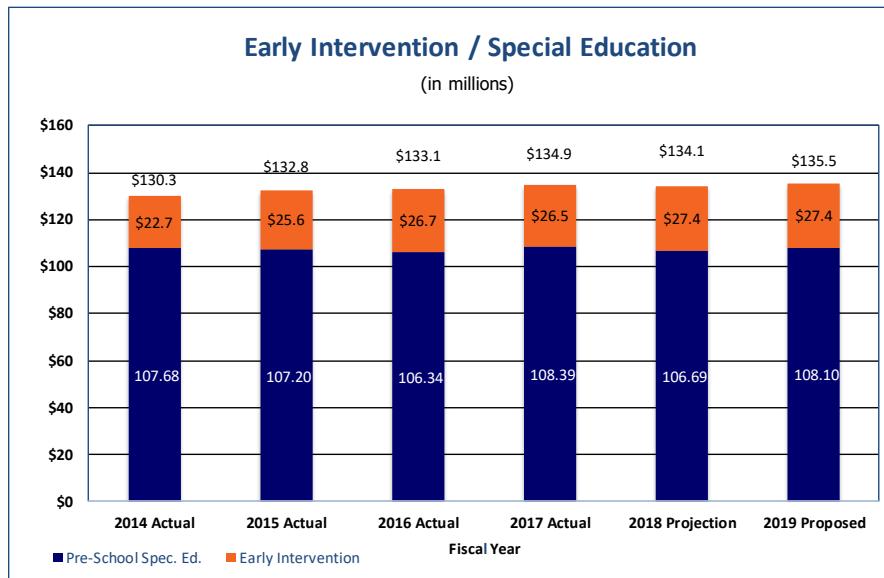
DEFINITION

Section 4410 of the New York State Education Law mandates the Preschool Special Education Program, which provides services to special needs children who are three to five years-old. The program also oversees financial support for Summer School programs for five to 21 year-olds and a Countywide transportation system for both Early Intervention (ages infant to three) and Preschool (ages three to five).

Federal and State law mandate the Early Intervention Program, which provides specialized services for eligible developmentally delayed children from infant to three years of age.

HISTORICAL TRENDS

Preschool Special Education and Early Intervention expenses have increased from 2014 through 2015 because of changes in the configuration of services provided, services directly paid for by the State, and rates set by the State, offset somewhat by higher caseloads. Preschool caseloads increased slightly in 2015 and 2016 resulting in a 2.1% increase to \$133.1 million. The projection for these programs in 2017 is \$134.9 million, a 1.4% increase, addressing the anticipated increase of Preschool and Early Intervention caseloads. This reflects the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Early Intervention and Preschool Special Education is \$135.5 million, an increase 1.0% compared to that of the 2018 Projection, reflecting the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.

DESCRIPTION OF EXPENSE CODES



RECIPIENT GRANTS

DEFINITION

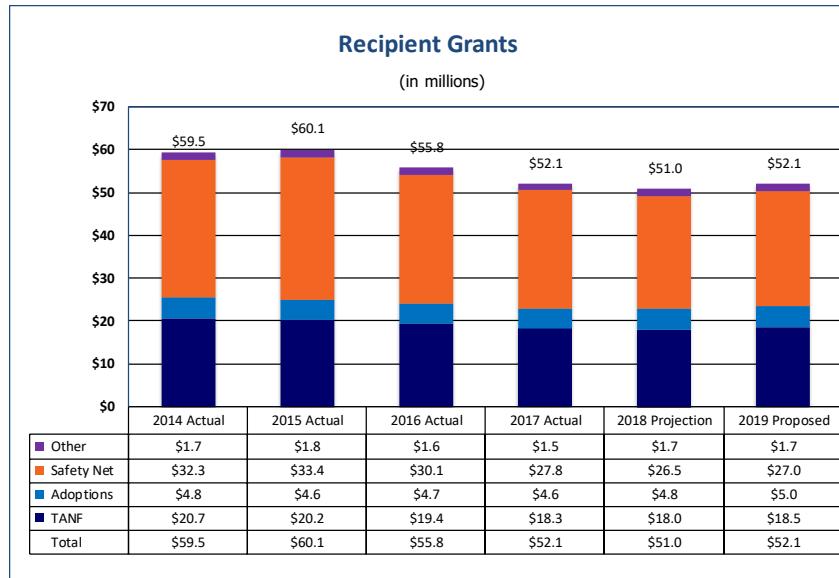
Recipient Grants are payments made directly to clients of the Department of Social Services (DSS) for programs such as Temporary Assistance for Needy Families (TANF), Safety Net Assistance (SNA), Adoption Subsidy, Foster Care, and the Home Energy Assistance Program (HEAP). The TANF and SNA programs promote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

HISTORICAL TRENDS

Recipient Grants expense to individuals and families in the TANF and SNA programs increased 1.3% between 2014 and 2015. This was primarily due to a decrease in TANF and a small increase in SNA caseloads that were directly due to the economic recovery that started in 2011. The actuals in 2015 and 2016 decreased 11.90% primarily due to the continued easing of TANF and SNA caseloads and a moderation in new applications. The decrease in TANF caseloads between 2014 and 2017 is primarily due to the number of caseloads in the program reaching their mandated 60-month limit. Since June 2017, the number of caseloads in TANF and SNA has decreased by 13.4% and 11.6% respectively, primarily due to an improved economy.

Because New York State and the Federal Government mandate these programs, the County's ability to reduce expenses is limited and subject to economic forces beyond its control. The 2018 Projection for Recipient Grants expenses is \$51.0 million, a decrease of 2.2% compared to the 2017 actuals of \$52.1 million.

DESCRIPTION OF EXPENSE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Recipient Grants is \$52.1 million, which is relatively flat compared to the 2018 Projection due to the stable caseload level.

DESCRIPTION OF EXPENSE CODES



PURCHASED SERVICES

DEFINITION

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

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

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

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

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

The County provides Adult Protective Services to those 18 and older who are unable to protect their own interests.

Title XX Day Care Services include assessing the need and arranging for services to provide, supervise, monitor, and evaluate the provision of care for a child. Generally, those children must be age six weeks to 13 years. The children must receive care for a portion of the day outside the home in an approved day care facility and the care must be for less than 24 hours.

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

DESCRIPTION OF EXPENSE CODES

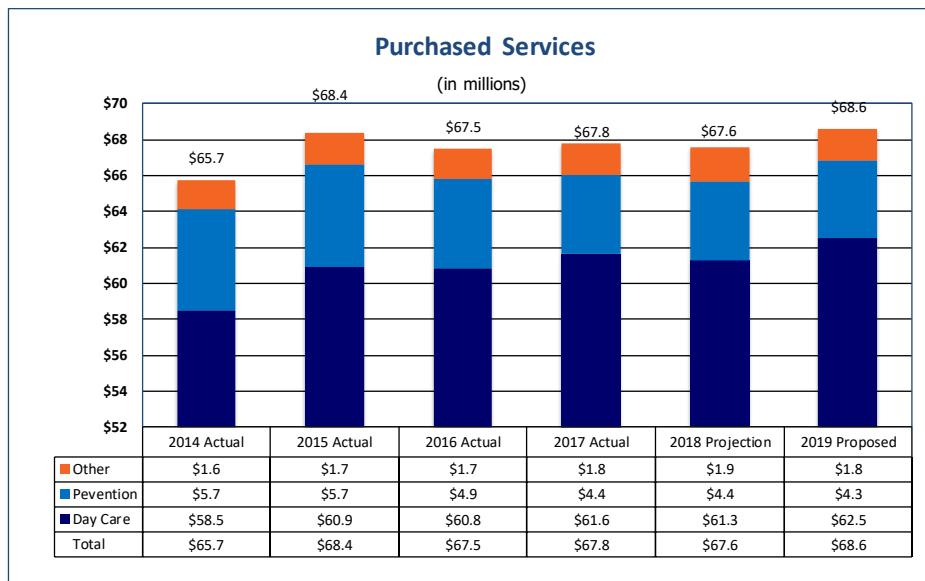


The Independent Living Program provides supportive services to teenagers in foster care with the goal of independent living.

HISTORICAL TRENDS

In 2014, Purchased Services totaled \$65.7 million and increased to \$67.8 million in 2017. This increase was due to a less rapid decline in Day Care caseloads than estimated after the County lowered the income eligibility level and was partially offset by an improved economy. Program eligibility is income based and is benchmarked to the federal poverty level (FPL) which the County reduced from 275% down to 200% in 2013. While the unemployment rate in Nassau is at historic lows, the majority of day care recipients are represented by the working poor.

The 2018 Projection for Purchased Services is \$67.6 million, a decrease of \$239,063 compared to the 2017 actual of \$67.8 million. This is primarily due to the stabilization of caseloads.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Purchased Services is \$68.6 million an increase of \$1.0 million compared to the 2018 projection. While the Department of Social Services is projecting caseloads to remain flat, the Day Care service rates are projected to increase.

DESCRIPTION OF EXPENSE CODES



EMERGENCY VENDOR PAYMENTS

DEFINITION

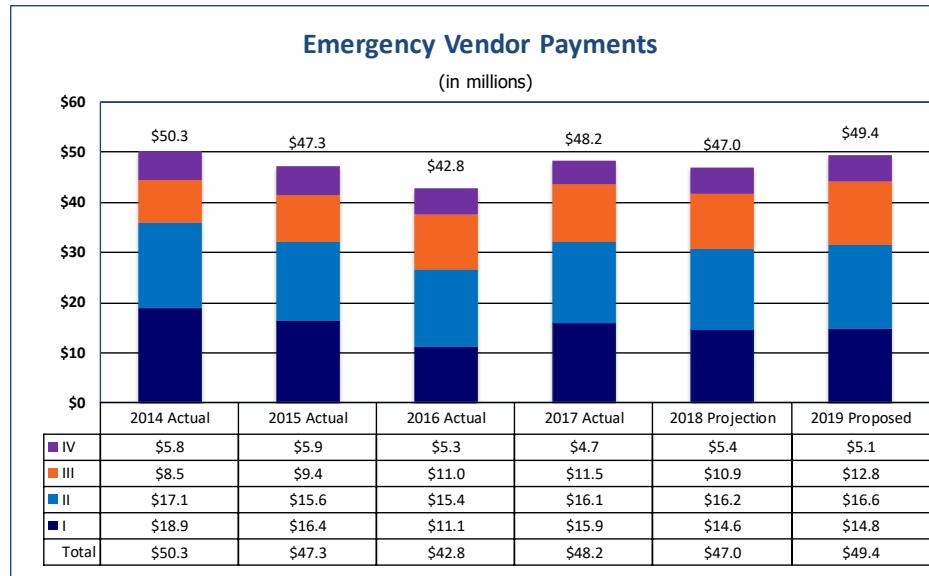
The Department of Social Services (DSS) makes Emergency Vendor Payments to vendors on behalf of clients. Entities, such as courts, may place DSS clients in institutions for various reasons. School districts place children with severe need of Special Education assistance in institutions for the school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

HISTORICAL TRENDS

The trend of decreasing caseloads from 2014 through 2016 in the Room & Board and Institutional programs was primarily responsible for the decrease in Emergency Vendor Payments during those years.

In 2017, Emergency Vendor Payments were \$48.2 million, a decrease of \$315,008 from 2016 levels primarily due to the lower than estimated costs in the Room & Board and Institutional programs partially offset by an increase in Shelter Care for the homeless. In 2018, the County is projecting Emergency Vendor Payments to be \$47.0 million, a decrease of 2.5% from 2017 levels primarily due to the decrease in caseloads in Room & Board and Institutional programs which is expected to be partially offset by an increase in homeless caseloads due to new shelter care regulations and protections. Local districts must comply with regulations to assist individuals and families who seek shelter assistance under the "homeless where found" program and the Governor Cuomo Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those without shelter can remain indoors. Caseloads for individuals placed in State operated residential facilities are expected to remain flat.

DESCRIPTION OF EXPENSE CODES



- (I) Room and board for JDs/JOs (Juvenile Delinquents/Juvenile Offenders) and P.I.N.S (Persons in Need of Supervision)
- (II) Special Education
- (III) Shelter for TANF/SNA
- (IV) Utilities/Other

2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Emergency Vendor Payments is \$49.4 million, a 5.0% increase primarily due to the increase in homeless caseloads and other public assistance related expenses. Local districts must comply with new regulations to assist individuals and families who seek shelter assistance under the “homeless where found” program and Governor Cuomo’s Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those who are seeking shelter can remain indoors. Caseloads for individuals placed in State operated residential facilities are expected to remain flat.

DESCRIPTION OF EXPENSE CODES



MEDICAID

DEFINITION

Title XIX of the Social Security Act is a Federal and State entitlement program that pays for medical assistance to 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 individuals. 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 State was unique in shifting a large share of the cost of this Federal and State healthcare program to its County taxpayers. Counties were required to pay approximately 50% of the non-Federal share of most Medicaid services. Since 2006, the State has assumed more of the Medicaid burden by lowering the counties' share to approximately 13.65% and implementing a Medicaid cap in 2009.

The Nassau County Department of Social Services (DSS) administers eligibility for Medicaid. 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 accounts for these amounts in the Medicaid expense line of the General Fund Operating Budget.

HISTORICAL TRENDS

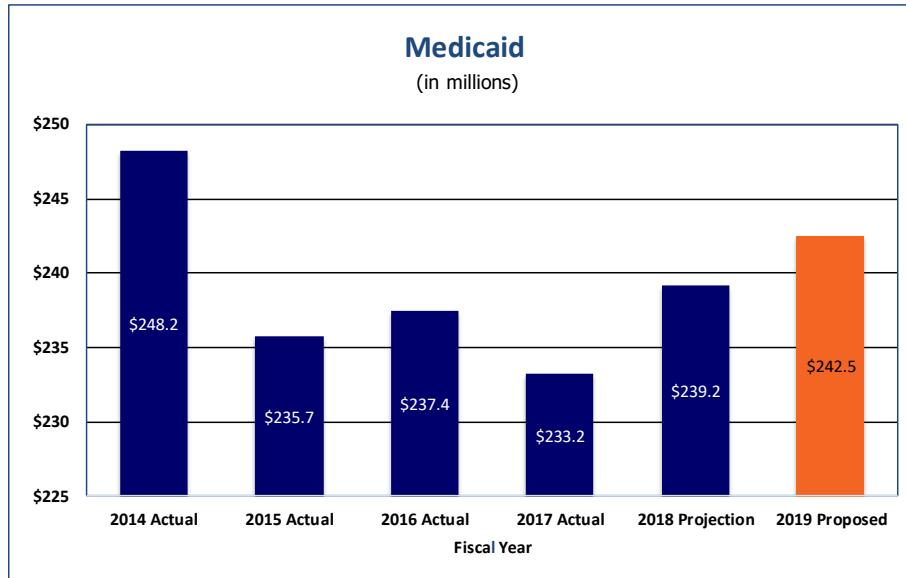
Medicaid decreased by \$12.5 million or 5.0% between the years 2014 and 2015 due to the Medicaid Local Share Cap reduction that the State enacted as part of the NYS 2015/16 Budget whereby the counties' weekly Medicaid payment was reduced. In 2016, the Medicaid Local Share Cap was increased slightly resulting in a increase of \$1.7 million compared to 2015. In 2017, the Medicaid decreased by \$4.2 million or 1.8%, primarily due to the lower quarterly Indigent care payments as a result of the 2013 ICA New York State reconciliation.

For 2018, the County projects this expense to be \$239.2 million or approximately \$6.0 million higher than 2017 primarily due to a 2015 NYS reconciliation adjustment to the Indigent Care

DESCRIPTION OF EXPENSE CODES



portion of Medicaid combined with an increase in the County's weekly 2017/18 Medicaid Local Share Cap.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Medicaid is \$242.5 million, which is \$3.3 million, or 1.4% higher when compared to the 2018 Projection primarily due to the County's weekly Medicaid Local Share Cap that is based on 53 cycles in State Fiscal Year 2018/2019. This is partially offset by a decrease in the County's weekly Medicaid Local Share Cap. This is subject to adjustment during the State Fiscal Year 2018/2019 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) funds. Due to the uncertainty surrounding the future of the Affordable Care Act (ACA) and the resolution of any remaining federal over-claims, the State will continue to monitor the program and may make any necessary adjustments during the State's fiscal year.



FUND BALANCE

DEFINITION

Each year, either revenues exceed expenses (budgetary surplus) or expenses exceed revenues (budgetary deficit). Accumulated fund balance is the net total of surpluses and deficits, less any amount of the Fund Balance used in the budget to cover expenses within the fiscal year (appropriated Fund Balance). Fund Balance as described here includes General Fund, Special Revenue Funds such as Fire Prevention and Police Headquarters Funds, as well as the Police District Fund and the Sewer & Storm Water Resources (SSW) District Fund.

HISTORICAL TRENDS

The year-end Fund Balance in 2009 was \$64.3 million for the Major Funds. There was a budgetary surplus of \$54.7 million in 2013 in the County's primary operating funds. The County added that balance to the accumulated Fund Balance bringing the total to \$126.6 million. The total fund balance was \$45.9 million in SSW at the end of 2013. At the end of 2014, the total Fund Balance was \$121.0 million in the Major Funds and \$42.3 million in SSW. The County appropriated \$15.0 million and \$5.2 million of Fund Balance in the 2015 Adopted Budget for the Major Funds and SSW respectively. The budgetary surplus for fiscal year 2015 was \$77.2 million, of which \$20.2 million was transferred to the newly created Litigation Fund to cover the County's Judgement and Settlements in the Major Funds. In addition, \$8.0 million was transferred to the Retirement Contribution Reserve Fund. At the end of 2015, Fund Balance was \$163.0 in the Major Funds and \$44.4 million in SSW.

The budgetary surplus in 2016 for the Major Funds was \$38.0 million net of discretionary transfers that were made from 2016 appropriations to fund various reserves or special purpose funds: \$55.3 million from the General Fund and \$6.0 million from the Police District Fund to the Litigation Fund; \$13.1 million to the Employee Benefit Accrued Liability Reserve Fund; and \$3.6 million to the Bonded Indebtedness Reserve Fund. The total accumulated Fund Balance at the end of 2016 was \$200.9 million in the Major Funds, an increase of \$136.6 million compared to 2009. This increase reflects the County's ongoing efforts to manage its finances prudently in challenging economic times for local governments. SSW ended 2016 with an accumulated Fund Balance of \$40.6 million. In 2017, the County's Fund Balance decreased on a budgetary basis by \$54.3 million as a result the use of fund balance for the payment of outstanding tax certiorari claims. The outstanding liability for tax certiorari is approximately \$360 million excluding class III properties. The Administration is seeking bonding authorization to eliminate the tax certiorari backlog that continues to put fiscal stress on the operating budget.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget appropriates \$10.5 million from Fund Balance in the Sewer and Storm Water Resources District Fund.

See Appendix C – Financial Policies for Contributions and Uses

DESCRIPTION OF REVENUE CODES



INTEREST PENALTY ON TAX

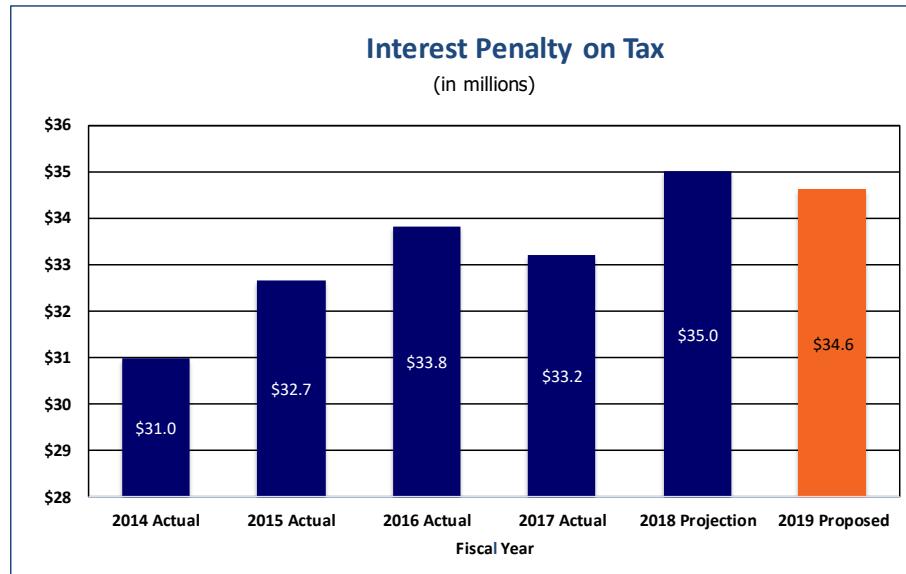
DEFINITION

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 Townships of Hempstead, North Hempstead, and Oyster Bay as well as the Cities of Glen Cove and Long Beach on January 1, April 1, July 1, and October 1, respectively. Upon late payment of these taxes, penalties and fees are applied. The towns and cities impose and collect a one percent penalty, calculated from the original due date, when they receive taxes that are one to 20 days overdue (beyond the 40-day grace period). Subsequently, the municipalities transfer the delinquent tax to the County, where the County imposes a five percent penalty on the total amount then due (the original principal plus the one percent penalty) and adds a \$180 listing fee at the time of transfer (in accordance with Ordinance 128-2006). The County adds a \$90 advertising fee to the total in December of that year. Thereafter, the County imposes a one percent penalty on the first day of each subsequent month on the total balance, net of the listing and advertising fees. The County sells all open taxes as of the last business day before the lien sale, which begins on the third Tuesday in February of each year, to investors, with an additional 10% interest added to the total. The County retains the difference in interest between the winning bid rate and the 10% interest assessed on the lien.

HISTORICAL TRENDS

The County contracts with an outside vendor to sell all liens at an Annual Tax Lien Sale. The Administration had taken an active role in selling the remaining inventory of liens consisting of very old liens and liens on properties in litigation. Interest Penalty on Tax revenue in 2014 was \$31.0 million. There was a 5.5% increase in 2015 to \$32.7 million, followed by a 3.4% increase to \$33.8 million in 2016. The 2017 Actual was \$33.2 million representing a 1.8% decrease from 2016. The County is projecting an increase of 5.4% to \$35.0 million in 2018.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Interest Penalty on Tax is \$34.6 million, a 1.1 % decrease from the 2018 Projection, as the County expect fewer homeowners will pay taxes in arrears.



PERMITS AND LICENSES

DEFINITION

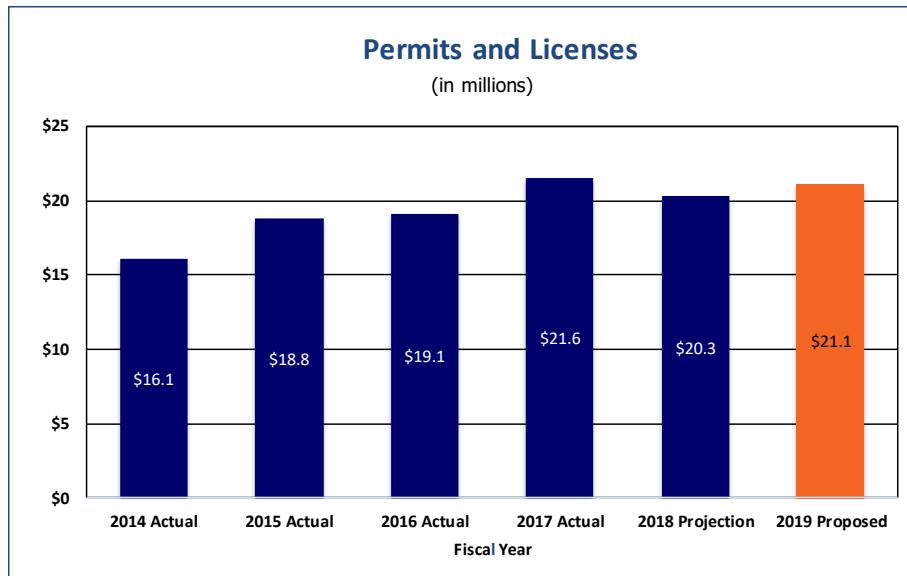
Permits and Licenses is revenue the County collects when individuals and/or businesses require special permission or professional certification to perform specific types of services. Often, permits and licenses are required where the County requires/mandates applicants to demonstrate that they have satisfied competency, health, or safety requirements and achieved a minimum level of expertise. Permits and licenses are issued by the Office of Consumer Affairs, the Health Department, the Police Department (Headquarters and District), and the Department of Public Works. The fees generated by the issuance of permits and licenses include those related to firearms, road openings, home improvements, food establishments, hazardous material carriers, security alarms, and for-hire vehicles. In general, the County uses revenue it collects from the issuance of licenses and permits 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 revenues were \$16.1 million in 2014. These revenues increased to \$18.8 million in 2015, followed by an increase to \$19.1 million in 2016. The 2017 Actual was \$21.6 million and increase of 13.1% over 2016. Currently the County is projecting 2018 to decrease to \$20.3 million a 6.0% decrease from the 2017 Actual. The County attributes some of the year-to-year fluctuations to renewal cycles of licenses, which produce peaks in receipts and volume. In 2018, the Health Department projects to generate \$6.0 million in fee income for issuing a variety of permits and licenses. Their largest revenue stream is from the issuance of food establishment permits followed by the storing and handling of hazardous material permits, which combined generates \$4.8 million for the County.

The County projects the Police Department to generate \$5.5 million in fees associated with the issuance of burglar alarm and pistol permits. The Office of Consumer Affairs expects to generate \$4.7 million in revenue from a range of fees with home improvements and weights and measures being the largest contributors. The County has recombined the Taxi and Limousine Department with the Consumer Affairs Department to reduce costs. The County derives the balance of the revenue within this category primarily from the Department of Public Works issuing permits for road openings and verification of sewer connections.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

Permits & Licenses Fees in the 2019 Proposed Budget are \$21.1 million, a 4.3% increase from the 2018 Projection. The 2019 Proposed Budget increase is partially due to some year-to-year fluctuations of renewal cycles of licenses, which produce peaks in receipts and volume primarily in the Office of Consumer Affairs.

Permits & Licenses for the Office of Consumer Affairs are \$5.6 million, which is an increase of 12.2% compared to the 2018 Projection. Licenses typically have a two-year life cycle, causing cyclical fluctuations in Consumer Affairs. County laws that protect consumers are generally enforced by the Office of Consumer Affairs with Jurisdiction for such enforcement provided for by the Nassau County Administrative Code or by the local law or ordinance. Examples of these local laws are Home Improvement Law 6-1970, and Unfair Trade Practice Local Law 2-1970. Permits & Licenses for the Police Department are \$5.7 million, a 2.0% increase compared to the 2018 Projection.



FINES AND FORFEITS

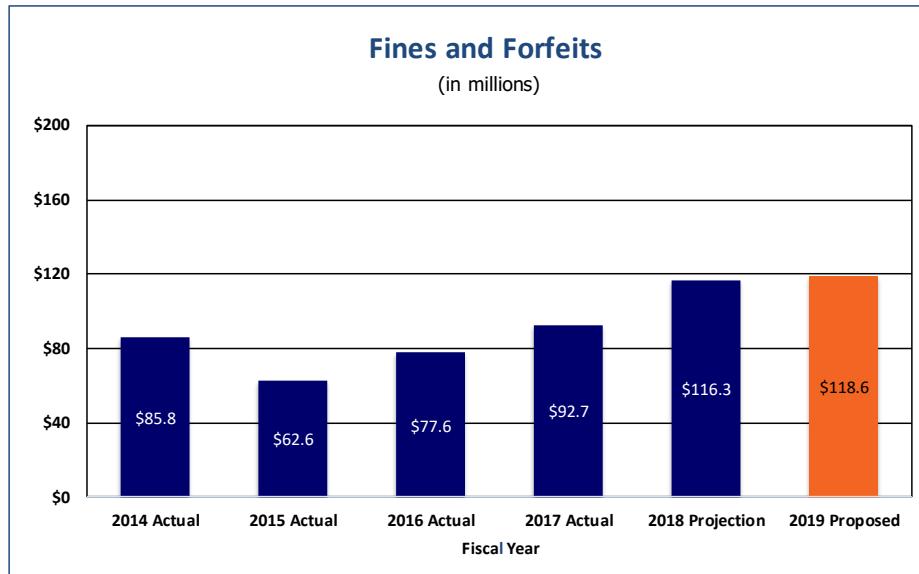
DEFINITION

Fines and Forfeits represents revenues received from various departments and initiatives including the Nassau County District Court/Traffic Parking Violations Agency, Red Light Camera Program (RLCP) and residual Nassau County School Zone Speed Safety Program, Department of Health, Police Department, and other revenues from the offices of elected officials. The County receives these revenues when individuals or businesses violate County laws and ordinances, which can be civil or criminal. The penalties associated with civil violations represent violations of consumer protection, health, parking, and motor vehicle ordinances and laws. Criminal sanctions are fines collected from misdemeanor violations of vehicular laws and from bail forfeitures.

HISTORICAL TRENDS

Revenues from Fines and Forfeits in 2014 were \$85.8 million, primarily attributable to the expansion of the Red Light Camera Program (RLCP) to 240 cameras and the implementation of the School Zone Speed Safety Program. The latter involved the installation of 56 speed camera zones (one for each school district) approved by the County Legislature on May 19, 2014. In 2015, Fines and Forfeits decreased by \$23.2 million, when compared to 2014. The decrease was primarily due to the repeal of the School Zone Speed Safety Program on December 15, 2014 by the County Legislature that resulted in a revenue loss of \$40.0 million. In 2016, Fines and Forfeits increased by \$15 million to \$77.6 million primarily due to an increase in RLCP fees. In 2017, Fines and Forfeits increased to \$92.7 million primarily due to an increase in RLCP fees, public safety fees in the Police Department, and fines written by the Taxi Commission. The County projects 2018 to be \$116.3 million, an increase of \$23.6 million due to increase in ticket writing and number of RLCP cameras.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Fines and Forfeits is \$118.6 million, an increase of \$2.3 million or 1.9% from the 2018 Projection. This increase is predominantly due to the Boot and Tow initiative and a projected increase in Public Safety Fee collections.

DESCRIPTION OF REVENUE CODES



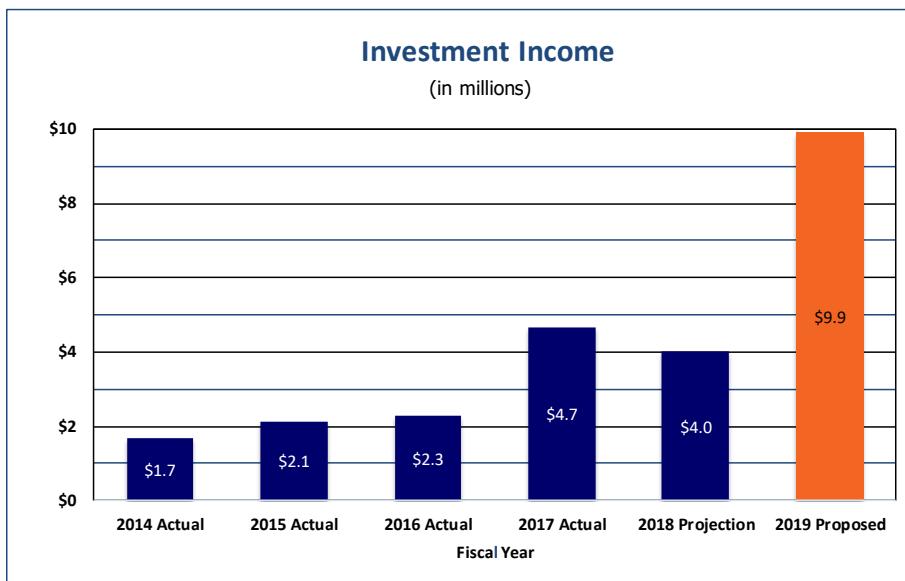
INVESTMENT INCOME

DEFINITION

In accordance with General Municipal Law, the County may invest excess cash in certificates of deposit, money market and time deposits, repurchase agreements, obligations of the United States Government, and obligations of the State of New York and its various municipal subdivisions. The investments can only be for a period until the County needs the funds for cash payment purposes.

HISTORICAL TRENDS

Short term interest rates have been at historic lows. Consequently, Investment Income has remained at relatively low levels for the years 2014 through 2016, with a low of \$1.7 million in 2014 to a high of \$4.7 million in 2017. The Projection for Investment Income in 2018 is \$4.0 million or 14.9% lower than 2017 primarily due to a decrease in interest earned on NIFA debt.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Investment Income is \$9.9 million which is an increase of \$5.9 million from the 2018 Projection primarily due to the County's investment of excess funds in instruments such as certificates of deposits, money market accounts, time deposits, repurchase agreements, and obligations of the United States Government and/or the State of New York which are all increasing yields as interest rates move higher. With interest rates rising, the County anticipates additional Investment Income revenue into 2020.



RENTS AND RECOVERIES

DEFINITION

Rents and Recoveries comprises three distinct categories of revenue.

The first relates to rental income collected primarily through the Department of Public Works (Office of Real Estate Services) from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex. Rents from the Complex are nominal since the County securitized a majority of the leases in 2011. This category also includes revenue from the sale of excess County land.

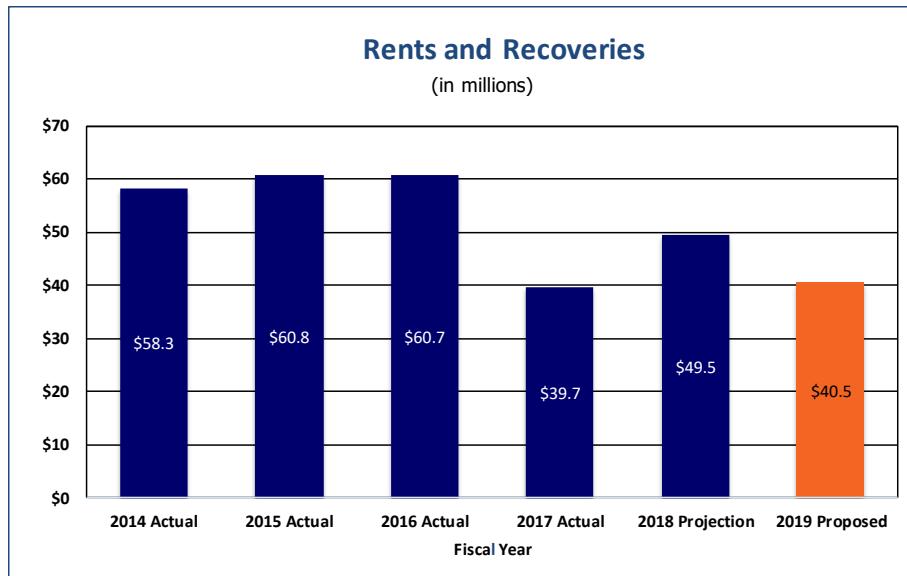
The second category relates to recoveries generated by the reversal of prior years' encumbrances. Departments enter into contractual agreements, sign purchase orders, or make requisitions for services or products that ultimately do not materialize. Upon determination that these arrangements will not occur or have occurred for less than their full amount, the County reverses encumbrance balances and recognizes them as recoveries in the current fiscal year. Contractual dis-encumbrances are the most common type of recoveries.

The third category includes other types of recoveries such as the settlement of claims brought by the County against a defendant for damages to its properties as well as Tobacco Settlement Proceeds.

HISTORICAL TRENDS

Recoveries are heavily dependent on unplanned actions; therefore, annual receipts can vary widely. In 2014, Rents and Recoveries were \$58.3 million, which included \$25.6 million of cancellations of prior year encumbrances. In 2015, Rents and Recoveries were \$60.8 million, an increase of \$2.5 million or 4.2% when compared to 2014. The increase is mainly attributable to the cancellation of prior year encumbrances. In 2016, Rents and Recoveries were \$60.7 million, a decrease of \$0.1 million, or 0.1% compared to 2015. In 2017, Rents and Recoveries were \$39.7 million, a decrease of \$21.0 million or 34.7% as compared to 2016. This decrease is mainly attributable to the depletion of the remaining proceeds from the 2006 Tobacco Settlement bonds of approximately \$18.0 million in 2016. The 2018 Projection is \$49.5 million, an increase of \$9.8 million or 24.8% compared to 2017.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Rents and Recoveries is \$40.5 million, an 18.31% decrease from the 2018 Projection. This change is the result of a non-recurring recovery of \$9.8 million from prior year encumbrances that is included in the 2018 projection.

DESCRIPTION OF REVENUE CODES



REVENUE OFFSET TO EXPENSE

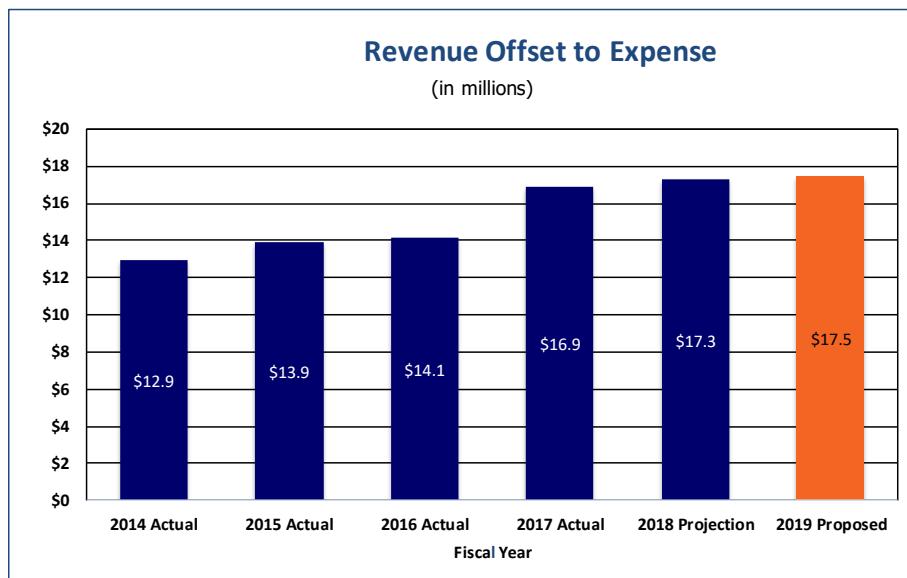
DEFINITION

The appropriation of revenue occurs at several places in the budget to offset wholly or partially specific expenses. In most cases, the revenue offsets come in the form of contributions from individuals or entities that receive the benefit of a particular service.

The largest expense offsets are Town and City reimbursements for community college students who attend out-of-County schools in New York State and payroll contributions by County employees in the Flexible Benefits Program.

HISTORICAL TRENDS

Revenue Offset to Expense was \$12.9 million in 2014, before increasing to \$13.9 million in 2015. The increase in 2015 represented reimbursement of the prior years' retroactive payments related to the Fashion Institute of Technology that the County made in 2013 on behalf of Nassau County residents. The Revenue Offset to Expense increased to \$14.1 million in 2016. In 2017, the Revenue Offset to Expense was \$16.9 million. The 2018 Projection is \$17.3 million, an increase of \$0.4 million.



DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Revenue Offset to Expense is \$17.5 million, a decrease of 0.05% from the 2018 Projection. The major components of Revenue Offset to Expense are tuition reimbursements of \$13.5 million, and contribution to the Flexible Benefits Program of \$2.1 million.



DEPARTMENTAL REVENUES

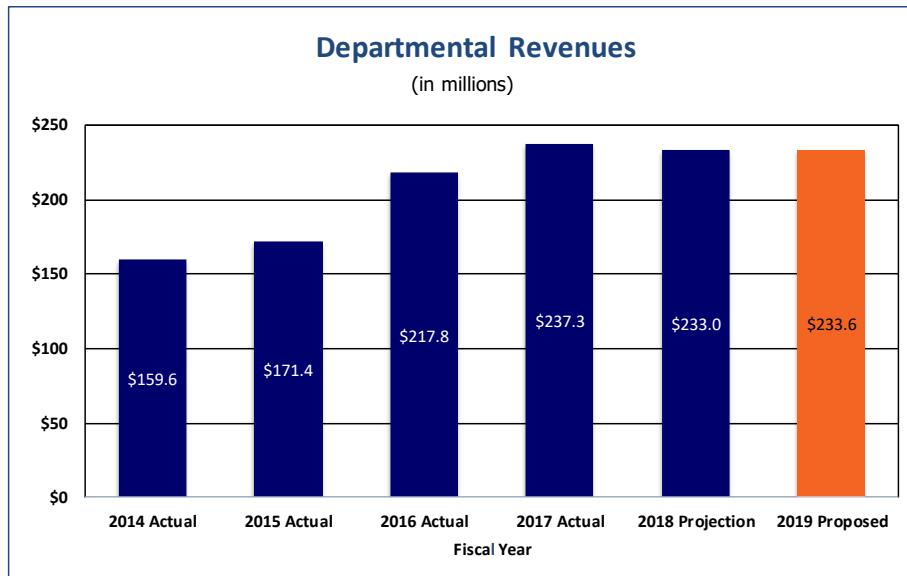
DEFINITION

Departmental Revenues represent fees collected by the County for the use of County facilities and for certain services provided by various departments and County officials. Many County departments collect revenue. The largest revenue collecting departments are the Office of the County Clerk, Police Department, Department of Parks, Recreation and Museums, Department of Social Services, and Health Department. Examples of receipts categorized as Departmental Revenues include fees for ambulance services, mortgage-recording, tap map verification, park-related activities, registrations, and reimbursements from various social service programs such as Medicaid, Early Intervention, and Preschool.

HISTORICAL TRENDS

In 2015, Departmental revenues were \$171.4 million primarily due to various fees in the Office of the County Clerk; fare box revenue for the Nassau Inter-County Express (NICE) bus service and various fees in the Fire Commission Department. Revenues were offset by lower revenues from the Corrections and Health Departments. In 2016, Departmental Revenues increased by 27.1%, from \$171.4 million in 2015 to \$217.8 million. This increase was primarily due to additional revenue collected by the Office of the County Clerk, Health Department and the Civil Service Commission. These increases were partially offset by decreases in the Department of Public Works and the Department of Social services. In 2017, Departmental Revenues increased 11.4%, from \$217.8 million in 2018 to \$237.3 million. This increase was primarily due to the enhanced usage of the Tax Map Verification Fee in the Department of Assessment and additional revenue collected by Civil Service Commission and the Office of the Clerk. In 2018, the Departmental Revenues are projected to decreased to \$233.0 million from \$237.3 million in 2017; a decrease of \$4.3 million or 2.5%. This was primarily due to revenue decreases in the Office of the County Clerk, Department of Public Works and the Department of Health.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Departmental Revenues is \$233.6 million, an increase of 0.2% from the 2018 Projection. This modest increase is due to several factors. The Health Department's revenue is expected to increase by \$1.0 million from the 2018 Projection primarily due to higher caseloads that qualify for Medicaid Reimbursement. The County also projects that Police Department revenue will increase by \$1,336,122 due to a projected increase in ambulance dispatches. Finally, fee increases approved by the Legislature are projected to derive a net increase of \$220,000 in the Department of Parks, Recreation and Museums. These increases are offset by a reduction of \$2.1 million in revenue in the Office of the County Clerk which is attributable to fewer transactions, and a \$1.0 million decrease in the Fire Commission due to the down cycle in permit renewals.



CAPITAL BACKCHARGES

DEFINITION

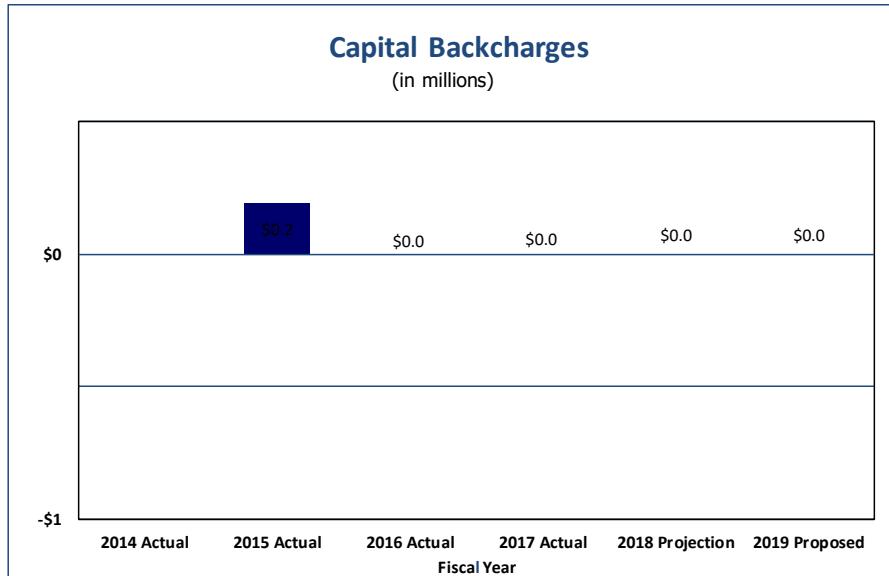
Capital projects generally are major physical improvements which normally entail the construction, renovation, or acquisition of buildings, property, long-lived equipment, or technology assets. By definition, most capital projects create an asset of value with a useful life beyond one year. As such, the County charges back or cost allocates department direct and specifically related indirect operating costs related to capital project planning and execution to the corresponding capital project. This is done to record the true cost of capital projects.

The primary departments involved in Capital Backcharges are Public Works (which manages and implements capital projects) and Information Technology. However, it is appropriate that host or sponsor departments will also recover eligible capital project expenses for capital projects with specialized equipment and information systems. Depending on the planning and implementation schedule, sponsor departments will be recovering eligible capital expenses primarily related to salary and fringe benefits from the following projects: Road Resurfacing, General Building Construction, Enterprise Resource Planning Software, Automated Time and Leave System, E-Government (multi-departments), and computer system replacement for the Traffic and Parking Violations Agency.

HISTORICAL TRENDS

In 2012, the accounting treatment for Capital Backcharges was changed to reflect a net cost in the Major Funds. Revenue is no longer recognized as back charges, the County now recognizes Capital Backcharges for Salaries and Fringe Benefits as offsets to Major Fund costs. Charges not related to Salaries or Fringe Benefits continue to be recognized by the County under Capital Backcharges Revenue. The County discontinued budgeting this code in 2014.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

There are no Capital Backcharges in the 2019 Proposed Budget.



INTERDEPARTMENTAL REVENUES

DEFINITION

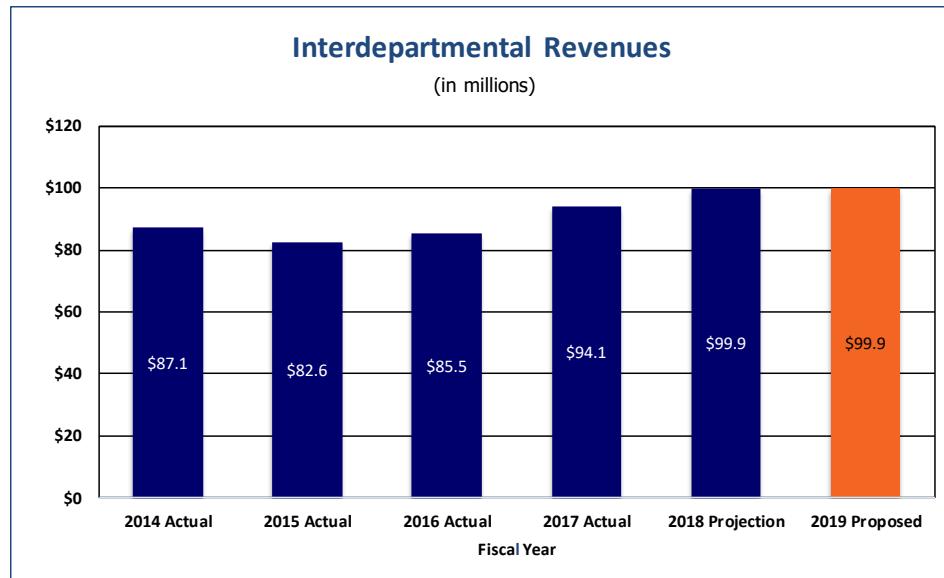
Interdepartmental Revenues are revenues for services performed by one County department for another County department. They can also be revenues in connection with departments that collaborate and share resources for purposes of providing a constituent service or program deliverable. County departments with specialized knowledge, expertise, experience, and capabilities usually perform services for other departments. Examples of these centralized services include information technology, public safety and security, legal services, records management, purchasing, facilities management, fleet services, mail services, printing and graphic services, workers' compensation expense, and County-related centralized indirect costs. Probation, Human Services, and Social Services are examples of departments that collaborate on providing constituent services or program deliverables. The corresponding expenditure for the receiving department is shown as Interdepartmental charges.

Interdepartmental Revenues are revenues received 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 Revenues will reflect the changes that occur in the County's shared services environment.

HISTORICAL TRENDS

Interdepartmental Revenues fluctuated between 2014 and 2017. Interdepartmental Revenues decreased in 2014 due to lower Police District Fund costs, and decreased by 5.1% in 2015, primarily due to lower costs in building occupancy and indirect cost charges throughout most revenue generating departments. In 2016 and 2017, Interdepartmental Revenues increased by 3.5% and 10.2% respectively, primarily due to an increase in the Police District Headquarters Fund and increases in the Indirect Costs throughout county departments. The 2018 Projection for Interdepartmental Revenues is \$99.9 million, an increase of 6.1%.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Interdepartmental Revenues is \$99.9 million, which is flat compared to the 2018 Projection.

INTERDEPARTMENTAL EXPENSES & REVENUES
(**\$** in thousands)

BUYER	SELLER DEPARTMENTS													TOTAL
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	CC	SS	BU ²		
PB	\$0	\$113	\$0	\$1,151	\$0	\$94	\$216	\$0	\$0	\$150	\$159	\$0		\$1,883
FC	\$52	\$756	\$0	\$987	\$0	\$52	\$678	\$0	\$0	\$0	\$0	\$0		\$2,525
HS	\$27	\$273	\$0	\$1,655	\$0	\$156	\$1,005	\$0	\$0	\$0	\$40	\$0		\$3,156
HE	\$221	\$1,580	\$0	\$1,701	\$0	\$41	\$2,048	\$0	\$0	\$0	\$0	\$190		\$5,781
BU	\$0	\$0	\$0	\$0	\$0	\$6,941	\$0	\$0	\$0	\$0	\$0	\$0		\$6,941
PW	\$66	\$2,511	\$0	\$0	\$0	\$0	\$12,487	\$0	\$0	\$0	\$0	\$0		\$15,064
SS	\$201	\$3,226	\$100	\$6,882	\$391	\$693	\$3,216	\$942	\$301	\$0	\$0	\$1,503		\$17,455
PDD	\$1	\$46	\$0	\$617	\$0	\$5,417	\$14,736	\$0	\$0	\$0	\$0	\$0		\$20,817
PDH	\$200	\$669	\$0	\$5,346	\$0	\$34	\$20,028	\$0	\$0	\$0	\$0	\$0		\$26,276
TOTAL	\$ 767	\$ 9,173	\$ 100	\$ 18,340	\$ 391	\$ 13,426	\$ 54,414	\$ 942	\$ 301	\$ 150	\$ 199	\$ 1,693	\$ 99,896	

BU¹ Indirect Cost; BU² Workers Comp.



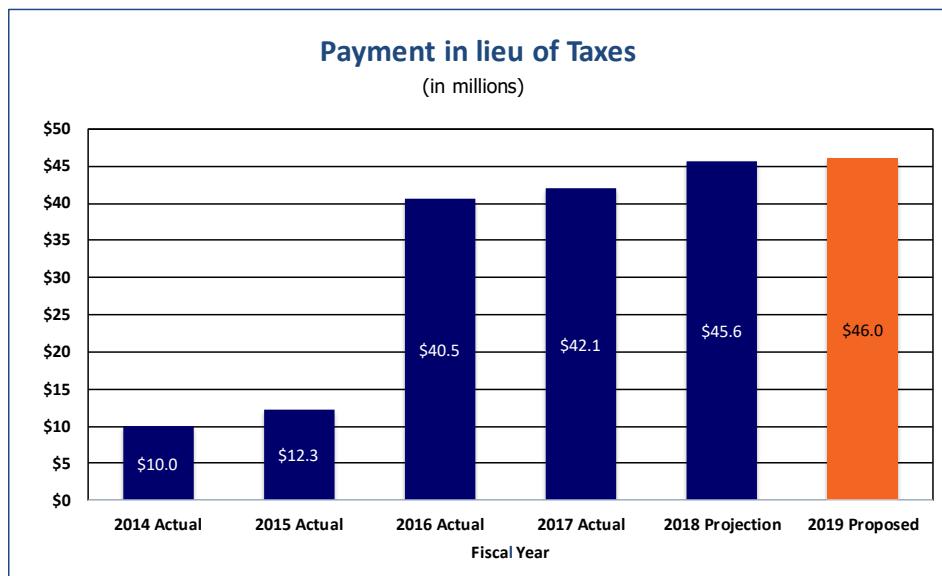
PAYMENTS IN LIEU OF TAXES

DEFINITION

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

HISTORICAL TRENDS

Between 2014 and 2017, PILOT revenue increased 27.5% from \$10.0 million to \$46.4 million, primarily due to a number of new PILOT contracts with the various IDAs within the County. In 2016 an additional \$27.7 million was recognized to transfer of LIPA parcels from the Property Tax Levy to PILOT revenue line in order to adhere to the New York State Statute to cap these parcels at 2% for tax levy purposes. The County projects 2018 revenue to be \$53.5 million. Payments associated with PILOT agreements generally start low, stay flat for three years, and then increase thereafter over time.



DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for PILOT revenue is \$46.0 million, an increase of 0.8% from the 2018 Projection. This includes approximately \$13.9 million for 86 PILOT agreements in the County, 40 of which are in the Town of Hempstead. An additional \$32.1 million is due to a transfer of LIPA Parcels from property tax levy to PILOTS to adhere to New York State Property Tax Cap for these parcels.

DESCRIPTION OF REVENUE CODES



CAPITAL RESOURCES FOR DEBT

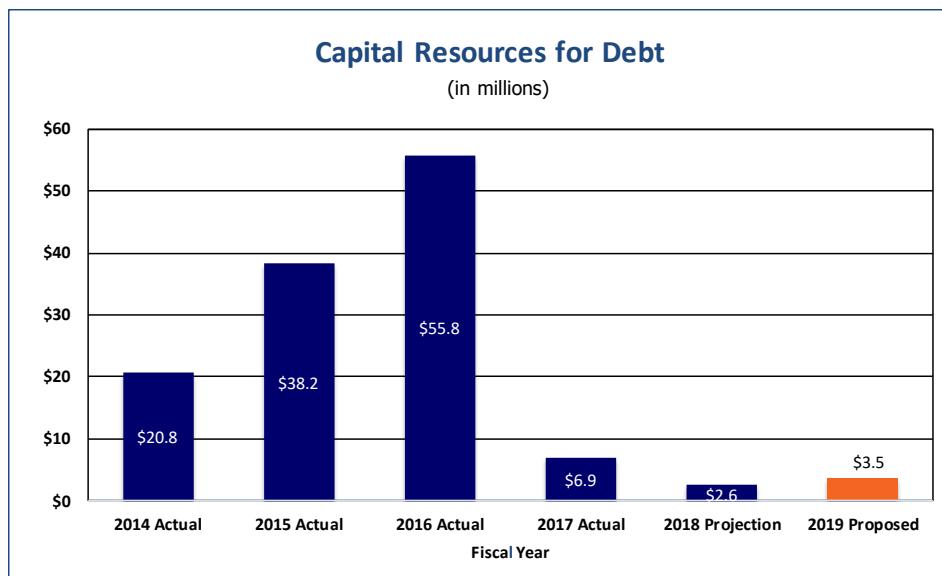
DEFINITION

Capital Resources for Debt includes unused cash in closed capital projects and premiums received on County borrowings. The County uses the excess cash to pay debt service.

Excess capital cash is unexpended cash that remains in a capital project after the project is completed or canceled. Unanticipated Federal Aid, State Aid, betterment agreements with other municipalities, or positive expense budget variances can generate unexpended capital cash. Premiums are amounts paid by investors that are in excess of the par amount of short-term notes or long-term bonds.

HISTORICAL TRENDS

Fluctuations in Capital Resources for Debt are due to fluctuations in proceeds received from the closing of capital projects, and bond premium generated from the issuance of premium bonds. Capital Resources for Debt increased significantly in 2016 due primarily to the receipt of \$47.0 million of bond premium, which was transferred to the Litigation Fund. The amount decreased to \$6.9 million in 2017 due to a significant reduction in bond premium. The County projects revenues of \$2.6 million in 2018 from bond premium. The County typically does not budget for capital closeouts.



DESCRIPTION OF REVENUE CODES



2018 BUDGET HIGHLIGHTS

The 2019 Proposed Budget contains \$3.5 million in Capital Resources for Debt, an increase from the 2018 Projection.



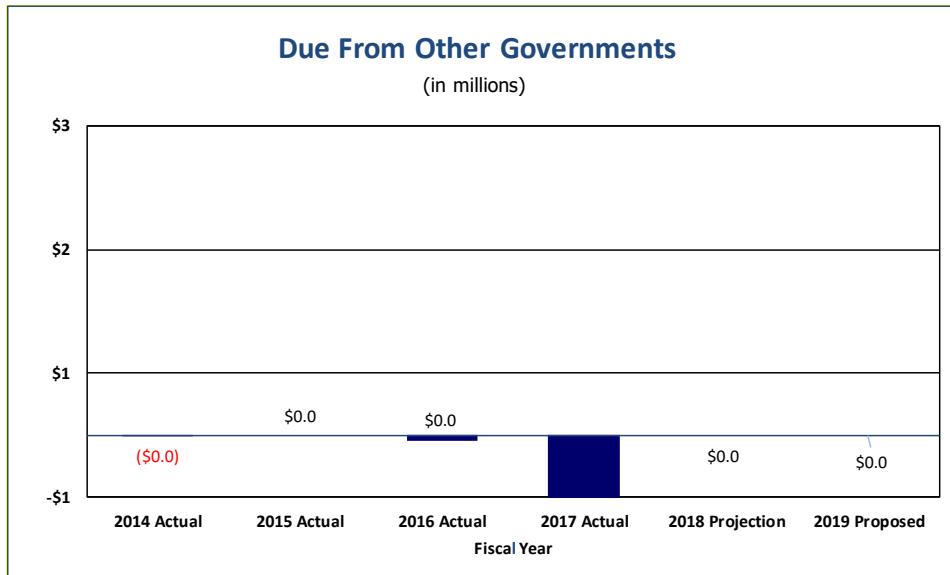
DUE FROM OTHER GOVERNMENTS

DEFINITION

Pursuant to an inter-municipal agreement (IMA) with each of the Villages of Cedarhurst and Lawrence, the County took over the operation of each village's sewer treatment plant and collections systems in 2012. Both villages collect sewer rents and pay the County according to the terms of the respective IMA.

HISTORICAL TRENDS

In 2012, the County signed an inter-municipal agreement with the Villages of Cedarhurst and Lawrence, where the County took over the operation of each village's sewer treatment plant and collections systems. The collection of the outstanding balance of all year's sewer rents is currently under review by the County Attorney's Office. As a result, the 2018 Projection is \$0.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget does not include sewer rent collections.

DESCRIPTION OF REVENUE CODES



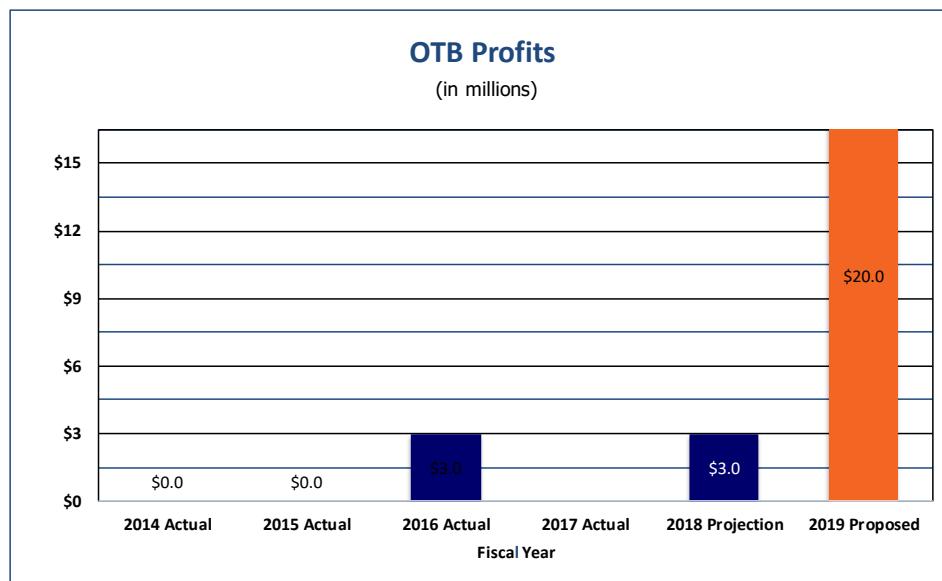
OFF TRACK BETTING (OTB) NON-TAX REVENUE

DEFINITION

In 2013, the New York State Legislature enacted the “Upstate NY Gaming Economic Development Act,” which allows the Nassau Regional Off-Track Betting Corporation, among others, to host Video Lottery Terminals (VLTs). This law designates Nassau County as a “newly eligible municipality,” which gives the County the right to share in the profits produced by the terminals within the confines of its borders.

HISTORICAL TRENDS

Profits flowing to Nassau County from OTB operations were \$3.0 million in 2018 due to a New York State legislative agreement transferring OTB’s authority to install 1,000 Video Lottery Terminals (VLTs) to Genting New York LLC, a Malaysia-based firm that currently operates the Resorts World Casino at Aqueduct Racetrack.



2019 BUDGET HIGHLIGHTS

Off-Track Betting Non-Tax Revenues in the 2019 Proposed Budget are \$20 million.

DESCRIPTION OF REVENUE CODES



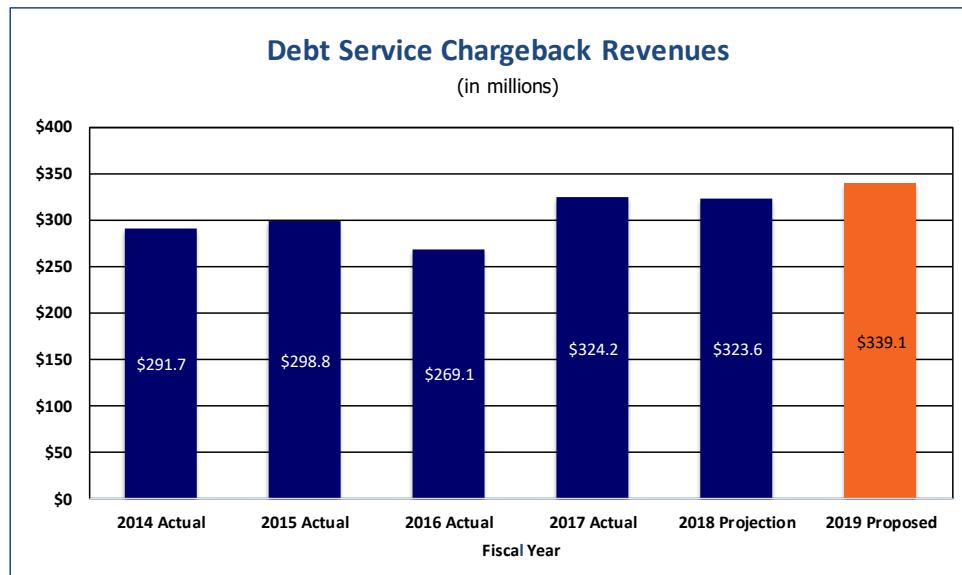
DEBT SERVICE CHARGEBACK REVENUES

DEFINITION

The County budgets debt service interest, principal, and set-aside payments in the Debt Service Fund. The County then charges these expenses to the operating funds on a project-by-project basis. Debt Service Chargeback Revenues reflects payments into the Debt Service Fund from the General, Fire Prevention, Police Headquarters, and Police District Funds to enable the County to allocate its debt service expense to the correct tax base. With regard to projects related to the Sewer and Storm Water Resources District, the County pays a portion of the debt service directly from the Sewer and Storm Water Resources District (SSW) Fund. The County budgets the remainder in the Debt Service Fund, which it then charges back to the SSW Fund.

HISTORICAL TRENDS

Debt Service Chargeback Revenues remained fairly steady between 2014 and 2015. The amount decreased to \$269.1 million in 2016 due primarily to \$47.0 million of bond premium. Debt Service Chargebacks increased to \$324.2 million in 2017 due primarily to a significant reduction in bond premium. The 2018 projection for Chargebacks is \$323.6 million. Fluctuations from year-to-year are primarily due to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and therefore affects the required Debt Service Chargeback. See “Debt Service Fund” for a further explanation of total debt service.



DESCRIPTION OF REVENUE CODES



2018 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Debt Service Chargeback Revenues is \$339.1 million, a 4.8% increase from the 2018 Projection.



INTERFUND CHARGES

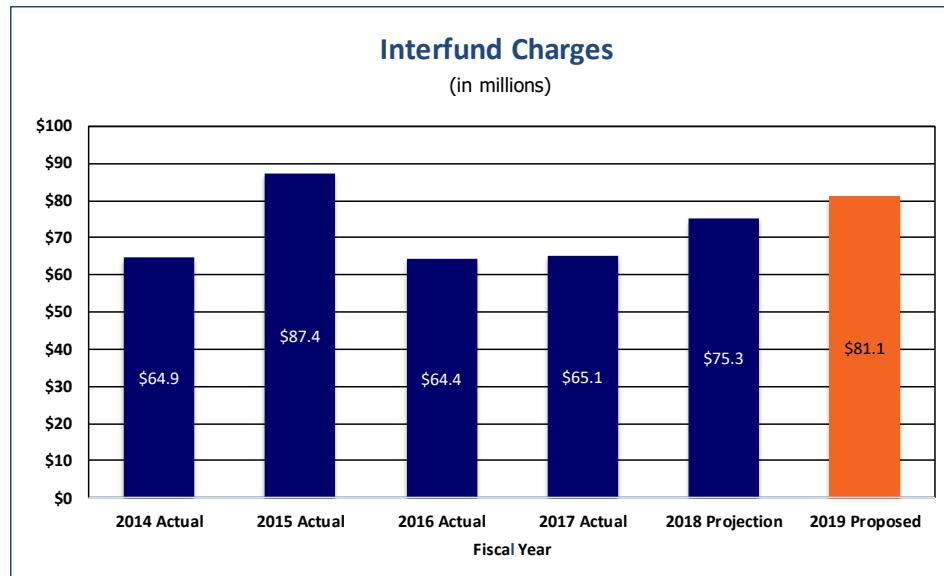
DEFINITION

The County classifies revenues received by departments within the Major Operating Funds for services they provide on behalf of non-Major Operating Fund entities as Interfund Revenues. These can include revenues for services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District Funds. In addition, these revenues include payments to the Debt Service Fund for principal and interest payments related to debt for the Environmental Bond Fund and Sewer and Storm Water Resources District Fund. These charges differ from Interdepartmental Revenues, which are limited to services between entities within the Major Operating Funds.

HISTORICAL TRENDS

In 2015, Interfund Revenue was \$87.4 million, a \$22.5 million or 34.8% increase when compared to 2014. The increase was due to the recovery of the 10% local share portion of costs incurred in connection with Super Storm Sandy from the Federal Emergency Management Agency (FEMA) and higher Interfund Revenue from NHCC. In 2016, Interfund Revenue was \$64.4 million or \$23.0 million lower when compared to 2015. The primary reason for the decrease is due to the absence of the 10% local share portion from FEMA, which was a non-recurring item. Another contributing item is the change in methodology in recording chargebacks from the General Fund to the Sewer and Storm Water Resources District (SSW). The new methodology nets Salaries and Other Than Personal Expenses in their respective lines. The 2017, Interfund Revenue was slightly higher than 2016 at \$65.1 million. The 2018 Interfund Revenue is projected at \$75.3 million, a \$10.2 million or 15.6% increase from 2017. The increase is primarily due to overtime chargeback in the Police Department related to the opioid and gang crisis in Nassau County and Capital Debt Service Chargebacks.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Interfund Charges is \$81.1 million, an increase of \$5.8 million, or 7.7% from the 2018 Projection due to higher indirect chargebacks from SSW and higher debt service in Nassau Healthcare Corporation (NHCC).



FEDERAL AID

DEFINITION

Federal Aid refers to financial support extended by the Federal Government to State and local public entities, including municipalities, which consider such aid revenue. Federal legislation authorizes this aid and bases it on specific criteria such as the type of expense, e.g., social/health program services, salaries, capital project costs, etc. and socio-economic factors, e.g., people living below the poverty level. The County also receives Federal Aid for infrastructure, transportation, and occasionally for natural disasters, such as Superstorm Sandy and Hurricane Irene.

The Department of Social Services (DSS) receives the majority of Federal Aid in any given year. Federal Aid partially or fully funds DSS programs including Temporary Assistance for Needy Families (TANF), Food Stamps (aka SNAP), Safety Net Assistance (SNA), and Day Care.

Other departments receiving Federal Aid include the Correctional Center (operated by the Sheriff's Department), Department of Public Works (DPW) – Real Estate, Department of Human Services, Police Department, and Health Department. The Federal State Criminal Alien Assistance Program (SCAAP) reimburses the Correctional Center for the provision of cell space and for a portion of correction officers' salaries to supervise Federal prisoners who the County detains until Federal officials transfer them to Federal facilities. The Correctional Center also receives some funding from the DSS TANF program to provide assessments of certain inmates. In Human Services, the Office of the Aging receives Federal Aid for Transportation and Supportive Services, Congregate Meals, Home Delivered Meals, Health Education and Medication Management, and Caregivers Day Care and Respite. The County's Debt Service Fund receives a direct payment subsidy for a portion of its borrowing costs on Build America Bonds that the County issued in 2009 and 2010.

The County receives Federal Aid in two ways based on the Federal legislation. It receives the aid directly from an agency of the Federal Government, e.g., Foods Stamps from the U.S. Department of Agriculture, TANF, and SNA from the U.S. Department of Health and Human Services, emergency aid from Federal Emergency Management Agency (FEMA), etc. The County also receives Federal Aid that is disbursed to the State of New York and then is "passed through" a State agency to the County. For example, the Federal Transportation Authority sends funding to the New York State Department of Transportation, which then "passes through" the funds to the County. While distribution of Federal Aid is not competitive and is often federally mandated, the County must submit an application or plan of some type each year for each funding stream.

The Federal Government bases Federal Aid in a given year on the annualized level of expense as well as adjustments to prior year aid. Other factors affecting Federal Aid include the condition of the national and state economies, national and state emergencies, and the funding priorities and decisions of Congress and the President in each Federal Fiscal Year that commences on the 1st of October. All of these factors can result in significant Federal Aid fluctuations each year.

DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

Department of Social Services

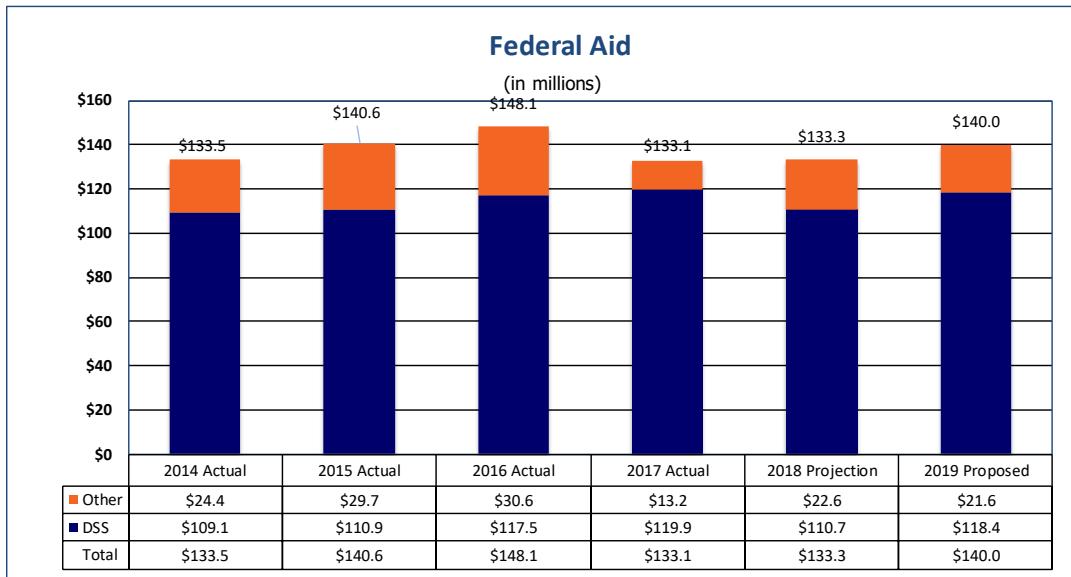
Since 2014, Federal Aid received by DSS has accounted for approximately 82% of all Federal Aid that the County recorded. Federal Aid for DSS in 2015 was \$110.9 million, a 1.7% increase from 2014 and was mainly due to an increase in the Child Care subsidy grant. Federal Aid for DSS increased in 2016 from 2015 by \$6,572,062 million or 1.7% and was primarily attributable to another increase in the Child Care subsidy grant partially offset by a decrease in TANF, and Foster care caseloads. In 2017, Federal Aid for DSS increased by \$2.4 million, or 2.0% primarily due to the continued increase in the Child Care subsidy grant partially offset by a decrease in TANF, and Foster care caseloads. The County is projecting Federal Aid in 2018 to be \$110.7 million primarily due to the continued decrease in the TANF and Foster care caseloads.

Other Departments

In 2015, Federal Aid in the Other Departments category was \$29.7 million, a 21.8% increase primarily due to a one-time reimbursement from FEMA for Superstorm Sandy related expenses. In 2016, Federal Aid in the Other Departments category was \$30.6 million, a 3.1% increase primarily due to non-recurring FEMA reimbursements for Superstorm Sandy. In 2017, Federal Aid in the Other Departments category was \$13.2 million, a 5.7% decrease primarily due to the Correctional Center's lower than anticipated Federal Inmate population, lease renewal, and salary reimbursements. The 2018 Projection for Federal Aid in the Other Departments is projected to be \$22.6 million.

Between 2014 and 2016, Federal Aid in the Department of Human Services decreased by \$225,582, or 4.0% primarily due to decreases in aid to Chemical Dependent Local Assistance and Nutrition Title III-C-2. In 2016, Federal Aid was \$5.4 million or 19.5% higher than 2015 primarily due to increases in aid to Nutrition Title III-C-2. In 2017, Federal Aid in Human Services is \$5.6 million, an increase of \$237,052, or 4.4% primarily due to a slight increase in contractual services for reimbursement. The 2018 Projection for the Department of Human Services is \$5.1 million.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

Federal Aid in the 2019 Proposed Budget is \$140.0 million, a 5.0% increase compared to the 2018 Projection. Federal Aid for Public Assistance caseloads in DSS accounts for 84.6% of Federal Aid. TANF caseloads are expected to continue to decrease and will be offset by the increase in the Child Care Subsidy Grant that was awarded to the County as part of the New York State 2018-2019 Budget.

DESCRIPTION OF REVENUE CODES



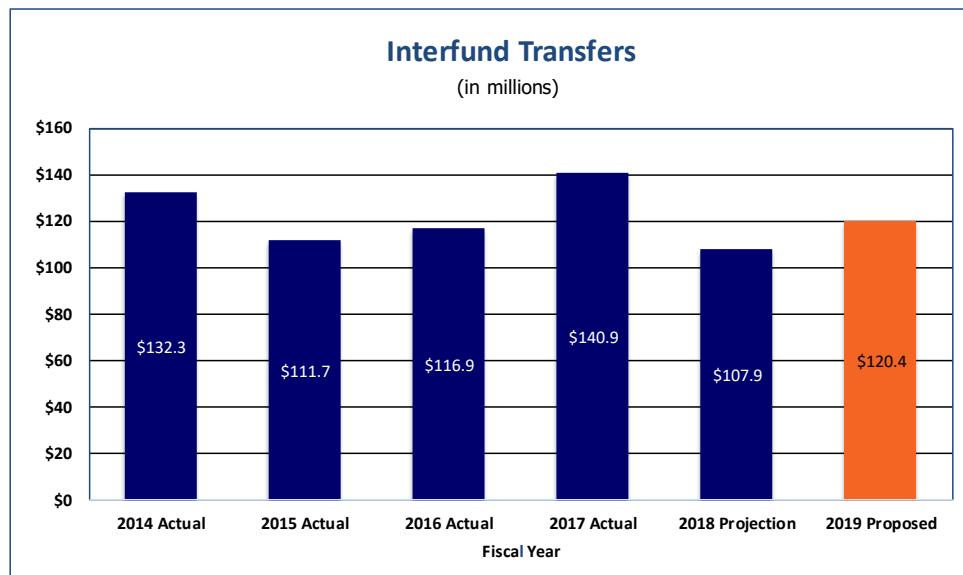
INTERFUND TRANSFERS

DEFINITION

The Interfund Transfer is a revenue code that enables the County to transfer revenues between funds. In 2016, the County funded this object code to reflect revenue received by the Police Headquarters Fund from the General Fund and a transfer of tax levies from Sewer and Storm Water Finance Authority to Sewer and Storm Water Resources District Fund.

HISTORICAL TRENDS

Historically, this object code was only budgeted in the Sewer and Storm Water Resources District Fund (SSW) for transferring the tax levies from the Sewer and Storm Water Finance Authority (SFA). In 2015, the County made transfers from SFA of \$110.0 million and \$1.7 million to SSW and the General Fund respectively. In 2016, the County transferred \$105.2 of tax levy from SFA to the SSW fund and then followed by \$2.2 million from SSW to the General Fund. The County also in 2016 transferred \$9.5 million from the General Fund to PDH to cover shortfall in salaries. In 2017, the County transferred \$105.6 million of tax levy from SFA to the SSW Fund and \$22.9 million from the General Fund to the Police Headquarters Fund (PDH) to cover salaries shortfalls.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Interfund Transfers is \$120.4 million, a \$12.6 million or 11.7% increase when compared to the 2018 Projection. The increase is attributable to a higher transfer from the SFA Fund to the SSW Fund.



STATE AID

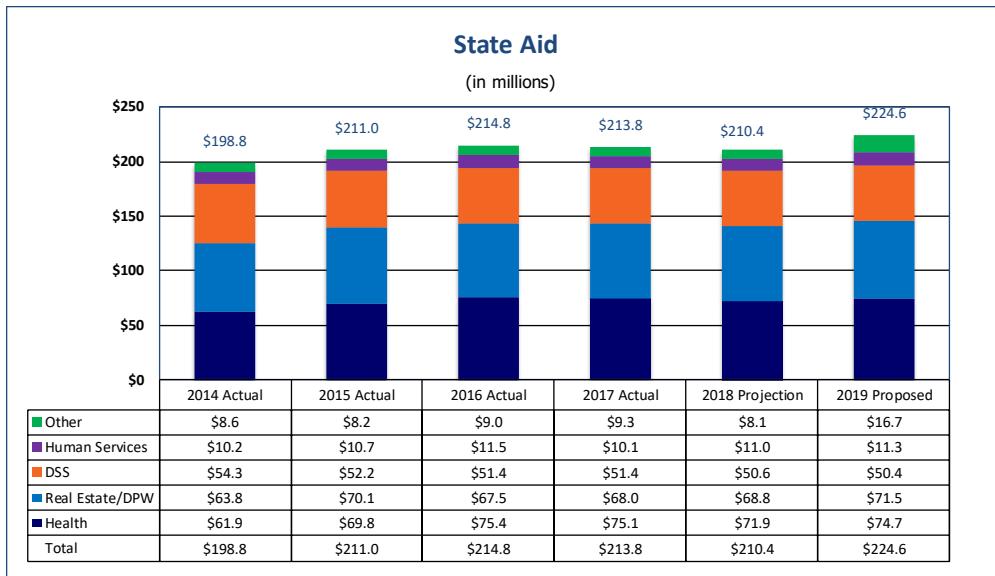
DEFINITION

State Aid refers to financial support extended by the New York State (NYS) to local public entities, including municipalities such as the County. State legislation authorizes the aid and bases it on specific criteria such as the type of expense and the factors related to specific programs. In some cases, the State caps the aid in a given year. Typically, the Health Department and the Department of Social Services receive the greatest share of State Aid in the form of reimbursements for expenses incurred by their respective programs.

HISTORICAL TRENDS

State Aid increased 6.1% overall between 2014 and 2016. State Aid decreased 1.8% to \$198.8 million in 2014, primarily due to continued lower reimbursements in the Health Department for Preschool and Early Intervention. In 2015, State Aid revenue was \$211.0 million, a 6.1% increase over 2014, primarily due to prior period Preschool adjustments and \$6.9 million of NYS one-time funding to the Department of Public Works for use in operating expenses for the Nassau Inter-County Express (NICE) bus contract with TransDev, Services Inc. State Aid increased 1.8% in 2016 primarily due to prior period adjustments in the Health Department for Early Intervention and Preschool. State Aid decreased 0.5% in 2017 primarily due to the prior period adjustments that impacted 2016 in the Health department for Early Intervention, Preschool and lower reimbursement for Human Service programs. For 2018, State Aid is projected to decrease 1.6%, or \$3.4 million compared to 2017, primarily due to lower reimbursement of Medicaid expenses in the Health department.

DESCRIPTION OF REVENUE CODES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for State Aid is \$224.6 million, an increase of \$14.2 million, or 6.8% compared to the 2018 Projection. This is primarily due to new mandates, such as the Raise the Age initiative; higher reimbursement rates from the New York State Department of Health Preschool/School Medicaid Support Unit, for the Children in Early Intervention and Pre-School Special Education Programs; the restoration of Youth Service programs; and the Office of the Aging's enhanced Meals on Wheels program.

DESCRIPTION OF REVENUE CODES



SALES TAX COUNTYWIDE

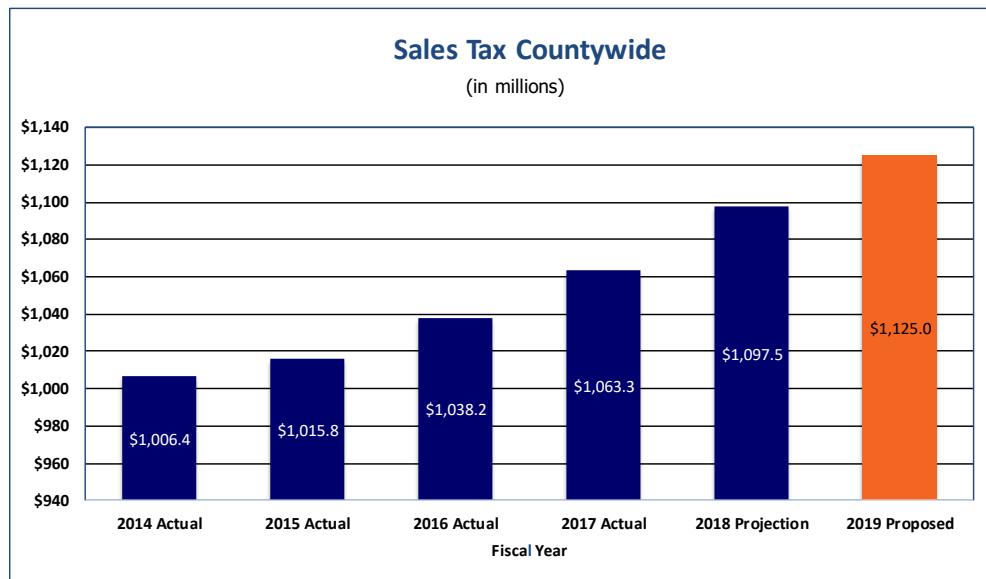
DEFINITION

Governing bodies of cities and counties may impose sales and use taxes within their boundaries at a rate limited by State statute and as implemented by local laws, ordinances, or resolutions to fund operations.

The sales tax rate in Nassau County is 8.625%, of which 4.375% is the State's share, (including a 0.375% component that the State imposes within the Metropolitan Commuter Transportation District) and 4.25% is the County's share, out of which the County must allocate a 0.25% component to towns and cities within the County under a Local Government Assistance Program.

HISTORICAL TRENDS

Between 2014 and 2017, Countywide Sales Tax increased 5.7%, from \$1.006 billion to \$1.063 billion, as the economy continued to grow slowly. Sales Tax Revenues grew at an annual average annual rate of 1.9% between 2014 and 2017. This rebound is anticipated to continue as the 2018 Countywide Sales Tax is projected to increase approximately 3.2% over 2017 results.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget includes \$1.12 billion in Countywide Sales Tax revenues, which reflects a 2.5% growth rate when compared to the 2018 Projection. The assumed growth rate is conservative when compared to the 2018 Projection.



PART COUNTY SALES TAX

DEFINITION

New York State Tax Law Section 1262(d) gives the Cities of Long Beach and Glen Cove a choice regarding their share of certain sales taxes collected by restaurants, hotels, and other retail establishments. They can either receive these revenues directly from New York State or allow the State to send the revenues to the County and receive a credit for property taxes. The City of Long Beach receives a direct distribution of these Sales Taxes from New York State, while the City of Glen Cove has chosen not to receive these taxes directly. The Towns of Hempstead, North Hempstead, and Oyster Bay do not have the option of receiving these sales taxes directly from New York State, and the State distributes their share to Nassau County. Part County Sales Tax represents these sales taxes sent to Nassau County by the State. The townships and cities collect their portions of property taxes in Nassau County, and they remit the County portion to the County. The mechanism by which the City of Glen Cove and the three Towns receive credit for these Part County Sales Tax is to remit a lower amount of Property Tax to the County than they otherwise would have, reflecting the fact that they did not receive a direct distribution from New York State for these specific sales taxes.

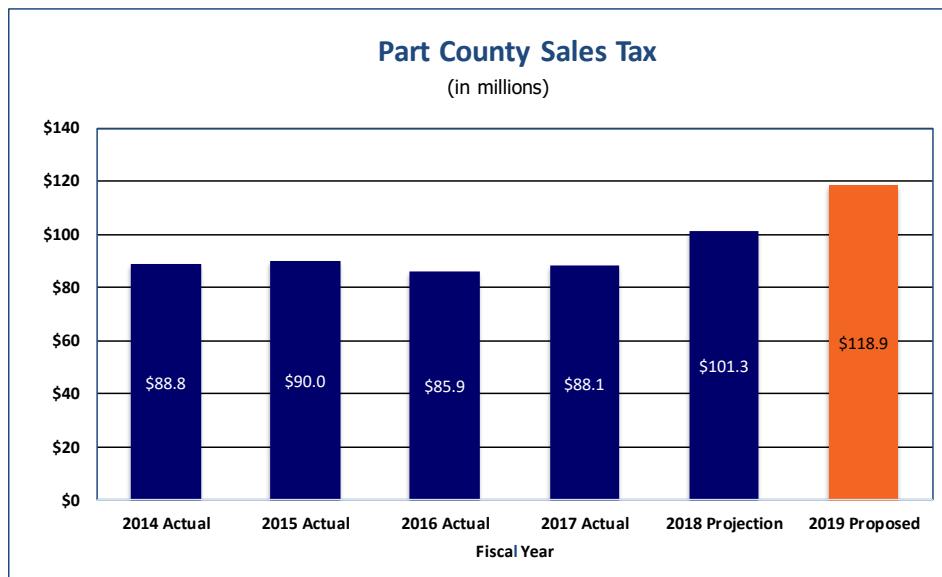
The County budgets and records these taxes separately from other sales taxes so that the property tax bills for the City of Glen Cove and the three townships properly reflect an equal reduction in what otherwise would have been County property taxes. Since the County considers the Part County Sales Tax a payment of County property tax, the County can only recognize actual collections up to the budgeted amount. If the actual is over budget, the County defers the difference and recognizes it two years later. If the actual is under budget, the County adds the shortfall to the property tax bill two years later. The two-year delay is due to the timing of the next year's budget adoption in October and issuance of the County's Comprehensive Annual Financial Report (CAFR) issued on or about June 30th of the subsequent year. The County does not know the actual Part County Sales Tax amounts until the County Legislature adopts the subsequent year's budget; therefore, the County must recognize the actual Part County Sales Tax amounts in the following year.

DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

Part County Sales Tax typically increases or decreases in percentages similar to the Countywide Sales Tax but is subject to adjustment for prior year's difference. Differences are often the result of adjustments for over or under collections discussed above. Due to a drop off in 2016, Part County Sales Tax was slightly negative between 2014 and 2017. Between 2014 and 2017, these taxes had fallen at an average annual rate of 0.3%. The projection for 2018 is \$101.3 million, an approximate 15.0% increase from the 2017 Actual.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Part County Sales Tax is \$118.9 million, an approximate 17.4% increase from the 2018 Projection. This includes approximately \$12.5 million of credits deferred from 2017, consistent with County accounting policy. Due to this deferral, the rate of increase from the 2018 Projection is significantly higher than the increase associated with Countywide Sales Tax.

DESCRIPTION OF REVENUE CODES



PROPERTY TAX

DEFINITION

New York State law requires localities such as the County to base real property taxes on assessed value. Counties, cities, towns, villages, school districts, and special districts each raise revenues through real property taxes to pay for local services. The assessed value and the tax rate of the taxing jurisdictions where a specific property is located determine the amount of taxes.

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

The New York School Tax Relief (STAR) program provides a partial property tax exemption from school taxes to qualifying homeowners where the resident owners and their spouse's income is less than \$500,000. The basic STAR exemption is available for owner-occupied, primary residences regardless of the age of the owner(s) and exempts the first \$30,000 of the full value of a home from school taxes. The enhanced STAR exemption is available for the primary residence of senior citizens with yearly incomes, including any owner's spouse who resides at the property, not exceeding the statewide limit. For qualifying senior citizens, in 2018 the enhanced STAR program exempts the first \$86,000 of the full value of a home from school property taxes for the 2018-19 school year. An explanation of the STAR program is available here:

<https://www.tax.ny.gov/pit/property/star/star-exemption-program.htm>

There are over 400,000 taxable parcels of property in the County. The Department of Assessment assesses each parcel to support the County's property tax levy and the tax levies for the three towns, 55 of the 56 school districts, and 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 and statutory limitations. A statutory formula sets the distribution of the total levy by class.

State law requires that the County place all real property in Nassau County 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)

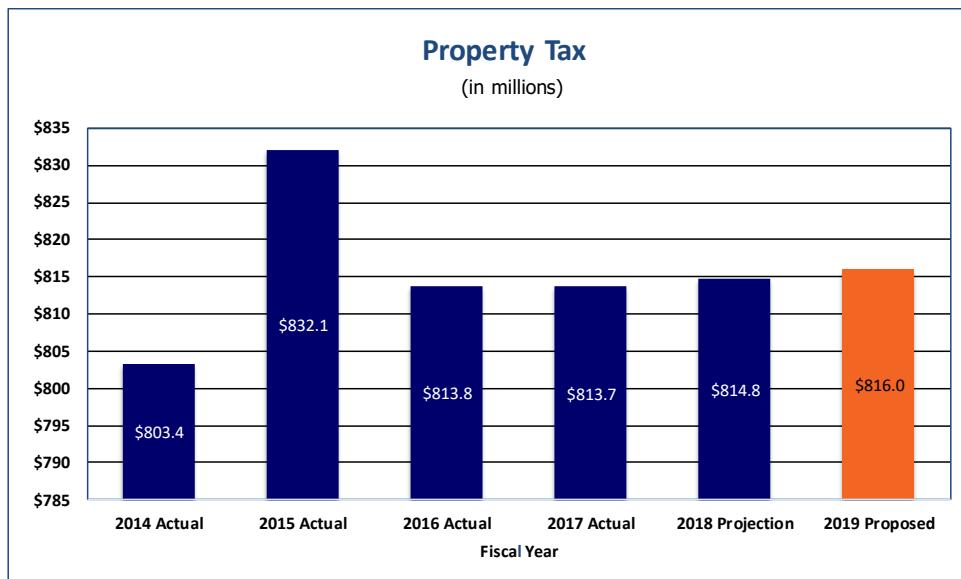
DESCRIPTION OF REVENUE CODES



The Department of Assessment calculates the tax 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 exemption). The total property tax revenue for the primary County funds (General, Fire Commission, Police District, and Police Headquarters) and the Nassau County Sewer and Storm Water Finance Authority appears below.

HISTORICAL TRENDS

Property Taxes for the Major Operating Funds and the Nassau County Sewer and Storm Water Finance Authority were \$920.6 million, \$955.4 million, \$928.8 million and \$928.8 million for the years 2014, 2015, 2016 and 2017. The decrease between 2015 and 2016 was mostly associated with a transfer of LIPA Parcels from the property tax rolls to Payments in Lieu of Taxes (PILOTS) in order to adhere to a state statute capping these parcels at 2% over prior year levels for tax levy purposes. The 2018 Projection for Property Taxes is \$814.8 million.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget is a “No Tax Increase Budget.” For Fiscal Year 2019, the County proposes \$816.0 million for Property Taxes, or 0.15% more than the 2018 Projection. The difference is attributable to the value of new construction and is well within the New York State Property Tax Cap. The County property tax bill represents approximately 15.0% of the average tax bill.

DESCRIPTION OF REVENUE CODES



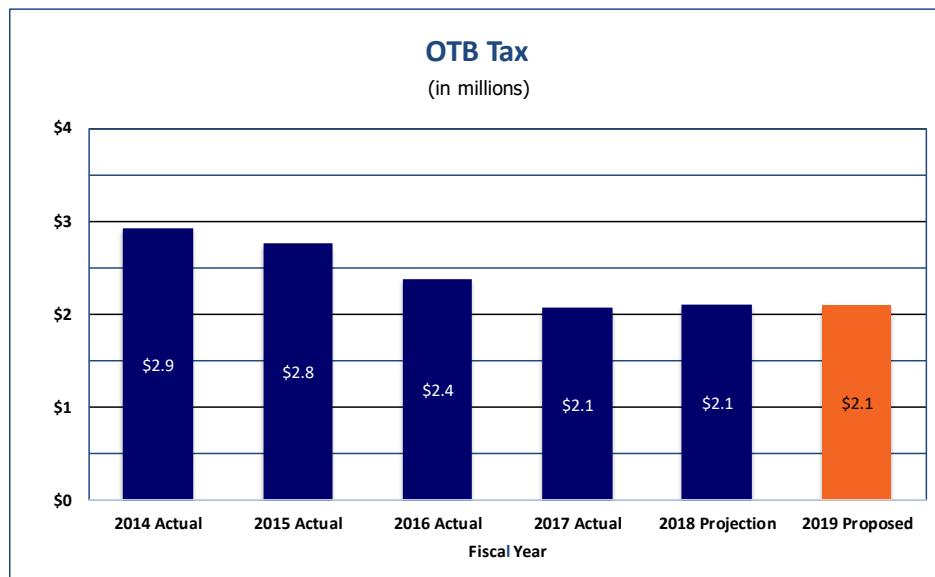
OFF TRACK BETTING (OTB) 5% TAX

DEFINITION

Para-Mutual winnings are subject to a 5% surcharge for persons placing bets at off-track betting facilities throughout New York State on races in Nassau County, except at tele-theatre facilities.

HISTORICAL TRENDS

The revenue has been declining steadily due to lower wagering subject to the surcharge. OTB projects that 2018 will be flat as compared to 2017.



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget of \$2.1 million is flat compared to the 2018 Projection.

DESCRIPTION OF REVENUE CODES



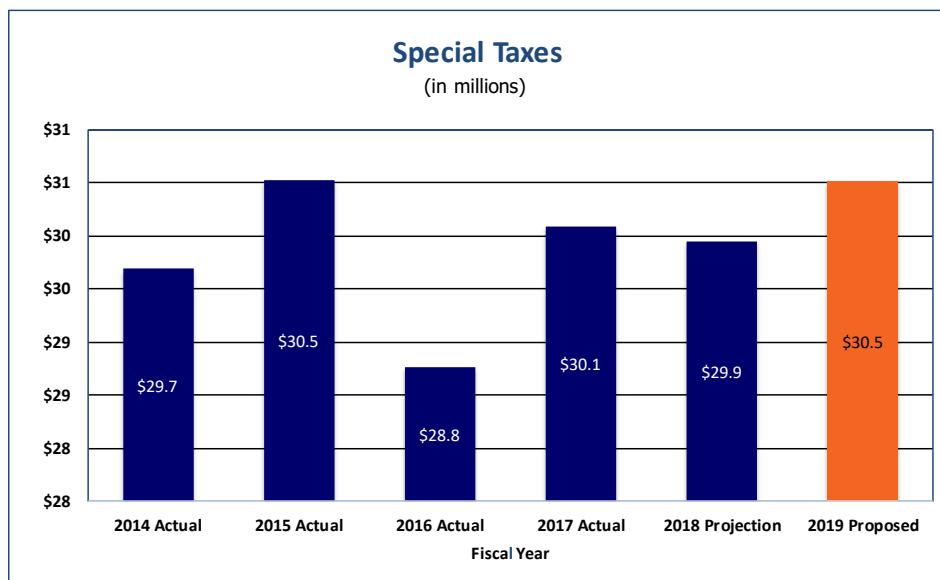
SPECIAL TAXES

DEFINITION

The County collects various Special Surcharges and Taxes based on usage in accordance with laws enacted by the New York State Legislature. The most significant of these are the Motor Vehicle Registration Fees, Emergency Phone and Enhanced 911 Telephone Surcharges (Police Department), Hotel/Motel Occupancy Tax (Department of Parks, Recreation & Museums and the Office of the Treasurer), and the Entertainment Ticket Tax (Office of the Treasurer).

HISTORICAL TRENDS

Special Surcharge and Tax revenue realized by the Police Department comprised approximately 83% of the total allocations remitted to the County from 2014-2015. In 2014 revenues were \$29.7 million. This increase was primarily due to proceeds from Local Law 29-200 for the Hotel/Motel Occupancy Tax that the County had previously recorded in the Grant Fund. In 2015, the County collected \$30.5 million, which was an increase of 2.7% compared to 2014. This increase was primarily due to higher Hotel/Motel Occupancy Tax proceeds and Motor Vehicle Registration Fees. Special Surcharge and Tax revenue decreased by \$1.7 million or 5.6% from 2015 to 2016. This decrease is attributable to lower Entertainment Taxes collected by the County due to the renovation of the Nassau Coliseum by Nassau Events Center (NEC) and a decrease in Emergency Phone Surcharge. In 2017 the County collected \$30.1 million which is an increase of 4.5% compared to 2016. This increase is due to Emergency Phone Surcharge and Cell Phone E911 Surcharge. The County is projecting collections of \$29.9 million for 2018.



DESCRIPTION OF REVENUE CODES

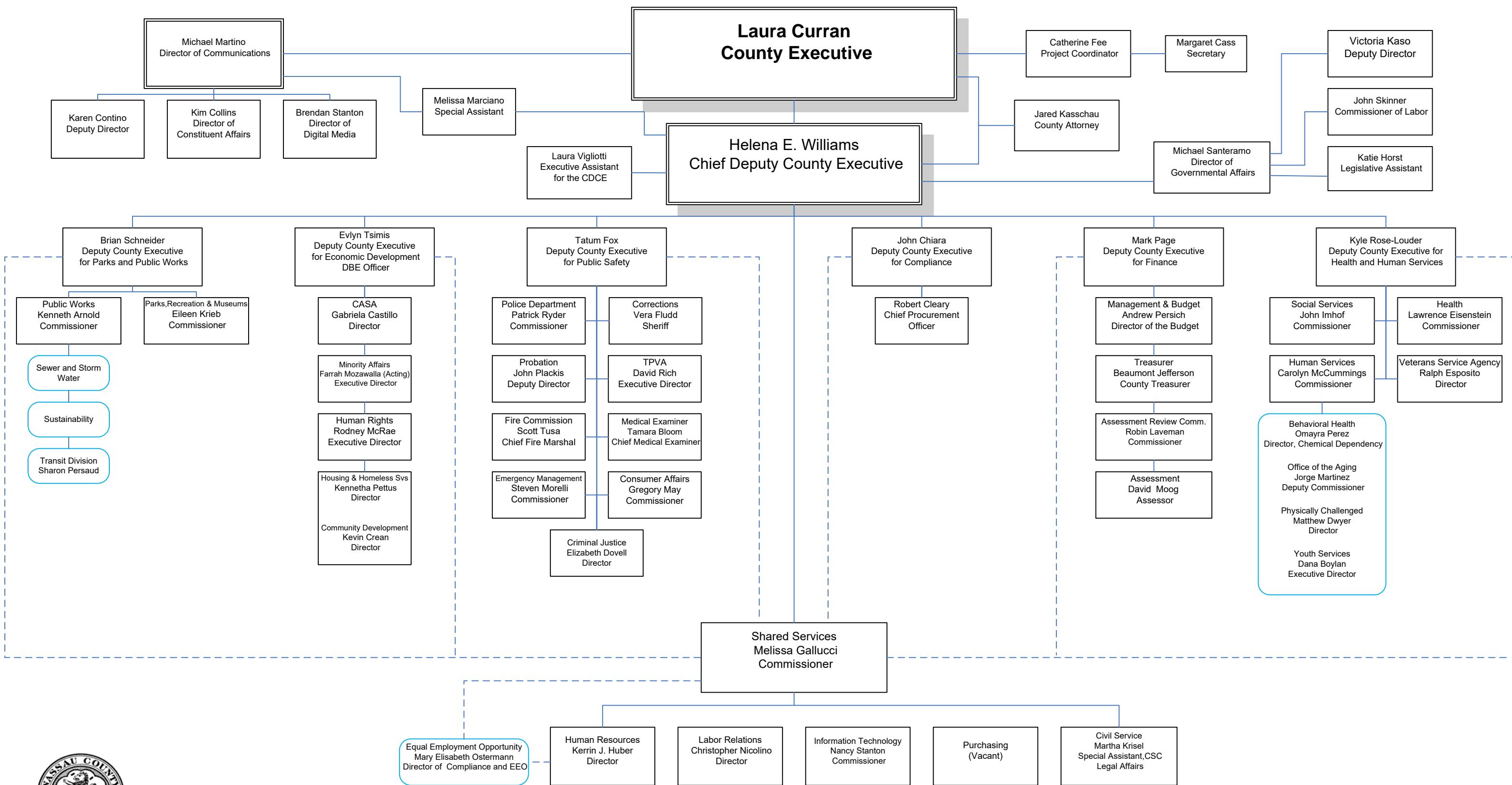


2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for Special Surcharges and Taxes is \$30.5 million, an increase of 2.0% from the 2018 Projection primarily due to an increase in E911 surcharges recently imposed on prepaid cellular devices and motor vehicle registration. The 2019 Proposed Budget for Special Surcharges and Taxes includes \$2.8 million in Hotel Motel Proceeds. The Nassau Veteran's Memorial Coliseum re-opened in the second quarter of 2017, thus enabling the County to collect Entertainment Tax from events held at that venue again. The County also anticipates collecting Entertainment Tax Revenue from the New York Community Bank Theatre at Westbury (Westbury Music Fair) and from Motor Vehicle Registrations.

**OPERATING DEPARTMENTS
AND
AGENCIES**

Nassau County Organizational Chart



INVESTIGATIONS



COMMISSIONER OF INVESTIGATIONS

The Commissioner of Investigations is responsible for the following:

- The identification, investigation, and eradication of fraud, waste, and abuse that affects the County's finances, programs, and services
- The investigation and remediation of fraudulent activities or improper billing by contractors, vendors, and consultants with whom the County does business
- The investigation of claims of workplace violence
- The identification and investigation of failures of County employees to abide by County policies
- By designation of the County Board of Ethics, the Commissioner also administers the Financial Disclosure Program

GOALS

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

OBJECTIVES

- Review, analyze, and take timely appropriate action on tips and complaints
- Recommend controls and procedures that will reduce opportunities for fraud, waste, and abuse in County operations
- Conduct a thorough review of all tips and complaints and facilitate examinations and audits of County operations
- Make timely and thorough analysis utilizing best practice investigative regulations
- Respect confidentiality while following applicable laws, rules, and regulations
- Ensure that the highest ethical standards, and fairness and objectivity are observed

2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for the Commissioner of Investigations is \$25,000, a decrease of \$35,320 compared to the 2018 Projection. The 2019 Proposed Budget for Salaries, Wages & Fees is zero. It is a decrease of \$2,452 from the 2018 Projection. Other Than Personnel Services decreased \$32,868 compared to the 2018 Projection.

INVESTIGATIONS



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	151,235	284,474	2,452	0
	DD - GENERAL EXPENSES	1,381	10,667	10,667	10,000
	DE - CONTRACTUAL SERVICES	0	47,201	47,201	15,000
	EXP Total	152,616	342,342	60,320	25,000

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	1	0	0
	ORDINANCE	3	0	0
	Full-Time Total	4	0	0



ASSESSMENT REVIEW COMMISSION

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

Through ARC, Nassau County taxpayers may appeal their property's annual tax assessment by filing an Application for Correction of Assessment. ARC's Commissioners and staff of professional appraisers are exclusively dedicated 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 property owners have appealed.

Property assessment challenges have resulted in significant fiscal challenges for the County.

The prior administration implemented the Residential and Commercial Property Assessment Grievance Negotiation and Settlement Program to correct assessments before becoming property tax refund liabilities.

On June 20, 2014, the New York State Assembly and the New York State Senate passed legislation (A10097) entitled, "An act to amend the Nassau County Administrative Code, in relation to the levy and extension of real property taxes on class-four real property." The legislation established a Disputed Assessment Fund (DAF) for commercial property assessment disputes in Nassau County. The bill created a new section 6-41.0 in the Nassau County Administrative Code to provide for a two-step process for commercial property assessment disputes and requires that the County administer all payments towards the DAF in the same manner as Nassau County real property taxes. Any refund the County pays of real property taxes owed to a class-four property owner due to a settlement or final decision from a court of competent jurisdiction on an RPTL Article 7 Title 1 proceeding or reduction granted by the Nassau County ARC will be from the disputed assessment fund. The County will distribute any funds that remain thereafter pro rata to the County and the applicable school districts, towns, and special districts. As originally enacted the DAF was extremely cumbersome to administer and very inefficient in matching resources in the fund to taxpayer claims. The Curran administration has succeeded in obtaining an amendment to the DAF structures by the state legislature, effective starting with the 2019 fiscal year which will greatly improve the effectiveness of this vehicle for paying class-four claims.

ASSESSMENT REVIEW COMMISSION



GOALS

- Analyze and implement technological solutions that improve the efficiency of the internal and external workflow of the departments involved in real estate tax administration
- Respond courteously and in a timely manner to citizen inquiries
- Annually review all valid filed appeals
- Analyze all data needed for accurate review of appeals from taxpayers
- Correct assessment errors before the tax bills are issued so a property owner does not pay excessive taxes and before the County's refund obligation accrues
- Provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals
- Provide the Nassau County Attorney's Office with appraisal support for reviews of properties that are on the trial calendar
- Support the maintenance of the Integrated System for Real Property Assessment Administration, Appeals, Tax Billing, and Collection & Refunds (ADAPT) that integrates the various systems currently utilized by ARC and the Department of Assessment
- Adjust and streamline workflow to enable our agency to process protest application increases
- Educate Nassau County property owners about ARC's processes and procedures

OBJECTIVES

- Increase the number of electronic filings by taxpayers through the Assessment Review On the Web (AROW) system
- Streamline the Commercial process by creating an online system for the electronic filing of Commercial discovery
- Improve response times to citizen inquiries
- Review valid residential and commercial assessment appeals for the years under review
- Inform the Department of Assessment of assessment changes and notify taxpayers of final determinations
- Create online videos for property owners so that they understand the filing process

2019 BUDGET HIGHLIGHTS

The Assessment Review Commission's 2019 Proposed Budget expense is \$3.2 million, a 31.4% increase from the 2019 Proposed Budget. Salaries, Wages & Fees are \$3.1 million, a 30.8% increase from the 2019 Proposed Budget, primarily due to a hiring plan that will increase staff in order to respond to taxpayer grievances on an individual basis.

ASSESSMENT REVIEW COMMISSION



The 2019 Proposed Budget funds \$99,000 in Other Than Personal Services, a 53.1% increase compared to the 2018 Projection. This is primarily due to the increase in mailings to taxpayers grieving their assessments, related postage, computer supplies, membership dues and mandated educational training.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,407,755	2,307,125	2,386,919	3,123,178
	DD - GENERAL EXPENSES	31,024	64,667	64,667	99,000
	EXP Total	2,438,779	2,371,792	2,451,586	3,222,178

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	BOARD	6	6	3
	CSEA	22	22	47
	ORDINANCE	1	3	1
	Full-Time Total	29	31	51
	Part Time	2	2	2
	Part Time Total	2	2	2

ASSESSMENT REVIEW COMMISSION



PERFORMANCE MANAGEMENT

Assessment Review Commission			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% Accepted Offers	The percentage of appeals resulting in new offers that are accepted by the taxpayer and/or the representative.	Provide Nassau County taxpayers with accurate and fair assessment offers to reduce administrative costs and future refunds.
Government Efficiency	% Grievances Receiving Offers	The percentage of grievances offered settlements by the Assessment Review Commission. Offered assessments provide taxpayers with current, accurate assessments.	Provide Nassau County taxpayers with accurate reviews of appeals and offer reduced assessments to those who are over-assessed.
Government Efficiency	% Grievances Reviewed	The percentage of assessment grievances reviewed by the Assessment Review Commission.	Provide reviews of assessments to ensure that Nassau County taxpayers are receiving fair and accurate assessments.
Government Efficiency	% Reductions	The percentage of offers made by the Assessment Review Commission that resulted in reductions.	Reduce assessments to provide Nassau County taxpayers with accurate assessments before they become a future refund liability.
Government Efficiency	% ProSe Appeals Filed	The percentage of all Pro Se appeals filed by property owners as a percentage of total appeals.	Educate citizens on the ease of filing appeals electronically through AROW. Increase the number of appeals via electronic filing. Reduce paper handling and storage.
Government Efficiency	% ProSe Grievances in AROW	The percentage of Class One residential Pro Se appeals filed electronically by property owners through AROW (Assessment Review on the Web) as a percentage of all Pro Se Appeals Filed.	Educate citizens on the ease of filing appeals electronically through AROW. Increase the number of appeals via electronic filing. Reduce paper handling and storage.

Assessment Review Commission					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 Actual	2019 Target
% Accepted Offers	72.7%	76.9%	70.0%	74.7%	70.0%
% Grievances Receiving Offers	85.7%	87.6%	85.0%	87.5%	85.0%
% Grievances Reviewed	93.5%	93.5%	90.0%	92.7%	90.0%
% Reductions	84.7%	82.5%	75.0%	82.9%	75.0%
% ProSe Appeals Filed	10.5%	11.0%	11.0%	14.8%	12.0%
% ProSe Grievances in AROW	76.1%	76.5%	75.0%	80.2%	75.0%

*Performance data by Tax Year, i.e. 2018 Actual Data is for 2019 Tax Year



DEPARTMENT OF ASSESSMENT

The Department of Assessment (DOA) is responsible for developing fair and equitable assessments for all residential and commercial properties in Nassau County. It is the second largest assessing entity in the State after New York City. The County's assessment roll in 2018 includes over 423,000 properties with full valuation of over \$212 billion.

The urgency of this revaluation is acute in the face of the current assessment roll which, under the prior administration, was frozen in 2011 and has recently been under annual challenge by more than half of property owners in the County. Payments owed by the County for these claims have accumulated in an amount that exceeds ten percent of the County's operating budget, an impossible burden which must now be addressed. The roll of the DOA is to improve the quality of the assessment process in the County, restore the credibility of the property tax assessment on each property, and diminish the amount of refunds.

The County is currently seeking to bond the backlog of claims inherited from the prior administration and to fund the prompt payment of new claims with current resources. Future payments will be substantially supported by a newly streamlined means of funding claims by class-four properties through the Disputed Assessment Fund (DAF). This administration has achieved state legislation which will substantially improve the ability of the DAF to serve this purpose.

Unfortunately, the County is uniquely burdened to pay claims for overpayment of taxes not only for the fifteen percent of property taxes paid by County property owners to the County itself, but also claims relating to the other eighty-five percent of taxes paid for education and other purposes. This "County Guarantee" places particular urgency on the DOA's mandate to enormously improve the County's tax assessment and tax administration functions on an extraordinarily rapid timetable.

In addition to producing an annual property assessment roll, the DOA is also responsible for maintaining and revising over 18,500 property tax maps; apportioning parcels; reviewing tax certiorari claims; and, administering property tax exemptions as provided by New York State Real Property Tax Law.

Furthermore, the DOA is actively hiring close to 50 assessors, assessor aids, clerks, and additional support staff to achieve all the stated goals and objectives. The DOA will also enhance the training of its employees. By hiring skilled individuals and improving the training of its current employees, the DOA will further its goal of developing a more professional, efficient, and cost-effective agency which will produce and maintain a fair and credible assessment roll on a sustained basis for the future.

Goals

- Complete the systematic review and accurately assess all residential and commercial properties within Nassau County

ASSESSMENT



- Improve the County's defense of the assessment rolls and limit refund liability
- Reduce the amount of grievances filed
- Hire close to 50 new employees, while improving and increasing the training for the entire department
- Simplify and improve the processing of New York State Property Tax Exemption applications that are filed by Nassau County property owners
- Simplify and improve the processing of Nassau County Industrial Development Agency PILOT Agreements
- Improve the transparency of the assessment system in Nassau County and reduce its complexity
- Increase public awareness and understanding of the assessment system in Nassau County and its role in determining property taxes
- Provide excellent service to the public

OBJECTIVES

- Issue a tentative assessment roll on the first business day of January each year
- Complete a finalized assessment roll for the prior period on the first business day of April each year
- Review and enter all building permit data submitted by the Towns and Villages
- Conduct outreach programs for residents regarding property tax exemptions

2019 BUDGET HIGHLIGHTS

The DOA's 2019 Proposed Budget expense is \$41.4 million. Expenses include Salaries, Wages & Fees of \$10.7 million, a 15.9% increase, primarily due to a hiring plan that will increase staff in order to complete, maintain and defend a new tax roll.

The 2019 Proposed Budget funds Other Than Personal Services (OTPS) expense at \$635,341, a reduction of 43.2% compared to the 2018 Projection of \$1.1 million. This is primarily due to the transfer of contractual service costs related to the collection of fees via online payments to the Information Technology Department.

Revenue for the DOA's 2019 Proposed Budget is \$42.7 million, primarily attributable to the Tax Map Verification Fee. This is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording record. Total revenues are flat as compared to the 2018 Projection as volumes are expected to be steady.

ASSESSMENT



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	8,948,957	8,554,444	9,258,883	10,729,057
	DD - GENERAL EXPENSES	267,274	178,906	178,906	385,341
	DE - CONTRACTUAL SERVICES	628,653	940,503	940,503	250,000
	OO - OTHER EXPENSES	0	30,000,000	30,000,000	30,000,000
EXP Total		9,844,884	39,673,853	40,378,292	41,364,398
REV	BH - DEPT REVENUES	43,478,390	47,874,635	42,700,044	42,674,635
REV Total		43,478,390	47,874,635	42,700,044	42,674,635

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	113	108	198
	ORDINANCE	4	5	5
Full-Time Total		117	113	203
Part Time		2	2	2
Part Time Total		2	2	2

PERFORMANCE MANAGEMENT

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

Assessment						
Performance Measures	Category	2016 Actual	2017 Actual	2018 Target	2018 April YTD Actual	2019 Target
% Field Inspections Performed	Residential	31.4%	49.0%	47.0%	11.5%	60.0%
% Field Inspections Performed	Other Properties	28.4%	46.6%	35.0%	22.0%	50.0%
% Sales Validated	Residential	100.0%	100.0%	100.0%	100.0%	100.0%
% Sales Validated	Other Properties	100.0%	100.0%	100.0%	100.0%	100.0%



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of six Legal Bureaus, and the Administration Unit that coordinates and supervises the activities of the bureaus.

ADMINISTRATION UNIT

Administration oversees the functioning of each bureau of the Office and actively participates in pre-and post-trial litigation. This Bureau, which is comprised of three divisions, Intake & Support Staff, Accounts and Payroll, and Outside Counsel, works on personnel, budget, and payroll, and in conjunction with the Special Investigations Unit, investigates Workers' Compensation claims, selected tort claims, and waste, fraud, abuse allegations related to County employees and property, and reported workplace violence incidents.

FAMILY COURT BUREAU

This Bureau represents the Department of Social Services in child abuse and neglect actions, enforces child support orders on behalf of out-of-state custodial parents and their children, Persons in Need of Supervision ("PINS") and investigates and prosecutes juveniles (age 16 and younger effective October 1, 2018 and age 17 and younger effective October 1, 2019) that have been arrested for crimes. With the change in state law ("Raise the Age"), the age for which juveniles will be prosecuted is rising and this will increase the number of prosecutions in this bureau.

LITIGATION BUREAU

This Bureau handles State and Federal litigation, including civil rights and employment discrimination cases, commercial and environmental matters, as well as discrimination claims before local human rights tribunals. It is comprised of four divisions: Appeals, Labor, General Litigation/Torts, and Litigation Support. The Litigation Support Division settles small property damage claims, investigates cases on behalf of all the litigating bureaus, focuses on the early settlement of claims and risk management, and assists and prepares the drafting of motions and discovery demands.

The Litigation Bureau also pursues claims on behalf of the County and/or its agencies for damage to County property, facilities, and/or personnel.

The Litigation Bureau also works closely with the Office of Labor Relations in defending grievances and union arbitrations. In addition, the Bureau represents the County in personal injury cases from routine slip-and-fall matters to complex road design cases. Litigation has also assumed control of the former Vehicle Forfeitures Bureau.

COUNTY ATTORNEY



MUNICIPAL FINANCE BUREAU

This Bureau provides legal support on finance matters for the County including the issuance of debt by the County or related entities such as the Nassau County Sewer and Storm Water Finance Authority. The Bureau also advises County officials on all financing issues and works closely with outside bond counsel.

MUNICIPAL TRANSACTIONS BUREAU

This Bureau represents the County on contractual matters including real estate, procurement of goods and services, concessions, and inter-municipal agreements (IMAs). This Bureau is comprised of three units: Real Estate Transactions, Contracts and Condemnation.

LEGAL COUNSEL BUREAU

This bureau drafts and comments on State and local legislation and advises on the implementation of State and local laws and initiatives. The Bureau also provides legal opinions to the County Executive's staff and all departments of the County on such matters as the County's Code of Ethics, the Freedom of Information Law, and privacy and confidential issues such as the Health Insurance Portability and Accountability Act (HIPAA).

TAX CERTIORARI BUREAU

This Bureau handles real property tax review cases known as Article 7 proceedings for commercial and residential properties. It also represents the County in Supreme Court on matters including tax exemptions and corrections of errors.

AGENCY COUNSEL

In addition to these Bureaus there are several deputy county attorneys that are specifically assigned to work with and act as agency counsel for agencies and departments throughout the County. There are deputy county attorneys assigned to the Department of Social Services, the Department of Assessment, the Assessment Review Commission, the Department of Consumer Affairs, the Office of Labor Relations and the Office of Management & Budget. Deputy county attorneys may sit with these departments, but they are responsible to the County Attorney.

GOALS

- Provide language access to the County Attorney's office and coordinate with other departments to also provide language access
- Increase revenue and effect policy for the benefit of the County through affirmative litigation and aggressively recover claims for damages to County property/personnel

COUNTY ATTORNEY



- Use Litigation Support Bureau to provide assistance and preparation of cases that are being litigated and reduce cases
- Increase use of in-house counsel to manage customary municipal litigations/claims and reduce use of outside counsel
- Create standards for outside counsel that provide efficiencies of County resources and costs
- Continue to work with County agencies/departments to develop policies that protect County property and ensure safe working conditions such as workplace violence training and social media policy

OBJECTIVES

- Manage and mitigate risk exposure to the County
- Assist in educating/training all County personnel in County policies such as those related to sexual harassment, workplace violence, and social media
- Promote the legal education of attorneys
- Provide legal counsel to County agencies, departments and Nassau County Legislature with the implementation of new laws for disclosure for contracts with the County

2019 BUDGET HIGHLIGHTS

The expenses for the Office of the County Attorney in the 2019 Proposed Budget are \$13.1 million, which is an 8.6% increase or \$1,035,323 from the 2018 Projection. The 2019 salary appropriation of \$7.7 million is a 13.7% increase or \$925,752 compared to the 2018 Projection. The increase in Salaries, Wages & Fees is the result of additional staff requirements to settle the backlog of tax certiorari claims and handle more litigations with in-house staff.

The 2019 Proposed Budget funds \$5.4 million in Other Than Personal Services (OTPS), a 2.1% increase or \$109,571 compared to the 2018 Projection.

The 2019 Proposed Budget assumes that the Office of the County Attorney will realize \$5.3 million in revenues, which is a 10.9% increase or \$515,695 from the 2018 Projection, due to subrogation recoveries.

COUNTY ATTORNEY



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	8,275,809	7,234,154	6,769,689	7,695,441
	BB - EQUIPMENT	600	7,079	6,079	1,000
	DD - GENERAL EXPENSES	640,085	609,394	609,394	615,473
	DE - CONTRACTUAL SERVICES	4,772,794	4,881,868	4,673,297	4,781,868
EXP Total		13,689,288	12,732,495	12,058,459	13,093,782
REV	BD - FINES & FORFEITS	422,850	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	533,432	745,000	2,785,000	3,015,000
	BH - DEPT REVENUES	58,278	160,000	160,000	180,000
	BJ - INTERDEPT REVENUES	669,906	942,125	942,125	942,125
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,017	255,000	255,000	255,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	0	265,695
REV Total		1,800,483	2,712,125	4,752,125	5,267,820

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	41	36	44
	ORDINANCE	44	42	52
Full-Time Total		85	78	96
Part Time		10	3	2
Part Time Total		10	3	2



OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget (OMB) is responsible for delivering a balanced operating budget and other financial reports each fiscal year; measuring both operational and financial performance, and establishing a strong link between performance and budget decisions; securing debt financing sufficient to meet cash flow and capital needs; conducting project management and business process reviews; managing risk in all County operations; and providing grant management services. OMB performs these functions through the following operational units.

BUDGET

Budget is primarily responsible for developing the County's Budget and Multi-Year Financial Plan (MYP), as well as Monthly Financial Reports. Budget accomplishes this by assigning a Budget Examiner to each key County operational area. Budget also works with departments to develop Smart Government Initiatives, which Budget reviews in conjunction with monthly forecasts. The examiners are responsible for approving and processing financial transactions, contracts and purchase orders, and providing expertise on operating and capital budget-related matters as well as revenue management.

Grants Management is responsible for identifying grant opportunities for which the County is eligible and that are in accord with the vision, mission, and priorities of the County Executive and County departments. It helps develop, with other departments, administrative, financial analysis and operational policies and procedures related to grants. It also performs a central role in the administration of grants by the processing of Supplemental Appropriations, Grant Agreements, Board Transfers, Grant Application Information Forms, and grant extensions, re-openings, and closeouts.

PERFORMANCE MANAGEMENT, RISK MANAGEMENT, AND SPECIAL PROJECTS

Performance Management measures operational performance and works with departments to develop and implement strategies to improve performance and maximize the achievement of Countywide programmatic and departmental missions, goals, and objectives. The results are more effective decision-making, more efficient management reporting, and increased accountability. A circular process strongly links planning, budgeting, and performance measurement. The process entails Performance Management working with departments to set goals and measurable objectives. Performance Management and the Budget Examiners then measure progress towards meeting those goals and objectives by analyzing the data collected and working with management to implement improvements in County operations.

Risk Management, in coordination with the County's Third Party Administrator (TPA) and outside counsel, continues to improve the County's workers' compensation claim reporting, safety monitoring, procedures, and protocol, as well as adhering to allowable entitlements. It continually reviews the TPA reports on medical claims, lost time, medical bill savings reports, nurse case

MANAGEMENT AND BUDGET



management, and auto accidents. Risk Management provides authorization on liens-subrogation identification, 15-8 recovery reviews and invoice approvals, and authorizes plaintiff settlements. This continuous monitoring of claims activity is a key factor in cost containment and proper claims management.

Special Projects provides project support services and operations consulting in response to either management direction or negative performance management results. Special Projects is typically engaged in projects that affect multiple departments or require coordination across multiple disciplines to achieve a desired result. Special Projects participates in projects involving technology or improving operational processes.

DEBT MANAGEMENT

The County's debt Policy provides that the County will plan debt issuances to achieve relatively level debt service while matching debt service to the useful life of projects. The Policy also states that the County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level (to the extent permissible under the Local Finance Law). At its discretion, the County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization).

GOALS

- Promote sound financial management in accordance with best practices and generally accepted accounting principles
- Protect the County's credit rating
- Safeguard assets, identify risks, and eliminate liabilities
- Link performance to fiscal decision-making
- Adhere to sound and prudent fund balance and debt policies
- Maximize efforts to pursue grants and make grant processes effective and efficient
- Provide financial analytics for grant awards
- Maintain appropriate capital assets for present and future needs
- Consolidate financial functions to improve fiscal decision-making and assess budgetary risks and opportunities
- Coordinate with the County Executive to improve financial processes to deliver more cost-effective services to County residents

OBJECTIVES

- Develop a balanced Budget and MYP approved by the County Legislature and the Nassau County Interim Finance Authority (NIFA)
- Develop policies and procedures to minimize budgetary risks and audit findings
- Measure operational performance and analyze data to improve outcomes

MANAGEMENT AND BUDGET



- Work with departments to establish measures and set annual targets with the expectation of year-over-year improvement
- Manage the Workers' Compensation budget by improving claims management and reducing claims activity
- Identify promising grant opportunities and work with departments to pursue them
- Maintain or improve the County's credit ratings with the rating agencies
- Evaluate debt issuance options
- Regularly update the oversight community and the public on the County's fiscal and operational condition
- Coordinate with outside agencies to evaluate best financial options for County operations
- Provide residents with more financial information and make the County finances more transparent

2019 BUDGET HIGHLIGHTS

Expenses in the 2019 Proposed Budget for the Office of Management and Budget are \$515.0 million, a decrease of \$24.3 million, or 4.5% from the 2018 Projection. The major changes in expenses include a \$43.0 million decrease in litigations expenses for Restivo that were paid out of operating budget, which offset by an increase of \$14.2 million in Debt Service Chargebacks.

Revenues in the 2019 Proposed Budget are \$1.4 billion, an increase of \$33.9 million, or 2.4% from the 2018 Projection. The major changes in revenue include a projected increase of \$27.4 million or 2.5% in Sales Tax Revenue from the 2018 Projection, and \$12.5 million in deferred sales tax from Fiscal Year 2017. In addition, there is a \$17 million increase in OTB profit sharing from Video Lottery Terminals (VLTs), offset by \$20 million decrease in tax levy from the General Fund to other Major Funds. This shifting of the levy is the result of higher sales tax revenue estimates.

MANAGEMENT AND BUDGET



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	4,073,679	3,712,584	4,026,857	(205,331)
	AB - FRINGE BENEFITS	22,857,961	25,320,618	25,317,240	25,626,209
	AC - WORKERS COMPENSATION	8,984,404	8,448,174	8,448,174	9,117,349
	BB - EQUIPMENT	0	4,563	4,563	5,000
	DD - GENERAL EXPENSES	82,076	104,517	104,517	109,991
	DE - CONTRACTUAL SERVICES	1,641,537	1,980,837	1,980,837	2,114,479
	GA - LOCAL GOVT ASST PROGRAM	68,332,237	70,855,824	72,032,869	73,681,618
	HD - DEBT SERVICE CHARGEBACKS	300,479,063	300,716,070	298,216,070	312,430,736
	HF - INTER-DEPARTMENTAL CHARGES	4,130,795	6,940,566	6,878,211	6,940,566
	HH - INTERFUND CHARGES	24,297,122	24,719,916	24,719,916	23,095,916
	JA - CONTINGENCIES RESERVE	220,179	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	27,023,884	0	0	0
	LL - TRANSFER TO FCF FUND	257,510	0	0	0
	LX - TRANSFER TO CAPITAL FUND	991,853	0	0	0
	NA - NCIFA EXPENDITURES	1,500,000	2,025,000	2,025,000	1,975,000
	OO - OTHER EXPENSES	30,054,930	51,528,222	95,560,767	60,087,025
EXP Total		494,927,230	496,356,891	539,315,021	514,978,558
REV	AA - FUND BALANCE	177,793,808	0	0	0
	BD - FINES & FORFEITS	752,730	900,000	900,000	900,000
	BF - RENTS & RECOVERIES	2,024,680	5,400,000	15,116,471	8,500,000
	BG - REVENUE OFFSET TO EXPENSE	15,173,802	15,600,000	15,741,245	15,600,000
	BH - DEPT REVENUES	620,000	0	0	0
	BJ - INTERDEPT REVENUES	56,037,363	56,107,615	56,107,615	56,107,615
	BO - PAYMENT IN LIEU OF TAXES	15,751,467	19,520,599	19,520,599	19,883,045
	BS - OTB PROFITS	0	15,750,000	3,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	30,179,078	30,788,012	30,788,012	28,957,012
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	46,243	92,400	92,400	92,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	214,581	237,200	237,200	242,200
	TA - SALES TAX COUNTYWIDE	1,063,296,291	1,087,525,185	1,097,525,185	1,124,968,823
	TB - SALES TAX PART COUNTY	88,097,284	101,271,425	101,271,425	118,856,752
	TL - PROPERTY TAX	54,363,024	51,677,392	51,774,985	31,838,193
	TO - OTB 5% TAX	2,071,300	2,100,000	2,100,000	2,100,000
REV Total		1,506,421,653	1,386,969,828	1,394,175,137	1,428,046,040

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	0	0	0
	ORDINANCE	25	19	23
Full-Time Total		25	19	23
Part Time		2	2	3
Part Time Total		2	2	3

MANAGEMENT AND BUDGET



PERFORMANCE MANAGEMENT

Office of Management & Budget				
Category	Performance Measures	Description	Goal Statement	
Government Efficiency	# New Grants Identified	Includes the number of new grant opportunities from all sources identified by Grants Management.	Provide County departments with grant opportunities that Grants Management has identified as being compatible to their mission and programs.	
Government Efficiency	% Board Trans Proc On Time	Represents the percentage of Board Transfers that were processed by OMB between the deadline for OMB submission and the deadline for County Attorney submission. A Board Transfer is the transfer of funds from one expense line to another (e.g. salary to general expense). Board Transfers require Legislature approval.	Efficiently manage the Board Transfer process to effectively meet submission deadlines.	
Government Efficiency	% GAIFs Processed On Time	Shows the percent of GAIFs (Grant Application Information Form) processed within 5 business days. A GAIFs must be completed by departments for all new grant submissions and renewals prior to the submission of the application. It enables OMB to determine the impact of the grant on the budget.	Efficiently manage the GAIF process so that the development of grant applications and, in some case, the submission of Supplemental Appropriations are not delayed..	
Government Efficiency	% Supp Approp Proc On Time	Represents the percentage of Supplemental Appropriations that were processed by OMB between the deadline for OMB submission and the deadline for County Attorney submission. An appropriation is a legal authorization or allocation that permits officials to incur obligations against and to make expenditures for defined purposes. A Supplemental Appropriation is an additional appropriation made by the governing body after the budget year has started. Supplemental Appropriations require Legislature approval.	Efficiently manage the Supplemental Appropriations process to effectively meet submission deadlines.	
Government Efficiency	Triad Audits	Includes the number of audits to ensure full compliance by Triad in Risk Management directives in worker's compensation claim handling. The audits include review of bills to claims, review of filing appropriate forms, meeting County claim's special instructions, and adequate reserving practices. The audits will help determine actual exposures as they relate to the adequacy of reserves, the tracking of aggregates, the forecasting of future costs and the evaluation of performance.	Conduct periodic On and Offsite Triad Audits throughout the year.	

Office of Management & Budget					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
# New Grants Identified	131	97	120	58	100
% Board Trans Proc On Time	100%	100%	100%	100%	100%
% GAIFs Processed On Time	100%	100%	100%	100%	100%
% Supp Approp Proc On Time	100%	100%	100%	100%	100%
Triad Audits	55	55	52	24	50

DEPARTMENT OF CONSUMER AFFAIRS



DEPARTMENT OF CONSUMER AFFAIRS

The Department of Consumer Affairs “DCA” was reconstituted in 2018 by Local Law 5, recombining the Office of Consumer Affairs with the Nassau County Taxi & Limousine Commission. DCA’s mission is to protect consumers in Nassau County from unconscionable and deceptive trade practices through licensing, enforcement, and education.

In addition to enforcing the County’s consumer protection laws and regulations, DCA is the local Weights & Measures Department of the New York State Department of Agriculture & Markets, and the DCA Commissioner is the Director of the Weights & Measures Department.

LICENSING

DCA is responsible for licensing many consumer-focused industries, including, but not limited to, home improvement contractors, dry cleaners, ATM machines, and health clubs. Licensing ensures that applicants have the requisite experience, required insurance, and financial stability to operate their businesses.

ENFORCEMENT

Regardless of license status, business operators in a regulated industry are responsible for violations issued by DCA. Violations may be issued during field inspection, in response to consumer complaints, or upon referral by another municipal agency. DCA also acts as a mediator between consumers and businesses, resolving complaints before they become violations.

EDUCATION

DCA develops and conducts consumer awareness programs for schools and community groups in addition to developing and distributing consumer education booklets and brochures.

WEIGHTS & MEASURES

Mandated by the New York State Agriculture & Market Law, the Weights & Measures Department ensures the accuracy of weighing and measuring devices (including gas pumps and item price scanners) used in selling products.

GOALS

- To be at the forefront of protecting consumer rights
- To develop new protections for emerging issues
- To work with consumers and businesses to mediate fair resolutions and promote fair business practices

DEPARTMENT OF CONSUMER AFFAIRS



OBJECTIVE

The following guidelines assist DCA in achieving its objectives:

- Protect the interests of Nassau County consumers through education and enforcement of our various Local Laws
- Encourage local businesses to maintain high standards of honesty and fair business practices
- Enforce consumer protection laws on both a proactive and reactive basis and advocate for emerging consumer-related issues
- Mediate consumer complaints against businesses for a fair resolution
- In 2019, the Department will review its past-due violations to enhance collection efforts

2019 BUDGET HIGHLIGHTS

The expenses for the Office of Consumer Affairs in the 2019 Proposed Budget are \$2.3 million, a 2.2% increase or \$49,557 from the 2018 Projection. Salaries, Wages & Fees are \$2.2 million, a 1.0% increase or \$21,521 from the 2018 Projection.

Other Than Personal Services (OTPS) expense increased 46.1% or \$28,036 from the 2018 Projection, primarily due to increased equipment needs and contractual services.

The revenues for the Office of Consumer Affairs in the 2019 Proposed Budget are \$7.3 million, an increase of 12.4% or \$810,165 from the 2018 Projection. County laws that protect consumers are generally enforced by the Office of Consumer Affairs with jurisdiction for such enforcement provided for by the Nassau County Administrative Code or by the local law or ordinance. Examples of these local laws are Home Improvement Law 6-1970, and Unfair Trade Practice Local Law 2-1970. There are also Regulations such as Pet Dealers & Pet Stores, Home Services Regulations and many others that the Department of Consumer Affairs administer to protect the County residents. The Department will initiate an initiative to collect fines that are past due and unpaid. With the help of inside counsel, the Department is estimating additional revenue of \$100,000 from this initiative.

DEPARTMENT OF CONSUMER AFFAIRS



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,230,552	2,344,383	2,197,080	2,218,601
	BB - EQUIPMENT	4,858	12,356	12,356	33,500
	DD - GENERAL EXPENSES	13,714	17,818	17,818	15,418
	DE - CONTRACTUAL SERVICES	5,145	30,708	30,708	40,000
EXP Total		2,254,269	2,405,265	2,257,962	2,307,519
REV	BC - PERMITS & LICENSES	5,474,675	4,771,435	5,007,555	5,617,720
	BD - FINES & FORFEITS	2,123,123	1,300,000	1,500,000	1,600,000
	BF - RENTS & RECOVERIES	139	0	0	100,000
	BH - DEPT REVENUES	300	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	38,998	45,000	45,000	45,000
REV Total		7,637,234	6,116,635	6,552,755	7,362,920

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	31	26	26
	ORDINANCE	2	2	4
Full-Time Total		33	28	30

Note: All actuals, prior budget and current year projections in the above tables have been modified to reflect the consolidation of the Taxi and Limousine Commission with the Department of Consumer Affairs per Local Law 5.

DEPARTMENT OF CONSUMER AFFAIRS



PERFORMANCE MANAGEMENT

Department of Consumer Affairs			
Category	Performance Measures	Description	Goal Statement
Public Safety	Home Improvement Applications-Total	Includes the total number of new and renewed Home Improvement License Applications received by the Office of Consumer Affairs. Licenses are issued for a two-year period. Every alternate year the licenses are renewed impacting the revenue and number of licenses.	Continue to operate in an efficient manner in an effort to maximize the protection of Nassau County consumers.
Public Safety	For-Hire Driver's Licenses Issued	Includes the number of for-hire vehicle driver's licenses issued and renewed by the County. County for-hire vehicle driver's licenses are required for Nassau-based drivers to operate one-point trips in other licensing jurisdictions such as New York City and Suffolk County.	Increase the number of for-hire vehicle driver's licenses issued by Nassau County.
Public Safety	Registered For-hire Vehicles	Includes the number of for-hire vehicles registered within Nassau County by the Taxi and Limousine Commission.	Increase the number of registered for-hire vehicles operating year over year, until 100% registration is achieved.
Public Safety	Consumer Affairs Violations Issued	Includes the total number of violations issued by the Office of Consumer Affairs, not including Weights & Measures and Taxi & Limousine Commission	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.
Public Safety	Weights & Measures Violations Issued	Includes the total number of violations issued by the Weights & Measures	Continue enforcing Article 16 of the New York State Agriculture & Markets law in the capacity as the local Weights & Measures Division of the New York State Department of Agriculture & Markets
Public Safety	Taxi & Limo Violations Issued	Includes the total number of violations issued against the Rules and Regulations by the Taxi and Limousine Commissions.	Insure full compliance with the Rules and Regulations by all registered for-hire vehicles in Nassau County.
Public Safety	Joint Enforce Act- DOT	Includes regularly scheduled joint enforcement actions by the Nassau County Taxi & Limousine Commission (NCTLC) with the New York State Department of Transportation (NYS DOT) to ensure that both county-wide and state-wide laws/rules and regulations are being followed. NYS DOT is responsible for large limousines and passenger vans seating more than eleven individuals.	Reduce and impair the unregistered "Bandit Cab" industry in Nassau County.

DEPARTMENT OF CONSUMER AFFAIRS



Public Safety	Joint Enforce Act-Municipalities	Includes regularly scheduled joint enforcement actions by the Nassau County Taxi & Limousine Commission (NCTL) with local municipalities to ensure that both county-wide and local taxi rules and regulations are being followed.	Reduce and impair the unregistered "Bandit Cab" industry in Nassau County.
Public Safety	Joint Enforce Act-OMIG	Includes regularly scheduled joint enforcement actions by the Nassau County Taxi & Limousine Commission (NCTL) with the New York State Office of Medicaid Inspector General (NYS OMIG) to ensure the proper licensure and registration of for-hire vehicles offering service for Medicaid recipients.	Reduce and impair the unregistered "Bandit Cab" industry in Nassau County.
Public Safety	T&L Community Meetings	Includes the number of community meetings held to increase public education and awareness of the danger presented by the "Bandit Cab" industry. Community meetings also include informational sessions ahead of prom season to help parents make better choices when selecting limousines for their children.	Reduce and impair the unregistered "Bandit Cab" industry in Nassau County. Ensure parents are hiring properly registered, licensed, and insured limousines for their children during prom season.

DEPARTMENT OF CONSUMER AFFAIRS



Office of Consumer Affairs						
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target	
Home Imprvmt Apps- Total	4,405	5,305	4,500	2,567	4,500	
For-Hire Vehicle Driver's Licenses	791	748	500	639	600	
Registered For-hire Vehicles	2,394	367	2,000	577	2,000	
Consumer Affairs Violations Issued	1,419	1,432	1,200	2,744	3,500	
Weights & Measures Violations Issued	-	-	-	62	150	
Taxi & Limo Violations Issued	4,884	6,226	1,500	3,445	2,000	
Joint Enforce Act- DOT	0	5	4	0	5	
Joint Enforce Act- Municipalities	1	0	5	0	5	
Joint Enforce Act- OMIG	--	8	5	0	5	
T&L Community Meetings	2	2	5	5	5	



OFFICE OF THE SHERIFF/CORRECTIONAL CENTER

The Office of the Sheriff is committed to maintaining a safe and secure environment for staff and inmates through the implementation of management strategies that are cost-effective and promote safety, as well as through the efficient utilization of resources. The Office is comprised of two divisions: Enforcement and Corrections.

The Office of the Sheriff continues to build on the success of its relationship with other members of the criminal justice community. For example, a number of uniformed members of this office work in multi-agency law enforcement task forces that promote safety and security for the public. Additionally, the Office of the Sheriff has established a collaborative relationship with the Nassau County District Attorney's Office, resulting in the aggressive investigation of criminal conduct and successful prosecution of inmates remanded to its custody.

ENFORCEMENT DIVISION

The Enforcement Division consists of four major units.

- **Central Office** is responsible for receiving and recording various court orders, such as money judgments, warrants of arrest, orders of attachment, income executions, summonses, and warrants of eviction. The Central Office also oversees the sale of seized property at public auctions. Staff assigned to this Division is also responsible for the overall management of personnel in the Civil Enforcement Unit.
- **Family Court Unit** provides and oversees security of the detention areas of Family Court. This Unit also serves summonses and arrest warrants for individuals located within both Nassau and Suffolk Counties and the five boroughs of New York City. Members of the Unit provide transportation services for juvenile offenders and other detainees in the custody of other agencies, such as the Department of Social Services (DSS) and the Department of Probation. The Family Court Warrant Squad works collaboratively with DSS to support the Temporary Assistance for Needy Families (TANF) Program in apprehending parents or guardians who are in violation of support order decrees issued by Family Court.
- **Field Unit** executes and enforces various court orders received in the Civil Enforcement Central Office and orders issued by the County Attorney's Office, the Department of Human Services – Office of Mental Health, Chemical Dependency and Developmental Disabilities Services, and the Office of Consumer Affairs.
- **SWAP/Warrants (Sheriff's Warrant Apprehension Program)** is responsible for investigating cases referred by DSS and/or Family Court to locate parties who fail to provide required child support payments or fail to appear for Child Support, Paternity, Child Neglect, Persons in Need of Supervision and Family Offense/Domestic Violence Cases. This unit also investigates and executes other warrants and fugitives from justice from various jurisdictions.



CORRECTIONAL CENTER

The Correctional Center operates pursuant to New York State Correction Law and Article 20 of the Nassau County Charter under the direction and supervision of the Nassau County Sheriff. The Correctional Center houses individuals charged with or convicted of crimes, and those remanded to the custody of the Sheriff on civil matters in Nassau County. Inmates, male and female, await trial, serve sentences, or are awaiting transfer to other facilities. The Correctional Center is comprised of several distinct units including the following.

- **Budget and Finance** is responsible for fiscal operations, such as procurements and oversight of the Office's budget and inmate accounts.
- **Human Resources** is responsible for all payroll and personnel matters such as staff training, attendance control, medical compliance, uniforms, and the Employee Assistance Program (EAP).
- **Legal/Investigations Unit** is comprised of Internal Affairs, Legal Affairs, Criminal Investigations, Canine, Gang Intelligence, Policy and Procedures, Inmate Discipline, and Compliance Units.
- **Support Services** is responsible for capital projects, food services, maintenance, fleet service, central supply, environmental and fire safety compliance, and building facilities and grounds.
- **Security Services** is responsible for the supervision of all inmates committed to the custody of the Sheriff, including processing newly admitted inmates, discharging inmates, classifying and transporting inmates, housing inmates, inmate visits, inmate property, inmate grievances, and the operation of the Identification Unit.
- **Rehabilitation Unit** is responsible for administering the following programs: Prison Industries, High School Education Program, Inmate Council, Inmate Library, Religious Services, Community Re-Entry Programs, Vocational Programs, Drug and Alcohol Programs, Board of Cooperative Educational Services (BOCES) Programs, and Remedial Reading Services. Additionally, the staff is responsible for the Computer Operations and Communications Units.

GOALS

- Create policies and procedures designed to maintain officer safety, maintain or increase the current level of training in those policies and procedures, and hold officers accountable for their understanding and implementation of them
- Expedite the execution of court orders and warrants
- Reduce the cost of incarceration
- Maintain a safe and secure environment at the Nassau County Correctional Center



OBJECTIVES

- Report the percentage of Orders of Protection served
- Report on the number of warrants executed/vacated
- Maximize the funding from civil processing fees
- Report Federal inmate housing revenue
- Manage overtime and continue efforts to reduce it
- Report inmate violence to the State Commission of Corrections and strive to reduce it
- Reduce the inmate population through the Electronic Bracelet initiative

2019 BUDGET HIGHLIGHTS

The expenses for the Sheriff's Office/Correctional Center in the 2019 Proposed Budget are \$155.9 million which is flat to the 2018 Projection. Salaries, Wages & Fees in the 2019 Proposed Budget are \$117.1 million, which is a decrease of \$420,054 or 0.4% from the 2018 Projection. The 2019 Proposed Budget for salary is primarily due to the impacts of the current labor agreements with the Civil Service Employees Association (CSEA) and the Correction Officers Benevolent Association (COBA).

Overtime in the 2019 Proposed Budget for the Sheriff's Office/Correctional Center is \$20.1 million, which is a decrease of \$1,000,000 or 5.0% from the 2018 Projection. The County believes this is an achievable reduction in overtime expenses as the County has hired a new class of Corrections Officers and anticipates a second new class in late 2018. Furthermore, the County anticipates a decline in the inmate population by approximately 175 -200 inmates due to a new program that will refer inmates awaiting trial to the Probation Department for electronic bracelet monitoring until they appear in court. This is a State mandated program known as "Raise the Age".

Worker's Compensation is \$8.6 million, which is an increase of \$357,710 or 4.3% more than the 2018 Projection, but \$1,192,290 or 12.1% lower than the 2018 NIFA Conformed Budget.

Other Than Personal Services (OTPS) expense, excluding utilities, is \$28.5 million, an increase of \$62,345 or 0.2% from the 2018 Projection. Expenses are flat in the 2019 Proposed Budget compared to the 2018 NIFA Conformed Budget. The Department expects expenses to decrease in 2019 due to an initiative that will have the Nassau University Medical Center (NUMC) bill Medicaid for inmates who are Medicaid eligible. Also, the Department in conjunction with the District courts will televise arraignments of inmates who can then be referred to County Probation thus reducing incarceration time at the Correctional Center.

Utility Costs in the 2019 Proposed Budget are \$1.7 million, which are unchanged from the 2018 Projection.

SHERIFF/CORRECTIONAL CENTER



Revenues for the Sheriff's Office/Correctional Center in the 2019 Proposed Budget are \$9.0 million, an increase of \$2,405,398 or 36.3% from the 2018 Projection. The increase in revenue is primarily due to Prior Years Recoveries being reflected in the 2018 Projection and Medicaid reimbursements for inmate medical coverage.

The majority of revenue in the Sheriff's Office/Correctional Center is attributable to Federal Aid and Medicaid reimbursements. Federal Aid reimbursement for the State Criminal Alien Assistance Program (SCAAP) is \$6.3 million in the 2019 Proposed Budget, which is an increase of \$2,491,969 or 66.0% from the 2018 Projection. The 2019 Proposed Budget accounts for the housing reimbursement for 15 Federal Inmates, which is a decrease of 10 compared to the 2018 NIFA Conformed Budget. The 2018 Projection was based on housing average of 25 Federal Inmates.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	118,784,276	117,031,019	117,521,645	117,101,591
	AC - WORKERS COMPENSATION	7,639,651	9,822,290	8,272,290	8,630,000
	BB - EQUIPMENT	225,779	197,207	143,963	197,207
	DD - GENERAL EXPENSES	3,004,409	3,196,446	3,196,446	3,196,446
	DE - CONTRACTUAL SERVICES	29,971,355	25,082,758	25,082,758	25,091,859
	DF - UTILITY COSTS	1,679,625	1,690,673	1,690,673	1,690,673
EXP Total		161,305,095	157,020,393	155,907,776	155,907,776
REV	BD - FINES & FORFEITS	29,715	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	6,451,910	0	73,192	0
	BG - REVENUE OFFSET TO EXPENSE	200,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,483,697	2,300,000	2,300,000	2,300,000
	BJ - INTERDEPT REVENUES	67,279	150,000	163,379	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	2,652,858	4,056,750	3,695,400	3,153,375
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	81,555	80,000	80,000	3,113,994
REV Total		11,967,014	6,899,750	6,624,971	9,030,369

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	160	148	149
	SHOA	875	797	819
	ORDINANCE	4	5	8
Full-Time Total		1,039	950	976
Part Time		4	2	4
Part Time Total		4	2	4

SHERIFF/CORRECTIONAL CENTER



PERFORMANCE MANAGEMENT

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

SHERIFF/CORRECTIONAL CENTER



Office of the Sheriff/Correctional Center					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% Orders of Protection Served	95.6%	97.9%	85.0%	97.8%	85.0%
Civil Process Fees & Poundage	\$ 1,400,213	\$ 1,316,903	\$ 1,200,000	\$ 595,831	\$ 1,200,000
Court Orders Enforced	6,098	21,382	6,000	10,334	6,000
Federal Inmate Housing Rev	\$ 1,900,965	\$ 1,763,685	\$ 1,806,750	\$ 722,700	\$ 1,445,400
Housing Consolidation Savings	\$ 12,095,587	\$ 10,799,666	\$ 10,000,000	\$ 4,823,110	\$ 10,000,000
Long Term 207C Employees	33	32	30	23	30
Overtime Hours-NCCC	249,636	346,716	269,829	165,282	287,074
SCOC-Inmate Violence	33.0	17.0	20.0	17.0	20.0
Summonses Issued	6,521	6,798	6,000	3,762	6,000
Warrants Executed/Vacated	410	243	200	107	200

COUNTY EXECUTIVE



OFFICE OF THE COUNTY EXECUTIVE

The Office of the County Executive is the Executive Branch of County government and, by Charter, is responsible for managing all County administrative functions. In executing the duties of the Office, the Charter authorizes the County Executive to maintain the efficient operation of County government, including, but not limited to

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

In Fiscal 2019, the Office of the County Executive will execute the County Executive's mission by implementing policies and procedures that limit spending; promote the effective administration of government; consolidate services; encourage the creation of private sector job growth; and maintain and improve the quality of life for Nassau County residents.

GOALS

- Maintain services without increasing taxes by limiting spending and consolidating services
- Expand the tax base by implementing policies that stimulate job growth
- Develop creative programs and initiatives to ensure the health, safety, and welfare of County residents
- Partner with the private sector and other local governments to advocate for reductions in unfair or unfunded State mandates

OBJECTIVES

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

2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for the County Executive is \$2.1 million, which includes \$283,000 for Other Than Personal Services (OTPS) expenses.

COUNTY EXECUTIVE



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,390,303	1,728,682	1,728,682	1,814,860
	DD - GENERAL EXPENSES	32,794	66,082	66,082	68,000
	DE - CONTRACTUAL SERVICES	215,000	212,406	212,406	215,000
EXP Total		2,638,097	2,007,170	2,007,170	2,097,860
REV	BF - RENTS & RECOVERIES	4,170	0	0	0
REV Total		4,170	0	0	0

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	ORDINANCE	13	13	13
	ELECTED	1	1	1
Full-Time Total		14	14	14
Part Time		2	0	2
Part Time Total		2	0	2
Seasonal		3	0	3
Seasonal Total		3	0	3



OFFICE OF CONSTITUENT AFFAIRS

The primary function of the Office of Constituent Affairs is to support County operations. The County receives over 90,000 constituent inquiries annually through mail, phone, email, walk-ins, and petitions. The Office is responsible for addressing, directing, and formulating responses to a myriad of constituent issues in a timely manner. Additionally, the Office recognizes the achievements and milestones in the lives of County residents, assists with special projects and events, and promotes County facilities to enhance the quality of life in Nassau County.

The Office is also responsible, through the Press Office, for informing the public of County policies, programs, and actions through various media outlets. At the County Executive's direction, the Press Office fosters and promotes open and fair governmental practices through the widespread dissemination of information and responds to media questions and requests for information concerning County operations. The Press Office also works closely with Printing and Graphics Photography Unit, which records significant events and occasions.

BUREAU OF PRINTING AND GRAPHICS

Through its Bureau of Printing and Graphics, the Office oversees all the County's printing facilities, providing in-house photo-offset and digital printed media to all departments and divisions within Nassau County. The Bureau of Printing and Graphics is also responsible for providing all multi-function printing equipment and supplies Countywide. Prior responsibilities of overseeing all other copy machine equipment purchases as well as maintenance of copy machine equipment will be transferred over to the Information Technology (IT) department in 2019 to improve payment reconciliation and monitoring of inventory.

CENTRAL MAILROOM (BUREAU OF MAIL)

The Office manages the County's mail facilities, ensuring the efficient and expeditious processing of County mail. This office process over 3,000,000 pieces of incoming and inter-office mail county-wide on an annual basis.

GOALS

- Use technology to increase efficiency in the Office's operations
- Streamline mail processing with online accounting and mail tracking

OBJECTIVES

- Improve the Office's efficiency by increasing the number of print jobs accepted in electronic format
- Work with all County departments to upgrade and make current all of their printed materials from service brochures to forms

CONSTITUENT AFFAIRS



- Continue to work with DPW - Real Estate Services on its building consolidation project to eliminate unnecessary mail routes

2019 BUDGET HIGHLIGHTS

Expenses in the 2019 Proposed Budget for the Office of Constituent Affairs are \$3.8 million, a 9.3% decrease from the 2018 Projection. Expenses include Salaries, Wages & Fees of \$2.7 million, a 7.6% increase primarily due to several changes in staff and titles.

Other Than Personal Services (OTPS) expenses for the Office of Constituent Affairs are \$1.0 million, a 36.5% decrease in expenses primarily due to the transfer of copy machine oversight to the Information Technology (IT) department due to the technical increase in monitoring and tracking of payments made to vendors, purchasing of equipment, maintenance, supplies, and inventory.

Revenue in the 2019 Proposed Budget for the Office of Constituent Affairs is \$766,550, which is flat compared to the 2018 projections.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,226,805	2,244,498	2,550,459	2,743,887
	DD - GENERAL EXPENSES	1,191,436	1,487,225	1,587,225	1,007,400
EXP Total		3,418,241	3,731,723	4,137,684	3,751,287
REV	BJ - INTERDEPT REVENUES	281,798	766,550	766,550	766,550
REV Total		281,798	766,550	766,550	766,550

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	23	22	22
	ORDINANCE	11	15	15
Full-Time Total		34	37	37
Part Time		3	1	1
Part Time Total		3	1	1
Seasonal		1	0	0
Seasonal Total		1	0	0



OFFICE OF THE COUNTY CLERK

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

REAL ESTATE

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

- Land Document Recording registers and verifies deeds, mortgages and mortgage satisfactions, commercial mortgages, building loans, and their disposition; computes and collects transfer and mortgage taxes; and records subdivision maps.
- E-recording processes land documents through an electronic interface. More than half of the recorded documents are e-recorded.
- Land Records serves as a resource for the public to access the information on properties in Nassau County by providing access to copies of all real property records (deeds, mortgages, etc.) within the County from public access computers and various other media, as well as maintains County land and subdivision maps.
- Imaging uses state-of-the-art technology to scan documents, creating electronic availability and preservation of these records.

LAW AND EQUITY

The County Clerk serves as Clerk for Supreme and County Courts. The Clerk's Office indexes and maintains a record of all civil court actions for those courts and handles the indices for criminal court actions. It also records matrimonial actions and judgments, and issues certified copies of divorce proceedings. The Office's duty is to receive and maintain the files of all paperwork pertaining to these cases and requires meticulous attention to these documents.

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

**BUSINESS & LICENSE SERVICES**

The Business and License Filing Division assists both professionals and individuals with various transactions and a broad range of business filings for corporations, partnerships, and religious corporations.

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

GOALS

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

- As one of the highest volume e-recording and e-filing counties in the state, ongoing expansion of these methods
- Ensure availability of information to the private, public and professional sectors of the County
- Provide information to the public about the services available
- Utilize current technology to communicate with and serve the constituency in Nassau County, including enhancement to online access of records
- Maintain sufficient resources to handle the Clerk's Office mandated responsibilities

OBJECTIVES

- Convert documents that predate technology initiatives into an electronic platform.
- Continue to develop seamless information sharing between Supreme and County Courts and the Clerk's Office through expansion of e-filing.
- Continually expand e-recording of land records and other electronic file interfaces to enhance efficiencies and green initiatives.
- Streamline processes through development of a system that permits faster and more efficient processing of services.
- Enhance public accessibility to information maintained by the Clerk's Office through technology and expansion of online services.

COUNTY CLERK



2019 BUDGET HIGHLIGHTS

The expenses for the Office of the County Clerk in the 2019 Proposed Budget are \$7.1 million, an increase of \$405,790 or 6.0% from the 2018 Projection.

Salaries, Wages & Fees are \$6.2 million in the 2019 Proposed Budget, an increase of \$507,215 or 8.9% from the 2018 Projection. The increase is primarily due to the impacts from the current labor agreement with the Civil Service Employees Association (CSEA).

Other Than Personal Services (OTPS) expenses are \$924,876 in the 2019 Proposed Budget, a decrease of \$101,425, or 9.9% from the 2018 Projection.

Revenues in the 2019 Proposed Budget for the Office of the County Clerk are \$54.4 million, a decrease of \$2.2 million, or 3.9% from the 2018 Projection. The decrease results from lower than expected volumes of real estate transactions.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	5,245,273	5,876,023	5,686,745	6,193,960
	BB - EQUIPMENT	41,023	47,202	51,717	60,000
	DD - GENERAL EXPENSES	202,470	287,928	284,307	322,986
	DE - CONTRACTUAL SERVICES	461,411	476,734	690,121	541,734
EXP Total		5,950,177	6,687,887	6,712,890	7,118,680
REV	BD - FINES & FORFEITS	83,351	44,000	44,000	57,000
	BF - RENTS & RECOVERIES	125,811	2,000	44,698	2,000
	BH - DEPT REVENUES	57,541,581	57,457,800	56,458,900	54,309,420
REV Total		57,750,744	57,503,800	56,547,598	54,368,420

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	73	72	78
	ORDINANCE	8	8	8
	ELECTED	1	1	1
Full-Time Total		82	81	87
Part Time		55	22	55
Part Time Total		55	22	55
Seasonal		25	9	25
Seasonal Total		25	9	25



OFFICE OF THE NASSAU COUNTY COMPTROLLER

The Comptroller is the independently elected chief financial officer for the County. The Office of the Nassau County Comptroller objectively oversees County finances to ensure there is accountability in the use of tax dollars and other revenues for government operations so that resources are used effectively on services important to residents.

The Office is responsible for conducting audits of government operations, monitoring and issuing reports on matters that significantly affect the County's financial health and operations, auditing and approving all claims paid to third-party vendors and the County payroll, and overseeing the distribution of health benefits.

The Office of the Nassau County Comptroller works to promote fiscal responsibility throughout the County as an independent entity. It does this through using modern data-driven methods to track and report on performance, recommending innovative evidence-based solutions, and initiating smart investigations aimed at rooting out inefficiencies and instances of fraud.

GOALS

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

- Report on the County's financial condition in an accurate, accessible, and timely manner in accordance with the national generally accepted accounting standards for governments.
- Audit agencies, departments, and vendors throughout the County to ensure that they use proper fiscal and operational practices.
- Aggressively investigate instances of financial fraud, waste, and inefficiencies.
- Promote sound budgeting strategies and institute strong internal controls to help the County achieve structural financial balance and improve its fiscal health.
- Monitor reporting of federal awards to the County through an annual single audit report that is compiled in accordance with national guidelines.
- Examine, audit, and approve the County's payroll, health benefits, contracts and claims for accuracy, timeliness, regularity, legality, and correctness.
- Review the operations and fiscal practices of local governments.
- Advise County departments of best accounting practices and standards to promote more regular and accurate financial reporting.

OBJECTIVES

To accomplish its mission, the Comptroller will:

- Issue timely, evidence-based reports on matters that significantly affect the County's financial health and operations.
- Monitor, analyze, and forecast the County's revenues and expenses.
- Engage in audits focusing on areas of risk to the financial well-being of the County.
- Generate the County's Comprehensive Annual Financial Report and other financial and audit-related reports.

COUNTY COMPTROLLER



2019 BUDGET HIGHLIGHTS

The expenses for the Office of the County Comptroller in the 2019 Proposed Budget are \$8.6 million, an increase of \$470,884 or 5.8% from the 2018 Projection.

Salaries, Wages & Fees are \$7.7 million in the 2019 Proposed Budget, an increase of \$349,029 or 4.8% from the 2018 Projection. This increase is primarily due to the funding of critical Full-Time vacancies to remain in compliance with the Office's mandates. The vacancies are expected to be filled over the course of 2019.

The 2018 Proposed Budget funds Other Than Personal Services (OTPS) at \$985,642, an increase of \$121,855 or 14.1% from the 2018 Projection.

Revenues for the Office of the County Comptroller in the 2019 Proposed Budget are \$261,194, which is a decrease of \$200,000 from the 2018 Projection. The Department derives revenues from Rents & Recoveries associated with the Federal Insurance Contribution Act (FICA) refunds from the prior year attributable to converting employee sick leave pay retroactively to workers' compensation, which is not subject to FICA tax. The Department also collects Departmental Revenue from fees associated with salary garnishments and administrative fees from employees who participate in the Consolidated Omnibus Budget Reconciliation Act (COBRA) medical/dental/optical insurance programs.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	6,517,695	7,376,046	7,310,646	7,659,675
	BB - EQUIPMENT	0	4,720	4,720	3,220
	DD - GENERAL EXPENSES	42,695	119,891	119,891	124,422
	DE - CONTRACTUAL SERVICES	484,508	739,176	739,176	858,000
EXP Total		7,044,898	8,239,833	8,174,433	8,645,317
REV	BF - RENTS & RECOVERIES	377,427	250,000	450,000	250,000
	BH - DEPT REVENUES	13,279	11,194	11,194	11,194
REV Total		390,707	261,194	461,194	261,194

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	72	61	70
	ORDINANCE	12	10	13
	ELECTED	1	1	1
Full-Time Total		85	72	84
Part Time		6	3	4
Part Time Total		6	3	4
Seasonal		0	1	3
Seasonal Total		0	1	3



CIVIL SERVICE COMMISSION

The Nassau County Civil Service Commission was established pursuant to Article XII and expanded by amendments to Nassau County Government Law, in accordance with provisions in New York State Civil Service Law and the New York State Constitution.

The purpose of the Nassau County Civil Service Commission is to administer New York State Civil Service Law and ensure Nassau County taxpayers a qualified public workforce pursuant to the principles of selection according to merit and fitness. The Commission currently services all County departments as well as more than 200 municipal agencies that include the Towns of North Hempstead and Oyster Bay, and Nassau County's school districts, libraries, villages and special districts.

Three Commissioners meet on a weekly basis, relying upon Civil Service staff that oversees specialized divisions. These divisions are Recruitment, Classification, Qualification, Examination, Placement, County Transactions and Municipal Transactions.

- *Recruitment* administers all Civil Service exams and is responsible for preparing examination announcements and reconciling examination results from the New York State Civil Service Commission, prior to the establishment of eligible lists.
- *Classification* defines all positions, according to the duties to be performed by incumbents of those positions and establishes training and experience requirements for the positions.
- *Qualification* reviews all applications, for both examination and employment, in Nassau County Departments and municipalities located in Nassau County.
- *Examination* plans, organizes and supervises special and standard testing programs. It determines areas appropriate for written tests and reviews test items for subject matter based on standards and appropriateness of content.
- *Placement* establishes, maintains and certifies eligible lists. It is also responsible for verifying that competitive class appointments are made in accordance with Civil Service Law.
- *County Transactions*, in addition to acting as a liaison between the Commission and the various County Departments, reviews all appointments of Nassau County employees prior to employment, to ensure that all legal requirements have been met. It maintains roster records for County employees and certifies County Department payrolls to ensure that the employment practices of these departments comply with New York State Civil Service Law and Nassau County Civil Service Rules.
- *Municipal Transactions*, in addition to acting as a liaison between the Commission and the various municipal agencies, reviews all appointments of municipal employees prior to employment to ensure that all Civil Service requirements have been met. They maintain roster records for approximately 27,000 municipal employees and certify municipal payrolls to ensure that the employment practices of municipalities comply with New York State Civil Service Law and Nassau County Civil Service Rules.

CIVIL SERVICE COMMISSION



GOALS

- Provide guidance and training to County Departments in handling personnel actions according to Civil Service Law and the Rules of the Commission
- Provide quality service to municipal agencies by helping them fulfill their needs and accomplish their goals
- Expand the Commission's new web site and online processing system to make them available to all municipal agencies and utilize the latest developed technology software to simplify and process personnel efficiently
- Maintain a strong support system within the Commission to provide information and data to all County Departments and the Nassau Health Care Corporation
- Continue streamlining methods and procedures to process personnel transactions and payroll certifications expeditiously
- Fingerprint County employees as part of background checks to limit County liability

OBJECTIVES

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

2019 BUDGET HIGHLIGHTS

The expenses in the 2019 Proposed Budget for the Civil Service Commission are \$5.4 million, a 6.9% increase from the 2018 Projection. Expenses include Salaries, Wages & Fees of \$5.1 million, a 10.0% increase from the 2018 Projection. The increase in expenses is primarily due to the exclusion of Capital Back Charges in the 2019 Proposed Budget compared to the 2018 Projection, as labor costs associated with the implementation of the ERP-Peoplesoft project will no longer be capitalizable expenses and must be funded in the operating budget.

Other Than Personal Services (OTPS) is \$300,847, a 27.4% decrease or \$113,442 lower than the 2018 Projection, primarily due to lower than anticipated costs for examination costs in 2019.

CIVIL SERVICE COMMISSION



Revenues in the 2019 Proposed Budget for the Civil Service Commission are \$470,800, a 10.9% decrease or \$57,579 lower than the 2018 Projection. This decrease is due to the absence of a Police Exam in 2019.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	4,833,608	4,987,301	4,651,246	5,114,305
	BB - EQUIPMENT	0	0	0	0
	DD - GENERAL EXPENSES	235,486	400,602	400,602	250,847
	DE - CONTRACTUAL SERVICES	0	13,687	13,687	50,000
EXP Total		5,069,094	5,401,590	5,065,535	5,415,152
REV	BF - RENTS & RECOVERIES	51,267	106,235	107,579	50,000
	BH - DEPT REVENUES	2,015,666	420,800	420,800	420,800
REV Total		2,066,933	527,035	528,379	470,800

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	47	41	44
	ORDINANCE	2	2	2
Full-Time Total		49	43	46
Part Time		48	40	48
Part Time Total		48	40	48
Seasonal		1	0	1
Seasonal Total		1	0	1

CIVIL SERVICE COMMISSION



PERFORMANCE MANAGEMENT

Civil Service Commission			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Applications Reviewed	Includes the number of applications for employment or examination physically reviewed by the Civil Service Commission. This process removes candidates that do not meet the minimum qualifications being sought.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Candidates Scheduled	Includes the number of examination candidates scheduled.	To provide more assistance to other employers/recruiters so that where hires are being affected, our Nassau County residents will be made aware of opportunities.
Government Efficiency	Class Specs Reviewed/Revised	Includes the number of class specifications written and revised.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Criminal & Rsdncy Invest	Includes the number of criminal and residency investigations of each applicant that have answered yes to questions 7-12 on a civil service application or has provided discrepancies between a current application and their previous ones.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	CS-4'S Reviewed	Includes the number of CS-4 forms (position classification request) reviewed.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Employment Investigations	Includes the number of investigations of employment. This includes the verification of education, experience and residence of each examination or employment application.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Examinations Announced	Includes the number of examinations announced by the Civil Service Commission.	To provide more assistance to other employers/recruiters so that where hires are being affected, our Nassau County residents will be made aware of opportunities.
Government Efficiency	Fingerprinting	Includes the number of candidates fingerprinted, in accordance with local ordinance or for investigatory concerns arising from an application.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Positions Audited	Includes the number of positions audited to determine the relationship between title and functionality of duties being performed.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Psychological Testing	Includes the number of psychological tests scheduled, administered, reviewed and referred. Certain job titles require psychological examinations - these include but are not limited to Police Officer, Probation Officer, Deputy Sheriff, Correction Officer, as well as all Correction Officer titles.	Provide psychological examination on all candidates applying for any of the law enforcement titles.

CIVIL SERVICE COMMISSION



Civil Service Commission					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
Applications Reviewed	18,423	14,692	16,900	7,529	16,500
Candidates Scheduled	8,546	6,096	4,500	2,986	7,900
Class Specs Reviewed/Revised	55	59	50	36	50
Criminal & Rsdncty Invest	748	721	675	412	528
CS-4'S Reviewed	3,110	3,535	1,500	1,844	2,500
Employment Investigations	31,317	23,959	28,000	12,880	28,000
Examinations Announced	300	248	180	120	190
Fingerprinting	420	400	450	325	350
Positions Audited	16	28	10	17	10
Psychological Testing	888	375	600	154	500

COURTS



COURTS

Once New York State assumed control of the Courts, the State granted employees who worked in the system the right to remain in the County's health insurance plan. Consequently, this expense is in the County Budget for which the State reimburses the County. The difference between the expense in the Operating Budget and the amount reimbursed by New York State represents Retiree Health Insurance Premiums paid by the County on behalf of Retirees of the Court System who retired prior to the State taking over the Court System.

2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for the Court is \$1.2 million, an increase of \$67,055 or 5.7%, primarily due to higher Health Insurance Premiums. The related State reimbursement is \$1.1 million, which is flat compared to the 2018 Projection.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
	EXP AB - FRINGE BENEFITS	1,046,738	1,167,636	1,167,636	1,234,691
	EXP Total	1,046,738	1,167,636	1,167,636	1,234,691
	REV SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,023,248	1,074,276	1,074,276	1,023,248
	REV Total	1,023,248	1,074,276	1,074,276	1,023,248

DISTRICT ATTORNEY



OFFICE OF THE DISTRICT ATTORNEY

The District Attorney is ultimately responsible for all criminal and minor offense prosecutions that occur within the courts of Nassau County. To this end, the office regularly interacts with over twenty-five law enforcement agencies that operate within the County borders, as well as countless law enforcement agencies based outside the County, and brings criminal charges to the various courts with jurisdiction in and over Nassau County, including the City Courts of Long Beach and Glen Cove, the Nassau County District Court, the Nassau County Supreme Court, the Nassau County Court, the Appellate Division, and the New York State Court of Appeals.

The U.S. Department of Justice's Bureau of Justice Statistics ranks Nassau County as the 32nd largest criminal jurisdiction in the United States. Accordingly, the Nassau County District Attorney's Office is one of the largest prosecutor's offices in the nation. With nearly 400 full-time staff members, the District Attorney's Office prosecutes approximately 30,000 cases each year, ranging from misdemeanor theft, assault, weapons, drugs, and vandalism offenses to felony homicides, sex assaults, robberies, burglaries, and vehicular manslaughter. It also proactively investigates violent gang networks, organized crime enterprises, complex embezzlement schemes, government corruption, sophisticated white-collar frauds, and cybercrime, among a multitude of other categories. Beyond prosecution, however, the District Attorney's Office also undertakes a myriad of crime prevention, civil forfeiture, youth outreach, victim relations, and community affairs programs. As it is responsible for such a broad array of services, the District Attorney's Office has been carefully and thoughtfully divided into various service departments, each specializing in a field of criminal investigation, prosecution, or community relations.

OFFICE MANAGEMENT

The District Attorney administers the Office with an executive staff, comprised of the Chief Assistant District Attorney, the Chief Administrative Officer, the Counsel to the District Attorney, and Executive Assistant District Attorneys for Major Case, General Litigation, Investigations, Conviction Integrity, and Special Investigations. The Office has been structured into six operational divisions.

MAJOR CASE DIVISION

The Major Case Division is responsible for the prosecution of the most severe crimes committed in Nassau County. It is comprised of four bureaus, each of which is overseen by a respective Bureau Chief. The Executive Assistant District Attorney for Major Cases heads the Division and reports to the Chief Assistant District Attorney.

- **Major Offense Bureau** investigates and prosecutes homicides and other serious violent felonies committed within Nassau County.
- **Special Victims Bureau** prosecutes all sex crimes, domestic violence cases, human trafficking, elder abuse, disabled abuse, and child abuse cases.
- **Vehicular Crimes Bureau** prosecutes drunk, drugged, and reckless driving, vehicular assaults, and vehicular homicides.

DISTRICT ATTORNEY



- **Special Operations, Narcotics and Gangs Bureau** handles the investigation and prosecution of all major narcotics distribution rings, weapons trafficking, and gang operations in Nassau County.

GENERAL LITIGATION DIVISION

The Litigation Division is responsible for the prosecution of criminal cases in the various courts of Nassau County. It is comprised of five bureaus, each of which is overseen by a respective Bureau Chief. The division is headed overall by the Executive Assistant District Attorney for General Litigation, who reports to the Chief Assistant District Attorney.

- **County Court Trial Bureau** prosecutes felony cases (i.e., crimes designated by law for which a court may impose a sentence in excess of one year). Examples of felonies handled by this bureau include burglary, robbery, grand larceny, identity theft, forgery, assault, and weapons possession. It contains the Hate Crimes Unit, which vigorously investigates and prosecutes any hate crime or bias-related incident occurring in Nassau County.
- **District Court Trial Bureau** prosecutes all misdemeanor cases (i.e., crimes designated by law to be punishable by imprisonment not to exceed one year) and non-criminal offenses (i.e., violations and traffic infractions). The Bureau staff also is responsible for the Arraignment Part, which is open seven days a week, 365 days a year, to ensure that a judge promptly arraigns individuals arrested for all crimes, including felonies, and is additionally responsible for staffing the City Courts of Long Beach and Glen Cove.
- **Early Case Assessment Bureau**'s primary responsibility is to assess and analyze charges at the arrest-stage of a criminal prosecution. The Bureau coordinates with the County's many police agencies to ensure that in every arrest, the District Attorney files a legally sufficient charge and contacts witnesses and victims at the earliest possible time. Additionally, the Bureau is responsible for staffing a 24-hour desk that allows for around-the-clock communication between the District Attorney's staff and members of Nassau County's law enforcement community.
- **Felony Screening Bureau** evaluates felony arrests made by the various county law enforcement agencies to determine whether the District Attorney can and should prosecute a case as a felony in the courts of Nassau County.
- **Grand Jury Bureau** presents felony cases to the Nassau County Grand Jury for indictment. It is further responsible for handling all fugitive and extradition proceedings.
- **Specialized Courts.** The District Attorney staffs and participates in a number of specialized court programs in order to bring about custom-track prosecutions that focus more so on the type and degree of offender, rather than the type and degree of offense. The Specialized Courts in Nassau County include Veterans Court, Mental Health Court, Human Trafficking Court, Adolescent Diversion Part, Youth Court, Judicial Diversion Part, and the DWI Parts.
- **Warrant Desk:** The Warrant Desk has 24/7/365 responsibility for drafting applications for search and arrest warrants and other court orders on behalf of law enforcement organizations.

DISTRICT ATTORNEY



INVESTIGATIONS DIVISION

The Investigations Division is responsible for the investigation of complex criminal activity in Nassau County and the prosecution of the resultant cases. It is comprised of six bureaus and two independent units, each of which is overseen by a respective Bureau or Unit Chief. The division is headed overall by the Executive Assistant District Attorney for Investigations, who reports to the Chief Assistant District Attorney.

- **Financial Crimes Bureau** investigates and prosecutes complex, sophisticated and substantial financial crimes including identity theft, loan fraud, credit card fraud, check fraud, bank fraud, financial internet fraud, insurance fraud, welfare fraud, Medicaid fraud, immigrant fraud, workers' compensation fraud, home improvement fraud, embezzlement, extortion, unlicensed practice of professions, unemployment fraud, tax fraud, trademark counterfeiting, and the creation and use of fraudulent identification and other forged documents. The Bureau is subdivided into three specialized units: The Public Assistance Fraud, Environmental Crimes, and Vehicle Theft and Fraud. The Public Assistance Fraud Unit focuses on frauds perpetrated by recipients of various government assistance programs, including Medicaid, welfare, food stamps, and child care: The Environmental Crimes Unit focuses on crimes involving air, land and water contamination resulting from illegal dumping, storage, and transportation of hazardous or toxic chemicals or materials, as well as other crimes which damage the ecosystem of the County: The Vehicle Theft and Fraud Unit targets frauds implicating automobiles and liability insurance.
- **Public Corruption Bureau** uncovers and prosecutes corruption in Nassau County. The Bureau handles cases involving political corruption, police misconduct, school and special district fraud, crimes committed at the jail, as well as crimes committed by employees of public entities who abuse their positions.
- **Rackets and Enterprise Crime Bureau** investigates and prosecutes systematic criminal activity committed by organized crime and criminal enterprises. The Bureau's cases include enterprise corruption, extortion, coercion, gambling, money laundering, bribery, and violations of the New York prevailing wage law. Additionally, the Bureau contains two specialized units: the Labor Unit and the Money Laundering and Cyber Crime Unit.
- **Civil Forfeiture Bureau** secures the forfeiture of vehicles and other personal property used as instrumentality of a crime. It is also the Civil Forfeiture Bureau's responsibility to prepare and submit requests for Federal asset forfeiture sharing and to ensure the deposit and dispersal of forfeited proceeds and the liquidation of other items forfeited through its efforts. The Bureau is additionally responsible for effecting the eviction of tenants using rental property to operate any illegal business.
- **Criminal Complaint Unit** serves as an "open door" to the District Attorney's office. The Unit is available to assist the public in filing criminal complaints, both written and in person. This Unit will provide an initial assessment of the complaint for possible criminality and, if appropriate, forward the matter for follow-up to one of the investigative bureaus within the Office. If a case is not appropriate for the Office, the Criminal Complaint Unit will refer the complainant to the appropriate agency or office.

DISTRICT ATTORNEY



- **Animal Crimes Unit** investigates and prosecutes criminal offenses perpetrated against animals, including dogfighting, cockfighting, severe torture, criminal neglect, hoarding, illegal possession of wildlife, and competitive animal abuse.
- **Investigations Bureau** is responsible for the field and forensic operations of the Investigation Division. It is staffed by Special Investigators, Financial Investigators, and other technical specialists.

CONVICTION INTEGRITY DIVISION

The District Attorney's Office devotes significant resources to ensure it legally and properly obtains criminal convictions. To that end, the Office maintains an elite Appeals Bureau and a Conviction Integrity Unit, which collectively report to the Executive Assistant District Attorney for Conviction Integrity, who reports to the Chief Assistant District Attorney.

- **Appeals Bureau** primarily handles the appeals afforded to defendants adjudicated guilty of crimes prosecuted by the Office. This litigation can take place at every level of the State and Federal court system, and oftentimes occurs many years after the conviction and sentencing of a defendant. This Bureau also serves an important role in advising Assistant District Attorneys on legal issues throughout the investigative and trial stages of a case. Bureau staff also supervises the Mental Health Unit.
- **Conviction Integrity Unit** reviews and thoroughly investigates post-conviction claims of innocence. The Unit also keeps apprised of developments in forensic science, which could affect the use, import, or interpretation of evidence in past cases.

ADMINISTRATION DIVISION

The Administration Division is responsible for all administrative aspects of office management, and is comprised of the Office of Technology Services, the Department of Office Services, Human Resources, and the Process Bureau. The Chief Administrative Officer heads the Division and reports to the Chief Assistant District Attorney.

- **Office of Technology Services** is responsible for the information technology utilized by the office, including hardware and software applications. It is also responsible for system security and the various communication platforms employed by the office.
- **Department of Office Services** is responsible for office supply, fiscal administration, budget preparation, contracting, billing, and payroll services.
- **Human Resources** is responsible for personnel services.
- **Process Bureau** is primarily responsible for service of process, archiving, and interdepartmental file transfers.

COMMUNITY RELATIONS DIVISION

The Community Relations Division of the Office is comprised of the Office of Community Affairs, the Office of Immigrant Affairs, the Office of Youth Development, the Office of Reentry Programming, the NCDA Recruitment Program, and all associated outreach functions and committees. Collectively, these office sections are responsible for community initiatives

DISTRICT ATTORNEY



undertaken by the Office, and the District Attorney tasks them with reducing crime, enhancing public safety, and improving the quality of life for County residents. The division is headed overall by the Deputy Executive Assistant District Attorney for Community Relations, who reports to the Executive Assistant District Attorney for Major Cases.

- **Office of Community Affairs** manages various community relations programs and serves as the primary point of contact for community partnership requests. The Office operates community forums such as the Heroin Prevention Task Force and the Long Island Youth Safety Coalition. It also organizes school outreach assemblies, lectures, and programs, including the “Not My Child” Heroin Education Program, the “Choices and Consequences” Safe Driving Program, the Smart Social Media and Anti-Bullying Workshop, and the “Street Encounter” Police Interaction Program. Finally, the Office of Community Affairs coordinates youth programs such as the Molloy College Summer Camp, the Long Island Youth Mentoring Program, and Project Safe Neighborhood.
- **Office of Immigrant Affairs** helps Nassau County’s large immigrant or foreign-born population navigate the criminal justice system, encouraging immigrants to cooperate with law enforcement, and providing aid to limited-English speakers who are witnesses to or victims of crimes.
- **Office of Youth Development** is primarily responsible for the NCDA Youth Court, which provides young people (ages 11-17) who have committed non-violent crimes with the opportunity to take responsibility for their actions, serve their community, and learn character and career-building skills. The Youth Court program recruits high school students from across the County for the roles of prosecution and defense advocates, as well as bailiff and clerk. Students volunteer for community service credit, college application building, or a letter of recommendation to a future employer, but many volunteer purely out of an interest in the criminal justice system. Besides these inducements, the Office gives high school students the opportunity to have law students mentor them at the Maurice A. Deane School of Law at Hofstra University. The mentorship continues through the actual proceedings, where the law students will “second-seat” the high school advocates during the course of Youth Court. To round-out the cycle, the Youth Court Director administers an externship program at Hofstra Law School, for which the law student mentors receive credit and through which they become familiar with the process and benefits of Youth Court and other diversion programs.
- **Office of Reentry Programming**, which includes the NCDA Community Partnership Program (CPP), is measured by both educational and employment achievements, along with re-offense reduction, with the ultimate objective being an individual’s successful “re-entry” into the community in a productive, law-abiding manner. CPP provides re-entry services for conditionally-released defendants, accepting referrals from the Nassau County Probation Department and the New York State Department of Corrections and Community Supervision (DOCCS). Individuals (termed CPP’s “clients” or “program participants”) are selected for referral by these agencies based upon risk assessments, including lifestyle, gang affiliation, and support structure. All agency referrals are upon consent of a supervising prosecutor. Through its services to the court system, including post-release services, CPP strives to reduce the risk of re-offense, facilitate re-entry, and mitigate collateral consequences of criminal convictions where possible. Where applicable, results

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and achievements are reported back to referring agencies. CPP receives ancillary clientele from at-risk individuals in the local communities, as assessed by an assistant district attorney, a referring law enforcement agency, or both.

“SMART PROSECUTION” INITIATIVES

The NCDA maintains two specialty “shops” for smart prosecution initiatives, which fall under the direct supervision of the Deputy Executive ADA for Litigation Operations. Collectively, these contingents are responsible for ensuring office resources are most appropriately expended to reduce crime rates in Nassau County.

- **Crime Strategies Unit** employs an Intelligence-Driven Prosecution model to reduce crime; identifying individuals who are responsible for a disproportionate amount of crime in Nassau County and then providing the intelligence-based support for their prosecutions. The unit is comprised of analysts from the NCDA, the New York National Guard, and the High Intensity Drug Trafficking Area (HIDTA) program.
- **Office of Alternative Sentencing and Programming** oversees alternative-to-incarceration prosecution options for adjudicating felony and misdemeanor cases in Nassau County, where pending cases are permitted upon court, defense, and prosecutor consent to be diverted to a self-sufficiency program curriculum that addresses facets of education, vocational training, child and family care, and life stabilization. The office was designed to serve three specific functions: it identifies and assesses program partners for inclusion in the NCDA alternative sentencing catalogue, it formulates and maintains office-wide alternative sentencing policies, protocols and contracts, and (3) it uses data-driven analytics and other quality assurance tools to ensure that only the most effective programs are utilized by NCDA prosecutors.

GOALS

- Fairly, efficiently, and ethically prosecute all offenses occurring within Nassau County.
- Secure just convictions through the plea, trial, and appellate processes.
- Achieve across-the-board reduction in Nassau County crime rates through application and oversight of comprehensive crime prevention strategies.
- Investigate criminal activity and enterprises both proactively and in coordination with federal, state, and local law enforcement partners.
- Promote public confidence in the criminal justice system through transparency, accountability, responsiveness, and impartiality.
- Provide professional guidance and essential services to crime victims.

OBJECTIVES

- Leverage the full potential of 21st century technology to detect, disrupt, and eliminate massive criminal enterprises.
- Enhance communication and coordination between law enforcement partners.
- Target key criminal infrastructure through continued application of intelligence-based prosecution initiatives.

DISTRICT ATTORNEY



- Advance “custom-track” prosecutions through Nassau’s numerous specialized court programs in order to address the underlying issues at the heart of each crime.
- Enhance community outreach programs in order to reduce criminal justice contact, re-offense, addiction, quality of life crime, and major index crime.
- Expand and strengthen mechanisms for public reporting of criminal activity.
- Develop and maintain ongoing dialogue with all Nassau residents, regardless of cultural, national, religious, economic, and linguistic differences, to foster compassion and trust
- Implement nationwide best practices in matters of discovery, forensic investigation, litigation, analytics, and conviction integrity.
- Attract and retain premier office staff with sustained recruitment initiatives.

2019 BUDGET HIGHLIGHTS

The Office of the District Attorney requested an increase in the budget that would enable the office to modernize, expand, and retain qualified staff. The District Attorney has been subsisting at turn-of-the-century staffing levels while the court system, the profession of prosecution, the technological sophistication of crime, and the array of crimes have all broadened in scope. In 2001, the District Attorney had an allocation of 169 ADAs to staff nine bureaus; in 2016, it received an allocation of 178 ADAs to staff fifteen bureaus. Based on the case made by the NCDA, the Administration agreed to increase the level of funding over a two-year period, which will increase the District Attorney’s ability to fill its numerous vacant positions, increase retention and grow the office to the appropriate levels.

The expenses for the Office of the District Attorney for the 2019 Proposed Budget are \$45.3 million, approximately \$2.3 million or 5.4% higher than the 2018 Projection. The 2019 Salaries, Wages & Fees appropriation of \$42.7 million is a \$2.0 million or 4.8% increase from the 2018 Projection, primarily due to adjustments for non-union employees such as Assistant District Attorneys (ADA) to comparable jurisdictions, as well as current labor agreements and an IPBA contract award.

The 2019 Proposed Budget funds \$2.5 million in Other Than Personal Services (OTPS), a 14.6% increase from the 2018 Projections due to the New York Prosecutors Training Institute (NYPTI) assessment, investigative telecommunications, and membership fees.

Revenues for the Office of the District Attorney in the 2019 Proposed Budget are \$664,808, which is a 9.1% decrease from the 2018 Projections

DISTRICT ATTORNEY



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	37,789,921	41,602,991	40,715,850	42,708,360
	BB - EQUIPMENT	47,285	61,833	61,833	65,500
	DD - GENERAL EXPENSES	870,856	894,938	894,938	1,102,000
	DE - CONTRACTUAL SERVICES	1,447,946	1,289,610	1,289,610	1,407,079
EXP Total		40,156,007	43,849,372	42,962,231	45,282,939
REV	BF - RENTS & RECOVERIES	54,785	0	66,686	0
	BH - DEPT REVENUES	1,761	2,000	2,000	1,000
	BJ - INTERDEPT REVENUES	269,380	301,015	301,015	301,015
	BW - INTERFUND CHARGES REVENUE	275,000	250,000	250,000	250,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	35,651	35,000	35,000	36,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	76,793	76,793	76,793
REV Total		713,370	664,808	731,494	664,808

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	131	131	132
	IPBA	33	34	34
	ORDINANCE	210	212	218
	ELECTED	1	1	1
Full-Time Total		375	378	385
Part Time		10	9	10
Part Time Total		10	9	10



BOARD OF ELECTIONS

The Board of Elections is responsible for registering voters, maintaining their records, and conducting presidential primaries, Federal non-presidential primaries, State primaries, County primaries, and general elections, as well as special elections called by the Governor or the County Executive. In addition, the Board supplies voting machines and data, and assists in ballot preparation for Village, School District, and Special District elections. The Board conducts or assists in administering approximately 200 elections annually Countywide. The Board also oversees all functions necessary for compliance with the Election Law, including use of the New York State Board of Elections Statewide Database and the New York State Department of Health records to remove duplicate voter registrations. The Nassau County Board of Elections adheres to all mandated Federal and State laws and regulations.

GOALS

- Comply with the New York State Election Law and the mandates required by the 1995 National Voter Registration Act (NVRA) and the 2002 Help America Vote Act (HAVA)
- Prepare for and implement required changes mandated by the Federal government
- Continue to implement changes which have become necessary due to newly instituted State law that prohibits the use of lever voting machines
- Conduct bi-partisan electronic voting machine demonstrations and voter registration forums for high schools and civic organizations in an effort to increase voter turnout
- Implementation of cybersecurity plan to ensure security of New York State's election infrastructure as set forth by the New York State Board of Elections and Department of Homeland Security

OBJECTIVES

- Educate and train Board of Elections staff, including approximately 5,000 election inspectors, to comply with new Federal mandates and provide the best possible assistance to voters
- Continue the public education program regarding the use of the electronic voting machine system, that began in 2010, by utilizing media advertisements, pamphlets, and other methods, as well as public forums conducted throughout the County
- Make adjustments and improvements to County polling sites so that they are accessible to all voters as per the requirements and regulations set forth in Federal law and by the United States Department of Justice
- Maintain, test, and ensure the accuracy of electronic voting machines and HAVA required ballot marking devices
- Ensure that new residential units and voters within the County are reflected in the correct election districts

BOARD OF ELECTIONS



- Update and enhance the Board's website and develop using social media platforms to inform voters and potential voters of registration deadlines as well as election dates

2019 BUDGET HIGHLIGHTS

The expenses for the Board of Elections in the 2019 Proposed Budget are \$19.1 million, a 8.2% increase from the 2018 Projection. Salaries, Wages & Fees is \$16.2 million, a 7.8% increase from the 2018 Projection. The 2018 salary increase is partially due to an increase in seasonal salary expense.

Other Than Personal Services (OTPS) is \$2.8 million, a 10.3% increase from the 2018 Projection mainly due to an increase in General Expenses.

The revenues for the Board of Elections in the 2019 NIFA Proposed Budget are \$190,000; which remains flat from the 2018 Projections.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	14,863,257	14,660,356	15,106,559	15,841,836
	BB - EQUIPMENT	70,667	67,969	67,969	58,081
	DD - GENERAL EXPENSES	1,455,303	1,948,246	1,948,246	2,253,290
	DE - CONTRACTUAL SERVICES	439,097	542,401	542,401	513,087
EXP Total		16,828,325	17,218,972	17,665,175	18,666,294
REV	BF - RENTS & RECOVERIES	181,850	120,000	120,000	150,000
	BH - DEPT REVENUES	32,289	70,000	70,000	40,000
	BW - INTERFUND CHARGES REVEN	16,572	0	0	0
REV Total		230,712	190,000	190,000	190,000

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	136	130	131
	ORDINANCE	21	23	24
Full-Time Total		157	153	155
Part Time		0	42	0
Part Time Total		0	42	0
Seasonal		0	36	0
Seasonal Total		0	36	0



OFFICE OF EMERGENCY MANAGEMENT

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

The professional staff of men and women in OEM work with officials on the Federal, State, and local levels to strengthen Nassau County's ability to mitigate, prepare for, respond to, and recover from all hazards including natural disasters, acts of terrorism, and public-health incidents. To achieve these ends, OEM's daily focus is on activities surrounding planning and preparedness.

OEM is the recipient of several federally-funded Homeland Security grants and is responsible for their administration. The intent of these grants, in accordance with Presidential Preparedness Directive 8, is to keep the nation safe from harm and resilient when struck by hazards, such as natural disasters, acts of terrorism, and pandemics. In this regard, OEM partners with other County agencies focusing on hazard planning, preparedness, response, and/or recovery. OEM distributes grant funding to these agencies to accomplish targeted projects aimed at increasing the County's overall hazard preparedness, response, and/or recovery capabilities. In addition to submitting grant applications and quarterly progress and fiscal reports, OEM monitors the activities and expenses supported by the grants.

OEM manages a warehouse with critical emergency supply stores to assist the citizens of the County in the event of a local or regional disaster. The Office also contracts with a vendor to supply the County with an Emergency Notification System used to contact County residents in the event of an emergency or for advisories.

OEM oversees the administration of the Community Emergency Response Team (CERT) program, which educates volunteers in disaster preparedness and trains them in basic disaster response skills, such as fire safety, light search and rescue, team organization, and disaster medical operations. CERT has trained over 1,700 people in disaster response and awareness. CERT will continue to develop trained team members so that the County is ready to support the community in a disaster.

GOALS

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

- Act as the coordinating agency during an incident or emergency, facilitating communication and activities between local, County, State, and Federal government agencies and other public and private organizations



- Continue to provide emergency management training to staff members to include National Incident Management System (NIMS), Incident Command System (ICS) and position specific training relevant to Incident Management Assistance Teams (IMAT)
- Continue to review and, as necessary, revise existing emergency plans including the County's Hazard Mitigation Plan and Comprehensive Emergency Management Plan
- Continue to manage the County's emergency notification (reverse 911) system
- Continue to provide targeted funding to County agencies performing duties relevant to the objectives and guidance stated in the Homeland Security Grant Programs the Office administers
- Increase public awareness of hazard preparedness through frequent updates of information on the County's website, other social media, public service announcements on broadcast TV and radio, presentations of information at local Town Halls and civic group meetings, publication/distribution of readiness brochures, and the organization and operation of community events
- Continue to enhance the capabilities of the new Emergency Operations Center (EOC) to keep pace with technological advances in communications and incident management
- Continue the procurement of commodities for the Nassau County stockpile that include, but are not limited to, cots, special needs cots, portable toilets, disposable clothing, meals ready to eat, bottled water, tarps and pet shelter supplies
- Recruit and train additional volunteers for the Citizens Corps Program who will be trained to assist OEM during emergency operations including assisting the Red Cross in the administration and management of emergency shelters (general population, special needs, and pet shelters)
- Work with adjacent county and city jurisdictions to establish a regional approach to all hazard planning, mitigation, preparedness, response, and recovery

OBJECTIVES

- Identify, assess, and prioritize local and regional vulnerabilities to emergencies or disasters and the resources available to prevent, protect against, mitigate, respond to, and recover from incidents
- Ensure the County and local governments will take necessary actions to prevent and mitigate the effects of disasters and be prepared to respond to and recover from them when an emergency or disaster occurs
- Provide for the utilization of all available public and private resources to protect against and deal with an emergency or threatening situation
- Provide for the utilization and coordination of State and Federal programs to assist victims of disaster and prioritize responses to the needs of the elderly, disabled, poor and other groups that may be especially affected
- Provide for the utilization and coordination of State and Federal programs for recovery from emergency or disaster situations with particular attention to the development of mitigation action programs

EMERGENCY MANAGEMENT



2019 BUDGET HIGHLIGHTS

Expenses for the Office of Emergency Management (OEM) in the 2019 Proposed Budget are \$895,186, an increase of \$283,435 compared 2018 Projection. The 2019 Proposed Budget provides additional staff and resources to assist with emergency preparedness.

Federal Aid for the Office of Emergency Management in the 2019 Proposed Budget is \$480,012. The County receives Federal Aid as a pass-thru via New York State that reimburses the County for incurred eligible expenses.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	613,874	944,234	606,133	886,614
	DD - GENERAL EXPENSES	4,491	5,618	5,618	8,572
EXP Total		618,365	949,852	611,751	895,186
REV	BF - RENTS & RECOVERIES	305,514	0	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	480,012	480,012	480,012
REV Total		305,514	480,012	480,012	480,012

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	6	4	5
	ORDINANCE	3	2	3
Full-Time Total		9	6	8
Part Time		1	0	1
Part Time Total		1	0	1

PERFORMANCE MANAGEMENT

EMERGENCY MANAGEMENT



PERFORMANCE MANAGEMENT

Office of Emergency Management			
Category	Performance Measures	Description	Goal Statement
Public Safety	Communications Tests	Represents the number of radio tests performed on a weekly and a bi-monthly basis.	Enhance inter-operational communications for Nassau County and assure readiness.
Public Safety	Grants Awarded to OEM	Includes the number of competitive grants identified and awarded to the Office of Emergency Management.	Be aware of grant announcements, follow guidelines and create appropriate applications.
Public Safety	OEM Employee Training	Includes the number of training classes and exercises OEM staff attend. Emergency preparedness requires ongoing training to keep employees up to date with emerging trends and working knowledge of new and existing plans.	Have staff maintain operational knowledge and skills related to emergency response and preparedness.
Public Safety	OEM EOC Testing	Includes the number of equipment tests performed in the Emergency Operation Center (EOC).	Maintain operational capabilities in the EOC.
Public Safety	Recruited Volunteers	Includes the number of volunteers recruited into the CERT (Community Emergency Response Team) program.	Continue development of a comprehensive Disaster Recovery Plan which includes the use of volunteers to fulfill surge requirements.
Public Safety	Training-ICS	Includes the number of high level Nassau County Executive staff trained in ICS (the Incident Command System) in addition to CERT (Community Emergency Response Team) volunteers trained in ICS.	To train high level Nassau County executive staff and CERT (Community Emergency Response Team) volunteers in the Incident Command System.

Office of Emergency Management					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 2Q YTD Actual	2019 Target
Communications Tests	52	52	52	26	52
Grants Awarded to OEM	4	3	2	2	3
OEM Employee Training	20	35	20	10	20
OEM EOC Testing	12	12	12	6	12
Recruited Volunteers	130	123	100	35	100
Training-ICS	856	795	200	400	200



FIRE COMMISSION

The Nassau County Fire Commission is the primary liaison between County government and the seventy-one fire departments that comprise our Nassau County Fire Services. The Fire Commission's three main components include the Nassau County Fire Marshal's Office, Nassau County Fire Communications, and Nassau County Fire/Police EMS Academy. Within these components, are the following divisions and special units which work both independently and collaboratively to ensure the public's safety.

FIRE INVESTIGATION DIVISION

The Fire Investigation Division of the Nassau County Fire Marshal's Office is responsible for the investigation of fires within the County. The mission of the Division is to offer the finest technical and investigative assistance available in determining the exact origin and cause of fires. The Fire Commission investigates fires in cooperation with the Nassau County Police Department Arson/Bomb Squad, located in the Fire Marshal's Office, as well as with State and Federal law enforcement agencies. Working in close contact with both private investigators and insurance companies as well as the Nassau County District Attorney's Office, the Bureau strives to explore every aspect of an investigation.

INDUSTRIAL INSPECTION DIVISION

The Industrial Division is responsible for inspecting all industrial occupancies within the County. The Division reviews and approves system plans for fire alarms, fire and smoke detection systems, fire sprinkler systems, fire stand pipes, application of flammable finish facilities, automatic extinguishing systems, flammable gas facilities, fire pumps, and emergency generators. In addition, the Division conducts testing and issues certificates of fitness to individuals involved in the handling of propane, those performing cutting and welding, and those installing or maintaining fire sprinkler systems.

HAZARDOUS MATERIALS DIVISION

The Fire Marshal's Hazardous Materials Emergency Response Division (Haz-Mat) supports the seventy-one fire departments in Nassau County, twenty-four hours a day, seven-days a week.

The Division responds to emergencies involving hazardous substances. Members of the Division utilize specialized equipment to identify, monitor, control, and mitigate spilled or released materials, which may cause harm to the public or the environment. The Division renders direct assistance to the village police departments, the Nassau County Health Department, the public, and neighboring jurisdictions. It also assists the New York State Department of Environmental Conservation as its "Delegated Agent" in Nassau County.



GENERAL INSPECTION DIVISION

The General Inspection Division is responsible for inspecting all public assembly occupancies within the County. The Division reviews and approves automatic fire extinguishing systems, exhaust hoods and ducts, fire sprinklers and standpipe systems, and fire alarm and fire detection systems equipment where required by code in such occupancies. To ensure fire safety, it also inspects all places of public assembly, such as restaurants, theaters, places of worship (those without schools or daycare centers), recreational/amusement facilities and businesses, and mercantile establishments.

SPECIAL FACILITIES UNIT

This Unit operates as a part of the General Inspection Division and is responsible for inspecting and promoting overall fire safety in all hospitals, nursing homes, health-related facilities, correctional facilities, ambulatory care and surgical facilities, centers for the developmentally disabled, adult homes, group family homes, adult foster home facilities, and public and private schools.

PERMITS DIVISION

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

FIRE COMMUNICATIONS DIVISION (BUREAU OF FIRE AND RESCUE SERVICES)

The Fire Communications Division provides complete dispatching service for forty-one Nassau County fire departments and four volunteer ambulance corps. It also provides back-up dispatching for an additional twenty-two Nassau County Fire Departments. This Division staffs the Fire Communications Center (FIRECOM) with personnel specially trained to handle emergency calls from the public, obtain critical incident information, ensure quick response, and, in many instances, provide lifesaving instructions to the caller while help is en route. FIRECOM utilizes the latest equipment to monitor emergency communications. The center also monitors Countywide, regional and national news events in real time, as well as weather, which may become a factor for first responders.

FIRE-POLICE EMERGENCY MEDICAL SERVICES (EMS) ACADEMY

The Nassau County Fire-Police EMS Academy (FPA) is a fully accredited emergency medical training facility, responsible for meeting the instructional needs of Nassau County's pre-hospital EMS providers. A combination of full-time and part-time staff deliver both classroom and practical training year-round and prepare students (both new and requalifying) for required New York State

FIRE COMMISSION



licensing exams and certifications. The Fire-Police EMS Academy utilizes the latest training techniques and equipment to ensure it prepares medical first responders for any emergency.

GOALS

- Protect the lives and property of the public through fire safety code enforcement
- Protect the lives of firefighters by reducing the amount of fire instances
- Provide expert technical assistance to the fire service in agencies to accomplish their mission
- Educate the public to the dangers of fire and the importance of fire prevention
- Promote economic development through cooperation with builders and contractors

OBJECTIVES

- Inspect buildings for fire hazards to reduce the risk of fire incidents
- Inspect all life safety systems in buildings to ensure the proper protection of the public
- Ensure that regular and emergency exits are operating properly and free of obstructions
- Ensure that posted occupancy limits are not exceeded in public assembly occupancies
- Educate the public on fire safety through continued lectures, campaigns, and use of social media
- Through continued training, provide expert support services for Fire Service, including communications, hazardous materials response, fire investigation, and EMS instruction
- Provide architects, builders, and contractors, expert business services, project plan review, consultation, and acceptance tests on required new and modified life safety systems

2019 BUDGET HIGHLIGHTS

The expenses for the Fire Commission in the 2019 Proposed Budget are \$24.9 million, a 0.7% increase from the 2018 Projection. Salaries, Wages & Fees are \$10.5 million, a 2.2% increase from the 2018 Projection, primarily due to the provision of additional Fire Marshals. Fringe Benefit costs total approximately \$6.3 million, a 4.2% increase from the 2018 Projection which is attributable to an increase in health insurance and pension costs.

Other Than Personal Services (OTPS) expenses in the 2019 Proposed Budget are \$4.7 million, a 6.1% decrease from the 2018 Projection mainly due to decreases in Equipment and Contractual Services.

The revenues for the Fire Commission in the 2019 Proposed Budget are \$24.9 million, which is a decrease of \$173,088 from 2018 Projection due to the cyclical nature of Fire Commission permit expirations and renewal fee collections.

FIRE COMMISSION



FCF - FIRE COMMISSION FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	10,954,321	10,424,596	10,291,494	10,514,692
	AB - FRINGE BENEFITS	5,689,625	6,159,843	5,999,676	6,252,892
	BB - EQUIPMENT	62,798	84,021	84,021	33,056
	DD - GENERAL EXPENSES	152,278	188,806	188,806	197,800
	DE - CONTRACTUAL SERVICES	4,668,088	4,540,863	4,786,468	4,517,486
	Expenses Excluding Interdepartmental Transfers	21,527,110	21,398,129	21,350,464	21,515,926
	Interdepartmental Transfers	3,264,100	3,345,682	3,345,682	3,357,201
	Expenses Including Interdepartmental Transfers	24,791,210	24,743,811	24,696,146	24,873,127
REV	BE - INVEST INCOME	3,555	0	2,654	0
	BF - RENTS & RECOVERIES	13,212	0	0	0
	BH - DEPT REVENUES	7,845,966	8,900,600	9,200,350	8,200,600
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	IF - INTERFUND TRANSFERS	257,510	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	150,840	180,000	180,000	180,000
	TL - PROPERTY TAX	16,115,436	15,258,520	15,258,520	16,087,836
	Revenues Excluding Interdepartmental Transfers	24,791,210	24,743,811	25,046,215	24,873,127
	Interdepartmental Transfers	0	0	0	0
	Revenues Including Interdepartmental Transfers	24,791,210	24,743,811	25,046,215	24,873,127

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	96	84	88
Full-Time Total		96	84	88
Part Time		35	32	36
Part Time Total		35	32	36

FIRE COMMISSION



PERFORMANCE MANAGEMENT

Fire Commission			
Category	Performance Measures	Description	Goal Statement
Public Safety	% Fire Investigations Closed	Includes the percentage of fire investigations conducted in which the original cause of the fire was successfully determined.	Provide expert service to the 71 fire departments and protect the citizens throughout the County by investigating undetermined, suspicious and incendiary fires and bringing to justice those responsible for the crime of arson.
Public Safety	Emergency Light Tests	Includes the number of Emergency Light Systems tested, whether the light is supplied by battery packs or stand-by Generators.	Increase the safety of the public throughout the County by better insuring that in cases of power failure/blackout, places of public assembly will be properly illuminated to allow the public to egress.
Public Safety	Fire Alarm Permits	Includes the number of Fire Alarm permits processed for fire alarm systems installed.	Protect the lives and property of the public from fire by ensuring that fire alarms systems are installed properly and maintained in order to operate properly and to prevent false alarms.
Public Safety	General Inspections	Includes the number of general building inspections conducted.	Inspect buildings for fire hazards to reduce the risk of fire incidents through quality inspections.
Public Safety	Holiday Safety Inspections	Includes the number of holiday safety inspections conducted.	Protect the lives and property of the public from fire in mercantile occupancies with emphasis on inspections during the high volume shopping months of October through December.
Public Safety	Night Safety Inspections	Includes the number of night safety inspections conducted.	Protect the lives and property of the public from fire in public assembly occupancies by insuring that exits are maintained open and clear and that the occupancy is not overcrowded.

Fire Commission					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% Fire Investigations Closed	82.4%	82.4%	85.0%	77.2%	85.0%
Emergency Lighting Tests	2,539	2,403	2,000	1,287	2,000
Fire Alarm Permits	20,944	19,542	14,500	11,002	15,000
General Inspections	4,424	4,221	4,000	1,955	4,000
Holiday Safety Inspections	171	378	250	0	300
Night Safety Inspections	584	241	300	211	250



DEPARTMENT OF HEALTH

The Nassau County Health Department vision is to lead a public health system that works to create healthy communities. Our mission is to promote and protect the health of all who live, work and play in Nassau County. These ideals led the Department to be recognized by the National Association of City and County Health Officials (NACCHO) as the 2018 “Local Health Department of the Year.”

DIVISION OF HEALTH ADMINISTRATION

Administration provides overall leadership and direction of the Department, as well as administrative support, fiscal management, staff development, management of human resources, information technology, and public information.

DIVISION OF MINORITY HEALTH AND SOCIAL HEALTH INITIATIVES

This Division works to eliminate health disparities and ensure health equity and social justice.

DIVISION OF ENVIRONMENTAL HEALTH

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

DIVISION OF PUBLIC HEALTH LABORATORIES

The Laboratory provides services to assess and protect the residents of Nassau County against environmental health risks including but not limited to water, water supply, and mosquito testing.

DIVISION OF COMMUNITY AND MATERNAL CHILD HEALTH SERVICES

This Division administers, and coordinates activities designed to protect the health and well-being of communities and the childbearing families living in them. Its major programs are:

- **Women, Infants, and Children Supplemental Nutrition and Education Program (WIC)** provides food vouchers to over 5,500 low-income women and children in Nassau County. The Department operates two community-based WIC centers in the County.
- **Perinatal Services Network** is a consortium of over 40 organizations with a shared commitment to improve birth outcomes.
- **Child Fatality Review Team** reviews unexpected or unexplained child deaths to gain a better understanding of the causes and makes recommendations to reduce future preventable child fatalities.



- **Childhood Lead Poisoning Prevention Program** provides case-management/screening services to all children with elevated blood lead levels and educational services to community groups.
- **Hewlett House** is a community-based learning resource center open to all without referral and at no cost. Hewlett House offers the basic components of therapy and support for individuals and families experiencing a cancer diagnosis.

Office of Children with Special Needs

- **Children's Early Intervention Program (EI)** is an entitlement program that provides specialized services to children under age three with developmental delays. Child Find identifies infants at risk for physical and developmental delays as soon as possible after birth and ensures that these infants receive routine developmental surveillance and appropriate screenings.
- **Preschool Special Education Program** pays for educational and supportive services to special needs children age three to five. The program also oversees a Countywide transportation system for both EI and Preschool Programs.
- **Children with Special Health Care Needs Program (CSHCN)** is an information and referral service designed to assist families of children birth to 21 years who have serious or chronic physical, developmental behavior or emotional conditions.

DIVISION OF POPULATION HEALTH

- **Disease Investigation and Control** includes the Bureaus of Communicable Disease, HIV/STD, and Tuberculosis, which protect the public from the spread of these diseases through education, surveillance, reporting, contact investigation, immunization and outbreak control.
- **Epidemiology and Planning** is responsible for providing quality improvement through development of performance measures both within the Department and with contract service providers, in accordance with public health law and NYS DOH regulations. Innovations to improve efficiencies and outcomes are facilitated by this Division. The Division employs data analysis and epidemiologic methods to improve the Health Department's service to the community; participates in collaborative grants; and provides information to Nassau County residents through presentations and the Department's website. Demographic and health surveillance data contribute information necessary for the community health assessment, a community health improvement plan, and a strategic plan for the Department. This Division also coordinates accreditation activities.
- **Public Health Emergency Preparedness (PHEP)** utilizes CDC funding to upgrade the local health department's ability to effectively respond to a range of public health threats, including infectious diseases, natural disasters, and biological, chemical, nuclear, and radiological events. The PHEP Division manages the Health Desk at the Nassau County Office of Emergency Management. The Division is also responsible for directing all aspects of Nassau County's Medical Reserve Corps (MRC), which has

HEALTH DEPARTMENT



over 900 medical professional volunteers committed to support the Health Department's emergency response capability.

The Department receives more than \$11 million in grant funding in a variety of areas and is the grantee for the Federal Ryan White Part A funds to the Nassau-Suffolk Eligible Metropolitan Area EMA. New York State reimburses a minimum of 36% of Public Health and mandated expenditures.

GOALS

- Prevent environmental health hazards through assessment, regulation, and remediation while promoting healthy behaviors through education, outreach, and training
- Promote equal access in diverse cultural communities by addressing language barriers to ensure appropriate healthcare and allied services
- Develop and disseminate local health data
- Create innovative solutions to public health problems
- Protect the residents of Nassau County from the spread of communicable diseases

OBJECTIVES

- Develop an infrastructure to respond to natural and man-made disasters
- Investigate and control communicable diseases
- Insure public safety through certification, inspection, investigation, enforcement, and monitoring activities
- Improve the quality of life for residents through health education

2019 BUDGET HIGHLIGHTS

Expenses for the Health Department in the 2019 Proposed Budget are \$163.0 million, a 1.7% increase from the 2018 Projection. Salaries, Wages & Fees are \$15.5 million, a 9.2% increase from the 2018 Projection.

The 2019 Proposed Budget funds \$1.1 million in Other Than Personal Services (OTPS), a decrease of 1.9%. Preschool and Early Intervention services are budgeted at \$135.5 million, which is 1.0% increase with the 2018 Projection. This is to provide all services for the anticipated caseload level as authorized by school districts to approved applicants.

The 2019 Proposed Budget assumes the Health Department will realize \$85.7 million in revenue, a 4.5% increase from the 2018 Projection. This is primarily due to an increase in Medicaid fees realized for Early Intervention services.

HEALTH DEPARTMENT



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	16,240,004	15,530,561	14,257,323	15,574,385
	BB - EQUIPMENT	57,865	111,866	111,866	43,000
	DD - GENERAL EXPENSES	625,033	765,630	715,630	746,663
	DE - CONTRACTUAL SERVICES	305,093	326,478	326,478	342,353
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	5,415,730	5,780,939	5,780,939	5,780,939
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,875,965	134,500,000	134,147,650	135,500,000
EXP Total		162,519,690	162,015,474	160,339,886	162,987,340
REV	BC - PERMITS & LICENSES	6,295,826	6,010,840	6,010,840	6,010,840
	BD - FINES & FORFEITS	178,995	245,000	245,000	245,000
	BF - RENTS & RECOVERIES	407,865	200,000	200,000	200,000
	BH - DEPT REVENUES	5,203,505	3,485,700	3,485,700	4,486,000
	BW - INTERFUND CHARGES REVENUE	42,171	57,516	150,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,100,932	71,899,000	71,899,000	74,723,808
REV Total		87,229,294	81,898,056	81,991,056	85,723,164

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	168	153	172
	ORDINANCE	3	2	3
Full-Time Total		171	155	175
Part Time		13	10	17
Part Time Total		13	10	17
Seasonal		19	16	19
Seasonal Total		19	16	19

HEALTH DEPARTMENT



PERFORMANCE MANAGEMENT

Health Department			
Category	Performance Measures	Description	Goal Statement
Public Health	% Call Back Rsp-15 Minutes	Includes the percentage of Emergency Preparedness volunteers signed up for participation in the Nassau County quarterly call back drills who respond within 15 minutes. The drills are to prepare the volunteers in the event of a true public health emergency.	Obtain 100% participation in the Quarterly Call Back from Nassau County Volunteers.
Public Health	% CD Rpts Rsp-24 Hours	Includes the percent of priority communicable disease reports responded to within 24 hours.	Maintain rapid response to priority communicable disease reports (possible Bio-terrorism events).
Public Health	% Employees ICS Trained in each course, separately. Courses are 100, 200, 700 and 800.	Represents the percentage of total employees that have completed each, individual ICS 100, 200, 700 and 800 Training Course in order to prepare Staff to respond to a public health emergency. The Incident Command System (ICS) is a management system designed to enable effective and efficient domestic incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure.	As part of emergency preparedness, the goal of the Health Department is to have all employees trained in the ICS system.
Public Health	% HIV Partners Contacted	Includes the percent of partners of Human Immunodeficiency Virus (HIV) positive cases contacted and notified of possible infection. Those contacts who are interested can then make an appointment for testing.	Notify partners identified by any method of potential HIV infection.
Public Health	% NYSDOH Reports on Time	Includes the number of mandated reports submitted on time as a percentage of all reports required by the New York State Department of Health (NYSDOH) for funding.	Ensure the timely submission of reports to the New York State Department of Health so that the Nassau County Department of Health receives appropriate funding.
Environmental Health Regulation	% Sant Cmplnts Investigated	Includes the number of Community Sanitation Complaints (Rodents, Insects, Refuse, Lack of Heat) investigated as a percentage of those received and pending on a monthly basis.	To protect Public Health by investigating and mitigating complaints of poor sanitation that could be conducive to the transmission of disease.
Government Assistance	% Tobac Vendors Cmplc ATUPA	Includes the number of tobacco vendors in compliance with tobacco control laws (ATUPA - Adolescent Tobacco Use Prevention Act) as a percentage of the total number of vendors visited for inspection.	To protect Public Health by detecting and deterring the sale of tobacco products to underage youths.
Environmental Health Regulation	Artl XI Engnr Plans-Backlog	Details the engineering plan review for the Article XI program (Toxic and Hazardous Material Storage) Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by preventing releases of toxic and hazardous materials into the environment.
Environmental Health Regulation	Children's Camps Permitted	Includes the number of children's summer day camps permitted, which is a seasonal activity. Current and proposed state legislation which redefines a summer camp may significantly increase the number of camps permitted (and consequently inspected, safety plan reviewed, etc.)	To protect Public Health by enforcing the State Sanitary Codes and County Public Health Ordinances governing the operation children's summer day camps.

HEALTH DEPARTMENT



Public Health	DOT Encounters per Staff	<p>Includes the average number of Directly Observed Therapy Encounters (DOT) per Field Level Staff. Only pulmonary TB cases must be offered DOT. Once a case agrees to DOT, staff are required to make a number of visits to persons throughout Nassau County for the length of their treatment. DOT is extremely important to stop the spread and resistance to TB and as such, staff must not be overburdened so that patients aren't missed or have longer waiting times between appointments.</p>	All FTE conducting DOT (Directly Observed Therapy Encounters) should not have more than 100 encounters per month to optimize services. FTEs may vary each month as most of the staff have responsibilities beyond DOT.
Environmental Health Regulation	Drinking Water-SDWIS Tests	<p>Includes number of drinking water test results from water districts received, reviewed and entered into Safe Drinking Water Information System (SDWIS) each quarter.</p>	To comply with State and Federal mandates requiring data entry of all water quality analysis into the SDWIS System.
Environmental Health Regulation	Enforcement Fines Assessed	<p>Includes the amount of enforcement fines assessed by The Division of Environmental Health, which operates a weekly Administrative Court with Administrative Law Judges (ALJs) to prosecute non-compliant owners and operators that violate New York State Public Health Law, the State Sanitary Code and the Nassau County Public Health Ordinance.</p>	To protect Public Health by enforcing the Public Health Law; to achieve compliance with the applicable codes and regulations, and deterring repeat offenses.
Environmental Health Regulation	Primary Food Inspections	<p>Includes the total number of primary high, medium and low risk food inspections. These inspections are aimed at protecting and promoting health and the prevention of disease by assuring the safety and quality of food establishments.</p>	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.
Environmental Health Regulation	Pub Water Sanitary Surveys	<p>Includes the number of Public Water System Sanitary Surveys completed each quarter.</p>	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation of public water systems.
Environmental Health Regulation	PWS Engnr Plans-Backlog	<p>Details the engineering plan review for the Public Water Supply program. Includes the number of plans received, reviewed and the backlog on a monthly basis.</p>	To protect Public Health by ensuring that public water system sources, treatment, storage and distribution are in compliance with public health law.
Environmental Health Regulation	Sub-Div Engnr Plans-Backlog	<p>Details the engineering plan review for the Realty Subdivision program. Includes the number of plans received, reviewed and the backlog on a monthly basis.</p>	To protect Public Health by ensuring that new residential developments are completed in compliance with public health law.
Environmental Health Regulation	Swimming Pool Engnr-Backlog	<p>Details the engineering plan review for the Swimming Pool program. Includes the number of plans received, reviewed and the backlog on a monthly basis.</p>	To protect Public Health by ensuring that public swimming pools are in compliance with public health law.
Environmental Health Regulation	Temp Food Svc Permits Issued	<p>Includes Temporary Food Service permits issued to food vendors at events that last for a short period of time (typically one weekend).</p>	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.

HEALTH DEPARTMENT



Health Department					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% Call Back Rsp-15 Minutes	58.4%	71.7%	100.0%	60.7%	100.0%
% CD Rpts Rsp-24 Hours	100.0%	100.0%	100.0%	100.0%	100.0%
% Employees ICS 100 Trained	--	81.8%	100.0%	78.9%	100.0%
% Employees ICS 200 Trained		46.9%	100.0%	46.9%	100.0%
% Employees ICS 700 Trained		79.7%	100.0%	68.2%	100.0%
% Employees ICS 800 Trained		62.1%	100.0%	59.5%	100.0%
% HIV Partners Contacted	75.8%	76.8%	80.0%	52.8%	80.0%
% NYSDOH Reports on Time	98.0%	100.0%	100.0%	100.0%	100.0%
% Sant Cmplnts Investigated	88.8%	88.8%	90.0%	83.3%	90.0%
% Tobac Vendors Cmplc ATUPA	94.3%	93.7%	92.0%	93.1%	92.0%
Artl XI Engnr Plans-Backlog	4.5	18.0	3.0	18.0	3.0
Children's Camps Permitted	132	0	130	116	130
DOT Encounters per Staff	142.8	106.5	100.0	83.0	100.0
Drinking Water-SDWIS Tests	207,117	59,684	225,000	139,678	225,000
Enforcement Fines Assessed	\$364,445	\$187,155	\$200,000	\$323,225	\$200,000
Primary Food Inspections	6,794	6,253	7,000	5,756	7,000
Pub Water Sanitary Surveys	17	17	16	11	16
PWS Engnr Plans-Backlog	45.5	41.8	3.0	35.7	3.0
Sub-Div Engnr Plans-Backlog	5.0	7.0	2.0	6.7	2.0
Swimming Pool Engnr-Backlog	2.4	4.4	2.0	5.8	2.0
Temp Food Svc Permits Issued	1,677	1,921	1,500	717	1,500



OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

The Office of Housing and Community Development (OHCD) provides housing services and management of United States Department of Housing and Urban Development (HUD) funded grants. OHCD also includes a Brownfields Redevelopment Unit (BRU).

COMMUNITY DEVELOPMENT UNIT

This Unit administers the following HUD grant programs

Community Development Block Grant Program (CDBG), a Federal entitlement program, assists low- and moderate-income persons and addresses urgent community development needs. HUD approves a County-developed Five-Year Consolidated Plan, which includes goals and objectives. Annual goals are set forth in an Annual Action Plan. The priorities established in the most recent Five-Year Plan (FY2015-2019) are housing and community development objectives. The County will update the five-year plan with the preparation and submission of an Annual Action Plan during the 2018 budget process.

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

Neighborhood Stabilization Program (NSP) has goals and objectives that are part of the Annual Action Plan approved by HUD. The Plan's objective is the acquisition, rehabilitation, and sale of foreclosed residential properties in HUD-approved target areas for the expansion of rental opportunities for low- and moderate-income households.

HOUSING AND HOMELESS SERVICES UNIT

This Unit administers the following HUD grant programs:

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

HOUSING AND COMMUNITY DEVELOPMENT



Emergency Shelter Grant Program (ESG) supports the rehabilitation or conversion of buildings for use as emergency shelters for the homeless and provides some operating expenses and essential services in connection with emergency shelters for the homeless and homeless prevention activities.

Section 8 Housing Choice Voucher Program (HCV) increases affordable housing choices for very low- and low-income families. OHCD is the Local Administrator of the HUD-funded Section 8 HCV program for New York State Homes and Community Renewal (HCR). The County also administers Section 8 for the Villages of Farmingdale and Island Park, through HUD. Vouchers allow families to choose safe, decent, affordable, privately-owned rental housing. Other types of vouchers target specific populations. These programs include the Family Unification Program (FUP), Mainstream Program, Section 8 Homeownership, and the Family Self-Sufficiency (FSS) Program.

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

BROWNFIELDS REDEVELOPMENT UNIT (BRU)

This Unit facilitates the redevelopment of brownfields within the County. Redevelopment of these sites will provide economic benefits such as creating jobs, increasing the municipal tax base, mitigating potential health or environmental risks, and maximizing existing infrastructure.

GOALS

- Continue sending staff to HUD approved training courses
- Improve reimbursement timeliness of CDBG funding

OBJECTIVES

- Increase timeliness of CDBG funding to 5% over HUD benchmark
- Cross train staff as part of redistribution of workload due to staff reduction

HOUSING AND COMMUNITY DEVELOPMENT



2019 BUDGET HIGHLIGHTS

Expenses in the 2019 Proposed Budget for the Office of Housing and Community Development are \$875,562, a 13.7% increase from the 2018 Projection

The Homeless & Intervention staff will continue to work at the Department of Social Services (DSS) to enhance client support through a Memorandum of Understanding (MOU). DSS will also continue to record any related interdepartmental charges that are incurred from this program.

The revenues in the 2019 Proposed Budget for the Office of Housing and Community Development are \$632,858, which is a 31.3% increase to the 2018 Projection.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	823,333	794,919	769,924	875,562
EXP Total		823,333	794,919	769,924	875,562
REV	BG - REVENUE OFFSET TO EXPENSE	0	0	0	150,883
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	729,601	370,750	370,750	370,750
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,026	111,225	111,225	111,225
REV Total		789,627	481,975	481,975	632,858

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	ORDINANCE	14	13	13
Full-Time Total		14	13	13



COMMISSION ON HUMAN RIGHTS

To achieve its mission, the Commission on Human Rights:

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

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

GOALS

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

OBJECTIVES

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

HUMAN RIGHTS



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for the Commission on Human Rights includes \$477,871 in expenses, a 7.8% decrease from the 2018 Projections. Salaries, Wages & Fees are \$401,865, a 7.7% decrease from the 2018 Projection, primarily due to a reduction in staffing and terminal leave.

Other Than Personal Services (OTPS) are \$4,201, which is a decrease of \$944 or 18.3% compared to the 2018 Projections.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	524,805	549,326	513,313	473,670
	DD - GENERAL EXPENSES	1,931	5,145	5,145	4,201
	EXP Total	526,737	554,471	518,458	477,871

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	6	4	4
	ORDINANCE	1	2	2
	Full-Time Total	7	6	6



DEPARTMENT OF HUMAN SERVICES

The Department of Human Services consists of the following offices: the Office of Mental Health, Chemical Dependency and Developmental Disabilities Services; the Office for the Aging; the Office for Youth Services; and the Office for the Physically Challenged.

OFFICE OF MENTAL HEALTH, CHEMICAL DEPENDENCY, AND DEVELOPMENTAL DISABILITIES SERVICES

The Mission of the Office of Mental Health, Chemical Dependency, and Developmental Disabilities Services is to ensure that there is a full continuum of services offering the highest quality of care possible. The Office also fosters the provision of services for the developmentally disabled that allows them to reach their potential for autonomous functioning and self-sufficiency. The Office is the “Local Governmental Unit” as defined in Section 41.13 of the New York State Mental Hygiene Statute.

GOALS

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

OBJECTIVES

- Administer the local planning, and the contract oversight process designed to address the needs of those with mental illness, substance use disorders and developmental disabilities. This includes ensuring the delivery of programs of prevention, diagnosis, care, treatment, social and vocational rehabilitation, special education, and training, consultation and public education
- Operate a single point of entry designed to facilitate client access to care management and mental health housing
- Direct the operation of the County’s Assisted Outpatient Treatment program that helps to ensure that people mandated to treatment by a court order are compliant with the plan of care
- Operate an Opioid Treatment Program licensed to provide clinical services for up to 600 people daily
- Maximize the use of appropriate services by mentally ill and/or chemically dependent clients involved with Probation, Misdemeanor Drug Court, Felony Treatment Court, Veterans Services and Mental Health courts



- Provide the psychological consultation services at Family Court that reduce the rate of remands for inpatient psychiatric evaluations
- Operate an Assessment and Referral Center that identifies DSS recipients that are in need of behavioral health care, and connects them to the appropriate service
- Provide educational services such as Mental Health First Aid and Opioid Overdose Prevention seminars to the community
- Work with the Correctional facility and local hospitals to enroll inmates into appropriate programs at the time of discharge
- Provide Disaster Mental Health interventions and trainings
- Operate an Employee Assistance Program for County employees in need of counseling
- Provide court ordered psychological evaluations and court testimony related to situations that arise when one with mental illness is involved with criminal or Family Court

OFFICE FOR THE AGING

As the Nassau County Area Agency on Aging (AAA), it is the mission of the Office for the Aging (OFA) to provide information, guidance and coordination of services necessary for seniors to remain safely at home and be connected to the community. Our goal is to promote choice, independence and dignity for all seniors. The Office for the Aging plans and develops programs and policies to meet the needs of older citizens and provides unbiased information and assistance to individuals of all ages who require long-term care services.

GOALS

- Administer a Countywide congregate nutrition program with related transportation, health promotion, and support services in accordance with Federal and State guidelines
- Administer programs that meet the special needs of the frail elderly, including adult day care, case management, non-medical in-home care, caregiver respite, support groups for caregivers, and a Countywide home delivered meals program
- Coordinate and staff support groups and information and assistance at selected events
- Develop workshops and other training opportunities for professionals and constituents
- Ensure that seniors have ease of access to the information and support that promotes their ability to function independently in the community.

OBJECTIVES

- The OFA operates the New York Connects program that provides direct information, referral, and consultation services to seniors, caregivers, and persons of all ages who need long-term care service
- Promote the development of a coordinated and comprehensive system of services for the elderly, especially those with greatest needs, so that they are served in the setting appropriate to their needs, enabling them to participate fully in family and community life

HUMAN SERVICES



- Encourage health promotion, wellness activities, and preventive services for the elderly to avoid premature deterioration and the need for institutionalization and other resources
- Continue to develop and strengthen the network of Senior Community Service Centers and adult daycare programs as focal points for community-based planning and service activities
- Serve as many meals as resources permit to frail older persons at home and to older persons in senior center settings

OFFICE FOR YOUTH SERVICES

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

GOALS

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

OBJECTIVES

- Manage the County Runaway/Homeless Youth Services System, which provides information and referral services to over 20,000 recipients
- Manage OYS component of the Juvenile Justice Initiative by providing prevention and post-institutional services to communities of highest need while working with other departments to develop alternatives to incarceration in the Juvenile Detention Center and/or placement in State facilities

OFFICE FOR THE PHYSICALLY CHALLENGED

The Mission of the Office for the Physically Challenged (OPC) is to provide services with dignity and respect to persons with disabilities, serve as a disability rights advocacy agency, and provide comprehensive and cost-effective compliance with Federal, State, and local mandates. The OPC administers the NYS Handicapped Parking Permit Program and coordinates the Volunteer Enforcement Program with the Nassau County Police Department.

GOALS

- Enhance visibility of OPC through public sector outreach
- Work with the Department of Health to develop accessible health care and emergency response mechanisms for persons with disabilities

**OBJECTIVES**

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

2019 BUDGET HIGHLIGHTS

The expenses in the 2019 Proposed Budget for the Department of Human Services are \$38.2 million, an increase of 8.0% from the 2018 Projection. Salaries, Wages & Fees are \$5.0 million, an increase of \$531,520 or 11.79% over the 2018 Projection.

Other Than Personal Services (OTPS) expenses are \$30.1 million, which is an increase of 8.2% compared to the 2018 Projection, due to County Executive adjustments partially offset by higher Court Remands and Contractual Services for Programs Agencies.

Interdepartmental Charges are \$3.1 million and remains flat from 2018.

The revenues in the 2019 Proposed Budget for the Department of Human Services are \$16.4 million, an increase of \$140,731 or 1.0% from the 2018 Projection. The primary reason for the increase is higher State Aid.

HUMAN SERVICES



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	5,031,638	4,268,712	4,509,714	5,041,234
	BB - EQUIPMENT	2,682	14,161	14,161	14,161
	DD - GENERAL EXPENSES	1,375,257	1,134,463	1,134,463	1,296,041
	DE - CONTRACTUAL SERVICES	25,536,677	25,723,817	26,529,325	28,657,991
	HF - INTER-DEPARTMENTAL CHARGES	2,297,230	3,155,599	3,155,599	3,155,599
EXP Total		34,243,484	34,296,752	35,343,262	38,165,026
REV	BD - FINES & FORFEITS	18,443	16,500	16,500	16,500
	BF - RENTS & RECOVERIES	1,101,132	20,000	20,000	20,000
	BH - DEPT REVENUES	200	0	15	0
	BJ - INTERDEPT REVENUES	0	100,000	100,000	100,000
	BW - INTERFUND CHARGES REVENUE	1,100,000	100,000	100,000	100,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,618,942	5,070,954	5,070,954	4,933,310
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,050,555	10,974,641	10,974,641	11,253,031
REV Total		17,889,272	16,282,095	16,282,110	16,422,841

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	53	46	49
	ORDINANCE	6	7	7
Full-Time Total		59	53	56
Part Time		9	24	11
Part Time Total		9	24	11
Seasonal		0	15	0
Seasonal Total		0	15	0

HUMAN SERVICES



PERFORMANCE MANAGEMENT

Mental Health, Chemical Dependency & Developmental Disabilities Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% Utilization-ACT Slots	Includes the percent utilization of ACT slots. Assertive Community Treatment (ACT) for Adults serves clients in need of intensive case management through community-based agencies that utilize a multi-disciplinary team to provide a full range of services.	Ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utilization-HCBS Slots	Includes the number of HCBS slots utilized as a percent of total slots available. Home and Community Based Services (HCBS Medicaid Waiver) for Children program provides support services, skill building and linkages for children who have a severe emotional disorder. Services are delivered at home or elsewhere in the community with the goal of preventing hospitalization or residential placement.	Ensure that Home and Community Based Services (HCBS) waiver services are provided to the seriously emotionally disturbed child.
Government Assistance	Active AOT Orders	Includes the number of individuals currently on Court ordered Assisted Outpatient Treatment (AOT) orders. The program serves individuals with a serious and persistent mental illness and those with co-occurring disorders who have a history of multiple hospitalizations within 36 months and/or a documented act or threat of violence to self or others, resulting from non-compliance with psychotropic medication.	Assure oversight responsibility for the Assisted Outpatient Treatment (AOT) program within Nassau County, including review of eligibility for AOT, bringing forth petitions to the Court, evaluations for AOT and renewals, development and review of treatment plans, and review of case management monitoring and incident reports.
Government Assistance	Court Services-Persons Served	Includes the number of persons served by the Community Court, Drug Treatment Court, Family Treatment Court and STEP Program. Clinical staff from the Nassau County Department of Drug and Alcohol work together with the Judges, District Attorney's Office, and defense attorneys to engage defendants in treatment.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	EAP-Persons Treated	Includes the number of persons treated by the Employee Assistance Program (EAP). EAP provides services to Nassau County employees and their families who may be having problems that interfere with daily living and functioning in the work place.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	MH Court-Persons Served	Includes the number of individuals screened, assessed, and receiving active services through the Mental Health Court Program. The Program is voluntary and is a cooperative effort with the judicial system, the prosecutors office, the defense bar and the Department of Mental Health and its contract mental health agencies.	Assure that Nassau County residents with a serious and persistent mental illness or co-occurring disorder, who have committed a felony crime as a direct result of their psychiatric symptomatology, are when appropriate, diverted to the Mental Health Court. This enables the individual to receive ongoing treatment, court monitoring and case management services.
Government Assistance	On-site Rvw-Treat & Prev Prog	Includes the number of on-site reviews for subcontracted treatment and prevention programs.	To provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards.
Government Assistance	Prog Reviews & Evaluations	Includes the number of program reviews and evaluations provided by the Division of Mental Health Department.	Provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards.
Government Assistance	SAC-Persons Served	Includes the number of unique persons treated at the Substance Alternative Clinic (SAC) who receive methadone doses, nursing and counseling services, vocational and rehabilitative counseling services, medical care and psychiatric evaluation and treatment.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.

HUMAN SERVICES



Mental Health, Chemical Dependency & Developmental Disabilities Services

Performance Measures	2016 Actual	2017 Actual	2018 Target	2017 June YTD Actual	2019 Target
% Utilization-ACT Slots	98.5%	99.0%	96.0%	99.0%	96.0%
% Utilization-HCBS Slots	95.0%	89.0%	92.0%	77.3%	92.0%
Active AOT Orders	232	253	230	279	250
Court Services-Persons Served	998	949	900	967	900
EAP-Persons Treated	61	58	60	68	60
MH Court-Persons Served	32	35	30	37	32
On-site Rvw-Treat & Prev Prog	189	118	80	9	80
Prog Reviews & Evaluations	92	106	60	10	60
SAC-Persons Served	533	532	530	531	530

Office for the Physically Challenged

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

Office for the Physically Challenged

Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
HC Parking Permits-Total	17,141	19,627	18,750	9,966	17,500
HP-Volunteer Prog Tck Issd	97	91	150	24	100
OPC Advocacy & Education	5,877	6,067	7,000	3,363	7,000
OPC Website Hits	2,489	2,924	6,500	3,687	6,500

HUMAN SERVICES



Office for the Aging

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

Office for the Aging

Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
Adult Day Svc -# Svc Hrs	59,940	60,832	58,500	31,846	64,500
Case Management -# Svc Hrs	19,994	28,550	31,000	14,956	30,500
Congregate Meals -# Meals	179,726	180,428	172,500	86,827	167,000
Home Dlvr'd Meals -# Meals	433,632	436,772	423,500	216,568	430,600
Transportation -#1 Way Trips	132,096	138,782	135,000	67,379	136,000

HUMAN SERVICES



Office for Youth Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	YB-Agency Contacts	Includes the number of meetings, visits, reviews and technical assistance conducted with contract agencies.	Monitor, assess, provide technical assistance and evaluate funded agencies to ensure compliance and cost effectiveness of youth service delivery system.
Government Assistance	YB-Claim Reviews Audited	Includes the number of claim reviews audited for accuracy to be processed and paid for by the Comptroller.	Continue to desk audit claims for contract agencies.
Government Assistance	YB-Cnty & Muni Applications	Includes the number of applications processed to the NY State Office of Children and Family Services for state aid reimbursement.	Continue to provide technical assistance to and process applications for Nassau County, local villages and municipalities in order to draw down NYS dollars for youth and recreational services.
Government Assistance	YB-Community Collaborations	Includes the number of meetings with school and community organizations in the Lawrence, Hempstead and Roosevelt school districts as well as the broader community in order to coordinate service delivery to youth in these communities.	To continue to facilitate the school, community collaborations in order to provide youth with a comprehensive array of support services in their respective communities.
Government Assistance	YB-Contracts Processed	Includes the number of contracts that Youth Board processes and reviews.	To process and track County Youth Board contracts including the development and approval of contract language from agency applications, compilation of required legal documents, agency assessment and following contract through the County contract routing process.
Government Assistance	YB-RHY Service Contacts	Includes the number of service contacts to the County from the Runaway/Homeless Service Network.	Provide funding, monitor and provide training and oversight to County Runaway/Homeless Youth Service Network including emergency and short term housing, crisis intervention, family mediation, 24 hour runaway hotline and information and referral.
Government Assistance	YB-Youth Served	Represents the number of youth and family members served on a regular basis through youth and family development services, juvenile justice, workshops, special events, classroom and auditorium presentations in communities of greatest need in Nassau County	Continue to fund youth and family development programs which serve youth and their families on a regular basis and through youth development services, workshops, class presentations, scheduled auditorium presentations, etc. which are strategically located in communities of greatest need in Nassau County.

HUMAN SERVICES



Office for Youth Services					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 2Q YTD Actual	2019 Target
YB-Agency Contacts	259	295	200	104	200
YB-Claim Reviews Audited	417	435	375	189	375
YB-Cnty & Muni Applications	18	17	20	0	17
YB-Community Collaborations	191	266	100	92	100
YB-Contracts Processed	44	44	45	37	36
YB-RHY Service Contacts	40,680	45,398	5,000	16,225	5,000
YB-Youth Served	74,647	84,540	46,500	40,956	46,500



DEPARTMENT OF INFORMATION TECHNOLOGY

The Department of Information Technology (IT) strives to provide the highest level of customer service to its internal and external customers. IT serves as the central point for planning, implementing, and supporting technology initiatives and infrastructure in the County. The IT team establishes strategic directions for technology and telecommunications, encourages cross-agency collaborations that are mutually beneficial, and advocates best practices for operations and project management. The Department actively collaborates with other County departments and management to implement common technology solutions and services that enable efficient operations and delivery of County services, while maximizing the County's investment in technology.

GOALS

- Provide vision, leadership and a framework for evaluating emerging technologies and implementing proven technology solutions
- Provide citizens, the business community, and County government with access to appropriate information and technology services
- Cultivate an empowered and highly motivated workforce that is skilled in the latest technologies
- Create, develop, or purchase management software tools to promote efficiencies for both departmental operations and constituent interactions
- Let business needs drive the use of technology
- Give precedence to collective priorities over those of any single department
- Use best practices to create effective solutions

OBJECTIVES

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

INFORMATION TECHNOLOGY



2019 BUDGET HIGHLIGHTS

The expenses in the 2019 Proposed Budget for the Department of Information Technology are \$29.8 million, a 14.7% increase from the 2018 Projection. The increase is due to the continued consolidation of Contractual Services related to software and programming primarily from other County departments. Salaries, Wages & Fees is \$7.7 million, a 2.7% increase from the 2018 Projection, due to an addition to staff providing technical support for the Countywide Reassessment initiative.

Other Than Personal Services (OTPS) including utility costs in the 2019 Proposed Budget is \$22.1 million, a 19.5% increase from the 2018 Projection, which is primarily due to the increase of Countywide IT related Contractual Services, including new Department of Assessment software that will assist in the Countywide assessment revaluation.

The revenues in the 2019 Proposed Budget for the Department of Information Technology are \$9.8 million, a 0.4% increase from the 2018 Projection.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	8,599,714	7,776,038	7,531,515	7,437,041
	BB - EQUIPMENT	149,821	0	0	0
	DD - GENERAL EXPENSES	282,710	466,633	466,633	804,550
	DE - CONTRACTUAL SERVICES	11,932,362	14,145,865	14,145,865	16,990,566
	DF - UTILITY COSTS	3,846,694	3,870,521	3,870,521	4,299,480
EXP Total		24,811,301	26,259,057	26,014,534	29,531,637
REV	BF - RENTS & RECOVERIES	90,909	0	0	0
	BH - DEPT REVENUES	1,507	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	6,059,085	9,173,446	9,173,446	9,173,446
	BW - INTERFUND CHARGES REVENUE	230,116	264,963	264,963	304,988
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	274,943	290,000	290,000	290,000
REV Total		6,656,560	9,730,409	9,730,409	9,770,434

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	77	80	85
	ORDINANCE	7	6	6
Full-Time Total		84	86	91
Part Time		0	1	0
Part Time Total		0	1	0
Seasonal		80	46	80
Seasonal Total		80	46	80

INFORMATION TECHNOLOGY



PERFORMANCE MANAGEMENT

Department of Information Technology				
Category	Performance Measures		Description	Goal Statement
Government Efficiency	# Users Trained-Technology		Includes the number of users trained in the latest technologies.	To use best practices to create effective solutions.
Government Efficiency	% Core Network Uptime		Represents the percentage of time the core network is up and available. The "core network" includes the following campuses - Bethpage; 1 West Street; 240 Old Country Road; 60 Charles Lindbergh Blvd.	To use best practices to create effective solutions.

Department of Information Technology					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
# Users Trained-Technology	601	382	750	175	600
% Core Network Uptime	99.98%	99.97%	99.90%	100.00%	99.90%

COUNTY LEGISLATURE



OFFICE OF THE COUNTY LEGISLATURE

The Legislature consists of 19 elected members representing the County's Legislative Districts as established by the County Charter. Additionally, the Legislature includes the Office of Legislative Budget Review, the Legislative Clerk's Office and the Office of the Independent Inspector General.

GOAL

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

2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for the County Legislature is \$10.9 million, a \$1.5 million or 15.5% increase from the 2018 Projection. Other Than Personal Services (OTPS) is \$2.8 million, a \$237,679 or 9.2% increase from the 2018 Projection.

The County Executive has funded \$890,000 for the newly created Office of the Independent Inspector General within the County Legislature.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	5,724,489	7,080,015	6,880,454	8,107,533
	BB - EQUIPMENT	43,505	53,406	53,406	96,312
	DD - GENERAL EXPENSES	2,033,702	1,592,126	1,592,126	1,820,649
	DE - CONTRACTUAL SERVICES	805,000	950,638	950,638	916,888
	EXP Total	8,606,696	9,676,185	9,476,624	10,941,382

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	1	0	1
	ORDINANCE	70	66	76
	ELECTED	19	19	19
Full-Time Total		90	85	96
Part Time		2	2	2
Part Time Total		2	2	2
Seasonal		26	52	26
Seasonal Total		26	52	26



OFFICE OF LABOR RELATIONS

The Office of Labor Relations serves as the interface between the County and its workforce. Primarily, the Office is responsible for representing the County in all matters involving the County's labor unions and any issue concerning their Collective Bargaining Agreements. It handles arbitrations, PERB actions and other labor-specific litigations and negotiations. The Office is also responsible for negotiating collective bargaining and interim agreements; administering such agreements; advising departments on how to achieve their goals consistent with such agreements; and assisting with labor-management concerns. Those issues arise frequently during the day-to-day operation of a large municipal enterprise.

RESPONSIBILITIES:

- Work with all County departments to educate management on the terms and conditions of the County's contracts with its employees to eliminate wasteful and unnecessary spending, ensure proper compliance with those contracts and disciplinary procedures, and to help departments achieve their management objectives.
- Advise departments on the legal and contractual obligations incumbent upon them in managing their employees. Conduct management training for that purpose.
- Assist departments in addressing labor grievances and other complaints prior to and through arbitration, consistent with the needs of the departments and the County.
- Act as the County Executive's representative when negotiating with County labor unions to effectuate labor contracts consistent with the constraints of the budget and management's needs.

OBJECTIVES:

- Limit the County's exposure to arbitration awards and court judgments by engaging in early intervention to avoid monetary liabilities.
- Limit the County's arbitration costs by decreasing the use of arbitrations through early intervention efforts.
- Provide high-quality legal representation at arbitrations and other labor-specific legal proceedings, to limit potential monetary exposure to the County.
- Provide options and flexibility to County operations by increasing managerial discretion by avoiding restrictions on management prerogatives.
- Create a productive, healthy and efficient work environment for all employees by promoting communication and issue resolution between management and its workforce prior to open conflict.
- Hold trainings for department heads and supervisors to promote a better understanding of employee contracts, uniformity in the administration of those contracts and use of the best practices for imposing discipline pursuant to those contracts.
- Assist departments in each step of the grievance and disciplinary process.

LABOR RELATIONS



- Decrease the amount expended by the County for outside counsel by handling more work in-house.
- Rebuild an effective, professional Office of Labor Relations within County government.

2019 BUDGET HIGHLIGHTS:

Expenses in the 2019 Proposed Budget for the Office of Labor Relations are \$1,066,186, a \$274,618 increase from the 2018 Projection. The 2019 Proposed Salaries, Wages & Fees appropriation of \$684,833 is a \$260,764 increase from the 2018 Projection due to the addition of two staff that will assist with the negotiation of new labor contracts and ongoing arbitration. Other Than Personal Services (OTPS) is \$381,353, an increase of \$13,854 from the 2018 Projection.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	390,691	311,369	424,069	684,833
	DD - GENERAL EXPENSES	725	3,741	3,741	3,741
	DE - CONTRACTUAL SERVICES	498,256	377,612	363,758	377,612
	EXP Total	889,672	692,722	791,568	1,066,186

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	ORDINANCE	4	6	8
Full-Time Total		4	6	8
Seasonal		0	0	1
Seasonal Total		0	0	1



OFFICE OF MINORITY AFFAIRS

The Office of Minority Affairs (OMA) serves as a resource for various underserved communities. The Office also serves as an outreach center for minority resident concerns and issues. OMA assists Nassau County in improving delivery of quality of life services. It also helps administer Nassau County's Affirmative Action Program, the County's Minority and Women Business Enterprise (MWBE) program, the Disadvantaged Business Enterprise (DBE) Program, the Service-Disabled Veteran-Owned Businesses (SDVOB), and the US Department of Housing and Urban Development (HUD) Section 3 Economic Opportunities Program.

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

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

GOALS

- Produce a Disparity Study on the utilization of MWBEs in County procurement
- Maintain compliance with the Disadvantaged Business Enterprise Program (DBE)
- Maintain compliance with the Service-Disabled Veteran-Owned Businesses (SDVOB)
- Maintain compliance with the United States Department of Housing and Urban Development (HUD) Section 3 Economic Opportunities Program
- Achieve compliance with MWBE and Affirmative Action Programs
- Provide technical assistance and informational workshops for Minority, Women, Service Disabled Veterans, and the Disadvantage Business community
- Increase awareness in Affirmative Action in order to promote an accepting workplace environment throughout the County
- Comprehensive Civil Service Examination outreach and practical skills assistance

OBJECTIVES

- Implement and begin analysis of data collection for the Disparity Study
- Help develop and qualify certified MWBE businesses to be more successful in securing contracts with the County through technical assistance training



- Continue development of an Affirmative Action Plan
- Conduct Workforce Diversity workshops with all County department heads
- Apply “Project Specific” MWBE Goals to all County contracts
- Improve, increase and establish a MWBE participation goal in County contracts, particularly in construction
- Design and execute a Merchant’s Commerce Market for all Nassau County MWBEs for them to be able to exhibit and provide an open-air market of goods and services
- Monitor all applicable procurement activities regarding construction, professional services, and other goods and service contracts
- Through enforcement of the County’s Disadvantaged Business Enterprise (DBE) Program, establish and monitor contracting goals for TransDev Services, Inc., operator of the County’s bus system, in accordance with Federal law to prevent denial, recapture, and sanctioning of funding
- Monitor and assist County departments and agencies with compliance of Federal and State regulations regarding MWBE and Affirmative Action programs

2019 Budget Highlights

Expenses in the 2019 Proposed Budget for the Office of Minority Affairs are \$499,719, an increase of \$4,000 or 0.8% from the 2018 Projection.

Salaries, Wages & Fees are \$445,150 in the 2019 Proposed Budget, a 0.9% increase or \$4,000 primarily due to an additional Program Coordinator and a Deputy Director to become State compliant. The 2018 Projection reflects the prorated value of the additional two full-time positions.

Other Than Personal Services (OTPS) expense is \$54,569, which is flat compared to the 2018 Projection. The Office attends various conferences, seminars and training programs throughout the year that are related to affirmative action and equal opportunity employment in order to keep abreast with the applicable mandates as they relate to the implementation of the County Charter Article XXI §2112 (3) (c) (d) (f) and (g). The Department would like all of the staff members to experience these opportunities and become fully certified professionals in these areas in order help to achieve their objectives and goals

The Contractual Services are \$14,161 in the 2019 Proposed Budget, which is flat compared to the 2018 Projections.

MINORITY AFFAIRS



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	446,022	415,259	441,150	445,150
	DD - GENERAL EXPENSES	6,495	40,408	40,408	40,408
	DE - CONTRACTUAL SERVICES	3,768	14,161	14,161	14,161
EXP Total		456,285	469,828	495,719	499,719
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	0	22,000
REV Total		0	0	0	22,000

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	ORDINANCE	5	3	6
Full-Time Total		5	3	6
Part Time		2	0	1
Part Time Total		2	0	1
Seasonal		0	2	2
Seasonal Total		0	2	2

PERFORMANCE MANAGEMENT

MINORITY AFFAIRS



Office of Minority Affairs			
Category	Performance Measures	Description	Goal Statement
Economic Growth	% Total Payments-MWBE	Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), by the County and New York State.	To increase MWBE business activity in Nassau County.
Economic Growth	% Voucher Payments-DBE	Provides the percentage of voucher payments to all Disadvantaged Business Enterprises (DBE), including minority owned (MBE), women owned (WBE) and non-minority businesses (including Nassau Community College but excluding non-profits and municipalities).	To track DBE participation to assist with methodologies of establishing overall goals for DBE program.
Economic Growth	% Voucher Payments-SDVOB	Provides the percentage of voucher payments to all Service Disabled Veteran Owned Business (SDVOB), (including Nassau Community College but excluding non-profits and municipalities).	To track SDVOB participation to assist with methodologies of establishing overall goals for SDVOB program.
Economic Growth	Affirmative Action Plans	Includes the total number of written Affirmative Action Plans and /or other statistical analyses on the workforce completed by the Office of Minority Affairs.	Achieve compliance with Affirmative Action program by developing written affirmative action plans, workforce analyses, adverse impact analyses, etc.
Economic Growth	Bid Notifications to MWBEs, DBEs and SDVOB	Includes the total number of Bid Notifications sent to minority and women owned business enterprises (MWBE), disadvantaged business enterprises (DBE) and Service Disabled Veteran Owned Business (SDVOB) including Nassau Community College but excluding non-profits and municipalities, by the County.	To increase MWBE, DBE & SDVOB business activity in Nassau County.
Economic Growth	Cultural & Community Outreach	Includes the total number of Cultural Celebrations & Community Outreach Programs offered to the residents by the Office of Minority Affairs.	Increase awareness of Diversity and Inclusion in order to promote an accepting diverse Nassau County.
Economic Growth	Goal Settings DBE	Includes the total number of DBE Goals calculated and established for the County.	To increase DBE business activity in Nassau County.
Economic Growth	Goal Settings MWBE	Includes the total number of MWBE Goals calculated and established for the County.	To increase MWBE business activity in Nassau County.
Economic Growth	Dvrsy Mgmt/Affrm Act Wrk Shp	Includes the total number of workforce diversity and/or affirmative action trainings workshops conducted by the Office of Minority Affairs.	Increase awareness of Diversity Management/ Affirmative Action in order to promote an accepting workplace environment.
Economic Growth	ESD Reciprocity Certifications	Includes the total number of businesses that were certified for the first time or recertified as a minority or woman owned business by New York State, Empire State Development (ESD). The certification period is 3 years.	To increase certified MWBE business activity in Nassau County.
Economic Growth	OC Exam Notifications	The total number of OC Exam Notifications (Open Competitive Civil Service Exam Announcements) sent to organizations, churches, and community members within various Nassau County minority and under served communities.	Increase awarness of exams to encourage inclusion and diversity
Economic Growth	OMA Bus Dvlop Workshops	Includes the total number of business development workshops and clinics offered to minority and women owned (MWBE) and Disadvantaged Business Enterprises (DBE) firms by the Office of Minority Affairs.	Provide technical assistance and informational workshops for certified MWBE & DBE businesses.
Economic Growth	OMA Tot Certifications-Annual	Includes the total number of businesses that were certified for the first time or recertified as a minority or woman owned business by the Office of Minority Affairs (OMA). The typical certification period of 2 years was changed to 3 years effective December 1, 2015.	To increase certified MWBE business activity in Nassau County.
Economic Growth	OMA Total Site Visits	Includes the number of compliance related site visits by the Office of Minority Affairs to businesses, as a fraud preventative measure, including attending preconstruction/pre-bid meetings and for compliance of Civil Rights reporting requirements.	Achieve compliance with MWBE and DBE programs by performing site visits and for compliance of Civil Rights.

MINORITY AFFAIRS



Economic Growth	Pre Bid Conferences	Includes the total number of Pre-Bid Conferences the Office of Minority Affairs attended (including Nassau Community College but excluding non-profits and municipalities), by the County and the State.	To increase MWBE business activity in Nassau County.
Economic Growth	Pre Construction Conferences	Includes the total number of Pre-Construction Conferences the Office of Minority Affairs attended (including Nassau Community College but excluding non-profits and municipalities), by the County and the State.	Provide assistance to Primary Contractors in meeting and /or exceeding their MWBE goals. This insures Nassau County achieves State MWBE mandates.
Economic Growth	Utilization Plans	Includes the total number of Utilization Plans reviewed (including Nassau Community College but excluding non-profits and municipalities), by the County and the State.	To increase MWBE business activity in Nassau County.

Office of Minority Affairs

Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% Total Payments-MWBE	11.11%	12.03%	20.00%	8.12%	12.00%
% Voucher Payments-DBE	1.33%	0.88%	6.00%	0.57%	6.00%
% Voucher Payments-SDVOB	--	--	6.00%	--	6.00%
Affirmative Action Plans	0	0	1	0	1
Bid Notifications to MWBE's, DBE's and SDVOB	39	97	72	0	100
Cultural & Community Outreach	58	106	12	75	50
Goal Setting DBE	5	3	6	11	3
Goal Setting MWBE	--	--	24	--	3
Dvrsty Mgmt/Affrmty Act Wrk Shp	10	0	4	0	3
ESD Reciprocity Certifications	--	3	1,000	0	
OC Exam Notifications	--	72	48	0	25
OMA Bus Dvlop Workshops	29	19	12	3	10
OMA Tot Certifications-Annual	104	49	60	31	50
OMA Total Site Visits	17	5	12	6	10
Pre Bid Conferences	4	4	12	1	4
Pre Construction Conferences	18	2	12	0	4
Utilization Plans	62	31	36	11	30

MEDICAL EXAMINER



OFFICE OF THE MEDICAL EXAMINER

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

FORENSIC MEDICINE

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

LABORATORIES

Forensic Toxicology Laboratory

The Forensic Toxicology Laboratory of the NCME performs chemical analyses on biological specimens collected during post mortem investigations. In addition, the lab analyzes blood and urine specimens collected from drivers suspected of driving under the influence of alcohol and/or drugs (DWI/DUID).

To assist the Chief Medical Examiner in determining cause and manner of death, the scientists in the Toxicology lab isolate drugs and other toxic substances from autopsy specimens through analysis by gas chromatography/mass spectrometry (GC/MS), liquid chromatography/mass spectrometry (LC/MS), enzyme multiplied immunoassay (EMIT), and other highly specialized techniques. As part of the DWI/DUID program, scientists conduct these same toxicological analyses on specimens collected by the Nassau County Police Department, New York State Police, and other municipal police agencies. These results determine impairment in drivers suspected of DWI/DUI.

In all cases, the laboratory findings are in Toxicological reports that the laboratory makes available to the Medical Examiner, Police Department, and District Attorney. Forensic Scientists testify in court regarding the nature, and interpretation of the laboratory's findings. The American Board of Forensic Toxicology (ABFT) accredits the laboratory.



Crime Laboratory

The Division of Forensic Services, commonly known as the Crime Laboratory, is comprised of Biology, Latent Prints, and Controlled Substance/Arson sections. The County established the Office of the Medical Examiner Crime Laboratory on November 17, 2011 as the public forensic laboratory for Nassau County. The Crime Laboratory engages in independent and objective analysis to provide accurate and reliable results to the legal system of Nassau County in a timely and efficient manner. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new state of the art facility located within the Nassau County Public Safety Center. The relocation will enable the laboratory to expand its categories of testing to include Firearms, Trace Evidence, and Reconstruction. This analysis has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional 50% of drug cases that are currently being outsourced due to facility and staff limitations. Below is a more expansive description of each laboratory and its complementary functions.

- **Latent Prints:** The Latent Print Section is responsible for the examination of latent prints recovered from crime scenes and comparing evidentiary items to known fingerprints. If no subject information is available, the Section may search for latent prints through the local Nassau County Automated Fingerprint Identification System (AFIS) and/or the State Automated Biometric System (SABIS). When requested, this Section may assist in crime scene processing. The ultimate goal of friction ridge (raised portion of the epidermis) examination and comparison is to identify friction ridge impressions from the fingers, palms, and soles of the feet to locate the source that produced them. Analyzing friction ridge impressions does not lie solely in matters related to criminal investigations. The use of identifying friction ridge skin impressions also has applications in identifying missing persons; in the biometric industry for security systems; for identifying infants from the impressions recorded of their feet; and for homeland security measures.
- **Forensic Biology:** The Forensic DNA testing facility provides forensic genetic testing for the Criminal Justice system and the greater community of Nassau County. The Forensic Genetics laboratory demonstrates its technical operations and overall management system by meeting the requirements of the American Society of Crime Lab Directors (ASCLD) an international accreditation program, the FBI Quality Assurance Standards for Forensic DNA Testing Laboratories, and the National DNA Index System (NDIS). The laboratory conducts scientific analysis on biological evidence related to criminal and civil investigations. The laboratory conducts these analyses independently and objectively to provide accurate and reliable results to the criminal justice community and the civil authorities.

MEDICAL EXAMINER



The following is a list of general services provided by the Biology Section:

- Confirmation of biological fluids (including blood, semen and saliva)
- Forensic DNA analysis, including forensic paternity testing using Short Tandem Repeat analysis
- Individualization of unknown biological fluids
- Entry and search of DNA profiles in Combined DNA Index System (CODIS)
- Preparation of scientific reports
- Expert testimony

GOALS

- Provide timely and accurate autopsy and forensic lab services
- Perform high quality medicolegal investigations
- Remain ready to respond appropriately in the event of natural and man-made disasters
- Provide continuing professional education opportunities for staff by maximizing Federal and State grant funding
- Maintain ongoing accreditations for the Forensic Genetics (DNA), Forensic Sciences, and Toxicology laboratories meeting new criteria and standards set by State and Federal authorities and the accrediting organizations
- Accredit additional Forensic Science disciplines to expand Forensic Science services (Firearms/Toolmark Impressions, Crime Scene Reconstruction and Trace evidence)

OBJECTIVES

- Maintain a responsive Quality Assurance/Quality Control program designed to support a multi-disciplinary organization
- Improve the level of planning and response mechanisms to a variety of catastrophic events resulting in mass fatalities
- Enhance testing capability of the Toxicology Laboratory by establishing new state-of-the-art testing procedures
- Provide agencies with forensic DNA analysis by incorporating high-through-put robotic workstations and implementation of novel forensic techniques
- Investigate unnatural deaths and identify public health threats in a responsive, professional, and well-organized manner

2019 BUDGET HIGHLIGHTS

The expenses for the Office of the Medical Examiner in the 2019 Proposed Budget are \$10.2 million, a 21.3% increase from the 2018 Projection. Expenses include Salaries, Wages & Fees of \$9.4 million, a 22.7% increase from the 2018 Projection. The 2019 salary increase is primarily due to the full year impact of staffing the new state-of-the-art, full service, multi-disciplinary Crime

MEDICAL EXAMINER



Lab with the capability to provide firearms, trace, reconstruction, and evidence analysis within the same facility along with forensics, latent prints and controlled substance.

Other Than Personal Services (OTPS) expenses are \$857,868, a 7.8% increase from the 2018 Projection, primarily due to increased building supplies and maintenance and laboratory supplies.

The 2019 Proposed Budget includes fee revenue of \$25,000 derived from billable services flat with the 2018 Projection.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	7,418,559	8,816,626	7,646,294	9,382,175
	BB - EQUIPMENT	(3,847)	69,615	69,615	69,615
	DD - GENERAL EXPENSES	652,440	687,310	687,310	788,253
	DE - CONTRACTUAL SERVICES	38,240	38,660	38,660	0
EXP Total		8,105,391	9,612,211	8,441,879	10,240,043
REV	BF - RENTS & RECOVERIES	4,272	0	0	0
	BH - DEPT REVENUES	28,479	25,000	25,000	25,000
REV Total		32,751	25,000	25,000	25,000

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	80	70	94
	ORDINANCE	3	3	3
Full-Time Total		83	73	97
Part Time		17	12	16
Part Time Total		17	12	16

MEDICAL EXAMINER



PERFORMANCE MANAGEMENT

Office of the Medical Examiner			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Alcohol DWI Analysis-Avg Days	Represents the average number of days to complete analysis on Alcohol related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Assault Forensics-Avg Days	Represents the average number of days until completion of Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Autopsy Report-Avg Days	Represents the average number of days to complete issuance of Autopsy reports. The number given for each month represents the average number of days it takes to issue finalized reports of autopsies of all cases done during that month.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Burglary Forensics-Avg Days	Represents the average number of days until completion of Burglary Forensic DNA cases. Burglary is the criminal offense of breaking and entering a building illegally for the purpose of committing a crime.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry Cases-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround controlled substance cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry-Fire Debris-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround Fire Debris Analysis cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Drug DWI Analysis-Avg Days	Represents the average number of days to complete analysis on drug related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Homicide Frnsc-Avg Days	Represents the average number of days until completion of Homicide Forensic DNA cases. Homicide refers to the act of killing another human being.	Provide timely and accurate forensic lab services.
Government Efficiency	Known Exemplar-Avg Days	Represents the average number of days until completion of Known Exemplar Forensic DNA cases. Specimens drawn from suspects or victims are called Known Exemplars.	Provide timely and accurate forensic lab services.
Government Efficiency	Latent Print Cases-Avg Days	The average assignment turnaround time in days for items received for latent print examination.	Provide timely and accurate forensic lab services.
Government Efficiency	Other Forensics-Avg Days	Represents the average number of days until completion of Forensic DNA cases that fall outside of the specific penal codes and categories of Burglary, Robbery, Assault, Known Exemplars, Homicide, Sexual Assault, Paternity, Larceny, Medical Examiner ID, Criminal Mischief, Arson and Serology. If it doesn't fit under those specific penal codes it's classified as "other".	Provide timely and accurate forensic lab services.

MEDICAL EXAMINER



Government Efficiency	Pend->Final Cause Death-Avg	Represents the average number of days it takes to complete the investigation of death following autopsy which includes toxicology, histology, review of medical and police reports, etc., in order for the Medical Examiner to determine a cause and manner of death when initial cause of death was pending.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Robbery Forensics-Avg Days	Represents the average number of days until completion of Robbery Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Sex Assault Fmsc-Avg Days	Represents the average number of days until completion of Sexual Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Toxicology Analysis-Avg Days	Represents the average number of days from receipt of toxicology samples for each case in the laboratory until a report is issued. Toxicology is the study of the adverse effects of chemicals on living organisms. It is the study of symptoms, mechanisms, treatments and detection of poisoning, especially the poisoning of people.	Maintain the quantity and quality of medical-legal investigations.

Office of the Medical Examiner

Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 April YTD Actual	2019 Target
Alcohol DWI Cases-Avg Days	7.3 Days	8.6 Days	3.0 Days	6.3 Days	3.0 Days
Assault Forensics-Avg Days	63.8 Days	36.3 days	30.0 Days	66.4 Days	60.0 Days
Autopsy Report-Avg Days	116.9 Days	128.9 Days	90.0 Days	100.6 Days	90.0 Days
Burglary Forensics-Avg Days	41.8 Days	45.1 Days	30.0 Days	57.3 Days	60.0 Days
Chemistry Cases-Avg Days	8.9 Days	17.8 Days	15.0 Days	26.1 Days	15.0 Days
Chemistry Fire Debris-Avg Days	34.8 Days	51.5 Days	60.0 Days	87.9 Days	60.0 Days
Drug DWI Cases-Avg Days	67.9 Days	51.4 Days	36.0 Days	34.6 Days	36.0 Days
Homicide Fmsc-Avg Days	46.4 Days	51.3 Days	60.0 Days	32.6 Days	60.0 Days
Known Exemplar-Avg Days	56.2 Days	49.9 Days	30.0 Days	77.5 Days	30.0 Days
Latent Print Cases-Avg Days	51.1 Days	40.3 Days	90.0 Days	38.2 Days	60.0 Days
Other Forensics-Avg Days	35.9 Days	42.3 Days	30.0 Days	26.2 Days	60.0 Days
Pend->Final Cause Death-Avg	106.4 Days	104.5 Days	56.0 Days	94.8 Days	56.0 Days
Robbery Forensics-Avg Days	54.7 Days	45.8 Days	30.0 Days	40.5 Days	60.0 Days
Sex Assault Fmsc-Avg Days	62.4 Days	69.6 Days	30.0 Days	93.0 Days	60.0 Days
Toxicology Analysis-Avg Days	76.1 Days	74.1 Days	30.0 Days	64.4 Days	30.0 Days



PUBLIC ADMINISTRATOR

The Nassau County Surrogate's Court entrusts the Office of the Public Administrator (PA) with the management and disposition of property on behalf of Nassau County residents who die intestate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors of that will. The Office is responsible for managing all aspects of collecting and distributing estate assets.

GOALS

- Manage resources to settle estates in a timely and efficient manner

OBJECTIVES

- Increase efficiency in providing the County with revenue from Estate Commissions
- Increase efficiency in providing reimbursement to the Department of Social Services

2019 Budget Highlights

The expenses for the Office of the Public Administrator in the 2019 Proposed Budget are \$573,381, an 11.5% increase from the 2018 Projection. Expenses include Salaries, Wages & Fees of \$560,214, a 12.8% increase from the 2018 Projection. This is due to the increase in steps to employees in addition to the 2018 allocation of the VSIP savings to each department and the Legislative technical adjustments partially offset by the addition of two part-time employees that will compensate for the loss of outside funding provided by the Surrogate's Court Procedure Act 1207.

Other Than Personal Services (OTPS) expense is \$13,167, a 23.9% decrease compared to the 2018 projection.

Revenues for the Office of the Public Administrator in the 2019 Proposed Budget is \$250,000. The revenues are predicated upon court approved estate closures and are therefore unpredictable. The 2019 Proposed Budget is flat with the 2018 Projection.

PUBLIC ADMINISTRATOR



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	576,123	547,828	496,754	560,214
	DD - GENERAL EXPENSES	1,285	3,167	2,808	3,167
	DE - CONTRACTUAL SERVICES	0	6,891	14,500	10,000
EXP Total		577,408	557,886	514,062	573,381
REV	BH - DEPT REVENUES	600,122	250,000	250,000	250,000
REV Total		600,122	250,000	250,000	250,000

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	3	4	4
	ORDINANCE	2	2	2
Full-Time Total		5	6	6
Part Time		2	0	1
Part Time Total		2	0	1



PROBATION DEPARTMENT

Probation is a New York State-mandated function. The Department provides information and services to the Courts, offers crime victims a voice in the judicial system, and assists in rehabilitating offenders. Probation Officers (POs) protect the community by intervening in the lives of offenders, providing them with options, holding them accountable, and serving as a catalyst for positive change. Probation Officers are sworn New York State Peace Officers, carrying significant authority and liability.

Probation consists of the Criminal and Family Divisions. Both provide pre-disposition diversion services, and for those offenders who cannot be diverted, court-mandated investigations and community supervision services. Probation generates approximately \$1.5 million a year in restitution surcharges and fees, which is used to defray local probation costs, as well as approximately \$2.6 million in State Aid and several hundred thousand dollars in Federal and State grants.

PRE-DISPOSITIONAL INVESTIGATIONS

Probation prepares Court-ordered pre-disposition reports for both the Criminal and the Family Courts. These are comprehensive offender evaluations that include actuarially-based risk assessments and identify viable dispositional alternatives. Correctional facilities and the New York State Division of Parole rely on the reports as well.

PROBATION SUPERVISION

Probation Supervision is the most common Court-imposed sanction and the most cost-effective alternative to incarceration. Probation Officers enforce the conditions of probation established by the Court. These typically include restitution to victims, treatment for addiction or emotional problems, electronic surveillance, and community service.

Probation believes it is essential to match system response to an offender's risk of recidivism and is fully committed to actuarial based risk assessment to determine offender risks, needs, and services. Probation also employs a range of technological aids including ignition interlock devices, remote alcohol monitoring, house arrest, and GPS monitoring. Field Operations are an essential part of Probation Supervision and include on and off hour visits. Special Operations are coordinated and supported with the assistance from the Police, District Attorney, Traffic Safety Board, and State Grants. Nassau County offenders are given every reasonable opportunity to make community supervision work, and those who do not, are held strictly accountable.

DWI MONITORING

Offenders sentenced under the Leandra's Law-statute are required to have an ignition interlock device installed in any vehicle owned or operated by the offender. Monitoring of offenders

PROBATION



sentenced to a Conditional Discharge is conducted by Probation Officers in Probation's Alcohol Interlock Monitoring [AIM] program. Probation Officers in the Criminal Division DWI Units conduct monitoring of offenders sentenced to Probation.

PRE-TRIAL SERVICES

New York State Division of Criminal Justice Services (DCJS) funding supports Probation's efforts to keep the percentage of pre-trial detainees as low as possible and allows the Nassau County Correctional Center to operate at a more cost-efficient classification level.

ADOLESCENT DIVERSION

Nassau County Adolescent Diversion Program (ADP) has been operational since January 17, 2012. Probation risk-assesses non-violent 16 and 17-year-olds to help identify those adolescents appropriate for diversion and those requiring services to address specific needs, which left unaddressed, increase their potential for further antisocial behavior.

ADOLESCENT OFFENDERS

On 10/1/2018 New York State Raise the Age Legislation will take effect and 16-year-old youth charged with a Felony Offense will be designated as an Adolescent Offender, their case will be heard in the Youth Court, located in District Court. All cases who volunteer will be risk-assessed and Probation will recommend services to the court for the offender. Within 30 days all non-violent Felonies Offenses will be transferred to the Family Court unless the District Attorney objects and the Youth Court agrees. Any 16-year-old youth charged with a Misdemeanor Offense will be charged as a Juvenile Delinquent and their case will proceed directly to the Family Division.

FAMILY DIVISION SERVICES

The Family Division consists of Intake, Investigations, and Community Supervision Services. Probation Intake is mandated to provide adjustment services to divert appropriate Juveniles from Family Court. Each case is risk assessed and individuals are referred to services that match their needs. Cases unable to be adjusted are referred to Family Court for formal court intervention. Investigation and Supervision services are court ordered and consist of matters of child custody, adoptions, child abuse and neglect, juvenile delinquency, Persons in Need of Supervision (PINS), family offence, guardianship, and consent to marry for underage persons.

JUVENILE DETENTION CENTER

Juvenile Detention Center (JDC) provides secure detention for juveniles awaiting Family or Criminal Court appearances. We strive to provide a high level of care for our juveniles while controlling fiscal costs. State reimbursement offsets 49% of the local costs and we continue to rent unused beds to other counties on a per diem, 100% reimbursement basis.

PROBATION



GOALS

- Assess pre-trial defendants awaiting arraignment who are at risk of detention and provide the court with alternatives to incarceration as appropriate
- To ensure that only those juveniles for whom there is no appropriate alternative are placed in detention and, while in detention, their individual needs are assessed and addressed in a secure and safe environment
- Provide adjustment services to select juveniles and non-violent adolescents that identify and address the drivers of their risk of recidivism and divert as appropriate those youth who do not require formal and/or protracted court contact
- Prepare pre-disposition reports for the courts that inform judicial decisions and establish a rational basis for the community supervision of appropriate offenders
- Provide supervision services that produce positive supervision outcomes for the offenders while addressing the safety needs of the community
- Maintain a field presence, in cooperation with other law enforcement agencies, capable of responding to both individual offender and community issues
- Plan and establish policies and procedures for the Raise the Age legislation

OBJECTIVES

- Expand integration of available technologies and best practices including case management and actuarial risk assessment to inform case-level and system resource allocation decisions
- Improve the collection, analysis, and sharing of local justice system data to understand what works well and what does not work as well
- Collaborate with juvenile and criminal justice stakeholders on future local and State reform initiatives that will ensure system resources are reserved for those offenders with the greatest needs and/or presenting the greatest risks absent the availability of those resources
- Aggressively pursue State and Federal funding to maximize support for local programs and initiatives that improve system outcomes and enhance public safety
- To implement and integrate Raise the Age services within the Probation Department

2019 BUDGET HIGHLIGHTS

Expenses for the Probation Department in the 2019 Budget are \$22.5 million, an 18.9% increase from the 2018 Projection due to the state mandated Raise the Age program. The 2019 salary appropriation of \$19.5 million is a 20.7% increase from the 2018 Projection, due to the operational requirements created by the mandated Raise The Age program.

PROBATION



The 2019 Proposed Budget funds \$1.1 million in Other Than Personal Services (OTPS), an 25.8% increase from the 2018 Projection due to required equipment, general and contractual expenses related to the implementation of the Raise The Age program.

The 2019 Proposed Budget assumes Probation will realize \$9.8 million in revenue which is an increase of \$2.8 million or 41.2%, due to the State Aid reimbursement related to Raise The Age expenses.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	17,061,513	17,214,819	16,156,974	19,508,799
	BB - EQUIPMENT	32,220	34,023	34,023	57,023
	DD - GENERAL EXPENSES	275,010	276,452	276,452	312,959
	DE - CONTRACTUAL SERVICES	528,045	557,369	557,369	721,557
	DF - UTILITY COSTS	0	472	472	472
	HF - INTER-DEPARTMENTAL CHARGES	2,536,515	1,883,449	1,883,449	1,883,449
EXP Total		20,433,303	19,966,584	18,908,739	22,484,259
REV	BF - RENTS & RECOVERIES	37,784	0	50	0
	BH - DEPT REVENUES	1,337,948	1,592,400	1,592,404	1,460,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	104,831	28,500	47,017	9,200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	6,354,534	5,266,609	5,266,609	8,283,723
REV Total		7,835,097	6,887,509	6,906,080	9,752,923

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	183	165	232
	ORDINANCE	1	1	2
Full-Time Total		184	166	234
Part Time		13	10	21
Part Time Total		13	10	21

PROBATION



PERFORMANCE MANAGEMENT

Probation Department			
Category	Performance Measures	Description	Goal Statement
Public Safety	% Arrests per Caseload	Reflects the number of new arrests as a percentage of the total Criminal Probation caseload.	Rehabilitate offenders through the strict enforcement of the Conditions of Probation.
Public Safety	% Juveniles Adjusted at Intake	Represents the number of juvenile delinquents successfully diverted from formal Court contact.	Improve outcomes for juveniles while more efficiently utilizing system resources.
Public Safety	% Juveniles Placed	Represents the number of Juveniles placed in juvenile facilities after a Violation of Probation as a percent of total cases discharged.	Reduce placement of Juveniles in costly residential programs through enhanced supervision focusing on evidence-based practices.
Public Safety	% Prob Comp of Tot Dischge	Represents the rate of successfully completed Family Division and Criminal Division probation cases as a percentage of total cases discharged.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers by promoting pro-social behavior.
Public Safety	% Prtrl Part-Fail Return Court	Represents the number of Pretrial participants released under supervision who fail to return for a scheduled court appearance as a percentage of all Pretrial released participants.	Decrease County expenditures through efficient use of the Pre-Trial Unit. Maximize the number of defendants who return to Court through Pre-Trial supervision.
Public Safety	Cases Adjourned Ratio	The ratio of cases adjourned due to unavailability of probation report to total caseload (investigation assigned plus carried monthly).	Provide investigation reports to courts in a timely manner to maximize the efficient disposition of cases.
Public Safety	DWI-#Cases per Officer	The number of Driving While Intoxicated (DWI) cases assigned per DWI Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by DWI probationers.
Public Safety	Reg Supvs Crim-#Cs/Ofcr	The number of Criminal Division general supervision cases assigned per Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers.
Public Safety	Sex/Viol Cases per Officer	The number of Sex Offender and Domestic Violence cases assigned per Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of sexual offenses committed by probationers.

PROBATION



Probation Department						
Performance Measures	Division	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% Arrests per Caseload	Criminal	1.1%	1.1%	1.3%	1.1%	1.3%
% Juveniles Adjusted Intake	Family	44.9%	53.3%	45.0%	52.0%	45.0%
% Juveniles Placed	Family	14.9%	15.7%	10.0%	6.7%	10.0%
% Prob Comp of Tot Dischge	Criminal	83.9%	86.7%	80.0%	82.8%	80.0%
% Prob Comp of Tot Dischge	Family	85.1%	84.3%	80.0%	93.3%	80.0%
% Ptrl Part-Fail Return Court	Criminal	0.8%	6.8%	5.0%	5.5%	5.0%
Cases Adjudained Ratio	Criminal	0.5%	0.2%	1.5%	0.2%	1.5%
DWI-Cases per Officer	Criminal	88	90	85	94	85
Reg Supvs Crim-Cs/Ofscr	Criminal	84	88	85	88	85
Sex/Viol Cases per Officer	Criminal	42	41	40	38	40



POLICE DEPARTMENT

The Nassau County Police Department provides uniformed patrol police services in six precincts, which cover approximately 85% of the geographical area of the County. Village and city police departments police the remaining areas of the County. 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, Community Affairs, Emergency Ambulance, Highway Patrol, Special Operations, Crisis Negotiation, Police Training, Applicant Investigations, and other services.

Two separate and distinct budgets fund the Nassau County Police Department. The Police Headquarters Fund (PDH), which all County taxpayers fund, supports investigations and specialized services for all localities in Nassau County. The Police District Fund (PDD) supports the uniform patrol force for those residents residing within the six precincts.

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

Operationally, the Department consists of Support Services and two Divisions, each with specific functions and responsibilities.

- **Support Services** provide a wide range of services vital to the Department's infrastructure and functionality. These include Information Technology, Fleet Service Bureau, Communications Bureau, Arrest Processing, Records Management, and Training.
- **The Detective Division** investigates reported crimes, arrests offenders, and participates in criminal prosecutions. In addition to the precinct detective squads, other squads include the Arson/Bomb, Asset Forfeiture and Intelligence, Electronics, Homicide, Robbery, Special Services, Central Detectives, Evidence Management, Narcotics/Vice, and Special Investigations.
- **The Patrol Division** primarily provides uniformed police services through the six precincts, Highway Patrol, Marine/Aviation Bureau, Mounted Unit, Emergency Ambulance Bureau, and the Bureau of Special Operations.

Homeland Security is within the Patrol Division and is a top priority given the current state of affairs throughout the world. In response to this, the Department has built a significant intelligence function related to homeland security that includes the issuance of regular intelligence bulletins, monitoring of social media, and working with local, state, and federal partners in law enforcement to ensure that critical intelligence is shared and received in real-time.



All Department members have been trained to respond to and mitigate active shooter situations and all Police Officers receive this training annually. In addition, the Department conducts tabletop exercises, drills, and active shooter simulations on a regular basis. The Nassau County Police Department is the first major police department to equip patrol members with heavy-duty tactical vests and ballistic helmets and has begun to equip members with rifles.

In recent years, the County has devoted significant resources to improve Police Department facilities. Earlier this year, the County provided funding to build a new Nassau County Police Academy adjacent to Nassau Community College. The new 90,000 square foot training facility will replace the leased facilities in Massapequa Park. It will provide the Police Department with the instructional space, including an auditorium and classrooms, needed to keep up with rapidly changing advances in crime-fighting. There also will be an emergency vehicle operations course, a physical training and defensive tactics warehouse, and a facility to process classified information. The County also opened a new Fourth Precinct in Hewlett and Second Precinct Community Policing Center in Levittown with funds mainly provided through the Governor's Office of Storm Recovery. These new precinct facilities followed the opening of the First Precinct in Baldwin in early 2017.

In 2017, Nassau County also purchased the Morrelly Homeland Security Center. The property is located on Grumman Road West in Bethpage and is the current home of the Nassau County Office of Emergency Management (OEM). The building is approximately 90,000 square feet of which the NCPD has exclusive use of approximately 60,000 square feet. The building will serve as a back-up to our 911 communications center replacing the bunker behind Police Headquarters. Utilizing this facility will improve the health and welfare of police staff in the event of a disaster. It is anticipated that the 3rd floor of the facility will begin construction in 2018 and eventually house the NCPD Homicide Squad and Narcotics/Vice Bureau.

The Police Department takes great pride in the fact that Nassau County is among the safest communities of its size in the United States.¹ Taking advantage of new technologies, the Department continues to make improvements to the recently implemented radio system, which continues to increase public safety. The Department has implemented a new Smart 911 system. Smart 911 allows County residents to register and provide information about themselves, family members, homes, workplaces, medical conditions, and other critical information. This information will provide call takers, dispatchers, and first responders with additional critical caller data about subscribed callers to speed response times and improve response effectiveness. The Nassau County Police Department has supplied all the villages with both mobile and portable radios, which will enable them to migrate onto the County's system.

Through a capital purchase and with the assistance of a grant from the United States Coast Guard, the Department has received two new 27-foot Safe Boats. These boats will upgrade the County's

¹ New York State, Division of Criminal Justice Services' Uniform Crime Report



Homeland Security capabilities and will enable officers to respond to Homeland security, enforcement missions and waterway emergencies in a safe, reliable rapid response vessel. The boats are outfitted with equipment to enhance the Departments CBRNE identification (Radiological) capabilities, which will decrease the chances of a small watercraft attack to Critical Infrastructure / Key Resource (C.I/ K.R) locations within the Port area of NY-NJ. This will include attacks attempted by either small watercraft vessels or WMD radioactive devices that are secreted within larger commercial watercraft on-route to any CI/KR facilities located within the Port area. The Police Department will continue to reduce crime through both proven patrol and detective techniques and through STRAT-COM, short for Strategic Communication, which is a model based on predictive analysis with the goal of more efficient policing. The STRAT-COM model aims to coordinate Department resources to focus on targeted areas of concern, as well as prolific offenders that drive crime numbers.

GOALS

- Protect life and property
- Prevent crime
- Arrest offenders
- Maintain public order
- Utilize community-based Problem-Oriented Policing models to improve the quality of life for all the County's residents
- Ensure that adequate personnel and equipment are available to accomplish the Department's mission
- Strive to reduce crime in all categories

OBJECTIVES

- Ensure Nassau County residents continue to live in one of the safest counties in America of its size
- Continue to provide resources and training to not only prevent but to respond to terrorist and active shooter situations with minimal injuries and deaths
- Reduce the number of crimes that involve firearms
- Expand Intelligence-Led Policing to reduce crime in Nassau County while ensuring the safety of the County's law enforcement officers
- Reduce the use of controlled substances, specifically narcotics, through education, the apprehension of those who violate New York State criminal statutes relating to narcotics, and appropriate referrals to treatment facilities
- Increase the apprehension of suspects who have outstanding warrants
- Reduce the number of automobile accidents through targeted patrol and enforcement, based upon accident data analysis
- Monitor and reduce non-mandated overtime

**2019 BUDGET HIGHLIGHTS****Police Department – Headquarters Fund and District Fund**

Expenses for both Police Department funds, PDD and PDH, in the 2019 Proposed Budget are \$911.2 million, a 5.3% increase from the 2018 Projection. Salaries, Wages & Fees in the 2019 Proposed Budget are \$488.5 million, an increase of approximately \$30 million or 6.4%. The salary increase is primarily due contractual step increases (\$14 million), termination pay (\$6 million), hiring of critical civilian positions (\$6 million), two new police classes (\$2 million) and anticipated promotions (\$2 million). This is partially offset by the influx of lower salary officers which help to reduce the overtime expense.

The 2019 Proposed Budget for sworn officers is 2,493 officers which includes 360 Detective Association Inc. (DAI), 1,775 Police Benevolent Association (PBA), and 358 Superior Officers Association (SOA) members. Due to recent retirements, the Police Department added 60 new police officers in April 2018 and an additional 60 police officers are expected in November 2018. The 2019 Proposed Budget assumes hiring of an additional 120 police officers in 2019.

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	753	721	788
	DAI	360	316	360
	ORDINANCE	13	9	15
	PBA	1,775	1,760	1,775
	SOA	358	339	358
Full-Time Total		3,259	3,145	3,296
Part Time		485	446	397
Part Time Total		485	446	397

Salaries, Wages & Fees represent 53.6% of total operating expenses of the Police Department's 2019 Proposed Budget. The 2019 Proposed Budget funds overtime of \$53.3 million, which represents 10.9% of the Salaries, Wages & Fees, and is \$5.5 million or 10.3% less than the 2018 Projection. The Department utilizes Asset Forfeiture funds and aggressively pursues grants to offset the cost of targeted policing initiatives. The County realizes these funding sources as either additional revenue to the Department or an offset against the overtime incurred. The Police Department accounts for \$36.0 million of the terminal leave expense due to anticipated police officer separations from service. The County anticipates that 120 officers will separate from service in 2019.

The 2019 Proposed Budget funds \$15.2 million in Workers' Compensation, \$21.7 million in Other Than Personal Services (OTPS), and \$77.0 million in Inter-Departmental Charges, Debt Service Chargebacks and Utility Costs.

POLICE



Aggregated revenue from both Police Funds in the 2019 Proposed Budget is \$911.2 million, \$23.7 million increase from the 2018 Projection and includes \$13.8 million in Inter-Departmental Revenues. The major revenue source for the Police Department is property tax levy that equates to 84.3% of the total revenue for the Department and is 94.1% of the total tax levy collected for the five Major Funds.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	498,723,730	467,600,964	459,008,903	488,467,882
	AB - FRINGE BENEFITS	278,530,762	298,107,419	294,162,268	308,815,538
	AC - WORKERS COMPENSATION	12,365,547	13,885,685	13,885,685	15,150,000
	BB - EQUIPMENT	660,293	925,866	824,770	785,284
	DD - GENERAL EXPENSES	6,759,901	7,384,945	7,384,945	7,395,324
	DE - CONTRACTUAL SERVICES	11,648,672	14,812,955	14,582,091	13,527,971
	DF - UTILITY COSTS	4,003,589	3,936,676	3,936,676	4,118,335
	HD - DEBT SERVICE CHARGEBACKS	22,907,939	24,593,625	24,593,625	25,826,103
	HF - INTER-DEPARTMENTAL CHARGES	50,936,963	47,092,676	47,092,676	47,092,676
EXP Total		886,537,396	878,340,811	865,471,639	911,179,113
REV	AA - FUND BALANCE	23,122,781	0	0	0
	BC - PERMITS & LICENSES	5,759,230	5,508,818	5,508,818	5,761,582
	BD - FINES & FORFEITS	21,600,594	31,377,574	34,377,574	36,028,665
	BE - INVEST INCOME	49,271	24,235	57,372	225,000
	BF - RENTS & RECOVERIES	366,807	66,140	186,167	66,140
	BH - DEPT REVENUES	26,449,818	27,446,378	27,446,378	28,774,437
	BJ - INTERDEPT REVENUES	14,792,833	13,816,869	13,816,869	13,816,869
	BO - PAYMENT IN LIEU OF TAXES	25,695,945	25,695,945	25,695,945	25,695,945
	BW - INTERFUND CHARGES REVENUE	381,242	350,000	6,350,000	6,385,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	(2,562,367)	903,878	903,878	725,000
	IF - INTERFUND TRANSFERS	27,023,884	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	931,606	700,000	700,000	930,000
	TL - PROPERTY TAX	743,249,523	747,765,692	747,765,692	768,085,193
	TX - SPECIAL TAXES	24,504,949	24,685,282	24,685,282	24,685,282
REV Total		911,366,116	878,340,811	887,493,975	911,179,113

Police Department Headquarters (PDH)

Expenses for the PDH Fund in the 2019 Proposed Budget are \$484.9 million, a 4.0% increase from the 2018 Projection. Salaries, Wages & Fees in the 2019 Proposed Budget are \$247.7 million, a \$7.7 million or 3.2% increase from the 2018 Projection due to an increase in anticipated attrition. Salaries, Wages & Fees and Fringe Benefits are \$411.5 million, which represents 84.9% of expenses in the 2019 Proposed Budget. The overtime in the 2019 Proposed Budget is \$28.5 million, which represents 11.5% of the Salary, Wages & Fees.

The 2019 Proposed Budget funds \$4.5 million in Workers' Compensation, \$16.2 million in OTPS and \$49.8 million in Inter-Departmental Charges, Debt Service Chargebacks and Utility Costs. The Department continues to work to reduce costs by leveraging external funding sources to augment its operating expenses.

POLICE



PDH revenues in the 2019 Proposed Budget are \$484.9 million, which includes \$13.4 million from Inter-Departmental Revenues. The largest revenue source in the PDH Fund in the 2019 Proposed Budget is the property tax levy, which is \$368.0 million or 75.9% of the total PDH revenue. Other major revenue sources in the 2019 Proposed Budget includes \$34.7 million in Public Safety Fee revenue to safeguard, facilitate and encourage the health, safety and welfare of the residents and businesses of the County. Also, included are revenues from emergency ambulance fees of \$25.5 million and Special Taxes of \$24.7 million (motor vehicle registration and emergency E911 taxes levied on landline and cellular telephone users).

POLICE HEADQUARTERS FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	266,330,033	243,869,038	240,045,706	247,698,448
	AB - FRINGE BENEFITS	147,431,423	154,376,740	153,871,251	163,793,823
	AC - WORKERS COMPENSATION	3,957,857	4,405,092	4,405,092	4,450,000
	BB - EQUIPMENT	477,134	587,776	486,680	533,884
	DD - GENERAL EXPENSES	3,166,139	3,559,314	3,559,314	3,599,010
	DE - CONTRACTUAL SERVICES	10,707,713	12,886,191	12,655,327	12,101,207
	DF - UTILITY COSTS	2,852,513	2,836,461	2,836,461	2,936,631
Expenses Excluding Interdepartmental Transfers		434,922,812	422,520,612	417,859,831	435,113,003
Interdepartmental Transfers		46,513,098	48,625,755	48,625,755	49,805,200
Expenses Including Interdepartmental Transfers		481,435,910	471,146,367	466,485,586	484,918,203
REV	AA - FUND BALANCE	(995)	0	0	0
	BC - PERMITS & LICENSES	1,124,772	880,000	880,000	1,132,764
	BD - FINES & FORFEITS	20,436,619	30,021,811	33,021,811	34,672,902
	BE - INVEST INCOME	13,047	12,000	18,359	75,000
	BF - RENTS & RECOVERIES	179,287	66,140	145,000	66,140
	BH - DEPT REVENUES	23,718,556	23,996,378	23,996,378	26,043,437
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND CHARGES REVENUE	234,138	200,000	6,200,000	6,235,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	724,117	903,878	903,878	725,000
	IF - INTERFUND TRANSFERS	27,023,884	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	931,606	700,000	700,000	930,000
	TL - PROPERTY TAX	359,105,079	367,316,702	367,316,702	367,988,502
	TX - SPECIAL TAXES	24,504,949	24,685,282	24,685,282	24,685,282
Revenues Excluding Interdepartmental Transfers		466,932,941	457,720,074	466,805,293	471,491,910
Interdepartmental Transfers		14,502,969	13,426,293	13,426,293	13,426,293
Revenues Including Interdepartmental Transfers		481,435,910	471,146,367	480,231,586	484,918,203

POLICE



Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	706	637	698
	DAI	360	313	360
	ORDINANCE	12	9	14
	PBA	357	305	313
	SOA	179	170	173
Full-Time Total		1,614	1,434	1,558
Part Time		51	62	51
Part Time Total		51	62	51

POLICE DEPARTMENT DISTRICT (PDD)

Expenses for the PDD Fund in the 2019 Proposed Budget are \$426.3 million, a 6.8% increase from the 2018 Projection. Salaries, Wages & Fees in the 2019 Proposed Budget are \$240.8 million, an increase of \$21.8 million or 10% due to the need to backfill retired officers and anticipated terminal leave. Salaries, Wages & Fees and Fringe Benefits are \$385.8 million in the 2019 Proposed Budget, which represents 90.5% of operating expenses. The Overtime in the 2019 Proposed Budget is \$24.7 million, which represents 10.3% of Salaries, Wages & Fees. The 2019 Proposed Budget funds \$10.7 million in Workers' Compensation, \$5.5 million in OTPS and \$23.1 million in Inter-Departmental Charges, Debt Service Chargebacks and Utility Costs.

Revenues in the PDD Fund in the 2019 Proposed Budget are \$426.3 million, including \$390,576 from Inter-Departmental Revenues. The property tax levy in the 2019 Proposed Budget is \$400.1 million, or 93.9% of the District's revenue. The other major revenue sources include \$6.0 million in alarm permits and fines and \$2.7 million in Departmental Revenues, which includes fees associated with tow truck franchises and village policing contracts.

POLICE



POLICE DISTRICT FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	232,393,697	223,731,926	218,963,197	240,769,434
	AB - FRINGE BENEFITS	131,099,339	143,730,679	140,291,017	145,021,715
	AC - WORKERS COMPENSATION	8,407,689	9,480,593	9,480,593	10,700,000
	BB - EQUIPMENT	183,159	338,090	338,090	251,400
	DD - GENERAL EXPENSES	3,593,762	3,825,631	3,825,631	3,796,314
	DE - CONTRACTUAL SERVICES	940,959	1,926,764	1,926,764	1,426,764
	DF - UTILITY COSTS	1,151,077	1,100,215	1,100,215	1,181,704
	Expenses Excluding Interdepartmental Transfers	377,769,682	384,133,898	375,925,507	403,147,331
	Interdepartmental Transfers	27,331,804	23,060,546	23,060,546	23,113,579
	Expenses Including Interdepartmental Transfers	405,101,486	407,194,444	398,986,053	426,260,910
REV	AA - FUND BALANCE	23,123,776	0	0	0
	BC - PERMITS & LICENSES	4,634,458	4,628,818	4,628,818	4,628,818
	BD - FINES & FORFEITS	1,163,975	1,355,763	1,355,763	1,355,763
	BE - INVEST INCOME	36,224	12,235	39,013	150,000
	BF - RENTS & RECOVERIES	187,521	0	41,167	0
	BH - DEPT REVENUES	2,731,262	3,450,000	3,450,000	2,731,000
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFUND CHARGES REVENUE	147,104	150,000	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	(3,286,483)	0	0	0
	TL - PROPERTY TAX	384,144,444	380,448,990	380,448,990	400,096,691
	Revenues Excluding Interdepartmental Transfers	429,640,341	406,803,868	406,871,813	425,870,334
	Interdepartmental Transfers	289,864	390,576	390,576	390,576
	Revenues Including Interdepartmental Transfers	429,930,205	407,194,444	407,262,389	426,260,910

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	47	84	90
	DAI	-	3	-
	ORDINANCE	1	-	1
	PBA	1,418	1,455	1,462
	SOA	179	169	185
	Full-Time Total	1,645	1,711	1,738
	Part Time	434	384	346
	Part Time Total	434	384	346

POLICE



PERFORMANCE MANAGEMENT

Police Department				
Category	Performance Measures	Description	Goal Statement	
Public Safety	% 911 Calls Answ 0-10 Sec	Represents the percentage of 911 calls answered within 10 seconds by the Communications Bureau.	Protect life and property.	
Public Safety	% Alarm Calls Answ 0-10 Sec	Represents the percentage of Alarm calls answered within 10 seconds by the Communications Bureau.	Protect life and property.	
Public Safety	DWI Arrests	Includes the number of arrests due to the crime of operating a motor vehicle while under the influence of alcohol or drugs, including prescription drugs. Complete intoxication is not required; the level of alcohol or drugs in the driver's body must simply be enough to prevent him or her from thinking clearly or driving safely. State laws specify the levels of blood alcohol content at which a person is presumed to be under the influence.	Protect life and property.	
Public Safety	Moving Violation Citations	Includes summons issuance activity for movers. Examples of moving violations include, but are not limited to, speeding, failures to yield right-of-way, failure to signal when turning, failure to use lights at night, passing in a no passing zone. This measure excludes DUI (Driving Under the Influence) citations.	Protect life and property.	

Police Department					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% 911 Calls Answ 0-10 Sec	94.8%	95.3%	97.8%	95.3%	95.0%
% Alarm Calls Answ 0-10 Sec	88.1%	89.3%	91.0%	88.8%	91.0%
DWI Arrests	1,700	1,500	1,600	479	1,400
Moving Violation Citations	184,466	211,383	160,000	106,818	210,000



HUMAN RESOURCES

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

The Office provides strategic planning and a broad range of operational services to departments to assist in the management of employment practices. Some of these services include consultation on individual performance reviews, promotional paths, workforce planning, and organizational effectiveness and efficiency. The Office also engages in the implementation of best practices and training, development, and coordination of professional deployment both within departments and throughout the County.

GOALS

- Improve staff productivity and performance and reduce instances of employment litigations
- Continue to centralize the County's Human Resources activities
- Continue to inform and educate employees about the extent and value of their fringe benefits, which are a significant part of their overall compensation
- Ensure that all staff receives appropriate training that includes wellness and professional development
- Examine flexible work shifts/hours for select employees/departments that support constituents, employees, and the environment

OBJECTIVES

- Work with departments to streamline and consolidate same or similar functions
- Provide training to develop core skills for employees throughout the County by focusing on professional development, management training, cultural sensitivity, Equal Employment Opportunity, Sexual Harassment, Work Place Violence and organizational effectiveness
- Expand supervisory skills training to all Civil Service Employees Association (CSEA) and Ordinance employees

HUMAN RESOURCES



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for the Department of Human Resources includes \$1,079,658 in expenses, an increase of \$366,266 from the 2018 Projection. Salaries, Wages & Fees increased by 16.6% or \$115,217 due to mandated program initiatives. OTPS increased \$251,049 from \$21,241 to \$272,290 due to County mandated training programs for Sexual Harassment & Workplace Violence. Salaries, Wages & Fees includes seven Full-Time, two Part-Time and two Seasonal employees.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	768,987	794,108	692,151	807,368
	DD - GENERAL EXPENSES	9,601	10,290	10,290	10,290
	DE - CONTRACTUAL SERVICES	0	10,951	10,951	262,000
	EXP Total	778,588	815,349	713,392	1,079,658

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	ORDINANCE	8	7	7
Full-Time Total		8	7	7
Part Time		2	2	4
Part Time Total		2	2	4
Seasonal		2	0	2
Seasonal Total		2	0	2



DEPARTMENT OF PARKS, RECREATION AND MUSEUMS

The Nassau County Department of Parks, Recreation and Museums manages more than 70 parks, preserves, museums, historic properties, and athletic facilities comprising nearly 6,000 acres. Patrons can enjoy a variety of recreational activities from traditional individual and team sports to archery and volleyball at the County's 13 "active" parks, eight golf courses, two marinas, the Mitchel Athletic Complex, and the world-class Nassau County Aquatic Center. The public can enjoy quiet walks in more than a dozen community-based smaller "passive" parks.

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

ADMINISTRATION

Administration provides planning, policy-making, and administrative support. In addition to the Commissioner's Office, other functional units include Personnel, Payroll, Budget and Planning, Public Information, and Special Events. These units help procure goods and services, coordinate and promote department-sponsored events, handle constituent complaints and issues, develop partnerships with community-based non-profit organizations and private businesses, and sanction group-use of parks through the issuance of permits and manage the department's personnel and payroll.

RECREATION SERVICES DIVISION

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



MUSEUMS DIVISION

Museums provides cultural and educational programming at the County's museums and historic properties with a diverse range of programming with concentrations on geology, the environment and wildlife, African-American and Native-American history, and 19th century Long Island history. The County has five affiliated museums: Nassau County Museum of Fine Arts, Children's Museum, Cradle of Aviation, Holocaust Museum, and Hewlett House.

GOLF OPERATIONS DIVISION

Golf Operations is responsible for golf course maintenance, operations, and related programming. Staff manages and maintains seven golf courses (three 18-hole courses at Eisenhower Park and four nine-hole courses in four different parks), three driving ranges, and three mini-golf courses. The "Crown Jewel" of the County's golf infrastructure is the Red Course at Eisenhower Park, which has been the venue for various pro events on the PGA Champions Tour. The PGA has also utilized the White Course as a qualifier course for tournament play.

GROUNDS AND MAINTENANCE DIVISION

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

GOALS

- Continue to develop new advertising and sponsorship agreements that will generate revenue through marketing and promotional initiatives
- Pursue partnerships to provide needed services with minimal effect on the budget
- Seek new sources of non-tax funding to expand and improve programming
- Provide clean, beautiful, and desirable parks and demonstrate exemplary stewardship
- Continue to protect our heritage by being stewards for our museum collections and enhancing museum and cultural programs
- Continue to develop public-private partnerships

OBJECTIVES

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

PARKS, RECREATION AND MUSEUMS



2019 BUDGET HIGHLIGHTS

The expenses in the 2019 Proposed Budget for the Department of Parks, Recreation & Museums are \$29.7 million, an increase of \$385,239 or 1.3% from the 2018 Projection. Salaries, Wages & Fees are \$20.6 million, a slight increase of \$62,399 or 0.3% from the 2018 Projection. Part-Time and Seasonal employees comprise \$9.5 million of the salary line.

Other Than Personal Services (OTPS) are \$9.2 million, which is a 3.7% increase from the 2018 Projection due to increased contracted expense for entertainment programs.

Equipment accounts for \$553,698 of the OTPS, an increase from the 2018 Projection due to a need for new equipment in the Golf Division.

General Expenses are \$1.6 million, a decrease of \$156,501 from the 2018 Projection primarily due to a decrease in miscellaneous supply costs.

Contractual Services are \$7.0 million an increase of \$287,587 from the 2018 Projection primarily due to an increase in the custodial contract for janitorial services to parks buildings and facilities.

Revenues in the 2019 Proposed Budget for the Department of Parks, Recreation & Museums are \$28.8 million, an increase of \$377,198 or 1.3% from the 2018 Projection because of Legislative authorized fee increases.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	21,474,447	20,516,305	20,516,305	20,578,704
	BB - EQUIPMENT	418,100	361,944	361,944	553,698
	DD - GENERAL EXPENSES	1,727,354	1,721,969	1,721,969	1,565,468
	DE - CONTRACTUAL SERVICES	6,391,226	6,758,909	6,758,909	7,046,496
EXP Total		30,011,127	29,359,127	29,359,127	29,744,366
REV	BF - RENTS & RECOVERIES	1,715,272	2,325,278	2,584,593	2,541,778
	BG - REVENUE OFFSET TO EXPENSE	100	0	0	0
	BH - DEPT REVENUES	21,850,608	22,282,252	23,208,489	23,428,502
	BJ - INTERDEPT REVENUES	76,874	0	0	0
	TX - SPECIAL TAXES	2,524,999	2,625,000	2,625,000	2,825,000
REV Total		26,167,854	27,232,530	28,418,082	28,795,280

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	140	133	139
	ORDINANCE	3	4	4
Full-Time Total		143	137	143
Part Time		202	97	203
Part Time Total		202	97	203
Seasonal		890	774	888
Seasonal Total		890	774	888

PARKS, RECREATION AND MUSEUMS



PERFORMANCE MANAGEMENT

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

PARKS, RECREATION AND MUSEUMS



Department of Parks, Recreation & Museums					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% Campsites Rented-Total	35.4%	35.0%	35.0%	24.4%	35.0%
Field Court Reservations	12,252	11,172	12,000	4,836	12,000
Golf-Rounds Played	239,575	215,904	240,000	79,820	225,000
Leisure Passes Sold	28,006	22,699	28,000	9,359	23,000
Parks Attendance	894,523	858,476	850,000	381,540	850,000
Parks Revenue-Exc Rent	\$ 21,870,031	\$ 22,697,402	\$ 22,282,252	\$ 12,141,114	\$ 23,428,502
Rec Prog-Children Registered	1,130	1,215	1,100	1,157	1,250



DEPARTMENT OF SHARED SERVICES

The Department of Shared Services is responsible, under New York State Municipal Purchasing law, for the purchase of all materials, supplies, equipment, and services as covered by the County Charter for all County departments with the exception of the Board of Elections. The Department meets its responsibilities through applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.

GOALS

- Meet the service level expectations of County agencies while ensuring full compliance with State and County law
- Assist in reducing inventory carrying costs by selling/auctioning County surplus equipment
- Continue to work with Information Technology in testing and implementing all new phases and functionalities of E-Procurement
- Work with Minority Affairs and Veterans Services to expand outreach efforts to Minority, Service Disabled Veterans and Women Owned Business Enterprise vendors

OBJECTIVES

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

SHARED SERVICES



2019 BUDGET HIGHLIGHTS

The expenses in the 2019 Proposed Budget for the Department of Shared Services (formerly Purchasing) are \$974,620, an increase of \$122,336 or 14.7% from the 2018 Projection. Salaries, Wages and Fees are \$952,152, an increase of \$122,336 or 14.7 % from the 2018 Mid-Year Projection, primarily due to additional staffing.

Other Than Personal Services (OTPS) expenses are \$22,468, flat with the 2018 Projection.

The revenues in the 2019 Proposed Budget for the Department of Shared Services are \$565,025, a decrease of \$475 or .01% from the 2018 Projection, primarily due to a decrease in miscellaneous receipts.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	894,341	829,816	881,477	952,152
	DD - GENERAL EXPENSES	21,322	22,468	22,468	22,468
	DE - CONTRACTUAL SERVICES	15,500	0	0	0
EXP Total		931,163	852,284	903,945	974,620
REV	BF - RENTS & RECOVERIES	379,662	380,000	380,000	380,000
	BH - DEPT REVENUES	164,464	185,500	185,500	185,025
REV Total		544,127	565,500	565,500	565,025

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	10	10	10
	ORDINANCE	0	1	1
Full-Time Total		10	11	11
Part Time		1	1	1
Part Time Total		1	1	1

SHARED SERVICES



PERFORMANCE MANAGEMENT

Department of Shared Services			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	\$ Savings-Paid/Encmbrd Price	This measure captures savings and cost avoidance by comparing actual price paid vs. the encumbered amount on the requisition or the price paid on the previous order. This measure is based on data collected on or about the 19th of every month.	Engage in an aggressive sourcing of competitive vendors to maximize savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by NYS contract. Also, by documenting savings yielding from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.

Department of Shared Services					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
\$ Savings-Paid/Encmbrd Price	\$ 562,279	\$ 734,495	\$ 500,000	\$ 259,301	\$ 450,000



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) has five functional areas: Administration, Engineering, Operations, Fleet, and Real Estate.

ADMINISTRATION

The Administration Division provides overall leadership and direction of the Department. It also provides administrative support, fiscal management, staff development and management of human resources, information technology, and public information. Included in the Administration Division is the Capital Program Office, which develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. The General and Capital Funds support Departmental operations.

ENGINEERING

The Engineering Division administers, and coordinates engineering activities related to the public infrastructure of Nassau County. Subdivisions within Engineering include the following:

- **Water/Wastewater Engineering** handles all ground and surface water interactions and investigations. This includes well sampling, salt-water intrusion investigations, and ground water contamination issues, as well as all storm water management program components including drainage, design, and construction. The wastewater group handles all design and construction related to the wastewater treatment plants and the sewer system, including all pump stations and sanitary sewer infrastructure.
- **Civil and Site Engineering** designs and oversees construction of all buildings and structures under the control of the County.
- **Traffic Engineering** performs traffic surveys on all County roadways. They guide decision-making for signs, signals, and other devices for direction and control of traffic and improvements in street and highway safety design for all users of Nassau County's roadways including motorists, motorcyclists, bicyclists, and pedestrians.
- **Traffic Safety Division** manages the Nassau County Child Passenger Safety Program that trains parents how to restrain their children in an appropriate child safety seat. It also manages the County's STOP DWI Program that works to reduce the number of deaths or injuries in alcohol and drug-related crashes. The STOP DWI Coordinator administers the program and coordinates the efforts of law enforcement, prosecution of offenders, probation, and public information and education. Traffic Safety, working with Traffic Engineering, assists in the site selection for the Red-Light Camera Program using engineering data along with safety statistics.
- **Transit Division** oversees and manages the County's bus contract with TransDev Services, Inc. and ensures compliance with all Federal Transit Administration (FTA) requirements.
- **Construction Management** manages and supervises the construction contracts for parks, buildings, roadways, and wastewater facilities.



- **Planning** reviews and analyzes subdivision applications, County map revisions, and open space acquisitions, and development applications that appear before the Planning Commission; processes and reviews zoning referrals received from Nassau County's 69 municipalities; and makes recommendations to the Planning Commission. The Planning Division also manages and oversees FTA earmarks/grants.

OPERATIONS

The Operations Division administers and coordinates operational activities related to the public infrastructure of Nassau County. Subdivisions within Operations include the following:

- **Facilities Management** maintains all buildings and structures under County control.
- **Road Maintenance** maintains all County-owned roads and medians.
- **Bridge Maintenance** operates and maintains the two County drawbridges.
- **Snow Operations** removes snow and ice on County roadways and bridges.
- **Drainage Maintenance** manages drainage from the flow of storm water runoff at drainage channels, streams, storm water basins, and drainage culverts.
- **Mosquito Control** protects public health through aerial and ground spraying.
- **Signs & Pavement Markings** maintains County street signs and markings.

FLEET MANAGEMENT

The Fleet Management Division administers and coordinates the County's fleet, vehicle-related equipment, machinery, and resources, e.g., fuel for all County departments except the Police.

REAL ESTATE

Real Estate administers and coordinates all real estate matters on behalf of the County in coordination with the County Attorney's office. It manages the County's leased properties, 40 landmark units for the Department of Parks, Recreation and Museums, and 60 residential units in Mitchel Field. It assists with other special projects such as appraising and negotiating the purchase of "open space" and other properties necessary for County purposes. The Division also negotiates the sale of surplus County property.

CONSOLIDATION AND PUBLIC-PRIVATE PARTNERSHIPS

The County consolidated Planning and Development (2012) and the Office of Real Estate (2013) into the Department of Public Works (DPW). The merging of these three departments streamlined redundant processes and created synergies to cut costs to the County. The headcount for the Department of Public Works is the lowest ever despite the consolidation of Real Estate and Planning.



Under the Management and License Agreement, TransDev operates the County's Fixed-Route Bus service (Nassau Inter-County Express NICE) and Paratransit Operation (Able-Ride).

The County entered into an Operating and Maintenance agreement for the Nassau County Sewer System with SUEZ Water Long Island Inc. ("SUEZ"), which the Nassau County Legislature passed on July 18, 2014. SUEZ is performing all operating, treatment, and maintenance for the system on behalf of the County. As part of the agreement, SUEZ, Inc. agreed to reimburse the County for personnel costs who are now performing their duties for SUEZ.

GOALS

- Utilize all available resources, working with Federal and State Agencies, to recover from Superstorm Sandy, and mitigate and harden County infrastructure for protection from future storms
- Continue to ensure the safety and well-being of the County's residents on 1,500 lane miles of County-owned roadways, 52 fixed bridges, two drawbridges, and a traffic control network consisting of over 1,600 traffic signals
- Manage SUEZ Water Long Island, Inc., the County's selected contractor to operate and maintain three major wastewater treatment plants and 53 pump stations
- Improve long-term County finances and planning by improving the processes for preparing annual capital budgets and long-term capital plans, and monitoring capital spending for compliance with spending plans
- Monitor groundwater quality through a network of 500 groundwater-monitoring wells
- Coordinate the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations
- Maintain the Department's fleet of vehicles to peak operating condition
- Continue to process and review all matters brought before the Planning Commission and make recommendations to it
- Analyze and review all subdivision proposals using uniform criteria to determine whether the subdivision complies with the County's development goals
- Balance the County's growth and economic development with the goal of environmental protection, and work with and advise the Planning Commission and the County Legislature in the area of environmental protection and the State Environmental Quality Review Act (SEQRA) process
- Provide the leadership and oversight for the Nassau Hub Study Alternative Analysis/Environmental Impact Study (AA/EIS) and ensure all Federal and State requirements are met
- Develop a Multi-Year Capital Plan that advances projects to improve the health, safety, and quality of life of County residents and makes government more efficient and responsive to the needs of residents
- To manage County infrastructure through sound fiscal policies and procurement to meet the needs of existing and future residents and businesses and to implement the Multi-Year Capital Plan



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- Analyze and prepare feasibility and planning reports to support County infrastructure improvements and expansion.
 - Actively pursue grants to perform environmental studies that will better enable the County to create jobs and stimulate economic growth while reducing its carbon footprint
 - Re-engineer the County's real estate portfolio to consolidate County operations
 - Continue to assist the Department of Parks, Recreation and Museums with the management of landmark units
 - Continue to be in accord with the purpose of the Environmental Bond Act in the implementation of acquisitions to preserve County "open space"

OBJECTIVES

- Maintain a preventative maintenance plan for all buildings and other facilities
- Improve efficiency and reduce greenhouse gas emissions by procuring more natural gas-powered vehicles and reducing the number and average age of vehicles
- Expand the use of non-petroleum-based products in County buildings utilizing electrical power from renewable energy sources
- To annually review and revise a Multi-Year Capital Plan program of capital improvements designed to meet existing deficiencies, to meet the needs for future growth, to provide for replacement of obsolete or facilities in need of replacement, and to limit public expenditures
- Projects include enhancements to key infrastructure assets, construction of long life assets, rehabilitation of roadways, drainage improvements, and the construction and redevelopment of park facilities.
- Continue to maximize the financial and service benefits to County residents through effective prioritization of capital projects
- Actively participate in various studies and other initiatives at both the local and regional levels designed to improve the quality and safety of transportation systems within the County and reduce air pollution and traffic congestion
- Pursue, secure, and administer State and Federal grants and comply with mandates of the Fixing America's Surface Transportation Act (FAST), thereby ensuring the continued flow of Federal transportation funding to Nassau County
- Continue to review all County real estate holdings to identify and quantify efficiencies resulting from possible consolidation
- Finalize an updated database that captures all County-owned properties
- Increase revenue from the rental of landmark units
- Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Acts and develop a plan for its management

PUBLIC WORKS



2019 BUDGET HIGHLIGHTS

The 2019 Proposed Budget for the Department of Public Works includes \$281.6 million in expenses. Salaries, Wages & Fees is \$31.8 million, a 1.37% increase from the 2018 Projection.

Other Than Personal Services (OTPS) is \$173.9 million, an increase of \$8.6 million or 5.2% from the 2018 Projection due to a \$3.7 million increase for NICE Bus operation, \$2.2 million for general expense, and \$1.7 million for utility costs.

The 2019 Proposed Budget for Other Expenses and Mass Transportation increased by 1.9% from the 2018 projection due to an increase in LIRR Station maintenance costs.

The revenues for the Department of Public Works in the 2019 Proposed Budget are \$171.3 million or 1.3 % higher than the 2018 Projection. This increase is mainly due to an anticipated 2.0% increase in the Statewide Mass Transportation Operating Assistance (STOA) grant, bringing the total assistance to \$70.7 million and \$8.0 million in sales of County property.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	32,850,932	31,796,728	31,385,612	31,816,199
	AC - WORKERS COMPENSATION	2,032,597	2,143,033	2,293,033	2,280,000
	BB - EQUIPMENT	59,434	117,188	117,188	150,932
	DD - GENERAL EXPENSES	5,540,509	6,363,695	5,863,695	7,854,619
	DE - CONTRACTUAL SERVICES	131,169,397	129,960,394	137,102,424	141,953,218
	DF - UTILITY COSTS	22,390,755	24,068,209	22,268,209	23,976,227
	DG - VAR DIRECT EXPENSES	0	0	250,000	0
	HF - INTER-DEPARTMENTAL CHARGES	12,949,899	15,063,504	15,063,504	15,063,504
	MM - MASS TRANSPORTATION	43,575,675	44,170,818	44,126,435	44,792,592
	OO - OTHER EXPENSES	10,302,326	13,494,079	13,344,079	13,742,526
EXP Total		260,871,525	267,177,648	271,814,179	281,629,817
REV	BC - PERMITS & LICENSES	2,174,108	2,194,000	2,194,418	2,194,000
	BD - FINES & FORFEITS	0	500	500	500
	BF - RENTS & RECOVERIES	14,550,747	14,614,943	19,952,054	18,306,586
	BG - REVENUE OFFSET TO EXPENSE	282,351	300,000	300,000	300,000
	BH - DEPT REVENUES	49,972,074	47,302,930	47,202,930	48,048,368
	BJ - INTERDEPT REVENUES	15,587,226	18,339,856	18,339,856	18,339,856
	BR - DUE FROM OTHER GOVTS	(43,750)	0	0	0
	BW - INTERFUND CHARGES REVENUE	4,965,810	5,384,669	5,386,366	5,774,109
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,608,385	6,829,600	6,854,934	6,780,800
SA - STATE AID - REIMBURSEMENT OF EXPENSES		67,954,237	68,785,200	68,785,200	71,515,274
REV Total		157,051,187	163,751,698	169,016,258	171,259,493

PUBLIC WORKS



Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	434	378	414
	ORDINANCE	6	9	10
Full-Time Total		440	387	424
Part Time		23	15	24
Part Time Total		23	15	24
Seasonal		38	46	38
Seasonal Total		38	46	38

PUBLIC WORKS



PERFORMANCE MANAGEMENT

Department of Public Works			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Fleet Vehicles	Represents the actual number of motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	Reduce the County's operating costs.
Government Efficiency	% Capital Projects on Budget	Includes the percentage of Capital Projects meeting their cost projections.	To improve the accuracy of engineer's estimates associated with the advancement of County capital projects.
Government Efficiency	Facilities Work Orders Completed	Includes the number of corrective work orders that were completed by Facilities Management in a reporting calendar month.	Complete corrective work orders to ensure the safety of the public and County employees and to increase efficiencies for County workers at County owned facilities. This will reduce law suits against the county and increase productivity of County employees.
Government Efficiency	Facility W/O Response Time	Represents the average operational down time per facilities work orders.	Improve the level of service that the Department provides to occupants and users of County facilities.
Government Efficiency	Fleet Vehicles-Yearly Avg Age	Represents the average age in years of all motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	To reduce the County's operating costs by reducing the average age of fleet vehicles to reduce maintenance costs.
Government Efficiency	Mosquito Cmplnts Cmpl-Avg Days	Includes the average days it takes to respond to a mosquito complaint.	To ensure the health and safety to all by inspecting sites and treating them if the sites test positive for mosquitos.
Government Efficiency	Potholes Filled Per Hour	Includes the average number of potholes filled in one working hour.	To increase efficiencies within the Department to ensure that potholes get filled at a faster rate. This will cut down on lawsuits.
Government Efficiency	Road Mtn Work Orders Cmpl	Includes the number of corrective work orders that were completed by Road Maintenance in a reporting calendar month.	Complete corrective work orders to ensure the safety for all citizens who travel Nassau County owned roads and to reduce the amount of law suits against the County.
Government Efficiency	Road Opening Permits Cmpl	Includes the number of Road Opening permits that were completed in a reporting calendar month.	Ensure that all road openings on Nassau County roadways are performed in compliance to Nassau County Specifications and that the traffic flow during this procedure is properly planed for. Each road opening permit that is issued generates revenue for Nassau County.
Government Efficiency	Sewer Permits Completed	Includes the number of sewer permits that were completed in a reporting calendar month.	Ensure that all sewer connections to county sewers are done in compliance to Nassau County specifications. This reduces the amount of sewer malfunctions and also generates revenue for each permit issued.
Government Efficiency	Sump Basin Cleanings	Includes the number of routine service cleanings, including vegetation control and debris removal, of County owned recharge basins.	Protect ground water and surface waters in accordance with existing Federal and State regulations.
Government Efficiency	Storm Water Work Orders Completed	Includes the number of completed work orders for preventive maintenance measures on equipment associated with the Nassau County Storm Water system.	Storm Water Best Management Practices have been developed to assure the proper flow of the Nassau County Storm water system. By completing these preventive maintenance measures flooding will be less likely to occur.

PUBLIC WORKS



Department of Public Works					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
# of Fleet Vehicles	1,558	1,527	1,581	1,512	1,500
Facilities Work Orders Completed	5,842	8,051	5,500	2,915	7,000
Facility W/O Response Time	43.0 Days	57.7 Days	70.0 Days	5.2 Days	50 Days
Fleet Vehicles-Yearly Avg Age	10.2 Yrs	10.0 Yrs	11.0 Yrs	10.5 Yrs	11.1 Yrs
Mosquito Cmplnts Cmpl-Avg Days	3.8 Days	1.0 Days	3.0 Days	1.0 Days	3
Potholes Filled Per Hour	6.45	6.75	6.50	6.99	7.50
Road Mntn Work Orders Cmpl	12,811	11,836	13,000	8,382	11,500
Road Opening Permits Completed	969	427	310	105	175
Sewer Permits Completed	1,720	1,943	2,200	1,023	2,000
Sump Basin Cleanings	1,163	1,278	1,000	570	900
Storm Water W/O Completed	45	86	65	44	65

RECORDS MANAGEMENT



RECORDS MANAGEMENT

The Office of Records Management, administered through the Office of the Nassau County Clerk, maintains records for the courts and numerous County departments through archival and micrographic services in accordance with New York State Archives and Record Administration guidelines and the New York State Office of Court Administration. The County Clerk also serves as the Records Management Officer for the County. Records Management serves County departments in the following areas.

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

GOALS

- Ensure the records of County departments are protected, filed, and made accessible when individual departments request retrieval
- Improve document archival to meet New York State Archives Standards

OBJECTIVES

- Efficient productivity in processing and maintenance of archive documents by maintaining adequate resources
- Install high-density shelving to accommodate the continually increasing number of documents stored in the County's Records Center in accordance with State retention schedules
- Improve upon proper HVAC (heating, ventilation, and air conditioning) and humidity control, as well as water and fire detection systems and standards, in accordance with New York State requirements for archiving, storing, and protecting documents
- Enhance electronic inventory management to provide services more efficiently

2019 BUDGET HIGHLIGHTS

Expenses in the 2019 Proposed Budget for the Office of Records Management are \$1.4 million, which is an increase of 29.0% to the 2018 Projection, as the County Clerk has asked to restore staffing and expense reductions to 2017 levels.

RECORDS MANAGEMENT



Salaries, Wages & Fees are \$1,013,401 in the 2019 Proposed Budget, an increase of \$122,755 or 13.8% compared to the 2018 Projection, primarily due to an increase in staff, overtime and terminal leave payments.

Other Than Personal (OTPS) expenses are \$430,200, an increase of \$202,116, or 88.6% from the 2018 Projection, due to needs for equipment and contractual services.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	789,635	890,644	890,646	1,013,401
	BB - EQUIPMENT	278,031	108,564	58,564	149,200
	DD - GENERAL EXPENSES	31,928	151,516	126,516	156,000
	DE - CONTRACTUAL SERVICES	24,530	118,004	43,004	125,000
EXP Total		1,124,124	1,268,728	1,118,730	1,443,601
REV	BF - RENTS & RECOVERIES	1,922	0	18,377	0
REV Total		1,922	0	18,377	0

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	11	11	13
Full-Time Total		11	11	13
Part Time		13	3	13
Part Time Total		13	3	13
Seasonal		8	0	8
Seasonal Total		8	0	8

COORDINATING AGENCY FOR SPANISH AMERICANS



COORDINATING AGENCY FOR SPANISH AMERICANS

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

GOALS

- Provide a means of communication and dissemination of vital information to the Latino community
- Provide research, data, and advice on policy decisions impacting the Latino community
- Provide training and support for Nassau County departments in cultural competency

OBJECTIVES

- Support departments in creating and implementing outreach plans (e.g., bilingual staffing, culturally-competent initiatives, community service, etc.) for limited English speaking residents based on departmental responsibilities, mandates, and expertise
- Provide services to Nassau County Latino residents that will allow them to have more access to government
- Work with community-based partners to increase the number of citizenship applications in Nassau County
- Increase the accessibility of bilingual emergency preparedness materials at more locations in the County
- Work in partnership with Hempstead Adult Education Program and other local partners to continue providing effective adult education classes that will serve to integrate new immigrants by giving them vital linguistic and computer skills necessary to be productive members of society
- Support and help monitor appropriate practices to ensure culturally-competent provision of services by departments to the growing Latino community, the largest minority group and fastest growing segment of the County's population
- Identify resources in the Latino community for partnership on Countywide initiatives

COORDINATING AGENCY FOR SPANISH AMERICANS



2019 BUDGET HIGHLIGHTS

The expenses in the 2019 Proposed Budget for the Coordinating Agency for Spanish Americans are \$246,812, a 28.4% increase from the 2018 Projection. Salaries, Wages & Fees are \$243,563, a 35.6% increase primarily due to the addition of a Deputy Director. Other Than Personal Services (OTPS) expenses are \$3,249, a 74.4% decrease from the 2018 Projection primarily due to the exclusion of the Contractual Services budget line by adding a full-time Community Outreach worker.

The revenues in the 2019 Proposed Budget for the Coordinating Agency for Spanish Americans are \$20,000, a 42.9% decrease from the 2018 Projection. The decrease is primarily due to the projection of less Grant Fund reimbursement of salary expense for Spanish Speaking Advocacy Services provided to the Nassau County Crime Victims Program. Also, there is a decrease in charging for basic services such as filling out government forms without the expectation of vulnerable residents having to pay for basic services.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	287,902	245,435	179,586	243,563
	DD - GENERAL EXPENSES	450	3,249	3,249	3,249
	DE - CONTRACTUAL SERVICES	0	9,440	9,440	0
EXP Total		288,352	258,124	192,275	246,812
REV	BH - DEPT REVENUES	26,665	30,000	30,000	20,000
	BW - INTERFUND CHARGES REVENUE	0	5,000	5,000	0
REV Total		26,665	35,000	35,000	20,000

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	ORDINANCE	4	3	4
Full-Time Total		4	3	4



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) comprises a group of integrated program areas staffed with highly trained personnel who offer support 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, childcare, and safety issues that may affect an individual or family.

Through the leadership of the DSS Commissioner, who is Chairperson of the County Executive's Task Force on Family Violence, the Department continues to educate the community regarding family violence. The Department has taken an active role by participating in an annual professional conference, holding a poster contest for college students to promote community awareness, and creating a directory of available resources.

DSS is responsible for:

- Providing temporary financial aid to eligible recipients through programs such as the Family Assistance, Safety Net Assistance (SNA), Food Stamp, Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps), Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs (HEAP)
- Establishing, through its Child Support Enforcement program, an initial child support obligation of a legally responsible individual as designated by Family Court, collecting support payments, and enforcing and modifying existing support orders
- Providing employment and placement services to prepare public assistance recipients for long-term employment
- Protecting individuals, such as children through Children Services (foster care), Preventive and Child Protective Services (CPS), and adults and families through Adult Protective Services (APS), by enforcing the child and adult abuse mandates of New York State Social Services Law

GOALS

- Offer the highest quality, efficient, and respectful services while minimizing processing times, number of appointments, and delays through the continuing assessment and refinement of the "Single Point of Access" philosophy
- Provide employment services to eligible and employable Temporary Assistance for Needy Families (TANF) clients
- Collaborate with the Nassau County Office of Housing and Community Development to assist clients in finding permanent housing
- Continue to recruit and secure resource homes for children in foster care



- Continue to evaluate and refine performance measurement systems throughout the Department and with contract agencies through its quality management initiatives
- Assess clients in need of additional services such as drug and alcohol and/or mental health treatment and make appropriate referrals in the community
- Provide childcare subsidies through the Day Care program, enabling income eligible families to offset the cost of childcare, as well as receive specialized training and employment services
- Provide Adult Protective Services' clients with enhanced senior programs
- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts
- Continue to provide staff development and training, and maintain compliance with State and Federal regulations

OBJECTIVES

- Work with employers in the County to engage the unemployed in job training and education programs
- Provide community guardianships to assist eligible adults who have no one to serve as a guardian and who lack sufficient assets for a court appointed guardian
- Expand the CPS Multi-Disciplinary Team comprised of DSS (CPS), Nassau County Police Department, Nassau County District Attorney, Nassau University Medical Center, and the Coalition Against Child Abuse and Neglect (CCAN) for cases with allegations of serious physical child abuse and corresponding support services
- Continue to encourage diversity and participation by inviting representatives from communities to participate in the Advisory Council, to which the Commissioner appoints members including recipients of assistance, providers of services, and representatives from the general public, with its purpose being to act in an advisory capacity only and make recommendations regarding program planning and policy development and identify community concerns
- Establish objective standards with accurate data analysis to improve productivity and client outcomes
- Continue to work with State agencies to enhance service delivery to Nassau County residents, including but not limited to CPS's Family Assessment Response (FAR)
- Produce and distribute informative materials and conduct regularly scheduled public presentations to provide information to the community
- Continue aggressive recruitment initiatives to increase the number and diversity of available foster care and adoptive families
- Conduct timely annual re-certifications of all Medicaid and TANF cases
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected
- Continue maximizing Federal and State reimbursement by referring clients to other County programs where appropriate



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- Maintain the Customer Service units which respond to general questions and case-specific inquiries to provide up-to-the minute information

2019 BUDGET HIGHLIGHTS

Expenses

DSS expenses for the 2019 Proposed Budget are \$485.1 million, a 2.0% increase compared to the 2018 Projections. Expenses in Salaries, Wages & Fees is \$47.5 million, a 4.0% increase from the 2018 Projection primarily due to the need to comply with county language access plans, additional mandates placed upon the department by Family Court and Raise the Age initiative which requires additional staff. The department has recently completed the internalization of the Preventive program that began in 2017 which was previously performed by a contract agency (FCA). The department needed to hire 20 new staff for the program to ensure this division meets all State dictated mandates. The department's regulatory environment has become increasingly restrictive and complex with an upsurge in new directives and expectations that place additional stress on both support and line staff. The department also maintains a number of staff divisions such as Staff Development, Legal, and Human Resources to maintain and ensure compliance with local, State and federal regulations.

Contractual Services

The Department's 2019 proposed Budget for Contractual Services is \$6.9 million, a 0.6% decrease compared to the 2018 Projection.

Recipient Grants

DSS's 2019 Proposed Budget for Recipient Grants is \$52.1 million, a 2.3% increase compared to the 2018 Projection. Over 88.0% of Recipient Grant funding is composed of payments made to clients eligible for TANF and the SNA programs. In mid-year 2018, Public Assistance caseloads were 4,266 compared to a 2017 caseload average of 4,864, a decrease of 12.3%. This is primarily due to a 13.4% decrease in TANF cases and a 11.6% decrease in the SNA cases resulting from a historically low unemployment rate. The SNA portion of Public Assistance accounts for 62.8% of all Public Assistance cases. Therefore, the 2019 Proposed Budget is projecting an increase of caseloads comparable to 2017.

Purchased Services

DSS's 2019 Proposed Budget for Purchased Services is \$68.6 million, a 1.5% increase compared to the 2018 Projection. Purchased Services represent payments made to independent agencies that provide DSS clients with a variety of services such as Day Care, Adult and Child Protective Services, Foster Care, and Preventive Services.



Emergency Vendor Payments

The Department's 2019 Proposed Budget for Emergency Vendor Payments is \$49.4 million, a 5.0% increase primarily due to the homeless caseloads and other public assistance related expenses. Local districts must comply with new regulations to assist individuals and families who seek shelter assistance under the "homeless where found" program and Governor Cuomo's Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those without shelter can remain indoors. Caseloads for individuals placed in State operated residential facilities are expected to remain relatively flat compared to the 2018 Projection. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services vary widely and include providing shelter, paying utilities, and maintaining and providing institutional care to a foster child or a child with special needs.

Medicaid

The Department's 2019 Proposed Budget for Medicaid is \$242.5 million, a 1.4% increase compared to the 2018 Projection primarily due to the County's weekly Medicaid Local Share Cap based on 53 cycles in SFY 18/19. This is partially offset by a decrease in the County's weekly Medicaid Local Share Cap. This is subject to adjustment during the SFY 18-19 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) funds. Due to the uncertainty surrounding the future of the Affordable Care Act (ACA) and the resolution of any remaining federal over-claims, the State will be monitoring any changes and may make necessary adjustments during the New York State Fiscal Year 2018-2019.

Revenues

DSS's 2019 Proposed Budget for Revenues is \$186.4 million. The Rents and Recoveries revenues in the 2019 Proposed Budget are \$800,000, which is flat compared to the 2018 Projection. The Federal Aid reimbursement in the 2019 Proposed Budget is \$118.4 million, a 7.0% increase from the 2018 Projection primarily due to the increase in the Child Care Development Block Grant (Day Care for Children) for 2018 and 2019 due to the County's exemplary contribution to better enhance the program. State Aid reimbursement and Department Revenues in the 2019 Proposed Budget are \$50.4 million and \$16.6 million respectively. The State Aid and Department Revenues in the 2019 Proposed Budget are flat compared to the 2018 Projection. State Aid includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) for departments both within and outside the Health and Human Services departments. DSS is eligible to purchase and fund the information and referral functions provided by these departments as well as claim State Aid revenue for them.

SOCIAL SERVICES



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	48,795,662	47,764,925	45,621,704	47,494,583
	BB - EQUIPMENT	14,134	18,880	18,880	11,720
	DD - GENERAL EXPENSES	694,512	754,164	754,164	642,000
	DE - CONTRACTUAL SERVICES	7,452,365	6,681,041	6,931,041	6,887,790
	HF - INTER-DEPARTMENTAL CHARGES	13,412,836	17,454,553	17,454,553	17,454,553
	SS - RECIPIENT GRANTS	52,090,497	55,650,000	50,950,000	52,130,000
	TT - PURCHASED SERVICES	67,822,234	67,583,171	67,583,171	68,587,875
	WW - EMERGENCY VENDOR PAYMENTS	48,249,523	47,025,000	47,025,000	49,360,000
	XX - MEDICAID	233,191,869	237,685,256	239,192,349	242,521,767
EXP Total		471,723,631	480,616,990	475,530,862	485,090,288
REV	BF - RENTS & RECOVERIES	2,528,383	800,000	800,000	800,000
	BH - DEPT REVENUES	15,691,653	16,583,180	16,583,180	16,613,180
	BJ - INTERDEPT REVENUES	296,019	198,734	198,734	198,734
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,904,183	111,658,686	110,655,732	118,373,895
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	51,395,502	51,795,333	50,581,679	50,404,175
REV Total		189,815,739	181,035,933	178,819,325	186,389,984

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	592	575	599
	ORDINANCE	2	2	2
Full-Time Total		594	577	601
Part Time		93	73	93
Part Time Total		93	73	93

SOCIAL SERVICES



PERFORMANCE MANAGEMENT

Department of Social Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% 7 Day Safety Assess Overdue	Includes the percentage of safety assessments of Child Abuse that are more than 7 days overdue at the end of the month for all non-FAR units. Does not include safety assessments already completed that may have been approved after 7 days. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional health or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Invest Overdue +60 Day	Includes the percentage of investigation conclusions of Child Abuse that are more than 60 days overdue at the end of the month for all non-FAR units. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional health or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Current Payment Level	Includes the amount of child support dollars distributed as a percentage of total dollars due.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Paternity Established	Includes the percentage of children born out of wedlock cases open at the end of the month for which paternity has been established or acknowledged.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Support Order Estb	Includes the percentage of Child Support cases open at the end of the month for which support orders have been established.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	All App: Registered to Disp	Includes the average number of days between the Application Registration date and the date of final disposition (Application Disposition Date) for all temporary assistance, day care and medical assistance applications.	Applications for assistance will be disposed of in a timely manner.
Government Assistance	% Homeless Cases-Motels	Includes the percentage of eligible homeless cases housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% Homeless Housed-Motels	Includes the percentage of eligible homeless individuals (adults and children) who were housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% TANF & SN MOE Employment	Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) and SN MOE individuals (Safety Net Maintenance of Effort) who participate in employment services provided by the County.	The County will provide accessible employment services to the eligible (Employable) Temporary Assistance and Safety Net Assistance population.

SOCIAL SERVICES



Department of Social Services

Performance Measures	Division	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% 7 Day Safety Assess Overdue	Child Protective Services	6.6%	4.7%	9.0%	3.8%	9.0%
% Invest Overdue +60 Day	Child Protective Services	15.8%	17.5%	18.0%	19.4%	18.0%
% Current Payment Level	Child Support Enforce Programs	68.6%	69.1%	80.0%	69.6%	80.0%
% Paternity Established	Child Support Enforce Programs	86.9%	90.7%	80.0%	93.0%	80.0%
% Support Order Estblished	Child Support Enforce Programs	82.5%	84.7%	80.0%	89.7%	80.0%
All App: Registered to Disp	Public Assistance	9 Days	9 Days	20 Days	10 Days	20 Days
All App: Registered to Disp	Day Care	20 Days	12 Days	25 Days	15 Days	25 Days
All App: Registered to Disp	Medicaid	16 Days	18 Days	20 Days	20 Days	20 Days
% Homeless Cases-Motels	Housing Shelter & Homeless	31.5%	38.8%	30.0%	41.9%	30.0%
% Homeless Housed-Motels	Housing Shelter & Homeless	44.1%	54.6%	30.0%	57.5%	30.0%
% TANF & SN MOE Employment	Public Assistance	27.8%	27.6%	27.0%	30.1%	27.0%

COUNTY TREASURER



OFFICE OF THE TREASURER

In accordance with the County Law of New York State, the Nassau County Charter mandates the Office of the Treasurer. Under the Charter, the Treasurer is the County's Chief Fiscal Officer. The Treasurer acts as custodian of all funds belonging to the County or in which the County has an interest. The Office is responsible for the issuance of all County debt and the investment of all County funds. The Office of the Treasurer consists of the following divisions:

DEBT AND INVESTMENT DIVISION

The Debt and Investment Division issues all County debt, invests County funds daily, tracks the use of bond and note proceeds, invests unexpended proceeds, and maintains banking relationships.

TAX DIVISION

The Tax Division maintains County tax records, collects delinquent property taxes, and processes property tax refunds. This Division also conducts an annual tax lien sale and responds to Freedom of Information Law (FOIL) requests from the public and public tax information requests.

ACCOUNTING DIVISION

The Accounting Division processes the County payroll and vendor payments, receives Payment In Lieu of Taxes (PILOT) payments, verifies and approves all cash receipts, reconciles the County's bank accounts on a monthly basis, maintains records of all County debt (including Nassau County Interim Finance Authority (NIFA) issued debt), processes debt service payments, acts as custodian for court and trust funds, and issues all County checks.

The Accounting Division also issues certificates of residency and collects special taxes, including the County's share of Belmont Park Admission fees, Entertainment Ticket surcharge, and Hotel/Motel taxes.

GOALS

- Streamline processes, automate functions, and maximize resources
- Continually improve our services through optimum use of technology
- Maximize investment income by reviewing banking relationships
- Transition check payments to an Automated Clearing House (ACH), Payment Cards, and Direct Deposits
- Convert paper-based payroll notification to electronic notification
- Place the yearly tax lien sale auction online
- Effectuate tax claim payments from the Disputed Assessment Fund

COUNTY TREASURER



OBJECTIVES

- Monitor and determine optimum cash levels by projecting cash flow and other cash requirements
- Process tax certiorari (judgments, petitions, and small claims) and Disputed Assessment Fund (DAF) refunds as efficiently as possible
- Identify potential operating and bond refunding savings and opportunities
- Post tax delinquent payments in a quick and efficient manner
- Automate bank reconciliations
- Monitor progress and accomplishments by establishing metrics
- Review bank accounts profile, usage, transactions, fee structures, and centralize the Countywide user administration
- Analyze fees and interest income
- Recommend opening and closing of bank accounts and consolidate common accounts
- Review vendor payments and payroll disbursement paid by checks
- Set-up vendor enrollment process through ACH
- Initiate conversion of paper-based check payments to ACH, Payment Cards, and Direct Deposits, and monitor progress and effectiveness through on-time payment cycles and late payment fines and penalties
- Conduct online auction of our annual tax lien sale
- Adoption of P-card payment processing
- Full use of Gila and CRM collection agencies to recoup receivables
- Collection of Hotel, Motel and Entertainment Tax collection using Chase Pay Connexion
- Implementation of Delinquent Tax collection using Chase Pay Connexion

2019 BUDGET HIGHLIGHTS

Expenses for the Office of the County Treasurer in the 2019 Proposed Budget are \$2.9 million, an increase of \$391,212 or 15.5% from the 2018 Projection. Salaries, Wages & Fees are \$2.2 million in the 2019 Proposed Budget, an increase of \$348,180 or 18.7% from the 2018 Projection due to the addition of staff to support the Countywide reassessment initiative and assist in processing of tax certiorari refunds.

Other Than Personal Expenses (OTPS), are \$708,456 an increase of \$43,032 or 6.5% from the 2018 Projection.

Revenues for the Office of the County Treasurer in the 2019 Proposed Budget are \$47.9 million, an increase of \$6.1 million, or 14.6% from the 2018 Projection. This increase is primarily attributable to rising interest rates and the County's strategic investments in instruments such as certificates of deposit, money markets, time deposits, and repurchase agreements, that are collateralized by the United States Government or State of New York securities.

COUNTY TREASURER



E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	2,114,433	2,021,560	1,859,948	2,208,128
	BB - EQUIPMENT	1,173	1,825	1,825	2,000
	DD - GENERAL EXPENSES	289,096	350,804	350,804	361,836
	DE - CONTRACTUAL SERVICES	184,979	312,795	312,795	344,620
	OO - OTHER EXPENSES	80,364,075	0	0	0
EXP Total		82,953,756	2,686,984	2,525,372	2,916,584
REV	BA - INT PENALTY ON TAX	33,211,630	34,850,000	35,003,745	34,612,500
	BD - FINES & FORFEITS	2,280	14,000	14,000	5,000
	BE - INVEST INCOME	4,167,617	1,929,000	3,679,709	9,455,000
	BF - RENTS & RECOVERIES	322,937	0	15,950	0
	BH - DEPT REVENUES	583,087	718,009	461,876	850,919
	BO - PAYMENT IN LIEU OF TAXES	236,932	0	1,340	0
	TX - SPECIAL TAXES	3,060,227	2,631,265	2,631,265	3,000,000
REV Total		41,584,708	40,142,274	41,807,885	47,923,419

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	23	23	26
	ORDINANCE	3	3	4
Full-Time Total		26	26	30
Part Time		1	1	1
Part Time Total		1	1	1

COUNTY TREASURER



PERFORMANCE MANAGEMENT

Office of the Treasurer			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Bank Accounts	Includes the number of active managed bank accounts where Nassau County monies are deposited.	Improve timeliness of account reconciliation.
Government Efficiency	% Bank Accounts Reconciled	Includes the number of actively managed bank accounts reconciled within 30 days of receipt of bank statement as a percent of the total number of bank accounts where Nassau County monies are deposited.	Improve timeliness of account reconciliation.
Government Efficiency	% Direct Payroll Deposits	Includes the number of Direct Payroll Deposit as a percentage of total Payroll.	Increase efficiency through automation.
Government Efficiency	% Paperless Payroll Advice	Includes the number of Paperless Payroll Advice as a percentage of total Direct Deposits.	Increase efficiency through automation.
Government Efficiency	% Tax Pay Received Online	Includes the actual dollar value of delinquent property taxes received via online payment as a percentage of total payments received.	Increase efficiency through automation.
Government Efficiency	Investment Balance Rate	Represents the interest rate earned on Investment balances.	Maximize investment income, while providing sufficient liquidity and minimizing risk.

Office of the Treasurer					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
# of Bank Accounts	100	101	105	106	95
% Bank Accounts Reconciled	100.0%	100.0%	98.0%	99.1%	99.0%
% Direct Payroll Deposits	83.6%	83.6%	84.0%	84.8%	86.0%
% Paperless Payroll Advice	3.6%	3.6%	10.0%	4.5%	75.0%
% Tax Pay Received Online	5.6%	6.4%	5.0%	5.5%	10.0%
Investment Balance Rate	0.20%	0.56%	0.50%	0.78%	1.10%

TRAFFIC AND PARKING VIOLATIONS AGENCY



NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County Traffic and Parking Violations Agency (NCTPVA), as an arm of the Nassau County District Court, administers and adjudicates traffic and parking tickets for Nassau County and other municipalities as well as Photo Enforcement Notices of Liability (NOL).

NCTPVA utilizes both in-house resources and outside collection vendors, including default judgments and “boot and tow”, to recoup outstanding revenue owed.

NCTPVA works in conjunction with the New York State Department of Motor Vehicles (NYSDMV) to suspend the license and/or driving privilege of motorists who fail to respond to violations or pay post disposition fines and fees.

Also, in conjunction with the NYSDMV, parking ticket and NOL violators who fail to respond to and/or pay for post disposition violations, may be reported as “scofflaws” to the NYSDMV, which has the power to deny renewal of and/or cause immediate suspension of all current registrations and deny future registrations to the violator.

GOALS

- Offer a timely conference and/or trial for traffic and parking tickets and NOLs
- Actively pursue the collection of overdue fines and penalties
- Leverage new and existing technologies to serve the public more efficiently and effectively
- Operate Photo Enforcement Program efficiently and effectively to meet the goals of education and public safety
- Enhance and influence pedestrian and motor vehicle safety by increasing public awareness through education and enforcement

OBJECTIVES

- Maintain conference scheduling of a “not-guilty” plea in a timely manner
- Offer trials as soon as practicable based on the issuing officer’s availability
- Adjudicate violations by first appearance date
- Continue sending scofflaw and suspension information to the NYSDMV
- Maintain the boot and tow program to immobilize scofflaws
- Aggressively send billing notices on traffic, parking violations, and Photo Enforcement NOLs
- Expand the default judgment process to all violations
- Implement default convictions for failure-to-appear (FTA) at traffic, parking, and NOL trials and hearings

TRAFFIC AND PARKING VIOLATIONS AGENCY



- Upgrade computer system that leverages and interfaces with other County and State software applications to serve the needs of the Agency and its clientele effectively and efficiently
- Arrange for the ability to review all outstanding violations and NOLs in one system
- Implement self-service via online access to review scheduled court dates, submit requests for new/modified court dates, and submit pleas on-line
- Operate the Photo Enforcement Program in an effective and efficient manner by screening alleged offenses prior to the issuance of a NOL and providing timely hearing dates
- Implement a Distracted Driver Safety Program in an effort to reduce crashes caused by drivers using mobile devices while vehicle is in motion.

2019 BUDGET HIGHLIGHTS

The expenses for the Traffic and Parking Violations Agency in the 2019 Proposed are \$16.6 million, an increase of \$2.3 million or 15.8% from the 2018 Projection. Expenses include Salaries, Wages & Fees of \$3.8 million, an increase of 9.8% from the 2018 Projection, primarily due to the impact of current labor agreements.

Other Than Personal Services (OTPS) expenses are \$12.8 million, a 17.7% increase from the 2018 Projection, primarily attributable to Contractual Services related to American Traffic Solutions. American Traffic Solutions is paid 35% of the \$50 fine and penalty fees collected on Red Light Camera NOLs.

The revenues for the Traffic and Parking Violations Agency for the 2019 Proposed Budget are \$79.1 million, an 0.6% increase from the 2018 Projection and includes 2018 revenues for Boot and Tow proposed by the County Executive's Office as part of the March 2018 NIFA Amendments.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	3,939,664	3,853,685	3,457,001	3,794,255
	BB - EQUIPMENT	6,328	8,852	8,852	10,400
	DD - GENERAL EXPENSES	187,360	211,287	211,287	266,315
	DE - CONTRACTUAL SERVICES	10,699,984	9,765,418	10,671,435	12,546,800
	EXP Total	14,833,336	13,839,242	14,348,575	16,617,770
REV	BC - PERMITS & LICENSES	0	0	0	0
	BD - FINES & FORFEITS	67,504,002	68,390,000	78,615,822	79,111,315
	BE - INVEST INCOME	0	0	831	0
	BF - RENTS & RECOVERIES	52,450	35,000	35,000	35,000
	BH - DEPT REVENUES	3,040	0	486	0
	REV Total	67,559,492	68,425,000	78,652,139	79,146,315

TRAFFIC AND PARKING VIOLATIONS AGENCY



Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	41	41	43
	ORDINANCE	5	5	5
Full-Time Total		46	46	48
Part Time		48	38	37
Part Time Total		48	38	37

TRAFFIC AND PARKING VIOLATIONS AGENCY



PERFORMANCE MANAGEMENT

Traffic & Parking Violations Agency			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Boots Applied	<p>Includes the number of boots applied under the Nassau County Boot and/or Tow Program. Beginning in March 2012, vehicles found parked within the public right-of-way may have their wheels locked with a boot. A vehicle is eligible if a registrant has received two or more parking or Red Light Safety Camera Notices of Liability. Vehicles are identified for booting by vehicles equipped with "license plate recognition" (LPR) technology. LPR systems are able to "read" up to 10,000 plates per day on vehicles parked on city streets and can identify, within a fraction of a second, if the license plate is in eligible status.</p>	Increase compliance by using an additional enforcement tool.
Government Efficiency	Boot Vehicles Towed	<p>Includes the number of vehicles towed under the Nassau County Boot and/or Tow Program. Beginning in March 2012, vehicles found parked within the public right-of-way may have their wheels locked with a boot. If the past-due amounts and \$166 booting fee are not paid within 48 hours (excluding weekends) the vehicle may be towed.</p>	Increase compliance by using an additional enforcement tool.
Government Efficiency	Boot & Tow-Net Payment	<p>Includes the net payment to Nassau County of all parking fines and late fees associated with the Boot and Tow Program (excluding Boot and Tow fees). Beginning in March 2012, scofflaw vehicles found parked within the public right-of-way may have their wheels locked with a boot. If the past-due amounts and \$166 booting fee are not paid within 48 hours (excluding weekends) the vehicle may be towed. Generally, the vehicle will be released from boot or impound upon payment of all parking fines, late fees, and booting and/or tow fees associated with the vehicle.</p>	Increase compliance by using an additional enforcement tool.
Government Efficiency	1st Billing Notices	<p>Represents the number of days after due date for TPVA to send the 1st billing notice for tickets issued within the past year.</p>	<p>TRAFFIC - Increase TPVA Traffic Collections. Increase billing Traffic violations not requiring appearances. Issue the 1st billing notice on the 7th day from the due date.</p> <p>PARKING - Increase TPVA Parking Collections. Issue billing notice for billable Parking Violations on the 7th from return date.</p>
Government Efficiency	2nd Billing Notices	<p>Represents the number of days after due date for TPVA to send the 2nd billing notice for tickets issued within the past year.</p>	<p>TRAFFIC - Increase TPVA Traffic Collections. Institute a second billing letter with stronger language to ensure timely payment.</p> <p>PARKING - Increase TPVA Parking Collections. Continue multiple Parking billing notices to decrease use of outside vendor.</p>
Government Efficiency	Conference Scheduling Days	<p>Includes the number of days the conference date is scheduled after not guilty plea entry.</p>	<p>Continue to schedule Traffic and Parking Conferences within a reasonable time frame. Maintain standard of scheduling conference within 75 days of Not guilty plea entry.</p>

TRAFFIC AND PARKING VIOLATIONS AGENCY



Government Efficiency	Parking and Traffic Fines and Late Fees	<p>Includes total gross monies reduced by distribution monies. For traffic includes total monies Nassau County can book due to issuance of Traffic Violations (includes agency fee, fines, penalties and certain surcharges). For parking includes total monies Nassau County can book due to issuance of Parking Violations (includes agency fee, fines, penalties and collection fees).</p>	The goal of TPVA is to process tickets efficiently and expeditiously utilizing TPVA resources. The efficient disposition of tickets will generate targeted revenues set for TPVA.
Public Safety	Red Light Camera Violations	<p>Includes the number of notices of liability issued to red light camera violators. There are various ways to receive a Notice of Liability due to a Red Light Camera Violation: Left Turn while Traffic Signal is Red, Going Straight through on a Red Light Signal, Making a right on Red but failing to make a complete stop, Blatant disregard for a red light.</p>	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Public Safety	RLC Revenue	<p>Includes total collected revenue from Red Light Camera violations.</p>	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Government Efficiency	Susp-Aft NON Appear Cnfrmce Dt	<p>Includes the number of days for TPVA to notify DMV to suspend driving privileges after conference NON appearance date.</p>	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 date.
Government Efficiency	Susp-Aft NON Appear Trial Date	<p>Includes the number of days for TPVA to notify DMV to suspend driving privileges after trial NON appearance date.</p>	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend NON Appearance on trial date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance date.
Government Efficiency	Suspend-After Pay Due Date	<p>Includes the number of days for TPVA to notify DMV to suspend driving privileges after "suspend deferred payment" due date.</p>	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Suspend Deferred payments not received. Continue to notify DMV to suspend driving privileges 60 days after payment due date.
Government Efficiency	TPVA Internet Payments	<p>Includes the amount of TPVA revenue collected via the internet.</p>	Improve internet payment service.
Government Efficiency	TPVA Phone Payments	<p>Includes the amount of TPVA revenue collected over the phone. This measure is a subset of TPVA County Revenue.</p>	Improve phone payment service.
Government Efficiency	TPVA Trials Pending-Overall	<p>Includes the number of pending traffic trials waiting to be scheduled by all jurisdictions.</p>	Reduce traffic trial inventory. Continue working with various jurisdictions to increase the number of traffic trials scheduled.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Traffic & Parking Violations Agency						
Performance Measures	Division	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
Boots Applied	TPVA	6,516	8,174	3,000	6,758	3,000
Boot Vehicles Towed	TPVA	205	119	75	397	75
Boot & Tow-Net Payment	TPVA	\$ 3,591,670	\$ 6,178,953	\$ 1,750,000	\$ 6,602,570	\$ 1,750,000
1st Billing Notices	Parking	9.3 Days	12.9 Days	10.0 Days	14.8 Days	10.0 Days
2nd Billing Notices	Parking	30.2 Days	31.0 Days	30.0 Days	42.9 Days	30.0 Days
Conference Scheduling Days	Parking	63.1 Days	64.7 Days	65.0 Days	61.9 Days	65.0 Days
1st Billing Notices	Traffic	6.6 Days	6.7 Days	8.0 Days	6.8 Days	8.0 Days
2nd Billing Notices	Traffic	37.7 Days	37.6 Days	38.5 Days	37.7 Days	38.5 Days
Conference Scheduling Days	Traffic	63.6 Days	64.4 Days	63.0 Days	62.3 Days	63.0 Days
Parking and Traffic Fines and Late Fees	TPVA	\$ 23,062,326	\$ 23,659,052	\$ 17,000,000	\$ 12,073,031	\$ 17,000,000
Red Light Camera Violations	RLC	507,787	465,984	300,000	226,107	300,000
RLC Revenue	RLC	\$ 48,558,895	\$ 58,815,748	\$ 25,000,000	\$ 38,120,154	\$ 25,000,000
Susp-Aft NON Appear Cnfrmce Dt	Traffic	62.0 Days	62 Days	70.0 Days	62.0 Days	70.0 Days
Susp-Aft NON Appear Trial Date	Traffic	78.0 Days	61 Days	70.0 Days	61.0 Days	70.0 Days
Suspend-After Pay Due Date	Traffic	77.0 Days	71.0 Days	75.0 Days	69.0 Days	75.0 Days
TPVA Internet Payments	TPVA	\$ 8,963,094	\$ 11,256,319	\$ 11,000,000	\$ 6,114,885	\$ 11,000,000
TPVA Phone Payments	TPVA	\$ 1,310,132	\$ 1,143,006	\$ 1,300,000	\$ 768,143	\$ 1,300,000
TPVA Trials Pending-Overall	Traffic	5,853	7,697	5,800	9,126	5,800



VETERANS SERVICE AGENCY

The Veterans Service Agency (VSA) advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, vocational rehabilitation, burial, hospital care, blind annuity, tax exemptions, and discharge upgrading. The Agency provides free transportation for veterans to the Veterans Administration (VA) Hospital in Northport, the VA Health Clinic in East Meadow, the VA Valley Stream Clinic, and the Nassau Veterans Center in Hicksville. The program consists of fifty volunteer drivers, six Veteran Counselors and a Community Services Representative.

VSA accomplishes its mission by:

- Guiding veterans through the process from the application for benefits to the adjudication and, if necessary, any appeal
- Providing advocacy services for veterans, their spouses, and dependents, thereby making it easier for claims and earned benefits to be administered and received by deserving and rightful recipients
- Conducting two Veteran Stand Down events annually that provide assistance to veterans in securing entitled benefits, job counseling, legal advice, food, clothing, medical screening, dental care and free meals
- Overseeing the Vet-Mart that provides Veterans with weekly rations of toiletries and canned food

Goals

- Educate veterans and their families about their benefits
- File claims for veterans and/or their families properly and in a timely manner to ensure the best possible outcome and maximization of the dollar amount received
- Allow veterans, who are currently receiving Department of Social Services benefits, to change to VA benefits

OBJECTIVES

- Streamline and improve the processing of claims and administration of benefits to ensure proper compliance
- Improve public awareness of veteran benefits and entitlements, thereby increasing the number of veterans filing for benefits
- Educate Post Commanders, Post Presidents, and Service Officers about veterans' benefits and new VA laws and regulations, thereby increasing the filing of new claims for benefits

VETERANS SERVICE AGENCY



2019 BUDGET HIGHLIGHTS

Expenses for the Veterans Service Agency in the 2019 Proposed Budget are \$586,883, a 14.7% increase from the 2018 Projection. This increase is mainly attributable to the additional veteran counselors provided in the 2019 Proposed Budget. Salaries, Wages & Fees are \$570,535 or 15.2% higher than the 2018 Projection due to the additional staffing. Other Than Personal Services (OTPS) expense is \$16,336, relatively flat from the 2018 Projection.

Revenues for the Veterans Service Agency in the 2019 Proposed Budget are \$59,703, flat with the 2018 Projection.

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	487,123	485,751	495,313	570,535
	DD - GENERAL EXPENSES	10,975	14,348	14,348	14,348
	DE - CONTRACTUAL SERVICES	2,000	1,888	1,888	2,000
EXP Total		500,099	501,987	511,549	586,883
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
REV Total		59,703	59,703	59,703	59,703

Head Count	Union	2018 NIFA Conformed	On Board HC 8/30/2018	2019 Proposed Budget
Full-Time	CSEA	6	6	9
	ORDINANCE	1	1	1
Full-Time Total		7	7	10

VETERANS SERVICE AGENCY



PERFORMANCE MANAGEMENT

Veterans Service Agency			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% Vet Counselors Using VIMS	Represents the percentage of Veteran Service Agency Counselors using the VIMS (Veterans Information Management) System.	All VSA Counselors to use the efficient and paperless VIMS (Veterans Information Management) system to store Veterans information.
Government Assistance	Veteran Cash Awards	Represents the total cash awards received by Veterans from the U.S. Department of Veteran Affairs.	To file claims for the Veteran and/or family and to increase the dollar amount received by Nassau County Veterans.
Government Assistance	Veteran Claims Opened	Represents the number of Veteran claims opened, including compensation, pension, tax exemption, and medical claims.	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.
Government Assistance	Veteran Stand Downs/Veterans' Assistance Day	The Bi-annual Stand Down/Veterans' Assistance Day provides veterans with assistance in securing entitled benefits, job counseling, legal advice, clothing, free dental cleaning, haircuts, canned food, medical screening, day of event meal and enrollment in the VA health care system, which helps veterans integrate back into the work force and our community.	Help the County's homeless veterans by providing access to the community resources needed to begin addressing their individual problems and rebuilding their lives.

Veterans Service Agency					
Performance Measures	2016 Actual	2017 Actual	2018 Target	2018 June YTD Actual	2019 Target
% Vet Counselors Using VIMS	100.0%	100.0%	100.0%	100.0%	100.0%
Veteran Cash Awards	\$ 4,346,422	\$ 6,670,463	\$ 4,000,000	\$ 4,376,606	\$ 4,500,00
Veteran Claims Opened	1,888	1,807	1,247	1,376	2,752
Veteran Stand Downs	2	2	2	0	2

FUNDS & MISCELLANEOUS

CAPITAL FUND



CAPITAL FUND

The County Executive submitted the 2016 Capital Budget and Four-Year Capital Plan in October 2015, and the County Legislature adopted them in February 2016 and last amended them in July 2018. A summary of the Adopted 2016 Capital Budget and Four-Year Capital Plan, as amended, are included below.

The 2016 Capital Budget and 2016-2019 Capital Plan for Nassau County include the planned capital investment of approximately \$1.1 billion through 2019 to renew and enhance the County's extensive infrastructure and public facilities.

Between 2016 and 2019, Nassau County anticipates spending \$863.8 million on General Capital Projects. The other major category of capital expenditures between 2016 and 2019 is improvements to the Sewer and Storm Water Resources District at \$230.6 million. Funding for all approved projects in the Capital Plan is in the following table.

Nassau County Capital Plan: 2016-2019

	2016	2017	2018	2019	Total FY2016 - 19
General Capital	\$469,398,158	\$103,932,272	\$120,750,478	\$169,743,000	\$863,823,908
Building Consolidation Program	0	0	0	0	0
Sewer and Storm Water Resource District	110,540,836	88,300,000	13,750,000	18,050,000	230,640,836
Environmental Bond Act	0	0	0	0	0
Total	\$579,938,994	\$192,232,272	\$134,500,478	\$187,793,000	\$1,094,464,744

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

CAPITAL FUND



RECURRING CAPITAL PROJECTS

The County categorizes capital projects as either recurring or non-recurring. A project that the County has identified to be recurring is one that it expects to be included in the majority of annual capital budgets and tends to have regular replacement cycles.

General Capital and Building Consolidation Programs: 2016-2019

	2016	2017	2018	2019	Total FY2016-2019
Recurring	\$160,581,851	\$64,450,000	\$63,400,000	\$58,875,000	\$347,306,851
Non-Recurring	\$308,816,307	\$39,482,272	\$57,350,478	\$110,868,000	\$516,517,057

Sewer and Storm Water Resources District: 2016-2019

	2016	2017	2018	2019	Total FY2016-2019
Recurring	\$40,937,000	\$70,800,000	\$12,500,000	\$12,500,000	\$136,737,000
Non-Recurring	\$69,603,836	\$17,500,000	\$1,250,000	\$5,550,000	\$93,903,836

FUNDING SOURCES

Funding for capital projects comes from a variety of sources. In the 2016 Capital Budget and 2016-2019 Capital Plan, a majority of funding will come from the issuance of long-term debt. The following tables indicate the funding sources for the Capital Plan.

Funding Sources for the Capital Plan: 2016-2019

	2016	2017	2018	2019	Total FY2016 - 19
County Debt	\$332,871,255	\$179,544,272	\$101,737,478	\$168,205,000	\$782,358,005
Non County (Grants, etc.)	247,067,739	12,688,000	32,763,000	19,588,000	312,106,739
Total	\$579,938,994	\$192,232,272	\$134,500,478	\$187,793,000	\$1,094,464,744

CAPITAL FUND



Funding Sources for the General Capital Plan: 2016-2019

	2016	2017	2018	2019	Total FY2016 - 19
County Debt	\$239,303,419	\$91,244,272	\$87,987,478	\$150,655,000	\$569,190,169
Non County (Grants, etc.)	230,094,739	12,688,000	32,763,000	19,088,000	294,633,739
Total	\$469,398,158	\$103,932,272	\$120,750,478	\$169,743,000	\$863,823,908

Sources of funding consist of the following:

- General Obligation Bonds (G.O. Bonds) – The capital program is primarily funded through the issuance of long-term debt. All of the taxable real property within the County is subject to the levy of ad valorem taxes, subject to applicable statutory limitations, to pay both the principal of and interest on long-term debt.
- Non-County Funding (State and Federal Grants) – Other government entities provide grants for the construction and reconstruction of physical assets as well as the purchase of capital equipment.

2016 FUNDING BY PROJECT CATEGORY

The County makes capital funding available 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.

2016 General Capital County Debt by Project Category

Category	Amount
Public Safety	\$63,590,000
Infrastructure	60,569,937
Roads	37,520,000
Technology	20,450,000
Parks	17,600,000
Buildings	16,404,482
Traffic	8,781,000
Transportation	7,588,000
Equipment	6,800,000
Property	0

CAPITAL FUND



- Public Safety: Improvements to the Nassau County Correctional Center, Police Department facilities, and Fire Service Academy
- Infrastructure: Major infrastructure improvements, including new facilities at Nassau Community College
- Roads: Improvements to County roads
- Technology: Improvements to the County's technology infrastructure, and the purchase of new software applications and computer and network equipment
- Parks: Construction and rehabilitation of parks and park facilities
- Buildings: Improvements to County buildings, including rehabilitations and electrical upgrades
- Traffic: Improvements to signals, traffic computers, and other traffic-related systems
- Transportation: Purchase of new buses and overall planning initiatives related to the Nassau HUB
- Equipment: Purchase of vehicles and other equipment
- Property: Property acquisition and use studies

Sewer and Storm Water Resources District - The District finances its capital needs through debt issued by the County, the New York State Environmental Facilities Corporation and/or the Sewer and Storm Water Finance Authority.

Environmental Bond Act - Funds expended to purchase and preserve open space through a special assessment approved by County voters.

Building Consolidation Program – Funds large-scale non-recurring consolidation of County buildings in order to reduce operating costs.

IMPACT OF CAPITAL PROGRAMS ON THE OPERATING BUDGET

The majority of capital improvement projects generate either future Operating Budget costs or savings in the following ways: increasing annual debt service cost; savings that result from decreased operating costs related to new or renovated facilities and new, more efficient equipment.

Debt Service

- The County budgets all debt service (interest, principal, and set-aside payments) out of the Debt Service Fund, with the exception of certain sewer debt. The County then charges these expenses to the appropriate Funds on a project-by-project basis.
- Fiscal Year 2018 tax supported debt service, as displayed later in the Debt Service Fund section, is projected to be \$369.5 million. The 2019 Proposed Budget includes \$388.5 million of debt service.



Operating Budget Impacts

- To record the true cost of a capital project, County departments will charge the associated capital project for both direct and indirect operating costs related to the capital project planning and execution.
- Once a project is complete, it may continue to affect the Operating Budget for the life of the asset. For instance, the construction of government buildings and facilities may result in new annual costs for maintenance, utilities, and additional staffing required for facility management and operation. However, new or renovated buildings and equipment may also result in savings in the Operating Budget.
 - The County requires all new buildings to meet at least Certified Leadership in Energy and Environmental Design (LEED) requirements, which the County expects to result in maintenance and utility efficiencies and savings.
- The Capital Plan includes an analysis of the Operating Budget impact as it aids in the review and decision making on the timing of public facility renovations or replacement. This includes an analysis of what the ongoing cost of a new building or road will be in addition to its construction costs and any required debt service.

IMPACT OF SIGNIFICANT NON-RECURRING CAPITAL PROJECTS ON THE OPERATING BUDGET

The County's 2016-2019 Capital Plan includes approximately \$610.4 million of non-recurring capital expenditures. Non-recurring capital expenditures or projects are typically not included in every budget and do not have a regular replacement cycle.

- The most significant non-recurring General Capital projects include:
 - The Family & Matrimonial Court Phase I building renovation is a total planned investment of \$59.0 million. The County does not anticipate that the facility will significantly increase personnel or utility costs, as it represents the renovation of a current County facility. However, there is the potential for lower maintenance costs reflective of a newer facility.
 - The County anticipates a total investment of \$54.0 million for the Nassau County Police Academy. Due to the size difference between the new building and the current leased space, there may be increased maintenance and utility costs for the building.
 - The County anticipates a total investment of \$39.0 million for the Nassau County Crime Lab project and does not anticipate that the facility will significantly increase personnel or utility costs, as it represents the replacement of a current County facility. However, there is the potential for lower maintenance costs reflective of a newer facility.
- Excluding the reconstruction of the Bay Park Sewage Treatment Plant, which the County anticipates will be completed with Federal funding, the most significant non-recurring Sewer and Storm Water Resources District projects include:

CAPITAL FUND



- The Bay Park Outfall District Structure Pipeline Rehabilitation Study is a total investment of \$52.0 million. The County is currently investigating the viability of transporting effluent from Bay Park to the Cedar Creek Water Pollution Control Plant outfall using 10 miles of existing viaduct along Sunrise Highway.
- Pump Station Rehabilitation is a total investment of \$101.5 million. The County does not expect this rehabilitation to result in any additional staffing. However, the County expects maintenance and utility costs to decline, as the facilities will be newer and more efficient.
- Horse Brook Drainage Improvements are a total investment of \$22.0 million. The drainage improvements are not expected to affect the Operating Budget.

COMMUNITY COLLEGE FUND



COMMUNITY COLLEGE FUND

Nassau Community College (NCC), 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 communities it serves. It is committed to academic excellence and the dignity and worth of the individual. To these ends, NCC offers Associate in Arts, Associate in Science, and Associate in Applied Science degrees, as well as certificates and continuing education programs. Its curricula span the liberal arts and sciences and pre-professional and professional areas for the benefit of a diverse population. The College places a high priority on small classes in various fields, taught by qualified, experienced faculty, to provide an optimal educational environment.

The NCC Board of Trustees adopted the Fiscal Year 2019 Budget (September 1, 2018 – August 31, 2019) on May 8, 2018, and the Nassau County Legislature adopted it on June 18, 2018. The Fiscal Year 2019 NCC Budget is \$209.8 million, an increase of \$ 673,389 or 0.3% compared to the Fiscal Year 2018 Budget. The budget consists of three primary revenue sources: tuition, State Aid and local sponsor share (Nassau County Property Taxes). The budget contains no increases in taxes. The Fiscal Year 2019 full-time student tuition rate increased \$248, or 4.9% from \$5,102 to \$5,350. State Aid has increased \$100 or 3.6%, per full-time equivalent student (FTE) from \$2,747 to \$2,847. The College is projecting \$5.5 million in revenue from Fund Balance for 2019. The Fiscal Year 2018-2019 NCC Budget will allow the College to continue to uphold a high standard of academic excellence and provide an opportunity for a high quality and affordable education to the community.

BOND INDEBTEDNESS RESERVE FUND



BONDED INDEBTEDNESS RESERVE FUND

Established in 2005, the Bonded Indebtedness Reserve Fund (BIF) contains appropriations to provide partial payment of annual debt service. In 2017, Resolution 178-17 appropriated \$3.6 million into BIF fund for future debt service payments.

BONDED INDEBTEDNESS RESERVE FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
	EXP LT - TRANSFER DEBT SERVICE FUND	0	2,912,422	2,912,422	696,617
	EXP Total	0	2,912,422	2,912,422	696,617
	REV AA - FUND BALANCE	3,609,039	2,912,422	2,912,422	696,617
	REV Total	3,609,039	2,912,422	2,912,422	696,617

DEBT SERVICE FUND



DEBT SERVICE FUND

The County budgets all debt service (interest, principal, and set-aside payments) in the Debt Service Fund, with the exception of certain sewer debt. The County then charges these expenses to the appropriate funds on a project-by-project basis.

Prior to 2000, the County issued debt to fund its short-term and long-term financing needs. Beginning in 2000, the Nassau County Interim Finance Authority (NIFA) began to issue debt for these purposes, pursuant to NIFA's authority under State law enacted in 2000. The County re-entered the short-term market in late 2003. NIFA's statutory authority to borrow on behalf of the County effectively ended at the end of 2005. The County resumed issuing long-term debt in 2007. Therefore, the County's outstanding debt consists of both County bonds and NIFA bonds. To understand the County's total debt profile, one must consider both the County's debt service and NIFA's debt service (reflected in the Other Expenses code), which is funded through NIFA's set-asides of County sales tax revenue.

Interest Expense and Principal Expense contain appropriations for scheduled interest and principal payments on outstanding and future general obligation debt issued for projects in the General, Fire Prevention, Police Headquarters, Police District, Community College, and Environmental Bond Funds, and certain sewer debt. Interest Expense also contains appropriations for interest payments on bond anticipation notes and cash flow notes. Other Expenses contain appropriations for NIFA's set-asides of County sales tax revenue to fund debt service on NIFA debt and cost-of-issuance expense.

Capital Resources for Debt Service includes the projected premium from the issuance of debt. A bond or note issue generates premium when the coupon is higher than the corresponding yield. Debt Service Chargeback Revenue is revenue for charges associated with debt service paid from the Debt Service Fund and charged to the General, Fire Prevention, Police Headquarters, and Police District Funds. Interfund Charges Revenue is revenue for charges associated with debt service that the County pays from the Debt Service Fund and charges to the Environmental Bond Fund and Sewer and Storm Water Resources District Fund. Federal Aid Reimbursement of Expenses is a direct payment subsidy the County receives from the Federal Government for a portion of its borrowing costs on Build America Bonds that the County issued in 2009 and 2010. Build America Bonds are federally taxable, as opposed to most of the County's General Obligation Debt, which is tax-exempt. Revenue Offset to Expense is revenue for debt service charges related to debt issued for terminal leave for Nassau Community College employees. Interfund Transfers is revenue from the Bonded Indebtedness Fund.

DEBT SERVICE FUND



DEBT SERVICE FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	FF - INTEREST	112,844,560	122,588,977	120,088,977	132,208,523
	GG - PRINCIPAL	94,230,000	98,707,823	98,707,823	106,280,000
	OO - OTHER EXPENSES	158,001,619	148,232,144	148,232,144	149,965,970
EXP Total		365,076,179	369,528,944	367,028,944	388,454,493
REV	BG - REVENUE OFFSET TO EXPENSE	1,237,002	1,112,216	1,112,216	1,110,716
	BQ - CAPITAL RESOURCES FOR DEBT	6,944,947	2,604,750	2,604,750	3,540,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	324,193,308	326,130,453	323,630,453	339,089,116
	BW - INTERFUND CHARGES REVENUE	27,885,598	31,956,901	31,956,901	39,225,857
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,807,039	4,812,202	4,812,202	4,792,187
	IF - INTERFUND TRANSFERS	0	2,912,422	2,912,422	696,617
REV Total		365,067,894	369,528,944	367,028,944	388,454,493

ENVIRONMENTAL BOND FUND



ENVIRONMENTAL BOND FUND

The Environmental Bond Fund, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other uses in accordance with the County's environmental programs established by such local laws. These local laws have authorized \$150 million (\$50 million in 2004 and \$100 million in 2006) in environmental program funding. To date the County has issued bonds generating \$144.9 million of proceeds.

ENVIRONMENTAL FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	HH - INTERFUND CHARGES	9,175,612	9,645,222	9,645,222	10,568,893
EXP Total		9,175,612	9,645,222	9,645,222	10,568,893
REV	AA - FUND BALANCE	11,090,128	1,942,938	1,942,938	82,865
	BE - INVEST INCOME	58,402	0	0	0
	TL - PROPERTY TAX	0	7,702,284	7,702,284	10,486,028
REV Total		11,148,530	9,645,222	9,645,222	10,568,893



GRANT FUND

The County receives funding through grant awards, primarily from the New York State and federal governments that reimburse the cost of certain programs. While most of these programs support health and human service needs, the County also receives a sizeable number of grants to enhance law enforcement and public safety.

Grant funds, in most cases, cannot supplant County funds appropriated in the Operating Budget. Therefore, the County uses these funds to enhance or expand existing services, provide new services and offset the cost burden of State or Federal government mandates. In all instances, when the cost of a County employee or non-personnel related services is reimbursed by an outside entity, that expense (and associated revenue) is allocated to the Grant Fund.

As state and federal fiscal years are not concurrent with the County's fiscal year (New York's fiscal year begins on April 1 and the federal fiscal year begins on October 1), grant funds from state and federal agencies are awarded at times that do not coincide with the County's budget development cycle. Since County policy precludes the County from assuming grant revenues in the Budget before receipt is certain, the County only appropriates revenue and expenses for awards in the Grant Fund by Supplemental Appropriation after the grantor formally notifies the County of the award amount. Grants typically cover a non-calendar year, and grantors may allow the County to carry over unspent funds to future grant periods.

The Office of Management and Budget (OMB) has divided the 2019 Grants Plan into three sections, Public Safety, Social Services and Public Works. OMB will work with County departments to identify grant funding opportunities; assist departments to efficiently utilize grant funds awarded; and, prepare financial reports that depict the efficacy of the grant funded programs.

GRANT FUND



PUBLIC SAFETY

DEPARTMENT	OBJECT	2019 GRANTS PLAN
CORRECTIONAL CENTER	BB - EQUIPMENT	114,400
TOTAL EXPENSES		\$114,400
	FA - FEDERAL AID	114,400
TOTAL REVENUE		\$114,400
DISTRICT ATTORNEY	AA - SALARIES, WAGES & FEES	876,680
	AB - FRINGE BENEFITS	245,868
	DD - GENERAL EXPENSES	23,080
	DE - CONTRACTUAL SERVICES	94,000
TOTAL EXPENSES		\$1,239,628
	SA - STATE AID	1,239,628
TOTAL REVENUE		\$1,239,628
EMERGENCY MANAGEMENT	AA - SALARIES, WAGES & FEES	1,109,631
	AB - FRINGE BENEFITS	505,304
	BB - EQUIPMENT	169,568
	DD - GENERAL EXPENSES	1,623,523
	DE - CONTRACTUAL SERVICES	300,000
TOTAL EXPENSES		\$3,708,025
	FA - FEDERAL AID	3,708,025
TOTAL REVENUE		\$3,708,025
FIRE COMMISSION	AA - SALARIES, WAGES & FEES	20,000
	AB - FRINGE BENEFITS	5,000
	BB - EQUIPMENT	110,000
	DD - GENERAL EXPENSES	15,000
TOTAL EXPENSES		\$150,000
	FA - FEDERAL AID	150,000
TOTAL REVENUE		\$150,000
MEDICAL EXAMINER	BB - EQUIPMENT	25,000
TOTAL EXPENSES		\$25,000
	FA - FEDERAL AID	25,000
TOTAL REVENUE		\$25,000
POLICE DEPARTMENT	AA - SALARIES, WAGES & FEES	1,099,215
	AB - FRINGE BENEFITS	171,357
	BB - EQUIPMENT	741,180
	DD - GENERAL EXPENSES	11,219
TOTAL EXPENSES		\$2,022,971
	FA - FEDERAL AID	1,408,278
	SA - STATE AID	614,693
TOTAL REVENUE		\$2,022,971
PROBATION	AA - SALARIES, WAGES & FEES	674,229
	AB - FRINGE BENEFITS	131,929
	BB - EQUIPMENT	1,400
	DD - GENERAL EXPENSES	15,592
	DE - CONTRACTUAL SERVICES	424,539
TOTAL EXPENSES		\$1,247,689
	FA - FEDERAL AID	90,067
	SA - STATE AID	1,157,622
TOTAL REVENUE		\$1,247,689
TOTAL PUBLIC SAFETY		\$8,507,713

GRANT FUND



SOCIAL SERVICE PROGRAMS

DEPARTMENT	OBJECT	2019 GRANTS PLAN
HEALTH	AA - SALARIES, WAGES & FEES	3,671,486
	AB - FRINGE BENEFITS	1,693,370
	DD - GENERAL EXPENSES	172,909
	DE - CONTRACTUAL SERVICES	35,000
	HH - INTERFUND CHARGES	48,528
TOTAL EXPENSES		\$5,621,293
	FA - FEDERAL AID	4,457,885
	SA - STATE AID	1,163,408
TOTAL REVENUE		\$5,621,293
HOUSING AND COMMUNITY DEVELOPMENT	AA - SALARIES, WAGES & FEES	2,634,806
	AB - FRINGE BENEFITS	1,059,145
	BB - EQUIPMENT	17,000
	DD - GENERAL EXPENSES	115,640
	DE - CONTRACTUAL SERVICES	15,999,549
	HH - INTERFUND CHARGES	270,000
TOTAL EXPENSES		\$20,096,140
	FA - FEDERAL AID	20,096,140
TOTAL REVENUE		\$20,096,140
HUMAN SERVICES	AA - SALARIES, WAGES & FEES	4,605,383
	AB - FRINGE BENEFITS	1,511,366
	BB - EQUIPMENT	35,000
	DD - GENERAL EXPENSES	825,000
	DE - CONTRACTUAL SERVICES	37,423,083
	HH - INTERFUND CHARGES	625,000
TOTAL EXPENSES		\$45,024,832
	FA - FEDERAL AID	12,991,520
	SA - STATE AID	32,033,312
TOTAL REVENUE		\$45,024,832
SOCIAL SERVICES	AA - SALARIES, WAGES & FEES	12,216,658
	AB - FRINGE BENEFITS	7,531,805
	DD - GENERAL EXPENSES	27,500
	DE - CONTRACTUAL SERVICES	384,200
TOTAL EXPENSES		\$20,160,163
	FA - FEDERAL AID	11,779,005
	SA - STATE AID	8,381,158
TOTAL REVENUE		\$20,160,163
TOTAL SOCIAL SERVICE PROGRAMS		\$90,902,428

GRANT FUND



PUBLIC WORKS

DEPARTMENT	OBJECT	2019 GRANTS PLAN
PUBLIC WORKS	AA - SALARIES, WAGES & FEES	593,670
	AB - FRINGE BENEFITS	314,649
	BB - EQUIPMENT	43,767
	DD - GENERAL EXPENSES	262,533
	DE - CONTRACTUAL SERVICES	2,682,120
	HH - INTERFUND CHARGES	1,133,851
TOTAL EXPENSES		\$5,030,590
	FA - FEDERAL AID	3,610,590
	SA - STATE AID	1,420,000
TOTAL REVENUE		\$5,030,590
TOTAL PUBLIC WORKS		\$5,030,590
GRAND TOTAL		\$104,440,731

2019 Budget Highlights

The 2019 Grant Plan anticipates appropriations of approximately \$104.4 million. The amounts may vary due to State and Federal actions. The 2019 Grants Plan includes approximately \$40.7 million in Salaries, Wages, Fees and Fringe Benefits or 38.9% of the total appropriation. Other Than Personal Services (OTPS) is \$61.7 million or 59.1% of the total plan. The plan also anticipates \$2.1 million in inter-fund charges for services provided from County agencies to support the award grants.

The 2019 Grants Plan includes \$58.4 in Federal Aid or 55.9% of the total plan with the balance of \$46.0 million from New York State aid or 44.1%.

LITIGATION FUND



LITIGATION FUND

The County established the Litigation Fund in 2015, which contains resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated from both the General and Debt Service Funds each year could fund the Litigation Fund. The County established the Litigation Fund in accordance with the transitional borrowing plan approved by the Nassau County Interim Finance Authority (NIFA) to ensure that the County no longer borrows for judgments and settlements.

LITIGATION FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	OO - OTHER EXPENSES	37,806,301	0	0	0
EXP Total		37,806,301	0	0	0
REV	AA - FUND BALANCE	43,613,678	0	0	0
	BE - INVEST INCOME	18,953	0	0	0
REV Total		43,632,631	0	0	0

The fund will not have appropriations for the 2019 Budget.

NEW YORK STATE PROPERTY TAX REFUND FUND



NEW YORK STATE PROPERTY TAX REFUND FUND

The **Property Tax Refund Fund (TXF)** established in 2017 will contain funds for the payment of commercial and residential property tax refunds that the County pays for itself and on behalf of the towns, special districts and all but one of the school districts in the County. The amount budgeted in this fund will be the amount of refunds paid by the County in the current and/or previous year(s).

NEW YORK STATE PROPERTY TAX REFUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	OO - OTHER EXPENSES	0	0	0	0
EXP Total		0	0	0	0
REV	TL - PROPERTY TAX	0	0	0	0
REV Total		0	0	0	0

The fund will not have appropriations for the 2019 Budget.

OPEN SPACE FUND



OPEN SPACE FUND

The Open Space Fund, established by Local Law 7 of 2003 and modified by Local Law 21 of 2010, contains resources generated from the proceeds of County real estate sales as well as private gifts and grants to preserve undeveloped land in the County. The law requires the deposit of 5% of the proceeds from the sale of real property owned by the County into an account established for the acquisition, rehabilitation, and maintenance of property for open space purposes.

The value of the Open Space Fund as of July 31, 2018 was approximately \$1.8 million. The County can only utilize these funds upon receipt of an approved appropriation request from the County Legislature.

RETIREMENT CONTRIBUTION RESERVE FUND



RETIREMENT CONTRIBUTION RESERVE FUND

Established in 2004, the Retirement Contribution Reserve Fund contains appropriations to provide a partial payment of the annual contribution the County makes to the New York State Retirement System.

RETIREMENT CONTRIBUTION RESERVE FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	LF - TRANSFER FROM FCF FUND	8,000,000	0	0	0
EXP Total		8,000,000	0	0	0
REV	AA - FUND BALANCE	8,013,180	0	0	0
	BE - INVEST INCOME	30,155	0	0	0
REV Total		8,043,335	0	0	0

The Fund will not have appropriations for the 2019 Budget.

SEWER AND STORM WATER RESOURCES DISTRICT FUND



SEWER AND STORM WATER RESOURCES DISTRICT FUND

State legislation created the Nassau County Sewer and Storm Water Finance Authority (the “Authority”) and the Nassau County Sewer and Storm Water Resources District (the “District”).

NASSAU COUNTY SEWER AND STORM WATER FINANCE AUTHORITY

The Authority is solely a finance authority, empowered to finance or refinance County sewer and storm water projects within a \$350 million statutory cap.

The Authority has, upon the request of the County, restructured a portion of the County’s sewer and storm water debt. As the County takes on new sewer or storm water capital projects, the Authority may issue debt to the extent permitted under the cap.

NASSAU COUNTY SEWER AND STORM WATER RESOURCES DISTRICT

The District has responsibility for the cost of the County’s sewer and storm water resources services.

The County Department of Public Works ensures the maintenance and operation of the County’s sewage collection and wastewater treatment facilities. The Bay Park Sewage Treatment Plant (“Bay Park”) in East Rockaway, the Cedar Creek Water Pollution Control Plant (“Cedar Creek”) in Wantagh and the Glen Cove Water Pollution Control Plant in Glen Cove treat most sewage collected in the County’s sewer system. The City of Long Beach Sewage Treatment Plant processes sewage collected in the area of Lido Beach. In October 2012, the wastewater facilities were severely damaged by the storm surge associated with Superstorm Sandy. The Department of Public Works, with funding provided by Federal and State agencies, continues to repair these facilities, as well as mitigate and harden them from future events.

Since 2015, SUEZ Water Long Island Inc. (“SUEZ”) has been operating and maintaining the County’s sewer system pursuant to a twenty-year agreement. This agreement is reducing the cost of sewer operations and generating additional savings. Savings are based on the contractual commitment of SUEZ to reduce County staffing costs. The 2019 Budget segregates leased County employees to SUEZ in a separate responsibility center to perform sewer work. In addition, critical capital investments in the system will enhance the efficiency of operations and the reliability and quality of sewage treatment throughout the County.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre, and Roslyn) own and operate their own sewage collection systems that discharge sewage to the County’s disposal system. Sewage collected by these systems is processed at either the Bay Park or Cedar Creek plants. Properties within these areas only pay for County sewage disposal services.

SEWER AND STORM WATER RESOURCES DISTRICT FUND



ZONES OF ASSESSMENT

The District contains three zones of assessment: sewage collection and disposal services, sewage disposal services, and storm water resources services. The three zones of assessment went into effect in 2014.

DISTRICT REVENUES

The County imposes assessments for sewer and storm water resource services, which the receivers of taxes of the cities and towns collect. The receivers send the assessments to the Authority's trustee to ensure payment of Authority debt service and other costs. The remaining funds are remitted to the District.

The County enacted an ordinance in 2010 imposing charges for sewer services in the District upon certain users of the system who are exempt from the payment of ad valorem assessments or who place a disproportionate burden on the sewer system. Various school districts and others in the County have brought lawsuits against the County in Nassau Supreme Court challenging the validity of its enactment of the ordinance. On September 7, 2018, the Nassau County Supreme Court ruled that the County was not authorized to impose sewer fees as described in the ordinance. The County has not yet decided if it intends to appeal this decision.

SEWER AND STORM WATER RESOURCES DISTRICT FUND



SEWER AND STORM WATER FINANCE AUTHORITY FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	DE - CONTRACTUAL SERVICES	29,665	900,000	900,000	900,000
FF - INTEREST		7,202,750	6,685,500	6,685,500	6,144,750
GG - PRINCIPAL		10,345,000	10,815,000	10,815,000	11,370,000
LS - TRANS OUT TO SSW		105,572,000	0	0	0
LU - TRANS TO DEBT SERVICE FUND		17,547,750	0	0	0
LZ - TRANS OUT TO SSW FOR DEBT SERVICE		0	114,230,768	114,230,768	119,747,197
EXP Total		140,697,165	132,631,268	132,631,268	138,161,947
REV	BE - INVEST INCOME	13,665	15,000	15,000	25,000
BO - PAYMENT IN LIEU OF TAXES		7,852,738	7,852,738	7,852,738	7,852,738
IF - INTERFUND TRANSFERS		17,547,750	0	0	0
TL - PROPERTY TAX		115,010,494	124,763,530	124,763,530	130,284,209
REV Total		140,424,647	132,631,268	132,631,268	138,161,947

SEWER AND STORM WATER RESOURCES DISTRICT FUND

E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	11,717,001	9,700,623	9,915,499	10,288,904
AB - FRINGE BENEFITS		9,296,258	9,377,251	7,933,811	9,546,528
BB - EQUIPMENT		9,686	15,000	15,000	15,000
DD - GENERAL EXPENSES		127,257	1,007,921	1,016,391	1,248,370
DE - CONTRACTUAL SERVICES		61,119,036	64,154,936	64,154,936	64,068,608
DF - UTILITY COSTS		4,727,557	6,075,000	6,075,000	6,775,000
FF - INTEREST		3,412,027	5,338,753	5,338,753	3,088,895
GG - PRINCIPAL		9,529,367	9,713,490	9,713,490	9,411,051
HH - INTERFUND CHARGES		24,434,334	28,068,536	28,068,536	34,322,246
OO - OTHER EXPENSES		394,000	4,538,500	4,538,500	538,500
EXP Total		124,766,523	137,990,010	136,769,916	139,303,102
REV	AA - FUND BALANCE	40,587,678	14,266,242	22,217,821	10,480,905
BC - PERMITS & LICENSES		1,854,419	1,553,000	1,553,000	1,553,000
BE - INVEST INCOME		449,766	200,000	257,232	200,000
BF - RENTS & RECOVERIES		7,952,847	6,540,000	6,540,000	6,040,000
BH - DEPT REVENUES		1,279,754	1,200,000	1,233,913	1,282,000
BR - DUE FROM OTHER GOVTS		(4,451,647)	0	0	0
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES		71,566	0	24,730	0
IF - INTERFUND TRANSFERS		105,572,000	114,230,768	104,943,220	119,747,197
REV Total		153,316,384	137,990,010	136,769,916	139,303,102

TECHNOLOGY FUND



TECHNOLOGY FUND

The Technology Fund, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technological related expenditures of the County. The ordinance requires the fund to be restricted to the payment of technology and related expenditures, including but not limited to the purchases of equipment and software, and the retention of consultants.

TECHNOLOGY FUND					
E/R	Object Name	2017 Actual	2018 NIFA Conformed	Mid-Year 2018 Projection	2019 Proposed Budget
REV	AA - FUND BALANCE	79,040	0	0	0
	BE - INVEST INCOME	300	0	0	0
REV Total		79,340	0	0	0

The fund will not have appropriations for the 2019 Budget.

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ECONOMIC AND DEMOGRAPHIC PROFILE

OVERVIEW

Established in 1899, Nassau County (the “County”) is the site of some of New York State’s (the “State”) earliest colonial settlements, many of which date to the 1640s. With a total land area of 287 square miles and a population of over 1.3 million, the County borders the New York City borough of Queens to the west, Suffolk County to the east, Long Island Sound to the north, and the Atlantic Ocean to the south. 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

Table 1 shows the County’s population from 1970 to 2010 along with the estimated population for 2016. The County’s population reached a peak of 1,428,080 residents in 1970. Between 1970 and 1990, the County’s population decreased 9.9% to 1,287,348 residents. By 2010, the U.S. Census Bureau Decennial Census indicated the County’s population had increased by 4.1% (from 1990) to 1,339,532 residents. An annual estimate prepared by the Bureau shows this growth trend is expected to continue.

TABLE 1

COUNTY POPULATION

2016	1,361,500
2010	1,339,532
2000	1,336,073
1990	1,287,348
1980	1,321,582
1970	1,428,080

SOURCE: U.S. Census Bureau Decennial Census and 2016 Population Estimate

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ECONOMIC INDICATORS

Median Household Income

As shown in Table 2, the County's estimated median household income for 2016 was \$105,870, up from \$101,830 in 2015, and significantly higher than that of the State (\$62,909) and the United States (\$57,617). Moreover, the County continues to have a smaller percentage of families below the poverty level (3.9%) than the State (10.9%) and the United States (10.0%).

TABLE 2

**MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S., 2016 AND 2015**

Area	2016		2015	
	Median Household Income	Families Below Poverty (%)	Median Household Income	Families Below Poverty (%)
County	\$105,870	3.9	\$101,830	4.1
State	62,909	10.9	60,850	11.6
United States	57,617	10.0	55,775	10.6

U.S. Census, 2015 and 2016 American Community Survey, 1-Year Estimates

* 2017 Data not available at this time

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Consumer Price Index

The Consumer Price Index (“CPI”) represents changes in prices of a typical market basket of goods and services that households purchase over time, which analysts use to gauge the level of inflation. The CPI includes user fees such as for water and sewer services and sales and excise taxes paid by consumers; however, it does not include income taxes and investments such as stocks, bonds, and life insurance. Table 3 shows 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 2008 and 2017.

In 2017, the CPI in the CMSA rose by 1.96%, which was slightly less than the 2017 U.S. city average CPI increase of 2.13%. Both the U.S. city average CPI and the CPI in the CMSA rose more in 2017 than in 2016.

TABLE 3
CONSUMER PRICE INDEX

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2017	245.1	2.13%	268.5	1.96%
2016	240.0	1.26	263.4	1.08
2015	237.0	0.12	260.6	0.13
2014	236.7	1.62	260.2	1.32
2013	233.0	1.46	256.8	1.68
2012	229.6	2.07	252.6	1.97
2011	224.9	3.16	247.7	2.85
2010	218.1	1.64	240.9	1.71
2009	214.5	-0.36	236.8	0.44
2008	215.3	3.84	235.8	3.90

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

RETAIL SALES AND BUSINESS ACTIVITY

Six major regional shopping centers serve the County. The newest center, the Gallery at Westbury Plaza, is a 330,000 square foot, LEED-certified (Leadership in Energy and Environmental Design) open-air shopping center located on the grounds of the former Avis corporate headquarters. The other major retail centers are the Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset and Sunrise Mall in Massapequa. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls have approximately 7 million square feet of gross leasable area.

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The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets, gourmet food markets, electronic stores, and bookstores. Major retailers in the County include Wal-Mart, Saks Fifth Avenue, Bloomingdales, Lord & Taylor, Nordstrom's, Macy's, Sears, JC Penney, Marshalls, Old Navy, Kohl's, and Target. Commercial outlet stores in the County include, but are not limited to, Costco, Bed, Bath & Beyond, B.J.'s, and Best Buy. In addition, there are designer boutique shops and specialty department stores such as Brooks Brothers, Giorgio Armani, Ralph Lauren, Prada, and Neiman Marcus at Roosevelt Field Mall, and jewelers such as Tiffany & Co., Cartier, and Van Cleef & Arpels.

Based on a report released by the New York State Department of Taxation and Finance, the County ranked third in the State with taxable sales and purchases totaling nearly \$26.9 billion for the most recent reporting period (2017/2018), an increase of 3.04% from the prior reporting period (2016/2017).

TABLE 4

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

<u>County</u>	<u>Rank</u> (2016/2017)	<u>Taxable Sales</u> (2016/2017)	<u>Rank</u> (2017/2018)	<u>Taxable Sales</u> (2017/2018)	<u>Change</u>
New York City*	1	\$153,927,116	1	\$160,252,796	4.11%
Suffolk	2	31,642,634	2	32,752,931	3.51%
Nassau	3	26,062,249	3	26,854,853	3.04%
Westchester	4	19,597,881	4	20,214,875	3.15%
Erie	5	15,422,104	5	15,957,931	3.47%
Monroe	6	11,674,061	6	12,132,092	3.92%
Onondaga	7	8,197,512	7	8,480,848	3.46%
Orange	8	6,985,866	8	7,257,678	3.89%
Albany	9	6,357,137	9	6,442,414	1.34%
Rockland	10	4,919,879	10	4,983,950	1.30%

SOURCE: New York State Website DATA.NY.GOV (<https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginning/ny73-2j3u>). Represents sales reported from March through February.

* Includes the five counties of the Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)

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EMPLOYMENT

Table 5 compares employment totals and unemployment rates in the County to adjoining municipalities, the State, and the United States. The County had an employed labor force of approximately 678,600 in 2017. While this represents an increase in employment over 2016, the unemployment rate in the County also increased from 3.9% in 2016 to 4.1% in 2017. Nevertheless, Nassau County's unemployment rate continues to be less than that of Suffolk County, New York City, the State, and the United States.

TABLE 5

**ANNUAL AVERAGE
EMPLOYMENT (in thousands)
AND UNEMPLOYMENT RATE (%)**

Year	Nassau County		Suffolk County		New York City		New York State		United States	
	Employ- ment	Unemployment- Rate	Employ- ment	Unemploy- ment Rate						
2017	678.6	4.1%	747.1	4.5%	4,032	4.5%	9,249	4.7%	153,337	4.4%
2016	671.8	3.9	743.9	4.3	3,924	5.2	9,121	4.8	151,436	4.9
2015	665.8	4.3	739.1	4.8	3,960	5.7	9,166	5.3	148,834	5.3
2014	652.2	4.8	725.9	5.3	3,826	7.2	8,964	6.3	146,305	6.2
2013	655.2	5.9	792.8	6.4	3,702	8.7	8,898	7.7	143,929	7.4
2012	642.5	7.1	728.8	7.6	3,632	9.2	8,773	8.5	142,469	8.1
2011	635.9	6.7	721.3	7.4	3,592	9.0	8,683	8.2	139,869	8.9
2010	638.4	7.1	726.7	7.6	3,625	9.3	8,553	8.6	148,250	9.6
2009	642.4	7.1	731.2	7.4	3,633	9.5	8,556	8.4	139,877	9.3
2008	665.7	4.7	757.9	5.0	3,719	5.4	8,793	5.3	145,362	5.8
2007	670.0	3.7	758.2	3.9	3,684	4.9	8,734	4.5	146,047	4.6

SOURCES: Compiled by the County from New York State Department of Labor and U.S. Department of Labor, Bureau of Labor Statistics. These sources may revise the employment data later. The table above reflects the figures as of the date of original publication.

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KEY EMPLOYMENT TRENDS

Table 6 shows the annual average employment in non-farm jobs by industry for the years 2008 to 2017 in the Nassau-Suffolk Primary Metropolitan Statistical Area (PMSA).

TABLE 6

**ANNUAL AVERAGE
NASSAU-SUFFOLK EMPLOYMENT,
NON-FARM, BY BUSINESS SECTOR
(in thousands)**

Business Sector/ Industry	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Goods Producing										
Natural Resources, Construction & Mining	73.1	65.0	60.8	60.3	61.4	67.0	70.5	73.5	76.7	80.2
Manufacturing	81.3	75.1	73.0	72.8	74.0	73.8	71.9	71.7	71.6	71.7
Total – Goods Producing	154.4	140.1	133.8	133.1	135.4	140.8	142.3	145.2	148.4	151.9
Service Producing Providers										
Trade, Transportation & Utilities	272.4	257.2	256.2	258.7	264.0	267.0	272.4	273.6	276.0	276.1
Financial Activities	75.0	70.8	69.8	70.5	72.4	72.6	72.6	73.5	72.2	72.4
Information	27.1	27.3	25.4	24.3	24.0	23.9	22.0	20.4	19.3	18.5
Educational & Health Services	215.7	220.6	225.8	230.8	237.1	238.4	241.7	248.5	260.2	265.0
Leisure & Hospitality	99.4	98.4	100.9	102.9	110.6	115.3	118.5	121.0	122.3	126.6
Other Services	53.6	52.7	52.9	54.4	54.9	56.0	57.6	57.9	58.8	60.1
Professional & Business Services	163.1	153.6	152.8	159.3	163.3	167.4	169.0	171.9	175.7	175.2
Government	203.2	206.7	208.9	205.3	199.9	195.1	193.7	194.5	195.7	195.3
Total - Service Providing	1,109.5	1,087.2	1,092.6	1,106.2	1,126.1	1,135.7	1,147.4	1,161.2	1,180.2	1,189.2
Total Non-Farm	1,264.0	1,227.4	1,226.5	1,239.3	1,261.5	1,276.5	1,289.8	1,306.4	1,328.5	1,341.1

SOURCE: New York State Department of Labor

Note: Totals may not equal the sum of the entries due to rounding.

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Table 7 compares the employment shares by business sector and industry in the PMSA to the United States. The percentage of jobs within each category is consistent with national figures.

TABLE 7
**PERCENTAGE OF NON-FARM EMPLOYMENT
BY BUSINESS SECTOR, 2017**

BUSINESS SECTOR	Nassau-Suffolk <u>PMSA (%)</u>	United States <u>(%)</u>
GOODS PRODUCING		
Natural Resources, Construction & Mining	6	5
Manufacturing	5	9
Total Goods Producing	11	14
SERVICE PROVIDING⁽¹⁾ OR SERVICE PRODUCING⁽²⁾		
Trade, Transportation & Utilities	21	19
Financial Activities ⁽¹⁾ or Finance, Insurance & Real Estate ⁽²⁾	5	6
Assorted Services	48	45
Government	15	15
Total Service Providing / Producing	89	85

Note: Totals may not equal 100% due to rounding

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)

⁽¹⁾ PMSA

⁽²⁾ United States

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MAJOR COUNTY EMPLOYERS

Table 8 shows a sampling of the major commercial and industrial employers headquartered in the County.

TABLE 8

MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS, 2018

Company	Type of Business	Employees
Northwell Health (formerly North Shore – LIJ Health System)	Health care	31,500
Altice USA	Telecommunications/ Mass Media	16,000
Pall Corporation	Industrial equipment	10,900
Broadridge Financial Solutions	Data processing	10,000
Winthrop Healthcare Systems	Health care	6,700
Griffon Corp.	Specialty building products	6,000
Systemax, Inc.	Computers & related products	5,300
Alcott Group	Professional employers organization	4,800
South Nassau Communities Hospital	Health care	3,000
Hofstra University	Higher Education	2,500
Long Island University	Higher Education	2,500
New York Community Bancorp	Banking	1,300

SOURCES: Compiled by the County from publicly available data.

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CONSTRUCTION ACTIVITY

Table 9 is a list of construction activity in the County for residential buildings for the years 2009 through 2017. After the financial crisis, residential construction activity reached a low point in 2009. It is believed that rebuilding from Hurricane Sandy drove a resurgence in single family dwelling permits beginning in 2013 which has been sustained by an improved economy. With respect to permits for Other Housing Units, the size and scope of the residential development permitted can lead to significant variations from year to year. During 2017, permits for both Single-Family Dwellings and Other Housing Units increased significantly from 2016.

TABLE 9
COUNTY RESIDENTIAL CONSTRUCTION ACTIVITY

Year	Single Family Dwellings	Other Housing Units*	Total
2017	943	544	1,487
2016	609	132	741
2015	608	478	1,086
2014	640	265	905
2013	630	164	794
2012	375	276	651
2011	311	542	853
2010	400	123	523
2009	365	13	378

SOURCES: U.S. Bureau of the Census, Privately-owned Building Permit Estimates

*Other Housing Units includes two-family dwelling units, multi-family dwelling units, and conversions.

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Table 10 shows the number of building permits with an estimated dollar value equal to or greater than \$1,000,000 that were issued for Class 4 properties in the County for the years 2007 through 2016. Class 4 property includes commercial, industrial and institutional buildings, and vacant land. In 2016, municipalities issued 81 building permits for Class 4 properties. Compared to 2015, the number of permits issued increased 15.7%, while the aggregate value of those permits decreased by 5.2%.

TABLE 10

HIGH VALUE BUILDING PERMITS* FOR COUNTY CLASS 4 PROPERTIES

<u>Year</u>	<u>Number of Permits</u>	<u>Value of Permits</u>
2016	81	\$408,645,202
2015	70	431,153,868
2014	39	246,233,991
2013	19	119,347,464
2012	56	154,210,056
2011	88	262,515,969
2010	57	211,534,203
2009	38	151,318,375
2008	39	91,992,908
2007	47	134,548,252

SOURCE: Nassau County Department of Assessment

*Includes only those permits for work with an estimated value equal to or greater than \$1 million.

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HOUSING

As shown in Table 11, the value of new residential construction activity in the County declined between 2008 and 2010, consistent with the national economic downturn. Activity reported from 2011 through 2015 indicated a stable or steady increase in new construction value across all categories which can be seen in Table 12 below. In 2017, construction activity in Single Family dwellings and larger buildings led to a significant increase in value from 2016 to 2017.

TABLE 11
COUNTY NEW RESIDENTIAL CONSTRUCTION ACTIVITY

Year	Value of New Residential Construction (in thousands)	No. of New Dwelling Units By Building Permit
2017	\$468,220	1,487
2016	321,252	741
2015	393,115	1,086
2014	333,008	905
2013	291,260	794
2012	222,851	651
2011	207,482	853
2010	169,369	523
2009	178,307	378
2008	374,000	1,868

SOURCE: 2008 – 2017 U.S. Census Bureau, Construction Statistics Division-Building Permit Branch based on estimate and imputation

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Table 12 shows the breakdown of new housing units by type and size.

TABLE 12

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

Year	1 Family	2 Family	3-4 Family	5 or more Family	Total
2017	943	8	8	528	1,487
2016	609	6	8	118	741
2015	608	4	0	474	1,086
2014	640	4	4	257	905
2013	630	10	0	154	794
2012	375	2	0	274	651
2011	281	2	0	540	823
2010	357	28	63	32	480
2009	334	8	3	0	345
2008	801	6	0	1,040	1,847

SOURCE: 2008 – 2017 U.S. Census Bureau New Privately-Owned Building Permits – reported units only

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Table 13 shows County existing home sales. In 2017, the median sales price rose 5.6% from 2016 with the number of homes sold increasing by 2.2%.

TABLE 13
COUNTY EXISTING HOME SALES

Year	Median Sales Price	No. of Homes Sold
2017	499,000	13,075
2016	472,500	12,795
2015	450,000	11,817
2014	435,000	10,898
2013	420,000	7,341
2012	415,000	7,472
2011	432,250	7,262
2010	445,000	7,626
2009	435,000	7,472
2008	455,000	7,410

SOURCES: Compiled by the County from New York State Association of Realtors, 2008; New York State Department of Taxation and Finance (<https://www.tax.ny.gov/research/property/assess/sales/resmedian.htm>), 2009-2016; MLSLI.com, 2017

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TRANSPORTATION

The Nassau Inter-County Express (NICE) Bus is the County-owned bus system that provides bus service in the County. The system, which is operated by TransDev Services, Inc. (formerly Veolia Transportation Services, Inc.), represents the County's first transit public-private partnership. NICE is the third largest suburban bus system in the United States. Operating a network of 40 routes as well as para-transit service, NICE provides surface transit service for most of the County as well as parts of eastern Queens and western Suffolk County. This includes service across the Queens-Nassau border to subway and bus stations in Flushing, Far Rockaway, and Jamaica. The density of the NICE route network conforms to the development pattern of the County. It operates and maintains a fleet of fixed route buses and para-transit vehicles. NICE serves numerous communities and Long Island Rail Road (LIRR) stations, most area colleges and universities, as well as employment centers, shopping malls, and County government offices, including the Department of Social Services.

The LIRR, the busiest commuter railroad in the United States, carried approximately 87.6 million passengers in 2015. On an average weekday, the LIRR carries about 301,000 passengers.

The LIRR provides train service for the entire County on 11 branch lines. These branches provide service through the County to eastern destinations in Suffolk County and western destinations of Penn Station in Manhattan, Atlantic Terminal in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens. Completion of the East Side Access project, which began tunneling work in 2007, will add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan's East Side. On weekdays, about 80% of the system's passenger trips occur during peak morning and evening travel periods.

The Jamaica LIRR station (Queens) provides access to the subway and the AirTrain, a light-rail system, to John F. Kennedy International Airport (JFK).

The Mineola Intermodal Center provides easy access to parking and seamless transfers to seven NICE bus lines. It has more than 700 parking spaces in a four-level garage, two elevators that connect to the Mineola LIRR station platforms and a pedestrian overpass that connects the north and south sides of the station.

The LIRR maintains tracks, ties, and switches and renovates its facilities as needed on an ongoing basis. The LIRR also is currently installing a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station. Traditionally serving a Manhattan-bound market, the LIRR has undertaken extensive efforts to augment its reverse-commute and off-peak service to meet the needs of businesses in Nassau and Suffolk Counties. These efforts include adding a second track between Farmingdale and Ronkonkoma and adding a third track and eliminating seven street level train crossings between Floral Park and Hicksville. These investments will reduce traffic congestion and adverse

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environmental impacts, improve safety for residents, motorists, pedestrians and increase accessibility to local commercial establishments.

The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets, and local streets. Different levels of government operate and maintain these routes. The eight major east-west roadways that provide direct through service to New York City and Suffolk County are Northern Boulevard, Long Island Expressway, Northern State Parkway, Jericho Turnpike, Hempstead Turnpike, Southern State Parkway, Sunrise Highway, and Merrick Road.

The County is located in close proximity to JFK and LaGuardia Airports, 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. Islip MacArthur is accessible by the Long Island Expressway and Sunrise Highway, as well as the LIRR.

To help eliminate delays, congestion, and trouble spots on its highway network, the County receives Federal and State funding through the Federal Transportation Improvement Program (TIP), and is a voting member of the Nassau-Suffolk Transportation Coordinating Committee. The TIP is a compilation of transportation improvement projects, such as preserving and upgrading bridges and highways and making system-wide capacity and safety improvements scheduled to take place during a five-year period.

UTILITY SERVICES

The Long Island Power Authority (“LIPA”) is the primary electric delivery service provider in the County. PSEG Long Island, a wholly-owned subsidiary of Public Service Enterprise Group, manages LIPA’s electric transmission and distribution system, which serves 1.1 million customers in the service area. National Grid, which is the largest distributor of natural gas in the northeast United States, provides gas distribution in the County. The villages of Freeport and Rockville Centre manage and operate their own electric generation plants and transmission and distribution systems. Numerous private companies in the County provide telephone service.

HEALTH AND HOSPITAL FACILITIES

Rated among the best health and hospital facilities in the country, twelve hospitals are located in the County. Northwell Health (formerly the North Shore-LIJ Health System) is the County’s largest health care and overall employer (approximately 61,000 employees). The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations Codman Award, the first health system to attain this distinction. The Codman Award recognizes excellence in performance measurement.

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Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, the County's public hospital, St. Francis Hospital in Roslyn, NYU Winthrop-University Hospital in Mineola, Mercy Medical Center in Rockville Centre, and South Nassau Communities Hospital in Oceanside.

In December, 2016, the County completed the sale of approximately five acres of land on the southwest portion of Nassau Veterans Memorial Coliseum property to Memorial Hospital for Cancer and Allied Diseases, an affiliate of Memorial Sloan Kettering Cancer Center (Memorial Sloan Kettering). The transaction will keep Memorial Sloan Kettering's world-renowned cancer treatment facility in Nassau County. Memorial Sloan Kettering's plans include constructing a state-of-the-art regional ambulatory care and cancer treatment and cancer research facility containing approximately 105,000 square feet of building floor area, which may later be expanded to approximately 140,000 square-feet of building floor area, as well as an adjacent 450-space parking garage. Upon completion, Memorial Sloan Kettering is projected to employ approximately 250 clinical and administrative positions with an average annual salary and benefits package projected to total \$150,000. Private investment of \$140 million is anticipated.

MEDIA

The daily newspaper Newsday circulates in Nassau, Suffolk, and Queens Counties. Dozens of weekly newspapers cover news and events in the County. Some focus on events in specific towns, villages, and communities, and others focus on niche industries, such as Long Island Business News, a publication that covers both Nassau and Suffolk Counties.

The County is home to two broadcast television stations, Channels 21 and 57, and receives nine additional VHF and UHF stations. Cable programming is available throughout the County via Altice USA (formerly Cablevision Systems Corp.), which includes access to channels with a local focus. Satellite programming and service from Verizon and DISH Network are also available in the County. In addition, Cablevision's News 12 provides local news coverage on cable, as does Verizon's Fios1.

Film, television and commercial production continues to be a major part of the County's economic development, driven in part by its close proximity to New York City. An independent report released in March 2015 by Camoin Associates estimated that the County received more than \$530 million in economic benefits from the film industry in 2013 and 2014 with 1,700 total jobs.

The County benefits from being the home to Gold Coast Studios and Grumman Studios. Film crews have used numerous other outdoor and indoor filming locations, including the Nassau County Correctional Center, Belmont Racetrack, the Garden City Hotel, and Old Bethpage Village Restoration. Feature films filmed in the County include "The Amazing Spiderman 2," "Salt," "Morning Glory," "Man on a Ledge," "Win Win," "Henry's Crime," "Something Borrowed," "Sisters" and "Dark Horse." "Boardwalk Empire," "The Good Wife," "Rescue Me," "Royal

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Pains,” “30 Rock,” “Mildred Pierce,” “Gossip Girl” and “Kevin Can Wait” are just a few of the television series that have been regularly filmed in the County.

The primetime production of “The Wiz Live!” was taped live from Grumman Studios in December 2015. The 500,000 square-foot Grumman Studios, which received support from the Nassau County Industrial Development Agency for upgrades, also hosted NBC’s live production of “The Sound of Music” in 2013 and “Peter Pan Live” in 2014.

EDUCATIONAL FACILITIES

There are 56 public school districts in the County with a 2015-2016 enrollment (PreK-Grade 12) of approximately 201,970 students according to the State Education Department (SED). 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 provide education in the State Regents program as well as in special and technical programs. Many County public schools have received State and national recognition.

The County is home to many colleges and universities, some of which are highly specialized with programs that receive nationwide attention. These institutions include Long Island University/LIU 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. In June 2014, Money Magazine ranked the Webb Institute as the second best four-year college or university “for your money” in the United States.

Colleges and universities in the County promote cross-disciplinary research, technology development, and integrated curricula to prepare students for the growing bioscience industry. Undergraduate and graduate level programs available throughout the County’s institutions of higher learning are in fields such as law, biology, chemistry, biochemistry, engineering, and physical sciences in courses such as bioengineering, biotechnology, and pharmacology. Hofstra, in partnership with Northwell Health, operates the Hofstra Northwell School of Medicine.

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 2,413-acre Jones Beach State Park in Wantagh. With approximately six million visitors annually, Jones Beach State Park features a 6.5-miles of ocean beachfront, a two-mile boardwalk, and the 11,200-seat Jones Beach Northwell Health Theater performing arts center, which attracts world-class musical acts and the Jones Beach Nature Center. In March 2014, the State announced a five-year \$65 million project to restore the 85-year old

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facility to its original grandeur in one of the largest State park rehabilitation projects in the system's history. There are dozens of other public beaches located along both the Atlantic Ocean and the Long Island Sound shorelines. In addition, the County is home to the County-owned 930-acre Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale, and numerous County and other municipal small local parks and campgrounds that 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 Black Golf Course, located in Bethpage State Park, hosted the U.S. Open in 2002 and 2009 and the Barclay's Tournament in 2012 in 2016. In 2013, the PGA of America announced that the Black Course will also host the 101st PGA Championship and the 45th Ryder Cup, in 2019 and 2024, respectively. Eisenhower Park's 80,000 square foot Aquatic Center is one of the largest pools in the Northern Hemisphere.

In 2013, the County entered into a long-term lease with Nassau Events Center, to renovate and operate the Nassau Veterans Memorial Coliseum (the Coliseum) in Uniondale as a state-of-the-art destination for sports and entertainment. While the New York Islanders of the National Hockey League left the Coliseum following the expiration of their lease in July 2015, the four-time Stanley Cup Champions will play half of their home games at the Coliseum over the next three seasons, with plans to return fulltime in 2021. The New York Arena Partners were selected by the Empire State Development Corporation to develop 43 acres of the Belmont Racetrack property, including an 18,000-seat arena in which the New York Islanders would be the anchor tenant, a 250-room hotel and 435,000 square feet of restaurants and retail. This \$1 billion development plan will enhance the already world-renowned racetrack, located in Elmont, which is home to the Belmont Stakes, the third race in horse racing's prestigious Triple Crown.

In terms of cultural and historic resources, the County boasts numerous museums, some of which are County-owned or operated, including the County-owned Cradle of Aviation Museum and the Long Island Children's Museum both in Garden City. Historical sites include two County-owned facilities, Old Bethpage Village Restoration, a recreated mid-19th-century American village, and Cedarmere, home of 19th-century poet, newspaper editor, abolitionist, and civic leader William Cullen Bryant, and a designated part of the New York State Underground Railroad Heritage Trail. The County is also the home of Theodore Roosevelt's estate in Cove Neck, Sagamore Hill, which is a National Historic Site operated by the National Park Service.

With a focus on preserving open space and natural and scenic resources for current and future generations of Nassau residents, voters overwhelmingly approved two Environmental Bond Acts (collectively known as the EBA) in 2004 and 2006. The EBA committed \$150 million for the preservation of open space, the improvement of existing parkland and water quality, and the provision of matching funds for brownfield remediation projects. In addition to the EBA, 5% of the proceeds from County land sales is set aside for the purpose of open space land acquisition and other environmental quality improvement projects.

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SEWER SERVICE AND WATER SERVICE

The County's Department of Public Works oversees the operation of the County's sewerage and storm water resources facilities.

Most sewage collected in the County's sewer system is treated at either the Bay Park Sewage Treatment Plant (Bay Park) in East Rockaway or the Cedar Creek Water Pollution Control Plant (Cedar Creek) located in Wantagh. The City of Long Beach's sewage treatment plant processes sewage collected within the area corresponding to the former County sewage collection district of Lido Beach. Bay Park and the City of Long Beach's sewage treatment plants each sustained substantial damage from Superstorm Sandy on October 29, 2012.

Effective January 1, 2015, the County entered into a 20-year agreement with SUEZ Water Long Island, Inc. (formerly known as United Water Long Island, Inc.) for the operation and management of the County's sewer system, including the sewage collection system and three treatment plants: Bay Park that serves 532,000 residents; Cedar Creek that serves 600,000 residents; and Glen Cove that serves 27,000 residents. Nassau County maintains ownership of the facilities. The County is exploring the possibility of entering into a public-private partnership transaction involving its sewer system. The transaction may consist of a concession, lease, or other similar arrangement.

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. One of the County-operated sewage treatment plants, either Bay Park or Cedar Creek, processes the sewage collected by these systems. The City of Long Beach owns and operates its own sewage collection system and treatment plant. In addition, there are several sewage collection systems and treatment plants within the County, operated by other governmental agencies or special districts.

Forty-eight public water suppliers in the County provide water service to nearly 100% of the County's residents. Public water supply wells pump all water from the County's groundwater system. A small number of residents in the less densely populated northern sections of the County obtain their water from private wells.

The groundwater system comprises three major aquifers that overlay bedrock: the Upper Glacial, Magothy, and Lloyd aquifers. Precipitation continuously recharges these aquifers, which are part of the County's subsurface geology.

The County's population increased by approximately 4% from 1990 to 2010. This increase in population has had a negligible effect on water demand in the County. However, annual water demand has shown an upward trend over these years and has exhibited sizable seasonal

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fluctuations, both of which the County attributes to increased water use during the peak demand months (April through October) that generally are subject to hot and dry weather patterns.

Since 2000, public water demand during the base demand months (November through March) remained rather consistent at approximately 140 million gallons per day (mgd). During peak demand months, pumping can increase considerably (to well over 250 mgd) and is quite variable in response to weather conditions. Annual water demand since 2000 has fluctuated between 184 mgd to 204 mgd.

Recharge to the groundwater system normally amounts to approximately half of the precipitation falling upon the County's land surface. This equates to 332 million gallons of recharge to the groundwater system each day. The amount has increased slightly to 341 mgd because of the effectiveness of the County's recharge basins in capturing additional storm water runoff for aquifer recharge.

Since the amount of recharge to the groundwater system exceeds the amount of water withdrawn from the system, the quantity of groundwater available for public water supply is more than adequate, both presently and into the future. Furthermore, any new developments within the County are required to retain all storm water on site. This requirement will ensure that storm water runoff emanating from such developments will go into the groundwater system as recharge.



APPENDIX B

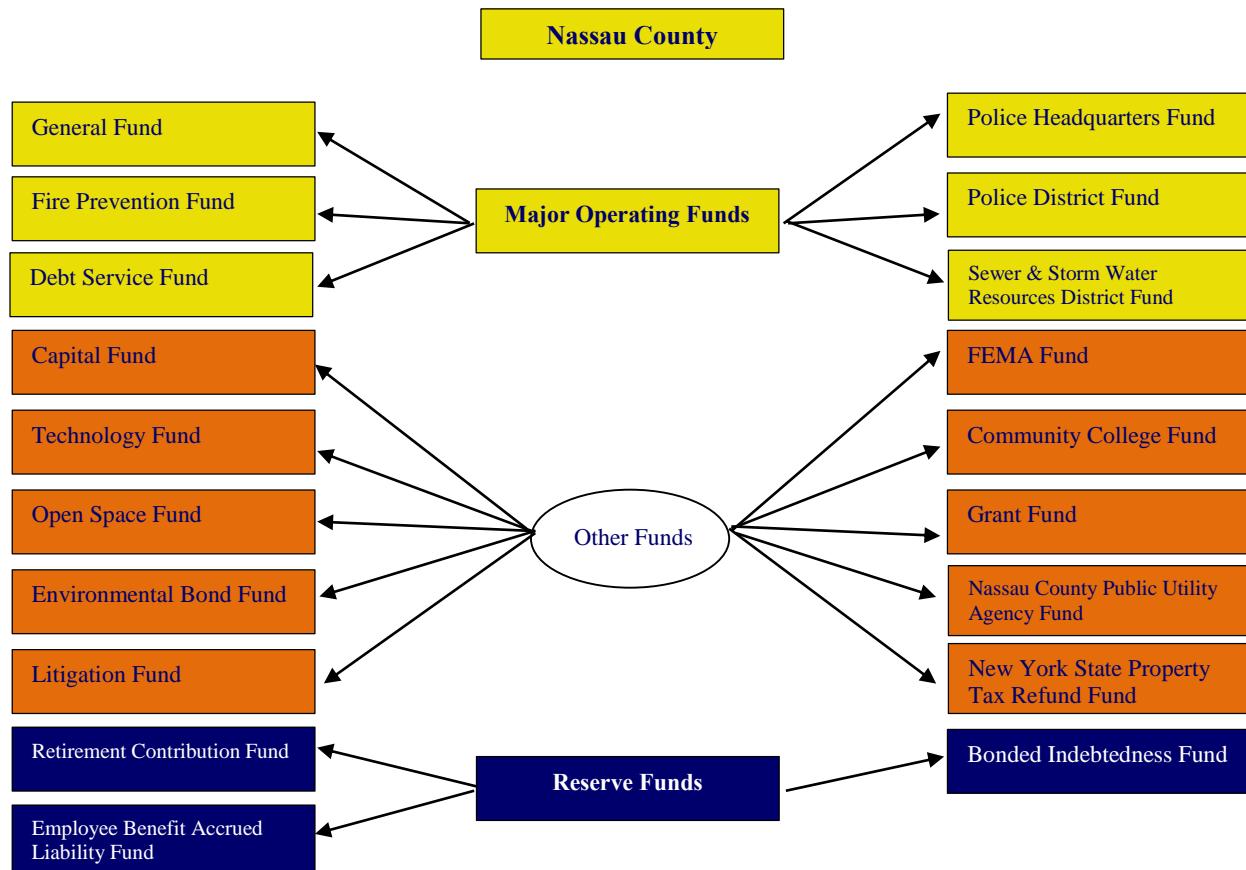
FUND STRUCTURE

Nassau County allocates revenues and expenses into 20 separate funds as noted in Figure B.1. 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 Resources District Fund because these funds contain the resources necessary to support the primary daily operations of the County. Other dedicated funds are the Capital Fund, Technology Fund, Open Space Fund, Environmental Bond Fund, Litigation Fund, Community College Fund, Grant Fund, Nassau County Public Utility Agency Fund, Federal Emergency Management Agency (FEMA) and New York State Property Tax Refund Fund. The County maintains four reserve funds, with three authorized by the New York State General Municipal Law. The four funds are the Retirement Contribution Reserve Fund, Employee Benefit Accrued Liability Reserve Fund, Bonded Indebtedness Reserve Fund, and Tobacco Settlement Fund.

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Figure B.1: Fund Structure



MAJOR OPERATING AND SEWER AND STORM WATER RESOURCES DISTRICT FUNDS

The five major Operating Funds and the Sewer and Storm Water Resources District Fund support the primary operations of the County. As such, fiscal oversight typically focuses on the balance of revenues and expenses in these funds.

The **General Fund** contains revenues and expenses for Countywide services in all County departments and offices other than the Police Department and the Fire Commission. During the year, the County transfers funds between departments and offices in the General Fund to address needs as they arise. The General Fund derives revenues primarily from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, fees for permits and licenses, investment income, and State and Federal Aid.

The **Fire Prevention Fund** contains revenues and expenses for services the Fire Commission provides to the residents Countywide such as safety inspections and compliance activities. The Fire Prevention Fund derives revenues primarily from a designated portion of the County property tax and various fees, fines, and permits.

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The **Police Headquarters Fund** contains revenues and expenses for services the Police Department provides to the residents Countywide. These include crime investigations, ambulance services, traffic safety, highway patrol, and administrative/support services. The Police Headquarters Fund derives revenues primarily from a designated portion of the County property tax, special taxes, motor vehicle registration and other fees, and various fines and permits.

The **Police District Fund** contains revenues and expenses for the crime prevention services the Police Department precincts provide to a portion of the County's residents. The Police District Fund derives revenues primarily from a designated portion of the County property tax base and various fines, permits, and fees. Of the Major Operating Funds, the Police District Fund is the only one that does not fund Countywide services. Only areas of the County receiving services provided from the operations of the Police District Fund pay the Police District property tax.

The **Debt Service Fund** contains all debt service interest, principal, and Nassau County Interim Finance Authority (NIFA) set-aside payments for the County's borrowings. The County also recognizes the costs-of-issuance in this Fund. The County then charges these expenses to the respective funds on a project-by-project basis. Therefore, revenues transferred from other funds entirely support the Debt Service Fund.

The **Sewer and Storm Water Resources District Fund** is self-supporting and contains funding for the County's sewage disposal and collection system as well as the storm water resources system. It covers expenses related to employees of the Department of Public Works assigned to these functions, associated debt service, the SUEZ Water Long Island Inc. (formerly known as United Water) contract, and other costs.

OTHER FUNDS

The **Capital Fund** contains expenses associated with the County's infrastructure improvement program. In 2017, the County has excluded, from this fund, expenses for tax certiorari refunds, legal judgements and settlements, as such borrowings are not subject to the requirements of the County's Capital budget law. The County derives the majority of revenue supporting the Capital Fund from capital borrowing. The remainder is primarily from County operating funds as well as non-County sources such as the Federal and State governments.

The **Technology Fund**, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technological related expenditures of the County including, but not limited to, the purchases of equipment and software, and the retention of consultants.

The **Open Space Fund**, established by Local Law No. 7 of 2003, contains resources generated from the proceeds of County real estate sales, private gifts, and grants to preserve open space in the County. The law requires that the County use 5% of the proceeds from the sale of County-owned real estate for the acquisition, rehabilitation, and maintenance of property for use of open space purposes.

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The **Environmental Bond Fund**, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by such local laws. These local laws have authorized \$150 million in environmental program funding.

The **Litigation Fund**, which the County established in 2015, will contain resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated each year may fund the Litigation Fund. The County established the Litigation Fund in accordance with the transitional borrowing plan approved by the NIFA to ensure that the County will no longer borrow for judgments and settlements.

The **FEMA Fund** receives funding from the Federal government that reimburses up to 90% of the cost of disaster recovery programs due to the Presidential Declaration of Emergency related to Superstorm Sandy. Additionally, the New York State Action Plan, which seeks Federal authorization for the allowable uses of Community Development Block Grant Disaster Recovery ("CDBG-DR") funds, contains a provision to use these funds to cover the 10% non-Federal match. The programs are comprised of FEMA-approved projects undertaken by a variety of County departments in an effort to protect the health and safety of the County's residents, businesses, and visitors and to preserve, protect, and repair County infrastructure. FEMA divides these projects into categories of disaster-related work, but mainly Categories A and B, debris removal and emergency protective measures, respectively. For each project, 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 FEMA Fund. Because generally accepted accounting principles preclude the County from recognizing FEMA revenues in the Budget before receipt is assured, outside reimbursements and expenses are recognized in the FEMA Fund by supplemental appropriation only after the fiscal year has started and receipt of the funds is certain to occur.

Due to the severity of the storm, the Administration received legislative approval to appropriate funds separate from the Major operating funds, with the understanding that FEMA and other federal agencies would reimburse the County for all eligible, disaster-related costs.

The **Community College Fund** is an independent fund that supports the operations of Nassau County Community College. The College has its own board of trustees and president; nevertheless, it is reliant on County property taxes for almost a quarter of its operating revenue. Each year, usually three months before the submission of the County Operating Budget, the board recommends a budget and seeks approval from the County Executive and the Legislature.

The **Grant Fund** receives non-County generated funding, primarily from the State and Federal governments, that covers the cost of certain programs. While most of these programs are in the health and human services area, the County receives many grants 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 County policy precludes the County from assuming grant revenues in the Operating Budget before receipt is certain, the County recognizes outside reimbursement and expenses in the Grant Fund

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by supplemental appropriation after the grantor assures the County that it will receive the funds, usually in the form of an award letter.

The **Nassau County Public Utility Agency (NCPUA) Fund** contains resources to operate NCPUA as a public utility service. State law authorized the County to enact Local Law No. 23 of 1984, which established NCPUA.

The **New York State Property Tax Refund Fund (TXF)** established in 2017 will contain funds for the payment of commercial and residential property tax refunds primarily for the towns, special districts and all but one of the school districts in the County, as well as the County portion. The amount budgeted in this Fund will be the amount of refunds paid by the County in the current and/or previous year(s). This fund derives its revenues primarily from a designated portion of the County property tax collections.

RESERVE FUNDS

The County established the **Employee Benefit Accrued Liability Reserve Fund** in 2004 to account for resources set aside to fund future termination compensation expenses for employees who separate from County service. The County created this reserve to set aside surplus resources that it can use in the event of an increase in retirements.

The **Retirement Contribution Reserve Fund**, also established in 2004, accounts for resources set aside to cover future pension payments on behalf of County employees. The occurrence of fluctuations in local contributions into the State pension plan, as mandated by the State Comptroller, was the impetus for the County creating this reserve.

The County created the **Bonded Indebtedness Reserve Fund** in 2005 to set aside funds that provides partial payment of annual debt service.



APPENDIX C

FINANCIAL POLICIES

BASIS OF ACCOUNTING AND BUDGETING

INTRODUCTION

The County manages its daily operations on a budgetary basis by use of its Major Operating Funds. The basis of accounting determines when transactions are reported in the financial statements.

BASIS OF BUDGETING

An appropriated budget is legally adopted for each fiscal year for the Major Operating Funds, the Sewer & Storm Water Resources District Fund, and (when necessary) other special revenue funds with the exception of the Grant Fund and the Superstorm Sandy-related Federal Emergency Management Agency (FEMA) Fund. Grant funds, including Federal emergency grants, are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, grant funds are excluded from the Statement of Revenues, Expenditures, and Changes in Fund Balances presented for budgeted special revenue funds. The budget amounts include prior year encumbrances carried forward, as well as current-year authorizations. In the case of the Grant and FEMA Funds, 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 the capital budget. Each authorized project has continuing budget authority until the project is completed or rescinded. All appropriated budgets are adopted by ordinance of the County Legislature. All supplemental appropriations are also provided by ordinance of the Legislature.

Appropriations, which have not been expended or encumbered by the end of the fiscal year, lapse at that time.

BASIS OF ACCOUNTING

The County's Comprehensive Annual Financial Report (CAFR) is presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The 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 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 the related inflows of cash, and it requires expenses to be recognized as soon as liabilities are incurred, regardless of the timing of the related outflows of cash. Differences between

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the government-wide statements and the budgetary basis results include differing measurement focuses and basis of accounting between the statements. The current Administration is taking the steps necessary to be GAAP compliant on a budgetary basis.

BUDGET

MISSION AND GOALS OF THE BUDGET DEVELOPMENT PROCESS

It is the mission of OMB in the annual budget process to: promote sound fiscal planning based on comprehensive historical and current economic data; make informed choices that involve all department heads; meet all mandatory requirements of content and submission deadlines; integrate the qualitative and quantitative goals of the multi-year financial Plan (MYP), the capital plan (CP), and the operating budget (the Budget); and present a Budget that is user-friendly and informative.

Each of the County's funds is required to be balanced. The County 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 and reserves policy (the Fund Balance and Reserves Policy), debt policy (the Debt Policy), and investment and cash management policy (the Investment and Cash Management Policy, and together with the Fund Balance and Reserves Policy and Debt Policy, the Financial Policies). The County also strives to achieve a structurally-balanced Budget, which is defined as one where the level of recurring expenses matches recurring revenues.

DEVELOPMENT OF THE ANNUAL BUDGET

The County Charter requires the County Executive to submit, no later than September 15 of each year, to the County Legislature for its review, a proposed budget (the Proposed Budget) for the ensuing fiscal year. The County Legislature must conduct hearings and adopt a budget no later than October 30. This process is important to the County Executive, the Legislature, and citizens of the County because it

- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators, and a reasonable projection of revenues
- Integrates the financial structure of the MYP, CP, and Budget
- Reflects the County's social and economic policy priorities
- Communicates this information clearly to County stakeholders

SCOPE OF THE ANNUAL BUDGET AND BUDGET MESSAGE

Pursuant to §302 and §303 of the County Charter, the Budget shall contain the following:

- Statement of estimated revenues to be received during the ensuing fiscal year, other than the proceeds of the tax levy, deducting the amount, if any, required to be deposited to any sinking fund
- Statement of the amount estimated to be collected from the tax levy

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- Statement of anticipated receipts from the sale of bonds or other borrowings
- Statement of the amount of any sinking fund, if any, which is available and should be applied to the payment of principal of any bonded indebtedness falling due during the ensuing fiscal year
- Statement of the estimated cash balance, except unreserved, undesignated fund balances, after deducting estimated year-end commitments, in each fund, applicable to expenditures of the ensuing fiscal year, and any estimated deficit in any fund required to be made up in the ensuing fiscal year
- Estimate of the anticipated financial needs of each agency, department or office to conduct the business of the County
- Amount necessary to pay the principal and interest of any bonded or other indebtedness of the County
- Amount of any judgment recovered against the County and payable in the ensuing fiscal year
- Estimate of uncollected taxes that would become the County's responsibility to pay
- Comparative financial information that includes receipts and expenditures for the last completed fiscal year; the budget of the current fiscal year; receipts and expenditures for the current fiscal year; and the budget requests by department
- Budget Message from the County Executive to the Legislature that summarizes and explains the main features of the 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

Pursuant to §304 of the County Charter, there shall be filed with the Budget a summary budget report and supporting schedules which shall exhibit the Budget by fund, operating revenue summary, capital appropriations, sewer operation budgets, tax rates, and budgetary analyses by department and the aggregate figures of the Budget in such a manner as to show a balanced relationship between the total estimated expenditures and the total estimated income for the ensuing fiscal year.

PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants in the budget process are

- County Executive: Establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders
- Deputy County Executive for Finance: Responsible for assessing the comprehensive financial and operational needs of the County and submitting the County Executive's Budget that supports his or her vision and priorities
- Budget Director: Provides the direct leadership and coordination of the budget development process including, but not limited to, assisting the Deputy County Executive for Finance in forecasting, analyses, data summarization and presentation, and submission of all budget documents



- Office of Management and Budget (OMB) Staff: As experts in their assigned departments, analyze all submission requests, provide recommendations, and assist with the compilation of the Budget; and ensure that the submission requests comply with the budget instructions, MYP initiatives, and headcount targets
- Department Heads (Directors and Commissioners): Review operational needs; analyze historical expense and revenue trends; consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the department spending plan to OMB

BUDGET DEVELOPMENT CALENDAR

The development of a sound Budget is a year-round cycle of preparation. The ongoing functions performed by OMB staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. The following Venn diagram demonstrates this inter-relationship:

Figure C.1: Linkage between OMB Functions and the Budget



The annual Budget is a product of three components/activities: the Administration's philosophy that underlies all financial and managerial operations; the County's assessment of its financial

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condition, operational efficiency, economy and demographics; and OMB's reporting and budget development process, linking it to the two other components/activities.

The budget development process implements policies that draw on the strategic planning concepts of the County's mission; develops goals that support the mission; utilizes strategic management to accomplish the goals; and considers all aspects in the utilization of available resources. Again, this year-round effort allows for adjustments and the consideration of new information.

The annual budget development process typically begins in June when OMB provides departmental fiscal staff and decision-makers with a preparation guide that: highlights the major policy, operational, and financial goals for the ensuing year; communicates the significant challenges facing the County; and provides the technical information regarding budget preparation.

Within four weeks, departments are required to submit their expense, revenue, and staffing requests to OMB. The Administration and OMB review these requests and incorporate them into a Proposed Budget.

Both the County Charter and the NIFA Act, during a control period, require that the County Executive submit the Proposed Budget to the County Legislature and NIFA by September 15. The Charter also requires the Legislature to hold a public budget hearing(s) on the Proposed Budget. After the conclusion of the public hearing(s), the County Legislature may reduce or strike out any item of appropriation in the Proposed Budget. Prior to inserting any additional item or increasing an item of appropriation, the Legislature must publish a notice setting forth the nature of the adopted changes and fixing the time at which it will hold a public hearing thereon. By ordinance, the Legislature shall finally approve the Proposed Budget, as altered or revised. Upon final adoption of the Budget, the County Legislature must pass an appropriation ordinance therefor and levy taxes for the ensuing year no later than October 30.

Within ten days of the final approval of the Budget by the County Legislature, the County Executive may veto any item that constitutes a change from the Proposed Budget, while at the same time approving the remainder of the Budget. The County Legislature may override any such vetoed item within seven days by an affirmative vote of at least thirteen members.

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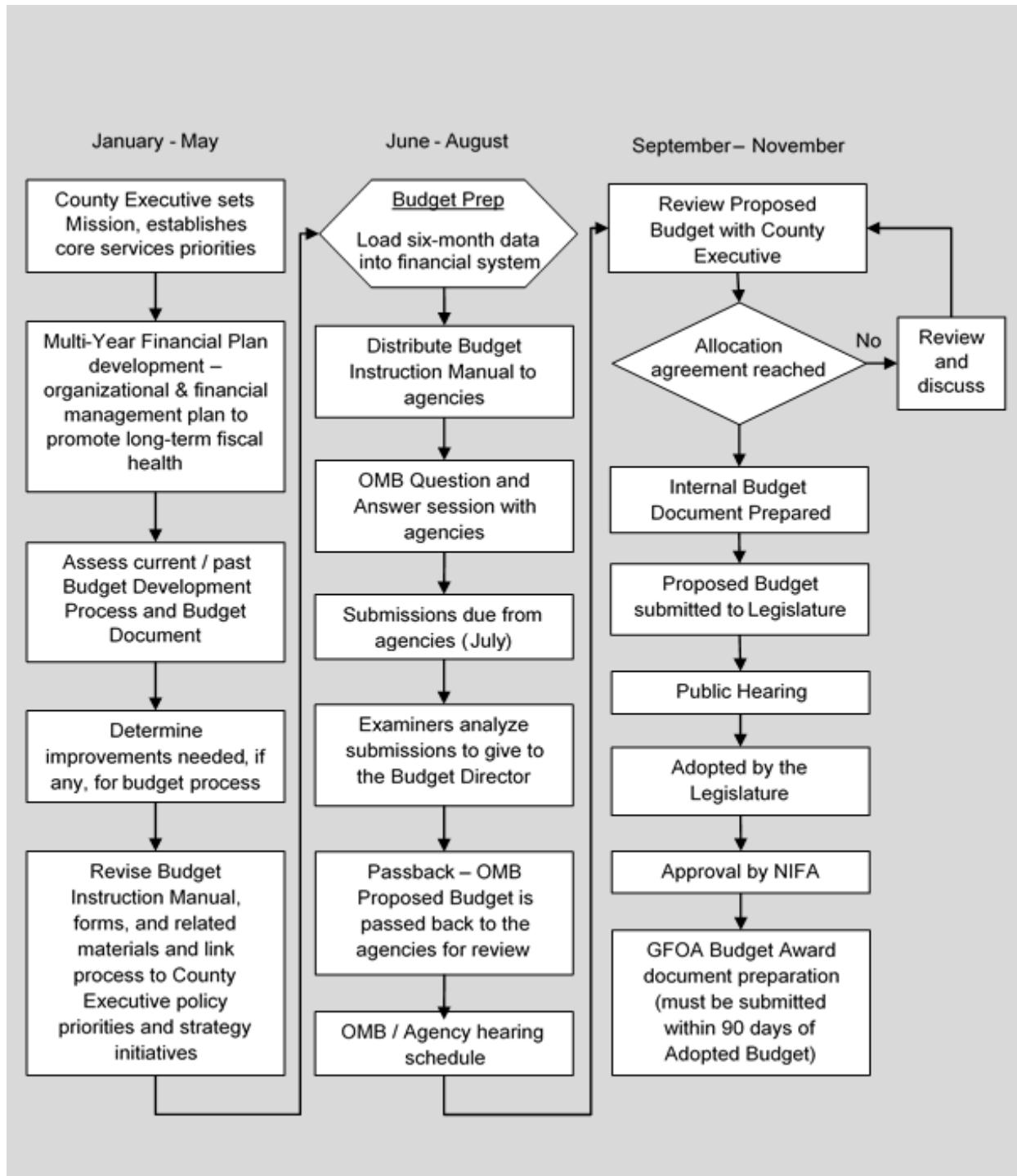
Budget Process and Timeline

Month	Action
January - May	<ul style="list-style-type: none">• Issuance of Monthly Financial Reports
June	<ul style="list-style-type: none">• Budget preparation for the ensuing fiscal year begins• Budget targets distributed to County departments• Issuance of MYP Update• Issuance of Monthly Financial Report
July - August	<ul style="list-style-type: none">• County department budget submissions for ensuing fiscal year are evaluated• Issuance of Monthly Financial Reports
September	<ul style="list-style-type: none">• County Executive submits Proposed Budget for ensuing fiscal year and Proposed MYP to the Legislature, and to NIFA during a control period (September 15 deadline)• Issuance of Monthly Financial Report
October	<ul style="list-style-type: none">• Legislature holds public hearings and reviews Proposed Budget• NIFA presents preliminary report on Proposed Budget and Proposed MYP• Legislature approves Budget and MYP; Legislature must pass an appropriation ordinance therefor and levy taxes for the ensuing year• Issuance of Monthly Financial Report
November – December	<ul style="list-style-type: none">• NIFA votes to approve/disapprove the Budget and MYP• Issuance of Monthly Financial Reports

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Figure C.2: Budget Process Flow



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POST BUDGET ADOPTION

During the year, the County Executive may recommend changes to the Budget. Transfers of spending authority between departments and certain transfers within departments require approval by majority vote of the County Legislature on the recommendation of the County Executive. The County Executive may also recommend appropriating revenues not recognized in the Budget. Such supplemental appropriations require approval by thirteen affirmative votes of the County Legislature.

The County exercises budgetary control at the object code appropriation level within a fund's departmental control center.

RELATIONSHIP BETWEEN THE BUDGET AND CAPITAL BUDGET

The Capital Plan (CP) is a four-year schedule of the County's anticipated capital investments. The first year of the CP is the capital budget (Capital Budget). While it is prepared and adopted independently of the Budget, it is a companion document.

The CP affects the Budget depending on the funding sources identified and the amount of operating costs, savings, and/or revenues that result from project implementation. Key elements include

- Quantifying the debt service required in the Budget and MYP to support capital expenses funded with debt
- Quantifying goals for the Budget ("pay as you go") or reserve funds to be spent on capital projects
- Identifying other funding sources, such as earmarked revenue streams (excess property sales) and grants
- Quantifying the operating costs, savings, and or revenues that will result from project implementation and incorporating those results in the Budget and MYP

During the preparation of the Capital Budget, information on the operational impact of each capital project is to be included as an integral part of each capital project request.

By charter, the Capital Plan must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Budget. This allows the Administration to prioritize projects consistent with the level of debt service appropriations. See Capital Fund.

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FUND BALANCE AND RESERVES

INTRODUCTION

The use of financial policies to guide governmental operations is important for a number of reasons. Financial policies help to institutionalize sound fiscal management, establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting, and enhance accountability to the public.¹

The Government Finance Officers Association (GFOA), the National Advisory Council on State and Local Budgeting (NACSLB), and the 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, Nassau County's Fund Balance and Reserves Policy provides a framework for the accumulation of fund balance, the constitution of reserve funds, and the policy purposes for which the County ought to use these financial resources.

Nassau County's (the "County") Comprehensive Annual Financial Report (CAFR) is presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).² GASB Statement No. 34 requires the inclusion of two types of financial statements in the CAFR: government-wide financial statements and fund financial statements.

The current Administration is taking the steps necessary to be GAAP compliant on a budgetary basis.

IMPORTANCE OF FUND BALANCE

Maintaining sufficient levels of 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. Lastly, credit rating agencies consider maintaining an appropriate level of unreserved fund balance to be a positive credit factor because it better ensures the timely and full payment of debt obligations,

¹ Shayne Kavanagh and Wright Anderson Williams, *Financial Policies: Design and Implementation* (Chicago, Illinois: Government Finance Officers Association, 2004), p. 1-3.

² This section is excerpted from Management's Discussion and Analysis included in Nassau County's *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended December 31, 2017*

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enhances financial flexibility to handle unforeseen events, and demonstrates the commitment of the government to the principles of sound financial management.

PARTICULAR CONSIDERATIONS IN NASSAU COUNTY

An appropriate policy for the accumulation and use of fund balance in Nassau County must take into account two particular factors.

First, the County has five major operating funds: General Fund, Fire Prevention Fund, Debt Service Fund, Police Headquarters Fund, and Police District Fund. The Fire Prevention Fund and the Police Headquarters Fund are special revenue funds which have a Countywide tax base (together, the “Countywide Special Revenue Funds”). The Police District Fund is also a special revenue fund, but its tax base is a subset of the County. Because the Countywide Special Revenue Funds share the same tax base as the General Fund, 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 fund balance in Nassau County, therefore, involves looking at the combined revenues of the County’s General Fund, the Countywide Special Revenue Funds, and the Police District Fund.

Second, Nassau County has agreed to monitor and take certain actions with respect to the accumulation of certain “available amounts” as set forth in tax certificates that have accompanied the issuance of long-term working capital and cash flow debt. The County has issued long-term general obligation bonds for working capital purposes to finance property tax refund payments, as well as payments of judgments and settlements and termination payments. In addition, the County typically issues short-term notes for cash flow purposes once or twice per year. The County has made representations in various tax certificates associated with such debt that it would apply any surplus available amounts to the retirement of outstanding working capital debt, or otherwise with the approval of bond counsel. Pursuant to regulations promulgated by the United States Treasury, available amounts mean any amounts that are available to an issuer for working capital expense purposes of the type financed by a debt issue. Available amounts include cash, investments, and other amounts held in accounts or otherwise by the issuer or a related party if those amounts may be used by the issuer for working capital expenses of the type being financed by an issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed. The County may treat as “unavailable” for required debt retirement a working capital reserve equal to 5% of the immediately preceding fiscal year’s expenses paid out of current revenues.

RECOMMENDED LEVEL OF FUND BALANCE

The recommended level of fund balance reflects the financial needs of County government and residents, the fund balance levels recommended by the GFOA, and the provisions regarding the accumulation of surplus “available amounts” in County tax certificates.



The County's recommended level of fund balance is no less than 4% and no more than 5% of normal prior-year expenditures. This recommended level 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. In determining this level, the County looked at its spending needs, including the potential for unforeseen emergencies.

To the extent that the County utilizes its unreserved fund balance, the funds should be primarily used either for (i) non-recurring expenses that promote important policy objectives, or (ii) extraordinary operating or capital purposes that could not be anticipated and which otherwise cannot be financed with current revenues in the annual Budget. Such purposes include funding unplanned expenses, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergencies, such as a natural disaster.

REPLENISHMENT

In the event that for two successive years, the County's level of fund balance falls below 4% of normal expenses during the prior fiscal year, the County shall endeavor to replenish its fund balance beginning with the next Budget. The County would seek to appropriate 25% of the difference between its current level of fund balance and the minimum amount recommended by the policy, to attain the minimum level of fund balance over a four-year period. To the extent that an appropriation in this amount is not possible in any particular fiscal year, the County shall endeavor to appropriate a lesser amount and develop a revised strategy and timeframe for replenishing its fund balance to reach, at a minimum, the 4% threshold.

The County forecasts, before the close of its fiscal year, whether or not it anticipates generating a year-end positive operating surplus after normal expenses are paid. In instances where the County projects a surplus, the County will determine if it needs this operating surplus to ensure that its fund balance does not fall below 4% of anticipated operating expenses. If this threshold requirement is satisfied, then the County can direct its projected operating surplus to other important public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guaranty (County Guaranty), the payment of future property tax refunds.

RESERVE FUNDS

In addition to accumulating fund balance, governments may create formal reserve funds. Reserve funds differ from fund balance in two respects. First, the legislative body must vote to establish reserve funds, whereas a government reserves fund balance as part of the accounting cycle at the close of the fiscal year. Second, in many if not all instances, the legislature must also approve the use of monies deposited in formal reserve funds.

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The County has established a number of reserve funds for a variety of important public policy purposes. The County Legislature created each of these reserve funds pursuant to the New York State General Municipal Law. The County has established a bonded indebtedness reserve fund, an employee benefit accrued liability reserve fund, and a retirement contribution reserve fund. These reserve funds permit the County to accumulate resources to retire debt or pay debt service unbudgeted in the current year, cover termination payments, particularly for sworn officers, and level out future increases in contributions to both the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.

Listed below is the Countywide historical fund balance and reserves on a budgetary basis.

YEARS	Countywide Fund Balance	Technology Fund	Open Space Fund	Litigation Fund	Police District Fund	Sewer and Storm Water Resource District	Retirement Contribution Reserve Fund	Employee Benefit Accrued Liability Reserve Fund	Environmental Fund	Bonded Indebtedness Reserve Fund	Tobacco Settlement Fund (Bond)
2012 Year-End	\$53.3	\$1.9	\$0.9	\$0.0	\$28.7	\$71.5	\$0.0	\$4.0	\$17.1	\$0.0	\$17.9
2013 Uses	(\$10.0)	\$0.0	\$0.0	\$0.0	(\$1.2)	(\$25.6)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2013 Contributions	\$55.8	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.3	\$0.0	\$0.0
2013 Year-End	\$99.1	\$1.9	\$1.1	\$0.0	\$27.5	\$45.9	\$0.0	\$4.0	\$19.4	\$0.0	\$17.9
2014 Uses	(\$10.0)	\$0.0	\$0.0	\$0.0	(\$6.7)	(\$3.6)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2014 Contributions	\$11.1	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$6.2	\$0.1	\$0.0
2014 Year-End	\$100.2	\$1.9	\$1.2	\$0.0	\$20.8	\$42.3	\$0.0	\$10.2	\$19.5	\$0.0	\$18.0
2015 Uses	(\$10.0)	(\$1.8)	\$0.0	\$0.0	(\$5.0)	\$0.0	\$0.0	(\$10.2)	\$0.0	\$0.0	\$0.0
2015 Contributions	\$51.1	\$0.0	\$0.2	\$20.2	\$5.9	\$2.1	\$8.0	\$0.0	\$0.0	\$0.0	\$0.0
2015 Year-End	\$141.4	\$0.1	\$1.4	\$20.2	\$21.6	\$44.4	\$8.0	\$0.0	\$19.5	\$0.0	\$18.0
2016 Uses	(\$3.2)	\$0.0	\$0.0	\$0.0	(\$3.8)	\$0.0	\$0.0	\$0.0	(\$8.4)	\$0.0	(\$18.0)
2016 Contributions	\$39.7	\$0.0	\$0.3	\$23.4	\$1.5	\$0.0	\$0.0	\$13.1	\$0.0	\$3.6	\$0.0
2016 Year-End	\$177.8	\$0.1	\$1.7	\$43.6	\$23.1	\$40.6	\$8.0	\$13.1	\$11.1	\$3.6	(\$0.0)
2017 uses	(\$56.1)	\$0.0	\$0.0	(\$37.8)	\$0.0	(\$12.0)	(\$8.0)	\$0.0	(\$9.1)	\$0.0	\$0.0
2017 Contributions	\$0.0	\$0.0	\$0.1	\$0.0	\$1.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	\$121.7	\$0.1	\$1.8	\$5.8	\$24.8	\$28.5	\$0.0	\$13.1	\$2.0	\$3.6	(\$0.0)

All other established Funds not displayed above have zero Fund Balance since 2010 or prior

CONCLUSION

As discussed above, Nassau's Fund Balance and Reserves Policy outlines an approach to the accumulation and use of fund balance and reserves that draws upon the recommendations of the GFOA and NACSLB while considering additional issues that are important to Nassau County. The policy outlines the conditions under which the County ought to replenish its fund balance, and identifies the uses for its fund balance, formally-created reserves, and any projected operating surpluses. It identifies an array of reserve funds that help the County to stabilize its budget and to finance important policy objectives. The County also designs the Policy to be consistent with provisions included in tax certificates for bond and note issuances. The Policy establishes a recommended floor and a cap for the accumulation of fund balance. When combined with the other Financial Policies, and with the Multi-Year Financial Plan, the County's Fund Balance and Reserves Policy sets a standard of performance and accountability and institutionalizes sound financial management practices for the future.



DEBT

INTRODUCTION

In accordance with the County's Debt Policy, the County manages its debt profile based on GFOA and rating agency guidelines, as well as debt policies of comparable, yet higher-rated municipalities. The County will review this policy on an annual basis. The County's ratings as of September 2018 were: "A2" (stable outlook) from Moody's Investors Service, Inc.; "A+" (stable outlook) from S & P Global Ratings; and "A" (stable outlook) from Fitch Ratings.

Limiting the amount of outstanding debt and the purposes for which the County issues debt will benefit the long-term financial health of the County and help to improve its creditworthiness.

The County will continue its efforts to reduce its outstanding debt and gradually bring the County's key credit ratios in line with comparable, yet higher-rated counties. The County's long-term plan seeks to achieve these objectives by prioritizing capital borrowing and limiting the size of cash flow borrowings through a strengthened cash position.

The 2019 Proposed Budget includes \$388.5 million for County and NIFA debt service expenses in the County's Major Operating Funds. The 2019-2022 Proposed Multi-Year Financial Plan projects that in 2022, the County will have \$402.5 million in County and NIFA debt service expenses.

GOALS AND OBJECTIVES

The Debt Policy helps ensure that County financings satisfy certain clear and objective standards. These standards seek to protect the County's financial resources, which are necessary to meet long-term capital needs. The adoption of clear and comprehensive Financial Policies enhances the financial management of the County.

The goals and objectives of the County's Debt Policy are to

- Guide the County and its managers in policy and debt issuance decisions
- Maintain appropriate capital assets for present and future needs
- Promote sound financial management
- Protect and enhance the County's credit rating
- Ensure the legal and prudent use of the County's debt issuance authority
- Evaluate debt issuance options

The Debt Policy provides that the County will plan debt issuance to achieve relatively level debt service while matching debt service to the useful life of the projects. The County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make



existing overall debt service level (to the extent permissible under the Local Finance Law). The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization), at its discretion.

PURPOSES FOR WHICH DEBT CAN BE ISSUED

Capital Borrowing: The County issues debt for projects identified in its Capital Plan. The Capital Plan includes funding for buildings, equipment, infrastructure, parks, property, public safety, roads, technology, traffic and transportation, sewer and storm water, and open space preservation.

Working Capital Borrowing: In 2018, the County continued to meet its goal to fund all judgments and settlements in the Budget. Since 2016, the County no longer borrows to finance termination payments.

Cash Flow Borrowing: The County borrows for cash flow purposes as necessary throughout the fiscal year. The County typically does one or two cash flow borrowings a year: Revenue Anticipation Notes and/or Tax Anticipation Notes.

DEBT LIMITATIONS/AFFORDABILITY

Debt Service as a Percentage of Expenses

Goal: The County's tax-supported debt service will not exceed 10% of general governmental expenses within the Major Operating Funds.

Tax-supported debt service shall include any debt service on cash flow notes and general obligation bonds, which are not self-supporting from a user fee revenue stream. 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.

Status: The County projects debt service expenses in the County's Major Operating Funds to be 11.7% of 2018 expenses and 11.7% of 2019 expenses. For purposes of this ratio, debt service excludes sewer-related debt, and expenses exclude interdepartmental transfers.

Net Direct Debt as a Percentage of Full Valuation

Goal: The County's tax-supported net direct debt will not exceed 1.50% of the full valuation of taxable real property in the County.

Status: The County projects the tax-supported net direct debt of the County's Major Operating Funds to be 1.41% of the full valuation of taxable real property in the County as of December 31, 2018.



Net Direct Debt per Capita

Goal: The County's tax-supported net direct debt per capita will not exceed \$2,235 as of December 31, 2018. The County will increase the target value by 2% per year to take into account the effect of inflation.

Status: The County projects tax-supported net direct debt per capita to be \$2,295 as of December 31, 2018.

BOND STRUCTURE

The County shall establish all terms and conditions relating to the issuance of bonds pursuant to New York State Local Finance Law, 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 shall be for a period not to exceed the useful life of the project.

Capitalized Interest: Occasionally, certain financings may include the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. The County shall not fund (capitalize) interest beyond three years or a shorter period if further restricted by law. The County may apply, at its discretion, interest earnings 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 projects. 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 typically no later than ten years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

Original Issue Discount: The County will permit an original issue discount if it 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 re-financings due to the lower-than-market coupon associated with deep discount bonds.



Derivative Structures: 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 and as may be provided by law. The County will not use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 basis points or more and is able to quantify and understand potential risks.

TYPES OF DEBT

When the County determines that the use of debt is appropriate, it will utilize the following criteria to evaluate the type of debt it issues.

Long-Term Debt: The County may issue long-term debt (general obligation bonds) when it deems that capital projects will not be financed from current revenues. Long-term debt will be structured such that financial obligations do not exceed the expected useful life of the projects. In the past, the County also funded some working capital expenses with bond proceeds.

Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least-costly method for short-term borrowing subject to the following policies.

- **Bond Anticipation Notes (BANs)** may be issued as interim financing prior to the issuance of long-term debt. The BANs shall not mature more than five years from the date of issuance. In the event BANs are not retired with long-term debt, they shall mature within six months after substantial completion of the financed project.
- **Tax or Revenue Anticipation Notes (TANs or RANs)** shall be issued only to meet cash flow needs.
- **Other Short-Term Debt** 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. To reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20% of the County’s total outstanding debt,



unless there is an offsetting amount of operating cash earning a floating interest rate, in which case the amount of, and investment strategy for, the County's operating cash will be taken into consideration. The following circumstances may result in the consideration of issuing variable rate debt.

- **High Interest Rates:** Interest rates are above historic averages.
- **Variable Revenue Stream:** The revenue stream for repayment is variable and is anticipated to move in the same direction as market-based variable interest rates, or the dedication of revenues allows capacity for variability.
- **Adequate Safeguards Against Risk:** Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts. Such structures could include, but are not limited to, interest rate caps and short-term cash investments in the County's General Fund.
- **Financial Advisor Analysis:** An analysis from the County's financial advisor evaluating and quantifying the risks and returns involved in the variable rate financing recommends variable rate debt as the lowest-cost option.
- **As a Component to Synthetic Fixed Rate Debt:** Variable rate bonds may be used in conjunction with a financial strategy which results in synthetic fixed-rate debt. Prior to using synthetic fixed-rate debt, the County shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed-rate debt.

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REFUNDING

The Deputy County Executive for Finance, with assistance from the County's financial advisor, shall have the responsibility to analyze outstanding debt for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities.

Debt Service Savings: The County establishes a minimum present value savings threshold of 2% of the refunded principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 2%, the County may consider the option value captured as a percent of total savings. In such case, if the option value captured as a percent of total savings exceeds 70% and present value savings is less than 2%, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refunding 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 it is 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 projects should guide this decision.

Escrow Structuring: 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 minimize negative arbitrage in its refunding. 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.

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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 it is advantageous to sell some securities through negotiation. In its assessment of a negotiated sale, the County shall consider the following

- Bonds issued as variable rate demand obligations
- A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond
- Size of the issue, which may limit the number of potential bidders
- Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment
- Capital appreciation bonds or zero coupon bonds

Private Placement: Occasionally, 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, or if there is limited or no market access.

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 County policy objectives. The County recognizes that external economic or other events may affect the creditworthiness of its debt. The County is committed to full and complete financial disclosure. The County will cooperate fully with rating agencies, institutional and retail investors, and the public to produce and share clear and accurate financial information. The County is committed to meeting disclosure requirements on a timely and comprehensive basis.

The County will consider the use of credit enhancements (as listed below) on a case-by-case basis, evaluating the economic benefit versus cost for each case.

Bond Insurance: The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest amounts paid on insured bonds versus uninsured bonds. In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit, with assistance from the County's financial advisor, where economically beneficial, an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any cost associated with such enhancement.

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In the instance of a negotiated sale, the County may solicit quotes for bond insurance from interested providers. The County will select the provider whose bid is most cost-effective and whose terms and conditions governing the guarantee are satisfactory to the County.

Debt Service Reserves: As of the date of this policy, the County does not have any revenue bonds or other debt outstanding which require a reserve for debt service. (The Nassau County Tobacco Settlement Corporation's debt does have a reserve requirement for debt service.) If the County develops such programs in the future, it may fund a reserve fund from bond proceeds, subject to Federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (e.g., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. The County with its financial advisor shall evaluate such equivalents 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 deemed prudent and advantageous. The County will prepare and distribute to qualified banks a request for proposals, 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 negotiated sale. The selection criteria shall include, but not be limited to, the following

- The firm's ability and experience in managing transactions similar to that contemplated by the County
- Prior knowledge and experience with the County
- The firm's ability and willingness to risk capital and demonstrate the availability of such capital
- Quality and experience of personnel assigned to the County's engagement
- Financing plan presented
- Underwriting fees

Co-Manager Selection: The County may select co-managers applying the same criteria as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of the transaction size and the necessity to ensure maximum distribution of the County's bonds or notes.

Selling Groups: The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Deputy County Executive for Finance, at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

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Underwriter's Counsel: In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the senior manager with input from the County.

Underwriter's Discount: The Deputy County Executive for Finance, with assistance from the County's financial advisor, will evaluate the underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy County Executive for Finance will determine the allocation of the underwriter's discount.

The underwriter's discount, including expenses, will be determined prior to the sale date. The senior manager shall submit an itemized list of expenses. The senior manager must substantiate any additional expenses.

Evaluation of Underwriter Performance: The County will evaluate each bond or note sale after completion to assess the following: pricing of the bonds or notes in terms of the overall interest cost and on a maturity-by-maturity basis; and the distribution of bonds or notes and sales credits.

Syndicate Policies: For each negotiated transaction, the Deputy County Executive for Finance, with assistance from the County's financial advisor, will prepare syndicate policies governing the upcoming sale.

- **Group Net Transactions:** The liabilities / revenue percentages allocated to the underwriters shall be determined in advance of the pricing
- **Net Designated Transactions:** Designation rules and limits will be determined in advance of the pricing
- **Retail Orders:** Retail orders are typically given first priority in County sales, and these orders are typically fully credited to the firm placing the order. The definition of retail will be determined in advance of the pricing. The treatment of orders placed by "professional retail" will be determined in advance of the pricing. Additionally, the County may elect to hold a retail order period for any debt issue, and may allocate a minimum percentage offered to retail investors at the final price, if so subscribed.

Expectations of the Senior Manager: The County shall require the senior manager to

- Equitably allocate bonds or notes to other managers and the selling group
- Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations
- Within 24 hours of receiving the verbal award, submit to the Deputy County Executive for Finance a detail of orders, allocations, and other relevant information pertaining to the County's sale



CONSULTANTS

Bond Counsel: County debt issuances will include a written opinion by legal counsel affirming the County's authorization to issue the debt and that the County has met all legal requirements necessary for issuance. The opinion will also include a determination of the debt's Federal income tax status. Counsel with extensive experience in public finance and tax issues will prepare the approving opinion and other documents relating to the issuance.

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 generally be based on, but not limited to, the following criteria, but as shall be further described in any procurement document

- Experience in providing consulting services to entities similar to the County
- Knowledge and experience in structuring and analyzing bond issues
- Experience and reputation of assigned personnel
- 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.

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 reasonably be perceived as a conflict of interest.

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COUNTY OF NASSAU, NEW YORK

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(Dollars in Thousands, Except Per Capita Amount)

Fiscal Year	Nassau County								Percentage of Debt to Taxable Assessed Valuation	Percentage of Debt to Total Personal Income	Percentage of Debt to Estimated Total Full Valuation			
	General Obligation Bonds	State Water Pollution Control Revolving Fund Revenue Bonds	Sewer and Storm Water Sales Tax Secured Bonds, NIFA	Tobacco Finance Authority System Revenue Bonds	Total Serial Bonds - NIFA, NCSSWFA, NCTSC	Capital Leases	Total Outstanding Debt	Taxable Assessed Valuation						
2017	\$2,430,635	\$2,360	\$65,445	\$699,469	\$156,004	\$463,986	\$1,319,459	\$79,429	\$3,897,328	\$566,819	687.6%	\$2,845	NA	1.88%
2016	2,328,291	41,590	73,539	835,250	168,336	455,906	1,459,492	4,575	3,907,487	601,133	650.0%	2,869	3.62%	1.84%
2015	2,087,969	43,895	81,596	979,321	180,528	466,649	1,626,496	4,797	3,844,755	631,587	608.7%	2,825	3.63%	1.88%
2014	1,941,020	48,915	89,620	1,140,752	185,455	460,832	1,787,039	4,981	3,871,575	647,755	597.7%	2,849	3.87%	1.93%
2013	1,683,174	54,735	97,682	1,286,434	140,558	456,003	1,882,995	5,132	3,723,718	663,136	561.5%	2,754	3.80%	1.82%
2012	1,347,397	61,305	102,862	1,442,439	148,656	457,106	2,048,201	5,254	3,565,019	716,005	497.9%	2,643	3.73%	1.64%
2011	1,165,745	68,760	112,085	1,528,440	154,595	451,788	2,134,823	5,351	3,486,764	771,318	452.1%	2,606	3.84%	1.60%
2010	1,157,574	77,755	121,169	1,648,185	161,955	446,382	2,256,522	5,426	3,618,446 (a)	837,452	432.1%	2,655	4.05%	1.43%
2009	887,734	90,735	130,085	1,752,600	169,250	442,108	2,363,958	5,482	3,477,994 (a)	818,797	424.8%	2,557	3.99%	1.35%
2008	539,492	79,065	138,810	1,875,075	175,795	442,389	2,493,259	5,522	3,256,148 (a)	778,704	418.1%	2,400	3.48%	1.25%

(a) For years prior to 2011, debt amounts do not include premiums and discounts.

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Total County and NIFA Debt Service
(As of September 15, 2018)

Date	County Bonds ^{1,2,4}				NIFA Bonds ^{3,4}				Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total		
12/31/2018	36,200,000	46,613,492	82,813,492	118,505,000	11,965,618	130,470,618	154,705,000	58,579,110	213,284,110		
12/31/2019	115,691,051	112,130,606	227,821,657	123,500,000	19,891,280	143,391,280	239,191,051	132,021,886	371,212,937		
12/31/2020	123,025,174	104,543,966	227,569,140	117,556,000	15,639,788	133,195,788	240,581,174	120,183,754	360,764,928		
12/31/2021	128,182,736	98,392,650	226,575,386	90,085,000	11,414,579	101,499,579	218,267,736	109,807,229	328,074,965		
12/31/2022	137,329,858	91,901,868	229,231,726	78,689,000	8,056,427	86,745,427	216,018,858	99,958,295	315,977,153		
12/31/2023	129,359,981	85,496,983	214,856,964	59,719,000	4,867,813	64,586,813	189,078,981	90,364,795	279,443,776		
12/31/2024	130,869,104	79,248,705	210,117,809	46,465,000	2,646,387	49,111,387	177,334,104	81,895,092	259,229,196		
12/31/2025	131,872,788	72,372,940	204,245,728	19,465,000	830,682	20,295,682	151,337,788	73,203,622	224,541,410		
12/31/2026	125,026,911	66,274,367	191,301,278	0	0	0	125,026,911	66,274,367	191,301,278		
12/31/2027	130,616,034	60,502,644	191,118,678	0	0	0	130,616,034	60,502,644	191,118,678		
12/31/2028	122,634,718	52,878,212	175,512,930	0	0	0	122,634,718	52,878,212	175,512,930		
12/31/2029	119,903,841	46,446,075	166,349,916	0	0	0	119,903,841	46,446,075	166,349,916		
12/31/2030	105,588,000	40,752,634	146,340,634	0	0	0	105,588,000	40,752,634	146,340,634		
12/31/2031	89,608,000	35,500,973	125,108,973	0	0	0	89,608,000	35,500,973	125,108,973		
12/31/2032	83,003,000	30,706,994	113,709,994	0	0	0	83,003,000	30,706,994	113,709,994		
12/31/2033	87,248,000	26,422,286	113,670,286	0	0	0	87,248,000	26,422,286	113,670,286		
12/31/2034	77,798,000	22,113,589	99,911,589	0	0	0	77,798,000	22,113,589	99,911,589		
12/31/2035	76,335,000	18,047,441	94,382,441	0	0	0	76,335,000	18,047,441	94,382,441		
12/31/2036	55,835,000	14,286,571	70,121,571	0	0	0	55,835,000	14,286,571	70,121,571		
12/31/2037	53,095,000	11,471,477	64,566,477	0	0	0	53,095,000	11,471,477	64,566,477		
12/31/2038	40,540,000	9,198,558	49,738,558	0	0	0	40,540,000	9,198,558	49,738,558		
12/31/2039	37,195,000	7,323,660	44,518,660	0	0	0	37,195,000	7,323,660	44,518,660		
12/31/2040	34,365,000	5,582,253	39,947,253	0	0	0	34,365,000	5,582,253	39,947,253		
12/31/2041	36,035,000	3,901,045	39,936,045	0	0	0	36,035,000	3,901,045	39,936,045		
12/31/2042	37,790,000	2,137,412	39,927,412	0	0	0	37,790,000	2,137,412	39,927,412		
12/31/2043	<u>26,430,000</u>	<u>617,235</u>	<u>27,047,235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,430,000</u>	<u>617,235</u>	<u>27,047,235</u>		
Total	2,271,577,196	1,144,864,637	3,416,441,833	653,984,000	75,312,574	729,296,574	2,925,561,196	1,220,177,211	4,145,738,407		

1. Payments under County guarantees in connection with NIHCC debt are not included in the chart.
2. Includes debt service payable on the bonds issued to EFC without regard to the subsidy provided by the State. Such subsidy is expected to be at least 33 1/3% of interest for the life of the obligations.
3. Based on the actual debt service payment dates and not the set-aside dates. Interest rates on the NIFA 2008 Series A-D variable rate bonds are calculated using the fixed rate swap.
4. Debt service amounts exclude future debt issuances.

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COUNTY OF NASSAU, NEW YORK STATEMENT OF CONSTITUTIONAL TAXING POWER

(In Thousands)

<u>Year Roll Completed</u>	<u>Full Valuation of Real Estate^(d)</u>
2018	\$217,543,899 ^(e)
2017	207,499,978
2016	212,185,368
2015	204,607,718
2014	<u>200,331,933</u>
Total	\$1,042,168,896
Five-Year Average Full Valuation	\$208,433,779
Tax Limit ^(a)	\$4,168,676
Total Exclusions ^(b)	201,945
Total Taxing Power for 2017 Levy	4,370,621
Tax Levy 2017 ^(c)	618,925
Tax Levy Subject to Tax Limit	416,980
Percentage of Taxing Power Exhausted	10.00%

- (a) The State Constitution limits the tax on real estate to one and one-half per centum of the average five-year full valuation, and provides that the State Legislature may prescribe a method to increase this limitation to not to exceed two per centum. The tax limit was raised to two per centum by provisions of the County Law and a resolution adopted by the County Board of Supervisors, predecessor to the County Legislature.
- (b) Interest on and principal of indebtedness supported by real property taxes for fiscal year 2018 is excluded from the calculation of real estate taxes limited under the provisions of Article VIII, Section 10 of the State Constitution.
- (c) Includes the tax levies for the General Fund, the Police Headquarters Fund, the Fire Prevention Fund, Environmental Bond Fund and the Community College Fund.
- (d) Full valuation figures for 2014 through 2017 are verified by the Office of the State Comptroller.
- (e) Full valuation for 2018 is based on preliminary data from the County and the Office of the State Comptroller.

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**Nassau County
Projected Debt Baseline**

<u>Results</u>	<u>Projected</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>
⁽¹⁾ Population	1,339,532	1,339,532	1,339,532	1,339,532	1,339,532	1,339,532
⁽²⁾ Full Valuation (000)	217,543,899	222,982,496	228,557,059	234,270,985	240,127,760	
⁽³⁾ Direct (Main) & Indirect Debt (000)	3,074,849	3,202,734	3,133,238	3,073,518	3,009,574	
⁽³⁾ Direct (Consolidated) & Indirect Debt (000)	3,920,642	4,020,456	3,922,760	3,834,977	3,741,383	
Net Direct Debt - Main Funds (000)	3,074,849	3,202,734	3,133,238	3,073,518	3,009,574	
Debt Service (Main Funds)	344,682,904	359,797,529	372,796,901	356,773,629	353,607,887	
⁽⁴⁾ Expenditures (Major Funds)	2,939,343,947	3,074,921,662	3,153,702,064	3,185,864,454	3,233,332,185	
<u>Credit Ratios</u>						
Overall Debt per Capita	\$2,927	\$3,001	\$2,928	\$2,863	\$2,793	
Overall Debt as % of Full Valuation	1.80%	1.80%	1.72%	1.64%	1.56%	
<u>Main Fund Ratios</u>						
Net Direct Debt per Capita	\$2,295	\$2,391	\$2,339	\$2,294	\$2,247	
Debt Service as % of Expenditures	11.73%	11.70%	11.82%	11.20%	10.94%	
Net Direct Debt as % of Full Value	1.41%	1.44%	1.37%	1.31%	1.25%	

(1) Based on U.S. Census Decennial

(2) Based on 2018 preliminary data from the Office of the State Comptroller, and growth rate of 2.5% thereafter

(3) Projected debt based on MYP borrowing assumptions. Excludes short-term notes

Main Funds = General, Fire Commission, Police Headquarters, Police District, EBA and the College

Consolidated = Main Funds plus Sewer and Storm Water Resources District, Sewer and Storm Water Finance Authority, EFC, NHCC, Tobacco Authority & OTB

(4) Based on MYP. Excludes interdepartmental transfers



DEBT GLOSSARY

Arbitrage. The difference between the interest paid on tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding securities. IRS regulations govern arbitrage on the proceeds from issuance of tax-exempt 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 issued by a governmental unit, usually for capital projects, that are typically repaid from the proceeds of the issuance of long-term bonds.

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 the 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. Interest is commonly capitalized for the construction period of the project.

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. U.S. Securities and Exchange Commission Rule 15c2-12 requires issuers of most municipal bonds, including the County, to agree in writing, at the time the bonds are issued, to provide continuing disclosure to the marketplace for the life of the bond issue. This continuing disclosure agreement obligates the issuer (or obligated person) to provide annual reports and current material event disclosures.

Credit Enhancement. Credit support purchased by the issuer or buyer 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 priced for sale at a substantial discount from their face or par value.

Derivatives. A financial product whose value is derived from some underlying asset value.



Designation Policies. Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders, which form the designation policy: Group Net orders, Net Designated orders, and Member orders.

Escrow. A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensation to senior managers for out-of-pocket expenses including underwriter's counsel, DTC (Depository Trust Company) charges, CUSIP (Committee on Uniform Securities Identification Procedures) fees, investor roadshow, dealer fees, and day-loan charges.

Letters of Credit. A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee. The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members. Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Original Issue Discount. The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go. Financing a project with operating funds as opposed to bond proceeds.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by the Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate, unless the Issuer meets one of the exceptions set forth therein. 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 Group. 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.

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Syndicate Policies. The contractual obligations placed on the underwriting group relating to distribution, price limitations, and market transactions.

Underwriter. A dealer who 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.



APPENDIX D MULTI YEAR FINANCIAL PLAN FISCAL 2019-2022

Overview

The Multi-Year Financial Plan Fiscal 2019-2022(MYP) is balanced for current operations. The plan does not include any new tax increases. Because our local economy is growing, we are able to pay for new investments to improve and expand the services we provide to residents and businesses in the upcoming year.

Because our revenues grow slowly even in the best of economic times, while our costs grow each year, we must continually work to contain our expenses and provide services as efficiently as possible. We must be vigilant in identifying opportunities to reduce our expenses without impacting the level and quality of services we provide.

The MYP pays for the services we are delivering now with money we are collecting now. The budget does not include any new tax increases. Our local economy is growing, with more jobs and an increasing population. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services

REVENUE

Our total revenue forecast for FY 2019 is \$3.5 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.6% of all County revenue, with the State providing 6.4% and the Federal Government providing only 4%.

Federal Aid - Federal Aid to Nassau County has dropped significantly since FY 2010.

<i>\$ in Millions</i>		
Fiscal Year	Federal Aid	Inc/(Dec)
2010	\$208	
2011	\$177	(\$31)
2012	\$166	(\$11)
2013	\$125	(\$41)
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$135	\$2
2019	\$140	\$5

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We will work with our partners in Washington, DC to ensure that Nassau County receives its fair share of federal funding.

State Aid – State funding to Nassau County has been flat in recent years, but we are forecasting additional aid for Raise the Age in the FY 2019 budget.

\$ in Millions		
Fiscal Year	State Aid	Inc/(Dec)
2010	\$171	
2011	\$183	\$12
2012	\$207	\$24
2013	\$202	(\$5)
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$212	(\$2)
2019	\$226	\$14

We will work with our partners in Albany to ensure that Nassau County receives its fair share of State funds.

County Revenues - The County's \$2.7 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

Sales Tax	\$1.2 Billion
Property Tax	\$0.8 Billion
Fees	\$0.4 Billion
All Other	\$0.3 Billion
TOTAL	\$2.7Billion

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Sales Tax - Sales Tax is the largest component of County Revenue, and it is a volatile revenue source, dependent not just on the overall economic health of the County, but also that of the State and ultimately the Nation and the World. The Sales Tax Revenues are extremely sensitive to the County's overall economy, growing in good times and shrinking when times are tougher.

FISCAL YEAR	SALES TAX	\$ in Billions Inc/(Dec)
2010	\$0.984	
2011	\$1.025	\$0.041
2012	\$1.078	\$0.053
2013	\$1.140	\$0.062
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.150	\$0.026
2018	\$1.199	\$0.049
2019	\$1.243	\$0.044

Between FY 2013 and FY 2014, the Sales Tax revenue declined by \$45 million.

On average over the last ten years, the Sales Tax revenue has only grown by \$27 million annually.

Sales Tax revenue was \$1.14 billion in FY 2013 and remained below that level in FY 2014 and FY 2015. It was not until FY 2016, three full fiscal years later, that Sales Tax revenue exceeded the FY 2013 level.

Property Tax - The Property Tax Revenues of the County have grown at a sluggish pace. From FY 2011 through FY 2018, the actual Property Tax revenues have only grown by 5.9%. That equates to an average increase of 0.8% per year, while inflation has grown by an average rate of 1.7% during the same time-period.

Fiscal Year	Property Tax	Inc/(Dec)
2011	\$802	\$ -
2012	\$806	\$4
2013	\$803	(\$3)
2014	\$803	\$ -
2015	\$832	\$29
2016	\$842	\$10
2017	\$845	\$3
2018	\$846	\$1
2019	\$847	\$1

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Note: The property tax was increased in FY 2015-16

Fees - Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; and other fees are dependent on the level of interest of County residents such as Park usage fees, etc.

EXPENSES

The County's expenses are forecast at \$3.5 billion in FY 2019. Salaries and Wages and Fringe Benefits for employees are 43% of all County expenses. Direct expenses are 15% of County expenses, while Debt Service is 11% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 31%.

Paying for the Prior Administration

Unfortunately, our operating budget in 2019 is also obliged to fund over \$175 million in payments on over \$1.1 billion of bonds outstanding which were issued by prior County administrations to cover money spent for services provided years ago, but paid for by taxpayers now.

Similarly, we are faced with hundreds of millions of dollars owed to County property owners for overpayments of taxes which have been allowed to accumulate by the prior Administration. This MYP provides for additional debt service payments in the amount of \$3 million in FY 2019 (growing to approximately \$20 million in the outyears of the plan) to cover \$300 million of County bonding to pay for amounts owing to our taxpayers as soon as possible, while once again having to spread the cost to our operating budgets over a number of years. The impact of paying this entire amount out of our current operating funds would be devastating to our ability to maintain services in the County, and financing is the only responsible option open to us. Although this will make it more difficult for the County to achieve GAAP-balance, there is no alternative.

The County will also be implementing the new and improved Disputed Assessment Fund (DAF) for commercial properties in FY 2019. Our success in securing legislative approval in Albany in June 2018 will allow us to collect DAF charges from all commercial property taxpayers at a much reduced level for 2019, while simultaneously allowing the County to make payments newly due to commercial taxpayers in FY 2019 during FY 2019. We are in the process of evaluating the systems in place that will allow timely 2019 payments. The charge for DAF will be set at the level necessary to collect \$40 million in FY 2019.

Bonding of the prior accumulated liability for tax certiorari claims resolves past issues. Going forward the new DAF legislation combined with an updated assessment roll will permit Nassau County to move out of the endless negative cycle of property tax overpayments and settlements, and end bonding.

We require the assistance and partnership of the County Legislature, the State Legislature in Albany and other parties to keep Nassau County growing and thriving. For example, the County is relying on \$20 million in revenue from the Nassau County OTB which we are due and owed in

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FY 2019. As of April 1, 2019, the amount due OTB and therefore Nassau County increases regardless of the number of video lottery terminals (VLTs). The number of VLTs stalled at 500 during 2018 and generated less revenue.

Police Academy and Courts - For years County police and correction officers have been trained in expensive and inadequate rented space while plans for a new police academy have languished. We are now providing the capital funding necessary for a new multi-purpose training facility to support our commitment to state-of-the-art policing in our County. The County will also make the facility available to other local jurisdictions for training their personnel as part of our ongoing work to share services locally. Appropriately this facility will be financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this MYP. We are also investing in a new Court facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which addresses their unique needs.

Access to Public Land – The MYP provides almost \$2 million to improve access to County-owned land, including signage, improved pathways, parking and other steps to ensure that County residents are able to make use of County-owned property.

Investments in Economic Development

We are committed to growing the County's economy which is reflected in the MYP.

The Hub - We have the winning combination to unlock the Hub's potential as an engine for economic growth. Redevelopment of the Nassau Hub site has been a priority economic development initiative for my administration since my inauguration. We are ready to move forward expeditiously, after years of stagnation and frustration for the County. We are laser focused on finalizing our transformational plan to draw down over \$85 million in State funding to support the development. Our open, consultative process, including engagement with elected officials, local businesses and community leaders has helped us to get to this point. We are very pleased that NEC has come forward with a partner, RXR, and a game-plan to transform the Hub into a mixed-use innovation district. RXR's conceptual master plan submission to the RFEI was comprehensive and touched all aspects of what the County is seeking: to recruit and retain the workforce of tomorrow; to cement the County's role in the economy of tomorrow; to create a coherent and unified neighborhood; to activate retail and open space and increase activity at the site; to promote walkability and address transit connections.

Investments in Criminal Justice

The MYP provides for sensible reforms to improve criminal justice in the County.

Raise The Age - We will “Raise The Age” by ending the practice of incarcerating juveniles aged 16 and 17 in adult facilities. In addition, we will make necessary investments in early intervention to divert 16 and 17 year olds from entry into the criminal justice system. We will also invest in educational and employment opportunities to help prevent recidivism. Other necessary supports such as housing support and mental health care are another part of the plan. We will also expand

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discharge planning services and re-entry services in conjunction with the NYS Office of Children and Family Services including family reintegration, housing assistance, mental health and medical continuity of care, educational and employment support. These investments are expected to be fully reimbursed by the State and will be developed with Suffolk County where appropriate under a shared services plan.

Electronic Monitoring - We will improve the efficiency of criminal justice administration. We will invest in a new program to more effectively monitor non-violent defendants and probationers through the use of technology. Implementing electronic monitoring for certain criminal justice populations, including Raise the Age juveniles, will allow us to reduce the use of the County Jail while expanding the staffing at the Department of Probation, improving outcomes at a significantly reduced cost.

Crime Lab - We will open a new Crime Lab. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new, state of the art facility located within the Nassau County Public Safety Center. This relocation will enable the laboratory to expand its testing capabilities to include firearms, trace evidence, and reconstruction. Analysis of this evidence has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional fifty percent of drug cases that are currently being outsourced to National Medical Services (NMS) due to facility and staff limitations. We will also be staffing up to support the expansion of the lab's forensic disciplines.

Substance Abuse Treatment - We are engaged in site development for a new Substance Abuse Treatment Center to expand counseling and treatment services to help address the ongoing opioid crisis among County residents.

NUMC - Finally, we will also work collaboratively with NUMC to ensure that health services provided to incarcerated populations are reimbursed by the appropriate payment source.

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Investments in Shared Services to Maximize Efficiency

The MYP provides for shared service opportunities in all areas with other local governments.

Long Beach Sewer Investment - We are working on a partnership with the City of Long Beach to improve sewer connectivity. Excessive nitrogen discharge into the Western Bays of Nassau County has had a detrimental effect on the surrounding marshes and their vegetation. The County has drafted preliminary plans to convert Long Beach's sewage treatment plant to a pump station, and build a force main and related infrastructure necessary to divert the untreated effluent to the Bay Park Sewage Treatment Plant. The consolidation of the Long Beach system with the County's network is expected to be completed by 2024. This project will support vital services for County residents and improve water quality to help improve the environment, now and in the future.

Investments to Improve Business Processes and Policies

As we continue to invest in our business-friendly agenda for the County, we are taking a variety of actions to improve the County's business processes and policies.

Language Access - We are making necessary investments to ensure that County residents and businesses are able to access the services they need in multiple languages.

Capital Planning & Management - We will implement a new capital planning and management process. We are investing in building the staffing infrastructure necessary to support an improved capital planning and management process. The MYP will be adjusted to accommodate our updated multi-year Capital Plan later this fall.

Registration Fees – The MYP accommodate elimination of registration fees. The Vendor Registration Fee has been found to reduce the competitiveness of County procurements and has been identified as a barrier to entry by small businesses, particularly Minority and Women Owned Business Enterprises (MWBE). Elimination of the Annual Vendor Registration fee is consistent with the County's on-going efforts to make the procurement process more transparent, competitive, and inclusive. This elimination will be revenue-neutral for the County, since the budget gap will be filled through the expansion of the Administrative Service Charge to cover contracts and purchase orders awarded by the Commissioner of Shared Services.

Vendor Portal – The MYP funds a new vendor portal. The Nassau County Vendor Portal will provide vendors access to a user-friendly multi-functional web portal to facilitate the processing of their contracts, claims, and permits. This Portal is being developed in stages. The first version which is being released in September 2018 will allow vendors to submit their disclosure forms electronically, streamlining the submission and review process. This new program will help to mitigate small issues that frequently hold contracts up in the approval process including ensuring all questions that require written responses are answered prior to submission and providing notice to vendors that their forms are near expiration. The system also will improve the County's ability to cross-reference vendor and principal data to ensure the County does business only with vendors with sufficient integrity to warrant the award of County contracts. Currently, the IT Department is working on additional functions including submission of claims and permits.



Tax Administration - Finally, the MYP addresses re-staffing the depleted Department of Assessment which will enter into a completely new phase of outreach and interaction with property owners. We have identified a product called Prognose that will enable staff to be responsive. The DOA must be prepared to respond to thousands of inquiries from property owners in a timely and transparent matter. Prognose has the features necessary to achieve the County's goals of increasing the accuracy of the County's assessments, improving the transparency of the assessment process, and enhancing the Department of Assessment's capability to respond to property owners who have questions about the new tentative assessment rolls. Key among these features is the ability to display comparables on a case by case basis, access to historical modeling data used to establish current baselines, and the generation of understandable reports to educate property owners on the assessment of their specific property. In addition, Prognose will give DOA the ability to develop in-house models in the future that reflect changes in the County's real estate environment to ensure that the most accurate assessment models continue to be used. We are also adding staff to the ARC, Information Technology and the County Attorney to improve the efficiency and effectiveness of our tax administration.

Multi-Year Financial Plan Assumptions

The 2019–2022 Multi-Year Financial Plan includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above. On the expense side the plan includes the following adjustments:

1. Tax Certiorari payments of \$30.0 million in 2019, \$20.0 million in 2020, and \$15.0 million in 2021 and 2022 for the payment of class 1 & 2 property grievances.
2. Other Judgments and Claims of \$30.0 million annually between 2019-2022.
3. Increase in Health insurance of 20.1% over the period due to anticipated rising health insurance costs.
4. Increase in Pension Cost of 7.5% over the period due to an increase in the number of retirees and a reduction in the amount of deferrals.
5. Issuance of \$100 million in debt in 2018 and \$100 million in debt Q1 of 2019 and \$100 million in Q3 2019 to fund the outstanding backlog of tax certiorari claims.
6. Increase in staffing to Assessment, the Assessment Review Commission, Information Technologies and the County Attorney in 2019-2022.

Revenue assumptions include the removal of the \$7.5 million of video lottery terminal (VLT) revenue in 2018, offset by a recovery from dis-encumbrances of \$7.5 million and projected growth in sales tax of 2% annually for 2019-2022. The plan assumes \$20 million of VLT revenue in 2019.

The net impact of these changes results in a projected net positive balance of \$7.4 million in 2019, \$3.4 million in 2020 and \$7.9 million in 2021.

The following revenue and expense assumptions are incorporated into the MYP to achieve a balanced budget. These measures reflect actions that are achievable and consistent with the Administration's commitment to remain fiscally responsible and continue to provide essential

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public services that the residents of Nassau County require and expect from their County government.

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**Table 1: 2019–2022
Pre-Gap Closing Plan
(Major Funds)**

MAJOR FUNDS					
E/R	Object Name	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	900,178,092	912,834,734	924,583,246	933,648,817
	AB - FRINGE BENEFITS	609,150,163	640,217,298	665,906,332	696,072,993
	AC - WORKERS COMPENSATION	35,177,349	35,177,349	35,177,349	35,177,349
	BB - EQUIPMENT	2,399,909	2,399,909	2,399,909	2,399,909
	DD - GENERAL EXPENSES	33,879,535	34,422,206	34,715,143	34,876,289
	DE - CONTRACTUAL SERVICES	271,122,615	271,122,615	271,122,615	271,122,615
	DF - UTILITY COSTS	34,085,187	35,762,050	35,870,519	36,334,832
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	132,208,523	150,102,384	149,495,498	150,799,481
	GA - LOCAL GOVT ASST PROGRAM	73,681,618	75,130,250	76,607,855	78,115,012
	GG - PRINCIPAL	106,280,000	131,270,000	149,375,000	164,995,000
	HD - DEBT SERVICE CHARGEBACKS	339,089,116	353,537,543	339,018,523	335,880,693
	HF - INTER-DEPARTMENTAL CHARGES	99,896,210	99,896,210	99,896,210	99,896,210
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	MM - MASS TRANSPORTATION	44,792,592	46,016,047	47,274,982	48,570,425
	NA - NCIFA EXPENDITURES	1,975,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	253,795,521	237,137,186	207,235,496	190,559,981
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,500,000	138,210,000	140,974,200	143,793,684
	SS - RECIPIENT GRANTS	52,130,000	52,130,000	52,130,000	52,651,300
	TT - PURCHASED SERVICES	68,587,875	69,273,754	69,966,491	70,666,156
	WW - EMERGENCY VENDOR PAYMENTS	49,360,000	49,853,600	50,352,136	50,855,657
	XX - MEDICAID	242,521,767	242,521,767	242,521,767	242,521,767
	Total Expenses Excluding Interdepartmental Transfers	3,074,921,662	3,153,702,064	3,185,864,454	3,233,332,185
	Interdepartmental Transfers	438,985,326	453,433,753	438,914,733	435,776,903
	Total Expenses Including Interdepartmental Transfers	3,513,906,988	3,607,135,817	3,624,779,187	3,669,109,088
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	19,584,142	13,547,857	15,547,857	13,547,857
	BD - FINES & FORFEITS	118,586,980	116,311,296	116,311,296	116,311,296
	BE - INVEST INCOME	9,680,000	9,680,000	9,680,000	9,680,000
	BF - RENTS & RECOVERIES	34,416,504	34,416,504	34,416,504	34,416,504
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	17,463,099	17,462,599	17,464,974
	BH - DEPT REVENUES	232,281,280	232,281,280	232,281,304	232,281,304
	BJ - INTERDEPT REVENUES	99,896,210	99,896,210	99,896,210	99,896,210
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	45,983,681	45,983,681	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,340,000	2,340,000	2,340,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	339,089,116	353,537,543	339,018,523	335,880,693
	BW - INTERFUND REVENUE	81,054,482	94,768,590	98,399,523	101,837,133
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,001,929	139,960,037	138,445,048	138,391,361
	IF - INTERFUND TRANSFERS	696,617	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,574,869	225,969,792	227,392,612	228,843,890
	TA - SALES TAX COUNTYWIDE	1,124,968,823	1,147,468,199	1,170,417,563	1,193,825,915
	TB - SALES TAX PART COUNTY	118,856,752	108,496,063	118,665,984	112,879,304
	TL - PROPERTY TAX	816,011,222	816,011,222	816,011,222	816,011,222
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,510,282	30,510,282	30,510,282	30,510,282
	Total Revenues Excluding Interdepartmental Transfers	3,074,921,662	3,091,920,401	3,130,577,976	3,151,037,222
	Interdepartmental Transfers	438,985,326	453,433,753	438,914,733	435,776,903
	Total Revenues Including Interdepartmental Transfers	3,513,906,988	3,545,354,154	3,569,492,709	3,586,814,125
	Projected Surplus / Deficit	-	(61,781,662)	(55,286,478)	(82,294,963)

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**Table 2: 2019–2022
After-Gap Closing Plan
(Major Funds)
(In millions)**

MYP 2019 - 2022			
	2020 Plan	2021 Plan	2022 Plan
Current Baseline Surplus / (Gap)	(61.8)	(55.3)	(82.3)
<u>Gap Closing Options</u>			
<u>Expense/Revenue Actions</u>			
Workforce Management Savings	8.8	8.9	9.0
Asset Forfeiture Funding	6.0	6.0	6.0
Building Consolidation	5.0	5.0	5.0
Probation/Correction Savings	2.0	3.0	4.0
SUEZ Water Long Island Inc. Synergy Savings	3.0	4.0	4.0
Technology	2.0	2.0	2.0
Health Insurance Contribution	2.0	4.0	6.0
ERP Implementation	1.0	2.0	2.0
County's District Energy Facility	1.0	2.0	1.5
Income and Expense	15.0	15.0	15.0
Other Actions	7.0	10.0	10.0
Belmont Arena and Hub Sales Tax Benefit	7.5	7.7	7.8
<u>NYS Actions</u>			
Internet Sales	11.0	11.2	11.4
E-911 Reimbursement	1.0	1.0	1.0
Sports Betting	5.0	5.0	5.0
Gap Closing Options	77.3	86.8	89.7
Surplus/ (Deficit) After Gap Closing Actions	15.5	31.5	7.4

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**Table 3: 2019–2022
After-Gap Closing Plan
(Major Funds)**

MAJOR FUNDS					
EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	900,178,092	899,034,734	908,685,246	916,665,817
	AB - FRINGE BENEFITS	609,150,163	638,217,298	661,906,332	690,072,993
	AC - WORKERS COMPENSATION	35,177,349	35,177,349	35,177,349	35,177,349
	BB - EQUIPMENT	2,399,909	2,399,909	2,399,909	2,399,909
	DD - GENERAL EXPENSES	33,879,535	29,422,206	29,715,143	29,876,289
	DE - CONTRACTUAL SERVICES	271,122,615	267,122,615	265,122,615	265,622,615
	DF - UTILITY COSTS	34,085,187	35,762,050	35,870,519	36,334,832
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	132,208,523	150,102,384	149,495,498	150,799,481
	GA - LOCAL GOVT ASST PROGRAM	73,681,618	75,130,250	76,607,855	78,115,012
	GG - PRINCIPAL	106,280,000	131,270,000	149,375,000	164,995,000
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	MM - MASS TRANSPORTATION	44,792,592	46,016,047	47,274,982	48,570,425
	NA - NCIFA EXPENDITURES	1,975,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	253,795,521	237,137,186	207,235,496	190,559,981
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,500,000	138,210,000	140,974,200	143,793,684
	SS - RECIPIENT GRANTS	52,130,000	52,130,000	52,130,000	52,651,300
	TT - PURCHASED SERVICES	68,587,875	69,273,754	69,966,491	70,666,156
	WW - EMERGENCY VENDOR PAYMENTS	49,360,000	49,853,600	50,352,136	50,855,657
	XX - MEDICAID	242,521,767	242,521,767	242,521,767	242,521,767
Total Expenses Excluding Interdepartmental Charges		3,074,921,662	3,128,902,064	3,154,966,454	3,199,849,185
Interdepartmental Charges		438,985,326	453,433,753	438,914,733	435,776,903
Total Expenses Including Interdepartmental Charges		3,513,906,988	3,582,335,817	3,593,881,187	3,635,626,088
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	19,584,142	13,547,857	15,547,857	13,547,857
	BD - FINES & FORFEITS	118,586,980	116,311,296	116,311,296	116,311,296
	BE - INVEST INCOME	9,680,000	9,680,000	9,680,000	9,680,000
	BF - RENTS & RECOVERIES	34,416,504	34,416,504	34,416,504	34,416,504
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	17,463,099	17,462,599	17,464,974
	BH - DEPT REVENUES	232,281,280	239,281,280	242,281,304	242,281,304
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	45,983,681	45,983,681	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,340,000	2,340,000	2,340,000
	BS - OTB PROFITS	20,000,000	25,000,000	25,000,000	25,000,000
	BW - INTERFUND REVENUE	81,054,482	116,768,590	120,399,523	123,837,133
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,001,929	139,960,037	138,445,048	138,391,361
	IF - INTERFUND TRANSFERS	696,617	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,574,869	225,969,792	227,392,612	228,843,890
	TA - SALES TAX COUNTYWIDE	1,124,968,823	1,165,968,199	1,189,287,563	1,213,073,315
	TB - SALES TAX PART COUNTY	118,856,752	108,496,063	118,665,984	112,879,304
	TL - PROPERTY TAX	816,011,222	816,011,222	816,011,222	816,011,222
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,510,282	30,510,282	30,510,282	30,510,282
Total Revenues Excluding Interdepartmental Charges		3,074,921,662	3,144,420,401	3,186,447,976	3,207,284,622
Interdepartmental Charges		438,985,326	453,433,753	438,914,733	435,776,903
Total Revenues Including Interdepartmental Charges		3,513,906,988	3,597,854,154	3,625,362,709	3,643,061,525
Projected Gap		-	15,518,338	31,481,522	7,435,437

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**Table 4: 2019–2022
Comparison of 2018 Gap vs. 2019 Proposed Budget
(Major Funds)**

Major Funds				
EXP/REV	Object	2018 Projection	2019 Proposed Budget	Variance
EXP	AA - SALARIES, WAGES & FEES	855,427,470	900,178,092	44,750,623
	AB - FRINGE BENEFITS	569,188,799	609,150,163	39,961,365
	AC - WORKERS COMPENSATION	32,899,182	35,177,349	2,278,167
	BB - EQUIPMENT	2,112,316	2,399,909	287,593
	DD - GENERAL EXPENSES	31,066,582	33,879,535	2,812,953
	DE - CONTRACTUAL SERVICES	260,393,905	271,122,615	10,728,710
	DF - UTILITY COSTS	31,766,551	34,085,187	2,318,636
	DG - VAR DIRECT EXPENSES	5,250,000	5,000,000	(250,000)
	FF - INTEREST	120,088,977	132,208,523	12,119,546
	GA - LOCAL GOVT ASST PROGRAM	72,032,869	73,681,618	1,648,749
	GG - PRINCIPAL	98,707,823	106,280,000	7,572,177
	HD - DEBT SERVICE CHARGEBACKS	323,630,453	339,089,116	15,458,663
	HF - INTER-DEPARTMENTAL CHARGES	99,833,855	99,896,210	62,355
	HH - INTERFUND CHARGES	24,719,916	23,095,916	(1,624,000)
	MM - MASS TRANSPORTATION	44,126,435	44,792,592	666,157
	NA - NCIFA EXPENDITURES	2,025,000	1,975,000	(50,000)
	OO - OTHER EXPENSES	287,136,990	253,795,521	(33,341,469)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,147,650	135,500,000	1,352,350
	SS - RECIPIENT GRANTS	50,950,000	52,130,000	1,180,000
	TT - PURCHASED SERVICES	67,583,171	68,587,875	1,004,704
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	49,360,000	2,335,000
	XX - MEDICAID	239,192,349	242,521,767	3,329,418
EXP Total		3,399,305,292	3,513,906,988	114,601,696
REV	BA - INT PENALTY ON TAX	35,003,745	34,612,500	(391,245)
	BC - PERMITS & LICENSES	18,721,631	19,584,142	862,511
	BD - FINES & FORFEITS	116,336,396	118,586,980	2,250,584
	BE - INVEST INCOME	3,740,566	9,680,000	5,939,434
	BF - RENTS & RECOVERIES	42,985,116	34,416,504	(8,568,612)
	BG - REVENUE OFFSET TO EXPENSE	17,453,461	17,461,599	8,138
	BH - DEPT REVENUES	231,797,446	232,281,280	483,834
	BJ - INTERDEPT REVENUES	99,909,588	99,896,210	(13,378)
	BO - PAYMENT IN LIEU OF TAXES	45,622,575	45,983,681	361,106
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	3,540,000	935,250
	BS - OTB PROFITS	3,000,000	20,000,000	17,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	323,630,453	339,089,116	15,458,663
	BW - INTERFUND REVENUE	75,251,758	81,054,482	5,802,724
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	133,273,279	140,001,929	6,728,650
	IF - INTERFUND TRANSFERS	2,912,422	696,617	(2,215,805)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	210,361,326	224,574,869	14,213,543
	TA - SALES TAX COUNTYWIDE	1,097,525,185	1,124,968,823	27,443,638
	TB - SALES TAX PART COUNTY	101,271,425	118,856,752	17,585,327
	TL - PROPERTY TAX	814,799,197	816,011,222	1,212,025
	TO - OTB 5% TAX	2,100,000	2,100,000	-
	TX - SPECIAL TAXES	29,941,547	30,510,282	568,735
REV Total		3,408,241,866	3,513,906,988	105,665,122
	Projected Gap	8,936,574	-	(8,936,574)

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Discussion of Gap Closing Options

The following items will assist the Administration in achieving greater financial stability.

Workforce Management

The Curran administration will optimize workforce levels while ensuring that the County provides essential services for all Nassau County residents. Each department is preparing a staffing and hiring plan that will analyze the impact of each vacancy. Currently, there are 324 funded vacancies and each vacancy is carefully analyzed before approval of new hires. These plans will be consolidated into a County-wide staffing strategy.

Asset Forfeiture

The County intends on using \$6.0 million per year of forfeiture funds as a result of fully bonding for construction of the new Police Academy. The uses of the funds will be determined by the Police Department to address any new policing programs that meet the Asset Forfeiture statute requirements.

Building Consolidation

The County's dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County has hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The County will also realize utility and maintenance savings from better consolidated space.

Probation/ Corrections Savings

The County can achieve savings by utilizing electronic monitoring bracelets that enable Probation to monitor individuals who cannot make their court ordered bail in lieu of housing them in the jail. The County anticipates saving by not institutionalizing these individuals.

SUEZ Water Long Island Inc. Synergy Savings

The County has committed to ensuring that there will not be layoffs to its workforce due to its contract with SUEZ Water Long Island Inc. The contract guarantees \$10 million in annual labor savings. County employees no longer required to support SUEZ Water Long Island Inc. are being utilized to optimize workforce productivity in areas of County operations that can substantially reduce the use and cost of overtime, generate revenues, or decrease payments for services performed by contracted vendors.

Employee Benefit Accrued Liability Reserve - Police District

The County currently has \$13.1 million in the Employee Benefit reserve in the Police District Fund. A change in the methodology for allocating benefits between the PDD and PDH funds will enable the County to draw down funds over the next 3 years.

Technology

The County is exploring opportunities to develop and utilize internet-based technologies to



improve resident and business interaction with County government. These improvements will enhance customer service, reduce costs, improve productivity, and increase revenue.

Health Insurance Contribution

Due to the large number of retirements over the last years, newly hired County employees are required to contribute toward their health insurance. During this multi-year plan period the County will begin to realize cost savings.

ERP Implementation

The new enterprise resource planning (ERP) system will streamline core business processes that will lead to efficiencies and savings. This initiative is currently underway and the first phase (Personnel and Payroll) is anticipated to be operational by the end of 2018.

County's District Energy Facility

The agreement between Nassau County and Suez Energy NA, the current operator of the County's 57 mega-watt cogeneration plant in Uniondale, has a short-term extension to permit evaluation options for greater savings.

Income and Expense

The County believes that the Court of Appeals will rule in favor of the Income and Expense Law. This Law is intended to require commercial property owners to provide income statements for properties with a commercial rent and will produce a minimum of \$15.0 million in recurring revenue beginning in 2020.

Other Actions

The County will evaluate revenue generating and expense reduction initiatives that will result in a net savings to operations. These initiatives include achieving interdepartmental and/or interjurisdictional efficiencies, streamlining operations and improved grant management. Additionally, an area of focus will be on use of technology to promote doing business in and with Nassau County on more business friendly terms.

Belmont Arena and Hub Sales Tax Benefit

The County will realize additional sales tax revenue during and after the construction phase of the new Belmont Arena for the New York Islanders and the HUB development project. The MYP projects additional local sales tax from entertainment, lodging and various other sources.

Internet Sales

The United States Supreme Court ruled in June that States can collect local sales tax on products delivered in that locality. The County anticipates new revenue with passage of necessary implementing legislation by New York State.

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Sports Betting

The United States Supreme Court ruled in June that states can initiate and control sports betting. The county anticipates new revenue with usage of necessary implanting legislation by New York State.

E-911 Reimbursement

The State approved an amendment to County law that increased the surcharge on certain telecommunication equipment and telephone service supplier customers in relation to providing an enhanced 911 (E911) emergency telephone system in the County. This enabled the County to raise revenue needed to cover costs associated with providing this technology within the County.



APPENDIX E

GLOSSARY

– A –

ACCRUAL BASIS ACCOUNTING

Most commonly used accounting method. Reports income when earned and expenses when incurred regardless of when cash is ultimately received or disbursed. The County reports fund revenues and expenses on the modified accrual basis of accounting and government-wide revenues and expenses on the accrual basis of accounting. See MODIFIED ACCRUAL BASIS OF ACCOUNTING

ACCRUAL BOND

A bond that does not pay periodic interest payments, but may accrue interest that is added to the principal balance and is typically paid at maturity. This bond also sells at a deep discount to its face value, and matures at its face value

ACTIVITY

A County agency, department, or program effort that contributes to the attainment of a specific set of performance objectives

ACTUAL

Financial activity that has taken place

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 in accordance with the property's assessed valuation and tax rate

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 municipality 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 such areas as employment, services, and facilities based on an individual's disability

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ANNUALIZATION

Estimating the full-year impact of recorded charges during the course of a year

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 example, a house appraised at \$80,000 with a current market value of \$100,000 has an appraisal ratio of 80% ($80,000/100,000$).

APPROPRIATION

A legal authorization or allocation that permits officials to incur obligations against, and to make expenses for, defined purposes

APPROPRIATION BALANCE

Appropriation remaining after the subtraction of expenses, encumbrances, and other commitments.
The same as **AUTHORIZATION**

APPROPRIATED FUND BALANCE

Funds transferred from the unreserved Fund Balance to the Budget as revenue

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 than the yield on the bond, resulting in interest revenue in excess of interest costs.

ASSESSMENT ROLL

The official list prepared by the Department of Assessment that contains the legal description of each parcel or item of property and its assessed valuation. This term denotes the total valuation of all taxable property in the County.

ASSESSED VALUATION

The valuation of real estate and certain personal property by the Department of Assessment as a basis for levying property taxes

ASSET

Resources that have monetary value owned or held by the County

ATTRITION

A method of achieving a reduction in personnel by not filling positions that have become vacant due to resignation, reassignment, transfer, retirement, or means other than layoffs

AUTHORIZATION

See **APPROPRIATION**.

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AUTHORIZED POSITIONS

Employee positions approved in the Adopted Budget

- B -

BALANCED BUDGET

The amount of budgeted expenses is equal to the amount of budgeted revenues and other available funding sources. By law, the County must submit a balanced Operating Budget each year.

BASELINE

The baseline is a projection of the revenues, outlays, and other budget amounts that would ensue in the future under assumed economic conditions and participation rates, without any change in existing policy. The baseline can be computed for one or more years; the budget totals; particular accounts and programs; and different assumptions about future conditions. Baseline budget projections are used in preparing the Budget Resolution and in estimating deficit reductions in reconciliation bills and other legislation.

BEGINNING FUND BALANCE

The accumulated Fund Balance on hand from the prior year-end, at the beginning of the new year. See FUND BALANCE

BENCHMARKING

The process of critically evaluating program or service activities, functions, operations, and processes (qualitatively and quantitatively) to achieve a desired level of performance. The objective of benchmarking is to introduce and sustain best practices by making valid comparisons with other processes or organizations, resulting in a continual improvement of performance.

BOND

A debt instrument issued for a period of more than one year to raise 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).

BOND INDEBTEDNESS FUND

The County created the Bonded Indebtedness Reserve Fund in 2005 to set aside funds for debt service from not funded in the operating budget

BOND ORDINANCE

Document authorizing a bond issue

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BOND REFINANCING

A procedure whereby an issuer refinances outstanding bonds by issuing new bonds. There are generally two major reasons for refunding: to reduce the issuer's interest costs or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced.

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

The budget is the County's financial plan for the fiscal year beginning January 1. The County Executive submits the adopted budget by September 15th to the County Legislature for approval by October 30th. The Legislature may amend the adopted budget according to the provisions of the County Charter subject to the veto powers of the County Executive. The annual appropriation ordinance adopted by the County Legislature in conformity with the Budget is the legal authorization to expend County funds during the fiscal year identified, along with transfers of appropriation and supplemental appropriations by the Legislature.

BUDGET (OPERATING)

An estimate of adopted revenues and expenses for a specific fiscal period

BUDGETARY BASIS

The basis of accounting used to estimate the revenues and expenses in the Budget

BUDGET CALENDAR

A schedule of key dates or milestones used by the County to prepare and adopt the Budget

BUDGET EXAMINER

A job title applied to various County employees who work within the Office of Management and Budget (OMB)

BUDGET MESSAGE

General discussion of the Budget by the County Executive presented orally and in writing to the County Legislature. This message contains an explanation of the principal budget issues, outlines adopted financial policies, provides the reasons for significant budgetary changes, and presents recommendations from the County Executive.

BUSINESS PROCESS IMPROVEMENT

An activity that measures a current process and makes performance improvements accordingly. By documenting current processes, establishing a methodology to measure the process based on customer needs, carrying out the process, measuring the results, and then identifying improvement opportunities based on the data collected, process improvements are implemented and the



performance of the new process measured. This activity, when repeated, is also known as continuous process improvement.

BUSINESS PROCESS REENGINEERING (BPR)

The fundamental rethinking and radical redesign of current processes to achieve dramatic, noticeable improvements in service delivery responsive to customer needs and/or significant reductions in cost

– C –

CAP

Term commonly used to refer to legal limits on budget authority and outlays for each fiscal year

CAPITAL BUDGET

The first year of the Capital Program that includes appropriations for capital improvement projects and revenue required to support those projects

CAPITAL IMPROVEMENT PLAN (CIP)

The four-year adopted plan that includes the initial budget year and subsequent three “out-years.” The County updates the Plan annually to include expanded or new capital projects. It specifies adopted projects and an estimation of resources available to fund project expenses.

CAPITAL PROJECT

A major physical improvement, such as construction, acquisition, technology enhancement, and/or infrastructure improvements that adds value to the physical assets of the County or significantly increases the useful life of an asset. Can also refer to building and construction of a new County asset

CASH BASIS

A basis of accounting in which recognition of transactions occurs only when cash is received or disbursed

COLLECTIVE BARGAINING AGREEMENT (CBA)

A legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment

CONSUMER PRICE INDEX (CPI)

A statistical measure of changes in prices of a typical market basket of goods and services that households purchase over time, which analysts use to gauge the level of inflation. The CPI includes user fees such as for water and sewer services and sales and excise taxes paid by consumers, but does not include income taxes and investments such as stocks, bonds, and life insurance. 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

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cost at an earlier date. The United States Department of Labor publishes the Consumer Price Index on a monthly basis.

CONTINGENCY

An appropriation of funds to provide for unforeseen events that may occur such as State or Federal mandates, revenue shortfalls, and other similar events

CONTRACTUAL SERVICES

Services rendered to a government by private firms, individuals, or other non-County governmental agencies

COST-OF-LIVING ADJUSTMENT (COLA)

An increase in salaries to offset the adverse effect of inflation on one's standard of living

COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER

A letter from the County Executive containing the Budget Message and summarizing critical aspects of the Budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes, and priorities that are encompassed within the County's Budget

COUNTY SHARE

Funds that the County contributes as a percentage of the cost of a program or other governmental activity in partnership with other entities such as the Federal, State or other local governments. Such funding may be mandatory (e.g., Medicaid) or discretionary (e.g. a contribution to a non-mandated County grant-funded program). See GRANT MATCH

- D -

DEBT

Liability or obligation in the form of bonds, loans, or notes owed to another person(s), private organization, or government that must be paid by a specific date (maturity)

DEBT LIMIT

The maximum amount of debt that a government is allowed to incur as provided by law

DEBT SERVICE

Payment of principal and interest on borrowed money (e.g., 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



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DEDICATED TAX

A tax levied to support a specific government program or purpose

DEFEASANCE

Methods by which an outstanding bond issue can be made void, both legally and financially. Although a defeasance is generally the outcome of a refunding, a defeasance can also be accomplished with cash rather than the issuance of bonds.

DEFICIT (NEGATIVE FUND BALANCE)

The excess of an entity's accumulated operating deficits over its accumulated operating surpluses

DEPARTMENT

An operating unit of the County that usually provides a range of programs and services within specific service areas (e.g., health, probation, police, etc.). A department may be sub-divided into divisions, units, bureaus, etc.

DEPRECIATION

Allocation of the cost of a capital asset or capital improvement for wear and tear over its estimated useful service life

DISCRETIONARY EXPENSES/EXPENDITURES

County expenditures that are subject to annual review by the County Executive and the County Legislature, which can be increased, decreased, or eliminated based on County priorities

DISCRETIONARY GRANTS

Grant funds that the County receives, primarily from the Federal Government and New York State, which are annually subject to review by those governments and can be increased, decreased, or eliminated

DISPUTED ASSESSMENT FUND

This fund was created in 2014 to lower the commercial tax certiorari refunds the County pays annually. The purpose of this fund is to have a more equitable allocation for taxes between residential and commercial property owners.

DOWNGRADE

A negative change in ratings for an issuing entity or a security such as a credit bureau's downgrading of a bond

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- E -

EFFECTIVENESS

An assessment of the degree to which predefined goals and objectives were met within a specified timeframe. An effective performance measure answers the following question: *Did a County or a department program and/or service achieve its intended objective(s)?*

EFFICIENCY

The extent to which inputs (salaries, overhead, etc.) are minimized for a given level of output (programs/services) or outputs are maximized for a given level of inputs. An efficiency performance measure answers the question: *How many resources does the County consume in achieving its program and service delivery goals?*

ENDING FUND BALANCE

Fund Balance on hand at the end of the fiscal year after all activity has been recorded. See 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

ESTIMATE

Annualized projection of an expense or revenue

EXPENSE

Charges for goods or services

- F -

FAITH AND CREDIT

A pledge of a government's taxing power to repay debt obligations

FEES

A charge imposed on the beneficiary or recipient of a service provided by the County. Its purpose is to help recover some or all of the costs incurred by the County in providing the service

FIDUCIARY FUND

Fund used to account for resources that are held by a municipality as a trustee or agent for individuals, organizations or other governments that cannot be used to support a municipality's own programs. The County utilizes its Agency & Trust Fund for that purpose.



FISCAL POLICY

Government's policy with respect to revenues, expenses, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the County 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 a long-term nature intended to continue to be held or used. Examples are buildings, land, machinery, furniture, and other equipment.

FRINGE BENEFITS

Non-salary compensation the County provides to employees such as health insurance, pension plans, dental insurance, etc.

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 20 hours per week would be the equivalent to .5 of a full-time position for a 40-hour workweek.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated to perform a specific activity or purpose. Each fund is separate and maintains individual records of income and expenses. By law, expenses cannot exceed budgeted appropriations.

FUND BALANCE

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

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

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- Enterprise
- Internal Service
- Fiduciary
 - 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 or the Governmental Accounting Standards Board.

GENERAL FUND

The primary fund used by the County for which the use of revenues and expenses are not legally restricted. 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 faith and credit of the issuer and usually supported by the issuer's taxing power

GOAL

A broad operational statement of what a program is expected to achieve sometime in the future, thus providing a general description of the desired end state

GOVERNMENT ACCOUNTING STANDARDS BOARD – STATEMENT 34 (GASB 34)

A Government Accounting Standards Board pronouncement that requires two types of financial statements: government financial statements and fund financial statements. In addition, a Management's Discussion and Analysis Statement (MD&A) is required.

GRANT

Funding by a government (Federal or State) or private organization to support a particular function and/or purpose. A grant is either non-discretionary (awarded based on a formula) or discretionary (competitive). Grant funds are not recorded in the Operating Budget; rather, they are supplementally appropriated. See SUPPLEMENTAL APPROPRIATION

GRANT MATCH

Cash or in-kind services required to match grantors' shares of grant program costs

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- H -

HELP AMERICA VOTE ACT (HAVA)

An Act established as a program to provide funds to states to replace punch card voting systems, establish the Election Assistance Commission, and assist in the administration of Federal elections. It also provides assistance with the compliance of certain Federal election laws and programs and establishes minimum election administration standards for states and units of local government with responsibility for the administration of Federal elections and other related purposes.

HEADCOUNT

The number of authorized positions funded by the Adopted Budget. As used in Nassau County, the sum of all full-time, part-time, and seasonal positions

HOURLY

Employee classification whose compensation is based on an hourly rate

- 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 County Legislature, which rarely coincides with the County's fiscal year

INCREMENTAL COST OF CAPITAL

The average cost incurred for each additional unit of debt issued

INDIRECT COST

A cost necessary for the functioning of the government as a whole, such as utilities, but which cannot be directly assigned to one service or program area

INFRASTRUCTURE

Government facilities on which the continuance and growth of a community depend, such as roads, bridges, and similar assets that are immovable

INITIATIVE

A programmatic change or addition in current practices and/or processes intended to generate cost savings or new revenue

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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

INTEREST INCOME

Income earned on investments

INTERFUND TRANSFER

A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority (ies)

INTERNAL SERVICE FUND

A fund established to provide 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 has been judged to be of high to medium-grade quality that is subject to low to moderate credit risk. Potential for default is judged to be remote.

ISSUE

A bond offered for sale

- J -

JUDGMENT

An amount to be paid or collected by a government, other entity, or individual as the result of a court decision

JUNK BOND

A bond that has been judged to be speculative to highly-speculative and is subject to much greater credit risk than an investment-grade bond. The probability of default is also much higher.

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- 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 provided by law. Most operating funds perform this way.

LEGISLATIVE DISTRICT

The boundary that defines the constituency of an elected County official (Legislator). The Nassau County Legislature has 19 Legislative Districts.

LEVY

The levy is the amount raised by taxes by the County to help support its operations

LIABILITY

Debt or other legal obligation arising out of a past transaction that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE ITEM BUDGET

A budget that lists each expense and revenue 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

LITIGATION FUND

The fund will contain resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated each year will fund the Litigation Fund. The County is establishing the Litigation Fund in accordance with the transitional borrowing plan approved by the Nassau County Interim Finance Authority (NIFA) to ensure that the County will no longer borrow for judgments and settlements.

LOCAL LAW

A local law is a form of legislation, which the County may adopt pursuant to the County Charter and other applicable law. Prior to adoption, all local laws must be the subject of a public hearing. Once adopted and filed with the Secretary of State, a local law has the force and effect of State law in the County. It is the highest form of legislation the County may adopt. See ORDINANCE and RESOLUTION

LONGEVITY

Employee compensation payments made in recognition of a certain number of years employed full-time with the County

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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, State, or local law, a court order, or the Nassau County Charter

MANDATORY EXPENSES/EXPENDITURES

Expenditures that the County must incur according to Federal, State, or local law, a court order, or the Nassau County Charter. Such expenses are not subject to annual review by the County, State, or Federal governments or the courts and can only be adjusted or eliminated by a change in the law or court order. Antonym see DISCRETIONARY EXPENSE/EXPENDITURE

MATURITY

The date on which the principal or stated value of an investment or debt obligation is due

METROPOLITAN STATISTICAL AREA (MSA)

A county or group of contiguous counties that contain at least one city with a population of 50,000 or more, or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. An MSA with a population of over one million, which meets various internal economic and social requirements, is termed a Consolidated Metropolitan Statistical Area (CMSA), consisting of two or more major components, each of which is recognized as a Primary Metropolitan Statistical Area (PMSA). For example, the Nassau-Suffolk PMSA is part of the New York-Northern New Jersey–Long Island, NY-NJ-CT-PA CMSA.

MISSION STATEMENT

A broad, high-level statement of purpose for an agency/department. A mission statement defines a County department's fundamental purpose, where there is a close relationship between the description of services provided by the divisions within the department and the planned outcomes.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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). 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 GAAP: general long-term obligation principal and interest are reported only when due, vacation and sick leave when paid, pension costs when due, and judgments and claims when settled.

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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 FINANCE AUTHORITY (NIFA)

The Nassau County Interim Finance Authority (NIFA) is a corporate governmental agency and instrumentality of the State of New York constituting a public benefit corporation created by the Nassau County Interim Finance Authority Act, Chapter 84 of the Laws of 2000, as supplemented by Chapter 179 of the Laws of 2000 and as amended from time to time (the "Act"). The Authority has certain powers under the Act to monitor and oversee the County's finances, including Covered Organization, and upon the declaration of a "control period," additional oversight authority.

NASSAU HEALTH CARE CORPORATION (NHCC)

A Public Benefit Corporation established in 1999 to manage the Nassau University Medical Center, A. Holly Patterson extended care facility, and five community health centers

NEW YORK STATE PROPERTY TAX REFUND FUND (TXF)

The New York State Property Tax Refund Fund (TXF) established in 2017 will contain funds for the payment of commercial and residential property tax refunds primarily for the towns, special districts and all but one of the school districts in the County, as well as the County portion. The amount budgeted in this Fund will be the amount of refunds paid by the County in the current and/or previous year(s). This fund derives its revenues primarily from a designated portion of the County property tax collections.

NET YIELD

Net return on an investment after deducting all expenses

NON-AD VALOREM FINANCING

The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes

NON-LAPSING FUND

A fund whose unencumbered appropriation balance remains available for expense after the end of the year. A non-lapsing fund remains open and available for use until budgetary action expends, transfers, or closes the authorized appropriation. Grants and capital funds normally operate in this way.

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NON-PROGRAMMED COST

The share of the project funded by outside sources that are not recognized as revenues of the County

- O -

OBJECT CODE

A designation that identifies specific expense or revenue items

OBJECTIVE

A defined method to accomplish an established goal. A true objective is in specific, well-defined, and measurable terms achievable within a specified period.

OPERATING BUDGET

The annual spending plan for the daily, recurring costs of the County

OPERATING BUDGET IMPACT

A financial or programmatic effect that an approved project will have on the Operating Budget either while the project is a work-in-progress or upon completion. The impact on the Operating Budget can be negative, positive, or neutral.

OPERATING FUNDS

Resources derived from recurring revenue sources and used to finance on-going operating expenses and pay-as-you-go capital projects

ORDINANCE

An ordinance is a form of legislation, which the County may adopt. Pursuant to the Charter, no money shall be appropriated, bond issue or other loan authorized, assessment levied, office created, salary fixed, franchise or privilege granted, real property of the County alienated, fine or penalty established, except by ordinance. It has more legal formality than a Resolution but less than a Local Law. See RESOLUTION and LOCAL LAW

ORDINANCE (EMPLOYEE)

A County employee who is not a member of a union

ORIGINAL BUDGET

The Adopted Budget as approved by the Legislature

OUTPUTS

Goods produced and services performed by the County that are delivered to its constituents

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- P -

PAY-AS-YOU-GO BASIS

A term used to describe a financial policy where capital outlays are financed from current revenues to avoid incurring costly debt financing or issuing new debt

PERFORMANCE-BASED BUDGETING

The allocation of financial resources to programs and services based on their worth, overall performance, and contribution to the County's overall mission, goals, and objectives

PERFORMANCE MANAGEMENT

The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program directions to achieve those goals; and report on the success of achieving those goals

PERFORMANCE MEASURE

A specific quantitative or qualitative assessment of results obtained through a program or activity

PERFORMANCE MEASUREMENT

A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome)

PERIOD OF PROBABLE USEFULNESS (PPU)

Every capital project to be financeable must have a legally set PPU, which establishes a maximum maturity date for any debt issued for that project.

PERSONAL SERVICES

Services, often grant funded, that the County provides to individuals based on group attributes such as homelessness, drug abuse, disability, etc.

POLICY

A principle used to guide a managerial, operational, or financial decision

PRESENT VALUE

The current value of one or more future cash flows, discounted at an appropriate interest rate

PRINCIPAL

The original amount borrowed or amount outstanding through a loan, bond issue, or other form of debt

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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 County's goals and objectives

PROGRAM ENHANCEMENT

A proposal to amend a department's baseline/target budget request by implementing new programs, increasing service levels, initiating revenue generating, or cost saving ideas, and/or implementing anticipated strategic initiatives as outlined and approved in the County's Multi-Year Financial Plan (MYP). The purpose of program enhancements is to provide County decision-makers with a set of structured options for consideration to increase or decrease the baseline budget.

PROJECT NUMBER

A unique numerical or alpha-code used to identify any special activity, especially where specific reporting requirements exist. These numbers are always used with capital projects and grants.

PROJECT TITLE

A name given to a project that is used for administrative purposes in conjunction with the project number; typically captures both the nature and location of the project

PROPRIETARY FUND

A fund used to account for operations that are financed and operate in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges, or contracts for services. Measurement focus is on determination of net income, financial position, and changes in financial position.

- R -

RATE

A value describing one quantity in terms of another. Example: Rate of interest

RATING AGENCIES

Companies that assess risk levels of bonds or debt instruments and are registered with the U.S. Securities and Exchange Commission as a nationally recognized statistical rating organization. A Rating Agency will assign a relative rating that is intended to identify the likelihood of default or nonpayment. Typically, the lower the risk of nonpayment, the lower the interest paid. Some of the

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top rating agencies are Standard & Poor's Ratings Services, Moody's Investors Service, and Fitch Ratings.

REAL ASSET

An asset that is intrinsically valuable because of its utility, such as real estate or physical equipment

REAL CAPITAL

Capital, such as equipment and machinery that is used to produce goods

REFUNDING BONDS

Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings

REMAINING MATURITY

The amount of time left until a bond becomes due

RESERVES

A portion of fund equity legally restricted (set-aside) for a specified purpose or not available for appropriation and subsequent spending

RESOLUTION

A Resolution is a form of legislation, which the County may adopt. It has less legal formality than an Ordinance or Local Law. See Ordinance and Local law

RESOURCES

Total dollars available for appropriation that include 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, State and Federal Aid, 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

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- S -

SATISFACTION OF DEBT

Document issued by a lender upon complete repayment of debt

SERVICE REQUESTS

A category of performance measurement that represents the number or frequency of requests for service received by a County department or program from other departments or non-County agencies or clients, customers, taxpayers, and/or stakeholders (e.g., number of people applying for public assistance, calling 911, requesting a seasonal pool pass, number of budget transfers requested by County departments during the fiscal year, etc.)

SINKING FUND

A fund, sometimes called a debt service fund, into which the issuer makes periodic deposits to ensure the timely availability of sufficient moneys for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

SMART GOVERNMENT INITIATIVE

A plan, usually at the department level, to reduce expenses or increase revenues through improved efficiency

SPECIAL DISTRICT

A designated geographical area established to provide a specialized service usually petitioned by the residents and approved by the Legislature

SPECIAL REVENUE FUND

Fund used to account for revenues received that have specific purposes for which they can be used

STAKEHOLDERS

People, organizations, or groups with an interest or “stake” in an activity of the County

STRAIGHT-LINE DEPRECIATION

Reducing the value of an asset, minus its salvage value by the same (fixed) amount every year over its estimated useful life. For example, if a vehicle costs \$20,000 with a salvage value of \$2,000 and an estimated useful life of three years, it will be depreciated at a rate 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 period.

SUPPLEMENTAL APPROPRIATION

Additional appropriation made by the governing body after the budget year has started. Usually submitted by County departments for approval by the County Legislature for grants, forfeiture money, special taxes, and other sources not anticipated or known at the start of the budget year

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SURPLUS

The amount by which total revenues exceed total expenses in a given period, usually the County's fiscal year

SWORN POLICE OFFICERS

All non-civilian members of the Police Department who are members of the Policeman's Benevolent Association (PBA), Detectives Association, Inc. (DAI), and Superior Officers Association (SOA)

- T -

TAX

Compulsory charge levied to finance services performed by the government for the benefit of the community (citizens, businesses, etc.)

TAX CERTIORARI

Grievances filed by Nassau County property owners contesting the assessment of their properties

TAX LEVY

The resultant product when the tax base is multiplied by a tax rate per \$100

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

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UPGRADE

A positive change in ratings for an issuing entity or a security such as a credit bureau's upgrading of a bond

USEFUL LIFE

The expected length of time that a depreciable asset is in service

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 based on changes in activity

VARIABLE RATE DEBT (VRD)

Debt that bears interest that changes or varies at predetermined intervals (e.g., daily, monthly) selected by the issuer.

VARIANCE

Difference between budgeted and actual amounts

- 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 (e.g., people served, transactions processed, complaints addressed, etc.). Answers the following question posed by the data reported in a workload measure: *What is the number of transactions performed per employee for a particular program or service activity?*

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- Y -

YEAR-END

Use of the term is in reference to the end of the fiscal year, for Nassau County, December 31.

YEAR-TO-DATE (YTD)

For the period that starts at the beginning of the fiscal year (January 1 for Nassau County) to the current date

YIELD

The rate earned on an investment based on the cost of the investment

YIELD TO MATURITY

Yield realized on a bond that is 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

A bond that does not pay periodic interest payments, sells at a deep discount to its face value, and matures at its face value. The same as Accrual Bond