



**BRUCE A. BLAKEMAN**  
NASSAU COUNTY EXECUTIVE

# 2023 PROPOSED BUDGET

## SUMMARY OF FISCAL 2023

SUBMITTED SEPTEMBER 2022



**OFFICE OF MANAGEMENT AND BUDGET**

**Budget Director**

**Andrew Persich**

**FINANCE & OPERATIONS**

**Joseph Capozzi  
Daniela Capozzo  
Donna Chisena  
Shayla Clarke  
Steve Conkling  
Robert Conroy  
Michael Gaffney  
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Edward Kenna  
Harvey Liebman  
Jeff Nogid  
Christopher Nolan  
Irfan Qureshi  
Anthony Romano  
Irina Sedighi  
Dennis Steiner  
Elizabeth Valerio**



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A list that explains or defines words and/or expressions used in the Budget.







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Nassau County  
New York**

For the Fiscal Year Beginning

**January 01, 2022**

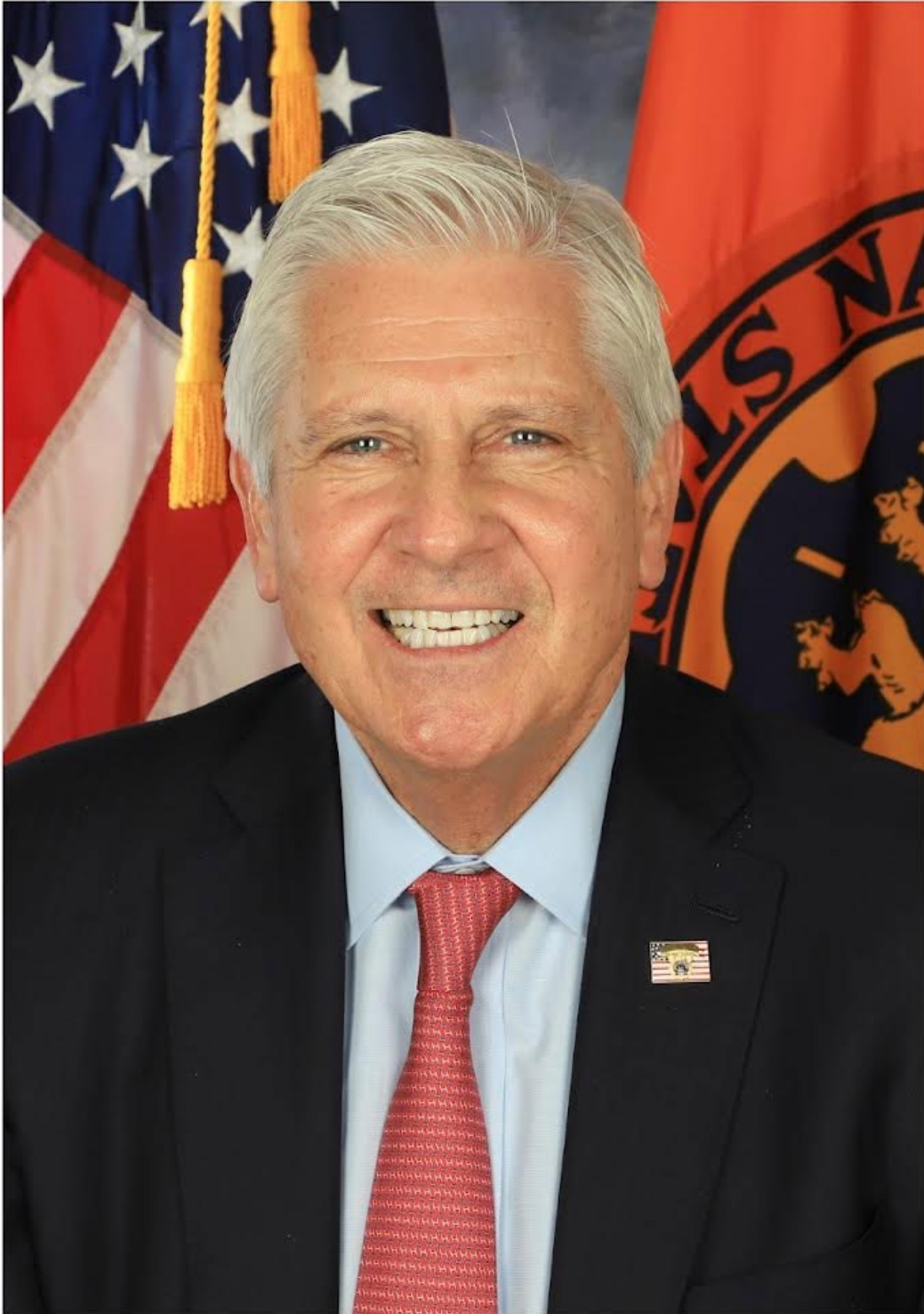
*Christopher P. Morill*

Executive Director



TRANSMITTAL LETTER FROM

**Bruce A. Blakeman**  
**County Executive**





BRUCE A. BLAKEMAN  
NASSAU COUNTY EXECUTIVE



OFFICE OF THE COUNTY EXECUTIVE  
THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING

September 15, 2022

Honorable Richard J. Nicoletto  
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

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

I write to update you on the progress my administration has made in making Nassau County a more affordable and safer place to live, work, and raise a family. Since taking office in January, my administration has tackled head on, problems previous administrations have swept under the rug. The 2023 Proposed Budget reflects the progress we have already achieved and highlights our accomplishments, including holding the line on taxes, protecting our communities and maintaining a balanced budget using conservative revenue assumptions.

I am pleased to submit for legislative review and approval the County's proposed 2023 budget. The proposed budget is in part due to the many accomplishments made throughout this year.

In June, Nassau County was awarded two credit rating upgrades from Wall Street credit rating agencies. Standard & Poor's Global Ratings awarded Nassau an AA- rating, which is an increase from an A+ rating a year ago. Moody's Investors Service awarded the County an A1 rating, which is an increase from an A2 rating a year ago. These upgrades are great news as they will save taxpayers significant money each time the government issues bonds to repave local roadways and improve infrastructure at parks and other



facilities. These ratings reflect the work done by my administration to reduce the significant liabilities that once burdened taxpayers because of uncertainty with labor contracts and utility assessments.

When I took office in January, I implemented a plan using the prior year's surplus to reduce liabilities associated with tax certiorari, labor disputes, general litigation, and post-employment benefits. As a result, we negotiated a settlement of LIPA Tax Certiorari without cash outlay, settled union longevity disputes with all collective bargaining units that were unresolved since 2017, and executed a phased reduction of the outstanding pension amortization with the majority of the expense paid in February 2022 and the remaining balance to be paid in 2023.

As a result of the decisions my administration has made, the fiscal condition of the County has improved which should cause NIFA to end the control period and to return ultimate financial control to the County's duly elected representatives.

Economic conditions create new challenges for the government each year, as we continue to rebuild our local economy post COVID-19 pandemic, I am pleased to say that Nassau is Back.

We have built a strong foundation that I am eager to build upon with the help of the Legislature, for years to come.

Respectfully yours,



Bruce A. Blakeman  
Nassau County Executive



**COUNTY MISSION, VISION &  
VALUES STATEMENT**





## COUNTY MISSION, VISION AND VALUES

### MISSION

The Blakeman's 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

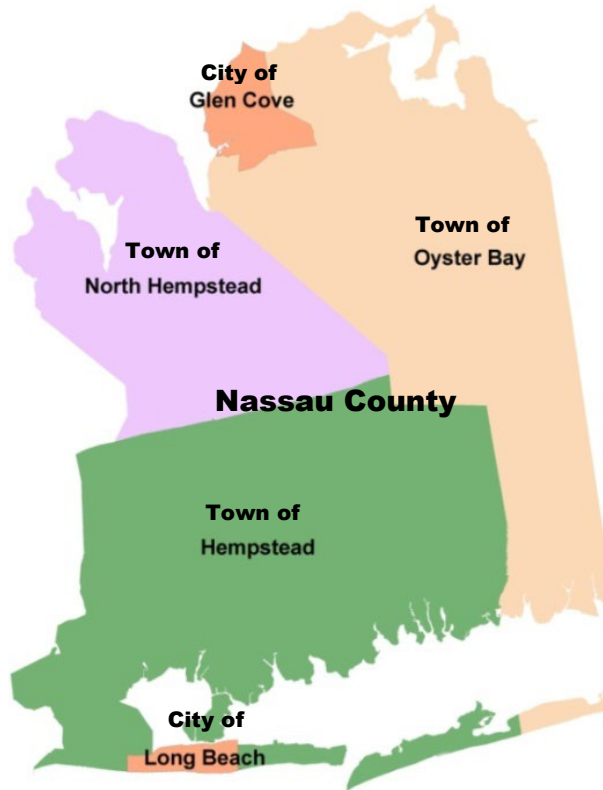


# **EXECUTIVE SUMMARY**





**EXECUTIVE SUMMARY**



**Overview**

Strong fiscal management, spending restraint and prudent use of surpluses have placed the County’s finances in their strongest position in a generation. As a result, two of the primary rating agencies - Standard & Poor's and Moody's – have upgraded the County bond rating for the first time in over a decade. This strong foundation should cause NIFA to end the control period and to return ultimate financial control to the County’s elected representatives.

Although inflation presents a concern to the economy, the local unemployment rate remains low and there is continued strength in consumer spending which is bolstering sales tax collections. Therefore, the FY 2023 Budget maintains property taxes in the five major funds at their current level. This action extends tax relief to the county’s taxpayers while still providing county residents and businesses with the quality services they demand and deserve.

The FY2023 Budget continues to address the County’s liabilities. Funding is provided to pay down the remaining pension amortization in the Police District Fund. This action will result in the County being current on its pension obligations for the first time in over a decade. Furthermore, the County continues to allocate operating funds to settle tax certiorari claims and pay for awards and settlements of other litigation.

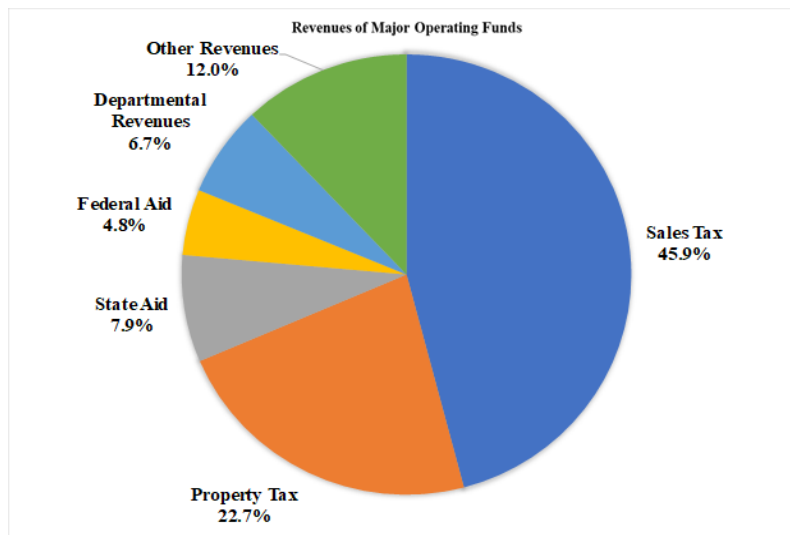
## EXECUTIVE SUMMARY



Recognizing that there are challenges in the economy, the County has included a contingency reserve for FY2023, and will continue to monitor expense growth and react to changes in the local economy to maintain balance between expenses and revenues.

### REVENUE

The total revenue projection for FY2023 is \$3.9 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 88.0% of all County revenue, with the State providing 7.4% and the Federal Government providing only 4.6%.



### Federal Aid

Federal Aid to Nassau County operations has, on the whole, remained flat.

#### \$ in Millions

| Fiscal Year | Federal Aid | Inc/(Dec) |
|-------------|-------------|-----------|
| 2012        | \$166       |           |
| 2013        | \$125       | (\$41)    |
| 2014        | \$133       | \$8       |
| 2015        | \$141       | \$8       |
| 2016        | \$148       | \$7       |
| 2017        | \$133       | (\$15)    |
| 2018        | \$146       | \$13      |
| 2019        | \$160       | \$14      |
| 2020        | \$157       | (\$3)     |
| 2021        | \$135       | (\$22)    |
| 2022        | \$156       | \$21      |
| 2023        | \$161       | \$5       |

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## EXECUTIVE SUMMARY

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The American Rescue Plan Act has provided the County with Local Fiscal Recovery Funds totaling \$385 million. The County's FY2023 Budget does not rely on these funds for budget balance.

We will work with our partners in Albany, NY and Washington, DC to ensure Nassau County receives its fair share of Federal funding.

### **State Aid**

State funding to Nassau County has been essentially flat in recent years. In 2020, State Aid to Nassau County has significantly declined due to the impact of COVID-19 but rebounded in 2021. The significant increase in 2023 is due largely to State Operating Assistance (STOA).

*\$ in Millions*

| <b>Fiscal Year</b> | <b>State Aid</b> | <b>Inc/(Dec)</b> |
|--------------------|------------------|------------------|
| 2012               | \$207            |                  |
| 2013               | \$202            | (\$5)            |
| 2014               | \$199            | (\$3)            |
| 2015               | \$211            | \$12             |
| 2016               | \$215            | \$4              |
| 2017               | \$214            | (\$1)            |
| 2018               | \$221            | \$7              |
| 2019               | \$233            | \$12             |
| 2020               | \$194            | (\$39)           |
| 2021               | \$234            | \$40             |
| 2022               | \$226            | (\$8)            |
| 2023               | \$261            | \$35             |

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

### **County Revenues**

The County's \$3.1 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

*\$ in Billions*

|              |                |
|--------------|----------------|
| Sales Tax    | \$1.527        |
| Property Tax | \$0.755        |
| Fees         | \$0.213        |
| All Other    | \$0.598        |
| <b>TOTAL</b> | <b>\$3.094</b> |

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## EXECUTIVE SUMMARY

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### Sales Tax

Sales Tax is the largest component of County Revenue and is 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 sensitive to the County's overall economy, growing in good economic times and tending to slow down when economic times are tougher.

While inflationary pressures cannot be ignored, sales tax is projected to exceed the FY2022 budget by 5%. Sales tax revenues are forecast at \$1.527 billion in FY2023. This forecast uses a conservative growth of the sales tax of 1.8% from the FY2022 projection for County-wide sales tax.

*\$ in Billions*

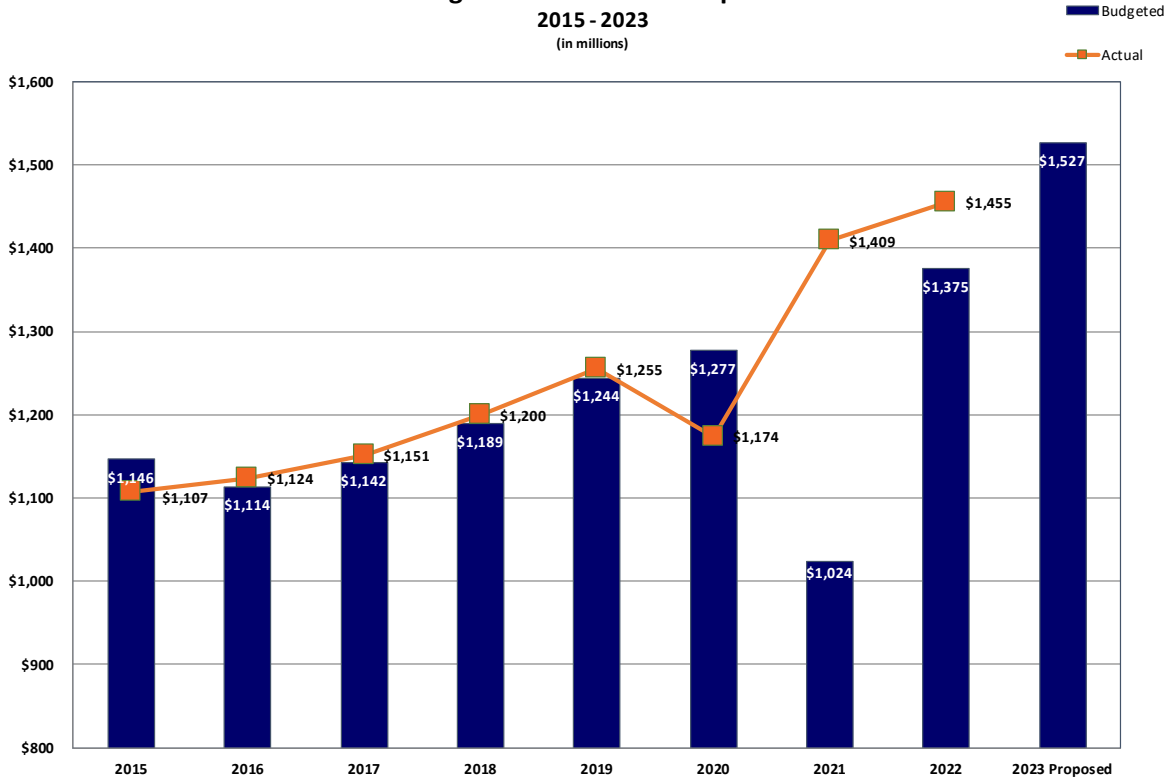
| <b>Fiscal Year</b> | <b>Sales Tax</b> | <b>Inc/(Dec)</b> |
|--------------------|------------------|------------------|
| 2012               | \$1.078          |                  |
| 2013               | \$1.140          | \$0.062          |
| 2014               | \$1.095          | (\$0.045)        |
| 2015               | \$1.107          | \$0.012          |
| 2016               | \$1.124          | \$0.017          |
| 2017               | \$1.150          | \$0.026          |
| 2018               | \$1.199          | \$0.049          |
| 2019               | \$1.255          | \$0.056          |
| 2020               | \$1.171          | (\$0.084)        |
| 2021               | \$1.409          | \$0.238          |
| 2022               | \$1.455          | \$0.046          |
| 2023               | \$1.527          | \$0.072          |

We will continue to monitor Sales tax collection to ensure we maintain budget balance for the upcoming year.

# EXECUTIVE SUMMARY



**Figure 5: Sales Tax Receipts**  
2015 - 2023  
(in millions)



## Property Tax

We are forecasting Property Tax in FY2023 to remain at \$755 million.

*\$ in Millions*

| Fiscal Year | Property Tax | Inc/(Dec) |
|-------------|--------------|-----------|
| 2012        | \$806        | -         |
| 2013        | \$803        | (\$3)     |
| 2014        | \$803        | \$ -      |
| 2015        | \$832        | \$29      |
| 2016        | \$842        | \$10      |
| 2017        | \$814        | (\$28)    |
| 2018        | \$812        | (\$2)     |
| 2019        | \$815        | \$3       |
| 2020        | \$821        | \$6       |
| 2021        | \$825        | \$4       |
| 2022        | \$755        | (\$70)    |
| 2023        | \$755        | \$-       |

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## EXECUTIVE SUMMARY

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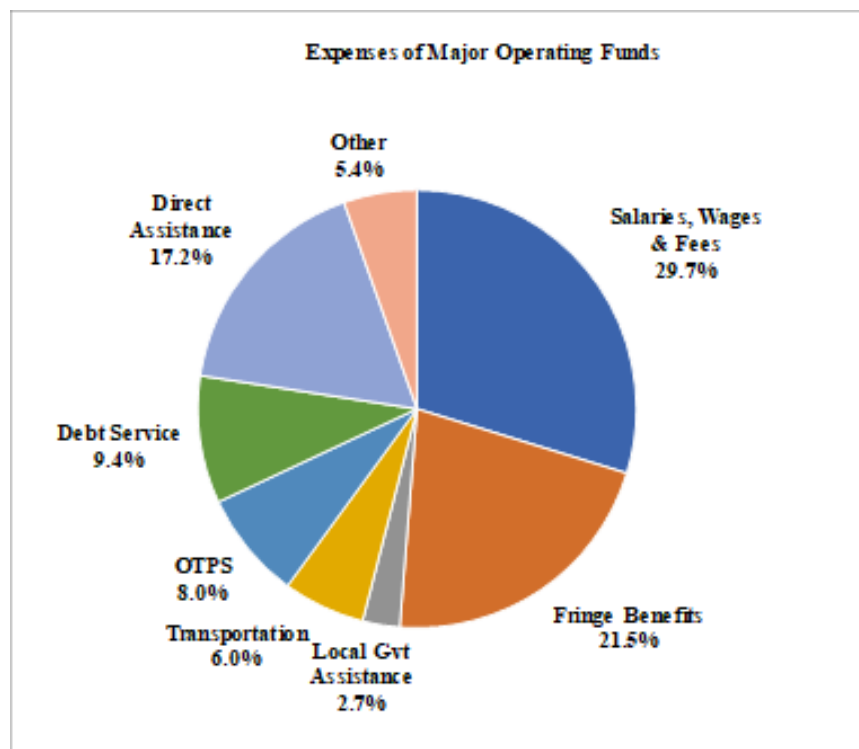
### Fees

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; other fees are dependent on the level of activity among residents, including for example, Park usage fees and other services.

### EXPENSES

The County's expenses are projected at \$3.9 billion in FY2023. Salaries and Wages and Fringe Benefits for employees are 51.3% of all County expenses. Direct expenses are 17.2% of County expenses, while Debt Service is 9.4% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 22.2%.

Pandemic-related supply chain interruptions had been a contributing factor to increases in the consumer price index since 2021. Russia's invasion of Ukraine earlier this year exacerbated inflation especially in the energy and food categories which is impacting all other categories. The FY2023 budget has provided for the higher cost of goods, notably in utilities, gas and diesel fuel.



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## EXECUTIVE SUMMARY

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### **Debt Service**

Debt Service payments are expected to normalize in FY2023 after two successive years of lower expenditures that had resulted from the 2021 refunding and restructuring of \$1.1 billion of County and NIFA issued debt. For context, the table below shows the total Debt Service Fund expenditures.

| Debt Service Fund Expenses (in millions) |                |                |                |                   |                  |
|--|----------------|----------------|----------------|-------------------|------------------|
| 2018<br>Actual                           | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Projected | 2023<br>Proposed |
| \$ 381.1                                 | \$ 380.6       | \$ 319.7       | \$ 148.7       | \$ 181.3          | \$ 313.2         |

### **Labor Negotiations**

We continue to negotiate with our labor unions to secure contracts that are fiscally sustainable and respectful to the County workforce. The FY2023 budget is consistent with settled contracts and the bargaining positions the County has taken during negotiations.

### **Additional Headcount for Improved Service and Overtime Reduction**

The FY2023 Budget, as proposed, provides targeted increases in budgeted headcount to deter crime, improve service and reduce overtime. The FY2023 budgeted full time headcount is increased by 86 positions to 7,413.

- Public Safety agencies are budgeted for the following fulltime headcount increases.
  - Police Department - 44 positions, including 36 sworn officers to deter crime and keep our communities safe, along with funding for two police classes of 75
  - Fire Commission - 15 positions to better manage emergency calls, dispatching and response coordination
  - Sheriff / Correctional Center - 10 positions to reduce overtime and funding for two classes of corrections offices of 30
  - Probation - 8 positions to assist with increased caseload due to bail reform and maintain appropriate supervision at the Juvenile Detention Center
  - Medical Examiner - 2 positions to alleviate increased caseload
  - District Attorney – 9 positions to help alleviate caseload as a result of bail reform.
- Public Works is budgeted for an additional 12 positions to improve service delivery with respect to inspections and for continuity of operations.
- Health and Human Services agencies are budgeted for 5 additional positions with the majority of allocated to the Department of Social Services child protective services capabilities.



**MAJOR FUNDS**  
**EXPENSES & REVENUES**



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## MAJOR FUNDS EXPENSES AND REVENUES

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### MAJOR FUNDS EXPENSES AND REVENUES

The 2023 Proposed Budget for the five Major Operating Funds (excluding interdepartmental/interfund transfers) is \$3.3 billion; \$3.5 billion including the Sewer and Storm Water Resources District Fund. The General Fund is the largest component of the Major Operating Funds Budget totaling \$2.0 billion or 61.0%. Funding for police services is \$960 million or 28.8% of Major Operating Funds' expense.

**Figure 1: Fiscal 2023 Expenses by Fund  
(Excludes Interdepartmental / Interfund Transfers)**

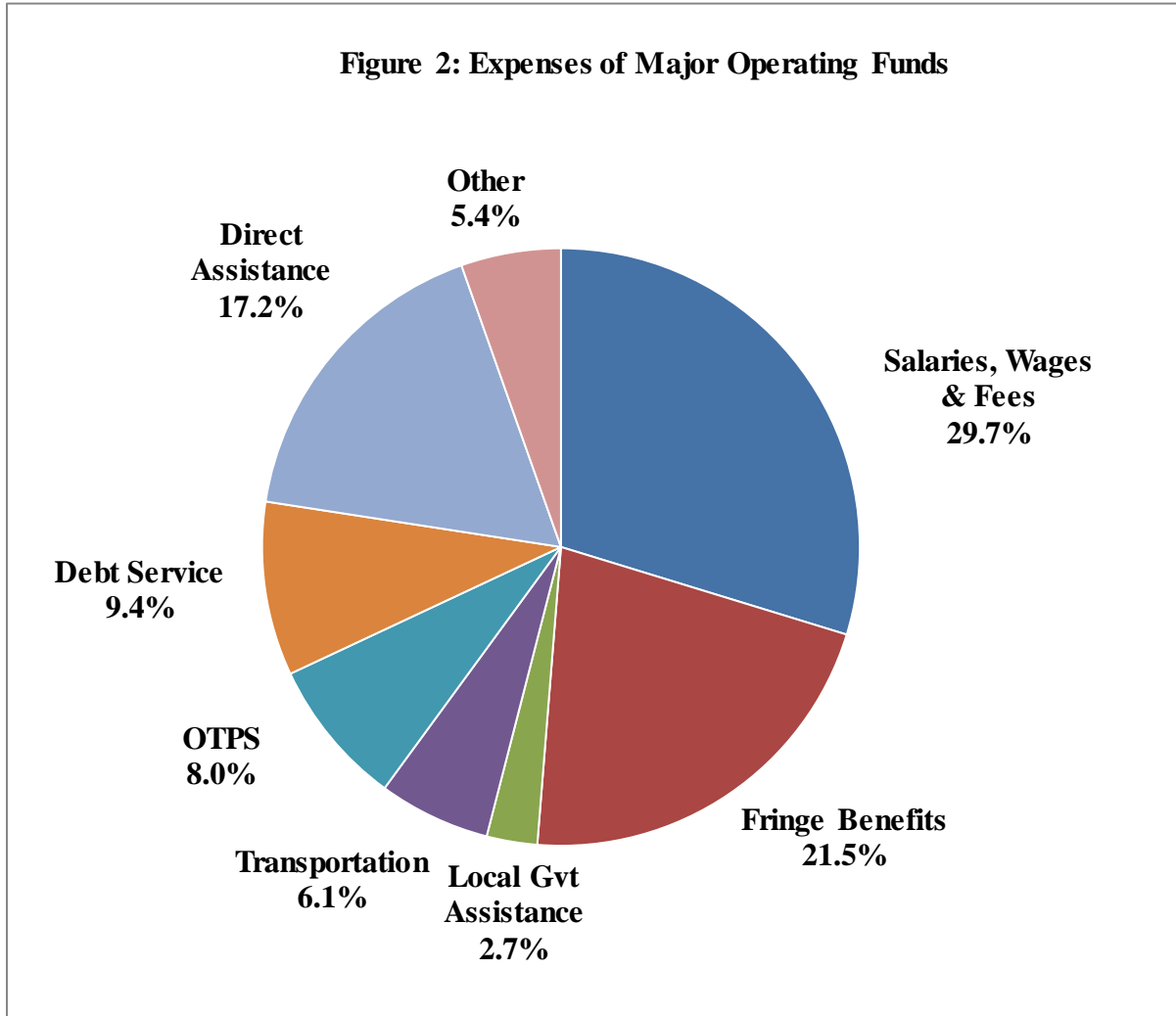
| <b>Fund</b>                                     | <b>2023 Proposed Budget</b> |
|---|-----------------------------|
| General Fund                                    | \$ 2,030,501,713            |
| Police Headquarters Fund                        | \$ 482,858,378              |
| Police District Fund                            | \$ 477,147,848              |
| Debt Service Fund                               | \$ 313,242,285              |
| Fire Prevention Fund                            | \$ 25,191,534               |
| <b>Total Major Operating Funds</b>              | <b>\$ 3,328,941,758</b>     |
| Sewer & Storm Water Resources District          | \$ 163,990,483              |
| <b>Total Major Operating Funds &amp; Sewers</b> | <b>\$ 3,492,932,241</b>     |

# MAJOR FUNDS EXPENSES AND REVENUES



## EXPENSES

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



**Note:** Excludes Interdepartmental/Interfund transfers and Sewer & Storm Water Resources District.

The largest expense of the five Major Operating Funds is Salaries, Wages & Fees which is \$989.8 million. This includes items such as base wages, overtime, and termination compensation.

Fringe Benefits costs, including Workers' Compensation, for the Major Funds in the 2023 Proposed Budget are \$716.7 million. The County estimates gross-pension cost attributable to the Major Operating Funds for 2023 to be 197.5 million including \$35 million to pay the remaining outstanding deferrals for the Police District Fund.

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## MAJOR FUNDS EXPENSES AND REVENUES

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The County expects Health Insurance costs for the Major Operating Funds to reach \$369.0 million in 2023, an increase of \$24 million or 6.9% from the 2022 Projection. These costs continue to place an enormous burden on the taxpayers of Nassau County as well as all municipalities throughout New York State. Direct Assistance costs account for 17.2% of the 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.

Debt Service cost will increase in 2023 by \$132 million or 73% over 2022 as expenses normalize after the 2021 debt restructuring. Expenses will be affected as interest rates have increased.

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

### **HEADCOUNT PROJECTIONS**

The 2023 Proposed Budget supports 7,413 full-time staff, an increase of 86 positions over the FY 2022 Approved Budget. The increase reflects the County Executive's commitment to support law enforcement and first responder agencies as they continue to address the impacts of criminal justice reforms and emerging trends.

As of September 8, 2022, there were 7,088 full time staff supporting the Major Operating Funds. The table on the following page contains Full-Time staffing levels for the 2023 Proposed Budget.

# MAJOR FUNDS EXPENSES AND REVENUES



**Figure 3: Full-Time Staffing 2023 - Major Operating Funds**

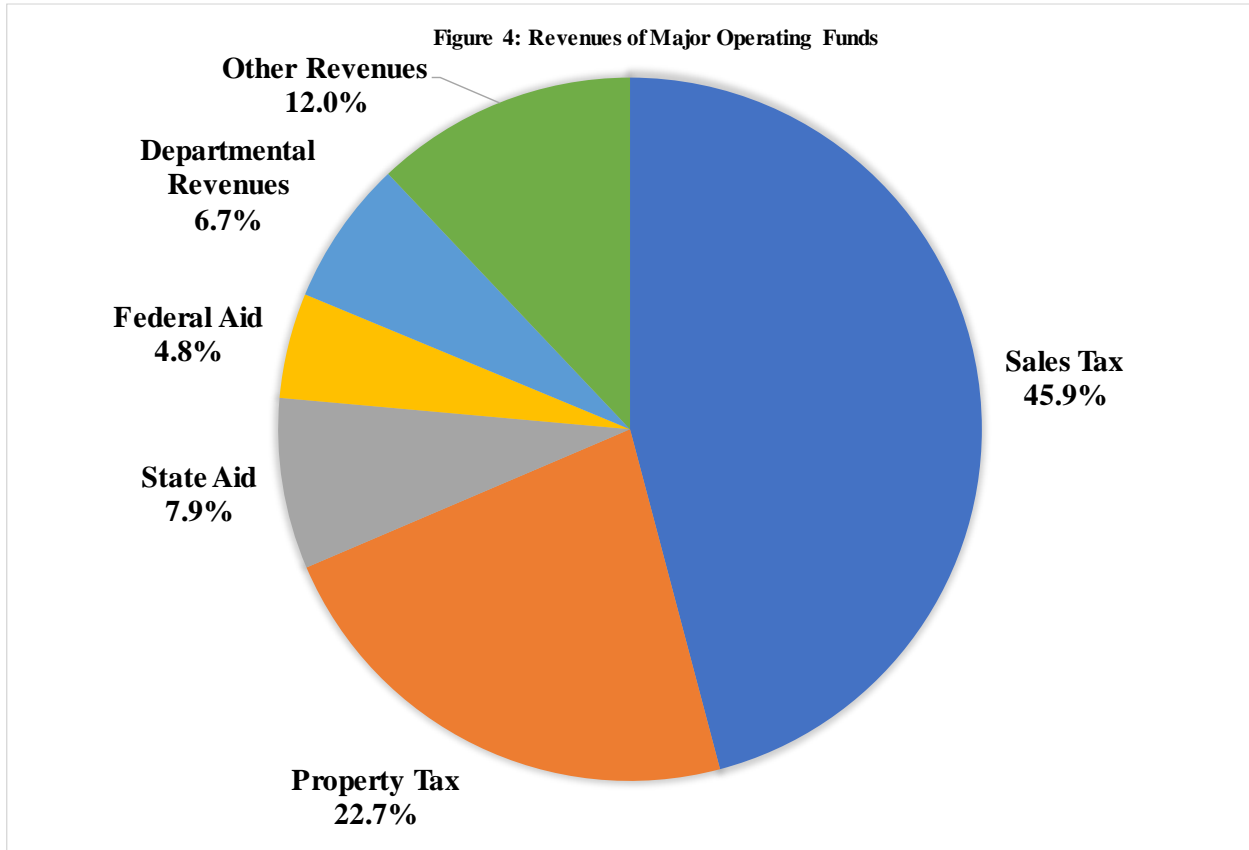
| Full Time Staffing 2023                          |                       |                         |               |
|--|-----------------------|-------------------------|---------------|
| DEPARTMENT TITLE                                 | 2022 NIFA<br>Approved | On Board HC<br>9/8/2022 | 2023 Proposed |
| AN - ASIAN AMERICAN AFFAIRS                      | 6                     | 3                       | 6             |
| AR - ASSESSMENT REVIEW COMMISSION                | 70                    | 63                      | 67            |
| AS - ASSESSMENT DEPARTMENT                       | 162                   | 139                     | 164           |
| AT - COUNTY ATTORNEY                             | 93                    | 85                      | 89            |
| BU - OFFICE OF MANAGEMENT AND BUDGET             | 28                    | 23                      | 27            |
| CA - OFFICE OF CONSUMER AFFAIRS                  | 26                    | 17                      | 26            |
| CC - NC SHERIFF/CORRECTIONAL CENTER              | 930                   | 862                     | 940           |
| CE - COUNTY EXECUTIVE                            | 13                    | 9                       | 11            |
| CF - OFFICE OF CONSTITUENT AFFAIRS               | 15                    | 10                      | 12            |
| CL - COUNTY CLERK                                | 90                    | 81                      | 90            |
| CO - COUNTY COMPTROLLER                          | 84                    | 73                      | 91            |
| CS - CIVIL SERVICE                               | 45                    | 44                      | 46            |
| CV - OFFICE OF CRIME VICTIMS ADVOCATE            | 7                     | 3                       | 4             |
| DA - DISTRICT ATTORNEY                           | 459                   | 396                     | 468           |
| EL - BOARD OF ELECTIONS                          | 160                   | 141                     | 160           |
| EM - EMERGENCY MANAGEMENT                        | 9                     | 7                       | 8             |
| FC - FIRE COMMISSION                             | 98                    | 91                      | 113           |
| HE - HEALTH DEPARTMENT                           | 181                   | 156                     | 181           |
| HI - HOUSING & INTERGOVERNMENTAL AFFAIRS         | 14                    | 15                      | 15            |
| HR - COMMISSION ON HUMAN RIGHTS                  | 6                     | 6                       | 6             |
| HS - DEPARTMENT OF HUMAN SERVICES                | 59                    | 50                      | 60            |
| IT - INFORMATION TECHNOLOGY                      | 117                   | 111                     | 118           |
| LE - COUNTY LEGISLATURE                          | 99                    | 91                      | 96            |
| LR - OFFICE OF LABOR RELATIONS                   | 6                     | 6                       | 6             |
| MA - OFFICE OF MINORITY AFFAIRS                  | 11                    | 10                      | 12            |
| ME - MEDICAL EXAMINER                            | 91                    | 88                      | 93            |
| PA - PUBLIC ADMINISTRATOR                        | 7                     | 5                       | 6             |
| PB - PROBATION                                   | 201                   | 185                     | 209           |
| PD - POLICE DEPARTMENT                           | 3,313                 | 3,251                   | 3,357         |
| PE - DEPARTMENT OF HUMAN RESOURCES               | 9                     | 7                       | 9             |
| PK - PARKS, RECREATION AND MUSEUMS               | 149                   | 137                     | 148           |
| PR - SHARED SERVICES (FORMERLY PURCHASING        | 12                    | 13                      | 14            |
| PW - PUBLIC WORKS DEPARTMENT                     | 405                   | 357                     | 417           |
| RM - RECORDS MANAGEMENT                          | 10                    | 7                       | 10            |
| SA - OFFICE OF HISPANIC AFFAIRS                  | 6                     | 3                       | 6             |
| SS - SOCIAL SERVICES                             | 555                   | 472                     | 559           |
| TR - COUNTY TREASURER                            | 27                    | 21                      | 27            |
| TV - TRAFFIC & PARKING VIOLATIONS AGENCY         | 45                    | 42                      | 45            |
| VS - VETERANS SERVICES AGENCY                    | 9                     | 8                       | 9             |
| <b>Sub Total</b>                                 | <b>7,627</b>          | <b>7,088</b>            | <b>7,725</b>  |
| *Anticipated additional non -allocated attrition | (300)                 |                         | (312)         |
| <b>Grand Total</b>                               | <b>7,327</b>          | <b>7,088</b>            | <b>7,413</b>  |
| Sewer and Storm Water Resources District         | 93                    | 73                      | 83            |
| <b>Grand Total</b>                               | <b>7,420</b>          | <b>7,161</b>            | <b>7,496</b>  |

# MAJOR FUNDS EXPENSES AND REVENUES



## REVENUES

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



Note: Excludes Interdepartmental/Interfund transfers and Sewer & Storm Water Resources District.

## SALES TAX

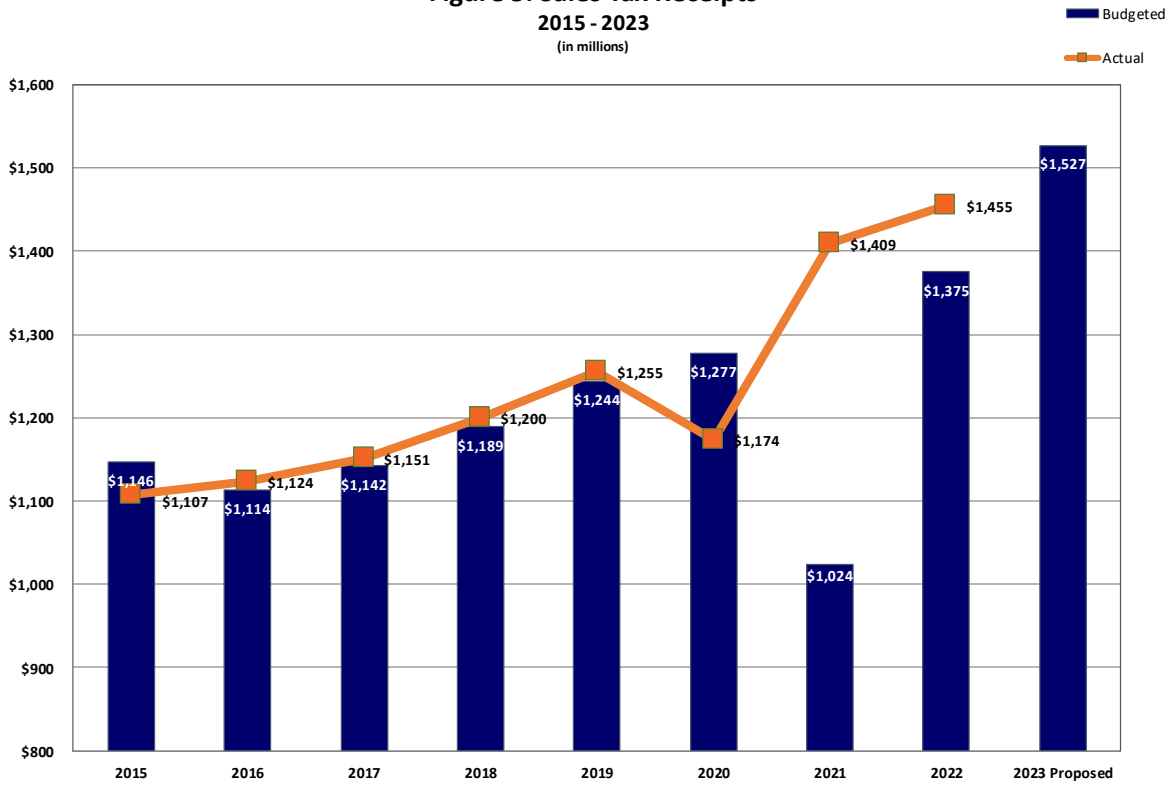
The Sales Tax rate for Nassau County is eight and five-eighths percent (8 5/8%). The tax rate consists of three components: four percent (4%), which is retained by the State; three-eighths percent (3/8%) is earmarked for the Metropolitan Transportation Authority; and four and one-quarter percent (4 1/4%),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

Sales Tax is the largest revenue source for the County, comprising 45.9% of the total Major Fund revenue in the 2023 Proposed Budget. Our forecast for FY2023 is \$1.527 billion, which equates to 1.8% annual growth from FY2022 Projection. This growth reflects the strong consumer spending and stable employment rates despite higher inflation.

# MAJOR FUNDS EXPENSES AND REVENUES



**Figure 5: Sales Tax Receipts**  
2015 - 2023  
(in millions)



Note: Inclusive of prior year deferrals

## PROPERTY TAX

Property Tax is the second largest revenue source for the County at 22.7% of Major Fund revenues in the 2023 Proposed Budget. The 2023 Proposed Budget for Property Tax in the Major Funds is \$755.3 million and remains unchanged compared to FY2022. This is the result of conservative budgeting and expense controls that has lessened the tax burden on Nassau County residents.

The Property Tax 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.

## State and Federal Aid

State and Federal Aid represents \$261.4 million and \$161.1 million respectively of the County’s revenues in the 2023 Proposed Budget, versus \$226.0 million and \$156.7 million respectively in the 2022 Projection. Health and Human Services entitlement programs account for the vast majority of these reimbursements along with \$103.4 million in State Operating Assistance Funds

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## MAJOR FUNDS EXPENSES AND REVENUES

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(STOA) which helps fund the NICE bus services. American Rescue Plan funding is not included in the budget and not included in the values shown above.

*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                                    | 2021 Actual          | 2022 NIFA Approved   | Mid-Year 2022 Projection | 2023 Proposed        |
| EXPENSE   | AA - SALARIES, WAGES & FEES                    | 865,285,626          | 934,890,738          | 929,826,500              | 989,881,833          |
|   | AB - FRINGE BENEFITS                           | 569,830,456          | 775,270,435          | 772,847,154              | 679,448,558          |
|   | AC - WORKERS COMPENSATION                      | 34,706,739           | 34,812,100           | 36,012,100               | 37,227,500           |
|   | BB - EQUIPMENT                                 | 2,691,817            | 5,949,420            | 6,446,131                | 6,860,531            |
|   | DD - GENERAL EXPENSES                          | 34,811,006           | 43,698,715           | 47,770,935               | 49,589,162           |
|   | DE - CONTRACTUAL SERVICES                      | 281,485,160          | 300,201,106          | 295,871,006              | 321,006,494          |
|   | DF - UTILITY COSTS                             | 32,365,681           | 36,040,854           | 36,484,985               | 38,464,094           |
|   | DG - VAR DIRECT EXPENSES                       | 5,350,000            | 5,250,000            | 5,300,000                | 5,350,000            |
|   | FF - INTEREST                                  | 68,635,330           | 91,421,096           | 91,421,096               | 97,249,332           |
|   | GA - LOCAL GOVT ASST PROGRAM                   | 85,645,416           | 84,755,653           | 88,576,036               | 91,130,190           |
|   | GG - PRINCIPAL                                 | 44,635,000           | 32,470,001           | 32,470,001               | 117,695,000          |
|   | HH - INTERFUND CHARGES                         | 22,961,653           | 23,031,962           | 23,031,962               | 21,612,152           |
|   | JA - CONTINGENCIES RESERVE                     | 994,366              | -                    | -                        | -                    |
|   | L2 - TRANS TO GRT FUND                         | 953,517              | -                    | -                        | -                    |
|   | L3 - TRANS TO LITIGATION FUND                  | 70,000,000           | -                    | -                        | -                    |
|   | L5 - TRANSFER TO BIF FUND                      | 20,000,000           | -                    | -                        | -                    |
|   | L6 - TRANSFER TO EBF FUND                      | 307,907              | -                    | -                        | -                    |
|   | L7 - TRANSFER TO COVID FUND                    | 798,427              | -                    | -                        | -                    |
|   | L8 - TRANSFER TO EXCESS SALES TAX FUND         | 362,162,703          | -                    | -                        | -                    |
|   | L9 - TRANSFER TO RESERVES                      | -                    | -                    | 50,000,000               | -                    |
|   | LB - TRANSFER TO GEN FUND                      | 22,527,632           | -                    | -                        | -                    |
|   | LF - TRANSFER TO RCF FUND                      | 30,000,000           | -                    | -                        | -                    |
|   | LH - TRANS TO PDH SUITS & DAMAGES              | 3,000,000            | -                    | -                        | -                    |
|   | MM - MASS TRANSPORTATION                       | 45,777,147           | 46,780,511           | 47,991,155               | 50,898,201           |
|   | NA - NCIFA EXPENDITURES                        | 2,000,000            | 2,330,000            | 2,330,000                | 2,075,000            |
|   | OO - OTHER EXPENSES                            | 122,460,742          | 182,004,858          | 182,004,805              | 249,243,735          |
|   | PP - EARLY INTERVENTION/SPECIAL EDUCATION      | 137,400,526          | 144,756,580          | 147,324,525              | 150,000,000          |
|   | SS - RECIPIENT GRANTS                          | 34,273,042           | 50,850,000           | 50,850,000               | 47,384,000           |
|   | TT - PURCHASED SERVICES                        | 64,801,651           | 70,485,373           | 70,485,373               | 71,561,026           |
|   | WW - EMERGENCY VENDOR PAYMENTS                 | 59,149,259           | 61,145,142           | 61,145,142               | 62,152,642           |
|   | XX - MEDICAID                                  | 205,211,761          | 236,533,590          | 214,419,624              | 240,112,308          |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>3,230,222,563</b> | <b>3,162,678,134</b> | <b>3,192,608,529</b>     | <b>3,328,941,758</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>197,051,349</b>   | <b>353,579,760</b>   | <b>353,579,760</b>       | <b>553,381,431</b>   |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>3,427,273,912</b> | <b>3,516,257,894</b> | <b>3,546,188,289</b>     | <b>3,882,323,189</b> |
| REVENUE   | OA - CAPITAL PROCEEDS                          | (129,662)            | -                    | -                        | -                    |
|   | AA - OPENING FUND BALANCE                      | 324,261,550          | -                    | -                        | -                    |
|   | BA - INT PENALTY ON TAX                        | 35,051,995           | 34,825,000           | 35,099,611               | 34,812,500           |
|   | BC - PERMITS & LICENSES                        | 18,548,451           | 18,378,065           | 17,523,565               | 18,431,995           |
|   | BD - FINES & FORFEITS                          | 72,312,753           | 106,482,491          | 89,980,781               | 106,119,500          |
|   | BE - INVEST INCOME                             | 1,773,242            | 2,315,000            | 2,321,245                | 6,140,000            |
|   | BF - RENTS & RECOVERIES                        | 34,941,551           | 41,360,319           | 37,665,876               | 33,870,994           |
|   | BG - REVENUE OFFSET TO EXPENSE                 | 18,454,118           | 20,518,091           | 20,518,116               | 20,513,341           |
|   | BH - DEPT REVENUES                             | 242,330,967          | 245,309,587          | 234,943,003              | 222,130,278          |
|   | BO - PAYMENT IN LIEU OF TAXES                  | 53,643,163           | 55,166,758           | 55,300,585               | 53,384,492           |
|   | BQ - CAPITAL RESOURCES FOR DEBT                | 63,707,143           | 1,500,000            | 1,500,000                | 1,080,000            |
|   | BS - OTB PROFITS                               | 20,750,000           | 20,000,000           | 20,000,000               | 20,000,000           |
|   | BW - INTERFUND REVENUE                         | 71,628,479           | 74,899,003           | 74,905,897               | 75,869,427           |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES   | 135,143,469          | 156,785,018          | 155,474,076              | 161,148,011          |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES     | 234,179,212          | 225,053,004          | 225,987,936              | 261,450,869          |
|   | TA - SALES TAX COUNTYWIDE                      | 1,319,237,642        | 1,280,179,167        | 1,359,976,968            | 1,390,426,754        |
|   | TB - SALES TAX PART COUNTY                     | 89,982,192           | 94,820,833           | 94,820,886               | 136,865,874          |
|   | TL - PROPERTY TAX                              | 802,536,222          | 755,263,137          | 755,261,219              | 755,263,137          |
|   | TO - OTB 5% TAX                                | 1,628,770            | 1,710,000            | 1,710,000                | 1,639,500            |
|   | TX - SPECIAL TAXES                             | 30,068,621           | 28,112,663           | 29,501,700               | 29,795,085           |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>3,570,049,877</b> | <b>3,162,678,136</b> | <b>3,212,491,463</b>     | <b>3,328,941,757</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>223,948,246</b>   | <b>353,579,758</b>   | <b>353,579,758</b>       | <b>553,381,432</b>   |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>3,793,998,123</b> | <b>3,516,257,894</b> | <b>3,566,071,221</b>     | <b>3,882,323,189</b> |

# FUND SUMMARY



| MAJOR FUNDS INCLUDING SEWER RESOURCES DISTRICT        |  |                      |                      |                          |                      |
|---|--|----------------------|----------------------|--------------------------|----------------------|
| E/R   | Object Name                                    | 2021 Actual          | 2022 NIFA Approved   | Mid-Year 2022 Projection | 2023 Proposed        |
| EXPENSE   | AA - SALARIES, WAGES & FEES                    | 873,369,657          | 943,150,455          | 938,039,563              | 998,307,326          |
|   | AB - FRINGE BENEFITS                           | 577,153,889          | 787,460,050          | 783,837,030              | 686,987,921          |
|   | AC - WORKERS COMPENSATION                      | 34,706,739           | 34,812,100           | 36,012,100               | 37,227,500           |
|   | BB - EQUIPMENT                                 | 2,691,817            | 5,959,420            | 6,456,131                | 6,870,531            |
|   | DD - GENERAL EXPENSES                          | 35,008,869           | 44,989,625           | 49,641,845               | 51,313,992           |
|   | DE - CONTRACTUAL SERVICES                      | 348,181,930          | 373,504,756          | 369,174,656              | 396,059,343          |
|   | DF - UTILITY COSTS                             | 39,286,474           | 44,455,579           | 44,899,710               | 47,484,887           |
|   | DG - VAR DIRECT EXPENSES                       | 5,350,000            | 5,250,000            | 5,300,000                | 5,350,000            |
|   | FF - INTEREST                                  | 69,483,378           | 94,978,483           | 94,978,483               | 104,776,215          |
|   | GA - LOCAL GOVT ASST PROGRAM                   | 85,645,416           | 84,755,653           | 88,576,036               | 91,130,190           |
|   | GG - PRINCIPAL                                 | 53,332,736           | 42,912,614           | 42,912,614               | 128,345,151          |
|   | HH - INTERFUND CHARGES                         | 57,161,176           | 63,089,847           | 63,089,847               | 65,293,774           |
|   | JA - CONTINGENCIES RESERVE                     | 994,366              | -                    | -                        | -                    |
|   | L2 - TRANS TO GRT FUND                         | 953,517              | -                    | -                        | -                    |
|   | L3 - TRANS TO LITIGATION FUND                  | 70,000,000           | -                    | -                        | -                    |
|   | L5 - TRANSFER TO BIF FUND                      | 20,000,000           | -                    | -                        | -                    |
|   | L6 - TRANSFER TO EBF FUND                      | 307,907              | -                    | -                        | -                    |
|   | L7 - TRANSFER TO COVID FUND                    | 798,427              | -                    | -                        | -                    |
|   | L8 - TRANSFER TO EXCESS SALES TAX FUND         | 362,162,703          | -                    | -                        | -                    |
|   | L9 - TRANSFER TO RESERVES                      | -                    | -                    | 50,000,000               | -                    |
|   | LB - TRANSFER TO GEN FUND                      | 22,527,632           | -                    | -                        | -                    |
|   | LF - TRANSFER TO RCF FUND                      | 30,000,000           | -                    | -                        | -                    |
|   | LH - TRANS TO PDH SUITS & DAMAGES              | 3,000,000            | -                    | -                        | -                    |
|   | MM - MASS TRANSPORTATION                       | 45,777,147           | 46,780,511           | 47,991,155               | 50,898,201           |
|   | NA - NCIFA EXPENDITURES                        | 2,000,000            | 2,330,000            | 2,330,000                | 2,075,000            |
|   | OO - OTHER EXPENSES                            | 122,461,142          | 187,363,358          | 187,363,305              | 249,602,235          |
|   | PP - EARLY INTERVENTION/SPECIAL EDUCATION      | 137,400,526          | 144,756,580          | 147,324,525              | 150,000,000          |
|   | SS - RECIPIENT GRANTS                          | 34,273,042           | 50,850,000           | 50,850,000               | 47,384,000           |
|   | TT - PURCHASED SERVICES                        | 64,801,651           | 70,485,373           | 70,485,373               | 71,561,026           |
|   | WW - EMERGENCY VENDOR PAYMENTS                 | 59,149,259           | 61,145,142           | 61,145,142               | 62,152,642           |
|   | XX - MEDICAID                                  | 205,211,761          | 236,533,590          | 214,419,624              | 240,112,308          |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>3,363,191,161</b> | <b>3,325,563,136</b> | <b>3,354,827,138</b>     | <b>3,492,932,241</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>197,051,349</b>   | <b>353,579,760</b>   | <b>353,579,760</b>       | <b>553,381,431</b>   |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>3,560,242,509</b> | <b>3,679,142,896</b> | <b>3,708,406,898</b>     | <b>4,046,313,672</b> |
| REVENUE   | OA - CAPITAL PROCEEDS                          | (129,662)            | -                    | -                        | -                    |
|   | AA - OPENING FUND BALANCE                      | 358,692,696          | 12,922,402           | 12,236,191               | 13,935,459           |
|   | BA - INT PENALTY ON TAX                        | 35,051,995           | 34,825,000           | 35,099,611               | 34,812,500           |
|   | BC - PERMITS & LICENSES                        | 19,635,950           | 19,128,065           | 18,273,565               | 19,181,995           |
|   | BD - FINES & FORFEITS                          | 72,312,753           | 106,482,491          | 89,980,781               | 106,119,500          |
|   | BE - INVEST INCOME                             | 1,902,438            | 2,395,000            | 2,401,245                | 6,245,000            |
|   | BF - RENTS & RECOVERIES                        | 39,508,123           | 44,360,145           | 40,665,702               | 36,870,994           |
|   | BG - REVENUE OFFSET TO EXPENSE                 | 18,454,118           | 20,518,091           | 20,518,116               | 20,513,341           |
|   | BH - DEPT REVENUES                             | 243,790,736          | 246,562,587          | 236,196,003              | 223,383,278          |
|   | BO - PAYMENT IN LIEU OF TAXES                  | 53,643,163           | 55,166,758           | 55,300,585               | 53,384,492           |
|   | BQ - CAPITAL RESOURCES FOR DEBT                | 63,707,143           | 1,500,000            | 1,500,000                | 1,080,000            |
|   | BS - OTB PROFITS                               | 20,750,000           | 20,000,000           | 20,000,000               | 20,000,000           |
|   | BW - INTERFUND REVENUE                         | 71,628,479           | 74,899,003           | 74,905,897               | 75,869,427           |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES   | 136,042,966          | 156,785,018          | 155,493,714              | 161,148,011          |
|   | IF - INTERFUND TRANSFERS                       | 172,230,630          | 144,879,774          | 144,879,774              | 144,947,024          |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES     | 234,179,212          | 225,053,004          | 225,988,116              | 261,450,869          |
|   | TA - SALES TAX COUNTYWIDE                      | 1,319,237,642        | 1,280,179,167        | 1,359,976,968            | 1,390,426,754        |
|   | TB - SALES TAX PART COUNTY                     | 89,982,192           | 94,820,833           | 94,820,886               | 136,865,874          |
|   | TL - PROPERTY TAX                              | 802,536,222          | 755,263,137          | 755,261,219              | 755,263,137          |
|   | TO - OTB 5% TAX                                | 1,628,770            | 1,710,000            | 1,710,000                | 1,639,500            |
|   | TX - SPECIAL TAXES                             | 30,068,621           | 28,112,663           | 29,501,700               | 29,795,085           |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>3,784,854,187</b> | <b>3,325,563,138</b> | <b>3,374,710,072</b>     | <b>3,492,932,240</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>197,059,615</b>   | <b>353,579,758</b>   | <b>353,579,758</b>       | <b>553,381,432</b>   |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>3,981,913,802</b> | <b>3,679,142,896</b> | <b>3,728,289,830</b>     | <b>4,046,313,672</b> |

# FUND SUMMARY



| GENERAL FUND  |  |                      |                      |                          |                      |
|---|--|----------------------|----------------------|--------------------------|----------------------|
| E/R   | Object Name                                    | 2021 Actual          | 2022 NIFA Approved   | Mid-Year 2022 Projection | 2023 Proposed        |
| EXPENSE   | AA - SALARIES, WAGES & FEES                    | 390,188,479          | 435,858,271          | 428,522,934              | 454,626,992          |
|   | AB - FRINGE BENEFITS                           | 267,361,501          | 403,821,436          | 390,246,443              | 295,715,748          |
|   | AC - WORKERS COMPENSATION                      | 18,142,145           | 19,312,100           | 19,312,100               | 19,427,500           |
|   | BB - EQUIPMENT                                 | 1,667,678            | 2,519,753            | 3,016,464                | 2,781,335            |
|   | DD - GENERAL EXPENSES                          | 26,042,598           | 32,827,946           | 35,225,165               | 36,805,134           |
|   | DE - CONTRACTUAL SERVICES                      | 264,379,572          | 277,384,234          | 274,054,134              | 293,091,102          |
|   | DF - UTILITY COSTS                             | 29,122,675           | 31,421,003           | 31,865,134               | 34,832,600           |
|   | DG - VAR DIRECT EXPENSES                       | 5,350,000            | 5,250,000            | 5,300,000                | 5,350,000            |
|   | GA - LOCAL GOVT ASST PROGRAM                   | 85,645,416           | 84,755,653           | 88,576,036               | 91,130,190           |
|   | HH - INTERFUND CHARGES                         | 22,961,653           | 23,031,962           | 23,031,962               | 21,612,152           |
|   | JA - CONTINGENCIES RESERVE                     | 994,366              | -                    | -                        | -                    |
|   | L2 - TRANS TO GRT FUND                         | 953,517              | -                    | -                        | -                    |
|   | L3 - TRANS TO LITIGATION FUND                  | 70,000,000           | -                    | -                        | -                    |
|   | L5 - TRANSFER TO BIF FUND                      | 20,000,000           | -                    | -                        | -                    |
|   | L6 - TRANSFER TO EBF FUND                      | 307,907              | -                    | -                        | -                    |
|   | L7 - TRANSFER TO COVID FUND                    | 798,427              | -                    | -                        | -                    |
|   | L8 - TRANSFER TO EXCESS SALES TAX FUND         | 362,162,703          | -                    | -                        | -                    |
|   | L9 - TRANSFER TO RESERVES                      | -                    | -                    | 50,000,000               | -                    |
|   | LF - TRANSFER TO RCF FUND                      | 30,000,000           | -                    | -                        | -                    |
|   | LH - TRANS TO PDH SUITS & DAMAGES              | 3,000,000            | -                    | -                        | -                    |
|   | MM - MASS TRANSPORTATION                       | 45,777,147           | 46,780,511           | 47,991,155               | 50,898,201           |
|   | NA - NCIFA EXPENDITURES                        | 2,000,000            | 2,330,000            | 2,330,000                | 2,075,000            |
|   | OO - OTHER EXPENSES                            | 86,985,672           | 124,645,006          | 124,644,953              | 150,945,782          |
|   | PP - EARLY INTERVENTION/SPECIAL EDUCATION      | 137,400,526          | 144,756,580          | 147,324,525              | 150,000,000          |
|   | SS - RECIPIENT GRANTS                          | 34,273,042           | 50,850,000           | 50,850,000               | 47,384,000           |
|   | TT - PURCHASED SERVICES                        | 64,801,651           | 70,485,373           | 70,485,373               | 71,561,026           |
|   | WW - EMERGENCY VENDOR PAYMENTS                 | 59,149,259           | 61,145,142           | 61,145,142               | 62,152,642           |
|   | XX - MEDICAID                                  | 205,211,761          | 236,533,590          | 214,419,624              | 240,112,308          |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>2,234,677,694</b> | <b>2,053,708,560</b> | <b>2,068,341,144</b>     | <b>2,030,501,713</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>130,999,155</b>   | <b>286,215,672</b>   | <b>286,215,672</b>       | <b>469,192,675</b>   |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>2,365,676,849</b> | <b>2,339,924,232</b> | <b>2,354,556,816</b>     | <b>2,499,694,388</b> |
| REVENUE   | AA - OPENING FUND BALANCE                      | 214,066,599          | -                    | -                        | -                    |
|   | BA - INT PENALTY ON TAX                        | 35,051,995           | 34,825,000           | 35,099,611               | 34,812,500           |
|   | BC - PERMITS & LICENSES                        | 13,208,306           | 12,620,301           | 12,390,801               | 12,820,801           |
|   | BD - FINES & FORFEITS                          | 48,107,790           | 81,546,500           | 66,444,790               | 81,129,500           |
|   | BE - INVEST INCOME                             | 1,737,773            | 2,270,000            | 2,270,001                | 6,075,000            |
|   | BF - RENTS & RECOVERIES                        | 32,549,149           | 41,294,179           | 37,744,054               | 33,822,994           |
|   | BG - REVENUE OFFSET TO EXPENSE                 | 17,342,403           | 19,404,000           | 19,404,025               | 19,404,000           |
|   | BH - DEPT REVENUES                             | 212,621,179          | 210,790,191          | 202,324,207              | 188,690,453          |
|   | BO - PAYMENT IN LIEU OF TAXES                  | 27,542,527           | 29,066,122           | 29,199,949               | 27,283,836           |
|   | BQ - CAPITAL RESOURCES FOR DEBT                | 56,237,576           | -                    | -                        | -                    |
|   | BS - OTB PROFITS                               | 20,750,000           | 20,000,000           | 20,000,000               | 20,000,000           |
|   | BW - INTERFUND REVENUE                         | 33,469,919           | 31,539,672           | 31,546,566               | 30,351,362           |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES   | 126,997,578          | 155,936,614          | 154,598,535              | 160,299,607          |
|   | IF - INTERFUND TRANSFERS                       | 23,888,630           | -                    | -                        | -                    |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES     | 233,172,729          | 223,837,868          | 224,827,600              | 260,076,300          |
|   | TA - SALES TAX COUNTYWIDE                      | 1,319,237,642        | 1,280,179,167        | 1,359,976,968            | 1,390,426,754        |
|   | TB - SALES TAX PART COUNTY                     | 89,982,192           | 94,820,833           | 94,820,886               | 136,865,874          |
|   | TL - PROPERTY TAX                              | 19,465,902           | 2,000,000            | 2,000,495                | 2,000,000            |
|   | TO - OTB 5% TAX                                | 1,628,770            | 1,710,000            | 1,710,000                | 1,639,500            |
|   | TX - SPECIAL TAXES                             | 4,717,248            | 4,375,000            | 5,764,037                | 6,210,000            |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>2,531,775,906</b> | <b>2,246,215,447</b> | <b>2,300,122,524</b>     | <b>2,411,908,481</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>85,352,962</b>    | <b>93,708,785</b>    | <b>93,708,785</b>        | <b>87,785,907</b>    |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>2,617,128,869</b> | <b>2,339,924,232</b> | <b>2,393,831,309</b>     | <b>2,499,694,388</b> |

# FUND SUMMARY



| DEBT SERVICE FUND    |  |                    |                    |                          |                    |
|----------------------|--|--------------------|--------------------|--------------------------|--------------------|
| E/R                  | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
| EXPENSE              | FF - INTEREST                                | 68,635,330         | 91,421,096         | 91,421,096               | 97,249,332         |
|                      | GG - PRINCIPAL                               | 44,635,000         | 32,470,001         | 32,470,001               | 117,695,000        |
|                      | OO - OTHER EXPENSES                          | 35,475,071         | 57,359,852         | 57,359,852               | 98,297,953         |
| <b>Expense Total</b> |  | <b>148,745,401</b> | <b>181,250,949</b> | <b>181,250,949</b>       | <b>313,242,285</b> |
| REVENUE              | OA - CAPITAL PROCEEDS                        | (129,662)          | -                  | -                        | -                  |
|                      | BG - REVENUE OFFSET TO EXPENSE               | 1,111,716          | 1,114,091          | 1,114,091                | 1,109,341          |
|                      | BQ - CAPITAL RESOURCES FOR DEBT              | 7,469,567          | 1,500,000          | 1,500,000                | 1,080,000          |
|                      | BV - DEBT SERVICE CHARGEBACK REVENUE         | 99,384,407         | 134,193,787        | 134,193,787              | 264,291,706        |
|                      | BW - INTERFUND REVENUE                       | 37,907,261         | 43,359,331         | 43,359,331               | 45,518,065         |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 2,536,758          | 773,404            | 773,404                  | 773,404            |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 465,354            | 310,336            | 310,336                  | 469,769            |
| <b>Revenue Total</b> |  | <b>148,745,401</b> | <b>181,250,949</b> | <b>181,250,949</b>       | <b>313,242,285</b> |

# FUND SUMMARY



| FIRE COMMISSION FUND                                  |  |                   |                    |                          |                   |
|---|--|-------------------|--------------------|--------------------------|-------------------|
| E/R   | Object Name                                    | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
| EXPENSE   | AA - SALARIES, WAGES & FEES                    | 10,315,779        | 11,873,985         | 11,294,990               | 12,501,361        |
|   | AB - FRINGE BENEFITS                           | 5,966,719         | 9,268,921          | 9,076,622                | 7,285,820         |
|   | BB - EQUIPMENT                                 | 71,157            | 132,107            | 132,107                  | 132,107           |
|   | DD - GENERAL EXPENSES                          | 94,915            | 253,762            | 253,762                  | 253,762           |
|   | DE - CONTRACTUAL SERVICES                      | 4,763,748         | 4,887,378          | 4,887,378                | 5,018,484         |
|   | HD - DEBT SERVICE CHARGEBACKS                  | 195,014           | 380,265            | 380,265                  | 932,588           |
|   | LB - TRANSFER TO GEN FUND                      | 1,722,464         | -                  | -                        | -                 |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>23,129,796</b> | <b>26,796,418</b>  | <b>26,025,124</b>        | <b>26,124,122</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>3,310,892</b>  | <b>3,218,045</b>   | <b>3,218,045</b>         | <b>3,838,045</b>  |
| <b>ExpenseS Including Interdepartmental Transfers</b> |  | <b>26,440,688</b> | <b>30,014,463</b>  | <b>29,243,169</b>        | <b>29,962,167</b> |
| REVENUE   | BE - INVEST INCOME                             | 1,863             | -                  | 1,244                    | -                 |
|   | BF - RENTS & RECOVERIES                        | 42,953            | -                  | 90                       | -                 |
|   | BH - DEPT REVENUES                             | 6,767,545         | 7,200,600          | 6,800,000                | 6,800,000         |
|   | BO - PAYMENT IN LIEU OF TAXES                  | 404,691           | 404,691            | 404,691                  | 404,691           |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES     | 104,517           | 154,800            | 100,000                  | 154,800           |
|   | TL - PROPERTY TAX                              | 19,119,119        | 22,254,372         | 22,251,941               | 202,676           |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>26,440,688</b> | <b>30,014,463</b>  | <b>29,557,966</b>        | <b>7,562,167</b>  |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>-</b>          | <b>-</b>           | <b>-</b>                 | <b>22,400,000</b> |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>26,440,688</b> | <b>30,014,463</b>  | <b>29,557,966</b>        | <b>29,962,167</b> |

# FUND SUMMARY



| POLICE HEADQUARTERS FUND                              |  |                    |                    |                          |                    |
|---|--|--------------------|--------------------|--------------------------|--------------------|
| E/R   | Object Name                                    | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
| EXPENSE   | AA - SALARIES, WAGES & FEES                    | 233,622,446        | 242,126,539        | 247,488,554              | 264,226,083        |
|   | AB - FRINGE BENEFITS                           | 157,774,185        | 213,173,194        | 214,159,614              | 178,716,176        |
|   | AC - WORKERS COMPENSATION                      | 6,393,408          | 6,300,000          | 6,300,000                | 6,900,000          |
|   | BB - EQUIPMENT                                 | 905,591            | 2,474,122          | 2,474,122                | 2,967,173          |
|   | DD - GENERAL EXPENSES                          | 3,899,449          | 6,211,078          | 7,036,079                | 6,888,981          |
|   | DE - CONTRACTUAL SERVICES                      | 11,884,428         | 16,597,494         | 15,597,494               | 21,230,558         |
|   | DF - UTILITY COSTS                             | 1,657,847          | 2,739,100          | 2,739,100                | 1,929,407          |
|   | LB - TRANSFER TO GEN FUND                      | 20,805,168         | -                  | -                        | -                  |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>436,942,523</b> | <b>489,621,527</b> | <b>495,794,964</b>       | <b>482,858,378</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>37,750,159</b>  | <b>40,456,511</b>  | <b>40,456,511</b>        | <b>53,538,585</b>  |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>474,692,682</b> | <b>530,078,038</b> | <b>536,251,475</b>       | <b>536,396,963</b> |
| REVENUE   | BC - PERMITS & LICENSES                        | 1,233,770          | 1,132,764          | 1,132,764                | 1,132,764          |
|   | BD - FINES & FORFEITS                          | 23,394,538         | 23,450,991         | 22,050,991               | 23,500,000         |
|   | BE - INVEST INCOME                             | 9,691              | 15,000             | 15,000                   | 15,000             |
|   | BF - RENTS & RECOVERIES                        | 937,225            | 66,140             | 112,739                  | 48,000             |
|   | BH - DEPT REVENUES                             | 20,437,273         | 25,021,678         | 23,521,678               | 24,342,707         |
|   | BO - PAYMENT IN LIEU OF TAXES                  | 8,937,883          | 8,937,883          | 8,937,883                | 8,937,883          |
|   | BW - INTERFUND REVENUE                         | 216,071            | -                  | -                        | -                  |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES   | 4,051,085          | 75,000             | 100,864                  | 75,000             |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES     | 436,613            | 750,000            | 750,000                  | 750,000            |
|   | TL - PROPERTY TAX                              | 374,654,779        | 321,213,733        | 321,213,733              | 275,106,705        |
|   | TX - SPECIAL TAXES                             | 25,351,372         | 23,737,663         | 23,737,663               | 23,585,085         |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>462,660,300</b> | <b>404,400,852</b> | <b>401,573,315</b>       | <b>357,493,144</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>12,032,382</b>  | <b>125,677,186</b> | <b>125,677,186</b>       | <b>178,903,819</b> |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>474,692,682</b> | <b>530,078,038</b> | <b>527,250,501</b>       | <b>536,396,963</b> |

# FUND SUMMARY



| POLICE DISTRICT FUND                                  |  |                    |                    |                          |                    |
|---|--|--------------------|--------------------|--------------------------|--------------------|
| E/R   | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
| EXPENSE   | AA - SALARIES, WAGES & FEES                  | 231,158,922        | 245,031,943        | 242,520,021              | 258,527,396        |
|   | AB - FRINGE BENEFITS                         | 138,728,050        | 149,006,884        | 159,364,474              | 197,730,814        |
|   | AC - WORKERS COMPENSATION                    | 10,171,185         | 9,200,000          | 10,400,000               | 10,900,000         |
|   | BB - EQUIPMENT                               | 47,391             | 823,438            | 823,438                  | 979,916            |
|   | DD - GENERAL EXPENSES                        | 4,774,044          | 4,405,929          | 5,255,929                | 5,641,285          |
|   | DE - CONTRACTUAL SERVICES                    | 457,412            | 1,332,000          | 1,332,000                | 1,666,350          |
|   | DF - UTILITY COSTS                           | 1,585,159          | 1,880,751          | 1,880,751                | 1,702,087          |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>386,922,163</b> | <b>411,680,945</b> | <b>421,576,613</b>       | <b>477,147,848</b> |
|   | <b>Interdepartmental Transfers</b>           | <b>24,796,129</b>  | <b>23,309,267</b>  | <b>23,309,267</b>        | <b>25,879,538</b>  |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>411,718,292</b> | <b>434,990,212</b> | <b>444,885,880</b>       | <b>503,027,386</b> |
| REVENUE   | AA - OPENING FUND BALANCE                    | 110,194,951        | -                  | -                        | -                  |
|   | BC - PERMITS & LICENSES                      | 4,106,375          | 4,625,000          | 4,000,000                | 4,478,430          |
|   | BD - FINES & FORFEITS                        | 810,425            | 1,485,000          | 1,485,000                | 1,490,000          |
|   | BE - INVEST INCOME                           | 23,915             | 30,000             | 35,000                   | 50,000             |
|   | BF - RENTS & RECOVERIES                      | 1,412,224          | -                  | (191,007)                | -                  |
|   | BH - DEPT REVENUES                           | 2,504,970          | 2,297,118          | 2,297,118                | 2,297,118          |
|   | BO - PAYMENT IN LIEU OF TAXES                | 16,758,062         | 16,758,062         | 16,758,062               | 16,758,082         |
|   | BW - INTERFUND REVENUE                       | 35,228             | -                  | -                        | -                  |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 1,558,048          | -                  | 1,273                    | -                  |
|   | TL - PROPERTY TAX                            | 389,296,421        | 409,795,032        | 409,795,050              | 477,953,756        |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>526,700,619</b> | <b>434,990,212</b> | <b>434,180,496</b>       | <b>503,027,386</b> |
|   | <b>Interdepartmental Transfers</b>           | <b>289,864</b>     | <b>-</b>           | <b>-</b>                 | <b>-</b>           |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>526,990,483</b> | <b>434,990,212</b> | <b>434,180,496</b>       | <b>503,027,386</b> |

# FUND SUMMARY



| <b>SEWER AND STORMWATER RESOURCES DISTRICT FUND</b> |  |                    |                           |                                 |                      |
|---|--|--------------------|---------------------------|---------------------------------|----------------------|
| <b>E/R</b>  | <b>Object Name</b>                           | <b>2021 Actual</b> | <b>2022 NIFA Approved</b> | <b>Mid-Year 2022 Projection</b> | <b>2023 Proposed</b> |
| EXPENSE   | AA - SALARIES, WAGES & FEES                  | 8,084,031          | 8,259,717                 | 8,213,063                       | 8,425,493            |
|   | AB - FRINGE BENEFITS                         | 7,323,433          | 12,189,615                | 10,989,876                      | 7,539,363            |
|   | BB - EQUIPMENT                               | -                  | 10,000                    | 10,000                          | 10,000               |
|   | DD - GENERAL EXPENSES                        | 197,862            | 1,290,910                 | 1,870,910                       | 1,724,830            |
|   | DE - CONTRACTUAL SERVICES                    | 66,696,771         | 73,303,650                | 73,303,650                      | 75,052,848           |
|   | DF - UTILITY COSTS                           | 6,920,793          | 8,414,725                 | 8,414,725                       | 9,020,793            |
|   | FF - INTEREST                                | 848,048            | 3,557,387                 | 3,557,387                       | 7,526,883            |
|   | GG - PRINCIPAL                               | 8,697,736          | 10,442,613                | 10,442,613                      | 10,650,151           |
|   | HH - INTERFUND CHARGES                       | 34,199,523         | 40,057,885                | 40,057,885                      | 43,681,622           |
|   | OO - OTHER EXPENSES                          | 400                | 5,358,500                 | 5,358,500                       | 358,500              |
| <b>Expense Total</b>                                |  | <b>132,968,598</b> | <b>162,885,002</b>        | <b>162,218,609</b>              | <b>163,990,483</b>   |
| REVENUE   | AA - OPENING FUND BALANCE                    | 34,431,146         | 12,922,402                | 12,236,191                      | 13,935,459           |
|   | BC - PERMITS & LICENSES                      | 1,087,499          | 750,000                   | 750,000                         | 750,000              |
|   | BE - INVEST INCOME                           | 129,196            | 80,000                    | 80,000                          | 105,000              |
|   | BF - RENTS & RECOVERIES                      | 4,566,572          | 2,999,826                 | 2,999,826                       | 3,000,000            |
|   | BH - DEPT REVENUES                           | 1,459,769          | 1,253,000                 | 1,253,000                       | 1,253,000            |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 899,497            | -                         | 19,638                          | -                    |
|   | IF - INTERFUND TRANSFERS                     | 145,342,000        | 144,879,774               | 144,879,774                     | 144,947,024          |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | -                  | -                         | 180                             | -                    |
| <b>Revenues Total</b>                               |  | <b>187,915,680</b> | <b>162,885,002</b>        | <b>162,218,609</b>              | <b>163,990,483</b>   |

**DESCRIPTION OF  
EXPENSE & REVENUE 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**

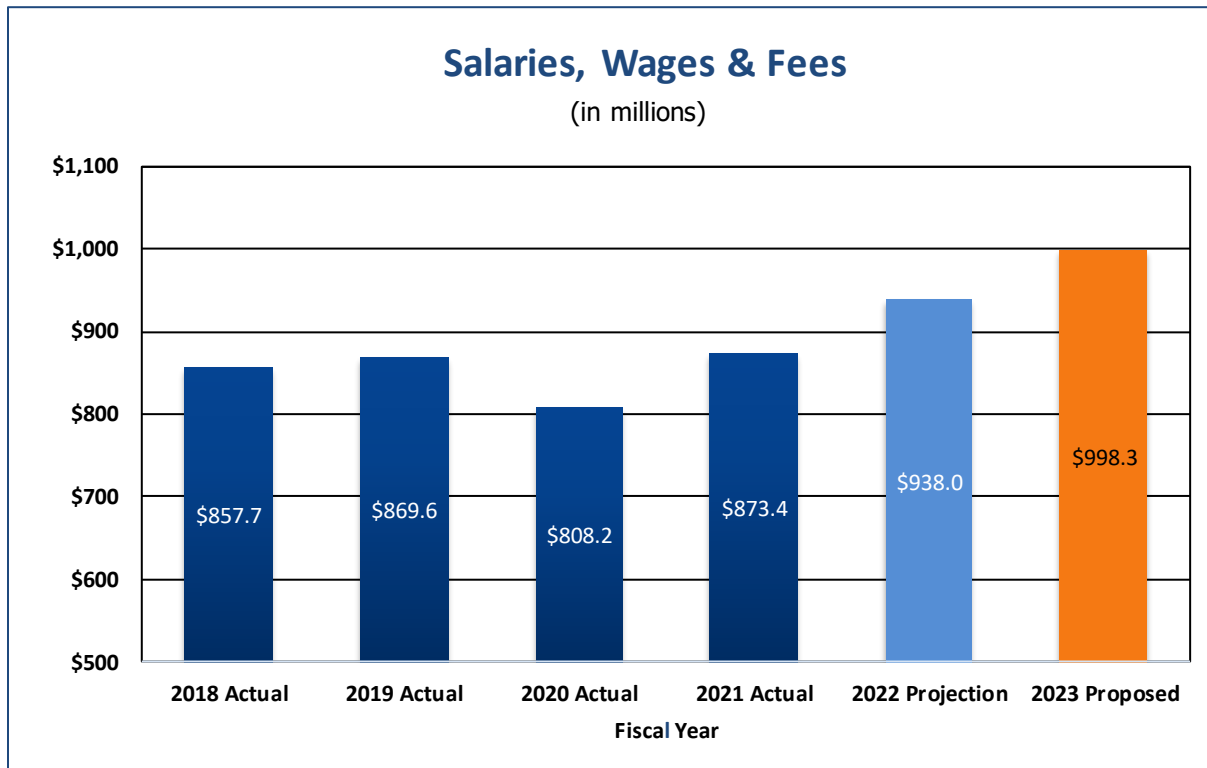
In 2019 Salaries, Wages & Fees increased by \$11.9 million, or 1.4% from \$857.7 million in 2018 to \$869.6 million in 2019. This increase is primarily due to the increase in overtime and increased staffing in the Department of Assessment. Overtime expense was \$97.5 million, an increase of 11.1% from the 2018 actual.

In 2020 Salaries, Wages & Fees decreased by \$61.4 million, or 7.1% from \$869.6 million in 2019 to \$808.2 million in 2020. This decrease is primarily due to the staffing attrition in the Public Safety departments and a decrease in overtime. Overtime expense was \$92.7 million, a decrease of 4.9% from the 2019 actual.

The 2021 Salaries, Wages & Fees is \$873.4 million, an increase of \$65.2 million, or 8.1% from the 2020 actual. This increase is primarily attributable to increased staffing, overtime and terminal pay in most of County departments. Overtime expense was \$113.0 million, an increase of 21.9% from the 2020 actual.

The 2022 Projection for Salaries, Wages & Fees is \$938.0 million, an increase of \$64.6 million, or 7.4% from the 2021 actual. This increase is primarily attributable to anticipated new labor agreements and retroactive pay. Overtime is projected at \$95.6 million, a decrease of 15.4% from the 2021 actual.

## DESCRIPTION OF EXPENSE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Salaries, Wages & Fees is \$998.3 million, an increase of \$60.3 million from the 2022 Projection. The 2023 Proposed Budget includes the estimated impact of the collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The County's full-time workforce in the 2023 Proposed Budget is 7,413 for the Major Funds. The County's on-board full-time positions, as of September 8, 2022, totaled 7,088 for the Major Funds. The Sewer and Storm Water Resources District has a 2023 Proposed headcount of 84. The 2023 Proposed Budget provides the staffing needed for the County Executive initiatives.

The 2023 Proposed Budget funds 2,542 sworn officers for the Police Department who are primarily represented by the three police unions (1,816 PBA, 360 DAI and 366 SOA) including 36 new police officers to combat criminal justice reform.

The 2023 Proposed Budget funds 790 COBA members for the Nassau County Correctional Center. The Correctional Center anticipates hiring two new classes of 30 Correction Officers in 2023. These new employees will help offset the loss of staff due to attrition from each retirements and separations. Hiring two new classes of officers and implementing bracelet monitoring and Cash Bail Reform is expected to curtail overtime. As a result of the decrease in inmate population,

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## DESCRIPTION OF EXPENSE CODES

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County will also be implementing a jail building consolidation plan, that will help significantly to reduce overtime.

Overtime for all County Departments in the 2023 Proposed Budget is \$79.2 million, a decrease of \$16.3 million or 17.1% from the 2022 Projection. The 2023 Proposed Budget includes Police Department overtime expenses of \$49.2 million, a decrease of \$840,000 or 1.7% from the 2022 Projection. The \$49.2 million represents 9.4% of the Department's total Salaries, Wages & Fees. Overtime for the Sheriff's Department/Correctional Center is \$15.0 million, which is a decrease of \$13.6 million as compared to the 2022 Projection.

The Police Department and the Sheriff's Department/Correctional Center account for \$64.2 million of the \$79.2 million overtime expenses in the 2023 Proposed Budget. The uniformed members of these departments provide critical public safety services for County residents around the clock and throughout the year that must be fully staffed during all shifts.

The FY2023 budget includes funding that is consistent with the bargaining positions the County has taken at the bargaining table which support a sustainable budget.



## **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**

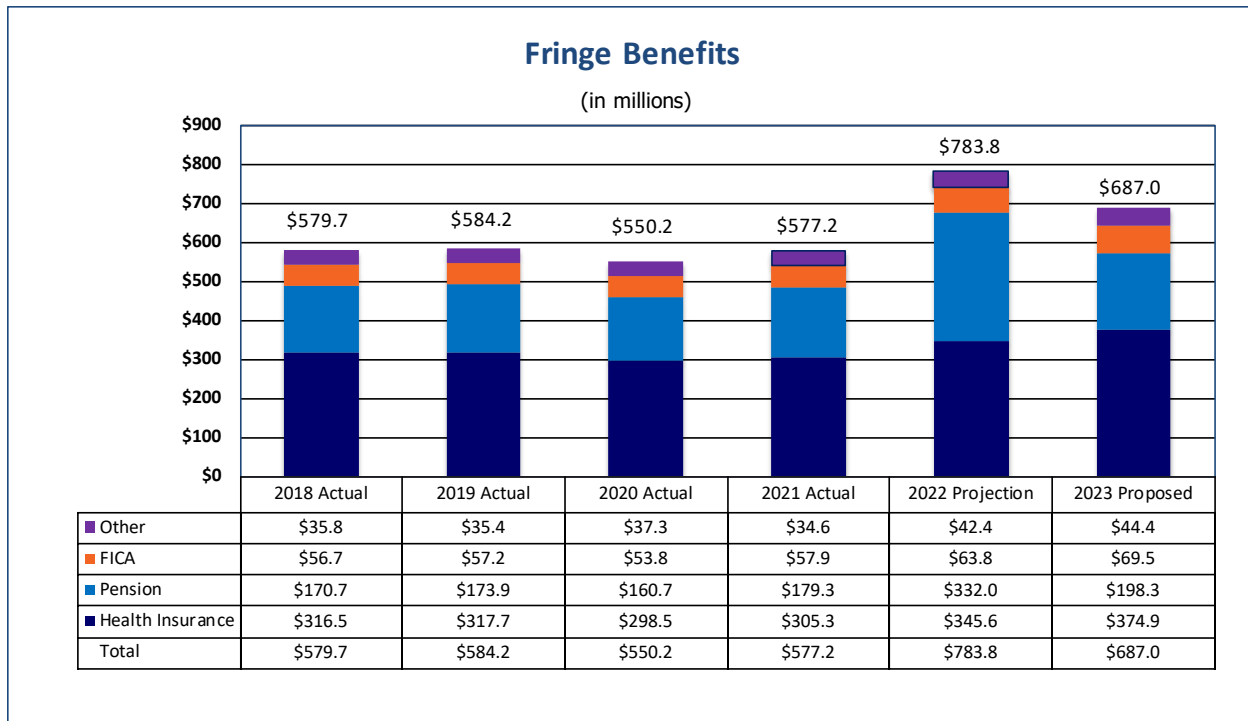
Total Fringe Benefits increased 13.1% between 2018 and 2022, from \$579.7 million to \$695.8 million on a comparable basis, primarily due to continuing increases in pension and health insurance costs. Additionally, in 2022, the County made a onetime payment to NYS to pay off \$116.4 million of outstanding pension deferrals. Pension and health insurance costs comprise the largest portion of Fringe Benefits at 86.5% of actual Fringe Benefits (without the onetime pension deferral repayment), in 2021. Based on the 2022 Projection of \$783.8 million (with the onetime pension deferral repayment), Fringe Benefits represent approximately 21.1% of all County projected 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 plan as of July 2022 is approximately \$22,647 per year and is up by \$1,327 from July 2021 when it was \$21,230. The total cost of Health Insurance expense increased 0.5% between 2017 and 2020, from \$296.9 million to \$298.5 million. As of July 31, 2022, the County provided health insurance to 17,347 individuals (7,067 active members and 10,280 retirees).

Pension expense has increased 20.2% between 2018 and 2022, from \$170.7 million to \$215.6 million (without the onetime pension deferral repayment). 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 2022, the County has deferred approximately \$365.9 million for both programs and has \$34.3 million outstanding after it paid off \$116.4 million of the outstanding.

The 2022 Projection for Fringe Benefits is \$783.8 million, a \$206.7 million increase when compared to the 2021 actuals. The increase is due to a one-time pension deferral repayment. Additionally, both health insurance and pension costs are growing greater than inflation and the overall growth of County expenses.

## DESCRIPTION OF EXPENSE CODES



### 2023 BUDGET HIGHLIGHTS

Fringe Benefits in the 2023 Proposed Budget total approximately \$687.0 million, a 12.4% decrease from the 2022 Projection.

The appropriation for health insurance in the 2023 Proposed Budget is approximately \$374.9 million and is comprised of \$200.0 million for active employees and \$174.9 million for retirees.

Pension expense for the Major Operating Funds and the Sewer and Storm Water Resources District Fund, is \$198.3 million. This includes \$30.2 million that is budgeted to pay off the remaining balance of prior years' deferrals. The recurring pension payment for 2023 Proposed Budget is \$168.0 million. The invoice amounts in 2023 are approximately \$65.6 million and \$102.4 million for the Employee Retirement System (ERS) and Police & Fire Retirement System (PFRS), respectively.

The employer match for Federal Insurance Contribution Act (FICA) payroll taxes, representing 10.1% of all Fringe Benefits, is the most significant component of the remaining Fringe Benefit items. The 2023 Proposed Budget includes \$69.5 million in FICA payroll taxes, an 8.9% increase from the 2022 projection.



## **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 treatment expenses incurred because 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.

In July 2010, the NYS Department of Labor began calculating the maximum weekly indemnity payment as two-thirds of the New York State Average Weekly Wage (NYSAWW) for the previous calendar year. Every year, the State recalculates and publishes a new maximum weekly indemnity payment rate using the same formula for the subsequent 12-month (July – June) period. This annual recalculation has raised the weekly payment rate from \$600.00 in 2010 to the current \$1,125.46 that went into effect on July 1, 2022, an 5.87% increase over the prior year. This new rate applies to all injuries that occur from July 1, 2022, through June 30, 2023. Nassau has many employees who qualify for the maximum rate, based on their earnings. Claimants who are awarded indemnity payments receive the rate that is/was in effect on the date of their injury.

Despite the continuing indemnity increases since 2007, the cost containment services provided by the County's contracted Third-Party Administrator (TPA) have been extremely effective. Medical costs now represent approximately 26.5% 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. The Medical Treatment Guidelines are periodically modified and new guidelines for additional body parts and diseases (injuries to the elbow, foot/ankle, hip/groin and occupational lung disease) went into effect January 1, 2022. 8 new Medical Treatment Guidelines and a Drug Formulary were scheduled to roll out in the summer of 2022, but we expect them to be delayed until at least October 1, 2022. Our Pharmacy Benefit Manager (PBM) has done an excellent job of controlling prescription costs. Triad Group, the TPA and the PBM have an electronic interface that authorizes needed drugs, denies non supported prescriptions, and moves recipients to brand from generic which further enhances savings and ensures accuracy. Triad staff are consulted instantly when questions arise and can allow or deny the fill as needed. Triad employs nurses to monitor and enforce compliance with Medical Treatment Guidelines, which has proved very cost effective. The TPA also engaged in a concerted effort to reduce opioid use by the County's injured workers as the program for opioid control was expanded to all existing cases with great success.

The TPA also aggressively negotiates schedule loss of use awards (additional compensation for any loss of use of a body part) to limit the County's costs wherever possible. As the maximum

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## DESCRIPTION OF EXPENSE CODES

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weekly indemnity rate has steadily increased over the years, the costs associated with schedule loss of use awards has dramatically increased as well. These awards are reviewed and defended through a team effort that includes Risk Management, the TPA and outside legal counsel. Due to these efforts, the costs associated with schedule loss of use awards have gone down significantly in 2019 and 2020 (a reduction of more than 25% in 2019 as compared with 2018). 2021 numbers are currently skewed because so many treatments and surgeries were postponed so that schedule loss awards were delayed but we continue to see excellent results because of monthly meetings with key departments, Risk Management, Triad, the County Attorney, and outside counsel Vecchione, Vecchione & Connor, have resulted in successful litigation where it was warranted. This has engendered an increased willingness on the part of the Claimant's Bar to compromise claims. The cumulative result is encouraging.

COVID 19 had a significant effect on medical treatment costs as surgeries and in-person care were postponed, but we expect those reductions continue to be balanced by increases as reopening proceeds. There has also been an influx of claims associated with COVID 19 but thankfully, most have not caused prolonged disability. COVID also delayed claim reporting in some departments, but procedures have been put in place to expedite this crucial function within the County.

The State of New York historically has reimbursed the County for Workers' Compensation expenses (indemnity and medical) on injuries that fall into a specific category. That is, a second injury to a body part that has already been permanently disabled. It is estimated that these expenses will total approximately \$19 million over the next twenty years or so, every cent of which would be reimbursed to the County by the State. The State desired to eliminate its long-term liability for these cases and negotiated with the County to pay an up-front payment of approximately \$15 million to do so. The County will use a portion of these proceeds to settle an additional number of long-term claims at a reduced cost.

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.

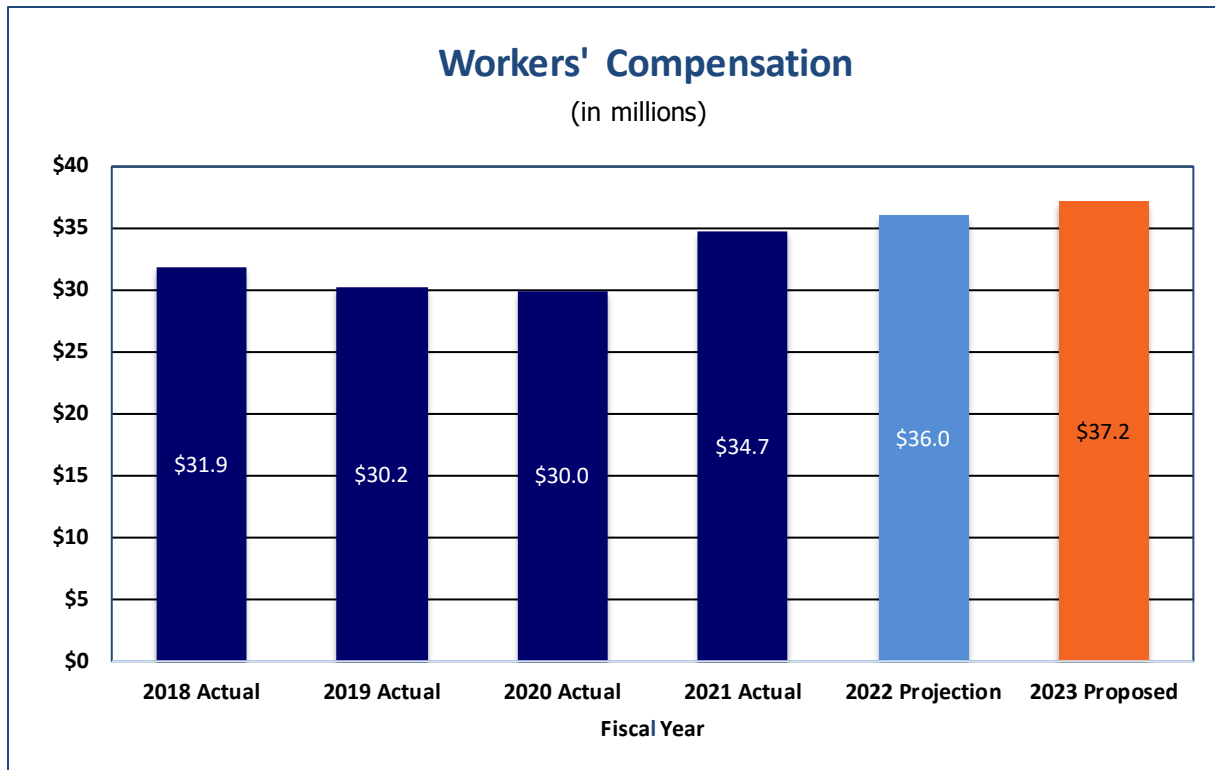
### HISTORICAL TRENDS

The 2019 actual expense was \$30.2 million, a 5.3% decrease over 2018. In 2020 the expense was \$30.0 million, a 0.7% decrease over 2019. In 2021 the expense was \$34.7 million, a 15.7% decrease over 2019. The 2022 projection for Workers' Compensation is \$36.0 million, a 3.7% increase over 2021.

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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Workers' Compensation is \$37.2 million, an 3.3% increase from the 2022 Projection. This increase is caused by higher Medical and Indemnity payments to beneficiaries.



### EQUIPMENT

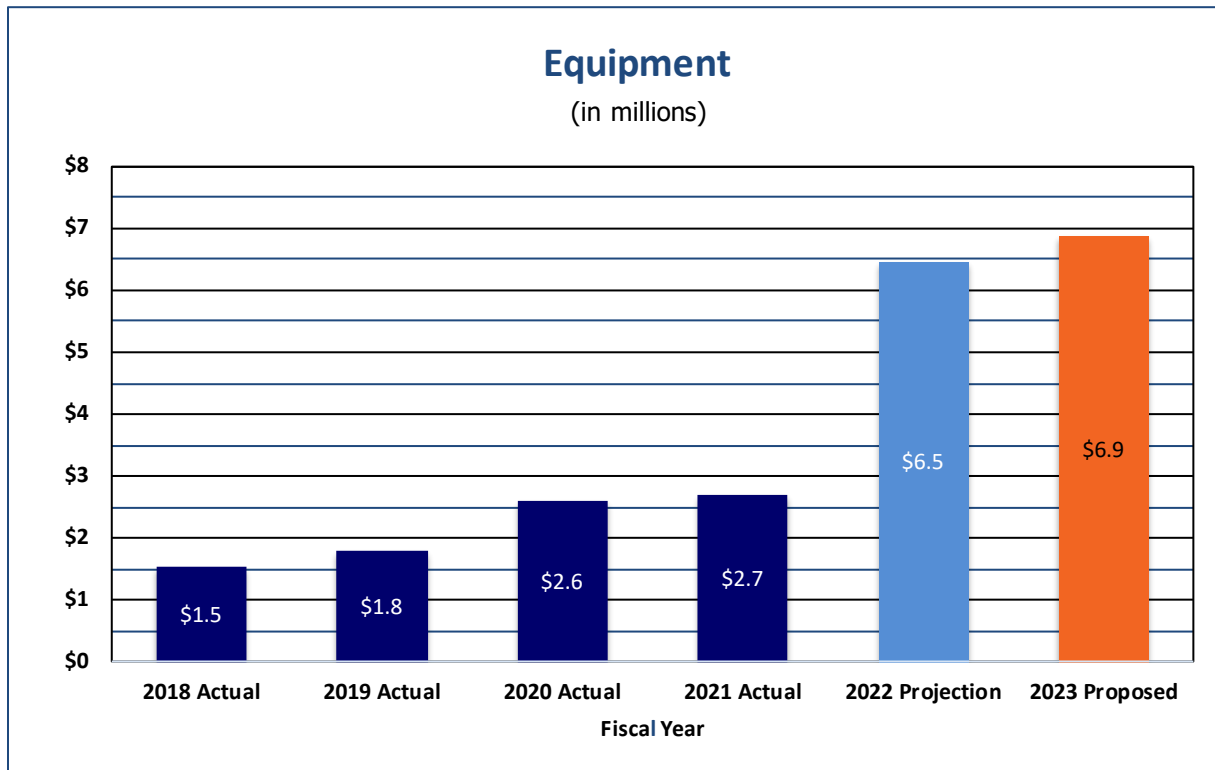
#### DEFINITION

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

In 2018, equipment expenses were \$1.5 million, largely attributable to spending for office equipment. In 2019, equipment expenses increased by \$300,000 or 20.0% because of heavy duty and safety equipment purchases in the Police Department and Correctional Center. In 2020, equipment expenses increased by \$800,000 because of increased spending in the Police Department. In 2021, equipment expenses increased by \$100,000 or 3.8%. The County projects equipment expenses in 2022 to be \$6.5 million, an increase of \$3.8 million from the 2021 actuals largely due to costs related to the Police Departments fleet maintenance, aging technology, and miscellaneous items necessary for daily functions.

## DESCRIPTION OF EXPENSE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for equipment is \$6.9 million, a \$400,000 or 6.2% increase from the 2022 Projection.

The largest component of Equipment in the 2023 Proposed Budget is \$3.0 million for the Police Department. This appropriation covers purchasing communication equipment, heavy duty equipment, motor vehicles, copying & blueprint equipment and office furniture. In addition, the Police Department will also purchase safety & security equipment.



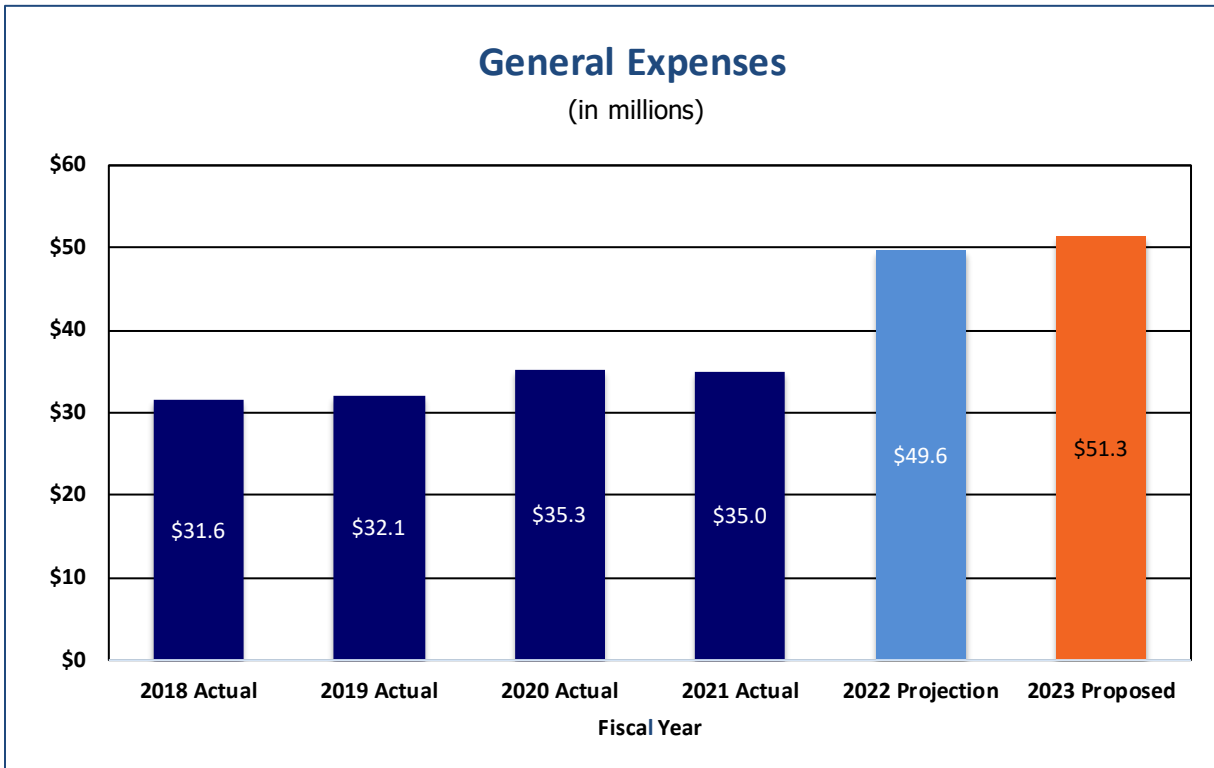
**GENERAL EXPENSES**

**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**

In 2019, General Expenses were \$32.1 million, which is an increase of \$500,000 or 1.6% from the 2018 Actual. This increase is attributable to gasoline expense in the Police Department and in the Department of Public works. The 2020 Actual was \$35.3 million, which is an increase of \$3.2 million or 10.0% from the 2019 Actual. In 2021, the General Expenses were \$35.0 a decrease of \$300,000 or 0.8%. The County projects General Expenses in 2022 to be at \$49.6 million, an increase of \$14.6 million from the 2021 Actuals largely due to costs in the Department of Public Works and the Police Department associated to gasoline expenses, motor vehicle expenses, traffic and highway expenses.



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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for General Expenses is \$51.3 million, an increase of \$1.7 million or 3.4% from the 2022 Projection. The Police Department comprises the largest portion of General Expense at \$12.5 million followed by the Department of Public Works at \$11.0 million. The increase in General Expense is mainly driven by increased commodity costs.



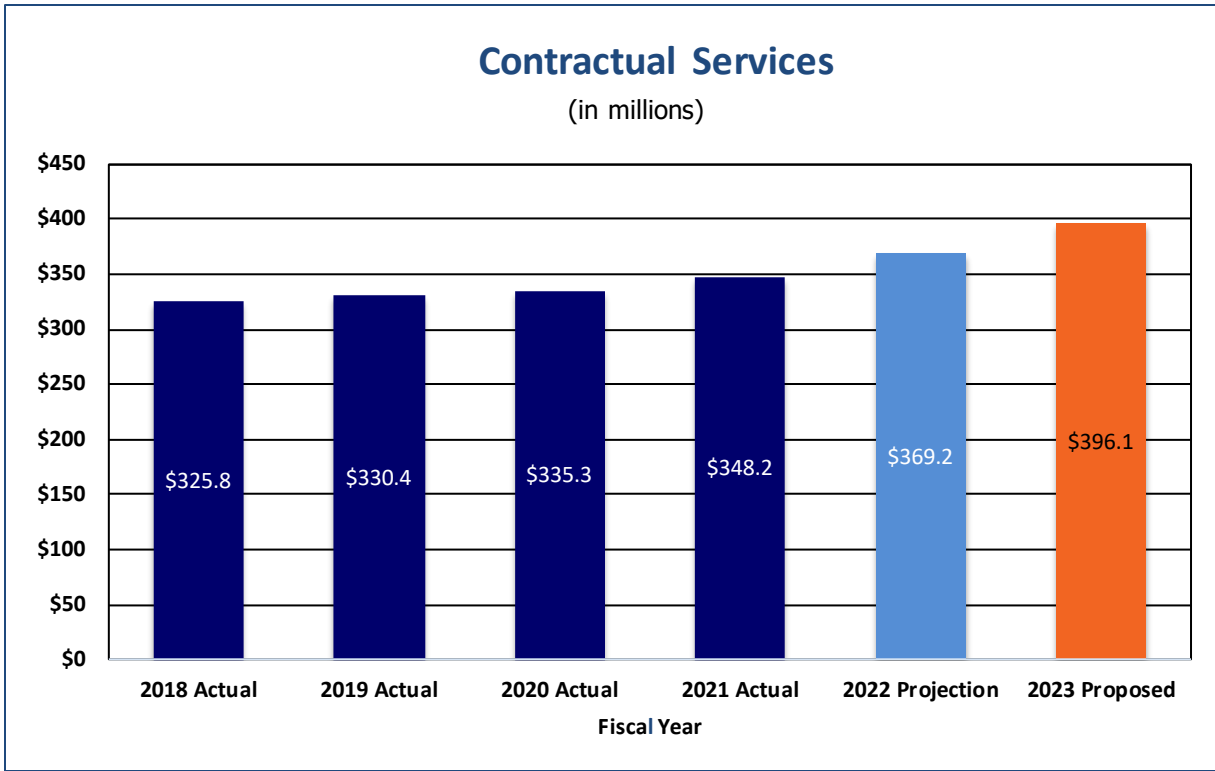
## **CONTRACTUAL SERVICES**

### **DEFINITION**

A Contractual Service is work performed by an independent contractor 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 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**

From 2018 through 2020, Contractual Services increased as most contracts contain annual inflators. The average annual growth from 2018 through 2020 was 2.9%. In 2021, Contractual Services were \$348.2, an increase of \$12.9 million or 3.8% due to increase spending in Department of Public Works, Department of Human Services and the Police Department. The three major County contracts are TransDev (NICE Bus), SUEZ Water Long Island Inc, and American Traffic Solutions (ATS) which operates the Red-Light Camera Program. The County projects Contractual Services in 2022 to be at \$369.2 million, an increase of \$21.0 million or 6.0% largely due to an increase in operations of the County's NICE bus system and cost of cleaning expenses due to COVID-19.



**2023 BUDGET HIGHLIGHT**

The 2023 Proposed Budget for Contractual Services is \$396.1 million, an increase of \$26.9 million or 7.3% from the 2022 Projection. Contractual Services for the Department of Public Works increased by \$16.9 million or 7.5% from the 2022 Projection mainly due to the contractual increases for the TransDev (NICE Bus) services and SUEZ contracts.

The 2023 Proposed Budget for Contractual Services includes \$22.9 million for the Police Department, an increase of \$6.0 million from the 2022 Projections, primarily due to the new Police Cadet exam. The 2023 Proposed Budget also includes \$30.6 million for the Department of Human Services and \$26.0 million for the Department of Corrections both of which remain relatively flat from the 2022 Projections.



## **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 or associated 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.

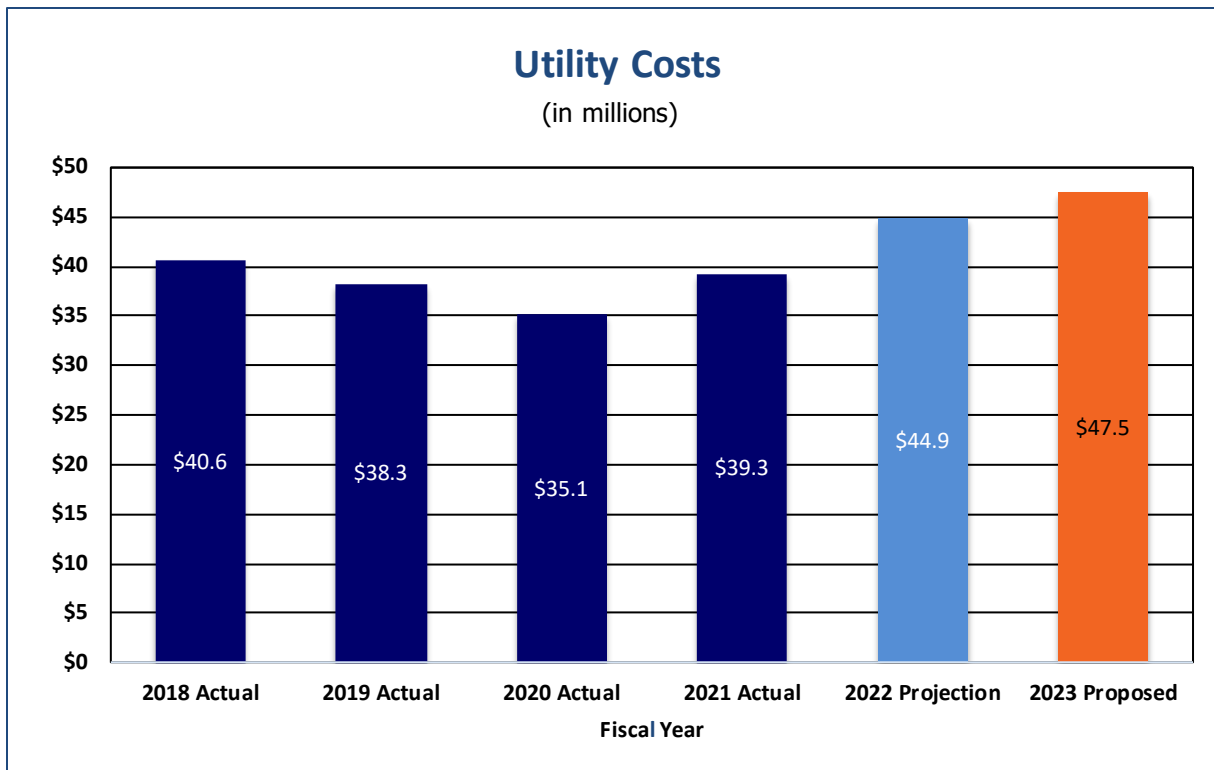
The Long Island Power Authority (LIPA) is the main supplier of electricity to the County. Effective January 1, 2014, LIPA changed its system operator from National Grid to PSEG Long Island with a promise of better service to residents and businesses.

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

### **HISTORICAL TRENDS**

In 2019, Utilities decreased by \$2.3 million or 5.7% to \$38.3 million, when compared to 2018 actuals. For 2020, the County experienced a \$3.2 million or 8.4% decrease when compared to 2019 actuals, mainly related to the costs for natural gas and fuel, for a total cost of \$35.1 million. In 2021, the Utility expense increased by \$4.2 million or 12.0% when compared to 2020. The County is projecting expenses to increase by \$5.6 million or 14.2% in 2022 due to the rise of fuel costs.

## DESCRIPTION OF EXPENSE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Utility Costs is \$47.5 million, a 5.8% increase from the 2022 Projection due to higher energy costs and higher fuel prices.



## 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 its 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

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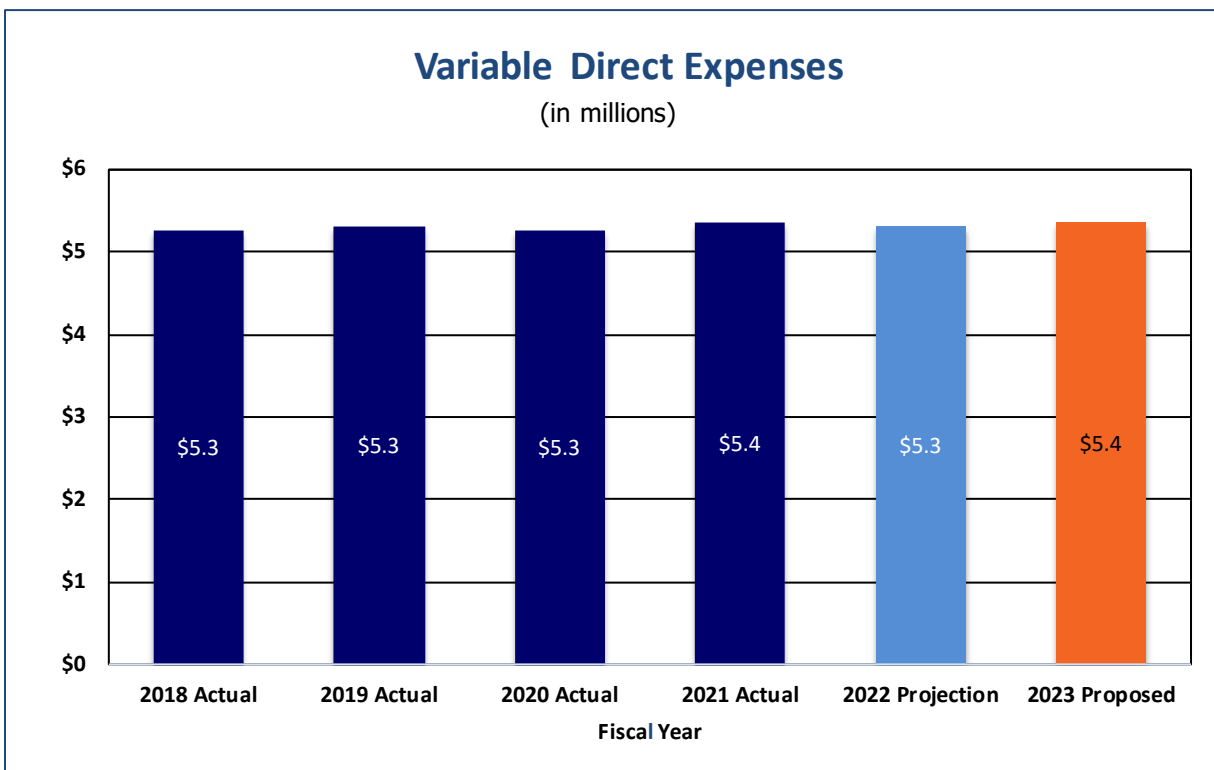
## DESCRIPTION OF EXPENSE CODES

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### HISTORICAL TRENDS

In 2018, Variable Direct Expenses were at \$5.3 million. In 2019 and 2020, Variable Direct Expenses remained flat from 2018 at \$5.3 million. In 2021, Variable Direct Expenses were \$5.4 million, an increase of \$100,000 or 1.9% compared to 2020. The 2022 projection for Variable Direct Expenses is \$5.3 million, which is a decrease of \$100,000 or 1.9% compared to 2021 actual expense.



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Variable Direct Expenses is \$5.4 million, an increase of \$50,000 from the 2022 Projection.



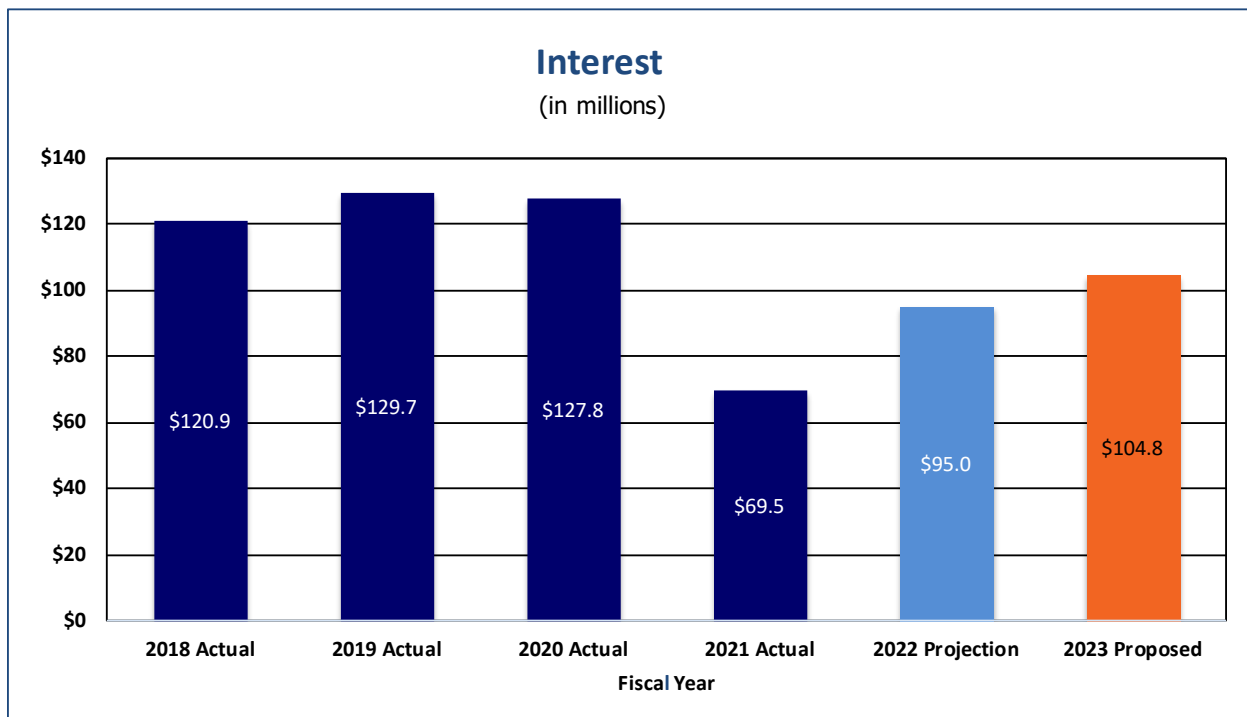
### DEBT SERVICE INTEREST

#### 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 was relatively stable from 2018 through 2020. In 2021, NIFA refunded its own debt and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. Beginning in 2023, total debt service expense (principal and interest) will transition back to a normal level as the impact of the NIFA refunding diminishes and the County continues to invest in its infrastructure through the issuance of long-term bonds. See “Debt Service Fund” for a further explanation of total debt service and the NIFA transactions in 2020 and 2021.



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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget includes \$104.8 million in interest payments, a 10.3% increase from the 2022 Projection as the NIFA refunding in 2021 resulted in greater savings in 2022 than for 2023. The total consists of \$97.3 million in the Major Funds and \$7.5 million in the Sewer and Storm Water Resources District Fund.



## LOCAL GOVERNMENT ASSISTANCE PROGRAM

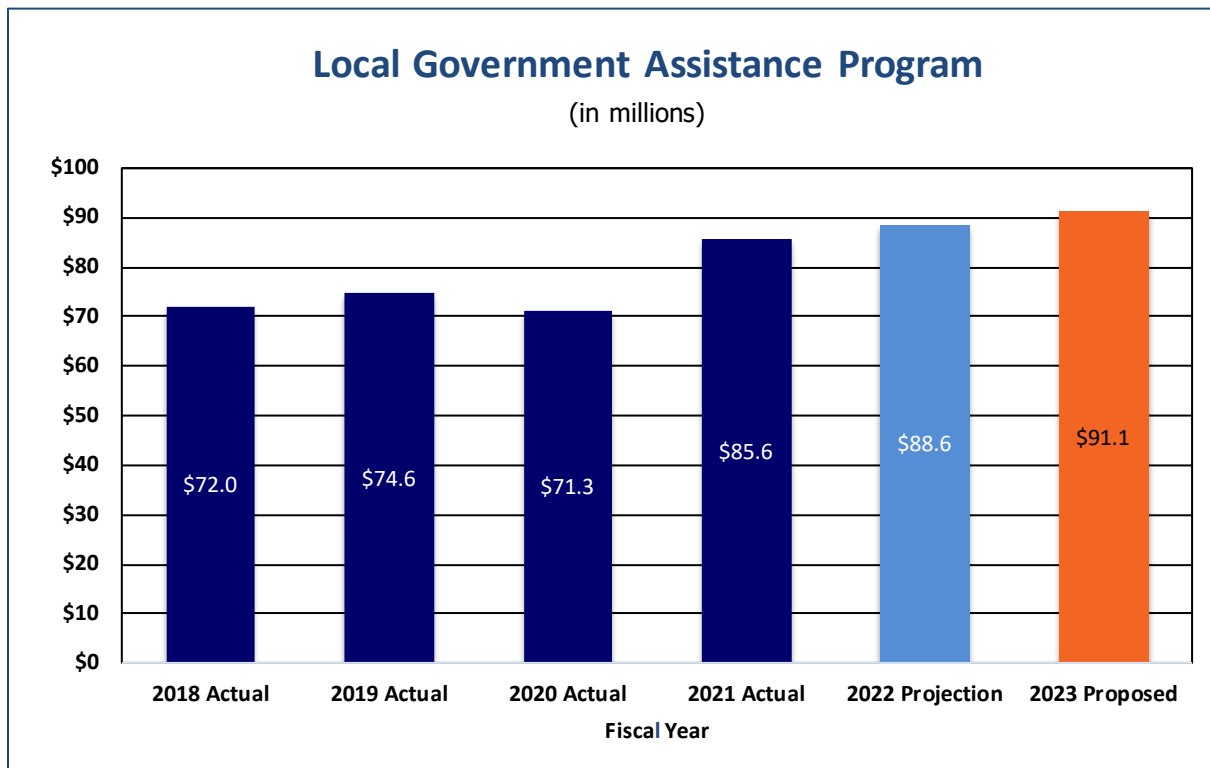
### DEFINITION

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 2020, except for 2017, 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 2019 the Local Government Assistance Program increased by \$2.6 million from \$72.0 million in 2018 to \$74.6 million. This represented a 3.6% increase. In 2020, the Local Government Assistance Program distribution decreased by \$3.3 million to \$71.3 million, or 4.4% when compared to the 2019 actual.

In 2021, the distribution increased by \$14.3 million to \$85.6 million, or 20.1% when compared to the 2020 actual. The 2022 Projection for Local Government Assistance Program is \$88.6 million, which is a \$3.0 million increase or 3.5%, as compared to the 2021 actual.



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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Local Government Assistance Program is \$91.1 million, an increase of \$2.5 million or 2.8% from the 2022 Projection. The 2023 Proposed Budget increase is consistent with the County's sales tax collection for 2023. The 2023 Proposed Budget also includes \$1.25 million in aid to Villages.



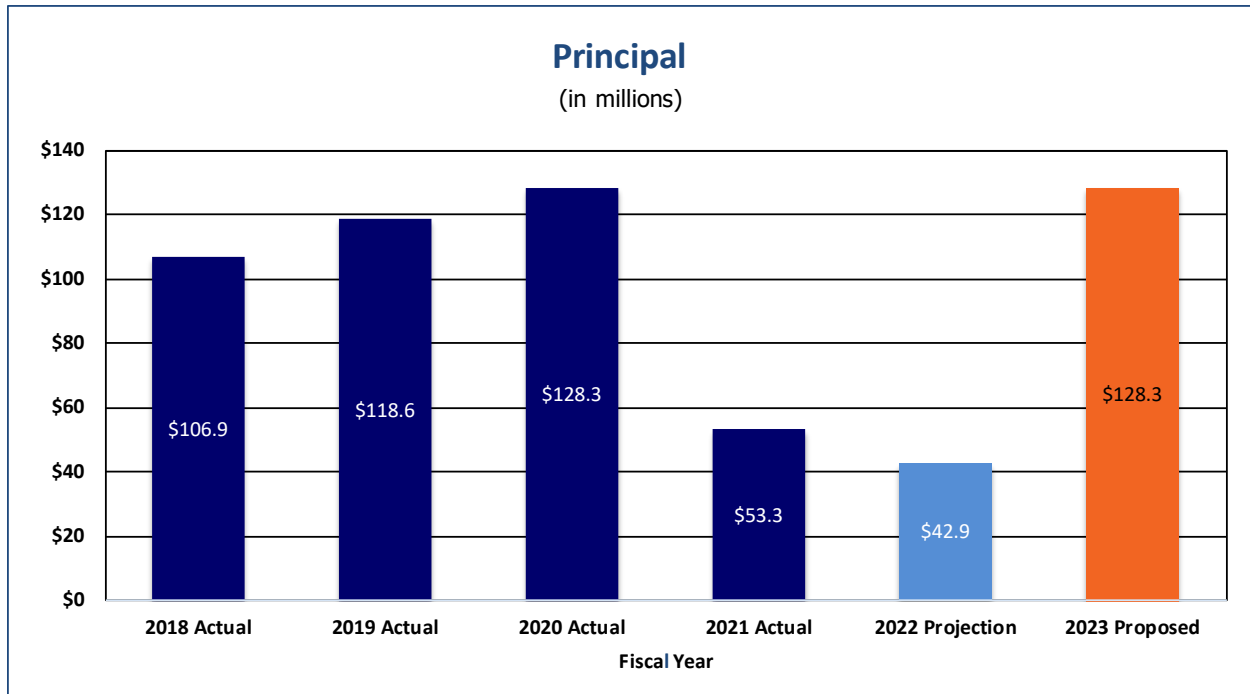
## DEBT SERVICE PRINCIPAL

### 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 had gradually increased in previous years to \$128.3 million in 2020. In 2021, NIFA refunded its own debt and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. Beginning in 2023, total debt service expense (principal and interest) will transition back to a normal level as the impact of NIFA refunding diminishes and the County continues to invest in its infrastructure through the issuance of long-term bonds. See “Debt Service Fund” for a further explanation of total debt service and the NIFA transactions in 2020 and 2021.



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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget includes \$128.3 million for principal payments, a \$85.4 million increase from the 2022 Projection due to the diminishing impact of the NIFA refunding in 2021. The total consists of \$117.7 million in the Major Funds and \$10.7 million in the Sewer and Storm Water Resources District Fund.



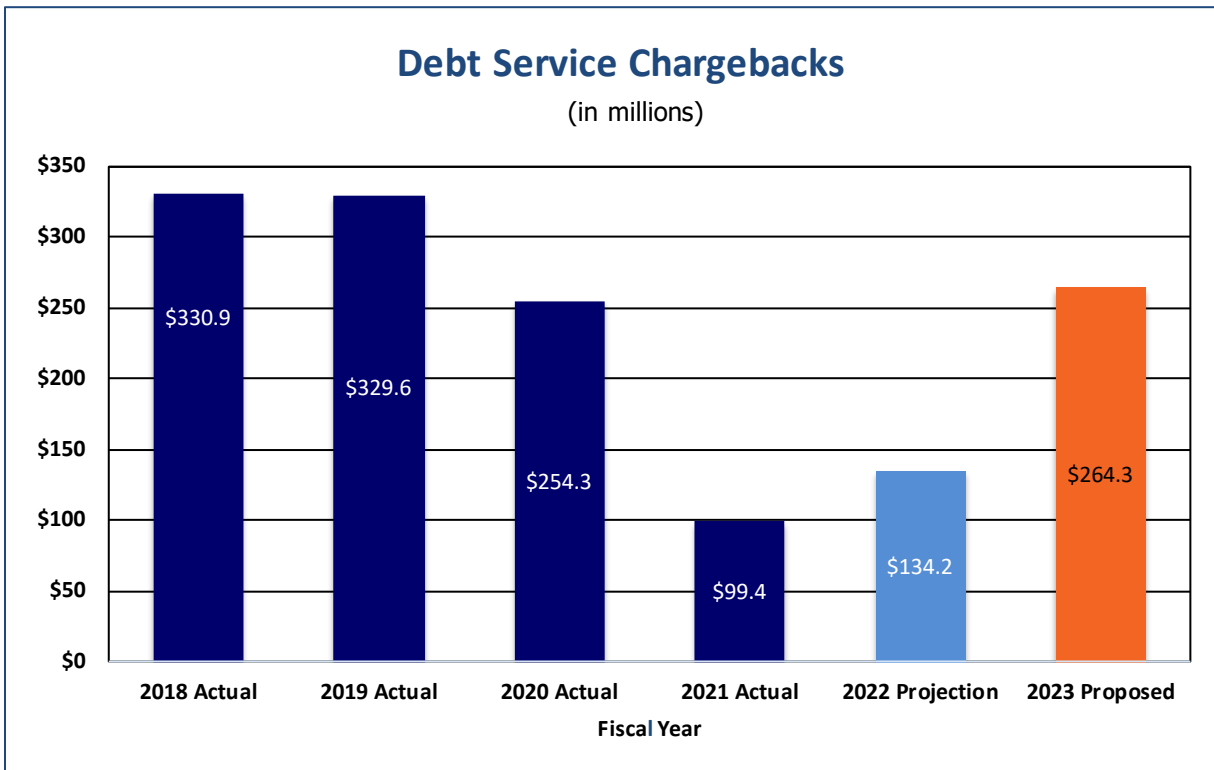
## **DEBT SERVICE CHARGEBACKS EXPENSE**

### **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. The remaining debt service for the SSW is charged back through Interfund Charges.

### **HISTORICAL TRENDS**

In 2018, the Debt Service Chargebacks expense was \$330.9 million and was relatively steady at \$329.6 million in 2019. The Chargebacks expense was \$254.3 million in 2020, a decrease of \$75.3 million, due primarily to an increase in capital closeouts and a reduction in NIFA set asides of \$50 million from the extension of a NIFA sinking fund payment from November 2020 to November 2021. In 2021, NIFA refunded its own debt and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. In 2021, the expense for Debt Service Chargebacks was \$99.4 million. The Projection for 2022 is \$134.2 million. Fluctuations in the Debt Service Chargebacks from year-to-year are typically due primarily 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 debt service.



**2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for Debt Service Chargebacks is \$264.3 million, an increase of \$130.1 million from the 2022 Projection. This change is consistent with the NIFA Debt Restructuring plan which provided budgetary relief in 2021 and 2022.



## **INTERDEPARTMENTAL CHARGES**

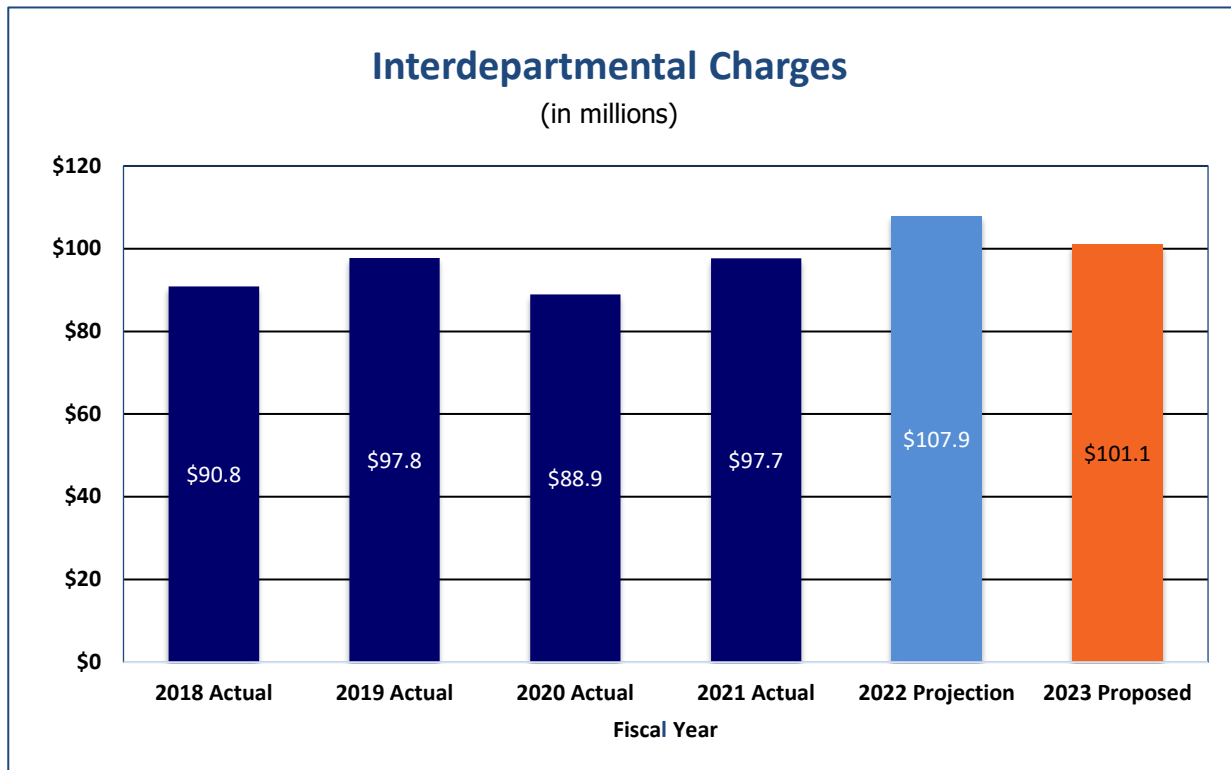
### **DEFINITION**

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 2018 and 2021. Interdepartmental Charges increased by 7.6% in 2019, and decreased by 9.0% in 2020, respectively, primarily due to increased building occupancy and IT charges in 2019, and reduced maintenance charges in 2020. In 2021, expenses increased 9.8% due to increased building occupancy and IT charges. The 2022 Projection for Interdepartmental Charges is \$107.9 million, an increase of 10.4%, driven by IT, building occupancy, and indirect charges.

## DESCRIPTION OF EXPENSE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Interdepartmental Charges is \$101.1 million, a decrease \$6.8 million, or 6.3% to reflect actual charges in prior years partially offset by an increase for inflation.

#### 2023 INTERDEPARTMENTAL EXPENSES & REVENUES (in thousands)

| BUYER        | SELLER DEPARTMENTS |                 |              |                 |            |                 |                 |              |              |              |             |                 | TOTAL            |
|--------------|--------------------|-----------------|--------------|-----------------|------------|-----------------|-----------------|--------------|--------------|--------------|-------------|-----------------|------------------|
|              | CF                 | IT              | HS           | PW              | PDD        | PDH             | BU <sup>1</sup> | AT           | DA           | CC           | SS          | BU <sup>2</sup> |                  |
| BU           | \$0                | \$0             | \$0          | \$0             | \$0        | \$2,092         | \$0             | \$0          | \$0          | \$0          | \$0         | \$0             | \$2,092          |
| FC           | \$52               | \$1,104         | \$0          | \$1,891         | \$0        | \$101           | \$690           | \$0          | \$0          | \$0          | \$0         | \$0             | \$3,838          |
| HE           | \$170              | \$1,396         | \$0          | \$1,383         | \$0        | \$374           | \$1,514         | \$0          | \$0          | \$0          | \$0         | \$479           | \$5,316          |
| HI           | \$0                | \$0             | \$0          | \$0             | \$0        | \$0             | \$0             | \$0          | \$0          | \$0          | \$0         | \$0             | \$0              |
| HS           | \$40               | \$372           | \$0          | \$1,968         | \$0        | \$216           | \$1,205         | \$0          | \$0          | \$0          | \$44        | \$0             | \$3,846          |
| PDD          | \$1                | \$798           | \$0          | \$1,248         | \$0        | \$8,337         | \$14,368        | \$0          | \$0          | \$0          | \$0         | \$0             | \$24,751         |
| PDH          | \$114              | \$2,945         | \$0          | \$6,117         | \$0        | \$0             | \$20,180        | \$0          | \$0          | \$0          | \$0         | \$0             | \$29,356         |
| PB           | \$0                | \$114           | \$0          | \$691           | \$0        | \$99            | \$117           | \$0          | \$0          | \$150        | \$0         | \$0             | \$1,172          |
| PW           | \$0                | \$321           | \$0          | \$0             | \$0        | \$0             | \$12,858        | \$0          | \$0          | \$0          | \$0         | \$0             | \$13,179         |
| SS           | \$120              | \$3,251         | \$100        | \$7,914         | \$0        | \$2,092         | \$1,517         | \$550        | \$500        | \$0          | \$0         | \$1,503         | \$17,547         |
| <b>TOTAL</b> | <b>\$497</b>       | <b>\$10,301</b> | <b>\$100</b> | <b>\$21,212</b> | <b>\$0</b> | <b>\$13,313</b> | <b>\$52,449</b> | <b>\$550</b> | <b>\$500</b> | <b>\$150</b> | <b>\$44</b> | <b>\$1,982</b>  | <b>\$101,098</b> |

BU<sup>1</sup> Indirect Cost; BU<sup>2</sup> Workers Comp.



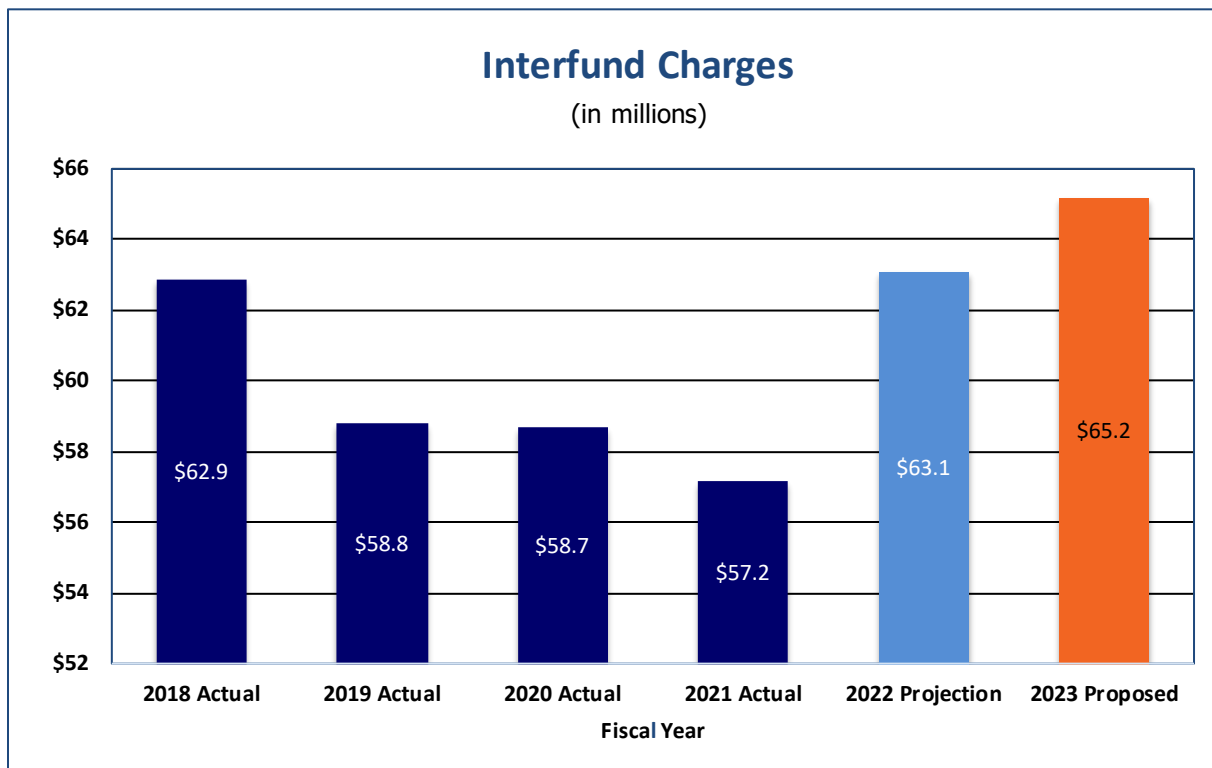
## INTERFUND CHARGES

### 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 2018 were \$62.9 million. In 2019, the amount was \$58.8 million, a decrease of \$4.1 million or 6.5% from 2018. Interfund Charges were relatively flat at \$58.7 million in 2020. In 2021, Interfund Charges were \$57.2, a decrease of \$1.5 million or 2.6% from 2020 actual. The 2022 projection is \$63.1 million, an increase of \$5.9 million or 10.3% compared to the 2021 actual.



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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Interfund Charges is \$65.2 million, a \$2.1 million or 3.3% increase from the 2022 Projection, primarily due to higher Debt Service charges in the Sewer and Storm Water Resources District Fund. The 2023 Proposed Budget includes \$43.7 million for Sewer and Storm Water District Fund and \$20.9 million for NHCC debt paid by the County and reimbursed by Nassau Healthcare Corporation.



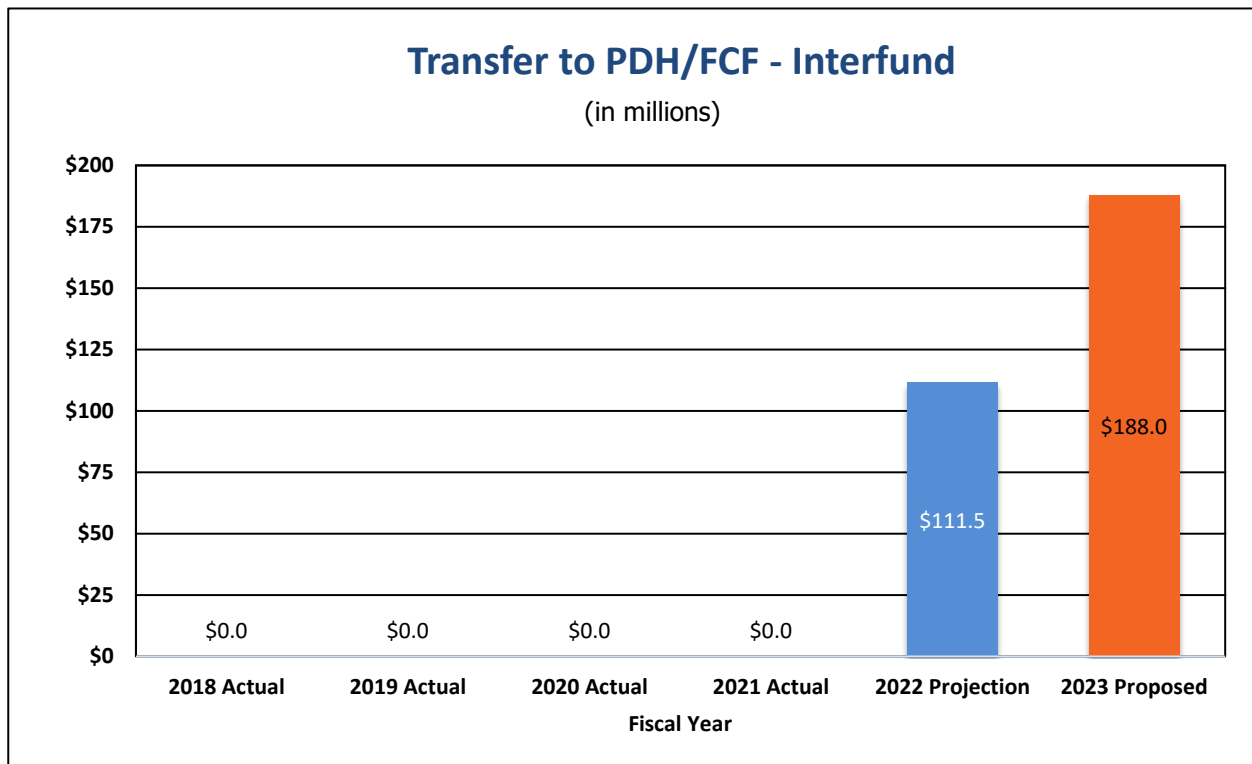
**SALES TAX TRANSFER TO PDH/FCF FUND**

**DEFINITION**

The Sales Tax Transfer to PDH Fund is an expense code that enables the County to transfer expenses from the General Fund to the Police Headquarters and Fire Commission Funds. In 2022, the County funded this object code to reflect revenue received by the Police Headquarters Fund from the General Fund.

**HISTORICAL TRENDS**

Historically, this object code was only used to transfer appropriations between funds during a fiscal year, when needed. There was no transfer required from 2018 through 2021. In 2022, the County transferred \$111.5 million to cover the difference between revenues and expenses in the funds.



**2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for Sales Tax Transfer is \$188.0 million. This amount is transferred from excess Sales Tax in the General Fund to cover Police Headquarters and Fire Commission expenses.



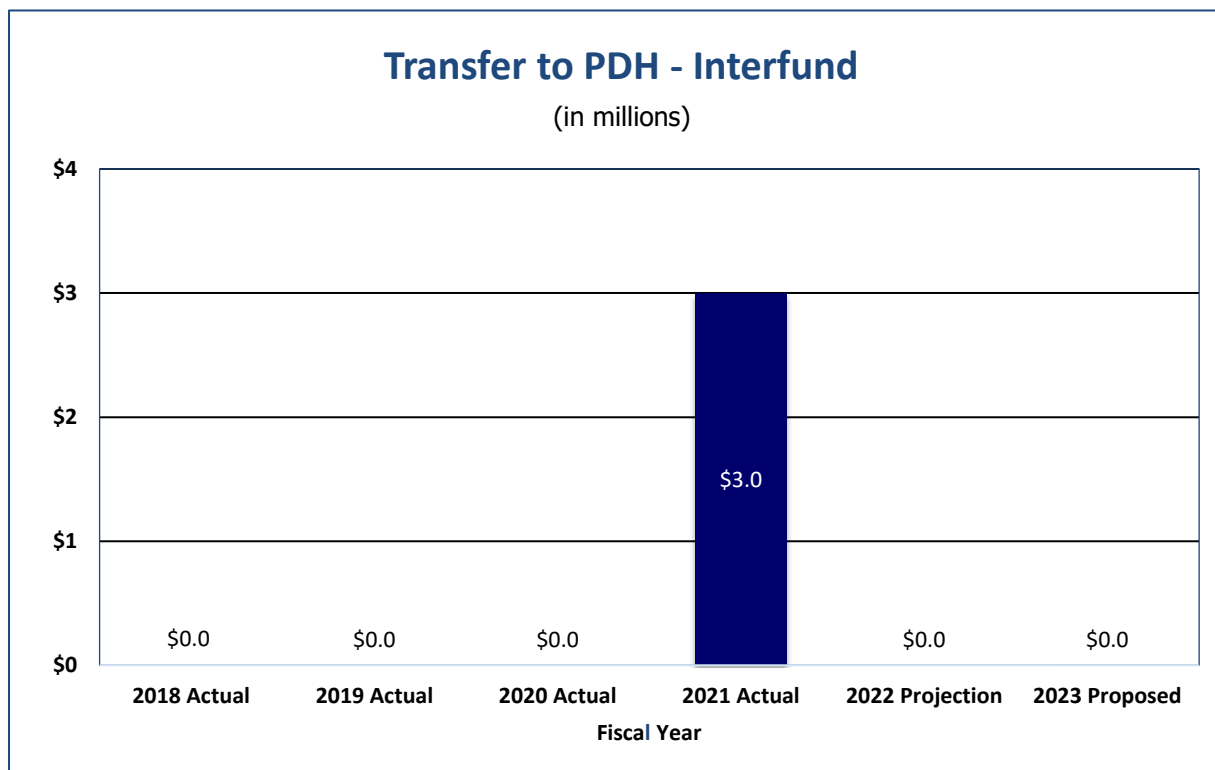
**TRANSFER TO PDH – INTERFUND**

**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.

**HISTORICAL TRENDS**

This object code is only used to transfer appropriations between funds during a fiscal year. In 2021, the County transferred \$3.0 million, to Police Department Headquarters to cover a deficit in salary expenses. There was no transfer required from the General Fund during the previous years.



**2023 BUDGET HIGHLIGHTS**

There is no appropriation in the 2023 Proposed Budget for the Interfund Transfer to the Police Headquarters Fund.



## **MASS TRANSPORTATION**

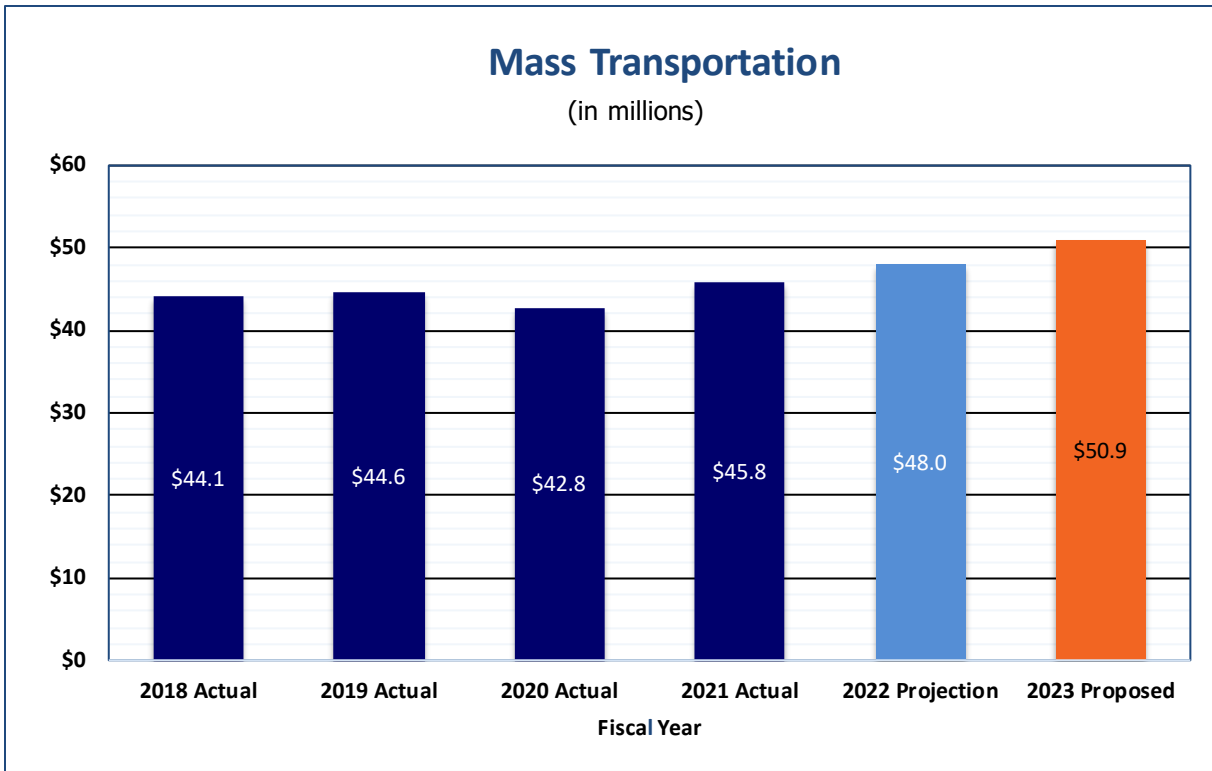
### **DEFINITION**

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 Authority (MTA), and the New York State Department of Transportation (NYSDOT). New York State Law mandates payments to MTA/Long Island Railroad (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 2018 were \$44.1 million. The 2019 Actual was \$44.6 million, a 1.1% increase from 2018. The 2020 Actual was \$42.8 million, a \$1.8 million or 4.0% decrease from 2019, because of reduced payment for MTA-LIRR Operating Assistance due to the COVID-19 pandemic. Actuals prior to 2020 are the result of the CPI increases for the LIRR station maintenance program in compliance with the agreement. The 2021 Actual Mass Transportation costs increase by 7.0% to \$45.8 million compared to 2020 because of the higher CPI increase and increase of LIRR Operating Assistance expense back to pre-pandemic level. The 2022 Projection shows Mass Transportation costs increase by \$2.2 million or 4.8% to \$48.0 million compared to 2021 because of the higher CPI increase for LIRR Operating Assistance expense.

## DESCRIPTION OF EXPENSE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Mass Transportation is \$50.9 million, a \$2.9 million or 6.0% increase compared to the 2022 Projection of \$48.0 million. The MTA LIRR operating assistance totals \$36.7 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 \$600,000 for the Able-Ride Paratransit routes, totaling \$2.5 million for Nassau Inter-County Express (NICE) Bus services.



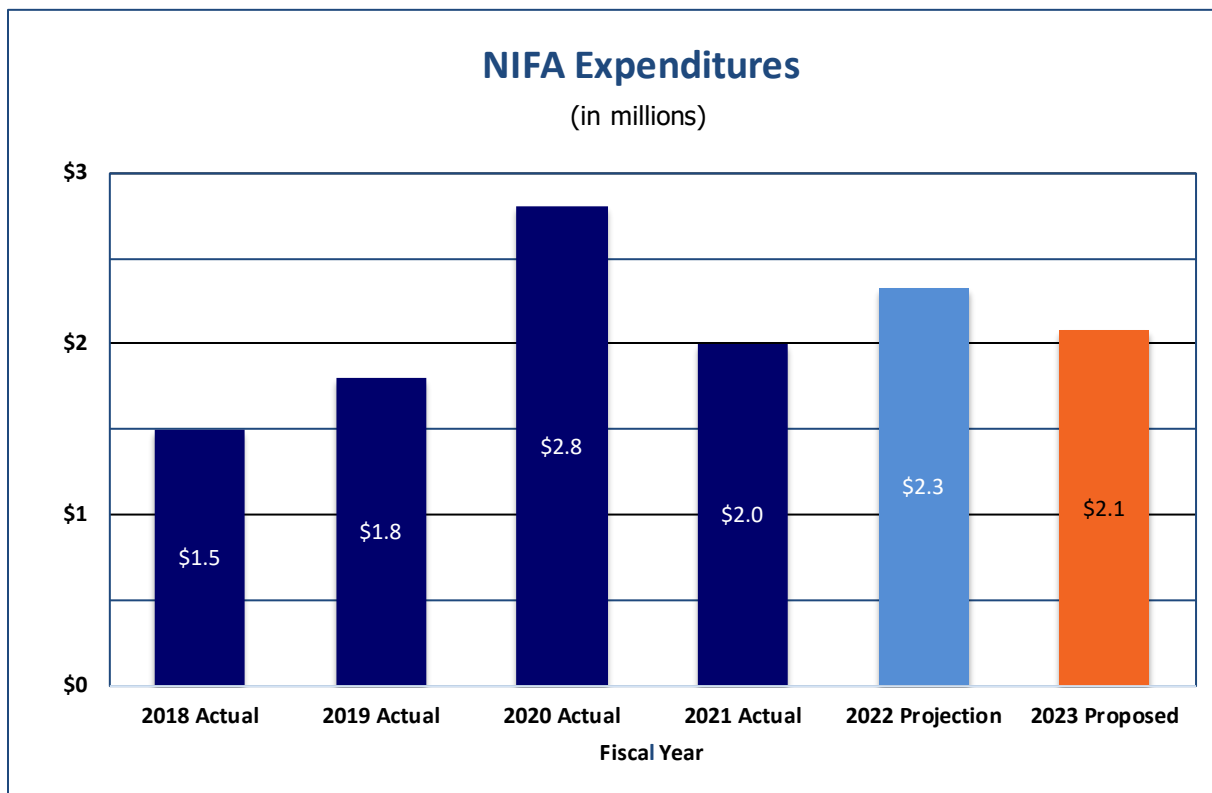
**NIFA EXPENDITURES**

**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 \$1.5 million in 2018. In 2019, NIFA Expenditures increased by 20.0% to \$1.8 million. In 2020, NIFA Expenditures increased from 2019 by \$1.0 million to \$2.8 million. In 2021, NIFA Expenditures decreased by 28.6% or \$0.8 million to \$2.0 million. The projection for 2022 is \$2.3 million, an increase of \$0.3 million or 15% over 2021 actuals.



**2023 BUDGET HIGHLIGHTS**

The 2023 NIFA Proposed Budget is \$2.1 million which is a decrease of \$255,000 from the 2022 Projection.



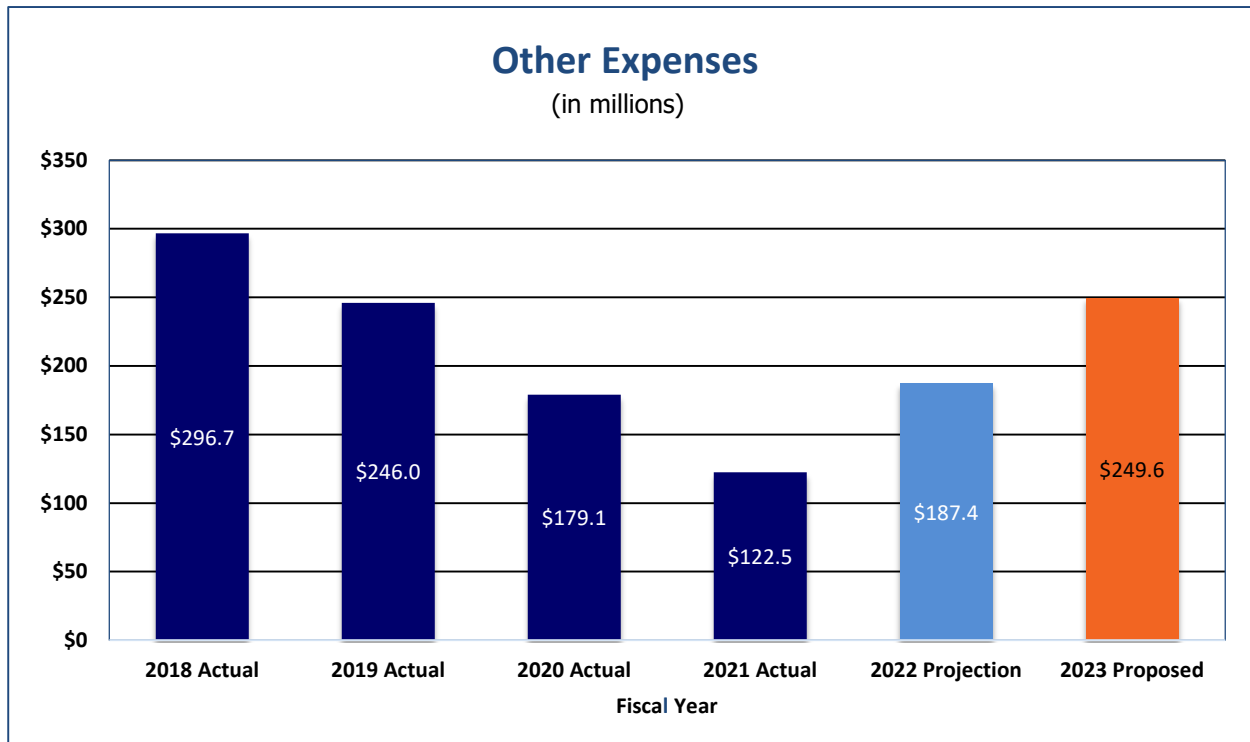
## OTHER EXPENSES

### 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 include appropriations for such items as sales tax set-asides for the Nassau County Interim Finance Authority (see Debt Services Fund), lawsuits and damages, building rentals, indigent legal defense, community college tuition chargebacks, County association memberships, etc.

### HISTORICAL TRENDS

In 2018, Other Expenses were \$296.7 million. In 2019, the total Other Expenses decreased by \$50.7 million or 17.1% to \$246.0 million. In 2020, the expenses decreased to \$179.1 million a decrease of \$66.9 million or 27.2%. In 2021, Other Expenses further decreased to \$122.5 million, which is \$56.6 million or 31.6% less than the 2020 actual. In 2022, the County is projecting an increase of \$64.9 million. The increase is due to an increased projection in Other Suits and Damages.



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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed for Other Expenses is \$249.6 million, an increase of \$62.2 million from the 2022 Projection.

The largest components of the Other Expenses category are: Other Suits and Damages (\$75.4 million), Resident and FIT Tuition (\$16.8 million), Insurance and Rent for buildings (\$16.9 million), NIFA set asides (\$97.2 million), Contingency (\$25.0 million) and other County obligations including Indigent Legal Services (\$16.9 million).



**EARLY INTERVENTION / SPECIAL EDUCATION**

**DEFINITION**

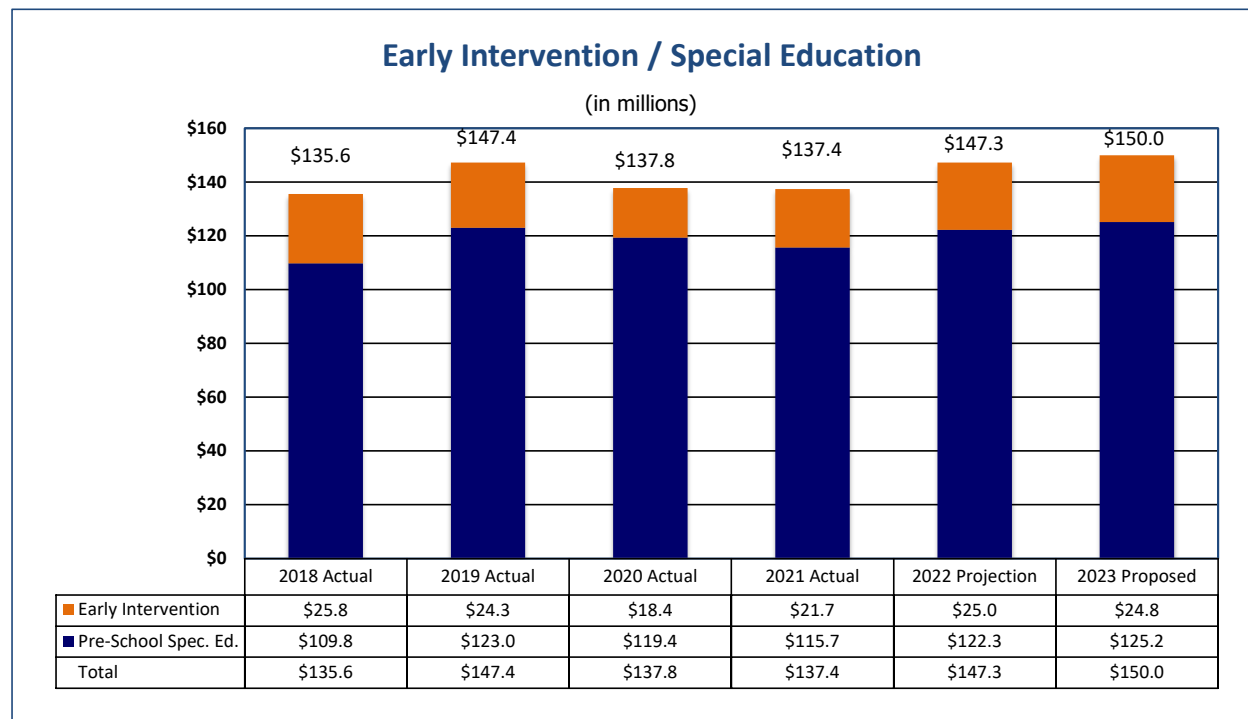
Section 4410 of the New York State Education Law mandates the Preschool Special Education Program, which provides services to special needs children who are three to five years old. The program also oversees financial support for Summer School programs for five to 21-year-olds and a Countywide transportation 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 costs for years 2018 to 2021 have shown some volatility, starting at \$109.8 million, rising to \$123.0 million in 2019 before falling back to \$119.4 in 2020 and then falling to \$115.7 million in 2021, a span of two years that covers the COVID period. The increase for 2019 was driven by the recording of unexpected budget expenses in 2018 for prior years invoices. Early Intervention costs for years 2018 to 2021 have slowly decreased and then increased, starting at \$25.8 million, falling to \$24.3 million in 2019 before falling further to \$18.4 million in 2020 and rising to \$21.7 million in 2021. This includes the increase of Preschool and Early Intervention caseloads, reduction of spending due to COVID-19 and not having to record unexpected late 2018 expenses in 2019.

The projection for these programs in 2022 is \$147.3 million, a 7.2% increase from 2021. This reflects the continued efforts by the County to provide all services as authorized by school districts to all approved applicants and a return to pre-COVID 19 caseloads.



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## DESCRIPTION OF EXPENSE CODES

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### **2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for Early Intervention and Preschool Special Education is \$150.0 million, an increase of 1.8% compared to the 2022 Projection, reflecting the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.



## **RECIPIENT GRANTS**

### **DEFINITION**

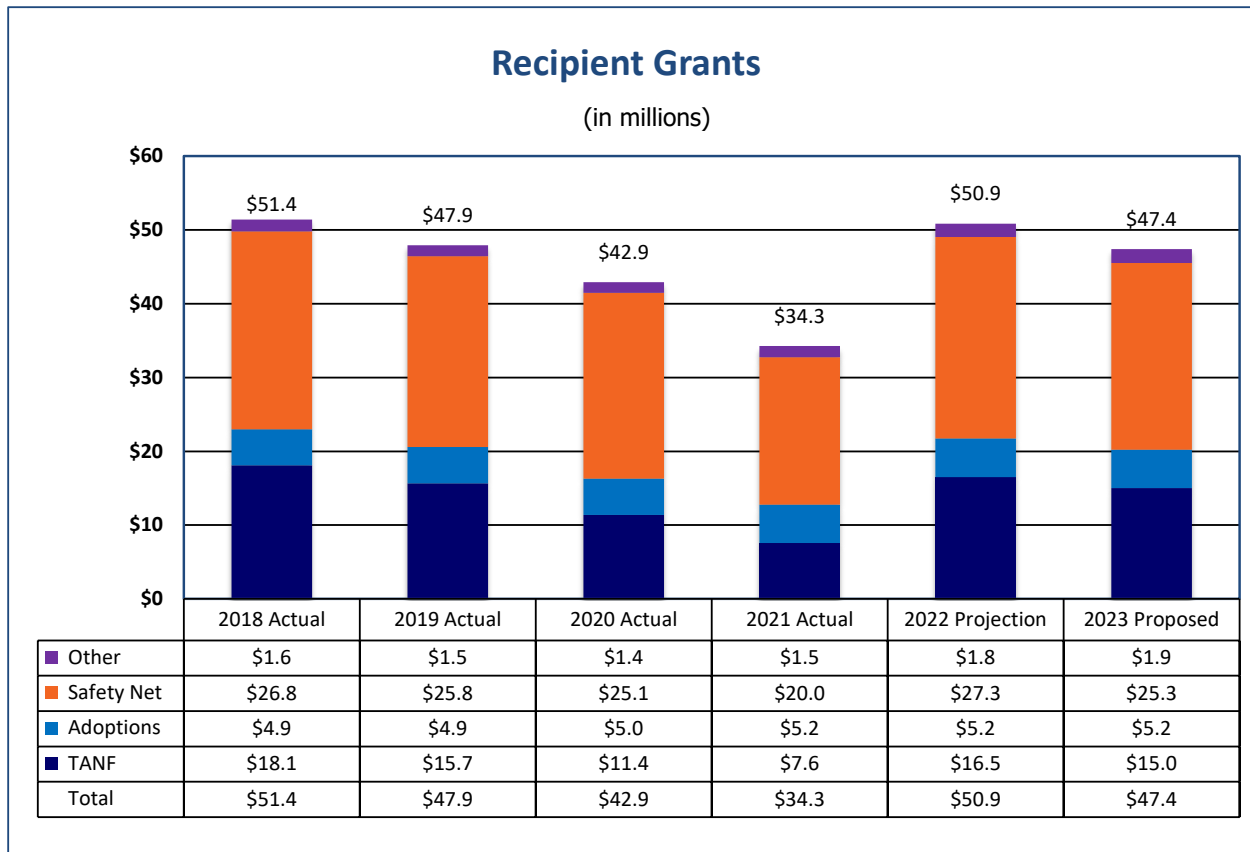
Recipient Grants are payments made directly to clients of the Department of Social Services (DSS) for programs such as Temporary Assistance for Needy Families (TANF), Safety Net Assistance (SNA), Adoption Subsidy, Foster Care, and the Home Energy Assistance Program (HEAP). The TANF and SNA programs promote 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 decreased in 2019, primarily due to a moderation in new applications and the number of caseloads in the program reaching their mandated 60-month limit. Recipient Grants expense in 2020 was \$42.9 million, due to a decrease in TANF expenses. Recipient Grants expense in 2021 was \$34.3 million with a decrease in both TANF and SNA supported by pandemic-related aid. Since June 2021, the number of caseloads in TANF has increased 2.7% while SNA has increased 12.2%.

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. It is unclear what the economic impact will be once pandemic related support is fully exhausted. The 2022 Projection for Recipient Grants expense is \$50.9 million, which is in line with pre-pandemic expenses.

## DESCRIPTION OF EXPENSE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Recipient Grants is \$47.4 million, which is a decrease compared to the 2022 Projection of \$50.9 million. This reduction is primarily due to additional funding available through the New York State Rental Supplement Program, established to provide vital rental assistance to individuals and families, both with and without children, who are experiencing homelessness or are facing an imminent loss of housing, regardless of immigration status.



### 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

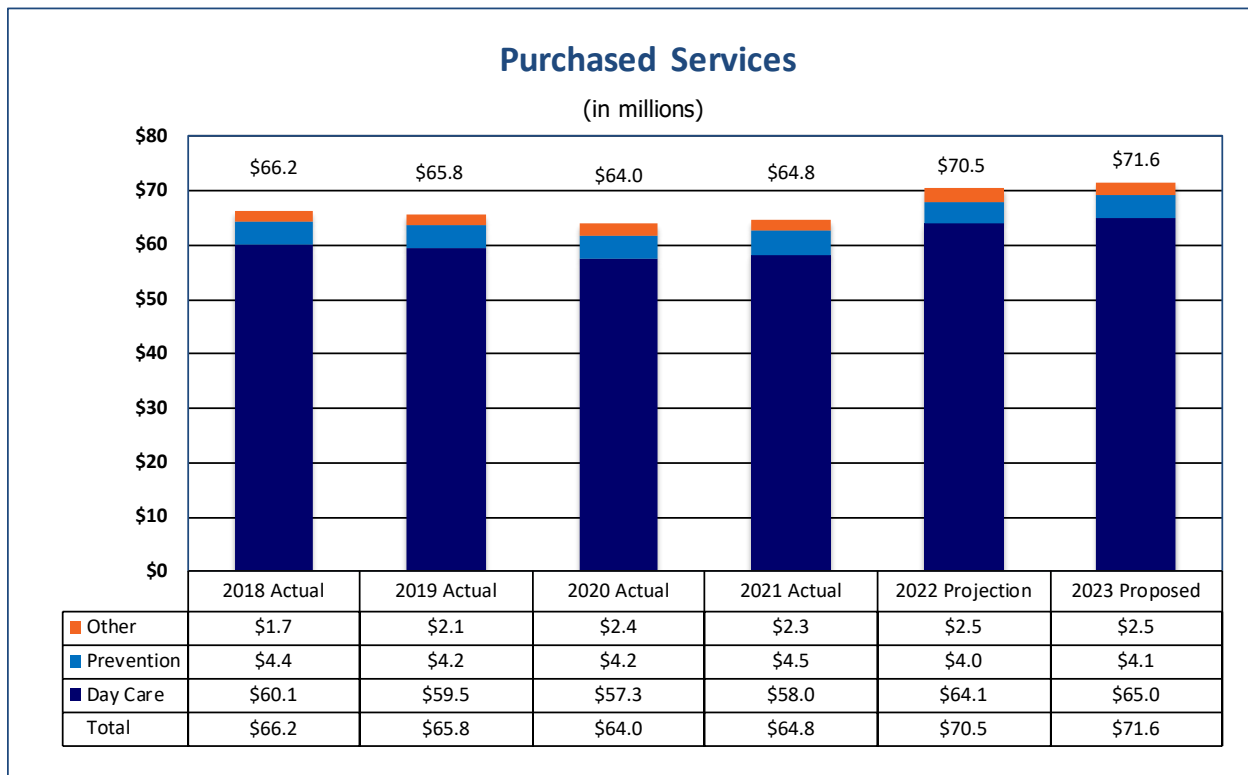


The Independent Living Program provides supportive services to teenagers in foster care with the goal of independent living.

### HISTORICAL TRENDS

In 2019, Purchased Services totaled \$65.8 million. This decrease was due to a decline in Day Care caseloads, and Preventive Services costs driven by an improved economy. In 2020, Purchased Services costs totaled \$64.0 million due to reduced Day Care caseloads due to the pandemic. Day Care Program eligibility is income based and is benchmarked to the Federal poverty level (FPL) which was at 200% through July 2022. In 2021, expenses were \$64.8 million, in line with 2020.

The 2022 Projection for Purchased Services is \$70.5 million, an increase of \$5.7 million compared to 2021 actual of \$64.8 million. The projected increase is based on expected rate increases and State reduction of the income-based family share, 12-month eligibility, and expansion of initial eligibility levels to up to 300% of the State income standard beginning August 2022.



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## DESCRIPTION OF EXPENSE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Purchased Services is \$71.6 million an increase of \$1.1 million compared to the 2022 projection. The projected increase is based on expected rate increases and State reduction of the income-based family share, 12-month eligibility, and expansion of initial eligibility levels to up to 300% of the State income standard beginning August 2022.



## **EMERGENCY VENDOR PAYMENTS**

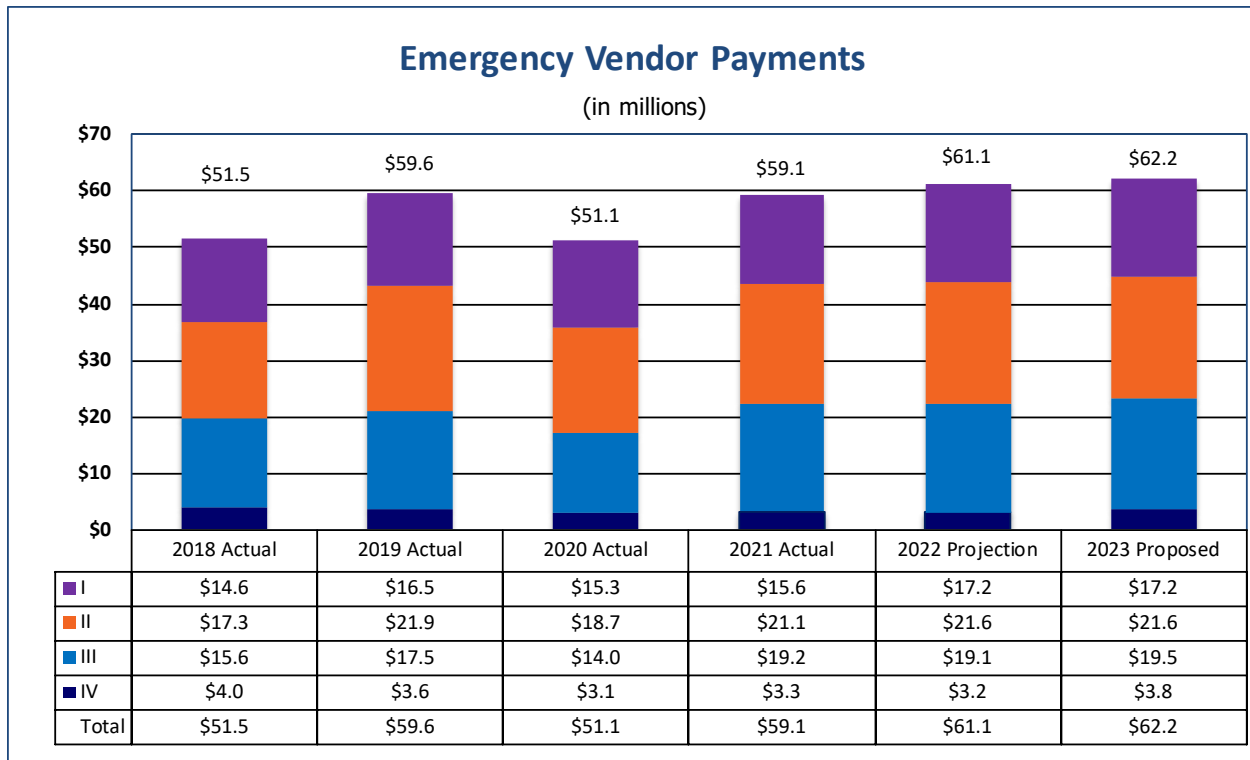
### **DEFINITION**

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 for which 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**

In 2019, Emergency Vendor Payments were \$59.6 million, an increase of \$8.0 million over 2018 levels primarily due to the increase in Shelter Care for the homeless, Institutionalized Education costs, and Room & Board programs costs partially offset by lower Utilities costs. The 2020 decrease to \$51.1 million was due to COVID-19 and across all categories. The 2021 expense was \$59.1 million, more in line with 2019 levels primarily due to increases in shelter care expenses, special education, and training school costs. The County is projecting Emergency Vendor Payments to be \$61.1 million in 2022. Local districts must comply with regulations to assist individuals and families who seek shelter assistance under the "homeless where found" program and the New York State 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

### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Emergency Vendor Payments is \$62.2 million, a 1.6% increase from the 2022 Projection primarily due to the increase in Safety Net shelter care expenses. Additionally, local districts must comply with new regulations to assist individuals and families who seek shelter assistance under the New York State “homeless where found” program.



## **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.

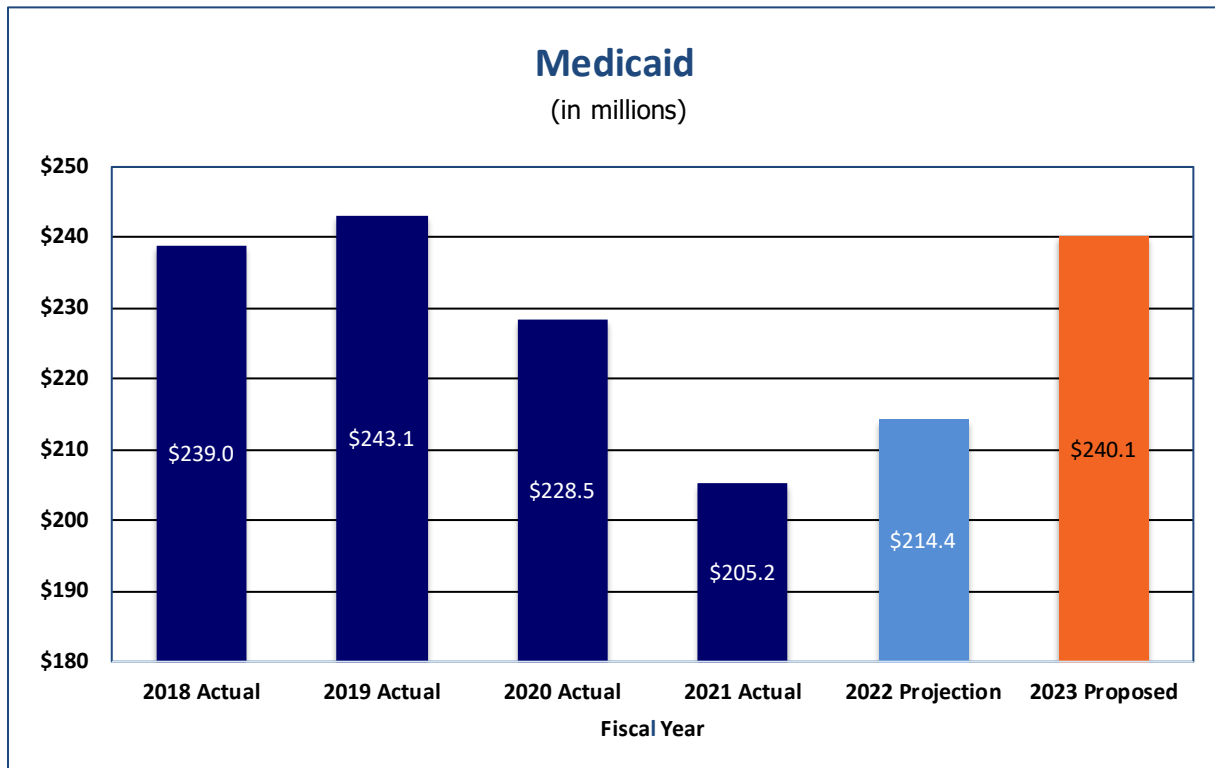
### **HISTORICAL TRENDS**

In 2019, Medicaid expense increased to \$243.1 million primarily due to an additional payment for the 2018/2019 Medicaid Local Share Cap. In 2020, the County expense was \$228.5 million or approximately \$14.6 million lower than 2019 primarily due to enhanced FMAP authorized by the federal Family First Coronavirus Response Act and one less weekly payment for the 2019/2020 Medicaid Local Share Cap offset by increased quarterly Indigent Care payments. In 2021, the County expense was \$205.2 million or approximately \$23.3 million lower than 2020, due to the extension of the Public Health Emergency related to COVID-19, and a reduction in the county share of the Indigent Care award.

## DESCRIPTION OF EXPENSE CODES



For 2022, Medicaid is projected at \$214.4 million, or \$9.2 million higher than 2021, due to the anticipated end of the Public Health Emergency related to COVID-19.



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Medicaid is \$240.1 million, which is \$25.7 million, or 12.0% higher when compared to the 2022 Projection primarily due to the anticipated end of additional Federal funding received in 2022 related to the COVID-19 First Coronavirus Response Act which reduced the County's share of Medicaid costs. In 2023, the County's weekly Medicaid Local Share Cap is based on 52 cycles in State Fiscal Year 2023/2024. This is subject to adjustment during the State Fiscal Year 2023/2024 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) funds.



## **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 the General Fund, Special Revenue Funds such as the Fire Prevention and Police Headquarters Funds, as well as the Police District Fund and the Sewer & Storm Water Resources (SSW) District Fund.

### **HISTORICAL TRENDS**

In 2018, the County's Fund Balance decreased on a budgetary basis by \$9.4 million as a result the use of fund balance for the payment of outstanding tax certiorari claims. In 2019, the County's Fund Balance increased on a budgetary basis by \$98.3 million. The total budgetary Fund Balance for the Major Funds at the end of 2020 was \$358.7 million. The County ended 2021 with budgetary Fund Balance of \$421.7 million an addition of \$63.0 million in the Major funds. The County is projecting a surplus of \$19.9 million for 2022.

### **2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget includes an appropriation of \$13.9 million of Fund Balance in the SSW Fund.

See Appendix C – for Financial Policy details of Reserves and Fund Balance



## **INTEREST PENALTY ON TAX**

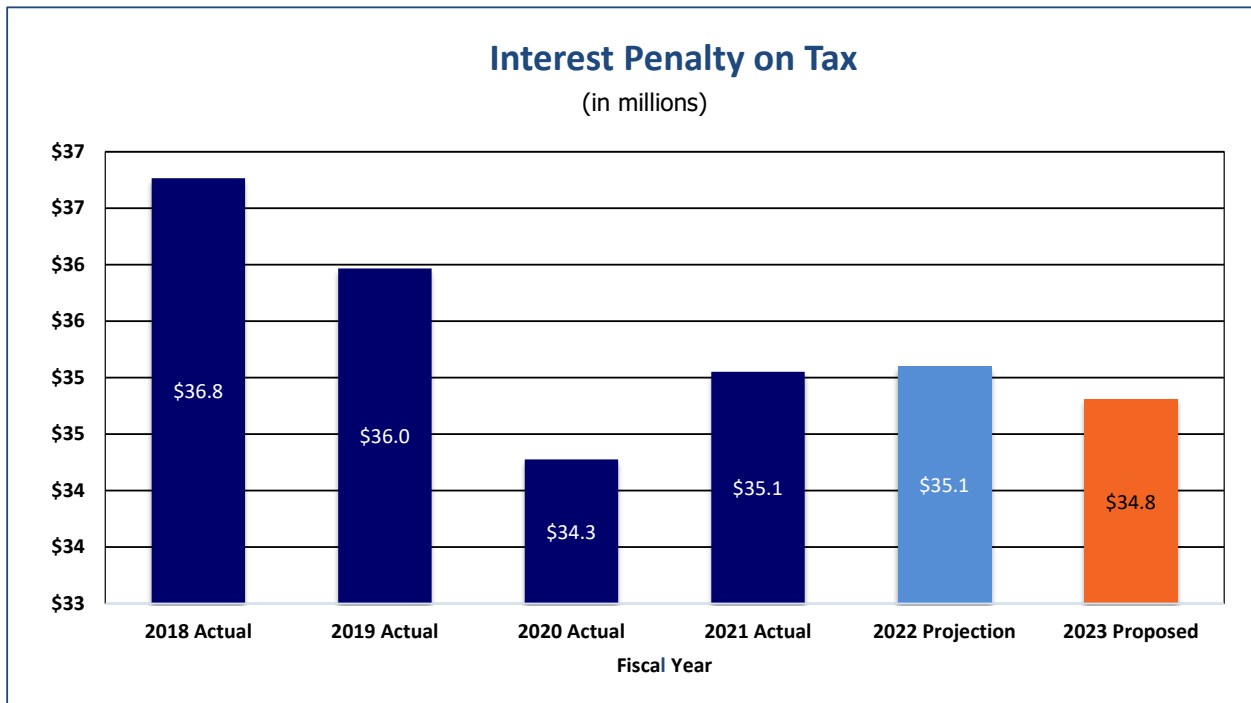
### **DEFINITION**

This object code captures the various penalties, interest, and fees charged for the late payment of general and school taxes. These taxes are typically 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, interest is 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 six percent penalty on the total amount then due (the original principal plus the one percent per month interest) and adds a \$210 listing fee at the time of transfer (in accordance with Ordinance 128-2006). 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 adds a \$90 advertising fee in December of that year. 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. An additional 10% interest of the total sold amount is added every six months for two years until the lien is paid. Upon payment the County retains the difference in interest between the winning bid rate and the 10% interest rate 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 2018 was \$36.8 million, followed by \$36.0 million in 2019, \$34.3 in 2020 and \$35.1 million in 2021 representing a 2.3% increase from 2020. The County is projecting revenue to be flat at \$35.1 million in 2022.

## DESCRIPTION OF REVENUE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Interest Penalty on Tax is \$34.8 million, a 0.9% decrease from the 2022 Projection, as the County expects a lower number of homeowners will pay taxes in arrears.



## **PERMITS AND LICENSES**

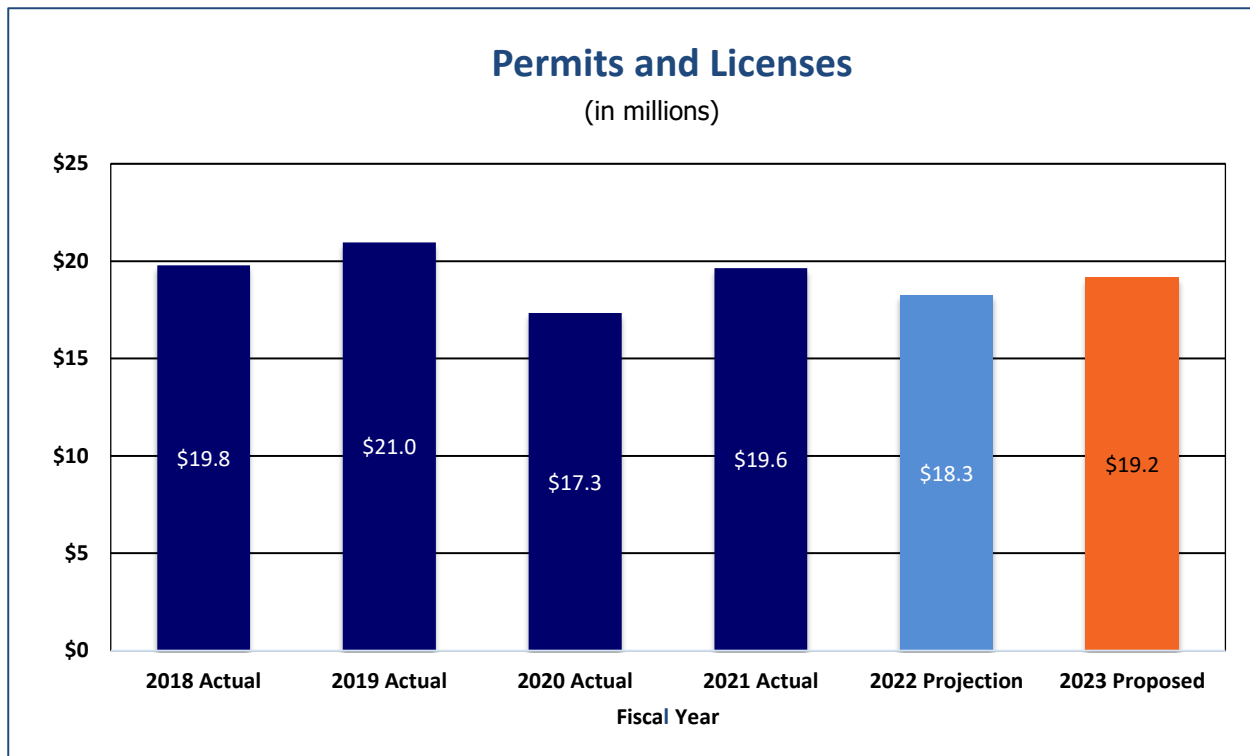
### **DEFINITION**

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 \$19.8 million in 2018, \$21.0 million in 2019, followed by a decrease to \$17.3 million in 2020. The 2021 revenue was \$19.6 million an increase of 13.3% from 2020. The County is projecting 2022 to decrease to \$18.3 million a 6.6% decrease from 2021.

The County attributes some of the year-to-year fluctuations to renewal cycles of licenses, which produce peaks in receipts and volume. In 2022, the Health Department projects to generate \$6.2 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 \$5.2 million for the County. The County projects the Police Department to generate \$4.0 million in fees associated with the issuance of burglar alarm and pistol permits. The Office of Consumer Affairs expects to generate \$4.2 million in fees. 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.



### 2023 BUDGET HIGHLIGHTS

Permits & Licenses Fees in the 2023 Proposed Budget are \$19.2 million, a 4.9% increase from the 2022 Projection. The 2023 Proposed Budget increase is due to an increase in fees generated from permits and licenses issued by the Department of Consumer Affairs.

Permits & Licenses for the Office of Consumer Affairs are \$4.7 million, which is \$430,000 lower as compared to the 2022 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 and Health Department are \$5.6 million and \$6.2 million, respectively, an increase of \$478,430 for the Police Department as compared to the 2022 Projection.



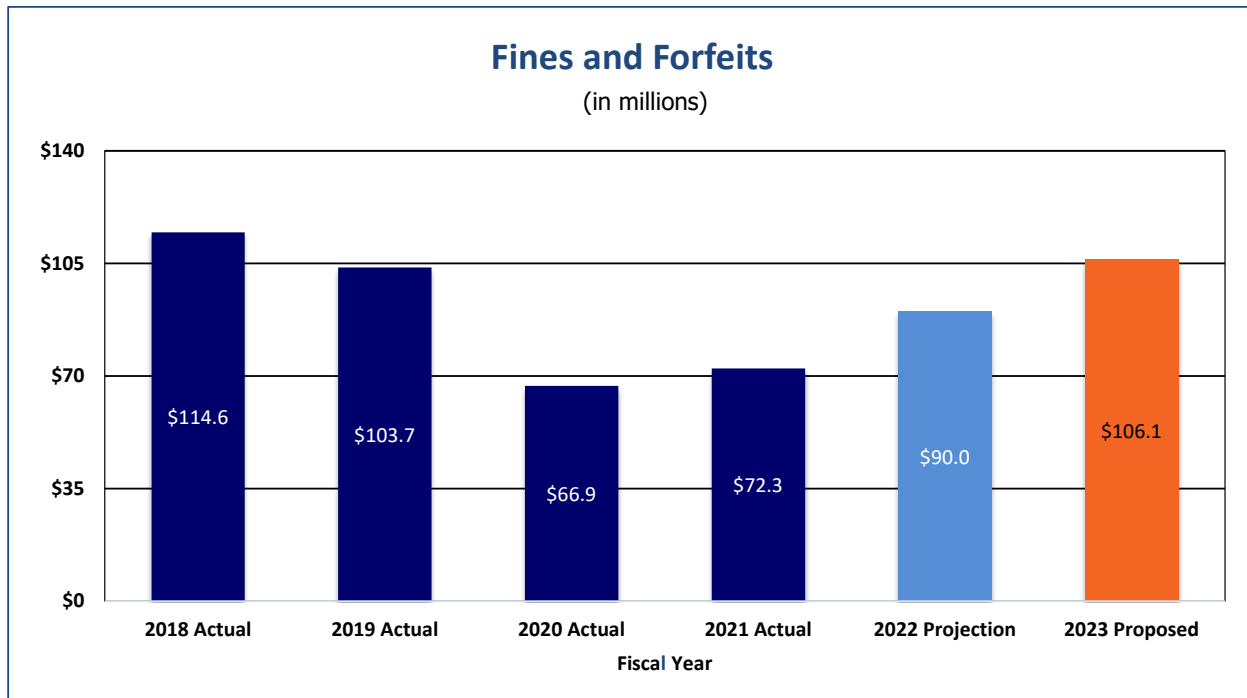
## FINES AND FORFEITS

### 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

In 2018, Fines and Forfeits were \$114.6 million primarily due to RLCP fines and public safety fees in the Police Department. In 2019, Fines and Forfeits decreased to \$103.7 million, a decrease of \$10.9 million or 9.5% due to the failure to enact Boot & Tow legislation for moving violations. In 2020, Fines and Forfeits decreased to \$66.9 million, a decrease of \$36.8 million or 35.5% as a result of COVID-19, the volume of various fines issued and collected declined. In 2021, Fines and Forfeits increased to \$72.3 million, an increase of \$5.4 million or 8.1% due to COVID-19 restrictions relaxed. The County projects Fines and Forfeits in 2022 to be \$90.0 million, an increase \$17.7 million or 24.5%, due to vehicular traffic increases.



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## DESCRIPTION OF REVENUE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Fines and Forfeits is \$106.1 million, an increase of \$16.1 million or 17.9% from the 2022 Projection. The 2023 Proposed Budget includes \$78.2 million for Traffic and Parking Violations Agency, an increase of \$13.5 million primarily due to a projected volume increase of red-light camera violations to pre-COVID 19 levels and the implementation of the School Bus Camera Program (SBCP).



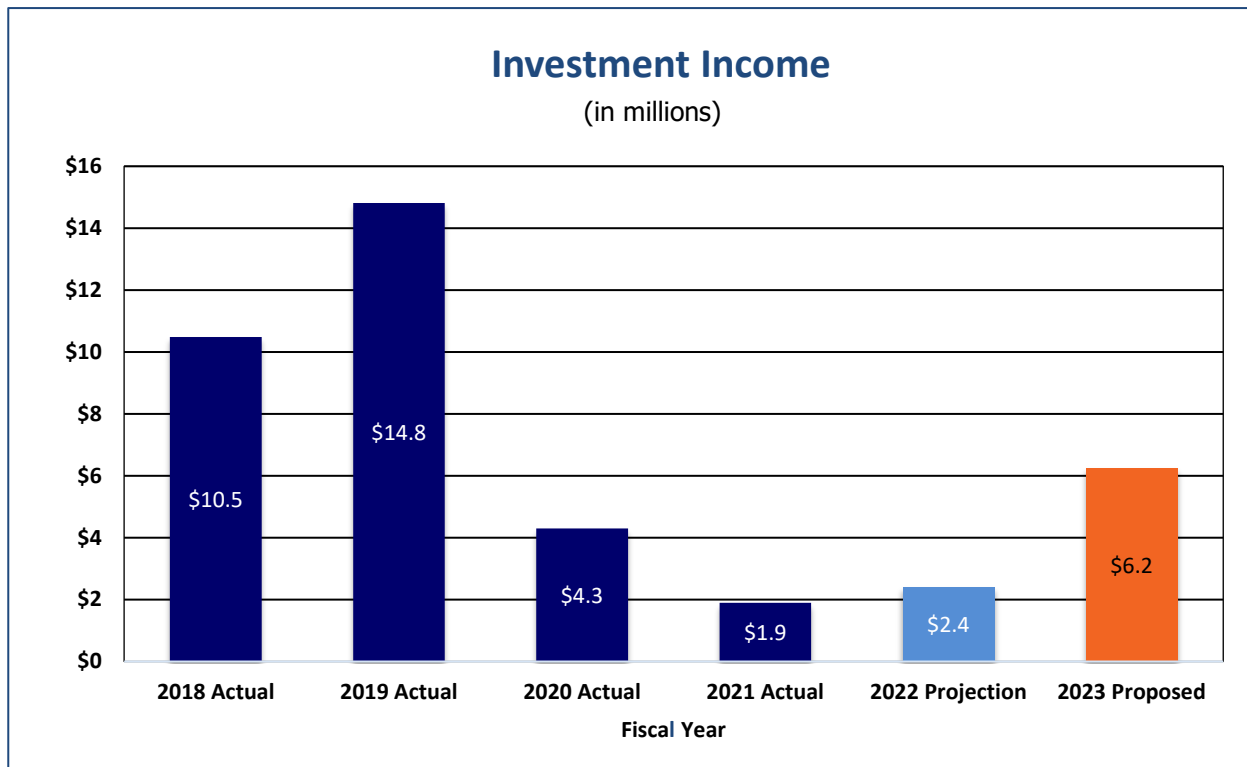
## INVESTMENT INCOME

### 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 had been rising slowly from historic lows and has recently been highly volatile as the Federal Reserve moved from normalizing interest rates from 2015 on and changed back to easing with the onset of COVID-19 in 2020. The Federal Reserve is now tightening again in its effort to fight increasing inflation in the economy. Consequently, Investment Income had risen steadily, returned to lows, and is now rising from the recent lows. Between 2018 through 2021, interest income ranged from \$1.9 million in 2021 to \$14.8 million in 2019, and \$4.3 million in 2020. The Projection for Investment Income in 2022 is expected to increase to \$2.4 million as interest rates rise to combat increasing inflation.



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## DESCRIPTION OF REVENUE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Investment Income is \$6.2 million which is an increase of \$3.8 million from the 2022 Projection primarily due to an increase in cash balances, and higher interest rates earned on the County's investment of funds.



## **RENTS AND RECOVERIES**

### **DEFINITION**

Rents and Recoveries comprises three distinct categories of revenue.

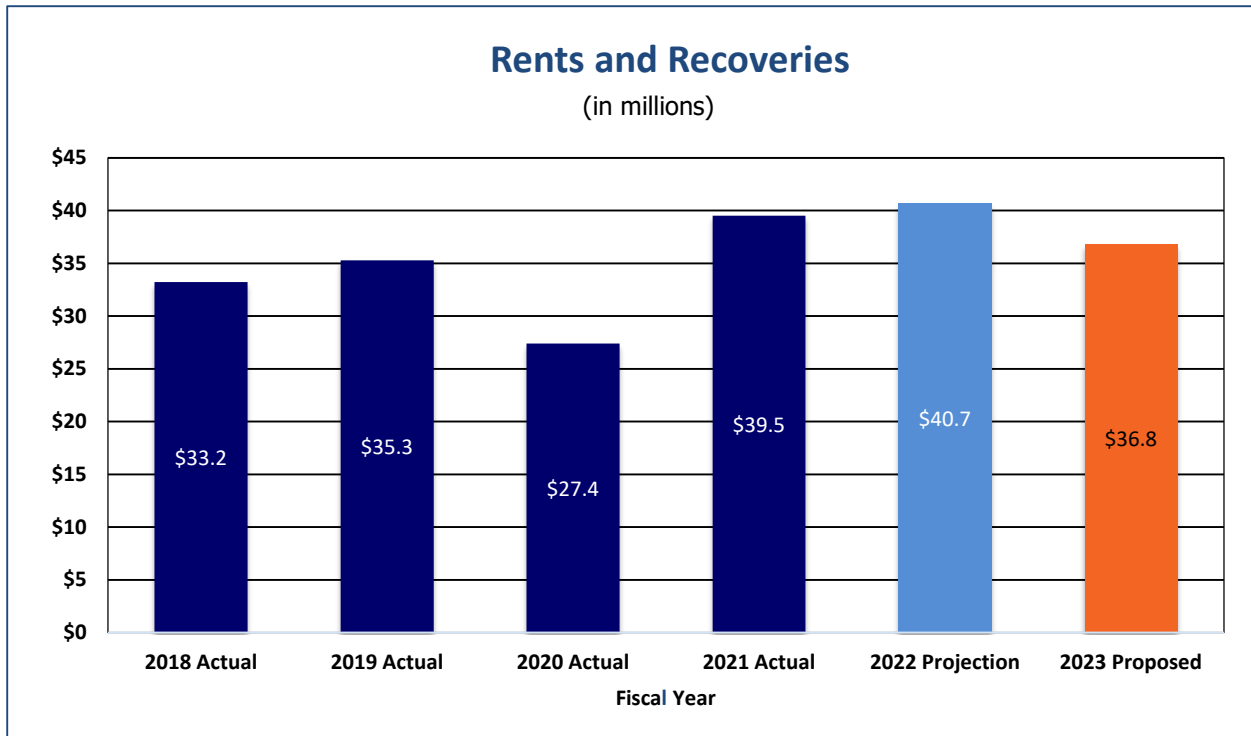
The first relates to rental income collected primarily through the Department of Public Works (Office of Real Estate Services) from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex. Rents from the Complex are nominal since the County securitized most 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 2018, Rents and Recoveries were \$33.2 million. In 2019, Rents and Recoveries were \$35.3 million, an increase of \$2.1 million or 6.3% compared to 2018, due to higher number of cancellations of prior year encumbrances. In 2020, Rents and Recoveries were \$27.4 million, a decrease of \$7.9 million or 22.4% compared to 2019, as a result of the COVID-19 pandemic. In 2021, Rents and Recoveries were \$39.5 million, an increase of \$12.1 million or 44.2% compared to 2020, as a result of an anticipated increase in revenue from recoveries from prior year and an improvement in rent collections impacted by COVID-19. The 2022 Projection is \$40.7 million, an increase of \$1.2 million or 3.0% compared to 2021.



**2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for Rents and Recoveries is \$36.8 million, a \$3.8 million decrease from the 2022 Projection. This change is the result of an anticipated decrease in revenue from the sale of excess County land and recoveries from prior year.



## REVENUE OFFSET TO EXPENSE

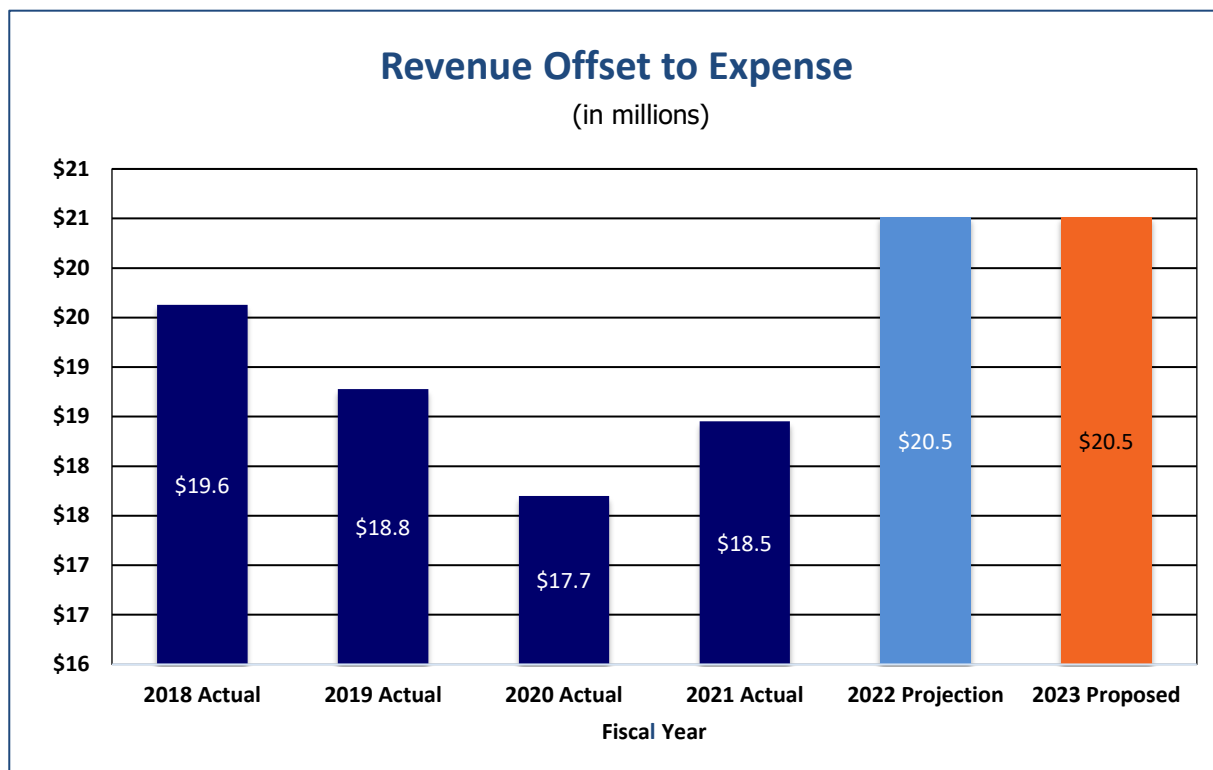
### DEFINITION

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 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 \$19.6 million in 2018, before decreasing 4.1% to \$18.8 million in 2019. The Revenue Offset to Expense decreased to \$17.7 million in 2020, a 5.9 % decrease over the 2019 actual. In 2021, the Revenue Offset to Expense increased to \$18.5 million, a 4.5% increase over the 2020 actual. The 2022 Projection is \$20.5 million, an increase of \$2.0 million or 10.8% from the 2021 actual.



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Revenue Offset to Expense is \$20.5 million, which remains flat from the 2022 Projection. The major components of Revenue Offset to Expense are tuition reimbursements of \$16.8 million, and contributions to the Flexible Benefits Program of \$2.1 million.



## **DEPARTMENTAL REVENUES**

### **DEFINITION**

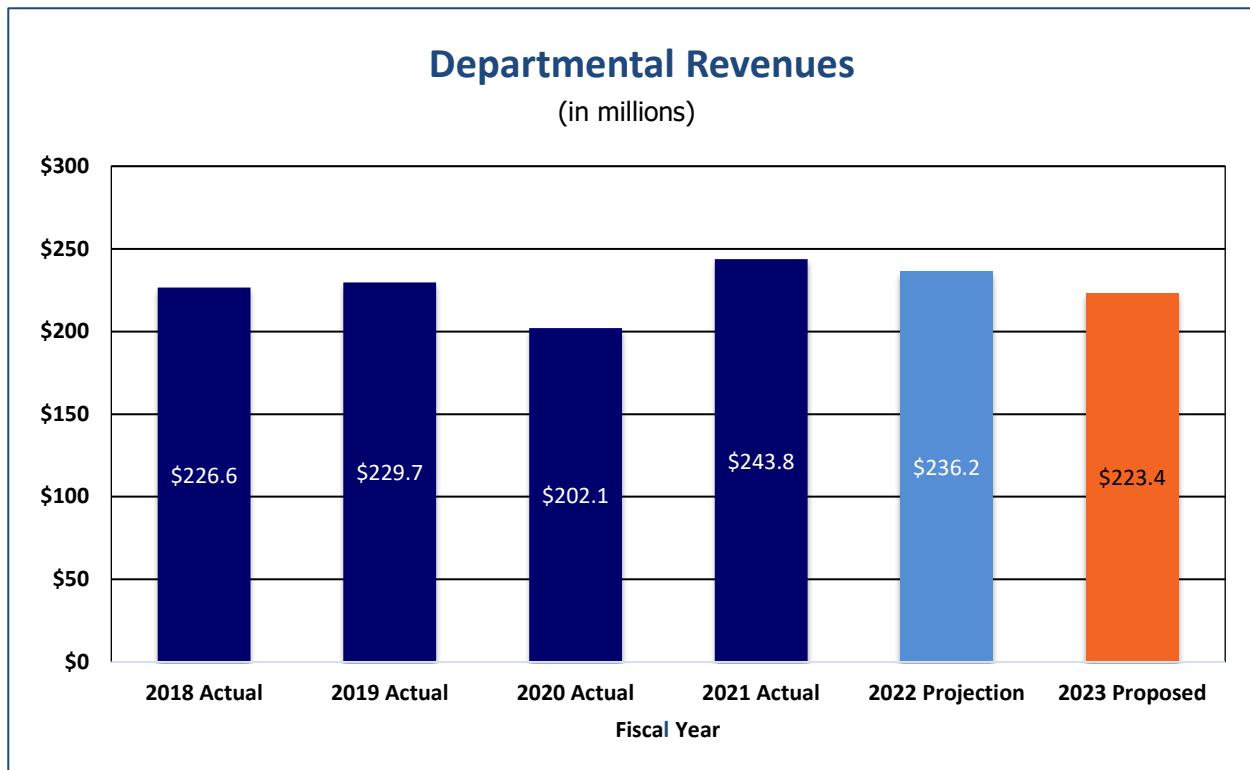
Departmental Revenues represents fees collected by the County for the use of County facilities and for certain services provided by various departments and County officials. Many County departments collect revenue. The largest revenue collecting departments are the Office of the County Clerk, Police 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**

The Departmental revenues for 2018 through 2021 totaled \$226.6 million, \$229.7 million, \$202.1 million and \$243.8 million, respectively. Revenues were reduced in part, due to the COVID-19 restrictions.

In 2021, the Departmental Revenues saw an increase of \$41.7 million. This was primarily due to revenue increases in the Department of Assessment, Office of the County Clerk, Police Department, Department of Health, and the Parks Department. The County is projecting Departmental Revenues in 2022 to be \$236.2 million due to an expected slowing of the economy.

## DESCRIPTION OF REVENUE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Departmental Revenues is \$223.4 million, a decrease of \$12.8 million or 5.4% from the 2022 Projection. This decrease is due primarily to an expected slowdown in the housing market. County Clerk revenues are expected to decrease by \$11.4 million due to reduced volumes. The Health Department's revenue is expected to decrease by \$1.8 million from the 2022 Projection primarily due to lower caseloads that qualify for Medicaid Reimbursement. The County also projects that Police Department revenue will increase by \$821,029 due to a projected increase in ambulance revenue collection.



### INTERDEPARTMENTAL REVENUES

#### DEFINITION

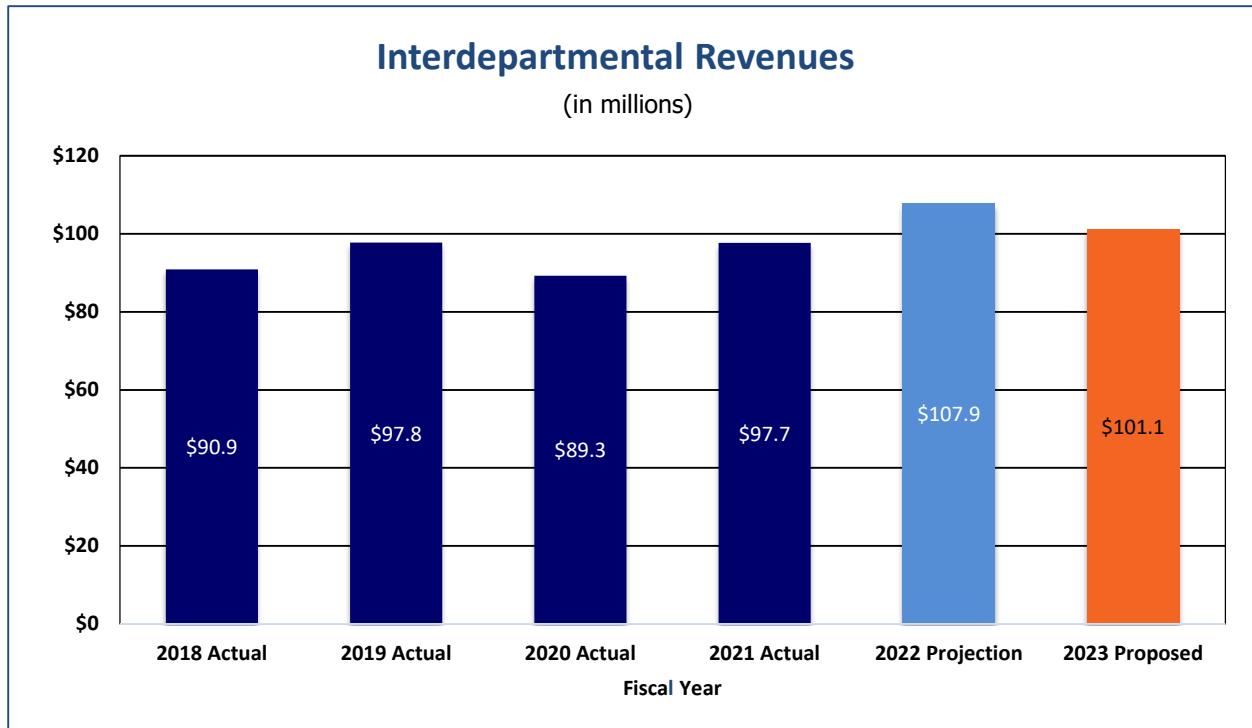
Interdepartmental Revenues are revenues for services performed by one County department for another County department. They can also be revenues in connection with departments that collaborate and share resources for purposes of providing a constituent service or program deliverable. County departments 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 2018 and 2021. Interdepartmental Revenues increased by 7.6% in 2019, and decreased by 8.7% in 2020, respectively, primarily due to increased building occupancy and IT charges in 2019, and reduced maintenance charges in 2020. In 2021, revenues increased 9.4% due to increased building occupancy and IT charges. The 2022 Projection for Interdepartmental Revenues is \$107.9 million, an increase of 10.4%, driven by IT, building occupancy, and indirect charges.

# DESCRIPTION OF REVENUE CODES



## 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Interdepartmental Revenues is \$101.1 million, a decrease of \$6.8 million, or 6.3% to reflect actual charges in prior years partially offset by an increase for inflation.

### 2023 INTERDEPARTMENTAL EXPENSES & REVENUES (\$ in thousands)

| BUYER        | SELLER DEPARTMENTS |                 |              |                 |            |                 |                 |              |              |              |             |                 | TOTAL      |                  |
|--------------|--------------------|-----------------|--------------|-----------------|------------|-----------------|-----------------|--------------|--------------|--------------|-------------|-----------------|------------|------------------|
|              | CF                 | IT              | HS           | PW              | PDD        | PDH             | BU <sup>1</sup> | AT           | DA           | CC           | SS          | BU <sup>2</sup> |            |                  |
| BU           | \$0                | \$0             | \$0          | \$0             | \$0        | \$2,092         | \$0             | \$0          | \$0          | \$0          | \$0         | \$0             | \$0        | \$2,092          |
| FC           | \$52               | \$1,104         | \$0          | \$1,891         | \$0        | \$101           | \$690           | \$0          | \$0          | \$0          | \$0         | \$0             | \$0        | \$3,838          |
| HE           | \$170              | \$1,396         | \$0          | \$1,383         | \$0        | \$374           | \$1,514         | \$0          | \$0          | \$0          | \$0         | \$479           | \$0        | \$5,316          |
| HI           | \$0                | \$0             | \$0          | \$0             | \$0        | \$0             | \$0             | \$0          | \$0          | \$0          | \$0         | \$0             | \$0        | \$0              |
| HS           | \$40               | \$372           | \$0          | \$1,968         | \$0        | \$216           | \$1,205         | \$0          | \$0          | \$0          | \$44        | \$0             | \$0        | \$3,846          |
| PDD          | \$1                | \$798           | \$0          | \$1,248         | \$0        | \$8,337         | \$14,368        | \$0          | \$0          | \$0          | \$0         | \$0             | \$0        | \$24,751         |
| PDH          | \$114              | \$2,945         | \$0          | \$6,117         | \$0        | \$0             | \$20,180        | \$0          | \$0          | \$0          | \$0         | \$0             | \$0        | \$29,356         |
| PB           | \$0                | \$114           | \$0          | \$691           | \$0        | \$99            | \$117           | \$0          | \$0          | \$150        | \$0         | \$0             | \$0        | \$1,172          |
| PW           | \$0                | \$321           | \$0          | \$0             | \$0        | \$0             | \$12,858        | \$0          | \$0          | \$0          | \$0         | \$0             | \$0        | \$13,179         |
| SS           | \$120              | \$3,251         | \$100        | \$7,914         | \$0        | \$2,092         | \$1,517         | \$550        | \$500        | \$0          | \$0         | \$1,503         | \$0        | \$17,547         |
| <b>TOTAL</b> | <b>\$497</b>       | <b>\$10,301</b> | <b>\$100</b> | <b>\$21,212</b> | <b>\$0</b> | <b>\$13,313</b> | <b>\$52,449</b> | <b>\$550</b> | <b>\$500</b> | <b>\$150</b> | <b>\$44</b> | <b>\$1,982</b>  | <b>\$0</b> | <b>\$101,098</b> |

BU<sup>1</sup> Indirect Cost; BU<sup>2</sup> Workers Comp.



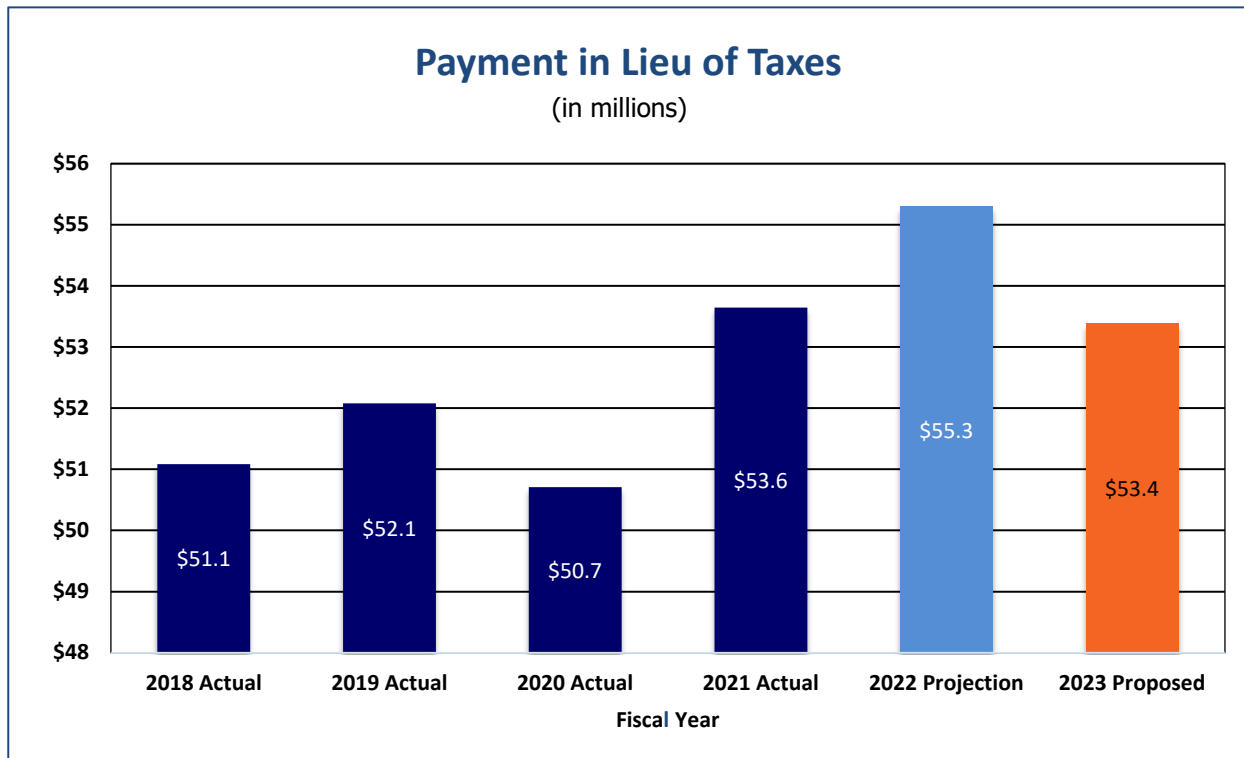
### PAYMENTS IN LIEU OF TAXES

#### 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

In 2019, PILOT revenue increased 2.0% from \$51.1 million in 2018 to \$52.1 million. In 2020, the PILOTs decreased \$1.4 million or 2.7% from 2019 actuals. In 2021, the PILOTs increased \$2.9 million or 5.7% from 2020 actuals. The County projects 2022 revenue to be \$55.3 million an increase of \$1.7 million or 3.2% from 2021.



#### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for PILOT revenue is \$53.4 million, a decrease of \$1.9 million or 3.4% from the 2022 Projection.



### CAPITAL RESOURCES FOR DEBT

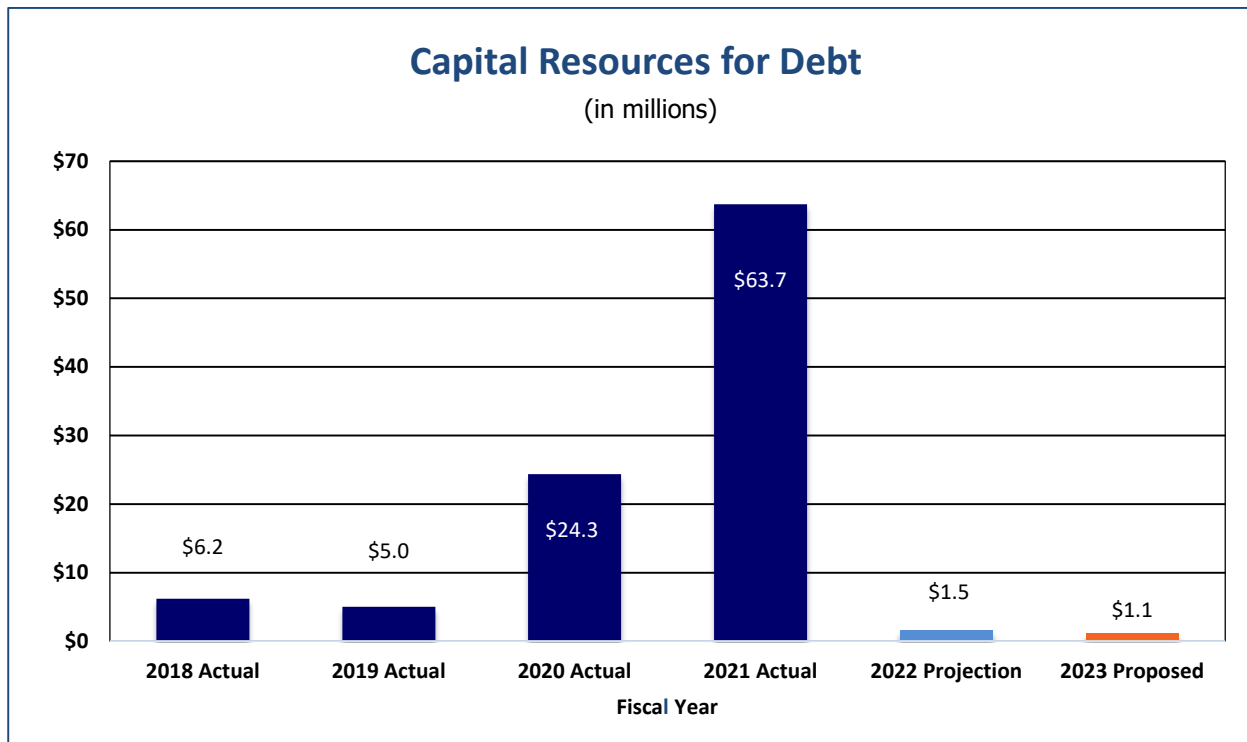
#### DEFINITION

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 more than the principal 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. The amount was \$6.2 million in 2018, then decreased to \$5.0 million in 2019. In 2020, the amount increased to \$24.3 million due to a significant increase in the receipt of bond premium and the closeout of capital projects. The County realized revenues of \$63.7 million in 2021 from restructuring proceeds generated by NIFA and bond premium received. In 2022, the County is projecting \$1.5 million. The County typically does not budget for capital closeouts.



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## DESCRIPTION OF REVENUE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget contains \$1.1 million in bond premium in Capital Resources for Debt.



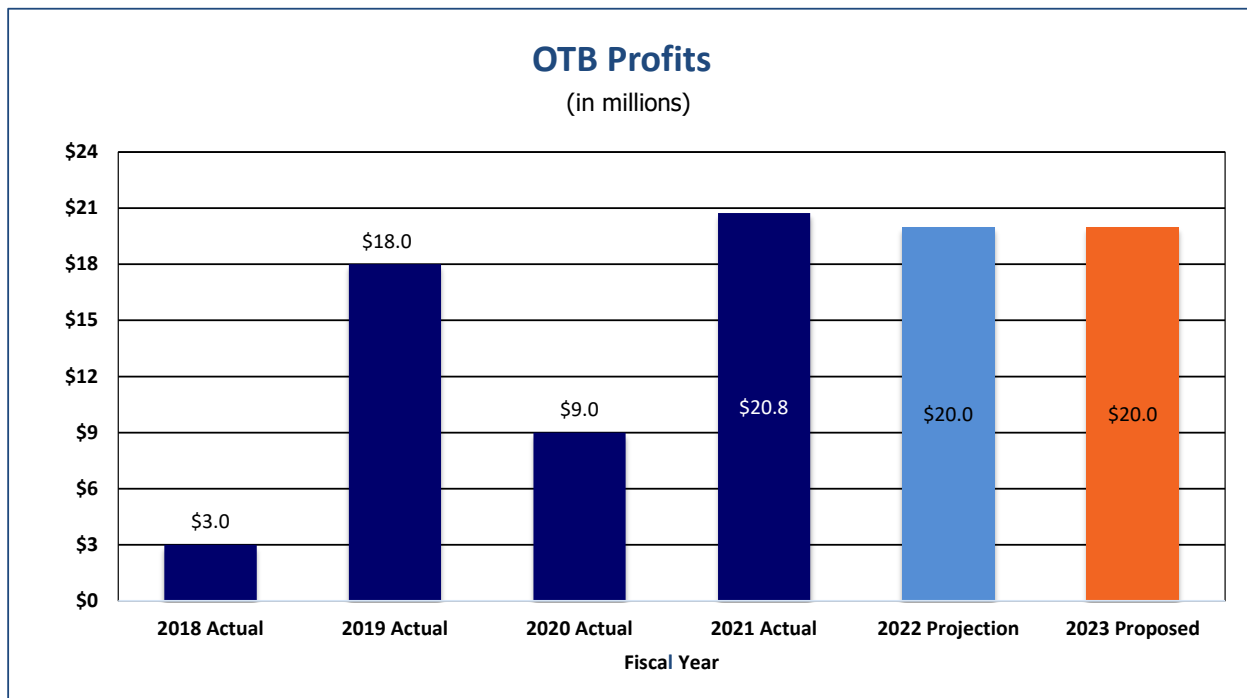
OFF TRACK BETTING (OTB) NON-TAX REVENUE

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 \$18.0 million in 2019 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. The 2020 actuals were \$9.0 million a 50.0% decrease due to the impact of COVID-19. In 2021, there was an increase of \$11.8 million over the 2020 actuals. The 2022 Projection is \$20.0 million a decrease of 3.8% from the 2021 actuals.



2023 BUDGET HIGHLIGHTS

Off-Track Betting Non-Tax Revenues in the 2023 Proposed Budget are \$20.0 million which remains flat from the 2022 projection. The County anticipates it will receive the full share of VLT revenue as the economic activity returns to pre-pandemic levels.



## **DEBT SERVICE CHARGEBACK REVENUES**

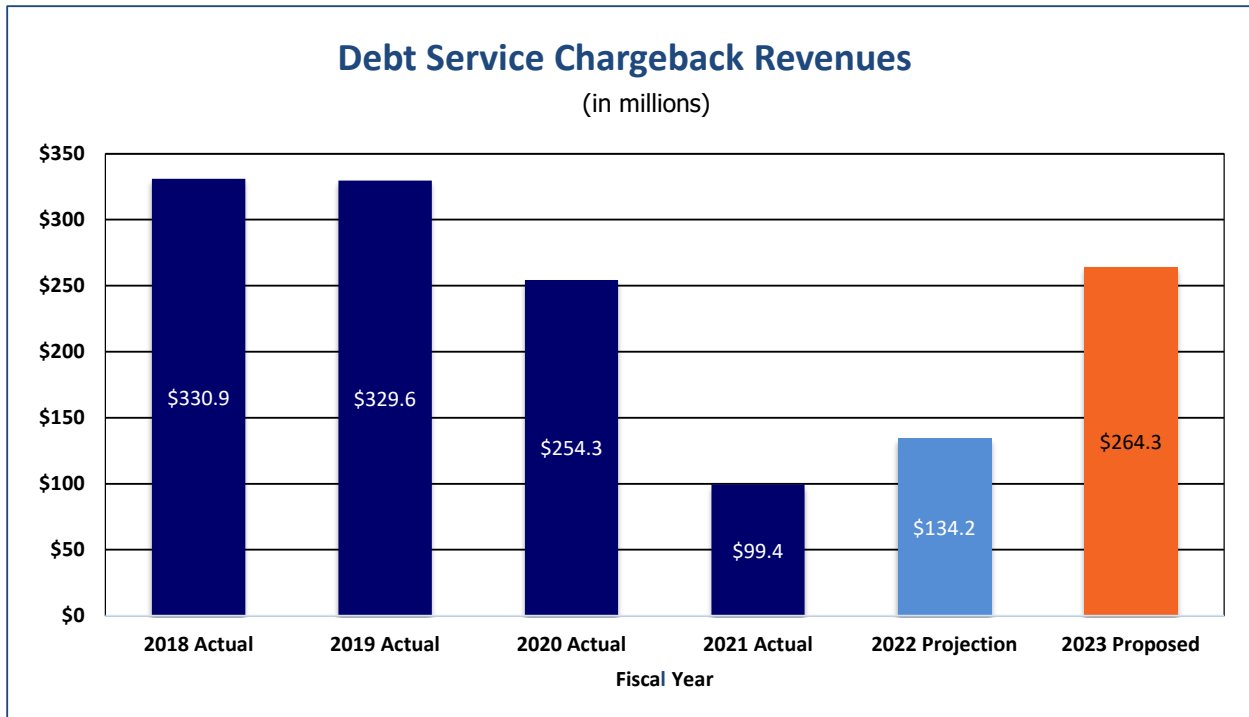
### **DEFINITION**

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. Regarding 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 remaining debt service for SSW is charged back through Interfund Charges.

### **HISTORICAL TRENDS**

Debt Service Chargeback Revenues was \$330.9 million in 2018 and \$329.6 million in 2019. Chargeback revenue was \$254.3 million in 2020, this was a decrease of \$75.3 million, due primarily to an increase in capital closeouts and a reduction in NIFA set asides of \$50 million due to the extension of a NIFA sinking fund payment from November 2020 to November 2021. In 2021, NIFA refunded its own debt and County debt which significantly reduced existing debt service expenses in 2021 and 2022, thereby affording the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. The 2021 Actual revenue was \$99.4 million. The projection for 2022 is \$134.2 million. Fluctuations from year-to-year are due primarily to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and affects the required Debt Service Chargeback. See “Debt Service Fund” for a further explanation debt service.

## DESCRIPTION OF REVENUE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Debt Service Chargeback Revenues is \$264.3 million, an increase of \$130.1 million from the 2022 Projection. This change is consistent with the NIFA Debt Restructuring plan which provided budgetary relief in 2021 and 2022.



## **INTERFUND CHARGES**

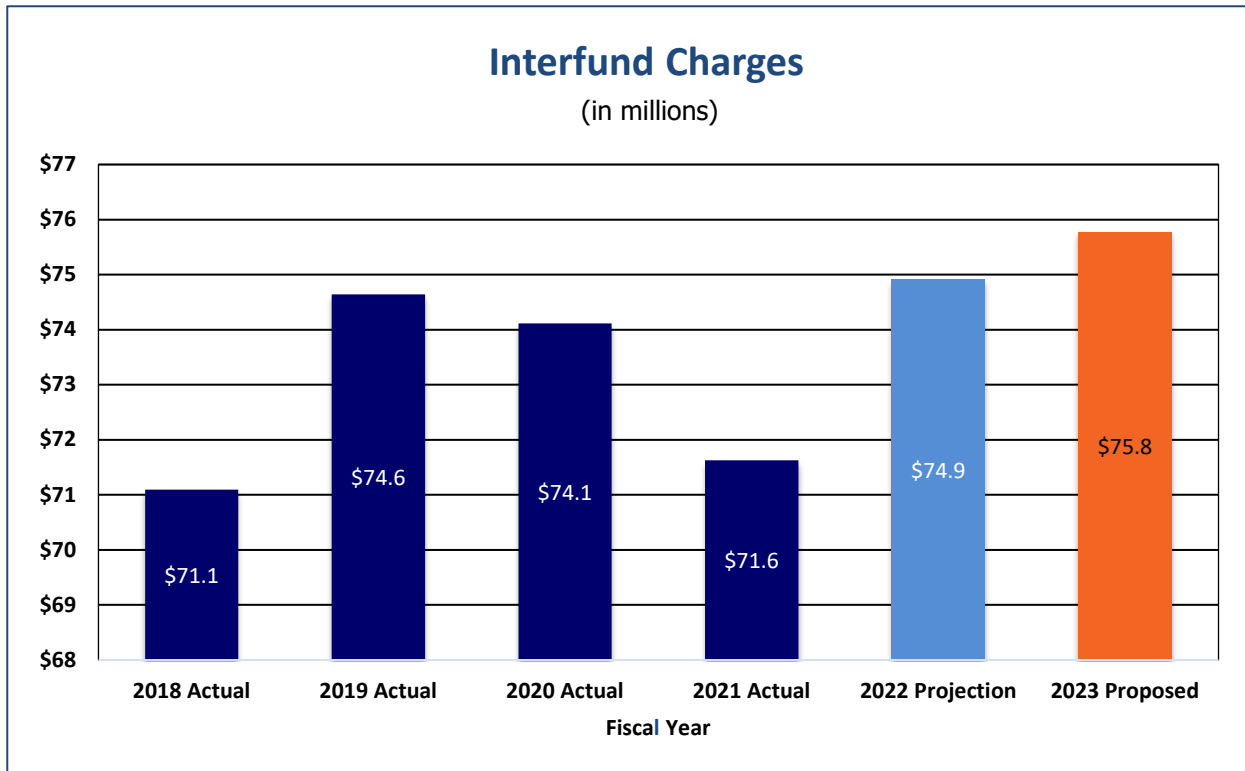
### **DEFINITION**

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 Resources 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 2019, Interfund Revenue was \$74.6 million, a 4.9% increase when compared to 2018 actuals. In 2020, Interfund Revenue was \$74.1 million or 1.0% lower, when compared to 2019, due to a 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 2021 Interfund Revenue was \$71.6 million, a decrease of \$2.5 million or 3.4% from the 2020 actuals. The 2022 Interfund Revenue is projected at \$74.9 million, a \$3.3 million or 4.6% increase from 2021. The increase is primarily due to higher chargebacks to the Sewer and Stormwater Resources District and Environmental Bond Funds.

## DESCRIPTION OF REVENUE CODES



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Interfund Charges is \$75.8 million, an increase of \$900,000, or 1.2% from the 2022 Projection due an increase in indirect chargebacks from the Sewer and Stormwater Resources District.



### 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, 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 most of the 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., Food Stamps from the U.S. Department of Agriculture, TANF, and SNA from the U.S. Department of Health and Human Services, and emergency aid from Federal Emergency Management Agency (FEMA). 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 Transit Administration 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 apply or plan of some type each year for each funding stream.

The Federal Government bases Federal Aid each 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 1<sup>st</sup> of October. All these factors can result in significant Federal Aid fluctuations each year.



### HISTORICAL TRENDS

#### Department of Social Services

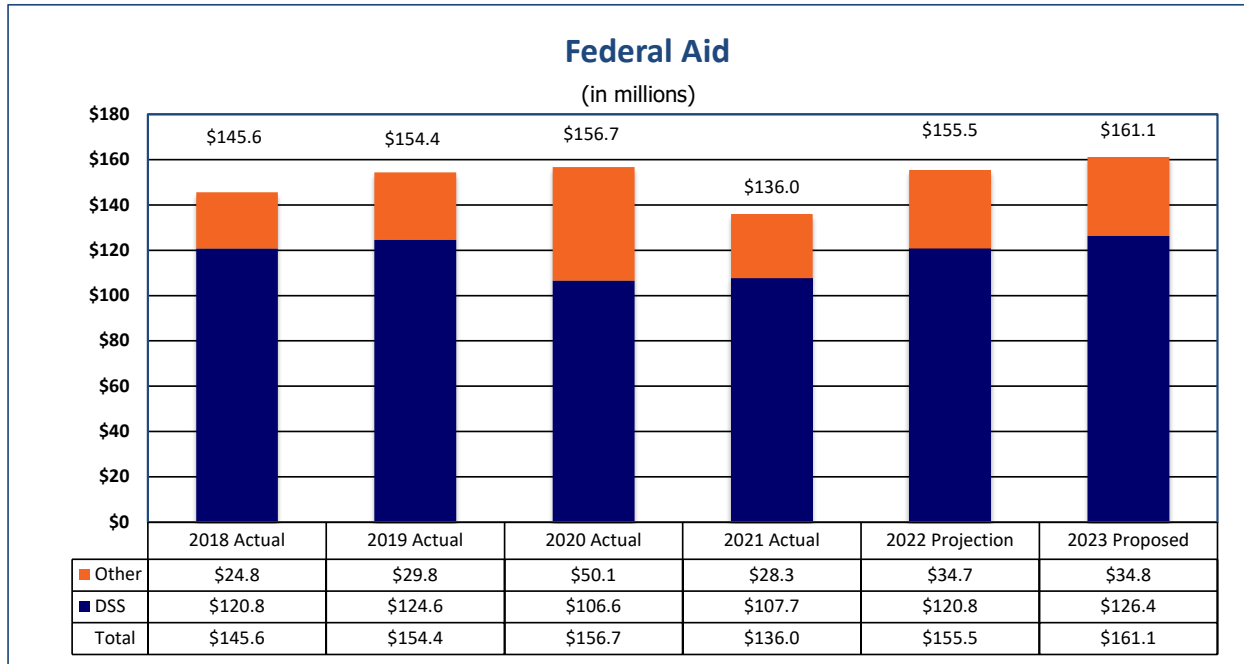
In 2018, Federal Aid received by DSS has accounted for approximately 83% of all Federal Aid that the County recorded. Federal Aid for DSS increased in 2019 by \$3.8 million, or 3.2%, primarily due to the continued increase in the Child Care subsidy grant. Federal Aid for DSS decreased by \$18.0 million in 2020 primarily due to reduced day care needs. In 2021, Federal Aid increased slightly to \$107.7 million. In 2022, Federal Aid is projected to increase to \$120.8 million, in line with pre-pandemic levels driven by Day Care costs.

#### Other Departments

The 2019 Federal Aid in the Other Departments Category was \$29.8 million, driven by Federal Transit Administration reimbursement for Public Works. In 2020, Federal Aid in the Other Departments category was \$50.1 million, again driven by Federal Transit Administration reimbursement for Public Works. The 2021 Federal Aid in the Other Departments category was \$28.3 million due to a decrease in Federal Transit Administration reimbursement. The 2022 Projection for Federal Aid in the Other Departments is projected to be \$34.7 million, due to increased Federal Transit Administration reimbursement for Public Works.

Federal Aid in Human Services in 2019 was \$6.0 million, an increase related to additional USDA food program funds, with 2020 decreasing to \$5.1 million due to a decrease in the USDA food program funds. The 2021 Expense was \$5.6 million, a slight increase in USDA food program funds. The 2022 Projection for the Department of Human Services is \$4.9 million.

## DESCRIPTION OF REVENUE CODES



### 2023 BUDGET HIGHLIGHTS

Federal Aid in the 2023 Proposed Budget is \$161.1 million, an aggregate increase of \$5.6 million or 3.6% when compared to the 2022 Projection due to anticipated funds from Federal Transportation Services from the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA). Federal Aid for Public Assistance caseloads in DSS accounts for 78.4% of Federal Aid. Caseloads which are expected to increase are offset by reductions in Federal Aid related TANF reimbursables.



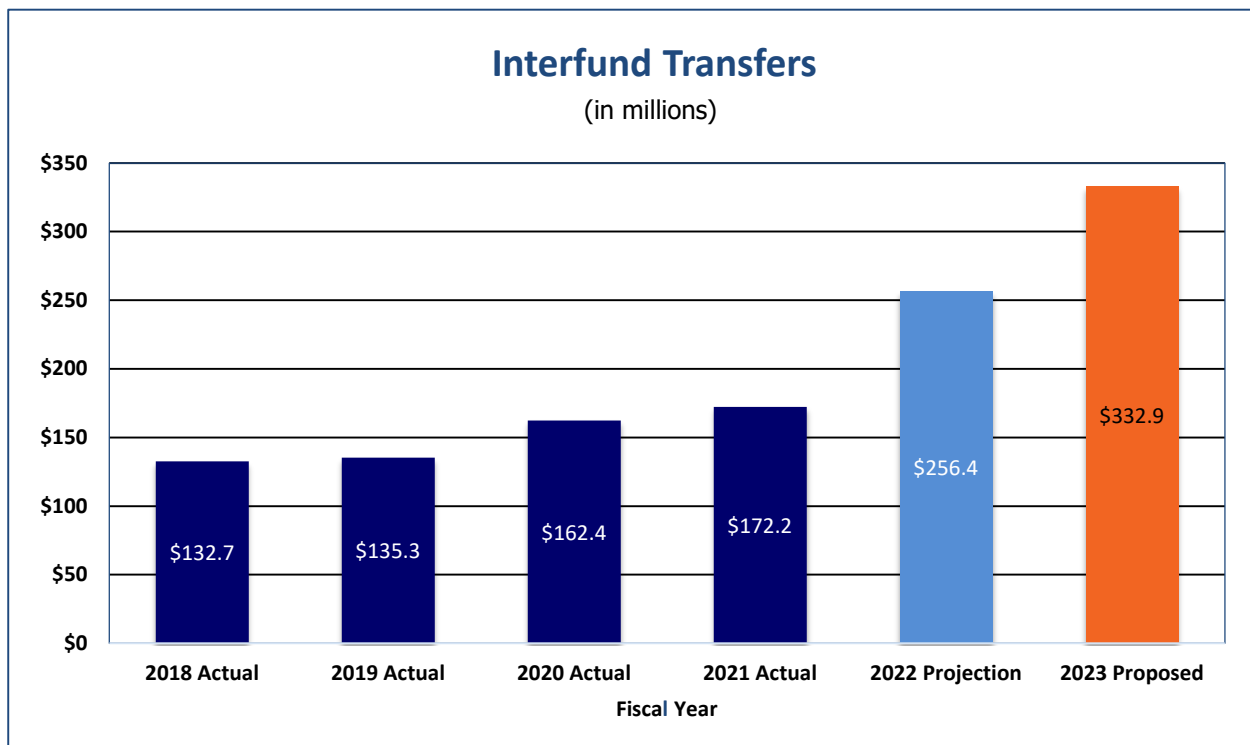
**INTERFUND TRANSFERS**

**DEFINITION**

Interfund Transfers is a revenue code that enables the County to transfer revenues between funds. The County has used 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 2018, the County transferred \$115.5 million of tax levy from SFA to the SSW Fund, \$13.4 million from Police Headquarters Fund to General Fund to cover Debt Service Chargebacks. In 2019, the County transferred \$121.1 million of tax levy from SFA fund to the SSW fund, \$11.8 million from PDH to General Fund, \$1.6 million from Disputed Assessment Fund (DAF) to General Fund, and \$696,617 from Bond Indebtedness (BIF) to Debt Service Fund (DSV). In 2020, the County transferred \$140.1 million of tax levy from SFA fund to the SSW fund, \$17.4 million from Police Headquarters Fund and \$4.4 million from Fire Commission Fund to General Fund to add to the Fund Balance. In 2021, the County transferred \$145.3 million of tax levy from SFA fund to the SSW fund, \$20.8 million from Police Headquarters Fund and \$1.7 million from Fire Commission Fund to General Fund to add to the Fund Balance. The 2022 Projection is \$256.4 million, an increase of \$84.2 million or 48.9% from the 2021 Actuals. The increase is attributable to a sales tax transfer from the General Fund to the Police Department Headquarters' Fund.



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## DESCRIPTION OF REVENUE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Interfund Transfers is \$332.9 million, a \$76.5 million increase when compared to the 2022 Projection. The increase is attributable to an increased sales tax transfer from the General Fund to the Police Department Headquarters' Fund and Fire Commission Fund.



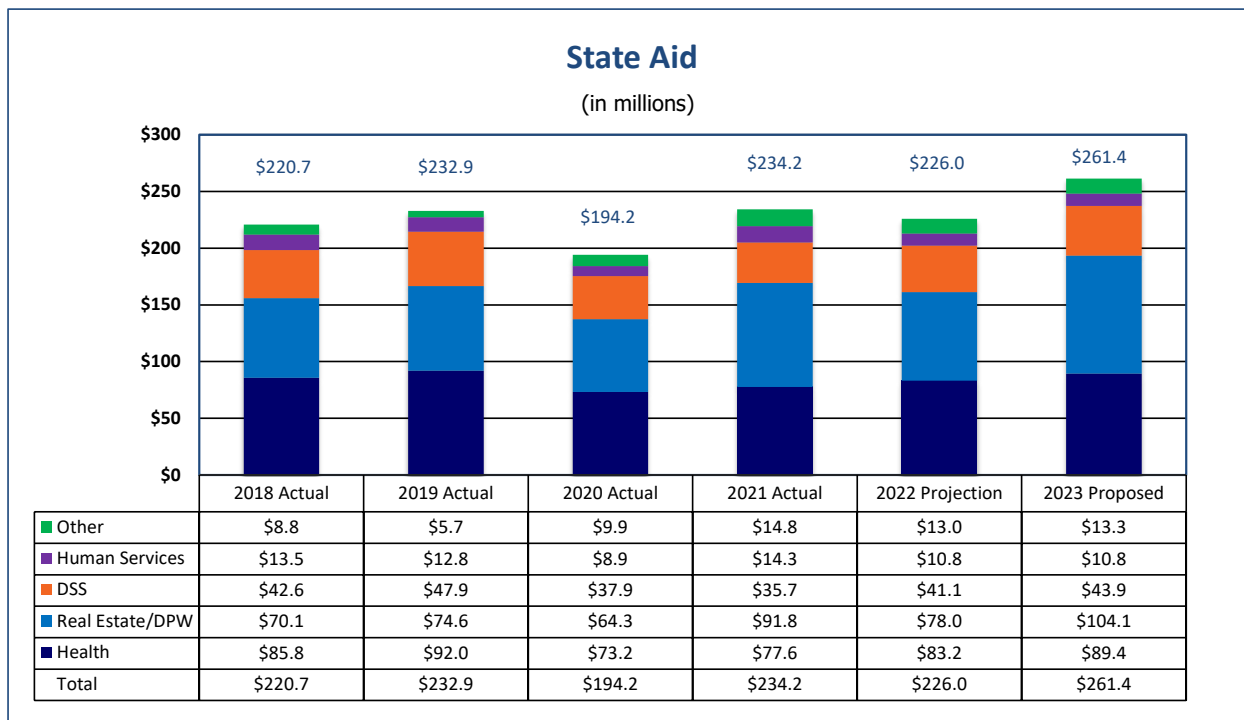
**STATE AID**

**DEFINITION**

State Aid refers to financial support extended by 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**

In 2019, State Aid increased to \$232.9 million, a 5.5% increase driven by increased reimbursement for the Preschool Special Education Program. In 2020, State Aid decreased to \$194.2 million due to reduced reimbursement for Preschool Special Education Programs and benefits needs in the Department of Social Services due to the pandemic. In 2021, State Aid increased to \$234.2 million primarily due to an increase of \$28.1 million in STOA Grant. For 2022, State Aid is projected to decrease to \$226.0 million.



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## DESCRIPTION OF REVENUE CODES

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### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for State Aid is \$261.4 million, an increase of \$35.4 million, or 15.7% compared to the 2022 Projection. This is primarily due to a larger anticipated STOA grant and higher reimbursement from the New York State Department of Health Preschool/School Medicaid Support Unit for the Children in Early Intervention and Pre-School Special Education.



## SALES TAX COUNTYWIDE

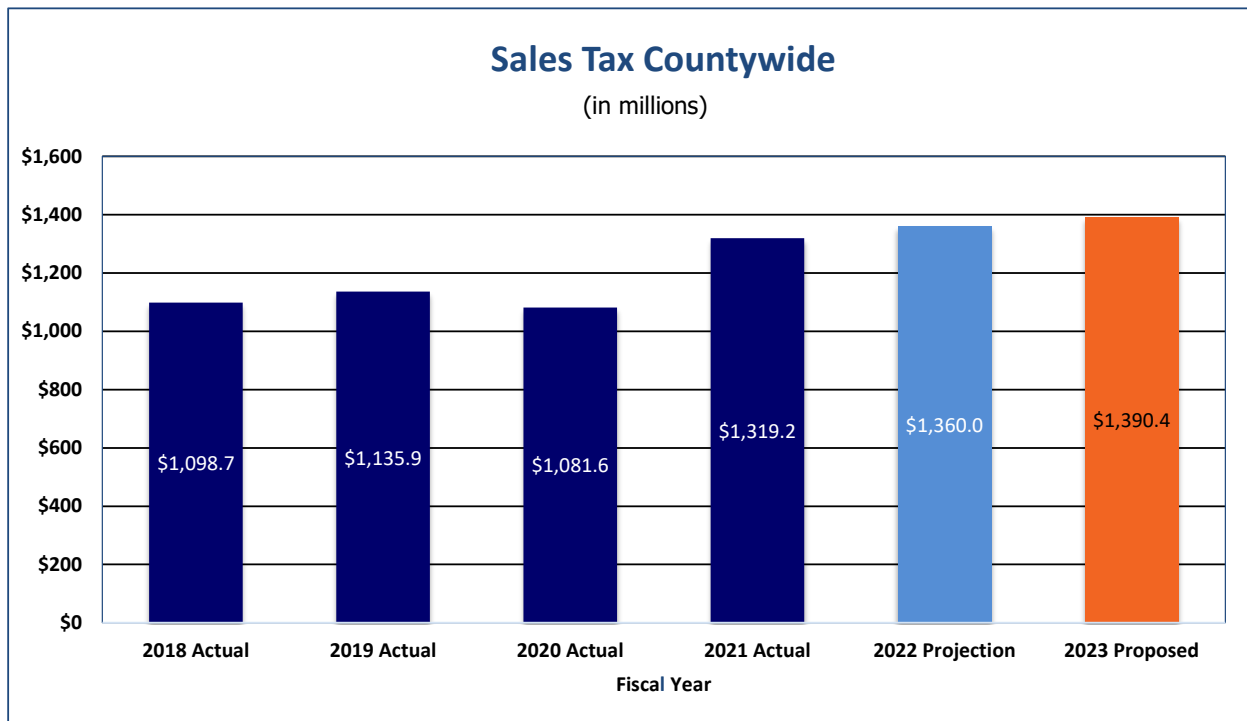
### DEFINITION

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 2018 and 2021, Sales Tax Revenues grew at an annual average annual rate of 6.7%. In 2022, Countywide Sales Tax is projected to increase 3.1% from the 2021 Actual receipts.



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Countywide Sales Tax revenues is \$1,390.4 million. The amount budgeted equates to an increase of 1.8% compared to the 2022 Projection. The assumed growth takes into consideration the full year impact of the State’s action to end the intercepts for Aid to

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## DESCRIPTION OF REVENUE CODES

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Municipalities and Distressed Hospital Funding Pool payments, and the expiration of temporarily relief on motor fuel and diesel motor fuel sales tax.



## **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.

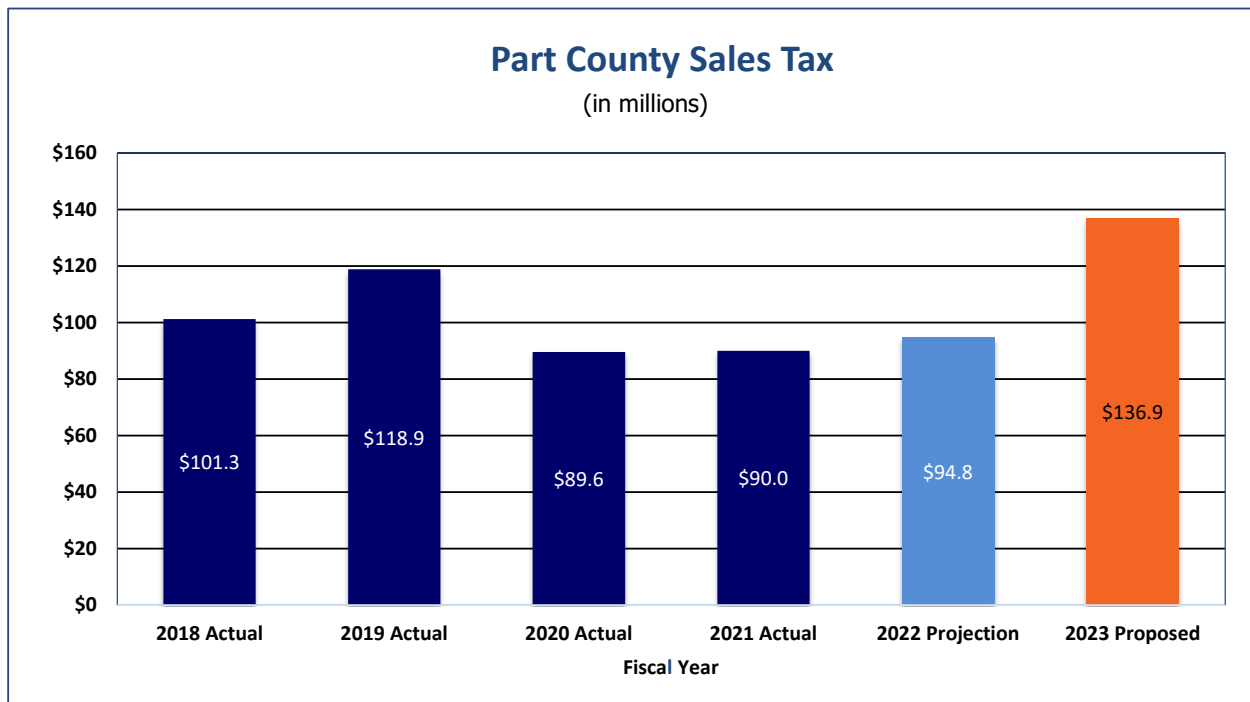
The County budgets and records these taxes separately from other sales taxes so that the property tax bills for the City of Glen Cove and the three townships properly reflect an equal reduction in what otherwise would have been County property taxes. Since the County considers the Part County Sales Tax 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 between the next year's budget adoption in October and issuance of the County's Comprehensive Annual Financial Report (CAFR) issued on or about June 30<sup>th</sup> 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 similar percentages 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. Between 2018 and 2021, these taxes have fallen by a total of 11.2%. The projection for 2022 is \$94.8 million, an approximate 5.3% increase from the 2021 Actual.



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Part County Sales Tax is \$136.9 million. This includes approximately \$21.3 million deferrals from 2021, consistent with County accounting policy. The deferral recognized in 2021 was significantly larger than the deferral in 2020. Due to this difference, the change from the 2022 Projection is different than the change associated with Countywide Sales Tax.



### 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, if 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)

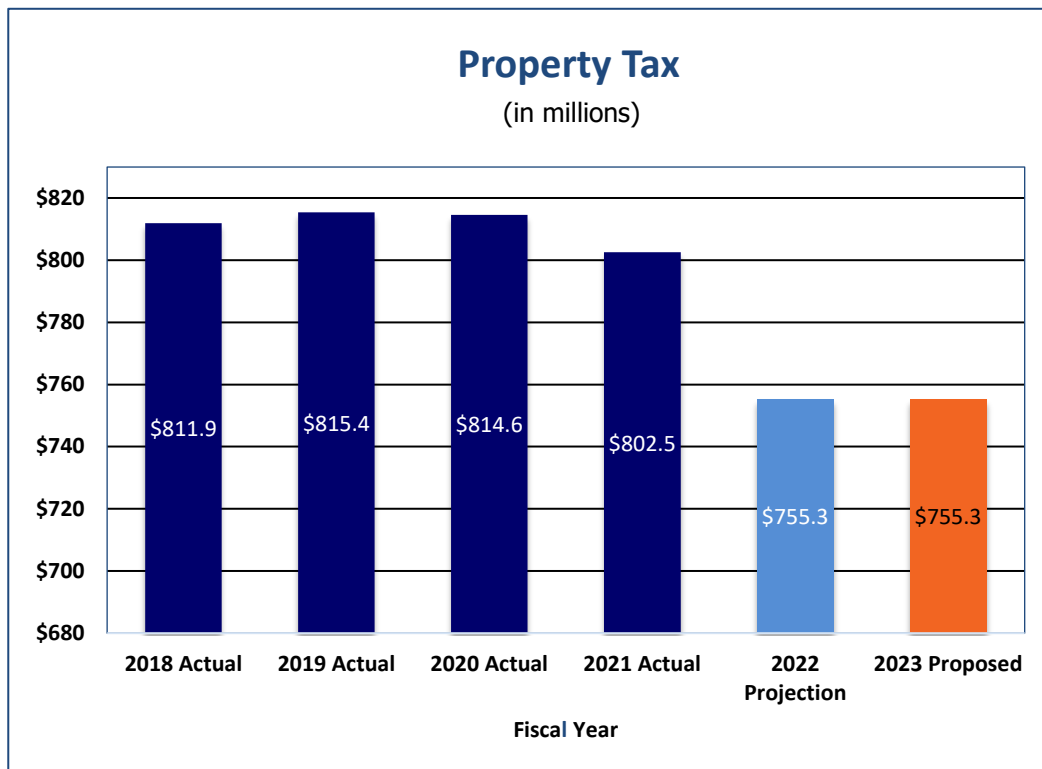
## DESCRIPTION OF REVENUE CODES



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 were \$811.9 million, \$815.4 million, \$814.6 million and \$802.5 million, for the years 2018 through 2021. The 2022 Projection for Property Taxes is \$755.3 million and included the additional value of new construction.



### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget continues the Property Tax reduction of \$70.0 million enacted in the 2022 Budget. For Fiscal Year 2023, the County again proposes \$755.3 million for Property Taxes, unchanged from the 2022 Projection.



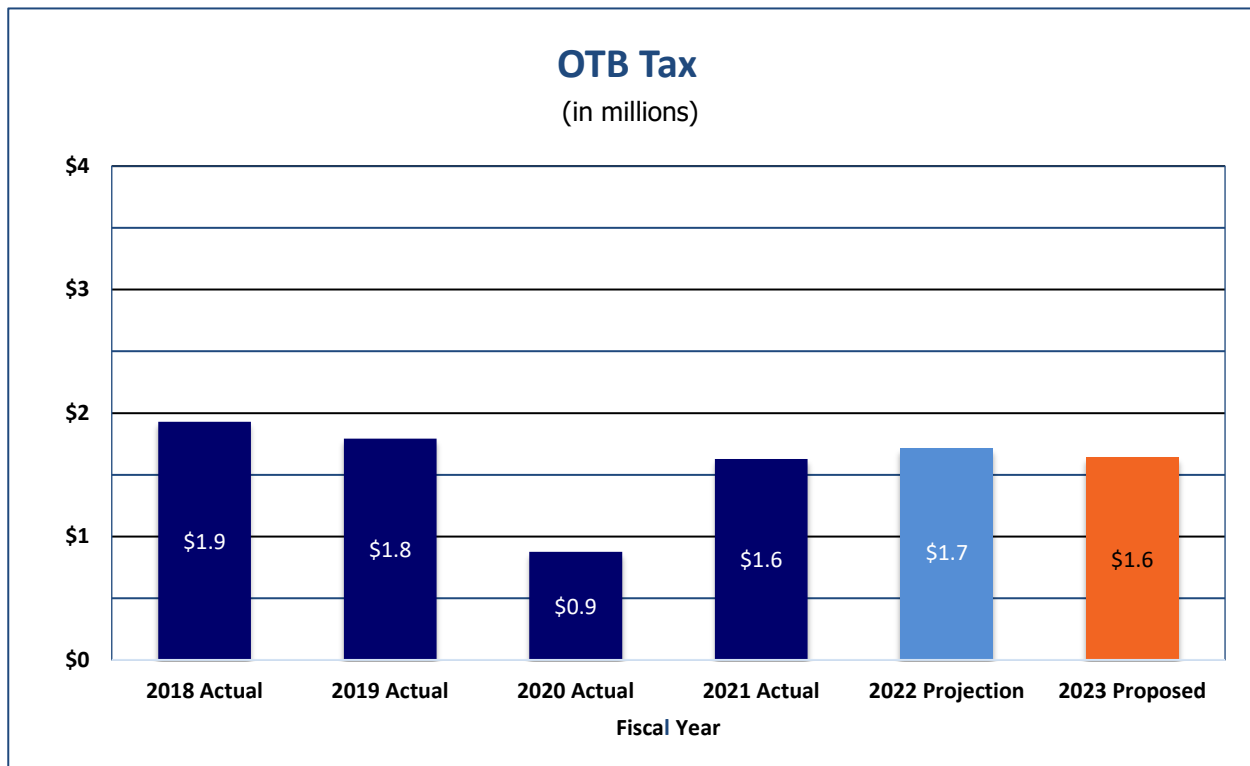
### OFF TRACK BETTING (OTB) 5% TAX

#### 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 from Off Track Betting had been declining steadily from 2018 through 2020 due to lower wagering subject to the surcharge of 5.0% on all off-track winnings. In 2021 there was an increase of \$700,000 over the 2020 actuals. The County projects OTB revenue in 2022 to be \$1.7 million, a 6.2% increase from the 2021 actual.



#### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget of \$1.6 million is a decrease of \$100,000 or 5.9% compared to the 2022 Projection.



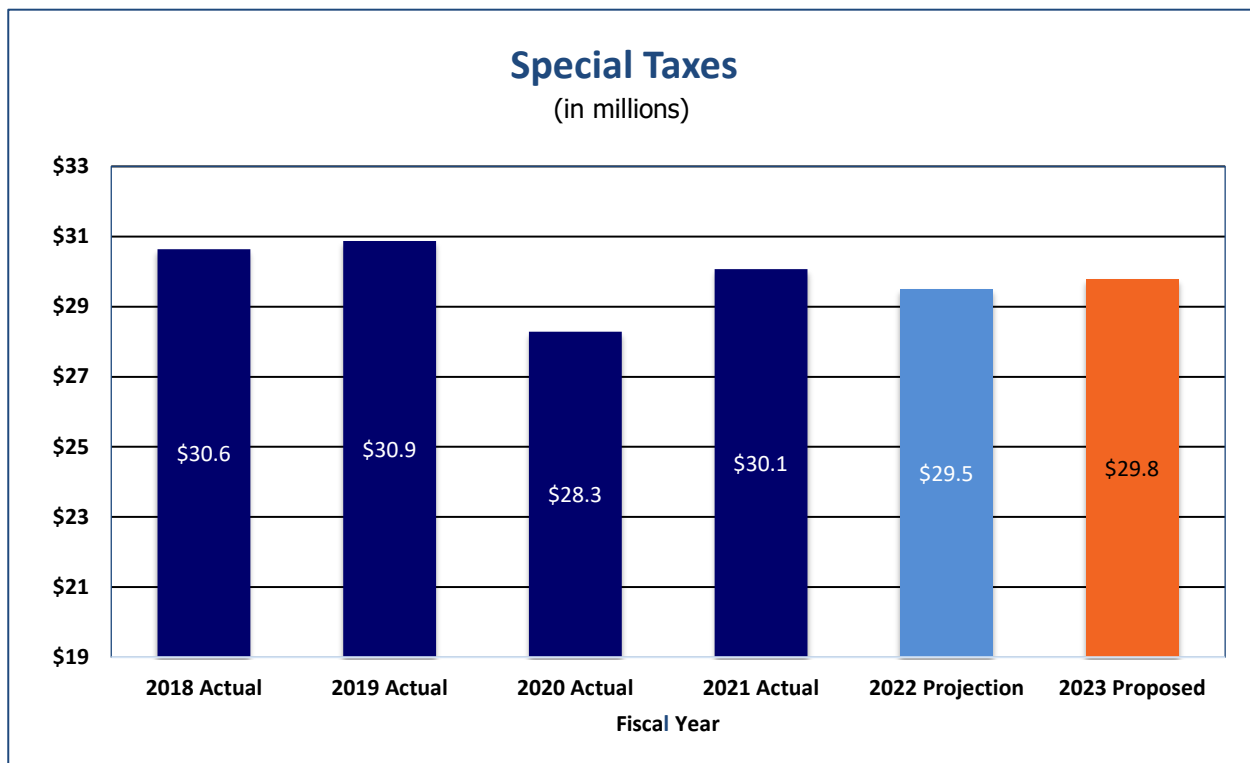
**SPECIAL TAXES**

**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 Taxes revenue collected for years 2018 through 2021 totaled \$30.6 million, \$30.9 million, and \$28.3 million, \$30.1 million, respectively. The Projection for 2022 is \$29.5 million, which is a decrease of 2.0% from 2021.



**2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for Special Surcharges and Taxes is \$29.8 million, an increase of \$293,385 from the 2022 Projection.



**OPERATING DEPARTMENTS  
AND  
AGENCIES**



# Nassau County Organizational Chart

**Bruce A. Blakeman**  
County Executive  
571-3131

Kayla Knight  
Secretary to the CE  
571-4227

Thomas A. Adams  
County Attorney  
571-3076

**Arthur T. Walsh**  
Chief Deputy County Executive  
571-3131

Renee Reddy  
Secretary to the CDCE  
571-6060

**Edward W. Powers**  
Deputy County Executive  
for Parks and Public Works  
571-5303

Parks, Recreation & Museums  
Darcy A. Belyea  
Commissioner  
572-0272

Public Works  
Kenneth Arnold  
Commissioner  
572-9607

Sewer and Storm  
Water

Sustainability

Transit Division  
Sharon Persaud

**Joseph D. Muscarella**  
Deputy County Executive  
for Governmental Affairs  
571-4832

Hispanic Affairs  
Herberth Flores  
Executive Director  
572-0751

Minority Affairs  
Lionel Chitty  
Executive Director  
572-2243

Asian American Affairs  
Aroj Islam  
Executive Director  
572-2244

Christopher G. Leimone  
Legislative Director  
571-4852

Veterans Service Agency  
Ralph Esposito  
Director  
572-6512

Chris Fusco  
Commissioner of Labor  
571-0410

Christopher Boyle  
Deputy Director of  
Communications  
571-4833

Kim Collins  
Director of  
Constituent Affairs  
571-4044

**Tatum Fox**  
Deputy County Executive  
for Public Safety  
571-5825

Police Department  
Patrick Ryder  
Commissioner  
572-7100

Probation  
John Plackis  
Director  
571-4676

Fire Commission  
Michael Uttarò  
Chief Fire Marshal  
573-9994

Emergency Management  
Richard Corbett  
Acting Commissioner  
573-9646

Crime Victim Advocate  
Jeanine Diehl-Paulson  
Director  
571-0093

Corrections  
Anthony LaRocco  
Acting Sheriff  
572-4100

TPVA  
Paul L. Meli  
Executive Director  
572-2654

Medical Examiner  
Tamara Bloom  
Chief Medical Examiner  
572-5150

Consumer Affairs  
John Capece  
Commissioner  
571-6005

**Vacant**  
Deputy County Executive  
for Finance

Management & Budget  
Andrew Persich  
Director of the Budget  
571-0413

Treasurer  
David Y. Chiang  
County Treasurer  
571-5031

Assessment Review Comm.  
Hon. Stephen A. Bucaria  
Chairperson  
571-3957

Assessment  
Matthew R. Cronin  
Acting County Assessor  
571-6180

**Anissa D. Moore**  
Deputy County Executive  
for Health & Human Services  
571-4308

Social Services  
Nancy Nunziata  
Commissioner  
227-7403

Human Services  
Jill D. Nevin  
Commissioner  
227-8968

Behavioral Health  
Omaya Perez  
Director, Chemical Dependency  
227-7052

Office of the Aging  
Debbie Pugliese  
Deputy Commissioner  
227-8987

Physically Challenged  
Matthew J. Dwyer  
Director  
227-7101

Youth Services  
Ladonna Taylor  
Executive Director  
227-7115

Health  
Dr. Irina Gelman  
Commissioner  
227-9543

Human Rights  
Rodney McRae  
Executive Director  
571-5977

Housing & Homeless Svs  
Kenneth Pettus  
Director  
572-2018

Community Development  
Kevin Crean  
Director  
572-1916

Shared Services  
Melissa Gallucci  
Commissioner /  
Chief Administrative Officer  
571-1510

County Executive's Liaison  
to the Civil Service Commission

Civil Service Commission  
Martha Krisel  
Secretary & Chief Examiner  
572-2637

Equal Employment Opportunity  
Mary Elisabeth Ostermann  
Director of Compliance and EEO  
571-6176

Human Resources  
Marisa Howard  
Director  
571-4367

Labor Relations  
Jose Lopez  
Director  
571-4139

Information Technology  
Nancy Stanton  
Commissioner  
571-4311

Shared Services (Purchasing)  
Vacant  
Deputy Commissioner  
571-4060

Robert Cleary  
Chief Procurement and  
Compliance Officer  
571-1939







## COMMISSIONER OF INVESTIGATIONS

The Commissioner of Investigations is responsible for the identification, investigation, and eradication of fraud, waste, and abuse that affects the County's finances, programs, services, and the investigation and remediation of fraudulent activities or improper billing by contractors, vendors, and consultants with whom the County does business. In addition, the Commissioner of Investigations is responsible for the claims of workplace violence, the identification and investigation of failures of County employees to abide by County policies, and 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, fairness and objectivity are observed

### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for Commissioner of Investigations is \$200 which is an increase of \$200 from the 2022 Projections.

| E/R                  | Object Name               | 2021 Actual | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed |
|----------------------|---------------------------|-------------|--------------------|--------------------------|---------------|
| EXPENSE              | DD - GENERAL EXPENSES     | -           | 100                | -                        | 100           |
|                      | DE - CONTRACTUAL SERVICES | -           | 100                | -                        | 100           |
| <b>Expense Total</b> |                           | -           | <b>200</b>         | -                        | <b>200</b>    |



## **OFFICE OF ASIAN AMERICAN AFFAIRS**

The Office of Asian American Affairs (OAAA) mission is the advancement and betterment of economic, employment, business, and cultural opportunities for the Asian-American community. OAAA is a vital link for the community by providing County resources as well as assistance and serving as an outreach center. OAAA assists the County and the administration in the dissemination of information and provides the County with culturally competent recommendations regarding policies.

This Office also works in conjunction with the Office of Minority Affairs, the Office of Hispanic Affairs, and the Commission of Human Rights to address the needs of marginalized communities. OAAA enables the community to actively contribute and participate in County initiatives. This office works across all levels of government and community networks to deliver meaningful results for the Asian-American community in Nassau County.

### **GOALS/OBJECTIVES**

- Assist the various officers of County government to improve the delivery in quality-of-life services such as social services, mental health, health services and public works projects involving the Asian-American community
- Provide access and opportunity for Asian-American participation in County contract and procurement programs
- Develop and improve the County's Minority and Women Owned Business Enterprise (MWBE) programs to afford greater opportunities to participate in public contract bidding procedures as well as exploring ways and means to assure their participation
- Produce and publish any research papers or studies on issues affecting the Asian-American community
- Translate key County documents and press releases in Urdu, Hindi, Bengali, Arabic, and Mandarin for constituents facing a language barrier
- Assist the County in the establishment of programs that support further engagement in economic activity and investment by Asian-Americans in the County, promote awareness amongst the County's citizens about Asian culture and encourage inclusion for Asian Americans within the County
- Engage with other County departments and agencies to address the needs and concerns of the growing Asian population in the County, promote diversity and inclusion in programs and initiatives, and perform such other duties as may be directed by the County Executive or the Legislature



**2023 BUDGET HIGHLIGHTS**

The Office of Asian American Affairs 2023 Proposed Budget expense is \$612,592, an increase of \$84,368 from the 2022 Projection. Salaries, Wages & Fees are \$537,592, an increase of \$49,368 from the 2022 Projection primarily due to additional staffing needs for the department to assist with the needs of the Asian-American community in Nassau County.

Other Than Personal Services (OTPS) expense is \$75,000, an increase of \$35,000 from the 2022 Projection primarily due to general supplies for the additional outreach to the Asian community.

| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA      | Mid-Year 2022  | 2023 Proposed  |
|----------------------|-----------------------------|----------------|----------------|----------------|----------------|
|                      |                             |                | Approved       | Projection     |                |
| EXPENSE              | AA - SALARIES, WAGES & FEES | 336,388        | 504,750        | 488,224        | 537,592        |
|                      | BB - EQUIPMENT              | -              | 5,000          | 5,000          | 10,000         |
|                      | DD - GENERAL EXPENSES       | 14,917         | 35,000         | 35,000         | 65,000         |
| <b>Expense Total</b> |                             | <b>351,305</b> | <b>544,750</b> | <b>528,224</b> | <b>612,592</b> |

| Headcount              | Union     | 2022 NIFA | On Board HC | 2023 Proposed |
|------------------------|-----------|-----------|-------------|---------------|
|                        |           | Approved  | 9/8/2022    |               |
| Full-Time              | ORDINANCE | 6         | 3           | 6             |
| <b>Full-Time Total</b> |           | <b>6</b>  | <b>3</b>    | <b>6</b>      |
| Part-Time              |           | 4         | 0           | 4             |
| <b>Part-Time Total</b> |           | <b>4</b>  | <b>0</b>    | <b>4</b>      |



## **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 eight other commissioners (A total of 9 commissioners are authorized by statute) 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.

### **MISSION**

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 can only review assessments that property owners have appealed. Ultimately, it is ARC's mission to assist in creating a fair, accurate and equitable assessment roll.

### **GOALS**

- Annually review all validly 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
- 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 the agency to process protest application increases
- Educate Nassau County property owners about ARC's processes and procedures
- Continue making strides in technological advancement including scanning and digital technologies



**OBJECTIVES**

- Increase the number of electronic filings by taxpayers through the Assessment Review on the Web (AROW) system by educating the public about the benefits of AROW
- 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
- Respond courteously and in a timely manner to citizen inquiries
- 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

**2023 BUDGET HIGHLIGHTS**

The Assessment Review Commission’s Proposed 2023 Budget expense is \$6.5 million, a \$582,984 increase from the 2022 Projection. Salaries, Wages & Fees are \$6.2 million, a \$582,984 increase from the 2022 Projection.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$251,000 in Other Than Personal Services, unchanged compared from the 2022 Projection.

| E/R                  | Object Name                 | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|------------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 4,773,385        | 5,895,269          | 5,620,391                | 6,203,375        |
|                      | DD - GENERAL EXPENSES       | 78,293           | 251,000            | 251,000                  | 251,000          |
| <b>Expense Total</b> |                             | <b>4,851,677</b> | <b>6,146,269</b>   | <b>5,871,391</b>         | <b>6,454,375</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 217,225          | -                  | -                        | -                |
| <b>Revenue Total</b> |                             | <b>217,225</b>   | <b>-</b>           | <b>-</b>                 | <b>-</b>         |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | BOARD     | 9                  | 9                    | 9             |
|                        | CSEA      | 60                 | 53                   | 57            |
|                        | ORDINANCE | 1                  | 1                    | 1             |
| <b>Full-Time Total</b> |           | <b>70</b>          | <b>63</b>            | <b>67</b>     |
| Part-Time              |           | 3                  | 2                    | 3             |
| <b>Part-Time Total</b> |           | <b>3</b>           | <b>2</b>             | <b>3</b>      |

# ASSESSMENT REVIEW COMMISSION



## PERFORMANCE MANAGEMENT

| Assessment Review Commission   |                                   |   |  |
|--|-----------------------------------|---|--|
| Category   | Performance Measures              | Description   | Goal Statement   |
| Government Efficiency  | % ProSe Grievances Filed          | The number of parcels appealed ProSe as a percentage of total appeals.  | The number of grievances filed is not a measure that is controllable by the agency. Actions taken in response (Reviews, Offers and Settlements) are controllable. Response percentages, then, are the targets that reflect agency performance. |
| Government Efficiency  | % Representative Grievances Filed | The number of parcels appealed by Representatives as a percentage of total appeals.   |  |
| Government Efficiency  | % Grievances Reviewed             | The number of grievances reviewed by ARC as a percentage of all residential or commercial appeals   | Review assessments to provide Nassau County taxpayers with accurate assessments before they become a future refund liability.  |
| Government Efficiency  | % Grievances Receiving Offers     | The number of appeals receiving offers by ARC as a percentage of all residential or commercial appeals.   | Offer Nassau County taxpayers a fair and accurate assessment of their property.  |
| Government Efficiency  | % Accepted Offers                 | The number of offers from ARC, whether reduced or not, accepted by taxpayers or their representatives as a percentage of all residential or commercial appeals. | Adjust assessments as needed to accepted values.   |
| Government Efficiency  | % Reductions / Settlements        | The number of grievances settled with reductions as a percentage of all residential or commercial appeals.  | Reduction settlement of grievances.  |
| ALL STATISTICS CALCULATED USING A NON-DUPLICATE HTPAR TABLE OR A ROW IVG TABLE |                                   |   |  |

| Assessment Review Commission  |             |            |                              |            |                              |            |                              |            |                              |            |
|-------------------------------|-------------|------------|------------------------------|------------|------------------------------|------------|------------------------------|------------|------------------------------|------------|
| Performance Measures          | 2020 Actual |            | 2021 Actual<br>2022 Tax Year |            | 2022 Target<br>2023 Tax Year |            | 2022 Actual<br>2023 Tax Year |            | 2023 Target<br>2024 Tax Year |            |
|                               | Residential | Commercial | Residential                  | Commercial | Residential                  | Commercial | Residential                  | Commercial | Residential                  | Commercial |
| % ProSe Grievances Filed      | 14.7%       | 0.1%       | 12.4%                        | 0.1%       | 15.0%                        | 1.0%       | 11.5%                        | 0.1%       | 11.0%                        | 1.0%       |
| % Representative Grievances   | 76.3%       | 8.9%       | 78.4%                        | 9.1%       | 75.0%                        | 9.0%       | 79.5%                        | 8.9%       | 79.0%                        | 9.0%       |
| % Grievances Reviewed         | 100.0%      | 80.7%      | 100.0%                       | 100.0%     | 100.0%                       | 100.0%     | 100.0%                       | 100.0%     | 100.0%                       | 100.0%     |
| % Grievances Receiving Offers | 92.1%       | 63.2%      | 95.5%                        | 72.5%      | 90.0%                        | 60.0%      | 96.5%                        | 73.7%      | 90.0%                        | 70.0%      |
| % Accepted Offers             | 33.3%       | 17.5%      | 52.0%                        | 24.4%      | 45.0%                        | 15.0%      | 77.5%                        | 31.9%      | 60.0%                        | 30.0%      |
| % Reductions / Settlements    | 26.6%       | 6.1%       | 51.3%                        | 11.2%      | 40.0%                        | 10.0%      | 77.5%                        | 19.4%      | 50.0%                        | 15.0%      |

\*Performance data by Tax Year, i.e. 2022 Actual Data is for 2023 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 2023 includes over 425,000 properties with full valuation of over \$340 billion.

The importance of updating the assessment roll each year is to keep values current and accurate. These updates and periodic revaluations require constant processing of permits, verifications of sales, updating property descriptions, updating obsolete computer programs and implementing new processes and applications. However, due to the instability of the real estate market caused by the COVID-19 pandemic, the prior County Executive paused property valuation updates for the 2022/2023 assessment roll.

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. The DOA handles defending the assessments in court for all cases filed in Small Claims Assessment Review (SCAR). For the 2023 tax year, there were approximately 17,000 SCAR cases filed. The role 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, diminish the amount of refunds and restore equity for all taxpayers.

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 to school districts, Towns, and other taxing jurisdictions. This "County Guarantee" places urgency on the DOA's mandate to enormously improve the County's tax assessment and tax administration functions on an extraordinarily rapid timetable. The County is currently seeking to fund the prompt payment of new claims with current resources. Future payments will be substantially supported by a streamlined means of funding claims by class-four properties through the Disputed Assessment Fund (DAF).

Furthermore, over the last several years, the DOA has hired over 50 assessors, assessor aides, statisticians, clerks and additional support staff to achieve all the stated goals and objectives. The DOA continually enhances the training of its employees. By hiring skilled individuals and improving the training of its current employees, the DOA will continue 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**

- Accurately assess all residential and commercial properties within Nassau County
- Reduce the number of grievances filed
- Provide excellent service to the public
- Continuous training of staff and replacing retiring personnel
- Simplify and improve the processing of New York State Property Tax Exemption applications that are filed by Nassau County property owners
- Improve the mediation and adjudication of tax certiorari cases against the County
- Improve the County's defense of the assessment rolls and limit refund liability
- 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
- 

**OBJECTIVES**

- Issue a tentative assessment roll on the first business day of January each year
- Complete a finalized assessment roll on the first business day of April each year
- Review and enter all building permit data submitted by the towns and villages
- Verify sales data from the Office of the County Clerk
- Restore and grant exemptions for both personal and commercial properties
- Conduct outreach programs for residents regarding property tax exemptions

**2023 BUDGET HIGHLIGHTS**

The DOA's 2023 Proposed Budget expense is \$45.8 million. Expenses include Salaries, Wages & Fees of \$13.2 million, a \$952,189 increase as compared to the 2022 Projection, primarily due to a proposed contractual wage increase.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds Other Than Personal Services (OTPS) expense at \$2.6 million, a decrease of \$1.1 million compared to the 2022 Projection. The decrease is due to a decrease in the need for Contractual Services. Other Suits & Damages remains unchanged at \$30.0 million.

Revenue for the DOA's 2023 Proposed Budget is \$50.1 million, a decrease of \$2.1 million or 4.0% from the 2022 Projection, primarily attributable to a reduction in receipts for the Tax Map Verification Fee as the impact of COVID-19 fades. 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.

# ASSESSMENT



| E/R                  | Object Name                 | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|-----------------------------|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 11,094,487        | 12,820,092         | 12,217,305               | 13,169,494        |
|                      | DD - GENERAL EXPENSES       | 483,493           | 1,154,500          | 1,155,500                | 1,083,100         |
|                      | DE - CONTRACTUAL SERVICES   | 716,295           | 2,500,000          | 2,500,000                | 1,500,000         |
|                      | OO - OTHER EXPENSES         | 9,058,138         | 30,000,000         | 30,000,000               | 30,000,000        |
| <b>Expense Total</b> |                             | <b>21,352,413</b> | <b>46,474,592</b>  | <b>45,872,805</b>        | <b>45,752,594</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 12,411            | -                  | -                        | -                 |
|                      | BH - DEPT REVENUES          | 57,623,096        | 55,145,000         | 52,228,333               | 50,145,000        |
|                      | IF - INTERFUND TRANSFERS    | 1,272,501         | -                  | -                        | -                 |
| <b>Revenue Total</b> |                             | <b>58,908,008</b> | <b>55,145,000</b>  | <b>52,228,333</b>        | <b>50,145,000</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 156                | 135                  | 158           |
|                        | ORDINANCE | 6                  | 4                    | 6             |
| <b>Full-Time Total</b> |           | <b>162</b>         | <b>139</b>           | <b>164</b>    |
| Part-Time              |           | 3                  | 2                    | 3             |
| <b>Part-Time Total</b> |           | <b>3</b>           | <b>2</b>             | <b>3</b>      |



## OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of five Legal Bureaus, a Special Investigations Unit, and embedded Agency Counsel.

### FAMILY COURT BUREAU

The Family Court Bureau is comprised of three units. Deputy County Attorneys (DCAs) conduct ongoing investigations, negotiate settlements, conduct pre-trial litigation, bench trials, post-dispositional litigation, and provide consultation services to Police, Probation and the Department of Social Services (DSS).

- **Child Neglect and Abuse Unit** DCAs represent and advise DSS in Child Protective Proceedings including the most severe cases of child sexual and physical abuse. DCAs draft petitions, orders and motions pertaining to abused and neglected children. DCAs handle all phases of child welfare Court proceedings including pre-petition and post-petition applications for orders of protection, access orders, emergency removals, fact finding, dispositional as well as termination of parental rights proceedings when reunification cannot be achieved so that children can be adopted by loving families.
- **Juvenile Delinquency (JD) and PINS (Persons in Need of Supervision) Unit** DCAs investigate and prosecute children over the age of 7 and under the age of 17 who are arrested for the commission of criminal acts (as of October 1, 2019, this age increased to under 18 years of age due to Raise the Age), advise the Nassau County Police Department in the processing and charging of juveniles, represent Probation in dispositional and post-dispositional proceedings, assist in the presentment of PINS petitions, and assist The Office of Children and Family Services (OCFS) in Court when extension of placement petitions are filed and represent DSS in post-dispositional PINS and JD cases. DCAs are also responsible for all weekend and holiday Court coverage for juvenile arrests.
- **Child Support** DCAs represent out-of-state agencies on behalf of custodial parents seeking to enforce or modify child support orders, represent DSS to establish paternity and seek child support orders from non-custodial parents in public assistance cases.

### LITIGATION & APPEALS BUREAU

The Litigation & Appeals Bureau is comprised of four sections: General Litigation/Torts, Labor, Early Case Assessment and Litigation Support and Appeals. Each section of the Litigation & Appeals Bureau focuses on specific aspects of litigation, but also works in concert with each to achieve solid legal representation of the County and its departments/agencies.



- **General Litigation/Torts** handles all State actions and Federal litigation including civil rights and employment discrimination cases, as well as personal injury cases from routine slip-and-fall matters to complex road design cases. The bureau pursues the County’s rights to defense and indemnification, where applicable, and responds to Article 78 petitions as well. The section also pursues claims on behalf of the County and/or its agencies for damage to County property, facilities, and/or personnel.
- **Labor Section** defends the County against employment and labor law claims, as well as discrimination claims before Federal, State, and local human rights tribunals. The bureau works closely with the Office of Labor Relations in defending the County against employment grievances and union arbitrations. This section provides advice and counsel to County departments on labor law and issues arising from collective bargaining agreements.
- **Early Case Assessment and Litigation Support Section** handles all aspects of small property damage claims, investigates cases on behalf of all the litigating sections, and focuses on the early settlement of claims and risk management, assists and prepares the litigation section in responding to discovery demands. Upon assessment of the case at its earliest stage the County can address potential liability immediately and or have the matters dismissed. This section aggressively defends the County against claims of municipal liability, through complicated motion practice, depositions and all phases of discovery and at trial.
- **Appeals** works closely with the other sections in the Litigation & Appeals. Members of this section appear and present oral arguments in appeals concerning issues of constitutional, administrative, employment, tax, tort, and social service law before the Appellate Division, Second Department, the New York State Court of Appeals, the Second Circuit Court of Appeals and other appellate courts.

#### **MUNICIPAL TRANSACTIONS AND FINANCE BUREAU**

The Municipal Transactions Bureau represents the County on a broad range of contractual matters including real estate, procurement of goods and services, concessions and inter-municipal agreements. The bureau is instrumental in key County initiatives. This bureau is comprised of three sections: Transactions, Agreements and Condemnation.

- **Transactions** the Bureau represents the County in significant transactions such as:
  - The redevelopment of the Nassau Hub
  - The Long Island Railroad’s (“LIRR”) Main Line Expansion Project to add a third rail
  - The Bay Park Diversion Project
  - The redevelopment of the former Naval Weapons Plant in Bethpage



- **Agreements** the Bureau also drafts diverse inter-municipal agreements with non-profit groups, including park transfer, sewer consolidation, road improvement and park management and support agreements, all to share resources, create operating efficiencies and improve public assets and services
- **Condemnation** the Bureau also handles all condemnation proceedings and acquisitions of property on behalf of the County of Nassau

### LEGAL COUNSEL BUREAU

Members of the Bureau draft and comment on State and local legislation and counsel agencies on the implementation of State and local laws. The Bureau also drafts formal and informal opinions regarding the County Charter, the County Administrative Code, the Freedom of Information Law, privacy issues, First Amendment issues, and such other areas of State and Federal law as requested and directed.

### ASSESSMENT LITIGATION BUREAU

The Bureau handles special proceedings brought pursuant to Real Property Tax Law for commercial and residential properties in State court. The bureau also defends and litigates all issues relating to property assessment, such as tax exemption issues, restoration of taxes, Article 78 petitions and corrections of errors.

### SPECIAL INVESTIGATIONS UNIT

This unit investigates Workers' Compensation claims, selected tort claims and waste, fraud, abuse allegations related to County employees and property, and reported workplace violence incidents. The unit actively works with the Litigation Bureau, Department of Social Services and Family Court bureaus.

### AGENCY COUNSEL

Agency Counsel are Deputy County Attorneys 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, Department of Human Services, Department of Assessment, Department of Consumer Affairs, Office of Labor Relations, and Office of Management & Budget. Deputy County Attorneys may sit with these departments, but they are responsible to the County Attorney.

### GOALS

- Enhance department efficiency using case management software and document management system



- Continue to work with County agencies/departments to develop practices and policies that protect the County
- Aggressively pursue affirmative litigation and recover claims for damages to County property/personnel
- Increase and build on effectiveness of the Early Case Assessment and Litigation Support Section to reduce and dismiss cases at the earliest stage
- Defend anticipated significant Article 7 and SCAR tax challenges
- Hiring new attorneys and support staff to address high volume of litigation and claims

**OBJECTIVES**

- Ensure that the County receives the best possible representation in a cost-efficient manner
- Manage and mitigate risk exposure to the County
- Promote the legal education of attorneys

**2023 BUDGET HIGHLIGHTS**

The expenses for the Office of the County Attorney in the 2023 Proposed Budget are \$15.1 million, which is an increase of \$612,850 or 4.2% from the 2022 Projection. The 2023 Salaries, Wages and Fees of \$9.5 million is an increase of \$668,550 million or 7.6% from the 2022 Projection. This increase is the result of additional staff required to handle a greater volume of litigations with in-house staff.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$5.6 million in Other Than Personal Services (OTPS), a \$55,700 decrease or 1.0% compared to the 2022 Projection.

The 2023 Proposed Budget assumes that the Office of the County Attorney will realize \$4.7 million in subrogation and other revenues, which is an increase of \$1.4 million from the 2022 Projection, due an anticipated increase in subrogation recoveries.



| E/R                  | Object Name                                  | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|--|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 8,059,806         | 8,895,581          | 8,828,728                | 9,497,278         |
|                      | BB - EQUIPMENT                               | 12,746            | 16,000             | 16,000                   | 10,000            |
|                      | DD - GENERAL EXPENSES                        | 712,550           | 805,473            | 805,473                  | 805,473           |
|                      | DE - CONTRACTUAL SERVICES                    | 5,498,530         | 4,881,868          | 4,881,868                | 4,832,168         |
| <b>Expense Total</b> |  | <b>14,283,632</b> | <b>14,598,922</b>  | <b>14,532,069</b>        | <b>15,144,919</b> |
| REVENUE              | BD - FINES & FORFEITS                        | 132,433           | 610,000            | 310,000                  | 610,000           |
|                      | BF - RENTS & RECOVERIES                      | 1,603,148         | 2,935,686          | 2,235,686                | 3,060,000         |
|                      | BH - DEPT REVENUES                           | 350,643           | 205,000            | 205,000                  | 205,500           |
|                      | BJ - INTERDEPT REVENUES                      | 464,617           | 327,546            | 327,546                  | 550,000           |
|                      | BW - INTERFUND REVENUE                       | 6,446             | -                  | -                        | 6,500             |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 266,387           | 255,000            | 255,000                  | 255,000           |
| <b>Revenue Total</b> |  | <b>2,823,674</b>  | <b>4,333,232</b>   | <b>3,333,232</b>         | <b>4,687,000</b>  |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 33                 | 28                   | 30            |
|                        | ORDINANCE | 60                 | 57                   | 59            |
| <b>Full-Time Total</b> |           | <b>93</b>          | <b>85</b>            | <b>89</b>     |
| Part-Time              |           | 3                  | 4                    | 3             |
| <b>Part-Time Total</b> |           | <b>3</b>           | <b>4</b>             | <b>3</b>      |
| Seasonal               |           | 0                  | 0                    | 0             |
| <b>Seasonal Total</b>  |           | <b>0</b>           | <b>0</b>             | <b>0</b>      |



## **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**

OMB is primarily responsible for developing the County's Budget and Multi-Year Financial Plan (MYP), as well as Monthly Financial Reports. OMB accomplishes this by assigning a Budget Examiner to each key County operational area. OMB also works with departments to develop Smart Government Initiatives, which OMB reviews in conjunction with monthly forecasts. The Budget 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.

### **PERFORMANCE MANAGEMENT, SPECIAL PROJECTS AND GRANTS COORDINATION**

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.

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. Upon request this can include performing quality control reviews of their processes, data and procedures. Outcomes and recommendations are documented in reports to management for implementation. Special Projects is also available to engage in monitoring all phases of audit processes conducted by local, state and federal agencies and ensuring timely responses to audit requests. Once audit entities report their findings and recommendations, Special Projects can assist County Departments in completing audit corrective action plans.



The Grants Coordination team is responsible for developing annually the County's Grants Budget Plan that is in accordance with the vision, mission, and priorities of the County Executive and County Departments. Grants Coordination 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 and monitoring of grants by the processing of Grant Application Information Forms, Grant Contracts, Supplemental Appropriations, Board Transfers, and grant extensions, re-openings and closeouts.

### **RISK MANAGEMENT**

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 and safety monitoring, 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 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.

The County assumes and funds the cost for many other insurable events or occurrences with operating and capital resources. However, Risk Management maintains policies through a broker to mitigate certain risks and continues to evaluate options to mitigate certain risks.

### **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 New York State 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 (GAAP)
- Protect and improve 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, reserves and debt policies
- Maximize grants funding opportunities and make grant processes effective and efficient
- Provide financial analytics for grant awards
- Monitor and improve County internal controls, audit and corrective actions compliance



- 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
- 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
- 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 the best financial options for County operations
- Provide residents with financial information to make the County finances increasingly transparent

### 2023 BUDGET HIGHLIGHTS

Expenses in the 2023 Proposed Budget for the Office of Management and Budget are \$654.7 million, an increase of \$135.6 million, from the 2022 Projection. Salaries, Wages & Fees are \$6.6 million in the 2023 Proposed Budget, which is an increase of \$156,221 million from the 2022 Projection. This is exclusive of \$10.0 million in attrition savings as reflected in the table below. Fringe Benefits for the 2023 Proposed budget have been transferred to the Fringe Benefit Department.

Other Than Personal Services (OTPS) expenses are \$2.3 million in the 2023 Proposed Budget, an increase of \$49,845 from the 2022 Projection due to an increase in Equipment and General Expenses.

Revenues in the 2023 Proposed Budget are \$1.7 billion, an increase of \$63.3 million from the 2022 Projection. The major change is the estimated Sales Tax collections. The 2023 Proposed Budget assumes \$1.5 billion for Sales Tax which equates to 1.8% annual growth from the 2022 Projection. The assumed growth takes into consideration the full year impact of the State's action to end the intercepts for Aid to Municipalities and Distressed Hospital Funding Pool payments, and the expiration of temporarily relief on motor fuel and diesel motor fuel sales tax.

# MANAGEMENT AND BUDGET



| E/R                  | Object Name                                  | 2021 Actual          | 2022 NIFA            | Mid-Year 2022        | 2023 Proposed        |
|----------------------|--|----------------------|----------------------|----------------------|----------------------|
|                      |  |                      | Approved             | Projection           |                      |
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 4,849,910            | (2,805,848)          | 1,454,001            | (3,389,778)          |
|                      | AB - FRINGE BENEFITS                         | 18,146,406           | 24,869,620           | 24,869,620           | -                    |
|                      | AC - WORKERS COMPENSATION                    | 7,890,787            | 8,202,100            | 8,202,100            | 8,265,500            |
|                      | BB - EQUIPMENT                               | -                    | 2,500                | 2,500                | 27,500               |
|                      | DD - GENERAL EXPENSES                        | 62,359               | 140,991              | 140,991              | 165,825              |
|                      | DE - CONTRACTUAL SERVICES                    | 1,448,590            | 2,110,479            | 2,110,479            | 2,110,479            |
|                      | GA - LOCAL GOVT ASST PROGRAM                 | 85,645,416           | 84,755,653           | 88,576,036           | 91,130,190           |
|                      | HD - DEBT SERVICE CHARGEBACKS                | 89,800,598           | 122,105,427          | 122,105,427          | 238,048,814          |
|                      | HF - INTER-DEPARTMENTAL CHARGES              | 4,047,569            | 5,806,343            | 5,806,343            | 2,092,372            |
|                      | HH - INTERFUND CHARGES                       | 22,961,653           | 22,201,060           | 22,201,060           | 20,981,250           |
|                      | JA - CONTINGENCIES RESERVE                   | 994,366              | -                    | -                    | -                    |
|                      | L2 - TRANS TO GRT FUND                       | 953,517              | -                    | -                    | -                    |
|                      | L3 - TRANS TO LITIGATION FUND                | 70,000,000           | -                    | -                    | -                    |
|                      | L5 - TRANSFER TO BIF FUND                    | 20,000,000           | -                    | -                    | -                    |
|                      | L7 - TRANSFER TO COVID FUND                  | 798,427              | -                    | -                    | -                    |
|                      | L8 - TRANSFER TO EXCESS SALES TAX FUND       | 362,162,703          | -                    | -                    | -                    |
|                      | L9 - TRANSFER TO RESERVES                    | -                    | -                    | 50,000,000           | -                    |
|                      | LA - SALES TAX TRSF TO POLICE HQ FD          | -                    | 111,527,154          | 111,527,154          | 165,591,280          |
|                      | LF - TRANSFER TO RCF FUND                    | 30,000,000           | -                    | -                    | -                    |
|                      | LH - TRANS TO PDH SUITS & DAMAGES            | 3,000,000            | -                    | -                    | -                    |
|                      | LL - TRANS TO FCF FUND                       | -                    | -                    | -                    | 22,400,000           |
|                      | NA - NCIFA EXPENDITURES                      | 2,000,000            | 2,330,000            | 2,330,000            | 2,075,000            |
|                      | OO - OTHER EXPENSES                          | 64,082,597           | 79,765,180           | 79,765,127           | 105,229,781          |
| <b>Expense Total</b> |  | <b>788,844,898</b>   | <b>461,010,659</b>   | <b>519,090,838</b>   | <b>654,728,213</b>   |
| REVENUE              | AA - OPENING FUND BALANCE                    | 214,066,599          | -                    | -                    | -                    |
|                      | BD - FINES & FORFEITS                        | 324,378              | 475,000              | 425,000              | 340,000              |
|                      | BF - RENTS & RECOVERIES                      | 9,231,763            | 18,550,000           | 11,900,000           | 12,340,000           |
|                      | BG - REVENUE OFFSET TO EXPENSE               | 15,687,816           | 18,850,000           | 18,850,000           | 16,750,000           |
|                      | BJ - INTERDEPT REVENUES                      | 56,081,900           | 58,807,355           | 58,807,355           | 54,431,196           |
|                      | BO - PAYMENT IN LIEU OF TAXES                | 27,367,905           | 29,066,122           | 29,066,122           | 27,283,836           |
|                      | BQ - CAPITAL RESOURCES FOR DEBT              | 56,237,576           | -                    | -                    | -                    |
|                      | BS - OTB PROFITS                             | 20,750,000           | 20,000,000           | 20,000,000           | 20,000,000           |
|                      | BW - INTERFUND REVENUE                       | 29,906,146           | 28,062,156           | 28,062,156           | 26,842,346           |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 1,740,914            | -                    | -                    | -                    |
|                      | IF - INTERFUND TRANSFERS                     | 22,527,632           | -                    | -                    | -                    |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 4,532,970            | 337,000              | 337,000              | 519,556              |
|                      | TA - SALES TAX COUNTYWIDE                    | 1,319,237,642        | 1,280,179,167        | 1,359,976,968        | 1,390,426,754        |
|                      | TB - SALES TAX PART COUNTY                   | 89,982,192           | 94,820,833           | 94,820,886           | 136,865,874          |
|                      | TL - PROPERTY TAX                            | 19,465,902           | 2,000,000            | 2,000,495            | 2,000,000            |
|                      | TO - OTB 5% TAX                              | 1,628,770            | 1,710,000            | 1,710,000            | 1,639,500            |
| <b>Revenue Total</b> |  | <b>1,888,770,105</b> | <b>1,552,857,633</b> | <b>1,625,955,982</b> | <b>1,689,439,062</b> |

| Headcount              | Union     | 2022 NIFA | On Board HC | 2023 Proposed |
|------------------------|-----------|-----------|-------------|---------------|
|                        |           | Approved  | 9/8/2022    |               |
| Full-Time              | ORDINANCE | 28        | 23          | 27            |
| <b>Full-Time Total</b> |           | <b>28</b> | <b>23</b>   | <b>27</b>     |
| Part-Time              |           | 7         | 6           | 8             |
| <b>Part-Time Total</b> |           | <b>7</b>  | <b>6</b>    | <b>8</b>      |



## **DEPARTMENT OF CONSUMER AFFAIRS**

The Department of Consumer Affairs (DCA) provides effective and efficient consumer protection services to County residents and businesses located in Nassau County by working to eliminate fraudulent business practices; protect the County and its citizens; strengthen the County's economic base; engender community and business trust; expand community outreach; and enhance the quality of life for the Nassau County community

Consumer Affairs protects and serves consumers by:

- Enforcing regulations, services, and mandates
- Ensuring Compliance through investigations, sting operations, hearings, and licensure
- Establishing standards for safety and accuracy
- Investigating and mitigating consumer complaints
- Fostering fair and honest competition by identifying and neutralizing unlicensed and non-compliant enterprises
- Addressing consumer issues through proactive initiatives and community outreach services

The Commissioner's office manages and monitors agency operations, supports investigative activities, carries out criminal prosecution, and gives advice and guidance to DCA staff. Consumer Affairs is organized into the following responsibility centers:

### **LICENSING DIVISION**

This division administers more than 10 thousand licenses in more than 15 types of license and registration categories. One of the largest license categories the Department manages and oversees is the licensing of home improvement businesses (mandated by Local Law 6-1970 and Local Law 17-1990) by reviewing applications from home improvement contractors to insure they are compliant with established standards.

### **COMPLAINTS & HEARINGS**

In the event a complaint is lodged with DCA about a business, whether licensed or unlicensed, a hearing is subsequently conducted with the business. If it is determined that a violation of the law occurred, DCA is mandated to collect fines and penalties levied against the business and in the most egregious situations, suspend their license. DCA also collects, manages, and distributes monies to consumers per the guidelines of the Home Improvement Restitution Fund.

### **INFORMATION & EDUCATION**

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

**INVESTIGATIONS & ENFORCEMENT**

The Investigations and Enforcement Division enforces over 27 Consumer Protection and Licensing Laws that regulate business establishments in Nassau County. This division is always active in making sure Nassau's consumers are always being protected from unscrupulous businesses.

**RETAIL DIVISION**

This division reviews, mediates and resolves consumer complaints by enforcing the laws regulating unfair, deceptive and unconscionable trade practices (mandated by Local Law 2 of 1970) with many of Nassau County's retail establishments. All complaints are taken seriously and DCA works with many of these retail establishments to resolve the issues.

**TAXI & LIMOUSINES**

The Nassau County Taxi and Limousine Division (TLC) regulates the registration and operation of for-hire vehicles in Nassau County. The mission of the TLC is to ensure a fair, safe and pleasant riding experience for all passengers and a level playing field across the industry. This division handles all consumer complaints relating to the for-hire vehicle industry and conducts enforcement and compliance operations with Police Departments throughout the County. The division promotes consumer safety with a new initiative that includes drug testing, fingerprinting and a defensive driving course for all for-hire license applicants.

**WEIGHTS & MEASURES**

As mandated by the NYS Agriculture and Market Laws, the Weights and Measures Division performs inspections, testing and sealing of all weighing and measuring devices used commercially or in public agencies to assure accuracy and full measure. This division also checks for scanner accuracy at retail stores throughout the County.

**2023 BUDGET HIGHLIGHTS**

The expenses for the Office of Consumer Affairs in the 2023 Proposed Budget are \$2.6 million, a \$439,312 increase from the 2022 Projection. Salaries, Wages & Fees are \$2.2 million, a \$421,864 increase from the 2022 Projection.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$328,284 in Other Than Personal Services (OTPS) expenses. This is an increase of \$17,448 from the 2022 Projection, primarily due to an increase in Contractual Services.

The revenues for the Office of Consumer Affairs in the 2023 Proposed Budget are \$6.4 million, an increase of \$1.5 million from the 2022 Projection. The Department has begun an initiative to collect fines that are past due and unpaid.

# DEPARTMENT OF CONSUMER AFFAIRS



| E/R                  | Object Name                                | 2022 NIFA        |                  | Mid-Year 2022    | 2023 Proposed    |
|----------------------|--|------------------|------------------|------------------|------------------|
|                      |  | 2021 Actual      | Approved         | Projection       |                  |
| EXPENSE              | AA - SALARIES, WAGES & FEES                | 1,944,294        | 2,063,915        | 1,812,965        | 2,234,829        |
|                      | BB - EQUIPMENT                             | 3,046            | 4,500            | 4,500            | 5,000            |
|                      | DD - GENERAL EXPENSES                      | 51,614           | 156,336          | 156,336          | 148,284          |
|                      | DE - CONTRACTUAL SERVICES                  | 43,274           | 150,000          | 150,000          | 175,000          |
| <b>Expense Total</b> |  | <b>2,042,228</b> | <b>2,374,751</b> | <b>2,123,801</b> | <b>2,563,113</b> |
| REVENUE              | BC - PERMITS & LICENSES                    | 4,360,543        | 4,449,500        | 4,220,000        | 4,650,000        |
|                      | BD - FINES & FORFEITS                      | 195,080          | 1,350,000        | 550,000          | 1,575,000        |
|                      | BF - RENTS & RECOVERIES                    | 1,850            | 100,000          | 100,000          | 100,000          |
|                      | BH - DEPT REVENUES                         | -                | 200              | 200              | 200              |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 15,611           | 45,000           | 45,000           | 45,000           |
| <b>Revenue Total</b> |  | <b>4,573,084</b> | <b>5,944,700</b> | <b>4,915,200</b> | <b>6,370,200</b> |

| Headcount              | Union     | 2022 NIFA | On Board HC | 2023 Proposed |
|------------------------|-----------|-----------|-------------|---------------|
|                        |           | Approved  | 9/8/2022    |               |
| Full-Time              | CSEA      | 23        | 16          | 23            |
|                        | ORDINANCE | 3         | 1           | 3             |
| <b>Full-Time Total</b> |           | <b>26</b> | <b>17</b>   | <b>26</b>     |
| Part-Time              |           | 0         | 3           | 3             |
| <b>Part-Time Total</b> |           | <b>0</b>  | <b>3</b>    | <b>3</b>      |

| Office 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              | Violations Issued                   | Includes the total number of home improvement, retail, Weights & Measures and Taxi & Limousine violations issued by the Office of Consumer Affairs.   | Continue enforcing consumer protection laws by enhancing the current level of service to consumers and continuing to be an advocate for emerging consumer related issues. |

| Office of Consumer Affairs |             |             |             |                       |             |
|----------------------------|-------------|-------------|-------------|-----------------------|-------------|
| Performance Measures       | 2020 Actual | 2021 Actual | 2022 Target | 2022 April YTD Actual | 2023 Target |
| Home Imprvmt Apps-Total    | 4,538       | 4,586       | 4,500       | 1,300                 | 4,750       |
| Violations Issued          | 3,109       | 542         | 1,500       | 220                   | 1,500       |



## **DEPARTMENT OF THE SHERIFF/CORRECTIONAL CENTER**

The Nassau County Sheriff's Department will improve public safety in both its Corrections Division and Enforcement Division.

### **THE CORRECTIONS DIVISION**

The Corrections Division shall ensure a safe and humane environment that incorporates proven evidence-based rehabilitation initiatives that assists incarcerated individuals in self-improvement to be better prepared when they reintegrate into our communities for a safer County.

The department will also reduce victimization and recidivism by providing staff the necessary tools to effect change and evidence-based programs for training and self-improvement for both staff and incarcerated individuals.

### **THE ENFORCEMENT DIVISION**

The Enforcement Division shall carry out the orders of the New York State Courts including the discovery and seizure of property, the execution of warrants and to conduct evictions. The Division shall also assist the Department of Social Services in the location of assets of parents who fail to support their children.

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 are 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. Incarcerated individuals - 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 incarcerated individuals' 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, Incarcerated Individual 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 incarcerated individuals committed to the custody of the Sheriff, including processing newly admitted incarcerated individuals, discharging incarcerated individuals, classifying and transporting incarcerated individuals, housing incarcerated individuals, incarcerated individual visits, incarcerated individual property, incarcerated individual grievances, and the operation of the Identification Unit
- **Rehabilitation Unit** is responsible for administering the following programs: Prison Industries, High School Education Program, Incarcerated Individual Council, Incarcerated Individual 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



In 2019, the Correctional Center, assisted by the Department of Information Technology, transitioned from a 44-year-old mainframe data system to a new records management system. Building on this success, the Department plans to introduce new technology such as electronic medical records for incarcerated individuals and video conferencing systems.

### 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 incarcerated individual housing revenue
- Manage overtime and continue efforts to reduce it
- Report incarcerated individual violence to the State Commission of Corrections and strive to reduce it
- Reduce the incarcerated individual population through the Electronic Bracelet initiative

### 2023 BUDGET HIGHLIGHTS

The expenses for the Sheriff's Office/Correctional Center in the 2023 Proposed Budget are \$161.4 million which is an increase of \$871,144 or 0.5% from the 2022 Projection.

Salaries, Wages & Fees in the 2023 Proposed Budget are \$120.5 million, a decrease of \$289,829 or 0.2% from the 2022 Projection. This decrease is primarily due to a decrease in budgeted overtime expenditures that offsets the funding provided for the hiring of two new classes of 30 Correction Officers in March and July of 2023, as well as funding a class of 10 Deputy Sheriffs.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Overtime in the 2023 Proposed Budget for the Sheriff's Office/Correctional Center is \$15.0 million, which is a decrease of \$13.6 million from the 2022 Projection. The County believes this is an achievable reduction in overtime expenses as the County anticipates hiring two new classes

## SHERIFF/CORRECTIONAL CENTER



of 30 Corrections Officers and one class of 10 Deputy Sheriffs during 2023. The County will be implementing a jail building consolidation plan, that will help significantly to reduce the overtime.

Worker's Compensation is \$8.7 million, which is relatively unchanged from the 2022 Projection.

Other Than Personal Services (OTPS) expense, excluding utilities, is \$30.0 million, an increase of \$578,288 or 2.0% from the 2022 Projection. The Department expects expenses to increase in 2023 due to the higher cost of the new Nassau University Medical Center (NUMC) contract and increased cost of food orders and HVAC maintenance and repair. Utility Costs in the 2023 Proposed Budget are \$2.1 million, which is an increase of \$530,685 compared to the 2022 Projection due to the increase in energy costs.

Revenues for the Sheriff's Office/Correctional Center in the 2023 Proposed Budget are \$5.7 million, which is a 3.6% decrease from the 2022 Projection. Most of the 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 \$1.5 million in the 2023 Proposed Budget, which is the same as 2022 Projection. The 2023 Proposed Budget accounts for the housing reimbursement for Federal Inmates, which is flat compared to the 2022 Projection.

| E/R                  | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
|----------------------|--|--------------------|--------------------|--------------------------|--------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 117,713,608        | 119,565,266        | 120,803,853              | 120,514,024        |
|                      | AC - WORKERS COMPENSATION                    | 8,300,177          | 8,680,000          | 8,680,000                | 8,732,000          |
|                      | BB - EQUIPMENT                               | 73,048             | 190,207            | 190,207                  | 190,207            |
|                      | DD - GENERAL EXPENSES                        | 3,250,245          | 3,428,403          | 3,428,403                | 3,806,691          |
|                      | DE - CONTRACTUAL SERVICES                    | 25,508,367         | 25,837,304         | 25,837,304               | 26,037,304         |
|                      | DF - UTILITY COSTS                           | 1,702,833          | 1,553,241          | 1,553,241                | 2,083,926          |
| <b>Expense Total</b> |  | <b>156,548,278</b> | <b>159,254,421</b> | <b>160,493,008</b>       | <b>161,364,152</b> |
| REVENUE              | BD - FINES & FORFEITS                        | 625                | 13,000             | 13,000                   | 13,000             |
|                      | BF - RENTS & RECOVERIES                      | 429,810            | -                  | 210,575                  | -                  |
|                      | BG - REVENUE OFFSET TO EXPENSE               | 1,297,142          | 200,000            | 200,000                  | 200,000            |
|                      | BH - DEPT REVENUES                           | 1,541,195          | 2,300,000          | 1,700,000                | 1,700,000          |
|                      | BJ - INTERDEPT REVENUES                      | 88,766             | 150,000            | 150,000                  | 150,000            |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 2,506,920          | 3,695,400          | 3,250,400                | 3,250,400          |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 1,175,731          | 343,494            | 343,494                  | 343,494            |
| <b>Revenue Total</b> |  | <b>7,040,189</b>   | <b>6,701,894</b>   | <b>5,867,469</b>         | <b>5,656,894</b>   |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 139                | 129                  | 142           |
|                        | ORDINANCE | 8                  | 7                    | 8             |
|                        | COBA      | 783                | 726                  | 790           |
| <b>Full-Time Total</b> |           | <b>930</b>         | <b>862</b>           | <b>940</b>    |
| Part-Time              |           | 8                  | 2                    | 9             |
| <b>Part-Time Total</b> |           | <b>8</b>           | <b>2</b>             | <b>9</b>      |



**PERFORMANCE MANAGEMENT**

| <b>Office of the Sheriff/Correctional Center</b> |                               |  |  |
|--|-------------------------------|--|--|
| <b>Category</b>                                  | <b>Performance Measures</b>   | <b>Description</b>   | <b>Goal Statement</b>  |
| 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.  | Maintain a safe and secure environment at the Nassau County Correctional Center. |
| 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                                    | Summonses Issued              | Includes the number of summonses received by the Nassau County Sheriff's Department Enforcement Division.  | Expedite the service of Summonses 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.                             |

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## SHERIFF/CORRECTIONAL CENTER

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| <b>Office of the Sheriff/Correctional Center</b> |                    |                    |                    |                            |                    |
|--|--------------------|--------------------|--------------------|----------------------------|--------------------|
| <b>Performance Measures</b>                      | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 Apr YTD Actual</b> | <b>2023 Target</b> |
| % Orders of Protection Served                    | 98.8%              | 100.3%             | 83.0%              | 97.5%                      | 83.0%              |
| Civil Process Fees & Poundage                    | \$ 866,018         | \$ 913,692         | \$ 1,004,929       | \$ 435,364                 | \$ 889,855         |
| Court Orders Enforced                            | 10,252             | 4,468              | 16,342             | 1,300                      | 7,360              |
| Federal Inmate Housing Rev                       | \$ 1,535,490       | \$ 1,453,155       | \$ 1,445,400       | \$ 374,550                 | \$ 963,600         |
| Housing Consolidation Savings                    | \$ 15,680,080      | \$ 14,177,865      | \$ 10,000,000      | \$ 4,704,365               | \$ 10,000,000      |
| Long Term 207C Employees                         | 27                 | 28                 | 31                 | 26                         | 26                 |
| Overtime Hours-NCCC                              | 286,794            | 428,525            | 143,400            | 139,887                    | 435,000            |
| SCOC-Inmate Violence                             | 60.0               | 56.0               | 72.0               | 31.0                       | 58.0               |
| Summonses Issued                                 | 5,134              | 5,109              | 6,285              | 1,637                      | 5,064              |
| Warrants Executed/Vacated                        | 201                | 221                | 200                | 68                         | 216                |



## **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 2023, the Office of the County Executive will continue to 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 expanding 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**

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

### **2023 BUDGET HIGHLIGHTS**

The expenses for the Office of the County Executive in the 2023 Proposed Budget are \$1.8 million, which is a decrease of \$20,256 or 1.1% from the 2022 NIFA Approved Budget. Salaries, Wages & Fees are \$1.7 million in the 2023 Proposed Budget, which is a decrease of \$60,256 or 3.4% from the 2022 NIFA Approved Budget.

Other Than Personal Services (OTPS) expenses are unchanged from the 2022 NIFA Approved Budget.

# COUNTY EXECUTIVE



| E/R                  | Object Name                 | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|------------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 2,097,982        | 1,671,018          | 1,448,149                | 1,650,762        |
|                      | BB - EQUIPMENT              | -                | 1,500              | 1,500                    | 1,500            |
|                      | DD - GENERAL EXPENSES       | 30,486           | 52,500             | 52,500                   | 82,500           |
|                      | DE - CONTRACTUAL SERVICES   | -                | 100,000            | 100,000                  | 70,000           |
| <b>Expense Total</b> |                             | <b>2,128,468</b> | <b>1,825,018</b>   | <b>1,602,149</b>         | <b>1,804,762</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 337,627          | -                  | -                        | -                |
|                      | BW - INTERFUND REVENUE      | 8                | -                  | -                        | -                |
| <b>Revenue Total</b> |                             | <b>337,635</b>   | <b>-</b>           | <b>-</b>                 | <b>-</b>         |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ELECTED   | 1                  | 1                    | 1             |
|                        | ORDINANCE | 12                 | 8                    | 12            |
| <b>Full-Time Total</b> |           | <b>13</b>          | <b>9</b>             | <b>13</b>     |
| Part-Time              |           | 0                  | 2                    | 2             |
| <b>Part-Time Total</b> |           | <b>0</b>           | <b>2</b>             | <b>2</b>      |
| Seasonal               |           | 0                  | 7                    | 0             |
| <b>Seasonal Total</b>  |           | <b>0</b>           | <b>7</b>             | <b>0</b>      |



**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. The Office of Constituent Affairs operates as a liaison between the County Executive and the County Legislature. The division of Legislative Affairs is responsible for coordinating all legislative actions that relate to improving services to County residents.

**2023 BUDGET HIGHLIGHTS**

The expenses for the Office of the Constituents Affairs in the 2023 Proposed Budget are \$1.5 million, which is a decrease of \$183,034 or 11.1% from the 2022 NIFA Approved Budget.

| E/R                  | Object Name                 | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|------------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 1,695,411        | 1,642,734          | 1,345,066                | 1,459,700        |
| <b>Expense Total</b> |                             | <b>1,695,411</b> | <b>1,642,734</b>   | <b>1,345,066</b>         | <b>1,459,700</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ORDINANCE | 15                 | 10                   | 12            |
| <b>Full-Time Total</b> |           | <b>15</b>          | <b>10</b>            | <b>12</b>     |
| Part-Time              |           | 3                  | 6                    | 6             |
| <b>Part-Time Total</b> |           | <b>3</b>           | <b>6</b>             | <b>6</b>      |



## **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, to 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



**2023 BUDGET HIGHLIGHTS**

The expenses for the Office of the County Clerk in the 2023 Proposed Budget are \$8.3 million, which is an increase of \$443,505 or 5.7% from the 2022 Projection. Salaries, Wages & Fees are \$7.1 million in the 2023 Proposed Budget, which is an increase of \$640,766 or 10.0% from the 2022 Projection.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expenses are \$1.2 million in the 2023 Proposed Budget, which is a decrease of \$197,261 or 14.1% from the 2022 Projection primarily due to the purchase of high-density shelving in 2022 for proper storage of County records.

Revenues in the 2023 Proposed Budget for the Office of the County Clerk are \$50.2 million, which is a decrease of \$11.4 million or 18.6% from the 2022 Projection. This is primarily due to the increase in interest rates resulting in a decrease of total public filings related to real property records in Nassau County.

| E/R                  | Object Name                 | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|-----------------------------|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 5,467,703         | 6,816,382          | 6,435,438                | 7,076,204         |
|                      | BB - EQUIPMENT              | 5,451             | 117,500            | 317,500                  | 117,500           |
|                      | DD - GENERAL EXPENSES       | 96,936            | 245,500            | 245,500                  | 245,500           |
|                      | DE - CONTRACTUAL SERVICES   | 748,609           | 834,741            | 834,741                  | 837,480           |
| <b>Expense Total</b> |                             | <b>6,318,699</b>  | <b>8,014,123</b>   | <b>7,833,179</b>         | <b>8,276,684</b>  |
| REVENUE              | BD - FINES & FORFEITS       | 18,899            | 57,000             | 57,000                   | 50,000            |
|                      | BF - RENTS & RECOVERIES     | 101,510           | 2,000              | 45,893                   | 1,000             |
|                      | BH - DEPT REVENUES          | 72,623,637        | 61,474,820         | 61,474,820               | 50,102,320        |
| <b>Revenue Total</b> |                             | <b>72,744,046</b> | <b>61,533,820</b>  | <b>61,577,713</b>        | <b>50,153,320</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 81                 | 73                   | 82            |
|                        | ELECTED   | 1                  | 1                    | 1             |
|                        | ORDINANCE | 8                  | 7                    | 7             |
| <b>Full-Time Total</b> |           | <b>90</b>          | <b>81</b>            | <b>90</b>     |
| Part-Time              |           | 55                 | 12                   | 55            |
| <b>Part-Time Total</b> |           | <b>55</b>          | <b>12</b>            | <b>55</b>     |
| Seasonal               |           | 25                 | 4                    | 25            |
| <b>Seasonal Total</b>  |           | <b>25</b>          | <b>4</b>             | <b>25</b>     |



## 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 independently oversees County finances to protect taxpayers and residents by ensuring 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 of the Nassau County Comptroller 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 contracts, the County payroll and overseeing the administration of health benefits for employees, retirees and their dependents.

The Office of the Nassau County Comptroller promotes fiscal responsibility throughout the County as an independent entity, tracking and reporting on the County's financial performance.

The Comptroller is managing the multi-year project to replace the existing County-wide financial software system which has been used by the County since 1999. The new system will include modern Enterprise Resource Planning (ERP) functionality, which means fully integrated systems with shared data in a single database, centralized modules to manage tasks, with portals or dashboards that allow anyone in an organization to see key performance reports or metrics, enabling timely reporting. This project will be assisted by two consulting firms, already selected, and may take between 3 ½ to 5 ½ years to complete.

The Office maintains "*Open Nassau*," an online resource that provides public access to the County's current, unaudited finances in a user-friendly online platform. Information available on [OpenNassau.nassaucountyny.gov](http://OpenNassau.nassaucountyny.gov) includes:

- Open Checkbook, which details more than a billion dollars of annual Nassau County third-party expenditures
- Nassau County Cash Receipts
- Nassau County Open Payroll
- Nassau County Open Budget
- The Comptroller's Scorecard of Nassau County's finances

### GOALS

To achieve its vision, the Comptroller's Office:

- Reports on the County's financial condition in an accurate, accessible, and timely manner in accordance with the Generally Accepted Accounting Principles for governments in the United States
- Promotes sound fiscal strategies and ensures strong internal controls to help the County achieve structural financial balance and improve its fiscal health
- Advises County departments of best accounting practices and standards to promote more regular and accurate financial reporting



- Audits agencies, departments, special districts and vendors throughout the County to ensure that they use proper fiscal and operational practices
- Tracks progress of findings and recommendations issued in Audits
- Reviews the operations and fiscal practices of local governments and agencies
- Aggressively investigates instances of financial fraud, waste and inefficiencies
- Monitors reporting of Federal awards to the County through an annual single audit report that is compiled in accordance with national guidelines
- Examines, audits and approves the County's payroll, health benefits, contracts and claims for accuracy, timeliness, regularity, legality and correctness
- As mentioned above and pursuant to the duties of the Comptroller under Section 402(7) of the Nassau County Charter, to prescribe the County's financial transactions and general accounts, the Office has begun the process of replacing the County's outdated mainframe financial system, initiating the needs analysis pre-implementation phase which will lead to the identification and implementation of a new system to manage and integrate the County's core business processes

### **OBJECTIVES**

To accomplish its mission, the Comptroller:

- Monitors and analyzes the County's revenues and expenses
- Generates the County's Annual Comprehensive Financial Report (ACFR) and other financial and audit-related reports
- Provides a Popular Annual Financial Report ("PAFR"), which provides the financial results of the County's operation in a readable, easy to understand format
- Engages in audits focusing on areas of risk to the financial and operational well-being of the County
- Issues timely, evidence-based reports on matters that significantly affect the County's financial health and operations
- Creates transparency and open finances, promoting good government reform
- Conducts risk analysis and assessment to improve internal controls and procedures to be in conformance with industry standards and best practices

### **2023 BUDGET HIGHLIGHTS**

The expenses for the Office of the County Comptroller in the 2023 Proposed Budget are \$10.1 million, an increase of \$1.5 million from the 2022 Projection. Salaries, Wages & Fees are \$9.0 million in the 2023 Proposed Budget, an increase of \$1.5 million from the 2022 Projection. This increase is primarily due to the funding of critical Full-Time vacancies to remain in compliance with the Office's mandates and implementation of new ERP system. The vacancies are expected to be filled over the course of 2023.



The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds Other Than Personal Services (OTPS) are at \$1.0 million, a decrease of \$37,000 or 3.5% from the 2022 Projection.

Revenues for the Office of the County Comptroller in the 2023 Proposed Budget are \$56,465, which is a decrease of 7.7% from the 2022 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                 | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|-----------------------------|------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 7,171,707        | 7,772,472          | 7,496,533                | 9,037,515         |
|                      | BB - EQUIPMENT              | 4,290            | 4,500              | 4,500                    | 4,500             |
|                      | DD - GENERAL EXPENSES       | 35,809           | 98,620             | 98,620                   | 61,620            |
|                      | DE - CONTRACTUAL SERVICES   | 917,002          | 948,000            | 948,000                  | 948,000           |
| <b>Expense Total</b> |                             | <b>8,128,808</b> | <b>8,823,592</b>   | <b>8,547,653</b>         | <b>10,051,635</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 27,792           | 300,000            | 50,000                   | 45,271            |
|                      | BH - DEPT REVENUES          | 8,658            | 11,194             | 11,194                   | 11,194            |
| <b>Revenue Total</b> |                             | <b>36,450</b>    | <b>311,194</b>     | <b>61,194</b>            | <b>56,465</b>     |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 72                 | 62                   | 77            |
|                        | ELECTED   | 1                  | 1                    | 1             |
|                        | ORDINANCE | 11                 | 10                   | 13            |
| <b>Full-Time Total</b> |           | <b>84</b>          | <b>73</b>            | <b>91</b>     |
| Part-Time              |           | 3                  | 2                    | 3             |
| <b>Part-Time Total</b> |           | <b>3</b>           | <b>2</b>             | <b>3</b>      |
| Seasonal               |           | 3                  | 0                    | 3             |
| <b>Seasonal Total</b>  |           | <b>3</b>           | <b>0</b>             | <b>3</b>      |



## **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, including Nassau Community College and the Nassau Medical Center, 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 regular basis, relying upon Civil Service Division Heads who oversee the following specialized divisions:

- **Recruitment** administers all Civil Service examinations and is responsible for preparing all examination announcements and reconciling examination results from the New York State Civil Service Commission, prior to the establishment of eligible lists. Recruitment is also responsible for law enforcement announcements and examinations
- **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. Classification is also responsible for special and standard testing programs
- **Qualifications** reviews all applications for examination and employment in Nassau County Departments and municipalities located in Nassau County
- **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
- **Transactions (County and Municipal)** liaises between the Commission and the various County Departments and the various Municipal agencies. Transactions reviews all appointments of employees prior to employment to ensure that all legal requirements have been met. It maintains roster records for County employees and Municipal employees and certifies County and Municipal payrolls to ensure that the employment practices of these departments and municipalities comply with New York State Civil Service Law and Nassau County Civil Service Rules



### GOALS

- Provide quality service, guidance and training to County Departments in handling personnel actions according to Civil Service Law and Commission Rules
- Provide quality service to municipal agencies by helping them fulfill their public sector employment needs
- Expand outreach through Nassau County's Offices of Asian-American, Hispanic and Minority Affairs, colleges, schools and not for profit groups.
- Continue to expand the Commission's website and online processing system to enable all municipal agencies to utilize the latest 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, including Nassau Community College 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 in accordance with Local Law 14

### OBJECTIVES

- Complete the paperless processing changeover to achieve a comprehensive electronic notification system
- Process and monitor appointments on a timely basis to ensure that agencies comply with 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 responsive to changes in their needs
- Provide assistance to other employers/recruiters to increase opportunities for Nassau County residents
- Adapt the various online systems to improving response times and decreasing workloads
- Require online application submissions as a method to achieve paperless application processing



**2023 BUDGET HIGHLIGHTS**

The expenses in the 2023 Proposed Budget for the Civil Service Commission are \$6.0 million, a 15.0% increase from the 2022 Projection. Expenses include Salaries, Wages & Fees of \$5.6 million, a 14.9% increase from the 2022 Projection.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) is \$430,400, a 17.8% increase or \$65,081 higher than the 2022 Projection, primarily due to higher than anticipated costs for Equipment, which includes replacement of old furniture.

Revenues in the 2023 Proposed Budget for the Civil Service Commission are \$2.5 million, a \$2.1 million increase from the 2022 Projection. This increase is primarily due to an expected Police Officer Exam in 2023.

| E/R                  | Object Name                 | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|------------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 4,454,471        | 5,234,054          | 4,890,628                | 5,617,496        |
|                      | BB - EQUIPMENT              | 7,791            | 5,000              | 5,000                    | 50,000           |
|                      | DD - GENERAL EXPENSES       | 132,588          | 360,319            | 360,319                  | 360,400          |
|                      | DE - CONTRACTUAL SERVICES   | -                | 20,000             | -                        | 20,000           |
| <b>Expense Total</b> |                             | <b>4,594,851</b> | <b>5,619,373</b>   | <b>5,255,947</b>         | <b>6,047,896</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 73,371           | -                  | 187                      | -                |
|                      | BH - DEPT REVENUES          | 243,717          | 3,220,100          | 420,100                  | 2,522,600        |
| <b>Revenue Total</b> |                             | <b>317,088</b>   | <b>3,220,100</b>   | <b>420,287</b>           | <b>2,522,600</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 42                 | 39                   | 43            |
|                        | ORDINANCE | 3                  | 2                    | 3             |
| <b>Full-Time Total</b> |           | <b>45</b>          | <b>41</b>            | <b>46</b>     |
| Part-Time              |           | 48                 | 33                   | 51            |
| <b>Part-Time Total</b> |           | <b>48</b>          | <b>33</b>            | <b>51</b>     |
| Seasonal               |           | 1                  | 0                    | 1             |
| <b>Seasonal Total</b>  |           | <b>1</b>           | <b>0</b>             | <b>1</b>      |



| <b>Civil Service Commission</b> |                              |  |   |
|---------------------------------|------------------------------|--|---|
| <b>Category</b>                 | <b>Performance Measures</b>  | <b>Description</b>   | <b>Goal Statement</b>   |
| 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 & Residency 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.   |

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## CIVIL SERVICE COMMISSION

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| <b>Civil Service Commission</b> |                    |                    |                    |                              |                    |
|---------------------------------|--------------------|--------------------|--------------------|------------------------------|--------------------|
| <b>Performance Measures</b>     | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 April YTD Actual</b> | <b>2023 Target</b> |
| Applications Reviewed           | 11,474             | 13,611             | 16,800             | 5,655                        | 17,000             |
| Candidates Scheduled            | 1,062              | 4,092              | 8,500              | 1,978                        | 8,500              |
| Class Specs Reviewed/Revised    | 47                 | 88                 | 50                 | 22                           | 60                 |
| Criminal & Rsdncy Invest        | 600                | 723                | 580                | 273                          | 750                |
| CS-4'S Reviewed                 | 2,447              | 3,138              | 2,500              | 1,055                        | 2,600              |
| Employment Investigations       | 18,735             | 23,565             | 28,560             | 9,613                        | 28,900             |
| Examinations Announced          | 140                | 158                | 225                | 102                          | 225                |
| Fingerprinting                  | 152                | 312                | 315                | 140                          | 350                |
| Positions Audited               | 6                  | 18                 | 10                 | 7                            | 24                 |
| Psychological Testing           | 210                | 319                | 250                | 121                          | 250                |



## COURTS

When 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.

### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for the Courts is \$832,400, an increase of \$76,889 or 10.2%, primarily due to higher Health Insurance Premiums. The related State reimbursement is \$780,160 which is an increase compared to the 2022 Projection.

| E/R                  | Object Name                                | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed  |
|----------------------|--|----------------|--------------------|--------------------------|----------------|
| EXPENSE              | AB - FRINGE BENEFITS                       | 642,126        | 850,115            | 755,511                  | 832,400        |
| <b>Expense Total</b> |  | <b>642,126</b> | <b>850,115</b>     | <b>755,511</b>           | <b>832,400</b> |
| REVENUE              | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 625,388        | 785,000            | 621,939                  | 780,160        |
| <b>Revenue Total</b> |  | <b>625,388</b> | <b>785,000</b>     | <b>621,939</b>           | <b>780,160</b> |



## **OFFICE OF CRIME VICTIM ADVOCATE**

The Office of Crime Victim Advocate serves as a voice within government for the needs of crime victims in Nassau County. New York State's criminal justice reforms have profound impacts on both victims of crimes and witnesses to them. These impacts include new discovery rules in criminal cases that may compromise the identity and personal information of witnesses or grant criminal defendants the right to access the homes of victims and witnesses, where the alleged crimes occurred.

The mission of the Office of Crime Victim Advocate is to provide legal services to the victims and witnesses of crime who are impacted by the disclosure requirements of New York Criminal Procedure Law Section 245 which went into effect on January 1, 2020.

The vision of the Office of Crime Victim Advocate is to ensure that victims of crime and witnesses to crime in Nassau County are afforded all the legal rights, protections, and assistance they are entitled to under the law. The Office of Crime Victim Advocate is committed to treating victims and witnesses with dignity, fairness, and respect. Our services are available to ALL victims and witnesses regardless of race, national origin, immigration status, religion, sex, gender identity, sexual orientation, disability, or age.

Nassau County is committed to helping victims of crime rebuild their lives and understands that victims have both short- term and long-term needs in the aftermath of a crime. The Office of Crime Victim Advocate is prepared to assist victims in connecting to other agencies that can provide additional services and resources such as housing, counseling, and treatment.

### **GOALS/ OBJECTIVES**

- Provide legal assistance to victims and witnesses of crime who are served with judicial orders to show cause by criminal defendants or their representatives to gain access to their home or place of business
- Provide legal assistance with any victim compensation applications
- Provide legal assistance to any victim or witness with regards to any legal action related to New York Criminal Procedure Law Chapter 245
- Provide information on victims and witnesses legal rights and protections with regards to criminal process
- Assist victims to submit comments to courts and parole boards



**2023 BUDGET HIGHLIGHTS**

The Office of Crime Victims Advocate was created during the budget process for fiscal year 2021. During 2022 the Office was awarded a grant that will allow the Office to expand staff with no impact to the operating budget. The expenses for the Office of Crime Victims Advocate for the 2023 Proposed Budget are \$602,000, a \$184,716 decrease from the 2022 Projection. The office will utilize their new grant to reduce operating costs and expand services. The staff will assist crime victims to ensure their legal rights are protected.

Other Than Personal Services (OTPS) expense in the 2023 Proposed Budget is \$200,000, a \$69,870 decrease from the 2022 Projection.

| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed  |
|----------------------|-----------------------------|----------------|--------------------|--------------------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 305,385        | 576,375            | 516,846                  | 402,000        |
|                      | BB - EQUIPMENT              | 646            | -                  | -                        | 1,000          |
|                      | DD - GENERAL EXPENSES       | 14,390         | 169,870            | 169,870                  | 89,000         |
|                      | DE - CONTRACTUAL SERVICES   | -              | 100,000            | 100,000                  | 110,000        |
| <b>Expense Total</b> |                             | <b>320,421</b> | <b>846,245</b>     | <b>786,716</b>           | <b>602,000</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | -              | -                  | 3,115                    | -              |
| <b>Revenue Total</b> |                             | <b>-</b>       | <b>-</b>           | <b>3,115</b>             | <b>-</b>       |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ORDINANCE | 7                  | 3                    | 4             |
| <b>Full-Time Total</b> |           | <b>7</b>           | <b>3</b>             | <b>4</b>      |



## **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 the over twenty-five law enforcement agencies in Nassau County, as well as federal and state law enforcement agencies, and prosecutes in the various courts in Nassau County, including the City Courts of Long Beach and Glen Cove; the Nassau County District, County and Supreme Courts; the Appellate Division, Second Department; and the New York State Court of Appeals.

The U.S. Department of Justice's Bureau of Justice Statistics ranks Nassau County as the 32<sup>nd</sup> 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 450 full-time staff members, the District Attorney's Office prosecutes approximately 30,000 cases each year with charges ranging from misdemeanor theft, assault, weapons, drugs and vandalism offenses to felony homicides, sex assaults, robberies, burglaries, firearms possession, and vehicular manslaughter. It also proactively investigates violent gang networks, organized crime enterprises, complex embezzlement schemes, government corruption, sophisticated white-collar frauds, and cybercrimes, among other categories. In addition, the District Attorney's Office brings civil forfeiture actions and engages in crime prevention efforts, youth outreach, victim relations and community engagement programs.

### **OFFICE MANAGEMENT**

The District Attorney administers the Office with an executive staff comprised of the Chief Assistant District Attorney, the Counsel to the District Attorney, the Executive Assistant District Attorneys for Litigation, Investigations, Special Proceedings, and Administration, and the Chief Investigator. The Office has been structured into four operational divisions.

### **LITIGATION DIVISION**

The Litigation Division is responsible for the prosecution of criminal cases in the various courts of Nassau County. It is comprised of eight bureaus, each of which a Bureau Chief oversees, and two units overseen by an Attorney-in-Charge. The Executive Assistant District Attorney for Litigation heads the Division and 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 more than one year). Examples of felonies handled by this Bureau include burglary, robbery, grand larceny, identity theft, forgery, assault, and weapons possession
- **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) in Nassau County District Court, Glen Cove City Court and Long Beach City Court. The Bureau staff is also responsible for the Arraignment Part which operates seven days a week



- **Early Case Assessment Bureau** coordinates the intake of new arrests/charges and conducts the initial review of the charges and prepares the necessary information for the District Court staff appearing in the Arraignment Part in District Court
- **Felony Screening Bureau** conducts an initial review of felony arrests to determine whether the District Attorney can or should prosecute the matter at the felony level
- **Grand Jury Bureau** coordinates the presentation of evidence in felony cases to the Nassau County Grand Juries, which determine whether to return an indictment and for what charges. The Grand Jury Bureau also handles fugitive and extradition proceedings
- **Major Offense/Homicide Bureau** investigates and prosecutes homicides and other serious violent felonies including cold cases and pattern burglaries and robberies, committed within Nassau County
- **Special Victims Bureau** prosecutes all cases involving sexual assault, domestic violence, abuse of vulnerable persons and child abuse. The Bureau contains two specialized units: Human Trafficking Unit and Elder Abuse Unit
- **Vehicular Crimes Bureau** prosecutes drunk, drugged and reckless driving resulting in vehicular assaults and vehicular homicides

#### **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 eight bureaus and four units, each of which a Bureau or Unit Chief oversees. The division is headed overall by the Executive Assistant District Attorney for Investigations, who reports to the Chief Assistant District Attorney.

- **Narcotics, Firearms & Gangs Bureau** focuses on the investigation, prosecution and dismantling of major narcotics enterprises, firearms traffickers, and gang organizations
- **Financial Crimes Bureau** conducts long-term investigations into complex financial crimes that occur in, and affect the residents of, Nassau County. Such crimes include employee embezzlements, schemes to defraud, investment scams, thefts by attorneys, bank, check and credit card fraud, identity theft, forgery, and unlicensed practice of professions
- **Public Corruption Bureau** uncovers and prosecutes corruption in Nassau County. The Bureau handles cases involving police misconduct, political corruption, school and special district fraud, crimes committed at the county jail, as well as crimes committed by employees of public entities who abuse their positions
- **Revenue, Auto, Insurance & Labor Crime (RAIL) Bureau** investigates and prosecutes complex felony tax, auto and insurance crimes, as well as thefts of various government assistance program funds, including Medicaid, welfare, food stamps (SNAP), housing and childcare assistance. RAIL also investigates crimes committed against the working men and women of Nassau County, such as workers' compensation fraud, wage theft and construction fraud. In addition, specially trained RAIL attorneys and investigators prosecute illegal dumping, storage and transportation of hazardous materials and other environmental crimes



- **Investigations Bureau** is responsible for the field and forensic operations of the Investigation Division. It is staffed by Detective Investigators, Financial Investigators, and other technical specialists
- **Organized Crime & Rackets Bureau** investigates and prosecutes complex and systematic criminal activity committed by organized crime and criminal enterprises. The Bureau's cases include enterprise corruption, extortion, coercion, loansharking, gambling, money laundering, unlicensed money remitting, bribery, pattern burglaries and trademark counterfeiting
- **Civil Forfeiture Bureau** commences civil actions to recover the proceeds and criminal instrumentalities of felony crimes. The Bureau's efforts provide law enforcement with opportunities to recover restitution for victims of convicted felony offenders
- **Process Bureau** is primarily responsible for service of process, archiving and interdepartmental file transfers
- **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 a 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
- **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
- **Firearms Suppression & Intelligence Unit** investigates and prosecutes the illegal sale and use of firearms within Nassau County and the trafficking of weapons into the county.
- **Pharmaceutical Diversion & Cybercrimes Unit** is tasked with tackling the opioid crisis by investigating and prosecuting systemic participants such as doctors, pharmacists, and other medical professionals who, through criminal conduct, make available a large and ready supply of opioids. The Unit is also tasked with investigating and prosecuting a broad array of cybercrimes including crimes involving sextortion, network intrusions, possessing/manufacturing/trafficking in images of child sexual abuse, virtual currency, and the dark web

#### **SPECIAL PROCEEDINGS DIVISION**

The District Attorney's Office devotes significant resources to ensure the integrity of its investigations, prosecutions, and convictions, and that the outcome of each case is just under the circumstances. The Special Proceedings Division includes two bureaus and four units, each of which a Bureau or Unit Chief oversees, and the Office of Alternative Prosecutions. The Executive Assistant District Attorney for Special Proceedings reports to the Chief Assistant District Attorney.

- **Discovery Compliance Bureau** liaises with the District Attorney's Office partner law enforcement agencies to obtain, process, maintain and prepare for disclosure all discoverable material in every criminal case. The staff of experienced attorneys and discovery expeditors utilizes advanced case and evidence management systems to ensure the District Attorney's Office due diligence in providing criminal defendants the discovery



materials to which they are entitled. The Bureau also trains the District Attorney's staff on all aspects of discovery compliance

- **Appeals Bureau** handles appeals, and post-conviction motions filed by defendants who were convicted of crimes after a trial or by plea. Post-conviction litigation can take place at every level of the state and federal court systems and oftentimes occurs many years after a defendant has been convicted and sentenced. The Bureau also serves an important role in advising Assistant District Attorneys on legal issues throughout the investigative and trial stages of a case. Additionally, the Bureau houses the Office's Mental Hygiene Unit and Freedom of Information Law Unit
- **Mental Hygiene Unit** handles cases involving defendants who were found "not responsible" for their crimes due to mental disease or defect. The Unit works to ensure that these defendants receive treatment in an appropriate mental health facility and that they are not released into the community until psychiatric experts and judges have determined that release is consistent with public safety
- **Freedom of Information Law (FOIL) Unit** serves to compile and disseminate Office records, consistent with the Public Officers Law, in response to submitted FOIL requests and to litigate any legal issues stemming from such requests
- **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
- **Warrant Unit** assists members of law enforcement in drafting applications to obtain search warrants. The Unit evaluates whether the requisite probable cause exists to request a search warrant and is instrumental in furthering investigations in both pre- and post-arrest cases
- **Office of Alternative Prosecution and Resources (OAP)** aims to reduce recidivism and enhance public safety by offering community-based treatment and programs to certain justice-involved individuals in lieu of traditional prosecution. OAP resources include treatment for mental illness and substance-use disorders provided by state-licensed and OAP-vetted agencies, as well as educational and training programs designed to promote personal development

#### **ADMINISTRATION DIVISION**

The Administration Division is comprised of staff dedicated to the effective operation of the Office and to provide necessary resources for its members. The Division also provides legal training for Assistant District Attorneys (ADAs) and actively engages in recruiting new members. The Division further consists of programs designed to promote a meaningful partnership with the community. The Executive Assistant District Attorney for Administration heads the Division and reports to the Chief Assistant District Attorney.

- **Administration** serves to maintain fiscal integrity and provides resources to members of the Office. Administrative services include managing the budget and accounts payable, procuring grants, negotiating and executing contracts/leases, making purchases, requesting repairs, and equipping members with online legal research and media accounts
- **Human Resources (HR)** provides a full range of services to members of the Office. HR facilitates the hiring and employment process, coordinates Civil Service Examinations, and



maintains personnel files. HR also handles employee benefit and insurance programs, and processes workers' compensation claims and medical leave requests

- **Information Technology (IT)** oversees the installation and maintenance of computer network systems within the Office and ensures that the network runs smoothly. IT also assists members with computer and software issues. IT provides training to new members on the use of computer and digital equipment
- **Legal Training & Recruitment** Legal Training is responsible for training of ADAs. Legal Training administers career-development training programs, including an intensive first-year training for new ADAs. Additionally, Legal Training regularly administers office-wide Continuing Legal Education programs. The Office is dedicated to hiring the most deserving candidates and committed to promoting diversity. Recruitment identifies future hiring needs, sources candidates through databases and social media, and coordinates interviews of candidates
- **Community Engagement & Outreach** Outreach and engagement with the community is a priority for the Office. To achieve the goal of establishing a meaningful partnership with the community, the District Attorney utilizes the Office of Community Affairs, the Office of Immigrant Affairs and the Community Outreach, Relations & Education (CORE) program. High-ranking members of the Office regularly meet with several established Advisory Councils, consisting of leaders from various ethnic and religious groups in Nassau County, to enhance communications between the community and the Office

#### **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 21<sup>st</sup> 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
- Advance “custom-track” prosecutions through Nassau County’s numerous specialized court programs to address the underlying issues at the heart of each crime
- Enhance community outreach programs 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 County 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

**2023 BUDGET HIGHLIGHTS**

The Office of the District Attorney for 2023 Proposed Budget expense is \$57.2 million, an increase of \$3.8 million or 7.1% increase from the 2022 Projection. The 2023 Salaries, Wages & Fees appropriation of \$52.0 million is a \$4.5 million or 9.4% increase from the 2022 Projection, primarily due to the number of staff additions. The newly mandated Criminal Justice Reform policies, which began in January 2020, have also contributed to the increase in expenses.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$5.1 million in Other Than Personal Services (OTPS), a decrease of \$663,628 from the 2022 Projection. This is primarily due to the leasing of two office buildings that will now be funded through the Department of Public Works.

Revenues for the Office of the District Attorney in the 2023 Proposed Budget is \$964,653, a 12.7% decrease from the 2022 projection primarily due to the Prior Year’s Recoveries in the amount of \$286,937.

| E/R                  | Object Name                                  | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|--|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 44,492,310        | 49,521,061         | 47,548,381               | 52,016,017        |
|                      | BB - EQUIPMENT                               | 350,817           | 755,000            | 755,000                  | 758,000           |
|                      | DD - GENERAL EXPENSES                        | 1,513,012         | 1,896,500          | 1,896,500                | 1,921,500         |
|                      | DE - CONTRACTUAL SERVICES                    | 1,725,292         | 3,150,862          | 3,150,862                | 2,459,234         |
| <b>Expense Total</b> |  | <b>48,081,431</b> | <b>55,323,423</b>  | <b>53,350,743</b>        | <b>57,154,751</b> |
| REVENUE              | BE - INVEST INCOME                           | 6                 | -                  | -                        | -                 |
|                      | BF - RENTS & RECOVERIES                      | 196,874           | -                  | 286,937                  | -                 |
|                      | BH - DEPT REVENUES                           | 3,493             | 1,000              | 1,934                    | 1,000             |
|                      | BJ - INTERDEPT REVENUES                      | 422,670           | 431,881            | 431,881                  | 500,000           |
|                      | BW - INTERFUND REVENUE                       | 275,000           | 250,000            | 250,000                  | 275,000           |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 77,575            | 57,540             | 57,540                   | 111,860           |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 80,633            | 76,793             | 76,793                   | 76,793            |
| <b>Revenue Total</b> |  | <b>1,056,250</b>  | <b>817,214</b>     | <b>1,105,085</b>         | <b>964,653</b>    |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 182                | 159                  | 210           |
|                        | ELECTED   | 1                  | 1                    | 1             |
|                        | IPBA      | 40                 | 43                   | 49            |
|                        | ORDINANCE | 236                | 193                  | 208           |
| <b>Full-Time Total</b> |           | <b>459</b>         | <b>396</b>           | <b>468</b>    |
| Part-Time              |           | 15                 | 15                   | 16            |
| <b>Part-Time Total</b> |           | <b>15</b>          | <b>15</b>            | <b>16</b>     |



## **BOARD OF ELECTIONS**

The Board of Elections is responsible for registering voters, maintaining voter 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 Governor and New York State Legislature have established early voting which commenced in 2019.

The Board of Elections 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.

The 2020 United States Census created a need for redistricting within the state. The Board of Elections must assign voters in Nassau County to their Congressional, State Assembly and State Senate districts as created by the NYS Legislature.

In 2023, the County will see new Legislative District lines drawn by the Bi-Partisan Redistricting Commission, in order to accurately reflect 2020 Census data. This will increase budget expenses for the Board of Elections. Early voting sites increased from 17 to 27 as a result of changes in the law thus increasing election expenses.

### **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 handed down by the State of New York, including the newly created early voting laws established in 2019 and is continually being amended
- Conduct bi-partisan electronic voting machine demonstrations and voter registration forums for high schools and civic organizations 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
- To assign all voters pursuant to redistricting created because of the U.S. Census establishing Congressional, New York State and Assembly District lines

**OBJECTIVES**

- Educate and train Board of Elections staff, including approximately 5,000 election inspectors, to comply with new Federal and State mandates, providing the best possible assistance to voters
- Continue the public education program regarding the use of the electronic voting machine system that began in 2010 and the new electronic poll books required by early voting
- Utilizing media advertisements, pamphlets and other methods, as well as public forums conducted throughout the County
- Making 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
- 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

**2023 BUDGET HIGHLIGHTS**

The expenses for the Board of Elections in the 2023 Proposed Budget are \$28.4 million, an increase of \$2.8 million from the 2022 Projection. Salaries, Wages & Fees is \$23.2 million, an increase of \$1.9 million from the 2022 Projection. The 2022 salary increase is partially due to an increase in early voting polling sites, redistricting lines, and additional primaries.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) for the Board of Elections in the 2023 Proposed Budget are \$5.2 million, an increase of \$971,828 from the 2022 Projections due to additional postage needs, printing mailings for special elections and extra rental voting vans due to additional polling places.

The revenues for the Board of Elections in the 2023 Proposed Budget are \$190,000, which remains flat from the 2022 Projection.

# BOARD OF ELECTIONS



| E/R                  | Object Name                 | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|-----------------------------|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 14,811,077        | 22,181,015         | 21,334,067               | 23,204,663        |
|                      | BB - EQUIPMENT              | 328,204           | 70,000             | 70,000                   | 71,000            |
|                      | DD - GENERAL EXPENSES       | 964,611           | 3,428,840          | 3,428,840                | 4,328,688         |
|                      | DE - CONTRACTUAL SERVICES   | 359,089           | 746,520            | 746,520                  | 817,500           |
| <b>Expense Total</b> |                             | <b>16,462,980</b> | <b>26,426,375</b>  | <b>25,579,427</b>        | <b>28,421,851</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 175,161           | 150,000            | 150,000                  | 150,000           |
|                      | BH - DEPT REVENUES          | 8,686             | 40,000             | 40,000                   | 40,000            |
| <b>Revenue Total</b> |                             | <b>183,847</b>    | <b>190,000</b>     | <b>190,000</b>           | <b>190,000</b>    |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 133                | 122                  | 132           |
|                        | ORDINANCE | 25                 | 17                   | 26            |
|                        | BOARD     | 2                  | 2                    | 2             |
| <b>Full-Time Total</b> |           | <b>160</b>         | <b>141</b>           | <b>160</b>    |
| Part-Time              |           | 0                  | 45                   | 0             |
| <b>Part-Time Total</b> |           | <b>0</b>           | <b>45</b>            | <b>0</b>      |
| Seasonal               |           | 0                  | 126                  | 0             |
| <b>Seasonal Total</b>  |           | <b>0</b>           | <b>126</b>           | <b>0</b>      |



### 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 or, in the event of an emergency, 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 facilitate 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. The Office of Emergency Management 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 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 emergency sheltering and hurricane preparedness supplies, meals ready to eat, bottled water, pet shelter supplies, and personal protective equipment
- 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 vulnerable populations and other groups that may be especially affected

## EMERGENCY MANAGEMENT



- 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

### 2023 BUDGET HIGHLIGHTS

Expenses for the Office of Emergency Management (OEM) in the 2023 Proposed Budget are \$1.8 million, an increase of \$124,425 or 7.5% compared to the 2022 Projection. The 2023 Proposed Budget includes spending on the Nassau Community College Tuition Program to support college tuition for volunteer firefighters.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Federal Aid for the Office of Emergency Management in the 2023 Proposed Budget is \$480,012 which is an 8.5% decrease compared to the 2022 Projection due to the unbudgeted receipt of FEMA reimbursements in 2022. 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                                  | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|--|------------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 1,076,004        | 1,172,790          | 996,846                  | 1,120,743        |
|                      | DD - GENERAL EXPENSES                        | 162,224          | 32,457             | 32,457                   | 32,985           |
|                      | HH - INTERFUND CHARGES                       | -                | 630,902            | 630,902                  | 630,902          |
| <b>Expense Total</b> |  | <b>1,238,227</b> | <b>1,836,149</b>   | <b>1,660,205</b>         | <b>1,784,630</b> |
| REVENUE              | BF - RENTS & RECOVERIES                      | 572,644          | -                  | 200                      | -                |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 4,194,334        | 480,012            | 518,587                  | 480,012          |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | -                | -                  | 5,875                    | -                |
| <b>Revenue Total</b> |  | <b>4,766,978</b> | <b>480,012</b>     | <b>524,662</b>           | <b>480,012</b>   |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 5                  | 4                    | 4             |
|                        | ORDINANCE | 4                  | 3                    | 4             |
| <b>Full-Time Total</b> |           | <b>9</b>           | <b>7</b>             | <b>8</b>      |
| Part-Time              |           | 1                  | 2                    | 3             |
| <b>Part-Time Total</b> |           | <b>1</b>           | <b>2</b>             | <b>3</b>      |

## EMERGENCY MANAGEMENT



| <b>Office of Emergency Management</b> |                             |   |   |
|---------------------------------------|-----------------------------|---|---|
| <b>Category</b>                       | <b>Performance Measures</b> | <b>Description</b>  | <b>Goal Statement</b>   |
| 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. |

| <b>Office of Emergency Management</b> |                    |                    |                    |                           |                    |  |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|--|
| <b>Performance Measures</b>           | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 1Q YTD Actual</b> | <b>2023 Target</b> |  |
| Communications Tests                  | 52                 | 52                 | 52                 | 13                        | N/A                |  |
| Grants Awarded to OEM                 | 4                  | 7                  | 3                  | 0                         | N/A                |  |
| OEM Employee Training                 | 20                 | 20                 | 20                 | 5                         | N/A                |  |
| OEM EOC Testing                       | 12                 | 12                 | 12                 | 3                         | N/A                |  |
| Recruited Volunteers                  | 0                  | 0                  | 100                | 0                         | N/A                |  |
| Training-ICS                          | 265                | 280                | 200                | 65                        | N/A                |  |



## **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 the Nassau County Fire/Police EMS Academy. Within these components are the following divisions 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, insurance companies, and the Nassau County District Attorney's Office, the division strives to explore every aspect of an investigation. Fire Investigations maintains a drone program available to assist at fire scenes, hazmat incidents, search and rescue, and other emergencies.

### **INDUSTRIAL INSPECTION DIVISION**

The Industrial Inspection Division is responsible for inspecting all industrial occupancies within the County. The division reviews and approves plans for fire alarm systems, fire sprinkler systems, fire standpipes, flammable finish facilities, automatic extinguishing systems, flammable gas installations, and oversees pyrotechnic permits and inspections.

### **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. The Nassau County Fire Marshal's HazMat Team is accredited as a Level I HazMat Team by the New York State Office of Fire Prevention and Control, the highest level of accreditation by OFPC.

### **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, commercial cooking exhaust systems, fire sprinkler and standpipe systems, and fire alarm systems



where required by code in such occupancies. To ensure fire safety, it inspects all places of public assembly, including but not limited to, restaurants, theaters, places of worship (those without schools or daycare centers), recreational/amusement facilities, businesses, and mercantile establishments. In addition, the division conducts testing, issues licenses to businesses and certificates of fitness to those installing or maintaining fire sprinkler systems.

### **SPECIAL FACILITIES DIVISION**

The Special Facilities Division is responsible for inspecting and promoting fire safety in all hospitals, nursing homes, assisted living facilities, correctional facilities, ambulatory care and surgical facilities, centers for the developmentally disabled, adult homes, group family homes, adult foster home facilities, day care locations, and public and private schools. In addition, the division issues licenses to business for cooking exhaust cleaning and portable fire extinguisher maintenance.

### **PERMITS DIVISION**

The Permits Division conducts testing and issues Certificates of Fitness to individuals engaged the handling of flammable/combustible materials, those conducting hazardous work liable to cause a fire, and to those conducting inspection, testing and maintenance of fire protection systems/appliances. The 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**

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 can provide lifesaving instructions to a 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 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 OF THE FIRE COMMISSION

- Protect the lives and property of the public through fire safety code enforcement
- Protect the lives of firefighters by reducing the amount of fire occurrences
- Provide expert technical assistance to the fire service
- Educate the public to the dangers of fire and the importance of fire prevention
- Promote economic development through cooperation with builders and contractors
- Ensure the timely collection of information and assignment of resources to 911 callers
- Provide emergency medical training to first responders

### OBJECTIVES OF THE FIRE COMMISSION

- 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 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

### 2023 BUDGET HIGHLIGHTS

The Fire Commission Department 2023 Proposed Budget expense is \$30.0 million, an increase of \$718,998 or 2.5% from the 2022 Projection. Salaries, Wages & Fees are \$12.5 million, an increase of \$1.2 million or 10.7% from the 2022 Mid-Year Projection primarily due to the provision of additional Fire Marshals. The additional Fire Marshals will speed the process for building permits and enhance safety by conducting more inspections.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Fringe Benefit costs total approximately \$7.3 million, a decrease of \$1.8 million or 19.7% from the 2022 Mid-Year Projections due to a one-time pension pre-payment in 2022.

Other Than Personal Services (OTPS) expense is \$5.4 million, an increase of \$131,106 or 2.5% from the 2022 Mid-Year Projection primarily due to the Nassau County Fire Services Academy, which provides quality training programs to all public safety officers.

The revenues in the 2023 Proposed Budget for the Fire Commission Department are \$30.0 million, an increase of \$404,201 or 1.4% from the 2022 Projection.

# FIRE COMMISSION



| FIRE COMMISSION FUND                                  |  |                   |                    |                          |                   |
|---|--|-------------------|--------------------|--------------------------|-------------------|
| E/R   | Object Name                                    | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
| EXPENSE   | AA - SALARIES, WAGES & FEES                    | 10,315,779        | 11,873,985         | 11,294,990               | 12,501,361        |
|   | AB - FRINGE BENEFITS                           | 5,966,719         | 9,268,921          | 9,076,622                | 7,285,820         |
|   | BB - EQUIPMENT                                 | 71,157            | 132,107            | 132,107                  | 132,107           |
|   | DD - GENERAL EXPENSES                          | 94,915            | 253,762            | 253,762                  | 253,762           |
|   | DE - CONTRACTUAL SERVICES                      | 4,763,748         | 4,887,378          | 4,887,378                | 5,018,484         |
|   | HD - DEBT SERVICE CHARGEBACKS                  | 195,014           | 380,265            | 380,265                  | 932,588           |
|   | LB - TRANSFER TO GEN FUND                      | 1,722,464         | -                  | -                        | -                 |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>23,129,796</b> | <b>26,796,418</b>  | <b>26,025,124</b>        | <b>26,124,122</b> |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>3,310,892</b>  | <b>3,218,045</b>   | <b>3,218,045</b>         | <b>3,838,045</b>  |
| <b>ExpenseS Including Interdepartmental Transfers</b> |  | <b>26,440,688</b> | <b>30,014,463</b>  | <b>29,243,169</b>        | <b>29,962,167</b> |
| REVENUE   | BE - INVEST INCOME                             | 1,863             | -                  | 1,244                    | -                 |
|   | BF - RENTS & RECOVERIES                        | 42,953            | -                  | 90                       | -                 |
|   | BH - DEPT REVENUES                             | 6,767,545         | 7,200,600          | 6,800,000                | 6,800,000         |
|   | BO - PAYMENT IN LIEU OF TAXES                  | 404,691           | 404,691            | 404,691                  | 404,691           |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES     | 104,517           | 154,800            | 100,000                  | 154,800           |
|   | TL - PROPERTY TAX                              | 19,119,119        | 22,254,372         | 22,251,941               | 202,676           |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>26,440,688</b> | <b>30,014,463</b>  | <b>29,557,966</b>        | <b>7,562,167</b>  |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>-</b>          | <b>-</b>           | <b>-</b>                 | <b>22,400,000</b> |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>26,440,688</b> | <b>30,014,463</b>  | <b>29,557,966</b>        | <b>29,962,167</b> |

| Headcount              | Union | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-------|--------------------|----------------------|---------------|
| Full-Time              | CSEA  | 98                 | 91                   | 113           |
| <b>Full-Time Total</b> |       | <b>98</b>          | <b>91</b>            | <b>113</b>    |
| Part-Time              |       | 35                 | 28                   | 35            |
| <b>Part-Time Total</b> |       | <b>35</b>          | <b>28</b>            | <b>35</b>     |

# FIRE COMMISSION



| 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         | 2020 Actual | 2021 Actual | 2022 Target | 2022 April YTD Actual | 2023 Target |
| % Fire Investigations Closed | 55.1%       | 76.8%       | 75.0%       | 81.2%                 | 85.0%       |
| Emergency Lighting Tests     | 1,719       | 2,312       | 1,800       | 899                   | 2,000       |
| Fire Alarm Permits           | 16,841      | 13,467      | 15,000      | 6,189                 | 15,000      |
| General Inspections          | 2,900       | 3,756       | 4,000       | 1,276                 | 4,000       |
| Holiday Safety Inspections   | 606         | 118         | 400         | 0                     | 400         |
| Night Safety Inspections     | 194         | 611         | 400         | 163                   | 400         |



## **DEPARTMENT OF HEALTH**

The Nassau County Health Department Mission is to promote and protect the health of all who live, work and play in Nassau County. Our Vision is to lead a public health system that works to create healthy communities. 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**

The Division of Health 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 HEALTH EQUITY**

The Division of Health Equity works to eliminate health disparities and ensure health equity and social justice. While Nassau County was ranked as the healthiest county in New York State in 2019, we acknowledge that large health disparities exist. The Division of Health Equity works to ensure that residents of all racial and ethnic backgrounds, from all communities, have equal access to health-related services and resources. The Social Determinants of Health extend beyond health care, the Division of Health Equity works with community partners and other government agencies to improve factors that lead to better health outcomes, with a special focus on communities with the largest disparities.

### **DIVISION OF ENVIRONMENTAL HEALTH**

The Division of Environmental Health 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 Division of Public Health Laboratories 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**

The Division of Community and Maternal Child Health Services administers programs, delivers services and coordinates activities designed to protect the health and well-being of communities and the childbearing families living in them.



The major programs are:

- **Women, Infants, and Children Supplemental Nutrition and Education Program (WIC)** provides food via an electronic NYWIC cards to financially and nutritionally qualified perinatal and breastfeeding women, infants and children. 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 and disabilities. Services include evaluations to determine eligibility, and a comprehensive array of services to eligible children, including service coordination, speech/language therapy, physical therapy, occupational therapy, special education, family training and transportation
- **Preschool Special Education Program** pays for educational and supportive services to special needs children age three to five. The program reimburses contracted providers for evaluation, center-based programs and itinerant services. Eligibility and level of service is determined by local school districts through Committees on Preschool Special Education (CPSE). The program is also responsible for a County-wide transportation system for children requiring this service in both Early Intervention and Preschool Programs. The Program also provides financial support for summer school programs for children ages 5-21 years old
- **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, behavioral or emotional conditions. The function provides information, refers community resources, links appropriate health and related services and assures access to quality health care

### 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. Reporting of suspected or confirmed communicable diseases is mandated under the New York State Sanitary Code (10NYCRR 2.10a). During the COVID-19 outbreak, this Bureau served as team lead for the response

- **Epidemiology and Planning** 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. During the COVID-19 outbreak and to date, this Division served as principle resource for understanding the surveillance of the disease and contact tracing in larger congregate settings
- **Public Health Emergency Preparedness (PHEP)** utilizes CDC and State Homeland Security funding to enhance the 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 is the lead organization for the planning and ongoing support for all Points of Distribution (POD) operates, the Medical Needs Shelter when activated, maintains approximately 350 pieces of equipment and manages the EFS #8/Health Desk at the Nassau County Office of Emergency Management. The Bureau is also responsible for directing all aspects of Nassau County's Medical Reserve Corps (MRC), which has more than 1,500 medical and non-medical volunteers, committed to support the Health Department's emergency response capability

The Health 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 Core Public Health 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
- Ensure public safety through certification, inspection, investigation, enforcement, and monitoring activities



- Improve the quality of life for residents through health education

**2023 BUDGET HIGHLIGHTS**

Expenses for the Health Department in the 2023 Proposed Budget are \$180.1 million, a 2.2% increase from the 2022 Projection. Salaries, Wages & Fees are \$18.5 million, a 10.4% increase from the 2022 Projection, which includes new positions in various areas to protect public health, including food safety and disease investigation and control.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$1.3 million in Other Than Personal Services (OTPS), a decrease of 3.1%, compared to the 2022 Projection. Preschool and Early Intervention services are budgeted at \$150.0 million, which is 1.8% increase from the 2022 Projection. This funding is enough to provide for services for the anticipated caseload level as authorized by school districts to approved applicants. Additionally, the County is pursuing State legislation to cap or mitigate the local cost of preschool and early intervention services.

The 2023 Proposed Budget assumes the Health Department will realize \$101.1 million in revenue, a 4.5% increase from the 2022 Projection.

| E/R                  | Object Name                                | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
|----------------------|--|--------------------|--------------------|--------------------------|--------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                | 14,402,391         | 16,796,107         | 16,762,619               | 18,497,670         |
|                      | BB - EQUIPMENT                             | 31,996             | 59,597             | 59,597                   | 59,597             |
|                      | DD - GENERAL EXPENSES                      | 640,434            | 791,663            | 791,663                  | 746,663            |
|                      | DE - CONTRACTUAL SERVICES                  | 620,181            | 475,259            | 475,259                  | 479,759            |
|                      | DG - VAR DIRECT EXPENSES                   | 5,000,000          | 5,000,000          | 5,000,000                | 5,000,000          |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 4,257,443          | 5,767,822          | 5,767,822                | 5,316,138          |
|                      | PP - EARLY INTERVENTION/SPECIAL EDUCATION  | 137,400,526        | 144,756,580        | 147,324,525              | 150,000,000        |
| <b>Expense Total</b> |  | <b>162,352,970</b> | <b>173,647,028</b> | <b>176,181,485</b>       | <b>180,099,827</b> |
| REVENUE              | BC - PERMITS & LICENSES                    | 6,519,564          | 6,245,000          | 6,245,000                | 6,245,000          |
|                      | BD - FINES & FORFEITS                      | 190,378            | 300,000            | 300,000                  | 300,000            |
|                      | BF - RENTS & RECOVERIES                    | 642,942            | 250,000            | 429,177                  | 400,000            |
|                      | BH - DEPT REVENUES                         | 8,102,926          | 6,661,000          | 6,501,000                | 4,701,000          |
|                      | BW - INTERFUND REVENUE                     | 38,829             | 57,516             | 57,516                   | 57,516             |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 77,576,149         | 81,736,500         | 83,163,500               | 89,356,000         |
| <b>Revenue Total</b> |  | <b>93,070,788</b>  | <b>95,250,016</b>  | <b>96,696,193</b>        | <b>101,059,516</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 176                | 152                  | 175           |
|                        | ORDINANCE | 5                  | 4                    | 6             |
| <b>Full-Time Total</b> |           | <b>181</b>         | <b>156</b>           | <b>181</b>    |
| Part-Time              |           | 14                 | 11                   | 14            |
| <b>Part-Time Total</b> |           | <b>14</b>          | <b>11</b>            | <b>14</b>     |
| Seasonal               |           | 19                 | 9                    | 19            |
| <b>Seasonal Total</b>  |           | <b>19</b>          | <b>9</b>             | <b>19</b>     |

# HEALTH DEPARTMENT



| Health Department               |  |  |   |
|---------------------------------|--|--|---|
| Category                        | Performance Measures   | Description  | Goal Statement  |
| 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.  |
| 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.  |
| Environmental Health Regulation | Drinking Water-SDWIS Tests   | Includes number of drinking water test results from water districts received, reviewed and entered into Safe Drinking Water Information System (SDWIS) each quarter.   | 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   | 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.  | 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   | 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.   | 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   | Includes the number of Public Water System Sanitary Surveys completed each quarter.  | To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation of public water systems.  |
| Early Intervention              | # Preschool-Children Served-YTD  | Include the number of children receiving a Preschool services during the year. Includes children age 3 to 5.   | To provide evaluations for eligible children receiving Preschool services.  |
| Early Intervention              | # Preschool-Children not eligible-YTD  | Includes the number of children found ineligible for Preschool services during the year.   | To ensure accuracy in determining a child to be eligible for services through the Preschool Program.  |
| Early Intervention              | # of EIP Service Coordinators  | Includes the number of Initial Service Coordinators (ISC) and services coordinators that function as Early Intervention Official Designee (EIOD) for eligible children.  | To meet the NY State Standards & Procedures for Service Coordination Guidance Document December 2016:<br><br><i>The Department anticipates a range in caseloads from 25 to 60 families per one full-time equivalent service coordinator, with an average caseload of about 35 families.</i> |
| Early Intervention              | # of EIP Cases Closed  | Includes the number of Early Intervention cases that are closed during the month. Cases are closed if the child is evaluated and found to be ineligible, if the child no longer has a developmental delay or as the child turns 3 and ages old of the Early Intervention Program.  | To represent the most accurate caseload, cases are closed as soon as possible when the child is either no longer eligible for the Early Insertion Program or they move on to Preschool Special Education Program after their third birthday.  |
| Early Intervention              | # of EI Children Found Ineligible  | Includes the number of cases closed during the month for the reason that the child was found ineligible for Early Insertion services.  | To ensure accuracy in determining a child to be eligible for services through the Early Intervention Program.   |
| Early Intervention              | # of EI New Referrals Received   | Includes the number of new referrals received during the month.  | To receive all Early Intervention referrals into the municipality. The municipality is the sole source of entry into the system for Early Intervention.   |
| Early Intervention              | # of EIP-Children Served   | Includes the number for "total caseload" and cumulative cases closed for the year.   | To provide evaluations for children referred to Early Intervtion and services for eligible children.  |

# HEALTH DEPARTMENT



| Health Department  |             |             |             |                      |             |
|--|-------------|-------------|-------------|----------------------|-------------|
| Performance Measures   | 2020 Actual | 2021 Actual | 2022 Target | 2022 Mar YTD Actual* | 2023 Target |
| % Employees ICS 100 Trained  | 79.0%       | 79.0%       | 100.0%      | 73.00%               | 100.0%      |
| % Employees ICS 200 Trained  | 47.0%       | 47.0%       | 100.0%      | 55.00%               | 100.0%      |
| % Employees ICS 700 Trained  | 78.0%       | 78.0%       | 100.0%      | 69.00%               | 100.0%      |
| % Employees ICS 800 Trained  | 60.0%       | 60.0%       | 100.0%      | 59.00%               | 100.0%      |
| % Sant Cmplnts Investigated  | 100.0%      | 90.0%       | 90.0%       | 90%                  | 90.0%       |
| Drinking Water-SDWIS Tests   | 249,517     | 239,358     | 250,000     | 61,682               | 250,000     |
| Enforcement Fines Assessed   | \$200,575   | \$175,715   | \$300,000   | 0                    | \$200,000   |
| Primary Food Inspections   | 2,080       | 3,693       | 7,000       | 846                  | 7,000       |
| Pub Water Sanitary Surveys   | 13          | 17          | 16          | 6                    | 16          |
| # of newly identified lead poisoned children (≥5mcg/dL)                                | 207         | 224         | N/A         | 48                   | N/A         |
| % of newly identified lead poisoned children investigated                              | 100%        | 100%        | 100%        | 100.0%               | 100%        |
| # Preschool-Children Served-YTD  | 5974        | 6070        | 6,700       | 4210                 | 6700        |
| # Preschool-Children not eligible-YTD  | 303         | 294         | 300         | 126                  | 300         |
| # of EIP Service Coordinators  | 14          | 23          | 26          | 24                   | 26          |
| # of EIP Cases Closed  | 3,203       | 3,897       | 4,300       | 932                  | 4,300       |
| # of EI Children Found Ineligible  | 1,124       | 1,365       | 1,835       | 507                  | 1,835       |
| # of EI New Referrals Received   | 3,896       | 4,773       | 4,850       | 1,415                | 4,850       |
| # of EIP-Children Served   | 6,586       | 7,544       | 7,500       | 4,603                | 7,500       |
| * Drinking Water and Primary Food Inspections Reported Quarterly. Data through Q1 2022 |             |             |             |                      |             |



## OFFICE OF COMMUNITY DEVELOPMENT

Nassau County, through the Office of Community Development (OCD), is the administering agency for the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) Program, the HOME Investment Partnerships (HOME) Program, and the Emergency Solutions Grants (ESG) Program, collectively known as HUD Consolidated Programs. These programs are intended to support the goals of providing a suitable living environment, decent housing, and expanding economic opportunities for low to moderate income persons.

This office administers the following HUD grant programs:

**Community Development Block Grant (CDBG) Program** is one of the longest running entitlement programs funded by the U.S. Department of Housing and Urban Development (HUD). HUD provides annual grants on a formula basis to Nassau County to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low and moderate-income people. HUD approves a County-developed Five-Year Consolidated Plan, which includes a five-year strategy for addressing housing and community revitalization needs within the 29-member Urban County Consortium. Annual goals, a program year budget, and a list of funded activities are set forth in an Annual Action Plan. The most recent Five-Year Plan encompasses Federal fiscal years 2020-2024. The County's Five-Year Plan was approved by HUD in September 2020.

**HOME Investment Partnerships Program (HOME)** is a Federal housing initiative with the primary objective of expanding the supply of owner and rental housing for low and moderate-income households. Funding for this program targets real estate development projects that provide rental housing, homeownership, and transitional housing for low and moderate-income households through new construction, acquisition, and substantial rehabilitation activities. Program objectives and goals are established in a Five-Year Consolidated Plan developed by the County and approved by HUD. The Consolidated Plan also includes a Needs Assessment that guides the County in its establishment of priority goals. Annual goals are then set forth in an Annual Action Plan which also includes a budget and list of funded activities for the program year.

**Emergency Solutions Grants Program (ESG)** is a Federal entitlement grant program established to address, reduce, and prevent homelessness. As an entitlement community, Nassau County receives an annual allocation of ESG funding. The grant allows for five activities—Street Outreach, Emergency Shelter, Homeless Prevention, Rapid Re-Housing and Homeless Management Information System HMIS reporting and requires consultation with the local *Continuum of Care* to determine how funds are to be allocated. Historically, Nassau County has designated a large share of ESG funds to support emergency shelters for the homeless in the County. However, as homelessness has increased, OCD is collaborating with the local Continuum of Care and the Nassau County Department of Social Services to undertake a more expansive effort that directs attention and resources toward Homeless Prevention activities and is



seeking a non-profit administrator for the Rapid Re-Housing Program. OCD will continue to work closely with Nassau County Department of Social Services to ensure that Nassau County residents who are income eligible and close to eviction from rented apartments can remain stably housed in the community.

### GOALS/OBJECTIVES

- Expand the supply of affordable housing, particularly near transit and in areas of high opportunity
- Increase coordination with NC Department of Social Services (DSS) and the local Continuum of Care to reduce the incidence and length of homelessness in Nassau County
- Coordinate with Dept. of Planning, DSS, Office for the Physically Challenged, and Veterans Affairs, as well as with the Office of Minority Affairs, Hispanic Affairs and Asian American Affairs to ensure the needs of the disadvantaged residents are being considered in making funding decisions
- Continue to meet the timeliness of expenditure requirements of each program



## **OFFICE OF HOUSING**

Nassau County administers the following HUD grant program:

**Section 8 Housing Choice Voucher Program (HCV)** increases affordable housing choices for very low- and low-income families. The Office of Housing is the Local Administrator of the HUD-funded Section 8 HCV program for New York State Homes and Community Renewal (HCR). Other types of vouchers target specific populations. These programs include the Mainstream Program, Project Based Vouchers, Section 8 Homeownership, and the Family Self-Sufficiency (FSS) Program.

### **GOALS**

- Managing all program elements, including leasing, annual reexamination, moves, unit inspections, portability, and the Family Self-Sufficiency program
- Affirmatively furthering fair housing by encouraging tenants to live in high opportunity areas
- Comply with all requirements for reporting and all audits, including the Section 8 Management Assessment Report (SEMAP) process and HUD monitoring

### **OBJECTIVES**

- Improve lease up-rate
- Cross-train staff as part of redistribution of workload due to staff reduction

The Office of Housing will continue to administer the following programs in cooperation with the Department of Social Services (DSS) through a Memorandum of Understanding (MOU):

**Emergency Housing** assists families and single adults that are temporarily housed in either shelters or motels to move toward permanent housing. Residents are supported to become independent and self-sufficient through case management which provides crisis intervention and linkage to supportive services in accordance with local, State and Federal regulations.

**Job Readiness Training (JRT)** seeks to help individuals on public assistance become economically self-sufficient through employment opportunities. Residents are encouraged to engage in work activities that will lead to real job opportunities for them. JRT primarily focus on low-income individuals or other disadvantaged populations.

Job Readiness Training (JRT) will also focus on developing skills in job searching, interviewing, resume preparation and keeping a new job. JRT provides practical instructions on how to search for a job. This includes finding job leads from different sources, such as the Internet, Social Media, employer networks, community benefit organizations, and in the newspapers.



JRT provides client one-on-one consulting sessions on a periodic basis. JRT provides workshops and enrichment presentations with educational specialized referrals to Re-entry, veterans, women’s health, Disabled or seniors.

**2023 BUDGET HIGHLIGHTS**

Expenses in the 2023 Proposed Budget for the Office of Housing are \$1.3 million, a \$31,860 decrease from the 2022 Projection. Salaries, Wages & Fees are \$1.3 million a \$168,140 increase from the 2022 Projection. This funding provides an additional staff member to handle additional caseloads for more effective case management.

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 2023 Proposed Budget funds \$5,000 Other Than Personal Services (OTPS), and \$0 for Interfund Charges, a decrease of \$200,000 from the 2022 projection. This amount was previously used to supplement the Voucher program.

The revenues in the 2023 Proposed Budget for the Office of Housing are \$635,975, which is flat compared to the 2022 Projection.

| E/R                  | Object Name                                  | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|--|------------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 1,359,887        | 1,110,925          | 1,112,535                | 1,280,675        |
|                      | BB - EQUIPMENT                               | -                | 1,000              | 1,000                    | -                |
|                      | DD - GENERAL EXPENSES                        | -                | 4,000              | 4,000                    | 5,000            |
|                      | HH - INTERFUND CHARGES                       | -                | 200,000            | 200,000                  | -                |
| <b>Expense Total</b> |  | <b>1,359,887</b> | <b>1,315,925</b>   | <b>1,317,535</b>         | <b>1,285,675</b> |
| REVENUE              | BG - REVENUE OFFSET TO EXPENSE               | 60,630           | 154,000            | 154,000                  | 154,000          |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 481,691          | 370,750            | 370,750                  | 370,750          |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 119,576          | 111,225            | 111,225                  | 111,225          |
| <b>Revenue Total</b> |  | <b>661,897</b>   | <b>635,975</b>     | <b>635,975</b>           | <b>635,975</b>   |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ORDINANCE | 14                 | 15                   | 15            |
| <b>Full-Time Total</b> |           | <b>14</b>          | <b>15</b>            | <b>15</b>     |



| <b>Office of Housing</b> |                             |  |  |
|--------------------------|-----------------------------|--|--|
| <b>Category</b>          | <b>Performance Measures</b> | <b>Description</b>   | <b>Goal Statement</b>  |
| Government Assistance    | SEMAP Audit                 | The section eight management assessment program (SEMAP) is HUD's performance measurement tool of the performance and administration of the housing choice voucher program in 14 key areas.                             | Improve in all scoring categories for a SEMAP score of at least 90%.<br><br>SEMAP scores of at least 90% are rated as high performers and may receive national recognition by HUD and may be given competitive advantage under notices of fund availability. |
| Government Assistance    | New Admissions              | Applicants are selected from our waitlist in numeric order. Once selected, applicants are screened for income eligibility. If income eligible, applicants will receive housing vouchers to begin the lease up process. | Mainstream selection process and properly select applicants from the housing choice voucher waiting list.  |
| Government Assistance    | Utilization                 | The percentage of units leased with voucher assistance among total vouchers contracted.  | Develop a leasing strategy to overcome specific tight market problems and ensure that all available housing choice vouchers are used.  |

| <b>Office of Housing</b>    |                    |                    |                    |                            |                    |
|-----------------------------|--------------------|--------------------|--------------------|----------------------------|--------------------|
| <b>Performance Measures</b> | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 Apr YTD Actual</b> | <b>2023 Target</b> |
| SEMAP Audit                 | 86%                | 65%                | 95%                | N/A                        | 95%                |
| New Admissions              | 91                 | 107                | N/A                | 52                         | N/A                |
| Utilization                 | 93%                | 85%                | 95%                | 84%                        | 95%                |



### COMMISSION ON HUMAN RIGHTS

The Nassau County Commission on Human Rights is comprised of three major units:

#### COMPLIANCE AND INVESTIGATIONS

The Compliance and Investigations Unit responds to complaints of discrimination under the jurisdiction of the Commission in the areas of:

- Housing (Fair Housing)
- Employment
- Public Accommodation

A Memorandum of Understanding extends this jurisdiction to State and Federal laws.

#### JOB DEVELOPMENT CENTER

The Job Development Center provides employment guidance, referrals, resume assistance, testing, and matching services to those seeking employment.

#### INMATE ASSISTANCE PROGRAM

The Inmate Assistance Program assists individuals who claim discrimination or prejudicial treatment while in the criminal justice system.

The Domestic Worker's Bill of Rights and Fair Housing Amendments to the County Code, both legislative mandates, are also under the purview of the Commission.

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
- Investigates all Complaints of Fair Housing violations within Nassau County

#### 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 Summer Internship Program
- Facilitate equal opportunity for groups who are traditionally the most discriminated against by offering employment assistance

**2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for the Commission on Human Rights includes \$612,592 in expenses, an increase of \$67,842 or 12.5% from the 2022 Projections.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) are \$52,004 in the 2023 Proposed Budget, which is an increase of \$12,004 when compared to the 2022 Projections due to an expected increase in outreach services provided by the Department.

| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed  |
|----------------------|-----------------------------|----------------|--------------------|--------------------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 385,485        | 504,750            | 504,750                  | 560,588        |
|                      | BB - EQUIPMENT              | -              | 5,000              | 5,000                    | 5,000          |
|                      | DD - GENERAL EXPENSES       | 1,427          | 35,000             | 35,000                   | 47,004         |
| <b>Expense Total</b> |                             | <b>386,913</b> | <b>544,750</b>     | <b>544,750</b>           | <b>612,592</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 3                  | 3                    | 3             |
|                        | ORDINANCE | 3                  | 3                    | 3             |
| <b>Full-Time Total</b> |           | <b>6</b>           | <b>6</b>             | <b>6</b>      |



## **DEPARTMENT OF HUMAN SERVICES**

The Department of Human Services comprises 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**

- Provide a full continuum of services, with appropriate levels of care, to County residents with mental health, chemical dependency, and developmental disability concerns
- Ensure that services provided 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 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 OFA 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 which is a part of a statewide initiative 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 older individuals, especially those with greatest social and economic needs, so that they are served in the setting appropriate to their needs, enabling them to participate fully in family and community life
- Encourage health promotion, wellness activities, preventive services and other resources for the elderly to avoid premature decline and the need for institutionalization.



- 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 in-order to assist them in maintaining proper nutrition.

### **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
- 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
- Conduct ongoing assessments, evaluations, and reviews of accounting functions
- 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



**2023 BUDGET HIGHLIGHTS**

The expenses in the 2023 Proposed Budget for the Department of Human Services are \$43.2 million, an increase of 4.7% from the 2022 Projection. Salaries, Wages & Fees are \$5.6 million, an increase of \$606,382 or 12.0% over the 2022 Projection.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expenses are \$33.7 million, which is an increase of 3.8% compared to the 2022 Projection.

Interdepartmental Charges for the 2023 Proposed Budget are \$3.8 million, which is relatively flat compared to the 2022 Projection.

The revenues in the 2023 Proposed Budget for the Department of Human Services are \$15.9 million, a decrease of \$2.0 million or 11.4% from the 2022 Projection.

| E/R                  | Object Name                                  | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|--|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 4,878,291         | 5,217,469          | 5,041,858                | 5,648,240         |
|                      | BB - EQUIPMENT                               | 7,989             | 34,161             | 34,161                   | 34,161            |
|                      | DD - GENERAL EXPENSES                        | 2,891,144         | 1,996,021          | 2,496,021                | 3,107,033         |
|                      | DE - CONTRACTUAL SERVICES                    | 29,871,388        | 29,974,660         | 29,974,660               | 30,595,812        |
|                      | HF - INTER-DEPARTMENTAL CHARGES              | 3,358,218         | 3,759,852          | 3,759,852                | 3,845,752         |
| <b>Expense Total</b> |  | <b>41,007,029</b> | <b>40,982,163</b>  | <b>41,306,552</b>        | <b>43,230,998</b> |
| REVENUE              | BD - FINES & FORFEITS                        | 18,320            | 16,500             | 16,500                   | 16,500            |
|                      | BF - RENTS & RECOVERIES                      | 856,746           | 20,000             | 2,050,474                | 20,000            |
|                      | BH - DEPT REVENUES                           | -                 | -                  | 14,500                   | -                 |
|                      | BJ - INTERDEPT REVENUES                      | -                 | 100,000            | 100,000                  | 100,000           |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 5,578,804         | 4,921,437          | 4,921,437                | 4,894,389         |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 14,265,722        | 10,806,552         | 10,806,552               | 10,842,463        |
| <b>Revenue Total</b> |  | <b>20,719,592</b> | <b>15,864,489</b>  | <b>17,909,463</b>        | <b>15,873,352</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 53                 | 44                   | 54            |
|                        | ORDINANCE | 6                  | 6                    | 6             |
| <b>Full-Time Total</b> |           | <b>59</b>          | <b>50</b>            | <b>60</b>     |
| Part-Time              |           | 12                 | 10                   | 12            |
| <b>Part-Time Total</b> |           | <b>12</b>          | <b>10</b>            | <b>12</b>     |



| <b>Mental Health, Chemical Dependency &amp; Developmental Disabilities Services</b> |                               |   |  |
|---|-------------------------------|---|--|
| <b>Category</b>   | <b>Performance Measures</b>   | <b>Description</b>  | <b>Goal Statement</b>  |
| 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, Misdemeanor Court, Treatment Alternative Plea Program 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.  |



| <b>Mental Health, Chemical Dependency &amp; Developmental Disabilities Services</b> |                    |                    |                    |                              |                    |
|---|--------------------|--------------------|--------------------|------------------------------|--------------------|
| <b>Performance Measures</b>   | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 April YTD Actual</b> | <b>2023 Target</b> |
| % Utilization-ACT Slots   | 99.1%              | 99.8%              | 96.0%              | 99.5%                        | 98.0%              |
| % Utilization-HCBS Slots  | 77.4%              | 70.3%              | 80.0%              | 56.0%                        | 60.0%              |
| Active AOT Orders   | 288                | 331                | 285                | 338                          | 300                |
| Court Services-Persons Served   | na                 |                    | 500                | 295                          | 300                |
| EAP-Persons Treated   | 63                 | 112                | 60                 | 62                           | 60                 |
| MH Court-Persons Served   | 37                 | 36                 | 35                 | 32                           | 33                 |
| On-site Rvw-Treat & Prev Prog   | 88                 | 61                 | 50                 | 15                           | 60                 |
| Prog Reviews & Evaluations  | na                 | 50                 | 60                 | 6                            | 55                 |
| SAC-Persons Served  | 536                | 526                | 530                | 517                          | 520                |

| <b>Office for the Aging</b> |                             |  |  |
|-----------------------------|-----------------------------|--|--|
| <b>Category</b>             | <b>Performance Measures</b> | <b>Description</b>   | <b>Goal Statement</b>  |
| 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. |

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## HUMAN SERVICES

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| <b>Office for the Aging</b> |                    |                    |                    |                         |                    |
|-----------------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| <b>Performance Measures</b> | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>Jan-Apr 2022 YTD</b> | <b>2023 Target</b> |
| Adult Day Svc-# Svc Hrs     | 10,886             | 10,797             | 19,400             | 6,468                   | 19,900             |
| Case Management-#Svc Hrs    | 39,437             | 32,565             | 34,000             | 11,188                  | 36,000             |
| Congregate Meals-# Meals    | 42,640             | 53,211             | 110,000            | 36,522                  | 113,500            |
| Home Dlvr'd Meals-# Meals   | 547,241            | 468,379            | 350,000            | 116,790                 | 355,000            |
| Transportation-#1 Way Trips | 27,745             | 29,418             | 53,000             | 16,659                  | 110,000            |



| <b>Office for Youth Services</b> |                             |   |   |
|----------------------------------|-----------------------------|---|---|
| <b>Category</b>                  | <b>Performance Measures</b> | <b>Description</b>  | <b>Goal Statement</b>   |
| 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. |



| <b>Office for Youth Services</b> |                     |                     |                    |                           |                    |  |
|----------------------------------|---------------------|---------------------|--------------------|---------------------------|--------------------|--|
| <b>Performance Measures</b>      | <b>2020 Actuals</b> | <b>2021 Actuals</b> | <b>2022 Target</b> | <b>2022 1Q YTD Actual</b> | <b>2023 Target</b> |  |
| YB-Agency Contacts               | 215                 | 210                 | 200                | 54                        | 200                |  |
| YB-Claim Reviews Audited         | 415                 | 423                 | 375                | 76                        | 375                |  |
| YB-Cnty & Muni Applications      | 17                  | 17                  | 17                 | 0                         | 17                 |  |
| YB-Community Collaborations      | 76                  | 83                  | 100                | 31                        | 100                |  |
| YB-Contracts Processed           | 43                  | 45                  | 40                 | 15                        | 40                 |  |
| YB-RHY Service Contacts          | 14,296              | 11,316              | 5,000              | 1,914                     | 5,000              |  |
| YB-Youth Served                  | 21,895              | 24,371              | 46,500             | 13,140                    | 25,000             |  |

| <b>Office for the Physically Challenged</b> |                             |   |   |
|---|-----------------------------|---|---|
| <b>Category</b>                             | <b>Performance Measures</b> | <b>Description</b>  | <b>Goal Statement</b>   |
| 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.   |

| <b>Office for the Physically Challenged</b> |                    |                    |                    |                              |                    |
|---|--------------------|--------------------|--------------------|------------------------------|--------------------|
| <b>Performance Measures</b>                 | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 April YTD Actual</b> | <b>2023 Target</b> |
| HC Parking Permits-Total                    | 26,153             |                    | 26,000             |                              |                    |
| HP-Volunteer Prog Tck Issd                  | 0                  |                    | 20                 |                              |                    |
| OPC Advocacy & Education                    | 11,420             |                    | 12,500             |                              |                    |
| OPC Website Hits                            |                    |                    |                    |                              |                    |



## **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 partnerships 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.

### **ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM**

The County's financial system (NIFS) requires replacement. It is based on decades of old technology and is not suited for a modern work environment. The Department is working jointly with the County Comptroller to replace the County's antiquated financial system.

### **BUREAU OF PRINTING AND GRAPHICS**

Since 2020 the Department of Information Technology's Bureau of Printing and Publications oversees all the County's printing facilities, providing in-house artwork, graphics, photo-offset and digital printed media including digital scanning to all elected branches of County government, 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.

### **Cyber Security**

Cyber security continues to be the highest priority in the Department of Information Technology. Investment in time, effort, engineering, security feature implementation, utilization of existing and new security technologies, as well as annual audits and user training is just a part of the combined effort put towards security across the entire spectrum of Nassau County's IT. The County continues to raise the bar in the area of IT security by engaging with premier security experts in the industry and are currently engaged in the development of cutting-edge security infrastructure. There are new approaches that encompass breakthrough innovation which are being analyzed on a regular basis.

### **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

### 2023 BUDGET HIGHLIGHTS

The expenses in the 2023 Proposed Budget for the Department of Information Technology are \$42.3 million, a \$3.8 million or 9.8 % increase from the 2022 Projection. Salaries, Wages and Fees in the 2023 Proposed Budget is \$11.8 million, an increase of \$1.2 million or 11.3% from the 2022 Projection.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) including utility costs in the 2023 Proposed Budget is \$30.5 million, a \$2.6 million or 9.2% increase from the 2022 Projection, which is primarily due to the increase of countywide IT-related Contractual Services.

The revenues in the 2023 Proposed Budget for the Department of Information Technology are \$10.8 million, a \$4.7 million decrease from the 2022 Projection, primarily due to a decrease in interdepartmental revenues.

# INFORMATION TECHNOLOGY



| E/R                  | Object Name                                  | 2022 NIFA         |                   | Mid-Year 2022     | 2023 Proposed     |
|----------------------|--|-------------------|-------------------|-------------------|-------------------|
|                      |  | 2021 Actual       | Approved          | Projection        |                   |
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 9,609,537         | 10,916,692        | 10,595,835        | 11,795,415        |
|                      | DD - GENERAL EXPENSES                        | 2,765,755         | 3,576,250         | 3,576,250         | 3,801,750         |
|                      | DE - CONTRACTUAL SERVICES                    | 17,809,257        | 20,754,212        | 20,754,212        | 22,955,118        |
|                      | DF - UTILITY COSTS                           | 3,531,175         | 3,573,300         | 3,573,300         | 3,714,719         |
| <b>Expense Total</b> |  | <b>33,715,723</b> | <b>38,820,454</b> | <b>38,499,597</b> | <b>42,267,002</b> |
| REVENUE              | BF - RENTS & RECOVERIES                      | 308,549           | -                 | 599,062           | -                 |
|                      | BH - DEPT REVENUES                           | -                 | 2,000             | 98,515            | 2,000             |
|                      | BJ - INTERDEPT REVENUES                      | 7,941,947         | 14,761,230        | 14,761,230        | 10,798,516        |
|                      | BW - INTERFUND REVENUE                       | 112,610           | -                 | 6,204             | -                 |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | -                 | -                 | 71                | -                 |
| <b>Revenue Total</b> |  | <b>8,363,106</b>  | <b>14,763,230</b> | <b>15,465,082</b> | <b>10,800,516</b> |

| Headcount              | Union     | 2022 NIFA  | On Board HC | 2023 Proposed |
|------------------------|-----------|------------|-------------|---------------|
|                        |           | Approved   | 9/8/2022    |               |
| Full-Time              | CSEA      | 108        | 103         | 110           |
|                        | ORDINANCE | 9          | 8           | 8             |
| <b>Full-Time Total</b> |           | <b>117</b> | <b>111</b>  | <b>118</b>    |
| Part-Time              |           | 6          | 7           | 7             |
| <b>Part-Time Total</b> |           | <b>6</b>   | <b>7</b>    | <b>7</b>      |

## 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                 | 2020 Actuals | 2021 Actuals | 2022 Target | 2022 Apr YTD Actual | 2023 Target |
| # Users Trained-Technology           | 290          | 391          | 300         | 109                 | 300         |
| % Core Network Uptime                | 99.90%       | 100.00%      | 99.90%      | 100.00%             | 100.00%     |
| Printing & Graphics Work Orders      | 1190         | 1237         | N/A         | 1004                | N/A         |



**OFFICE OF THE COUNTY LEGISLATURE**

The Legislature consists of 19 elected members representing the Nassau 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

**2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for the County Legislature is \$12.3 million, a decrease of \$116,374 or 0.9% from the 2022 Projection. Salaries, Wages & Fees are \$9.2 million in the 2023 Proposed Budget, an increase of \$322,326 or 3.6% as compared to the 2022 Projection.

Other Than Personal Services (OTPS) is \$3.1 million, a decrease of \$438,750 or 12.3% from the 2022 Projection.

| E/R                  | Object Name                 | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|-----------------------------|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 8,021,603         | 8,888,079          | 8,888,080                | 9,210,456         |
|                      | BB - EQUIPMENT              | 35,835            | 113,358            | 113,358                  | 58,358            |
|                      | DD - GENERAL EXPENSES       | 1,793,051         | 1,746,353          | 1,746,353                | 1,862,603         |
|                      | DE - CONTRACTUAL SERVICES   | 805,000           | 1,707,000          | 1,707,000                | 1,207,000         |
|                      | L6 - TRANSFER TO EBF FUND   | 307,907           | -                  | -                        | -                 |
| <b>Expense Total</b> |                             | <b>10,963,396</b> | <b>12,454,790</b>  | <b>12,454,791</b>        | <b>12,338,417</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 2,136,095         | -                  | -                        | -                 |
|                      | BH - DEPT REVENUES          | 1,502             | -                  | -                        | -                 |
|                      | IF - INTERFUND TRANSFERS    | 88,498            | -                  | -                        | -                 |
| <b>Revenue Total</b> |                             | <b>2,226,095</b>  | <b>-</b>           | <b>-</b>                 | <b>-</b>          |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ELECTED   | 19                 | 19                   | 19            |
|                        | ORDINANCE | 80                 | 72                   | 77            |
| <b>Full-Time Total</b> |           | <b>99</b>          | <b>86</b>            | <b>96</b>     |
| Part-Time              |           | 3                  | 4                    | 3             |
| <b>Part-Time Total</b> |           | <b>3</b>           | <b>4</b>             | <b>3</b>      |
| Seasonal               |           | 25                 | 17                   | 28            |
| <b>Seasonal Total</b>  |           | <b>25</b>          | <b>17</b>            | <b>28</b>     |



## **OFFICE OF LABOR RELATIONS**

The Office of Labor Relations serves as the interface between the County and its Unionized 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.

### **GOALS**

- 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 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
- Promote an effective, professional Office of Labor Relations within County government

### 2023 BUDGET HIGHLIGHTS

Expenses in the 2023 Proposed Budget for the Office of Labor Relations are \$1.1 million, an increase of \$180,113 from the 2022 Projection. The 2023 Proposed Salaries, Wages & Fees appropriation of \$636,513 is a \$80,113 increase from the 2022 Projection.

Other Than Personnel Services (OTPS) has increased by \$100,000 in Contractual Services to \$450,000. General Expenses will remain flat from 2022 Projection.

| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|----------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 506,546        | 566,400            | 556,400                  | 636,513          |
|                      | DD - GENERAL EXPENSES       | 1,824          | 7,500              | 7,500                    | 7,500            |
|                      | DE - CONTRACTUAL SERVICES   | 204,007        | 350,000            | 350,000                  | 450,000          |
| <b>Expense Total</b> |                             | <b>712,377</b> | <b>923,900</b>     | <b>913,900</b>           | <b>1,094,013</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 37,339         | -                  | -                        | -                |
| <b>Revenue Total</b> |                             | <b>37,339</b>  | <b>-</b>           | <b>-</b>                 | <b>-</b>         |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ORDINANCE | 5                  | 6                    | 5             |
|                        | BOARD     | 1                  | 0                    | 1             |
| <b>Full-Time Total</b> |           | <b>6</b>           | <b>6</b>             | <b>6</b>      |



## **OFFICE OF MINORITY AFFAIRS**

The Office of Minority Affairs (OMA) serves as a central resource for minority residents and underserved communities of Nassau County. OMA's primary focus is the development and implementation of programming that increases opportunities in the areas of employment, education/training and entrepreneurship while supporting initiatives that cultivate cultural and business activities that sustain a favorable quality of life for our minority residents. OMA strives to coordinate, promote and facilitate the County's Minority and Women Business Enterprise (MWBE), Disadvantage Business Enterprise (DBE) and other programs that level the playing field in County contracting. These and other initiatives seek to provide equity and inclusion for the minority residents of Nassau County.

OMA is a leader in its efforts to maintain and increase its network of support and resources that recognize and support our minority communities. OMA works collaboratively with the Office of Asian American Affairs, the Office of Hispanic Affairs, the Human Rights Commission, the Civil Service Commission, the Office of Health Equity and other County departments/divisions in order to best serve our constituents to create strong, productive, and vibrant communities. All OMA efforts are designed to empower minority residents of the County in areas that positively impact socio-economic growth and stabilization. The goal is to ensure that all have an opportunity to participate in government and thrive as individuals and businesses.

OMA continues to make great strides as it leads members of the minority community to paths of success. OMA's commitment to propel the minority community as they embrace and excel in business with County government as exuberant and effective as ever.

### **GOALS**

- Produce a Disparity Study on the utilization of MWBEs in County procurement
- Work to ensure compliance with, and oversee the implementation of, the following programs/governmental requirements:
  - Disadvantaged Business Enterprise Program
  - MWBE/SDVOB Program (State and County)
  - US HUD Section 3 Economic Opportunities Program
  - Title VI Civil Rights Act of 1964
  - Language Access Policy
  - Affirmative Action
- Expand the pool of businesses certified as MWBEs with Nassau County while encouraging applicants to pursue other Federal, State and Municipal certifications
- Increase meaningful participation of MWBEs and SDVOBs in Nassau County procurements and other governmental and private sector opportunities
- Create and implement workforce development programming for minorities and address economic disparities
- Raise diversity and inclusion awareness throughout Nassau County



- Increase outreach activities to bring awareness of resources available for minority constituents
- Assist the various offices of the County to improve the delivery of quality of life services that effect minorities and economically deprived areas in the County

## **OBJECTIVES**

- Continue ongoing work with Disparity Study consultant (project commencement February 2021) in data collection and outreach efforts regarding this critical project
- Monitor and conduct trainings, education and workshops for County departments and agencies in order to maintain compliance with Federal and State regulations regarding DBE, MWBE/SDVOB, Affirmative Action and similar programs
- Promote and enforce rules and regulations for all applicable procurement activities and processes regarding the utilization and participation of MWBEs in County contracting
- Work with County agencies to eliminate barriers to County contracting for MWBEs
- Promote MWBE/DBE certification with Nassau County via workshops and technical assistance training while encouraging applicants to apply to other municipalities/agencies for MWBE/DBE status simultaneously
- Develop and implement training sessions that review Nassau County procurement and bidding procedures for current and potential vendors
- Collaborate with County agencies, non-profit organizations, unions and local businesses on workforce initiatives and apprenticeship programs
- Engage community stakeholders, community leaders, faith-based and non-profit partners to foster inclusion and diversity programming
- Distribute information on the wide range of services to Nassau residents and businesses and work collaboratively with other County agencies to address pressing public issues.
- Conduct research including studies, research papers and community impact assessments on issues affecting the minority community

## **2023 BUDGET HIGHLIGHTS**

The Office of Minority Affairs 2023 Proposed Budget expense is \$1.2 million, an increase of \$93,682 or 8.3% from the 2022 Projection. The increased funding for the Office of Minority Affairs will spearhead the County's first disparity study in over a decade and make possible the establishments of meaningful Minority and Woman Owned Business Enterprises (MWBE).

Other Than Personal Services (OTPS) expense is \$85,000, a \$5,000 decrease from the 2022 Projection primarily due to the reduction in contractual services.

# MINORITY AFFAIRS



| E/R                  | Object Name                 | 2022 NIFA      |                  | Mid-Year 2022    | 2023 Proposed    |
|----------------------|-----------------------------|----------------|------------------|------------------|------------------|
|                      |                             | 2021 Actual    | Approved         | Projection       |                  |
| EXPENSE              | AA - SALARIES, WAGES & FEES | 673,942        | 1,056,945        | 1,034,338        | 1,133,020        |
|                      | BB - EQUIPMENT              | -              | 25,000           | 25,000           | 25,000           |
|                      | DD - GENERAL EXPENSES       | 7,277          | 60,000           | 60,000           | 60,000           |
|                      | DE - CONTRACTUAL SERVICES   | -              | 5,000            | 5,000            | -                |
| <b>Expense Total</b> |                             | <b>681,219</b> | <b>1,146,945</b> | <b>1,124,338</b> | <b>1,218,020</b> |

| Headcount              | Union     | 2022 NIFA | On Board HC |               |
|------------------------|-----------|-----------|-------------|---------------|
|                        |           | Approved  | 9/8/2022    | 2023 Proposed |
| Full-Time              | ORDINANCE | 11        | 10          | 12            |
| <b>Full-Time Total</b> |           | <b>11</b> | <b>10</b>   | <b>12</b>     |
| Part-Time              |           | 4         | 0           | 6             |
| <b>Part-Time Total</b> |           | <b>4</b>  | <b>0</b>    | <b>6</b>      |



## **OFFICE OF THE MEDICAL EXAMINER**

The Office of the Nassau County Medical Examiner (NCME) is a multi-disciplinary institution that performs medicolegal investigation into 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**

This unit is operational seven days a week, 365 days a year, including all holidays and weekends. The primary personnel in this unit are Pathologists, Forensic Medical Investigators and Forensic Pathologist Assistants. They 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, the personnel in this unit perform scene investigations and autopsies, and the staff may testify in court on such subject matters.

The Forensic Medical Investigators respond to death scenes and conduct necessary investigations. They work with family members of decedents to arrange for identifications of decedents, authorize cremations and/or release of decedents to funeral homes. They interact with other agencies to organize burials for indigent decedents.

Forensic Pathologist Assistants assist the Chief Medical Examiner and the Deputy Medical Examiners in conducting external examinations and autopsies. They also perform x-rays of decedents as required. Further, they maintain the morgue and work around the clock with other agencies to physically receive decedents into the morgue and ultimately release them to funeral homes.

All primary personnel are supported by Administrative Staff, Medical Transcription Staff, Records Staff, and our own Custodial Staff to ensure that the facility is properly sanitized.



## **LABORATORIES**

### **Forensic Toxicology Laboratory**

The Forensic Toxicology Laboratory of the NCME performs chemical analyses on biological specimens collected at autopsy during postmortem 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). The laboratory's scope of testing in both sections is continually updated to assure detection of newly introduced prescription and designer drugs. The Toxicology Lab also provides statistical reports to identify trends in alcohol and drug use within Nassau County.

The Post-Mortem Section's primary mission is to assist the Chief Medical Examiner by determining if alcohol, drugs or other toxins contributed to the cause and manner of death. The scientists in the Toxicology Lab identify drugs and other toxic substances from autopsy specimens using gas chromatography/mass spectrometry (GC/MS), liquid chromatography/mass spectrometry (LC/MS), enzyme multiplied immunoassay (EMIT), and other highly specialized techniques.

Scientists assigned to the Human Performance Section (DWI/DUID) conduct these same toxicological analyses on specimens collected by police from drivers suspected of DWI/DUID. The results are then utilized by the District Attorney's Office to determine the appropriate charges with respect to drunk or drugged driving. All laboratory work associated with these cases is promptly made available to the District Attorney's Office in compliance with Discovery legislation.

In all cases, the laboratory findings are included in Toxicological Reports. 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, Controlled Substance/Arson, and Firearms 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 relocating into a new state-of-the-art facility located within the Public Safety Center, the laboratory plans to expand its categories of testing to include Trace Evidence and Crime Scene Reconstruction.



The Biology Section functions to supply the criminal justice system and community of Nassau County with a state-of-the-art forensic DNA testing facility. The DNA laboratory conducts scientific analysis on biological evidence related to criminal investigations. DNA results may be entered into the Combined DNA Index System (CODIS) in accordance with State and National regulations where regular searches can be performed.

The Latent Print Section functions to supply the criminal justice system and community of Nassau County with a state-of-the-art forensic friction ridge analysis facility. The ultimate goal of latent print examination and comparison is to identify friction ridge impressions from the fingers, palms, and soles of the feet to the source that produced them. If no subject information is available, latent prints may be searched through the local Nassau County Automated Fingerprint Identification System (AFIS), the State Automated Biometric Identification System (SABIS), and the FBI's Next Generation Identification (NGI) system.

The Chemistry Section functions to provide the criminal justice system and community of Nassau County with a state-of-the-art forensic controlled substance and fire debris analysis facility. The controlled substance sub-discipline provides forensic analysis to determine the presence or absence of controlled substances in physical evidence. Controlled substance analysis utilizes state-of-the-art instrumentation to ascertain the chemical integrity and weight of various evidentiary materials such as powders, pills, and vegetative matter collected by law enforcement agencies throughout Nassau County. The fire debris sub-discipline provides forensic analysis of evidence from fire scenes for the presence or absence of ignitable liquids, such as gasoline and kerosene. Fire debris analysis utilizes state-of-the-art instrumentation to determine the possible presence and type of ignitable liquid from various evidentiary material typically collected by the Nassau County Police Department Arson/Bomb Squad or the Fire Marshal's Office.

The Firearms Section functions to supply the criminal justice system and community of Nassau County with a state-of-the-art forensic Firearms examination facility. The Firearms section conducts independent scientific analysis on physical evidence including firearms, ammunition, and expended components of ammunition that are collected by law enforcement agencies within Nassau County. Images of expended ballistic evidence may be entered into the National Integrated Ballistic Information Network (NIBIN).

### 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.
- Offer training to law enforcement agencies.
- Maintain ongoing accreditations to ensure confidence in the work product of the laboratories and guarantee that their practices result in accurate, reliable, and



reproducible results. The laboratories are committed to performing their testing activities in accordance with the standards mandated by their regulatory bodies and accrediting organizations.

- Accredite additional testing disciplines to expand Forensic Science services (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 analysis by incorporating high-throughput robotic workstations, digital workflow and implementation of novel forensic techniques.
- Investigate unnatural deaths and identify public health threats in a responsive, professional, and well-organized manner.

### 2023 BUDGET HIGHLIGHTS

The Office of the Medical Examiner 2023 Proposed Budget expense is \$12.6 million, an increase of \$1.3 million or 11.5% from the 2022 Projection. Salaries, Wages & Fees are \$11.5 million, an increase of \$1.3 million or 12.7% from the 2022 Projection primarily due to the full year impact of staffing the new state-of-the-art, full service, multidisciplinary Crime Lab with the capability to provide firearms, trace, reconstruction, and evidence analysis within the same facility along with forensics, latent prints and controlled substance identification.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expense is \$1.0 million, a decrease of \$62,738 or 5.8% from the 2022 Projection primarily due to the reduction in office equipment.

The 2023 Proposed Budget includes fee revenues of \$25,000 derived from billable services which is flat from the 2022 Projections.

# MEDICAL EXAMINER



| E/R                  | Object Name                                  | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|--|------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 8,724,581        | 10,368,472         | 10,194,073               | 11,539,848        |
|                      | BB - EQUIPMENT                               | 22,773           | 155,839            | 155,839                  | 123,997           |
|                      | DD - GENERAL EXPENSES                        | 619,961          | 888,913            | 888,913                  | 848,085           |
|                      | DE - CONTRACTUAL SERVICES                    | 25,552           | 40,068             | 40,068                   | 50,000            |
| <b>Expense Total</b> |  | <b>9,392,867</b> | <b>11,453,292</b>  | <b>11,278,893</b>        | <b>12,561,930</b> |
| REVENUE              | BF - RENTS & RECOVERIES                      | 61,973           | -                  | 59,850                   | -                 |
|                      | BH - DEPT REVENUES                           | 27,697           | 25,000             | 25,000                   | 25,000            |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 178,626          | -                  | -                        | -                 |
| <b>Revenue Total</b> |  | <b>268,296</b>   | <b>25,000</b>      | <b>84,850</b>            | <b>25,000</b>     |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 86                 | 84                   | 88            |
|                        | ORDINANCE | 5                  | 4                    | 5             |
| <b>Full-Time Total</b> |           | <b>91</b>          | <b>88</b>            | <b>93</b>     |
| Part-Time              |           | 16                 | 14                   | 18            |
| <b>Part-Time Total</b> |           | <b>16</b>          | <b>14</b>            | <b>18</b>     |



| <b>Office of the Medical Examiner</b> |                                |  |  |
|---------------------------------------|--------------------------------|--|--|
| <b>Category</b>                       | <b>Performance Measures</b>    | <b>Description</b>   | <b>Goal Statement</b>                              |
| 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                 | 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                 | Homicide Fmnc-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. |
| 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 Fmnc-Avg Days      | Represents the average number of days until completion of Sexual Assault Forensic DNA cases.   | Provide timely and accurate forensic lab services. |

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## MEDICAL EXAMINER

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| <b>Office of the Medical Examiner</b> |                    |                    |                    |                            |                    |
|---------------------------------------|--------------------|--------------------|--------------------|----------------------------|--------------------|
| <b>Performance Measures</b>           | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 Apr YTD Actual</b> | <b>2023 Target</b> |
| Assault Forensics-Avg Days            | 103.0 Days         | 67.4 Days          | 60.0 Days          | 73.4 Days                  | 60.0 Days          |
| Burglary Forensics-Avg Days           | 114.3 Days         | 58.1 Days          | 60.0 Days          | 100.1 Days                 | 60.0 Days          |
| Chemistry Cases-Avg Days              | 48.0 Days          | 25.1 Days          | 60.0 Days          | 34.3 Days                  | 60.0 Days          |
| Chemistry Fire Debris-Avg Days        | 90.5 Days          | 114.3 Days         | 60.0 Days          | 646.0 Days                 | 60.0 Days          |
| Homicide Fmssc-Avg Days               | 98.4 Days          | 88.8 Days          | 60.0 Days          | 113.7 Days                 | 60.0 Days          |
| Known Exemplar-Avg Days               | 101.7 Days         | 93.6 Days          | 30.0 Days          | 102.6 Days                 | 30.0 Days          |
| Latent Print Cases-Avg Days           | 29.1 Days          | 21.9 Days          | 60.0 Days          | 27.3 Days                  | 60.0 Days          |
| Other Forensics-Avg Days              | 66.7 Days          | 34.0 Days          | 60.0 Days          | 103.8 Days                 | 60.0 Days          |
| Robbery Forensics-Avg Days            | 97.1 Days          | 81.5 Days          | 60.0 Days          | 124.1 Days                 | 60.0 Days          |
| Sex Assault Fmssc-Avg Days            | 128.0 Days         | 87.8 Days          | 60.0 Days          | 133.6 Days                 | 60.0 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 pass away 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

### **2023 BUDGET HIGHLIGHTS**

The expenses for the Office of the Public Administrator in the 2023 Proposed Budget are \$651,767, a \$222,591 increase from the 2022 Projection. Expenses include Salaries, Wages & Fees of \$638,600, a \$222,591 increase from the 2022 Projection.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expense is \$13,167, which is flat compared to the 2022 projection.

Revenues for the Office of the Public Administrator in the 2023 Proposed Budget is \$450,000. The revenues are predicated upon court approved estate closures. The 2023 Proposed Budget remained flat compared to the 2022 Projection.

**PUBLIC ADMINISTRATOR**



| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed  |
|----------------------|-----------------------------|----------------|--------------------|--------------------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 473,697        | 650,323            | 416,009                  | 638,600        |
|                      | DD - GENERAL EXPENSES       | 1,533          | 3,167              | 3,167                    | 3,167          |
|                      | DE - CONTRACTUAL SERVICES   | -              | 10,000             | 10,000                   | 10,000         |
| <b>Expense Total</b> |                             | <b>475,229</b> | <b>663,490</b>     | <b>429,176</b>           | <b>651,767</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 30             | -                  | -                        | -              |
|                      | BH - DEPT REVENUES          | 318,386        | 450,000            | 450,000                  | 450,000        |
| <b>Revenue Total</b> |                             | <b>318,416</b> | <b>450,000</b>     | <b>450,000</b>           | <b>450,000</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 5                  | 3                    | 4             |
|                        | ORDINANCE | 2                  | 2                    | 2             |
| <b>Full-Time Total</b> |           | <b>7</b>           | <b>5</b>             | <b>6</b>      |
| Part-Time              |           | 2                  | 0                    | 2             |
| <b>Part-Time Total</b> |           | <b>2</b>           | <b>0</b>             | <b>2</b>      |



## **PROBATION DEPARTMENT**

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

The Probation Department consists of the Criminal and Family Divisions. Both divisions provide pre-disposition diversion services, and for those offenders who cannot be diverted, court-mandated investigations and community supervision services. Probation generates approximately \$1.3 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, \$4 million in JDC/RTA NYS reimbursements, and several hundred thousand dollars in Federal and State grants.

### **PRE-TRIAL SERVICES**

New York State passed bail reform legislation in 2019 requiring all counties to have a certified Pretrial Service program beginning in 2020. The Nassau County Probation Department has provided Pretrial Services for over 30 years and was certified by the Office of Court Administration to continue in this role. Probation Officers monitor defendants released with non-monetary conditions of Pretrial Services (PTSA), to help ensure court appearances. Pretrial Services makes referrals to community-based agencies for supportive services as deemed necessary or as ordered by the court and provides Electronic Monitoring (Global Positioning Satellite (GPS) or Secure Continuous Remote Alcohol Monitoring (SCRAM)) as ordered by the court.

### **PRE-DISPOSITIONAL INVESTIGATIONS**

Probation prepares Court-ordered pre-disposition reports for both the Criminal and the Family Courts. These reports are comprehensive offender evaluations that include actuarially based risk assessments and identify viable dispositional alternatives. Probation investigations inform judicial decisions and establish a rational basis for community supervision of offenders, if appropriate and consistent with the safety of the community. Correctional facilities and the New York State Division of Parole rely on the reports as well. Investigation services in the Family Court could involve matters of child custody, adoption, Persons in Need of Supervision (PINS), family offenses, guardianship, and consent to marry for underage youth.



### **PROBATION SUPERVISION**

Probation Supervision is the most common Court-imposed sanction in both Criminal and Family Court and is 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.

The Probation Department uses an actuarial based risk assessment to determine an offender's needs, supports and risk of recidivism. Probation uses this tool to ensure that the system response matches an offender's risk of recidivism. Probation 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 Department, 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 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.

### **FAMILY DIVISION SERVICES**

The Family Division consists of Intake, Investigations, and Community Supervision Services. Probation Intake provides adjustment services to divert appropriate juveniles from the Family Court system. In each case, the juvenile and his or her family are interviewed, appropriate assessments are completed, and individuals are referred to services that match their needs. Throughout the intake and adjustment process the juveniles and their progress may be monitored by the Department of Probation. Nearly 50% of all cases are adjusted by Probation and are kept out of the Court system effectively.

Cases that cannot be adjusted are referred to the County Attorney's Office for formal court intervention.



### PEER DIVERSION COURT

Peer Diversion Court is a diversion program run by the Department of Probation. This program offers young people (ages 11-17) who commit low-level offenses the opportunity to be adjudicated by their peers. Youth volunteers from local high schools' staff all positions in the court and hear *real* cases of other teens who have been arrested and charged with a qualifying offense. The high school volunteers conduct a hearing in which the offender must accept responsibility for his/her actions and then the peer jury deliberates and decides on a fair and appropriate sanction using restorative justice goals. Common sanctions include community service, oral and written apologies, essays, jury duty, mediation, drug testing and anger management.

### JUVENILE DETENTION CENTER

Juvenile Detention Center (JDC) provides secure detention for juveniles awaiting appearances in Family Court or the Youth Part of the Superior Court. Probation strives to provide a high level of care for juveniles while controlling fiscal costs. The impact of Raise the Age has created an increase in the volume in the detention of Juveniles at the County Juvenile Detention Center (JDC). Currently the County JDC is a Secure Detention Center, meaning it can house Juvenile Offenders and Juvenile Delinquents, but not youths that are adjudicated as an Adult Offender. NYS reimbursement offsets 49% of in-county resident cost, 100% of out-of-county resident cost, and 100% of all Raise the Age resident cost.

### PRE-DISPOSITION SUPERVISION OF ADOLESCENT AND JUVENILE OFFENDERS

Probation provides voluntary assessment and case planning services for Adolescent Offenders who appear in the Youth Part. These services and Probation supervision are geared towards helping young offenders remain in the community and receive developmentally appropriate treatment based upon their identified needs to help reduce recidivism.

### 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 and voluntary case planning services to select juveniles and adolescents that identify and address the underlying causes of their risk of recidivism and appropriately divert 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
- 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

### 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 that which works well and that which does not work as well
- 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 Quality Control measures to ensure all department work is meeting Division of Criminal Justice Services OPCA standards

### 2023 BUDGET HIGHLIGHTS

The Probation Department 2023 Proposed Budget expense is \$26.9 million, an increase of \$2.2 million or 9.3% from the 2022 Projection. Salaries, Wages & Fees are \$23.9 million, an increase of \$2.5 million or 11.6% from the 2022 Projection primarily due to increase staffing of Probation Officer Trainees and increase staffing needs due to the State mandated Raise the Age program.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expense is \$1.8 million, an increase of \$170,805 or 10.6% from the 2022 Projection primarily due to state mandated Raise the Age programs for the JDC.

Revenues in the 2023 Proposed Budget for the Probation Department are \$11.6 million which remain relatively flat from the 2022 Projections.

# PROBATION



| E/R                  | Object Name                                  | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|--|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 17,886,228        | 21,710,867         | 21,432,742               | 23,908,301        |
|                      | BB - EQUIPMENT                               | 17,652            | 36,470             | 133,181                  | 52,995            |
|                      | DD - GENERAL EXPENSES                        | 187,997           | 324,531            | 324,531                  | 343,522           |
|                      | DE - CONTRACTUAL SERVICES                    | 922,743           | 1,192,000          | 1,162,000                | 1,394,000         |
|                      | HF - INTER-DEPARTMENTAL CHARGES              | 829,521           | 1,569,108          | 1,569,108                | 1,171,794         |
| <b>Expense Total</b> |  | <b>19,844,141</b> | <b>24,832,976</b>  | <b>24,621,562</b>        | <b>26,870,612</b> |
| REVENUE              | BF - RENTS & RECOVERIES                      | 114,056           | -                  | -                        | -                 |
|                      | BH - DEPT REVENUES                           | 1,045,843         | 1,066,643          | 1,530,016                | 1,569,643         |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 243,070           | 39,050             | 64,152                   | 64,152            |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 7,191,422         | 9,921,326          | 9,921,326                | 9,921,326         |
| <b>Revenue Total</b> |  | <b>8,594,391</b>  | <b>11,027,019</b>  | <b>11,515,494</b>        | <b>11,555,121</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 199                | 183                  | 207           |
|                        | ORDINANCE | 2                  | 2                    | 2             |
| <b>Full-Time Total</b> |           | <b>201</b>         | <b>185</b>           | <b>209</b>    |
| Part-Time              |           | 24                 | 14                   | 22            |
| <b>Part-Time Total</b> |           | <b>24</b>          | <b>14</b>            | <b>22</b>     |

# PROBATION



| 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 Adjournd 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.  | Increase protection of the community by managing caseload size to ensure the enforcement of the conditions of probation and required contacts, there by 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.  | Increase protection of the community by managing caseload size to ensure the enforcement of the conditions of probation and required contacts, there by 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.   | Increase protection of the community by managing caseload size to ensure the enforcement of the conditions of probation and required contacts, there by reducing the number of sexual offenses committed by probationers. |
| Public Safety        | Gang Cases per Officer         | The number of Gang cases assigned to the Gand unit per Probation Officer.  | Increase protection of the community by managing caseload size to ensure the enforcement of the conditions of probation and required contacts, there by reducing a Gang lifestyle.  |
| Public Safety        | Mental Healthcases Per Officer | The number of cases assigned to the Mental Health Unit per Probation Officer.  | Increase protection of the community by managing caseload size to ensure the enforcement of the conditions of probation and required contacts as well as the heath and well being of the offender.                        |
| Public Safety        | Compact Cases per Officer      | The number of cases assignend to the Compact Unit per Probation Officer.   | Increase protection of the community by managing caseload size to ensure the enforcement of the conditions of probation and required contacts, during the transition of an offender form one jurisdiction to another.     |

# PROBATION



| <b>Probation Department</b>     |                 |                    |                    |                    |                              |                    |
|---------------------------------|-----------------|--------------------|--------------------|--------------------|------------------------------|--------------------|
| <b>Performance Measures</b>     | <b>Division</b> | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 April YTD Actual</b> | <b>2023 Target</b> |
| % Arrests per Caseload          | Criminal        | 7.2%               | 10.5%              | 8.0%               | 4.5%                         | 12.0%              |
| % Juveniles Adjusted Intake     | Family          | 68.0%              | 80.0%              | 50.0%              | 74.0%                        | 55.0%              |
| % Juveniles Placed              | Family          | 14.0%              | 63.0%              | 10.0%              | 17.0%                        | 60.0%              |
| % Prob Comp of Tot Dischge      | Criminal        | 86.0%              | 86.0%              | 80.0%              | 85.0%                        | 80.0%              |
| % Prob Comp of Tot Dischge      | Family          | 61.0%              | 66.0%              | 70.0%              | 78.0%                        | 75.0%              |
| % Prtrl Part-Fail Return Court  | Criminal        | 5.2%               | 13.8%              | 10.0%              | 12.2%                        | 20.0%              |
| Cases Adjourned Ratio           | Criminal        | 1.5%               | < 1%               | 1.0%               | < 1%                         | 1.0%               |
| DWI-#Cases per Officer          | Criminal        | 74                 | 68                 | 75                 | 65                           | 75                 |
| Reg Supvs Crim-#Cs/Ofcr         | Criminal        | 60                 | 70                 | 75                 | 69                           | 75                 |
| Sex/Viol Cases per Officer      | Criminal        | 42                 | 42                 | 45                 | 58                           | 45                 |
| Gang Cases Per Officer- Avg.    | Criminal        | -                  |                    | 40                 | 34                           | 40                 |
| Compact Cases per Officer       | Criminal        | -                  |                    | 60                 | 62                           | 60                 |
| Mental Health Cases per Officer | Criminal        | -                  |                    | 30                 | 27                           | 30                 |



## **POLICE DEPARTMENT**

The Nassau County Police Department provides uniformed patrol police services in eight precincts, which cover approximately 85% of the geographical area of the County. Village and City 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 Department Headquarters Fund (PDH), which all County taxpayers fund, supports investigations and specialized services for all localities in Nassau County. The Police Department District Fund (PDD) supports the uniform patrol force for those residents residing within the eight 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 three Divisions, each with specific functions and responsibilities.

- **Support Division** provides 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, Burglary Pattern Squad, Special Services, Central Detectives, Evidence Management, Narcotics/Vice, and Special Investigations
- **The Patrol Division** primarily provides uniformed police services through the eight 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.

The recently constructed NCPD Center for Training and Intelligence is fully operational. This facility will be used for Recruit and In-Service training along with being the center for intelligence information gathering and dissemination. The center includes the emergency vehicle operations course (EVOOC) which rounds out the training facility. The objective for recruit training concentrates on the development of knowledge, skills, reasoning ability, and judgment which is essential to prepare new police officers for a career in Public Safety service. The In-Service training is vital to the continuing education of current members of the Department. The instruction is designed to keep members up to date on current laws and Department Policies to ensure that they are able to maintain knowledge and skills necessary to effectively perform police duties such as but not limited to firearms proficiency and defensive driving techniques.

The Nassau County Police Department strives toward a diverse and more inclusive workforce. Through recruitment and mentoring programs, the Department strives to reach and mentor all groups of different cultural or religious backgrounds. The Mentorship initiative provides an opportunity to receive guidance and encouragement as applicants or recruits proceed through the process of becoming a Nassau County Police Officer. Mentoring programs are comprised of fraternal organization members of the Department and other Nassau County law enforcement members who provide guidance and encouragement. The Explorer program is another positive organization which mentors' young people who are interested in a law enforcement career through teaching life skills, citizenship, character education and leadership experience.

The Commissioner's Community Council or the "CCC" continuing partnership help to foster trust and bridge the gaps between the Department and the Counties diverse population. The CCC help to identify and address the needs and concerns of our communities which help to enhance the quality and effectiveness of police services we provide. There are 19 CCC's representing each of the 19 Legislative Districts.

In concert with the Department's Community Policing models including Community Affairs, Problem Orientated Policing, Domestic Violence Liaison, Community Orientated Policing Enforcement, Nassau-Suffolk Gang Task Force, Heroin Prevention Task Force, and the CCC's will address many community issues and will ensure a positive reliance on the police in each neighborhood, further promoting community and officer safety, and crime reduction amongst the 19 districts in the County. As part of crime prevention, the Department instituted The Nassau County Security/Police Information Network (SPIN) which is a dynamic, multi-dimensional crime prevention partnership between the Nassau County Police Department and the private sector that seeks to increase public safety through the sharing of important and timely information. This program is designed to promote Homeland Security initiatives and business community, as well as foster the exchange of information this is critical to the success of protecting Nassau County residents and businesses.



The Police Department takes great pride in the fact that Nassau County is amongst the safest communities of its size in the United States. The Department continues to leverage technology and equipment improvements to enhance police services. The Department instituted the Body Worn Camera Program. This system will improve the Department's ability to objectively document law enforcement interaction with the public by providing recorded evidence of actions. The Department strives to improve the infrastructure of the department as demonstrated in the ongoing radio system rebuild. The new radio system project will improve critical radio coverage throughout the County, increase interagency radio interoperability and improve officer safety with capabilities to receive an officer's voice commands.

The Police Department continues to cope with COVID-19 Pandemic conditions. The use of personal protection equipment (PPE) is still vital to our daily operations. There is still a need to purchase masks, face shields and goggles. The Department has returned to pre COVID-19 arraignment and court hearing processing but encourages social distancing when possible. Office workspaces are modified to further protect Department members and increase social distancing measures.

STRAT-COM will continue to aid the Police Department to be more efficient and effective in its approach to modern policing. Through predictive analysis of crime trends, the Department can better deploy its resources to serve the public more efficiently. As one of the safest counties for its size we will continue to reduce crime through both proven patrol and detective techniques.

## **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
- 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

**2023 BUDGET HIGHLIGHTS**

**Police Department – Headquarters Fund and District Fund**

Expenses for both Police Department funds, PDD and PDH, in the 2023 Proposed Budget are \$1,039.4 million, a 5.9% increase from the 2022 Projection. Salaries, Wages & Fees in the 2023 Proposed Budget are \$522.8 million, an increase of approximately \$32.7 million or 6.7%.

The 2023 Proposed Budget includes the estimated impact of the collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget provides for 2,542 sworn officers represented by the Detective Association Inc. (DAI), the Police Benevolent Association (PBA), and the Superior Officers Association (SOA). The 2023 Proposed Budget assumes funding for two recruit classes with 36 new officers to combat issues created by criminal justice and bail reform.

| Headcount              | Union     | 2022 NIFA<br>Approved | On Board HC<br>9/8/2022 | 2023 Proposed |
|------------------------|-----------|-----------------------|-------------------------|---------------|
| Full-Time              | CSEA      | 795                   | 743                     | 803           |
|                        | DAI       | 360                   | 327                     | 360           |
|                        | ORDINANCE | 12                    | 11                      | 12            |
|                        | PBA       | 1,780                 | 1,815                   | 1,816         |
|                        | SOA       | 366                   | 355                     | 366           |
| <b>Full-Time Total</b> |           | <b>3,313</b>          | <b>3,251</b>            | <b>3,357</b>  |
| Part-Time              |           | 510                   | 461                     | 513           |
| <b>Part-Time Total</b> |           | <b>510</b>            | <b>461</b>              | <b>513</b>    |
| Seasonal               |           | 10                    | 8                       | 10            |
| <b>Seasonal Total</b>  |           | <b>10</b>             | <b>8</b>                | <b>10</b>     |

Salaries, Wages & Fees represent 50.3% of total operating expenses of the Police Department’s 2023 Proposed Budget. The 2023 Proposed Budget funds overtime of \$49.2 million, which represents 9.4% of the Salaries, Wages & Fees. The County realizes these funding sources as either additional revenue to the Department or an offset against the overtime incurred. The 2023 Proposed Budget provides \$29.8 million for terminal leave expenses due to anticipated police



officer separations from service. The County anticipates that up to 120 officers will separate from service in 2023.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$17.8 million in Workers’ Compensation, \$39.4 million in Other Than Personal Services (OTPS), \$3.6 million in Utilities, and \$79.4 million in Inter-Departmental Charges and Debt Service Chargebacks. The increase in Contractual Services provides for the support needed to produce and administer a new cadet test.

Aggregated revenue from both Police Funds in the 2023 Proposed Budget is \$1,039.4 million, a \$78.0 million increase from the 2022 Projection. This includes an increase in Interfund Transfers of \$76.5 million.

| POLICE DEPARTMENT                                     |  |                      |                    |                          |                      |
|---|--|----------------------|--------------------|--------------------------|----------------------|
| E/R   | Object Name                                  | 2021 Actual          | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed        |
| EXPENSE   | AA - SALARIES, WAGES & FEES                  | 464,781,368          | 487,158,482        | 490,008,575              | 522,753,479          |
|   | AB - FRINGE BENEFITS                         | 296,502,235          | 362,180,078        | 373,524,089              | 376,446,990          |
|   | AC - WORKERS COMPENSATION                    | 16,564,593           | 15,500,000         | 16,700,000               | 17,800,000           |
|   | BB - EQUIPMENT                               | 952,982              | 3,297,560          | 3,297,560                | 3,947,089            |
|   | DD - GENERAL EXPENSES                        | 8,673,493            | 10,617,007         | 12,292,008               | 12,530,266           |
|   | DE - CONTRACTUAL SERVICES                    | 12,341,840           | 17,929,494         | 16,929,494               | 22,896,908           |
|   | DF - UTILITY COSTS                           | 3,243,006            | 4,619,851          | 4,619,851                | 3,631,494            |
|   | LB - TRANSFER TO GEN FUND                    | 20,805,168           | -                  | -                        | -                    |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>823,864,686</b>   | <b>901,302,472</b> | <b>917,371,577</b>       | <b>960,006,226</b>   |
|   | <b>Interdepartmental Transfers</b>           | <b>62,546,288</b>    | <b>63,765,778</b>  | <b>63,765,778</b>        | <b>79,418,123</b>    |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>886,410,974</b>   | <b>965,068,250</b> | <b>981,137,355</b>       | <b>1,039,424,349</b> |
| REVENUE   | AA - OPENING FUND BALANCE                    | 110,194,951          | -                  | -                        | -                    |
|   | BC - PERMITS & LICENSES                      | 5,340,145            | 5,757,764          | 5,132,764                | 5,611,194            |
|   | BD - FINES & FORFEITS                        | 24,204,963           | 24,935,991         | 23,535,991               | 24,990,000           |
|   | BE - INVEST INCOME                           | 33,607               | 45,000             | 50,000                   | 65,000               |
|   | BF - RENTS & RECOVERIES                      | 2,349,449            | 66,140             | (78,268)                 | 48,000               |
|   | BH - DEPT REVENUES                           | 22,942,243           | 27,318,796         | 25,818,796               | 26,639,825           |
|   | BO - PAYMENT IN LIEU OF TAXES                | 25,695,945           | 25,695,945         | 25,695,945               | 25,695,965           |
|   | BW - INTERFUND REVENUE                       | 251,299              | -                  | -                        | -                    |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 5,609,133            | 75,000             | 102,137                  | 75,000               |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 436,613              | 750,000            | 750,000                  | 750,000              |
|   | TL - PROPERTY TAX                            | 763,951,201          | 731,008,765        | 731,008,783              | 753,060,461          |
|   | TX - SPECIAL TAXES                           | 25,351,372           | 23,737,663         | 23,737,663               | 23,585,085           |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>986,360,919</b>   | <b>839,391,064</b> | <b>835,753,811</b>       | <b>860,520,530</b>   |
|   | <b>Interdepartmental Transfers</b>           | <b>15,322,246</b>    | <b>125,677,186</b> | <b>125,677,186</b>       | <b>178,903,819</b>   |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>1,001,683,165</b> | <b>965,068,250</b> | <b>961,430,997</b>       | <b>1,039,424,349</b> |

**Police Department Headquarters (PDH)**

Expenses for the PDH Fund in the 2023 Proposed Budget are \$536.4 million. Salaries, Wages & Fees in the 2023 Proposed Budget are \$264.2 million, a \$16.7 million or 6.8% increase from the 2022 Projection. Salaries, Wages & Fees, and Fringe Benefits are \$442.9 million, which represents

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82.6% of expenses in the 2023 Proposed Budget. Overtime expenses in the 2023 Proposed Budget is \$26.8 million.

The 2023 Proposed Budget includes the estimated impact of the collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$6.9 million in Workers' Compensation, \$31.1 million in OTPS and \$55.5 million in Inter-Departmental Charges, Debt Service Chargebacks and Utility Costs. The Department continues to work to reduce County funded costs by leveraging external funding sources to augment its operating expenses.

PDH revenues in the 2023 Proposed Budget are \$536.4 million, which includes \$13.2 million from Inter-Departmental Revenues. The largest revenue source in the PDH Fund in the 2023 Proposed Budget is the property tax levy, which is \$275.1 million or 51.3% of the total PDH revenue. Other major revenue sources in the 2023 Proposed Budget includes \$165.6 million of Interfund Transfers, \$23.5 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 and other fees of \$24.3 million and \$23.6 million from motor vehicle registration taxes and E911 surcharges on landline and cellular telephone users.



| <b>POLICE HEADQUARTERS FUND</b>                       |  |                    |                           |                                 |                      |
|---|--|--------------------|---------------------------|---------------------------------|----------------------|
| <b>E/R</b>  | <b>Object Name</b>                             | <b>2021 Actual</b> | <b>2022 NIFA Approved</b> | <b>Mid-Year 2022 Projection</b> | <b>2023 Proposed</b> |
| EXPENSE   | AA - SALARIES, WAGES & FEES                    | 233,622,446        | 242,126,539               | 247,488,554                     | 264,226,083          |
|   | AB - FRINGE BENEFITS                           | 157,774,185        | 213,173,194               | 214,159,614                     | 178,716,176          |
|   | AC - WORKERS COMPENSATION                      | 6,393,408          | 6,300,000                 | 6,300,000                       | 6,900,000            |
|   | BB - EQUIPMENT                                 | 905,591            | 2,474,122                 | 2,474,122                       | 2,967,173            |
|   | DD - GENERAL EXPENSES                          | 3,899,449          | 6,211,078                 | 7,036,079                       | 6,888,981            |
|   | DE - CONTRACTUAL SERVICES                      | 11,884,428         | 16,597,494                | 15,597,494                      | 21,230,558           |
|   | DF - UTILITY COSTS                             | 1,657,847          | 2,739,100                 | 2,739,100                       | 1,929,407            |
|   | LB - TRANSFER TO GEN FUND                      | 20,805,168         | -                         | -                               | -                    |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>436,942,523</b> | <b>489,621,527</b>        | <b>495,794,964</b>              | <b>482,858,378</b>   |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>37,750,159</b>  | <b>40,456,511</b>         | <b>40,456,511</b>               | <b>53,538,585</b>    |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>474,692,682</b> | <b>530,078,038</b>        | <b>536,251,475</b>              | <b>536,396,963</b>   |
| REVENUE   | BC - PERMITS & LICENSES                        | 1,233,770          | 1,132,764                 | 1,132,764                       | 1,132,764            |
|   | BD - FINES & FORFEITS                          | 23,394,538         | 23,450,991                | 22,050,991                      | 23,500,000           |
|   | BE - INVEST INCOME                             | 9,691              | 15,000                    | 15,000                          | 15,000               |
|   | BF - RENTS & RECOVERIES                        | 937,225            | 66,140                    | 112,739                         | 48,000               |
|   | BH - DEPT REVENUES                             | 20,437,273         | 25,021,678                | 23,521,678                      | 24,342,707           |
|   | BO - PAYMENT IN LIEU OF TAXES                  | 8,937,883          | 8,937,883                 | 8,937,883                       | 8,937,883            |
|   | BW - INTERFUND REVENUE                         | 216,071            | -                         | -                               | -                    |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES   | 4,051,085          | 75,000                    | 100,864                         | 75,000               |
|   | SA - STATE AID - REIMBURSEMENT OF EXPENSES     | 436,613            | 750,000                   | 750,000                         | 750,000              |
|   | TL - PROPERTY TAX                              | 374,654,779        | 321,213,733               | 321,213,733                     | 275,106,705          |
|   | TX - SPECIAL TAXES                             | 25,351,372         | 23,737,663                | 23,737,663                      | 23,585,085           |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>462,660,300</b> | <b>404,400,852</b>        | <b>401,573,315</b>              | <b>357,493,144</b>   |
|   | <b>Interdepartmental / Sales Tax Transfers</b> | <b>12,032,382</b>  | <b>125,677,186</b>        | <b>125,677,186</b>              | <b>178,903,819</b>   |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>474,692,682</b> | <b>530,078,038</b>        | <b>527,250,501</b>              | <b>536,396,963</b>   |

| <b>Headcount</b>       | <b>Union</b> | <b>2022 NIFA Approved</b> | <b>On Board HC 9/8/2022</b> | <b>2023 Proposed</b> |
|------------------------|--------------|---------------------------|-----------------------------|----------------------|
| Full-Time              | CSEA         | 693                       | 655                         | 705                  |
|                        | DAI          | 351                       | 323                         | 360                  |
|                        | ORDINANCE    | 10                        | 10                          | 11                   |
|                        | PBA          | 350                       | 384                         | 380                  |
|                        | SOA          | 178                       | 158                         | 171                  |
| <b>Full-Time Total</b> |              | <b>1,582</b>              | <b>1,530</b>                | <b>1,627</b>         |
| Part-Time              |              | 73                        | 49                          | 76                   |
| <b>Part-Time Total</b> |              | <b>73</b>                 | <b>49</b>                   | <b>76</b>            |
| Seasonal               |              | 10                        | 8                           | 10                   |
| <b>Seasonal Total</b>  |              | <b>10</b>                 | <b>8</b>                    | <b>10</b>            |

**POLICE DEPARTMENT DISTRICT (PDD)**

Expenses for the PDD Fund in the 2023 Proposed Budget are \$503.0 million, a 13.1% increase from the 2022 Projection. Salaries, Wages & Fees in the 2023 Proposed Budget are \$258.5 million, an increase of \$16.0 million or 6.6% from the 2022 Projection. This increase is due to the need to backfill retired officers. Salaries, Wages & Fees, and Fringe Benefits are \$456.3 million in the 2023 Proposed Budget, which represents 90.7% of operating expenses. Overtime expenses in the 2023 Proposed Budget are \$22.4 million.

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The 2023 Proposed Budget includes the estimated impact of the collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

The 2023 Proposed Budget funds \$10.9 million in Workers' Compensation, \$10.0 million in OTPS and Utilities, and \$25.9 million in Inter-Departmental Charges and Debt Service Chargebacks.

Revenues in the PDD Fund in the 2023 Proposed Budget are \$503.0 million. The property tax levy in the 2023 Proposed Budget is \$478.0 million, or 95.0% of the District's revenue. The other major revenue sources include \$6.0 million in alarm permits and fines and \$2.3 million in Departmental Revenues, which includes fees associated with tow truck franchises and village policing contracts.

| POLICE DISTRICT FUND                                  |  |                    |                    |                          |                    |
|---|--|--------------------|--------------------|--------------------------|--------------------|
| E/R   | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
| EXPENSE   | AA - SALARIES, WAGES & FEES                  | 231,158,922        | 245,031,943        | 242,520,021              | 258,527,396        |
|   | AB - FRINGE BENEFITS                         | 138,728,050        | 149,006,884        | 159,364,474              | 197,730,814        |
|   | AC - WORKERS COMPENSATION                    | 10,171,185         | 9,200,000          | 10,400,000               | 10,900,000         |
|   | BB - EQUIPMENT                               | 47,391             | 823,438            | 823,438                  | 979,916            |
|   | DD - GENERAL EXPENSES                        | 4,774,044          | 4,405,929          | 5,255,929                | 5,641,285          |
|   | DE - CONTRACTUAL SERVICES                    | 457,412            | 1,332,000          | 1,332,000                | 1,666,350          |
|   | DF - UTILITY COSTS                           | 1,585,159          | 1,880,751          | 1,880,751                | 1,702,087          |
|   | HD - DEBT SERVICE CHARGEBACKS                | 262,378            | 392,323            | 392,323                  | 1,128,108          |
| <b>Expenses Excluding Interdepartmental Transfers</b> |  | <b>387,184,541</b> | <b>412,073,268</b> | <b>421,968,936</b>       | <b>478,275,956</b> |
|   | <b>Interdepartmental Transfers</b>           | <b>24,533,751</b>  | <b>22,916,944</b>  | <b>22,916,944</b>        | <b>24,751,430</b>  |
| <b>Expenses Including Interdepartmental Transfers</b> |  | <b>411,718,292</b> | <b>434,990,212</b> | <b>444,885,880</b>       | <b>503,027,386</b> |
| REVENUE   | AA - OPENING FUND BALANCE                    | 110,194,951        | -                  | -                        | -                  |
|   | BC - PERMITS & LICENSES                      | 4,106,375          | 4,625,000          | 4,000,000                | 4,478,430          |
|   | BD - FINES & FORFEITS                        | 810,425            | 1,485,000          | 1,485,000                | 1,490,000          |
|   | BE - INVEST INCOME                           | 23,915             | 30,000             | 35,000                   | 50,000             |
|   | BF - RENTS & RECOVERIES                      | 1,412,224          | -                  | (191,007)                | -                  |
|   | BH - DEPT REVENUES                           | 2,504,970          | 2,297,118          | 2,297,118                | 2,297,118          |
|   | BO - PAYMENT IN LIEU OF TAXES                | 16,758,062         | 16,758,062         | 16,758,062               | 16,758,082         |
|   | BW - INTERFUND REVENUE                       | 35,228             | -                  | -                        | -                  |
|   | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 1,558,048          | -                  | 1,273                    | -                  |
|   | TL - PROPERTY TAX                            | 389,296,421        | 409,795,032        | 409,795,050              | 477,953,756        |
| <b>Revenues Excluding Interdepartmental Transfers</b> |  | <b>526,700,619</b> | <b>434,990,212</b> | <b>434,180,496</b>       | <b>503,027,386</b> |
|   | <b>Interdepartmental Transfers</b>           | <b>289,864</b>     | <b>-</b>           | <b>-</b>                 | <b>-</b>           |
| <b>Revenues Including Interdepartmental Transfers</b> |  | <b>526,990,483</b> | <b>434,990,212</b> | <b>434,180,496</b>       | <b>503,027,386</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 102                | 88                   | 98            |
|                        | DAI       | 9                  | 4                    | 0             |
|                        | ORDINANCE | 2                  | 1                    | 1             |
|                        | PBA       | 1,430              | 1,431                | 1,436         |
|                        | SOA       | 188                | 197                  | 195           |
| <b>Full-Time Total</b> |           | <b>1,731</b>       | <b>1,721</b>         | <b>1,730</b>  |
| Part-Time              |           | 437                | 412                  | 437           |
| <b>Part-Time Total</b> |           | <b>437</b>         | <b>412</b>           | <b>437</b>    |



| <b>Police Department</b> |                             |  |                            |
|--------------------------|-----------------------------|--|----------------------------|
| <b>Category</b>          | <b>Performance Measures</b> | <b>Description</b>   | <b>Goal Statement</b>      |
| 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. |

| <b>Police Department</b>    |                    |                    |                    |                            |                    |
|-----------------------------|--------------------|--------------------|--------------------|----------------------------|--------------------|
| <b>Performance Measures</b> | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 Apr YTD Actual</b> | <b>2023 Target</b> |
| DWI Arrests                 | 654                | 470                | 500                | 160                        | 480                |
| Moving Violation Citations  | 114,697            | 98,475             | 200,000            | 44,297                     | 135,000            |



## **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.

### **SEXUAL HARASSMENT PREVENTION POLICIES AND TRAINING**

New York State law mandates that all New York State employers conduct annual sexual harassment prevention policies and training for all employees. The training program must be interactive and include certain specified content.

### **PEOPLESOFT**

The implementation of the PeopleSoft HRIS system has modernized the County's Human Resources Management and replaces multiple outdated software packages with a single, user-friendly system.

### **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
- Ensure compliance with all COVID-19 safety precautions and measures
- Implement and ensure compliance with all Collective Bargaining Agreements (CBAs)



**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, Workplace Violence, Family Medical Leave and organizational effectiveness
- Expand supervisory skills training to all Civil Service Employees Association (CSEA) and Ordinance employees

**2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget for the Department of Human Resources includes \$1.0 million in expenses, a decrease of \$109,319 or 9.5% from the 2022 Projection. Salaries, Wages & Fees decreased by 1.4% or \$12,819 due to the realignment of staff.

Other Than Personnel Services (OTPS) decreased by \$96,500 from the 2022 Projection due to a decrease in Contractual Services.

| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|----------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 775,268        | 947,537            | 936,496                  | 923,677          |
|                      | DD - GENERAL EXPENSES       | 12,934         | 31,000             | 31,000                   | 31,000           |
|                      | DE - CONTRACTUAL SERVICES   | 35,000         | 182,000            | 182,000                  | 85,500           |
| <b>Expense Total</b> |                             | <b>823,203</b> | <b>1,160,537</b>   | <b>1,149,496</b>         | <b>1,040,177</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 19             | -                  | -                        | -                |
| <b>Revenue Total</b> |                             | <b>19</b>      | <b>-</b>           | <b>-</b>                 | <b>-</b>         |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ORDINANCE | 9                  | 7                    | 9             |
| <b>Full-Time Total</b> |           | <b>9</b>           | <b>7</b>             | <b>9</b>      |
| Part-Time              |           | 4                  | 0                    | 3             |
| <b>Part-Time Total</b> |           | <b>4</b>           | <b>0</b>             | <b>3</b>      |
| Seasonal               |           | 0                  | 8                    | 1             |
| <b>Seasonal Total</b>  |           | <b>0</b>           | <b>8</b>             | <b>1</b>      |



## **DEPARTMENT OF PARKS, RECREATION AND MUSEUMS**

The Nassau County Department of Parks, Recreation and Museums manages more than 70 parks, preserves, museums, historic properties, campgrounds, 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, one marina, 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, cabanas, pools, and other park facilities, offer swimming lessons, issue leisure passports, provide permitting of athletic fields and picnic grounds, 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 and the Summer Recreation Program, which is offered at two different facilities and provides a fun and safe summer camp experience for over 1,000 children each year.

### **ENTERTAINMENT**

The Harry Chapin Lakeside Theater is an open amphitheater in Eisenhower Park. The Theater hosts family friendly shows including Summer Movie Nights, Cultural Performances, the Summer Concert Series, Noontime Concerts, and interactive shows for the community.



### **MUSEUMS DIVISION**

The Museums Division 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, three mini-golf courses and a 9-hole pitch and putt golf course at Nickerson Beach Park. The "Crown Jewel" of the County's golf system is the Red Course at Eisenhower Park, which has been the venue for various pro events on the PGA Champions Tour. GPS systems have been added to the golf carts to improve operational monitoring and to help protect delicate golf course areas.

### **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.

### **OBJECTIVES**

- Continue to develop new advertising and sponsorship agreements that will generate revenue through marketing and promotional initiatives
- 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
- Accommodate the requests for increased recreational programming

### **GOALS**

- Increase attendance at Nassau 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 the best practices for the administration and operation of parks and public programs
- Introduce new programs and events that lead to increased utilization of parks and park facilities
- Retrofit tennis courts for pickle ball

## PARKS, RECREATION AND MUSEUMS



- Accommodate demand for the sport of cricket
- Increase advertising and promotion of facilities, events, and programs

### 2023 BUDGET HIGHLIGHTS

The Department of Parks, Recreation & Museums 2023 Proposed Budget expense is \$30.5 million, an increase of \$1.6 million or 5.7% from the 2022 Mid-Year Projection. Salaries, Wages & Fees are \$20.4 million, an increase of \$1.4 million or 7.6% from the 2022 Projection. Part-Time and Seasonal employees comprise \$8.4 million of the salary line.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expense is \$10.1 million, an increase of \$185,593 or 1.9% from the 2022 Projection primarily due to increase in costs of supplies to maintain the Nassau County Parks.

Revenues in the 2023 Proposed Budget for the Department of Parks, Recreation & Museums are \$28.0 million, an increase of \$2.1 million or 8.0% from the 2022 Projection primarily due to the increase in revenue from Golf Course Fees.

| E/R                  | Object Name                                  | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|--|-------------------|--------------------|--------------------------|-------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 17,134,150        | 19,556,364         | 18,920,291               | 20,365,779        |
|                      | BB - EQUIPMENT                               | 585,153           | 463,300            | 463,300                  | 462,300           |
|                      | DD - GENERAL EXPENSES                        | 1,332,640         | 1,448,554          | 1,448,554                | 1,575,442         |
|                      | DE - CONTRACTUAL SERVICES                    | 8,946,942         | 8,011,693          | 8,011,693                | 8,071,398         |
| <b>Expense Total</b> |  | <b>27,998,885</b> | <b>29,479,911</b>  | <b>28,843,838</b>        | <b>30,474,919</b> |
| REVENUE              | BF - RENTS & RECOVERIES                      | 2,707,392         | 1,989,450          | 1,989,450                | 2,769,314         |
|                      | BG - REVENUE OFFSET TO EXPENSE               | 50                | -                  | 25                       | -                 |
|                      | BH - DEPT REVENUES                           | 22,565,821        | 23,985,214         | 21,134,819               | 22,436,837        |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 284,641           | -                  | -                        | -                 |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 14,254            | -                  | -                        | -                 |
|                      | TX - SPECIAL TAXES                           | 3,021,720         | 2,825,000          | 2,825,000                | 2,825,000         |
| <b>Revenue Total</b> |  | <b>28,593,878</b> | <b>28,799,664</b>  | <b>25,949,294</b>        | <b>28,031,151</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 145                | 131                  | 142           |
|                        | ORDINANCE | 4                  | 6                    | 6             |
| <b>Full-Time Total</b> |           | <b>149</b>         | <b>135</b>           | <b>148</b>    |
| Part-Time              |           | 205                | 90                   | 198           |
| <b>Part-Time Total</b> |           | <b>205</b>         | <b>90</b>            | <b>198</b>    |
| Seasonal               |           | 871                | 579                  | 871           |
| <b>Seasonal Total</b>  |           | <b>871</b>         | <b>579</b>           | <b>871</b>    |



## **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, Asian American Affairs, Hispanic Affairs and Veterans Services to expand outreach efforts to Minority and Women-Owned Business Enterprise vendors and Service-Disabled Veterans

### **OBJECTIVES**

- Employ standardization in the procurement of supplies, 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, Department of Public Works (DPW) and the Office of Management and Budget (OMB) to expand the Just-In-Time (JIT) Procurement Accounts for office and industrial supplies
- Promote the County's on-line vendor registration database to increase vendor outreach and competition
- Continue to work with the Office of Compliance to update the Countywide Procurement & Compliance Policy handbook
- Work with the Office of Emergency Management (OEM) in maintaining emergency preparedness and procedures for the Shared Services Department
- 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
- Inform agencies on pre-procurement planning 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 neighboring counties, towns, villages, special districts and Nassau County BOCES

## SHARED SERVICES



### 2023 BUDGET HIGHLIGHTS

The expenses in the 2023 Proposed Budget for the Department of Shared Services (formerly Purchasing) are \$1.6 million, an increase of \$214,843 or 15.2% from the 2022 Projection. Salaries, Wages and Fees are \$1.4 million, an increase of \$195,243 or 16.2% from the 2022 Projection, primarily due to additional staffing.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expenses in the 2023 Proposed Budget are \$227,278, an increase of \$19,600 compared to the 2022 Projection.

The revenues in the 2023 Proposed Budget for the Department of Shared Services are \$330,000, a decrease of \$252,870 from the 2022 Projection, primarily due to an increase in the proceeds from online auctions in 2022.

| E/R                  | Object Name                 | 2021 Actual      | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|------------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 1,131,086        | 1,255,172          | 1,201,664                | 1,396,907        |
|                      | DD - GENERAL EXPENSES       | 10,946           | 15,678             | 15,678                   | 17,278           |
|                      | DE - CONTRACTUAL SERVICES   | 72,000           | 192,000            | 192,000                  | 210,000          |
| <b>Expense Total</b> |                             | <b>1,214,033</b> | <b>1,462,850</b>   | <b>1,409,342</b>         | <b>1,624,185</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 391,933          | 215,000            | 441,870                  | 270,000          |
|                      | BH - DEPT REVENUES          | 64,266           | 60,000             | 141,000                  | 60,000           |
| <b>Revenue Total</b> |                             | <b>456,199</b>   | <b>275,000</b>     | <b>582,870</b>           | <b>330,000</b>   |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 9                  | 11                   | 11            |
|                        | ORDINANCE | 3                  | 2                    | 3             |
| <b>Full-Time Total</b> |           | <b>12</b>          | <b>13</b>            | <b>14</b>     |
| Part-Time              |           | 2                  | 1                    | 1             |
| <b>Part-Time Total</b> |           | <b>2</b>           | <b>1</b>             | <b>1</b>      |

# SHARED SERVICES



| 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          | 2020 Actual | 2021 Actual  | 2022 Target | 2022 Apr YTD Actual | 2023 Target |
| \$ Savings-Paid/Encmbrd Price | \$ 507,511  | \$ 1,453,269 | \$ 550,000  | \$ 187,204          | \$ 550,000  |



## DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) is organizationally divided into five components: Administration, Engineering, Operations, Planning 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. 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 who are now performing their duties for SUEZ.
- **Building Design and Construction Unit** manages architectural, structural, mechanical and electrical engineering designs and oversees construction of all buildings and related structures under the County’s jurisdiction that includes Police Department, Public Safety, Correctional Facilities, County Court System, Administration and Parks Facilities, Museums and Historical structures. Work includes occasional replacement of a facility in its entirety, remodeling of a facility or repair and replacement of various building systems such as a new roof, HVAC system. Fire Alarm and other major building components following an assessment, planning, construction protocol and by strategically bundling building system upgrades.
- **Traffic Engineering** conducts traffic studies for all County roadways as well as traffic studies to determine the need for traffic signals for all roadways within Nassau County except for State Highways. The studies are conducted to address the concerns of the residents as well as all elected officials. These studies determine the need for all traffic



control devices i.e., traffic signals, pavement markings and signs that may be appropriate to improve traffic safety for motorists, pedestrians and bicyclists.

- **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. 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).
- **Civil Engineering** manages and supervises the design and construction contracts for parks, bridges, roadways, and drainage facilities.

## 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** administers, maintains, and coordinates the County's fleet, vehicle-related equipment, machinery, and resources, e.g., fuel for all County departments except the Police and Corrections

## PLANNING

The Planning Division is responsible for analyzing land use, transportation, environmental and socioeconomic conditions in the County to aid the County Executive Office and the County Legislature in their decision-making processes. The Division analyzes, develops and implements programs in the areas open space preservation, affordable and attainable housing, climate change and resiliency, downtown revitalization, transit and mobility, and renewable energy.



The Planning Division is also responsible for managing the County's role in the NYS Transportation Improvement Planning (TIP) Process and the New York Metropolitan Transportation Council (NYMTC). The Division liaises with both NYDDOT and NYMTC on the NYSDOT Locally Administered Federal Aid Procedure and the Unified Planning Work Program (UPWP).

The Planning Division serves as staff to the Nassau County Planning Commission (NCPC) and the Nassau County Open Space Advisory Committee (OSPAC). The Division reviews and analyzes subdivision applications, municipal zoning referrals, County map revisions, and open space acquisitions, and development applications that require review and disposition by the NCPC and/or OSPAC. The Division is also responsible for administering the State Environmental Quality Review Act (SEQRA) process for matters before the NCPC as well as County Capital Projects.

The Planning Division also manages and oversees FTA earmarks/grants, Governor's Office of storm Recovery (GOSR) funded projects, and other State and Federal grants. The Division also provides GIS mapping and analysis support to the Department of Public Works and other County agencies.

### **REAL ESTATE**

Real Estate administers and executes all real estate matters on behalf of the County in coordination with the County Attorney's office. It manages the County's leased properties, in addition to 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.

### **GOALS**

- 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
- Develop a Multi-Year Capital Plan that advances projects to improve the health, safety, and quality of life of County residents with positive environmental impact and makes government more efficient and responsive to the needs of residents
- Improve long-term County finances and planning through the improvement of processes related to the preparation of the annual capital budgets and long-term capital plans, and the monitoring of capital spending for compliance with spending plans



- 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 1,650 traffic signals
- Coordinate the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations
- Manage SUEZ Water Long Island, Inc., the County’s selected contractor to operate and maintain three major wastewater treatment plants, over 3,100 miles of collection system and 57 pump stations
- Utilize all available resources, working with Federal and State Agencies, to recover from storms such as Superstorm Sandy, and mitigate and harden County infrastructure for protection from future storms
- 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 Administration, the Planning Commission and the County Legislature in the area of environmental protection and the SEQRA process
- 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
- Manage 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 and fleet utilizing electrical power from renewable energy sources
- To annually review and revise the Multi-Year Capital Plan program to ensure infrastructure improvements are designed to meet existing deficiencies, the needs for future growth, 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
- Optimize revenue from the rental of owned County property through improved management
- Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Acts and develop a plan for its management

### **2023 BUDGET HIGHLIGHTS**

The 2023 Proposed Budget provides \$325.1 million for Department of Public Works expenses. Salaries, Wages & Fees is \$36.1 million, a 7.4% increase from the 2022 Projection. This increase provides additional personnel resources for the maintenance of County roads and facilities and to administer the ongoing major capital program initiatives being undertaken by the Department in concert with New York State.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other than Personal Services (OTPS), excluding utilities, is \$177.4 million, an increase of \$14.9 million or 9.2% from the 2022 Projection. Contractual Services are increasing to continue Nassau Inter-County Express (NICE) bus service at current levels, properly maintain traffic signals and ensure the safety of bridges.

The 2023 Proposed Budget provides \$29.0 million for Utilities expenses, an increase of \$2.3 million or 8.6% from the 2022 Projection. This is mainly due to an increase in commodity prices.

The 2023 Proposed Budget for Other Expenses and Mass Transportation is \$66.6 million, an increase of \$3.7 million or 6.0% from the 2022 Projection due to an increase in LIRR Station maintenance costs.

The revenues for the Department of Public Works in the 2023 Proposed Budget are \$201.2 million, an increase of 13.8% from the 2022 Projection. The increase is due to the increased STOA funding.

# PUBLIC WORKS



| E/R                  | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
|----------------------|--|--------------------|--------------------|--------------------------|--------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 27,230,680         | 35,696,100         | 33,665,247               | 36,149,687         |
|                      | AC - WORKERS COMPENSATION                    | 1,951,181          | 2,430,000          | 2,430,000                | 2,430,000          |
|                      | BB - EQUIPMENT                               | 93,085             | 152,101            | 152,101                  | 406,500            |
|                      | DD - GENERAL EXPENSES                        | 7,055,401          | 7,880,740          | 9,777,059                | 9,289,457          |
|                      | DE - CONTRACTUAL SERVICES                    | 150,556,577        | 152,545,622        | 152,545,622              | 167,689,348        |
|                      | DF - UTILITY COSTS                           | 23,888,667         | 26,294,462         | 26,738,593               | 29,033,955         |
|                      | DG - VAR DIRECT EXPENSES                     | 350,000            | 250,000            | 300,000                  | 350,000            |
|                      | HF - INTER-DEPARTMENTAL CHARGES              | 12,858,259         | 15,407,945         | 15,407,945               | 13,179,275         |
|                      | MM - MASS TRANSPORTATION                     | 45,777,147         | 46,780,511         | 47,991,155               | 50,898,201         |
|                      | OO - OTHER EXPENSES                          | 13,844,936         | 14,879,826         | 14,879,826               | 15,716,001         |
| <b>Expense Total</b> |  | <b>283,605,934</b> | <b>302,317,307</b> | <b>303,887,548</b>       | <b>325,142,424</b> |
| REVENUE              | BC - PERMITS & LICENSES                      | 2,328,198          | 1,925,801          | 1,925,801                | 1,925,801          |
|                      | BF - RENTS & RECOVERIES                      | 6,647,220          | 15,947,043         | 16,231,876               | 13,832,409         |
|                      | BG - REVENUE OFFSET TO EXPENSE               | 296,765            | 200,000            | 200,000                  | 200,000            |
|                      | BH - DEPT REVENUES                           | 26,654,521         | 33,884,200         | 33,884,200               | 32,247,339         |
|                      | BJ - INTERDEPT REVENUES                      | 20,314,461         | 19,086,773         | 19,086,773               | 21,212,195         |
|                      | BW - INTERFUND REVENUE                       | 3,130,881          | 3,170,000          | 3,170,690                | 3,170,000          |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 3,460,295          | 24,074,000         | 24,335,843               | 24,501,758         |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 91,759,929         | 78,009,208         | 78,014,630               | 104,097,000        |
| <b>Revenue Total</b> |  | <b>154,592,271</b> | <b>176,297,025</b> | <b>176,849,813</b>       | <b>201,186,502</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 392                | 345                  | 404           |
|                        | ORDINANCE | 13                 | 12                   | 13            |
| <b>Full-Time Total</b> |           | <b>405</b>         | <b>357</b>           | <b>417</b>    |
| Part-Time              |           | 20                 | 18                   | 20            |
| <b>Part-Time Total</b> |           | <b>20</b>          | <b>18</b>            | <b>20</b>     |
| Seasonal               |           | 60                 | 45                   | 61            |
| <b>Seasonal Total</b>  |           | <b>60</b>          | <b>45</b>            | <b>61</b>     |

# PUBLIC WORKS



| 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      | 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                   | Includes the number of potholes filled per year.   | To increase efficiencies within the Department to ensure that potholes get filled and road way are maintained. This will cut down on lawsuits.   |
| Government Efficiency      | Road Mntn 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.  |
| Government Efficiency      | Labor Hours Comparison            | Includes the number of labor hours worked by inhouse staff in Facilities Management and Road Maintenance for Capital funded projects overtime and regular time and for operational funded work overtime. | To determine the opportunity costs related to overtime versus hiring new staff with objectives to improve efficiency in operations, labor costs and productivity.  |

# PUBLIC WORKS



| <b>Department of Public Works</b>                |                    |                    |                    |                            |                    |
|--|--------------------|--------------------|--------------------|----------------------------|--------------------|
| <b>Performance Measures</b>                      | <b>2020 Actual</b> | <b>2021 Actual</b> | <b>2022 Target</b> | <b>2022 Apr YTD Actual</b> | <b>2023 Target</b> |
| # of Fleet Vehicles                              | 1,573              | 1,577              | 1,550              | 1,576                      | 1,576              |
| Facilities Work Orders Completed                 | 4,372              | 6,415              | 8,000              | 1,833                      | 9,000              |
| Fleet Vehicles-Yearly Avg Age                    | 11 Yrs             | 11 Yrs             | 10.0 Yrs           | 11.2 Yrs                   | 7.0                |
| Mosquito Cmplnts Cmpl-Avg Days                   | 1.0 Days           | 1.0 Days           | 1.0 Days           | 1.0 Days                   | 1.0 Days           |
| Total Potholes Filled                            | 18,430             | 48,780             | 18,000             | 19804                      | 45,000             |
| Road Mntn Work Orders Cmpl                       | 12,938             | 2,728              | 6,000              | 698                        | 5,000              |
| Road Opening Permits Completed                   | 643                | 351                | 643                | 134                        | 400                |
| Sewer Permits Completed                          | 1,361              | 1,294              | 1,500              | 532                        | 1,300              |
| Sump Basin Cleanings                             | 2,815              | 2,081              | 200                | 191                        | 2,000              |
| Storm Water W/O Completed                        | 4,304              | 31                 | 4,000              | 7                          | 4,000              |
| Road Maintenance Operational Overtime Hours      | 13,298             | 38,810             | 11,000             | 4,385                      | 11,000             |
| Facilities Management Operational Overtime Hours | 20,119             | 25,997             | 14,000             | 5,520                      | 12,000             |
| Road Maintenance Capital Overtime Hours          | 918                | 1,027              | 2,000              | 30                         | 100                |
| Facilities Management Capital Overtime Hours     | 4,733              | 14,111             | 15,000             | 4,543                      | 16,000             |
| Road Maintenance Capital Regular Time Hours      | 1,778              | 5,017              | 8,000              | 1,036                      | 2,000              |
| Facilities Management Capital Regular Time Hours | 2,972              | 9,247              | 7,000              | 5,775                      | 6,000              |



## 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

### 2023 BUDGET HIGHLIGHTS

The 2023 Proposed Budget for the Office of Records Management is \$1.5 million, which is a decrease of \$137,250, or 8.2% from the 2022 Projection. Salaries, Wages & Fees are \$1.0 million in the 2023 Proposed Budget, an increase of \$57,250 or 6.0% as compared to the 2022 Projection.

## RECORDS MANAGEMENT



The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal (OTPS) expenses in the 2023 Proposed Budget are \$526,500, a decrease of \$194,500, or 27.0% compared to the 2022 Projection. This is primarily due to the purchase of high-density shelving in 2022 for proper storage of County records.

| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed    |
|----------------------|-----------------------------|----------------|--------------------|--------------------------|------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 621,034        | 1,040,857          | 947,258                  | 1,004,508        |
|                      | BB - EQUIPMENT              | 79,913         | 275,000            | 475,000                  | 275,000          |
|                      | DD - GENERAL EXPENSES       | 38,867         | 111,000            | 111,000                  | 111,000          |
|                      | DE - CONTRACTUAL SERVICES   | 111,600        | 135,000            | 135,000                  | 140,500          |
| <b>Expense Total</b> |                             | <b>851,414</b> | <b>1,561,857</b>   | <b>1,668,258</b>         | <b>1,531,008</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 11,956         | -                  | 1,480                    | -                |
| <b>Revenue Total</b> |                             | <b>11,956</b>  | <b>-</b>           | <b>1,480</b>             | <b>-</b>         |

| Headcount              | Union | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-------|--------------------|----------------------|---------------|
| Full-Time              | CSEA  | 10                 | 7                    | 10            |
| <b>Full-Time Total</b> |       | <b>10</b>          | <b>7</b>             | <b>10</b>     |
| Part-Time              |       | 13                 | 2                    | 13            |
| <b>Part-Time Total</b> |       | <b>13</b>          | <b>2</b>             | <b>13</b>     |
| Seasonal               |       | 8                  | 0                    | 8             |
| <b>Seasonal Total</b>  |       | <b>8</b>           | <b>0</b>             | <b>8</b>      |



## **THE OFFICE OF HISPANIC AFFAIRS**

The Office of Hispanic Affairs (OHA) mission is to coordinate resources for the Hispanic community that help educate, empower, and integrate individuals to foster greater participation in Nassau County's social, economic, and civic life. The Office establishes relevant links for the Hispanic Community and community-based organizations with all County departments. OHA 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 Hispanic Community. OHA also facilitates partnerships, training, and support services for County departments to help ensure understanding and cooperation between the County and the Hispanic community.

### **GOALS**

- To continue to provide assisting with governments application, documents translations to ensure that non-English speaking residents understand requirements and processes of any need that will help them achieved their goals
- Provide research, data, and recommendations on policy decisions impacting the Hispanic community
- Provide support for Nassau County departments in cultural competency
- Increase engagement with the Hispanic Community across sectors through collaborative outreach mechanisms
- Establish an Academy in Partnership with NCC to enhance educational opportunities and access for Hispanic constituents.

### **OBJECTIVES**

- Allocate contracts to partner agencies to promote entrepreneurship by assisting them with licensing requirements to open or expand new businesses.
- Support departments in creating and implementing outreach plans (culturally-competent initiatives, etc.) for limited English-speaking residents based on departmental responsibilities, mandates, and expertise
- Provide services to Nassau County Hispanic 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 information and outreach
- Work in partnership with local partners to provide effective information and resources that help integrate Hispanics to become productive members of society
- Support and help monitor appropriate practices to ensure culturally competent provision of services by departments to the growing Hispanic Community, the largest minority group, and fastest growing segment of the County's population



**2023 BUDGET HIGHLIGHTS**

The Office of Hispanic Affairs 2023 Proposed Budget expense is \$612,592, an increase of \$101,517 from the 2022 Projection. Salaries, Wages & Fees are \$537,592, an increase of \$66,517 from the 2022 Projection primarily due to addition of Program Coordinators to help organize events for the Hispanic Community.

Other Than Personal Services (OTPS) expense is \$75,000, an increase of \$35,000 from the 2022 Projection primarily due to office equipment for the additional staff and expenses needed to organize events.

| E/R                  | Object Name                 | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed  |
|----------------------|-----------------------------|----------------|--------------------|--------------------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 235,428        | 504,750            | 471,075                  | 537,592        |
|                      | BB - EQUIPMENT              | -              | 5,000              | 5,000                    | 10,000         |
|                      | DD - GENERAL EXPENSES       | 1,710          | 35,000             | 35,000                   | 40,000         |
|                      | DE - CONTRACTUAL SERVICES   | -              | -                  | -                        | 25,000         |
| <b>Expense Total</b> |                             | <b>237,139</b> | <b>544,750</b>     | <b>511,075</b>           | <b>612,592</b> |
| REVENUE              | BF - RENTS & RECOVERIES     | 290            | -                  | -                        | -              |
| <b>Revenue Total</b> |                             | <b>290</b>     | <b>-</b>           | <b>-</b>                 | <b>-</b>       |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | ORDINANCE | 6                  | 3                    | 6             |
| <b>Full-Time Total</b> |           | <b>6</b>           | <b>3</b>             | <b>6</b>      |
| Part-Time              |           | 2                  | 0                    | 4             |
| <b>Part-Time Total</b> |           | <b>2</b>           | <b>0</b>             | <b>4</b>      |



## **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.

### **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
- Providing safe Emergency Housing for eligible Nassau County residents who are homeless

### **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
- Provide homeless clients in Emergency Housing with support services and case management to help them connect to appropriate permanent housing opportunities

### 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
- Maintain the Customer Service units which respond to general questions and case-specific inquiries to provide up-to-the minute information



- Continue to work closely with the Office of Temporary and Disability Assistance (OTDA) and Nassau County shelter providers over the next two years to bring all Nassau County emergency shelters up to State Certification standards, required of all shelters in New York State by January 1, 2023. Certification will uniformly increase services in all emergency shelters which is anticipated to shorten the length of stay in Emergency Housing

### **2023 BUDGET HIGHLIGHTS**

#### **Expenses**

The Department of Social Services expenses for the 2023 Proposed Budget are \$ 498.9 million, a \$27.3 million increase compared to the 2022 Projections. Expenses in Salaries, Wages & Fees is \$51.9 million, a 11.8% increase from the 2022 Projection primarily due to the need to adequately staff CPS and support recent attrition, as well as an anticipated increase in case load which requires additional staff. 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 several staff divisions such as Staff Development, Legal, and Human Resources to maintain and ensure compliance with local, State, and Federal regulations.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

#### **Contractual Services**

The Department's 2023 Proposed Budget for Contractual Services is \$7.4 million, a 3.3% increase compared to the 2022 Projection.

#### **Recipient Grants**

The Department of Social Services 2023 Proposed Budget for Recipient Grants is \$47.4 million, a 6.8% decrease compared to the 2022 Projection. This reduction is primarily due to additional funding available through the New York State Rental Supplement Program, established to provide vital rental assistance to individuals and families, both with and without children, who are experiencing homelessness or are facing an imminent loss of housing, regardless of immigration status. Over 85% of Recipient Grant funding is composed of payments made to clients eligible for TANF and the SNA programs. In mid-year 2022, Public Assistance caseloads were 2,829 compared to a 2021 mid-year caseload average of 2,588, an increase of 9.3%. SNA cases have increased 12.2% over last year, primarily driven by the end of pandemic federal support. The SNA portion of Public Assistance accounts for 71.4% of all Public Assistance cases.



### **Purchased Services**

The Department of Social Services 2023 Proposed Budget for Purchased Services is \$71.6 million, a 1.5% increase compared to the 2022 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. The projected increase is based on expected rate increases and State reduction of the income-based family share, 12-month eligibility, and expansion of initial eligibility levels to up to 300% of the State income standard beginning 8/1/2022.

### **Emergency Vendor Payments**

The Department's 2023 Proposed Budget for Emergency Vendor Payments is \$62.1 million, a 1.6% 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 New York State 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. Additionally, caseloads for individuals placed in State operated residential facilities are expected to remain flat, however the per day service rates are projected to increase. 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 2023 Proposed Budget for Medicaid is \$240.1 million, which is \$22.1 million, or 12.0% higher when compared to the 2022 Projection primarily due to additional eFMAP funding received in 2022 related to the COVID-19 First Coronavirus Response Act. In 2023, the County's weekly Medicaid Local Share Cap is based on 52 cycles in State Fiscal Year 2023/2024. This is subject to adjustment during the State Fiscal Year 2023/2024 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.

## SOCIAL SERVICES



### Revenues

The Department of Social Services 2023 Proposed Budget for Revenues is \$192.8 million. The Rents and Recoveries revenues in the 2023 Proposed Budget are \$800,000, in line with the 2022 Projection, due to the disencumbrance project. The Federal Aid reimbursement in the 2023 Proposed Budget is \$126.4 million, a 4.6% increase from the 2022 Projection primarily due to the increase in the Child Care Development Block Grant (Day Care for Children) and anticipated staffing. State Aid reimbursement and Department Revenues in the 2023 Proposed Budget are \$43.9 million and \$21.7 million respectively. The 2023 Proposed Budget State Aid projection is impacted by the anticipated hiring in 2023 relative to the 2022 Projection. Department Revenues in the 2023 Proposed Budget are slightly lower compared to the 2022 Projection due unanticipated Medicaid-related reimbursement in 2022. 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.

| E/R                  | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
|----------------------|--|--------------------|--------------------|--------------------------|--------------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                  | 40,234,914         | 48,988,622         | 46,461,537               | 51,933,379         |
|                      | BB - EQUIPMENT                               | 7,244              | 11,720             | 11,720                   | 11,720             |
|                      | DD - GENERAL EXPENSES                        | 699,621            | 747,200            | 747,200                  | 796,900            |
|                      | DE - CONTRACTUAL SERVICES                    | 6,709,585          | 7,146,082          | 7,146,082                | 7,380,030          |
|                      | HF - INTER-DEPARTMENTAL CHARGES              | 15,847,547         | 20,272,021         | 20,272,021               | 17,547,250         |
|                      | SS - RECIPIENT GRANTS                        | 34,273,042         | 50,850,000         | 50,850,000               | 47,384,000         |
|                      | TT - PURCHASED SERVICES                      | 64,801,651         | 70,485,373         | 70,485,373               | 71,561,026         |
|                      | WW - EMERGENCY VENDOR PAYMENTS               | 59,149,259         | 61,145,142         | 61,145,142               | 62,152,642         |
|                      | XX - MEDICAID                                | 205,211,761        | 236,533,590        | 214,419,624              | 240,112,308        |
| <b>Expense Total</b> |  | <b>426,934,624</b> | <b>496,179,750</b> | <b>471,538,699</b>       | <b>498,879,255</b> |
| REVENUE              | BF - RENTS & RECOVERIES                      | 3,038,476          | 800,000            | 800,000                  | 800,000            |
|                      | BH - DEPT REVENUES                           | 20,708,256         | 21,751,820         | 21,894,998               | 21,745,820         |
|                      | BJ - INTERDEPT REVENUES                      | 38,602             | 44,000             | 44,000                   | 44,000             |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 107,736,798        | 122,043,425        | 120,823,425              | 126,371,286        |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 35,745,342         | 41,595,770         | 41,052,326               | 43,893,283         |
| <b>Revenue Total</b> |  | <b>167,267,474</b> | <b>186,235,015</b> | <b>184,614,748</b>       | <b>192,854,389</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 551                | 468                  | 555           |
|                        | ORDINANCE | 4                  | 4                    | 4             |
| <b>Full-Time Total</b> |           | <b>555</b>         | <b>472</b>           | <b>559</b>    |
| Part-Time              |           | 91                 | 44                   | 86            |
| <b>Part-Time Total</b> |           | <b>91</b>          | <b>44</b>            | <b>86</b>     |

# SOCIAL SERVICES



| 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) 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                       | 2020 Actual | 2021 Actual | 2022 Target | 2022 Apr YTD Actual | 2023 Target |
| % 7 Day Safety Assess Overdue | Child Protective Services      | 4.2%        | 3.0%        | 8.0%        | 2.5%                | 8.0%        |
| % Invest Overdue +60 Day      | Child Protective Services      | 21.9%       | 16.1%       | 18.0%       | 18.4%               | 18.0%       |
| % Current Payment Level       | Child Support Enforce Programs | 71.3%       | 72.6%       | 80.0%       | 68.5%               | 80.0%       |
| % Paternity Established       | Child Support Enforce Programs | 93.0%       | 93.1%       | 80.0%       | 92.9%               | 80.0%       |
| % Support Order Established   | Child Support Enforce Programs | 90.5%       | 90.6%       | 80.0%       | 90.8%               | 80.0%       |
| All App: Registered to Disp   | Public Assistance              | 17 Days     | 15 Days     | 20 Days     | 15 Days             | 20 Days     |
| All App: Registered to Disp   | Day Care                       | 18 Days     | 17 Days     | 25 Days     | 22 Days             | 25 Days     |
| All App: Registered to Disp   | Medicaid                       | 20 Days     | 16 Days     | 20 Days     | 14 Days             | 20 Days     |
| % Homeless Cases-Motels       | Housing Shelter & Homeless     | 42.0%       | 39.5%       | 30.0%       | 42.8%               | 30.0%       |
| % Homeless Housed-Motels      | Housing Shelter & Homeless     | 48.6%       | 43.8%       | 30.0%       | 46.6%               | 30.0%       |
| % TANF & SN MOE Employment    | Public Assistance              | 15.3%       | 11.9%       | 27.0%       | 15.0%               | 27.0%       |



## **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 monthly 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 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

**OBJECTIVES**

- Expand electronic payment processing for county vendors
- 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
- Adoption of P-card payment processing
- Collection of hotel, motel and entertainment tax collection using Chase Pay Connexion
- Process delinquent tax collection using Chase Pay Connexion
- Utilize funds for debt servicing from identified dormant projects with expired bond ordinances
- Maximize differential tax revenue and leverage efficiency by using the new online auctioneer of tax certificates
- Support projects related to American Rescue Plan

**2023 BUDGET HIGHLIGHTS**

Expenses for the Office of the County Treasurer in the 2023 Proposed Budget are \$3.1 million, a decrease of \$125,813 from the 2022 Projection. Salaries, Wages & Fees are \$2.2 million in the 2023 Proposed Budget, an increase of \$37,874 from the 2022 Projection due to an addition to staff.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Expenses (OTPS), are \$936,204 a decrease of \$163,687 from the 2022 Projection. The decrease is primarily due to a reduction in Advertising Expense Tax Lien Sale as the Treasurer is planning to have only one lien sale.

Revenues for the Office of the County Treasurer in the 2023 Proposed Budget are \$45.0 million, an increase of \$3.9 million, or 9.4% from the 2022 Projection. This increase is primarily due to an increase in Interest Income as the Federal Reserve raises short term interest rates.

# COUNTY TREASURER



| E/R                  | Object Name                   | 2022 NIFA         |                   | Mid-Year 2022     | 2023 Proposed     |
|----------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
|                      |                               | 2021 Actual       | Approved          | Projection        |                   |
| EXPENSE              | AA - SALARIES, WAGES & FEES   | 1,802,892         | 2,076,162         | 2,115,779         | 2,153,653         |
|                      | BB - EQUIPMENT                | -                 | 2,000             | 2,000             | 2,000             |
|                      | DD - GENERAL EXPENSES         | 316,299           | 715,127           | 715,127           | 514,832           |
|                      | DE - CONTRACTUAL SERVICES     | 464,692           | 382,764           | 382,764           | 419,372           |
| <b>Expense Total</b> |                               | <b>2,583,882</b>  | <b>3,176,053</b>  | <b>3,215,670</b>  | <b>3,089,857</b>  |
| REVENUE              | BA - INT PENALTY ON TAX       | 35,051,995        | 34,825,000        | 35,099,611        | 34,812,500        |
|                      | BD - FINES & FORFEITS         | -                 | -                 | 20,000            | -                 |
|                      | BE - INVEST INCOME            | 1,737,768         | 2,270,000         | 2,270,001         | 6,075,000         |
|                      | BF - RENTS & RECOVERIES       | 345,937           | -                 | 86,210            | -                 |
|                      | BH - DEPT REVENUES            | 728,837           | 507,000           | 568,578           | 725,000           |
|                      | BO - PAYMENT IN LIEU OF TAXES | 174,621           | -                 | 133,827           | -                 |
|                      | TX - SPECIAL TAXES            | 1,695,528         | 1,550,000         | 2,939,037         | 3,385,000         |
| <b>Revenue Total</b> |                               | <b>39,734,477</b> | <b>39,152,000</b> | <b>41,117,264</b> | <b>44,997,500</b> |

| Headcount              | Union     | 2022 NIFA | On Board HC | 2023 Proposed |
|------------------------|-----------|-----------|-------------|---------------|
|                        |           | Approved  | 9/8/2022    |               |
| Full-Time              | CSEA      | 22        | 17          | 22            |
|                        | ORDINANCE | 5         | 4           | 5             |
| <b>Full-Time Total</b> |           | <b>27</b> | <b>21</b>   | <b>27</b>     |
| Part-Time              |           | 0         | 1           | 0             |
| <b>Part-Time Total</b> |           | <b>0</b>  | <b>1</b>    | <b>0</b>      |

| 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 | 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       | 2020 Actual | 2021 Actual | 2022 Target | 2022 April YTD Actual | 2023 Target |
| # of Bank Accounts         | 104         | 108         | 110         | 107                   | 110         |
| % Bank Accounts Reconciled | 100.0%      | 100.0%      | 100.0%      | 99.1%                 | 100.0%      |
| % Direct Payroll Deposits  |             |             |             |                       |             |
| Full Time Employees        | 91.0%       | 92.7%       | 95.0%       | 93.5%                 | 95.0%       |
| Part Time Employees        | 76.8%       | 73.5%       | 95.0%       | 74.4%                 | 95.0%       |
| % Paperless Payroll Advice |             |             |             |                       |             |
| Full Time Employees        | 43.3%       | 42.8%       | 100.0%      | 45.2%                 | 100.0%      |
| Part Time Employees        | 7.3%        | 7.9%        | 100.0%      | 8.0%                  | 100.0%      |
| % Tax Pay Received Online  | 11.9%       | 15.8%       | 30.0%       | 51.0%                 | 40.0%       |
| Investment Balance Rate    | 0.23%       | 0.13%       | 0.15%       | 0.34%                 | 0.90%       |



## **NASSAU COUNTY TRAFFIC AND PARKING VIOLATIONS AGENCY**

The Nassau County Traffic and Parking Violations Agency (NCTVPA) operates under the direction of the Nassau County Executive and was created by NYS law and Nassau County Ordinance. It was originally created to speed up the criminal courts by alleviating them of their obligation to adjudicate less serious traffic and parking violations. These tickets are issued by various police agencies throughout the County, including the Nassau County Police Department and the New York State Police. The Agency is also responsible for adjudicating photo enforcement violations.

NCTVPA recently relocated to 801 Axinn Avenue in Garden City and now offers a more spacious facility and on-site free parking for motorists and attorneys who wish to answer and adjudicate summonses. The Agency's software was brought up to date over the last 2 years to make it more efficient for both the Agency and those having business with it.

The Agency works with the New York State Office of Court Administration and the New York State Department of Motor Vehicles in carrying out its duties. NCTVPA offers those with summonses the ability to timely adjudicate tickets, and at the same time applies all applicable laws to ensure safe streets for Nassau County residents and visitors. For the uninitiated, a summons is issued with a date it must be answered in Court. A not guilty plea will often (but not always) lead to a plea bargain (where allowed by law) with the charges and/or fines being reduced in exchange for a plea of guilty to the reduced charge. If a motorist wishes to contest the charges, a trial is scheduled and a judicial hearing officer determines the outcome after hearing the evidence presented by the prosecutor and by, or on behalf of, the motorist.

The Agency must be fair but firm when dealing with these traffic and parking summonses. The ignoring of a summons may lead to the inability of a motorist to register a vehicle or, in the case of a traffic ticket, the suspension of his or her privilege to drive. Traffic fines may sometimes be paid in installments, subject to the means of the individual to pay. Parking and photo enforcement violations may be paid overtime, but those that are not paid are referred for collection and owners may ultimately have their vehicles immobilized and/or towed.

Since the pandemic, many tasks, including the disposition of cases, can be handled by mail, and will soon be accomplished on-line. More serious violations will continue to require a personal appearance. Fines can be paid in person, by telephone or via NCTVPA's website

### **GOALS & OBJECTIVES**

- Dispense timely and fair justice for traffic, parking, and photo enforcement violations in the jurisdiction of the Agency.
  - Attempt to adjudicate violations upon a motorist's first contact with Agency
  - Schedule timely appearances and offer walk-in court appearances to resolve cases
  - Schedule timely trials when cases cannot otherwise be resolved.
- Continue to automate tasks that allow attorneys and pro se defendants to track, schedule, and adjudicate their cases without or with minimal personal appearances.

# TRAFFIC AND PARKING VIOLATIONS AGENCY



- Pursue nonresponsive motorists via collections, judgments, scofflaw, and license and registration suspensions in order to carry out the mandate of the Agency.
- Adapt to changes in New York State law as they pertain to traffic, parking and related matters within the Agency’s jurisdiction

## 2023 BUDGET HIGHLIGHTS

The Traffic & Parking Violations Agency 2023 Proposed Budget expense is \$16.3 million, an increase of \$3.2 million from the 2022 Projection. Salaries, Wages & Fees are \$4.2 million, an increase of \$801,910 from the 2022 Projection primarily due to additional staffing needs for the department to assist with the increase of volume of Traffic Fines.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with pattern established under the two ratified agreements and includes adjustment retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expense is \$12.1 million, an increase of \$2.4 million from the 2022 Projection primarily attributable to the increase of Contractual Services related to American Traffic Solutions. American Traffic Solutions is paid 35% of the fine and penalty fees collected on Red Light Camera NOLs.

Revenues in the 2023 Proposed Budget for the Traffic & Parking Violations Agency are \$78.3 million, an increase of \$13.5 million from the 2022 Projection primarily due to an increase of volume from the reinstatement of the Boot and Tow Initiative and collections vendors. In addition, the increase is attributable from the installment of the School Bus Arm Camera Program.

| E/R                  | Object Name                 | 2021 Actual       | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed     |
|----------------------|-----------------------------|-------------------|--------------------|--------------------------|-------------------|
| Expense              | AA - SALARIES, WAGES & FEES | 3,219,735         | 3,821,101          | 3,403,708                | 4,205,618         |
|                      | BB - EQUIPMENT              | -                 | 8,500              | 8,500                    | 8,500             |
|                      | DD - GENERAL EXPENSES       | 49,561            | 139,990            | 139,990                  | 127,790           |
|                      | DE - CONTRACTUAL SERVICES   | 10,260,000        | 12,855,000         | 9,575,000                | 11,965,000        |
| <b>Expense Total</b> |                             | <b>13,529,297</b> | <b>16,824,591</b>  | <b>13,127,198</b>        | <b>16,306,908</b> |
| Revenue              | BD - FINES & FORFEITS       | 47,227,677        | 78,725,000         | 64,753,290               | 78,225,000        |
|                      | BF - RENTS & RECOVERIES     | 2,019,642         | 35,000             | 35,000                   | 35,000            |
| <b>Revenue Total</b> |                             | <b>49,247,318</b> | <b>78,760,000</b>  | <b>64,788,290</b>        | <b>78,260,000</b> |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 40                 | 38                   | 38            |
|                        | ORDINANCE | 5                  | 4                    | 7             |
| <b>Full-Time Total</b> |           | <b>45</b>          | <b>42</b>            | <b>45</b>     |
| Part-Time              |           | 29                 | 25                   | 29            |
| <b>Part-Time Total</b> |           | <b>29</b>          | <b>25</b>            | <b>29</b>     |



## **VETERANS SERVICE AGENCY**

The Veterans Service Agency (VSA) advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, permanent & temporary housing, employment, vocational rehabilitation, food distribution, burial, hospital care, assisted living, blind annuity, tax exemptions, veterans court 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 Clinic in Valley Stream, and the Nassau Veterans Center in Hicksville. The agency consists of five Veteran Benefits Counselors, a Transportation/Pantry Coordinator, three Secretarial Support staff, a Deputy Community Services Representative, Department Director and one hundred volunteers.

### **VSA accomplishes its mission by:**

- Guiding veterans through the process from the application for benefits to the adjudication and, if necessary, any appeal process
- 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 Veterans' Stand Downs and other community events, to ensure that veterans receive assistance in securing entitled benefits, employment, housing, legal advice, food, clothing, medical screening, dental care and governmental assistance
- Overseeing Vet-Mart Pantry that provides veterans with weekly food and toiletries
- Team building relationships with all available community and governmental resources to improve upon veterans' issues

### **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
- Veterans can call or visit the agency with any issues or problems for overall quality of life improvement

### **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 Veteran Organizations, Civic and Religious Groups, Businesses, and Community Leaders about veterans' benefits, veterans related issues and new VA laws and regulations; thereby increasing the filing of new claims for benefits



**2023 BUDGET HIGHLIGHTS**

The Veterans Service Agency 2023 Proposed Budget expense is \$822,395, an increase of \$139,325 from the 2022 Projection. Salaries, Wages & Fees are \$754,953, an increase of \$131,733 primarily due to step increase for the department staff.

The 2023 Proposed Budget includes the estimated impact of collective bargaining. The estimated impact is consistent with the pattern established under the two ratified agreements and includes adjustments retroactive to the expiration of the previous contracts.

Other Than Personal Services (OTPS) expense is \$67,442, an increase of \$7,592 from the 2022 Projection.

Revenue for the Veterans Service Agency is comprised of State Aid which in the 2023 Proposed Budget is \$90,000 an increase of \$20,000 from the 2022 Projections.

| E/R                  | Object Name                                | 2021 Actual    | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed  |
|----------------------|--|----------------|--------------------|--------------------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES                | 537,176        | 657,651            | 623,220                  | 754,953        |
|                      | DD - GENERAL EXPENSES                      | 10,689         | 13,850             | 13,850                   | 21,442         |
|                      | DE - CONTRACTUAL SERVICES                  | -              | 46,000             | 46,000                   | 46,000         |
| <b>Expense Total</b> |  | <b>547,865</b> | <b>717,501</b>     | <b>683,070</b>           | <b>822,395</b> |
| REVENUE              | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 70,000         | 70,000             | 70,000                   | 90,000         |
| <b>Revenue Total</b> |  | <b>70,000</b>  | <b>70,000</b>      | <b>70,000</b>            | <b>90,000</b>  |

| Headcount              | Union     | 2022 NIFA Approved | On Board HC 9/8/2022 | 2023 Proposed |
|------------------------|-----------|--------------------|----------------------|---------------|
| Full-Time              | CSEA      | 8                  | 7                    | 8             |
|                        | ORDINANCE | 1                  | 1                    | 1             |
| <b>Full-Time Total</b> |           | <b>9</b>           | <b>8</b>             | <b>9</b>      |

# VETERANS SERVICE AGENCY



| 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        | 2020 Actual | 2021 Actual  | 2022 Target | 2022 Apr YTD Actual | 2023 Target |
| % Vet Counselors Using VIMS | 100.0%      | 100.0%       | 100.0%      | 100.0%              | 100.0%      |
| Veteran Cash Awards         | 238,215.00  | 3,507,689.00 | 3,000.00    | \$5,074,736.00      | 3,000.00    |
| Veteran Claims Opened       | 986         | 492          | 1,000       | 274                 | 1,000       |
| Veteran Stand Downs         | 2           | 2            | 2           | 2                   | 2           |



## **FUNDS & MISCELLANEOUS**



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## **BOND INDEBTEDNESS RESERVE FUND**



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### **BONDED INDEBTEDNESS RESERVE FUND**

Established in 2005, the Bonded Indebtedness Reserve Fund (BIF) contains appropriations to provide partial payment of annual debt service.

The fund will not have appropriations for the 2023 Budget.



**CAPITAL FUND**

*The County submitted the 2022 Capital Budget and Four-Year Capital Plan to the Legislature in October 2021. The following is a summary of that document.*

The 2022 Capital Budget and 2022-2025 Capital Plan for Nassau County included the planned capital investment of approximately \$2.23 billion through 2025 to renew and enhance the County’s extensive infrastructure and public facilities.

Between 2022 and 2025, Nassau County anticipated spending \$1.466 billion on General Capital Projects. The other major category of planned capital expenditures between 2022 and 2025 included improvements to the Sewer and Storm Water Resources District at \$763.0 million. Funding for all approved projects in the Capital Plan is in the following table.

**Nassau County Capital Plan: 2022-2025**

| Major Category                          | 2022                  | 2023                  | 2024                  | 2025                  | Total<br>FY 22 - FY 25  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| General Capital                         | \$ 356,369,842        | \$ 555,450,635        | \$ 352,008,450        | \$ 201,929,294        | \$ 1,465,758,221        |
| Building Consolidation Program          | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                    |
| Sewer and Storm Water Resource District | \$ 319,673,684        | \$ 268,287,015        | \$ 136,289,000        | \$ 38,770,000         | \$ 763,019,699          |
| Environmental Bond Act                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                    |
| <b>Total</b>                            | <b>\$ 676,043,526</b> | <b>\$ 823,737,650</b> | <b>\$ 488,297,450</b> | <b>\$ 240,699,294</b> | <b>\$ 2,228,777,920</b> |

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.

**FUNDING SOURCES**

Funding for capital projects comes from a variety of sources. In the 2022 Capital Budget and 2022-2025 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: 2022-2025**

| Source                    | 2022                  | 2023                  | 2024                  | 2025                  | Total<br>FY 22 - FY 25  |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| County Debt               | \$ 583,904,119        | \$ 707,130,854        | \$ 424,912,200        | \$ 212,949,294        | \$ 1,928,896,467        |
| Non-County (Grants, etc.) | \$ 92,139,407         | \$ 116,606,796        | \$ 63,385,250         | \$ 27,750,000         | \$ 299,881,453          |
| <b>Total</b>              | <b>\$ 676,043,526</b> | <b>\$ 823,737,650</b> | <b>\$ 488,297,450</b> | <b>\$ 240,699,294</b> | <b>\$ 2,228,777,920</b> |

## CAPITAL FUND



The County's General Capital Program totaled \$1.244 billion from 2022-2025, with \$356.4 million in 2022. A majority of funds from 2022-2025 that supports this program will come from debt. Approximately \$221.9 million will come from non-County sources.

### Funding Sources for the General Capital Plan: 2022-2025

| Source                    | 2022                  | 2023                  | 2024                  | 2025                  | Total<br>FY 22 - FY 25  |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| County Debt               | \$ 315,730,435        | \$ 460,325,401        | \$ 291,123,200        | \$ 176,679,294        | \$ 1,243,858,330        |
| Non-County (Grants, etc.) | \$ 40,639,407         | \$ 95,125,234         | \$ 60,885,250         | \$ 25,250,000         | \$ 221,899,891          |
| <b>Total</b>              | <b>\$ 356,369,842</b> | <b>\$ 555,450,635</b> | <b>\$ 352,008,450</b> | <b>\$ 201,929,294</b> | <b>\$ 1,465,758,221</b> |

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.

### 2022 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.

### 2022 General Capital County Debt by Project Category

| Category       | Amount                |
|----------------|-----------------------|
| Buildings      | \$ 80,639,704         |
| Equipment      | \$ 1,550,000          |
| Infrastructure | \$ 53,574,800         |
| Parks          | \$ 12,900,000         |
| Property       | \$ -                  |
| Public Safety  | \$ 45,205,802         |
| Roads          | \$ 64,501,240         |
| Technology     | \$ 10,275,000         |
| Traffic        | \$ 18,281,000         |
| Transportation | \$ 11,377,889         |
| <b>Total</b>   | <b>\$ 298,305,435</b> |



- **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.

**2022 Sewer and Storm Water Resources District Debt by Project Category**

| Category     | Amount                |
|--------------|-----------------------|
| Collection   | \$ 35,500,000         |
| Disposal     | \$ 222,773,684        |
| Storm Water  | \$ 9,900,000          |
| <b>Total</b> | <b>\$ 268,173,684</b> |

**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 2023 tax supported debt service, as displayed later in the Debt Service Fund section, is projected to be \$313.2 million.

### **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 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.

## **SIGNIFICANT INVESTMENTS IN THE 2022-2025 CAPITAL PLAN**

The County's 2022-2025 Capital Plan included major investment of non-recurring capital expenditures. Non-recurring capital expenditures or projects are those that do not have a regular replacement cycle (i.e., road resurfacing and vehicles and equipment).

The most significant non-recurring General Capital projects are described below.

- Continued investment in the Family & Matrimonial Court Building and Family Justice Center. 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 \$25.0 million for the rehabilitation of the Bayville Bridge. The bridge, originally constructed in 1938, is a bascule bridge that carries West Shore Road over Mill Neck Creek in Bayville. There have been failures in the operation of the Bayville Bridge necessitating a full rehabilitation of the structure and its components.



## **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 2023 Budget (September 1, 2022 – August 31, 2023) on May 10, 2022, and the Nassau County Legislature adopted it on June 27, 2022. The Fiscal Year 2023 NCC Budget is \$184.0 million, a decrease of \$8.2 million or 4.3% compared to the Fiscal Year 2022 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 or tuition. The Fiscal Year 2023 full-time student tuition remains at \$5,800 and the amount of State Aid per full-time equivalent (FTE) student is expected to be \$2,997. The Fiscal Year 2023 NCC Budget will allow the College to maintain the current workforce while focusing on revenue generating strategies to ensure opportunities for a high quality and affordable education remain available to the community.



## **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 until 2020 when the State amended legislation allowing NIFA to borrow for the County through the end of 2021. 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. State Aid Reimbursement of Expenses is a subsidy received from the State to cover a portion of the interest paid by the County on the bonds that it issued to finance the construction of the Family & Matrimonial Court building.

## DEBT SERVICE FUND



In 2020, NIFA extended a \$75 million sinking fund payment due on November 15, 2020 to November 15, 2021, reducing sales tax set asides on NIFA debt by \$50 million in 2020. In 2021 NIFA refunded its own debt and County debt which reduced existing debt service expenses by \$296.4 million in 2021 (including the \$75 million sinking fund payment that was extended by NIFA from 2020 to 2021) and \$164.4 million in 2022. These transactions afforded the County financial flexibility in addressing reduced revenues due to the impact of COVID-19. Debt service expenses on NIFA debt are recorded in Other Expenses through sales tax set-asides.

| DEBT SERVICE FUND    |  |                    |                    |                          |                    |
|----------------------|--|--------------------|--------------------|--------------------------|--------------------|
| E/R                  | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
| EXPENSE              | FF - INTEREST                                | 68,635,330         | 91,421,096         | 91,421,096               | 97,249,332         |
|                      | GG - PRINCIPAL                               | 44,635,000         | 32,470,001         | 32,470,001               | 117,695,000        |
|                      | OO - OTHER EXPENSES                          | 35,475,071         | 57,359,852         | 57,359,852               | 98,297,953         |
| <b>Expense Total</b> |  | <b>148,745,401</b> | <b>181,250,949</b> | <b>181,250,949</b>       | <b>313,242,285</b> |
| REVENUE              | OA - CAPITAL PROCEEDS                        | (129,662)          | -                  | -                        | -                  |
|                      | BG - REVENUE OFFSET TO EXPENSE               | 1,111,716          | 1,114,091          | 1,114,091                | 1,109,341          |
|                      | BQ - CAPITAL RESOURCES FOR DEBT              | 7,469,567          | 1,500,000          | 1,500,000                | 1,080,000          |
|                      | BV - DEBT SERVICE CHARGEBACK REVENUE         | 99,384,407         | 134,193,787        | 134,193,787              | 264,291,706        |
|                      | BW - INTERFUND REVENUE                       | 37,907,261         | 43,359,331         | 43,359,331               | 45,518,065         |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 2,536,758          | 773,404            | 773,404                  | 773,404            |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 465,354            | 310,336            | 310,336                  | 469,769            |
| <b>Revenue Total</b> |  | <b>148,745,401</b> | <b>181,250,949</b> | <b>181,250,949</b>       | <b>313,242,285</b> |

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## ENVIRONMENTAL BOND FUND

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### 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 BOND FUND |                           |             |                       |                                |                  |
|-------------------------|---------------------------|-------------|-----------------------|--------------------------------|------------------|
| E/R                     | Object Name               | 2021 Actual | 2022 NIFA<br>Approved | Mid-Year<br>2022<br>Projection | 2023 Proposed    |
| EXPENSE                 | HH - INTERFUND CHARGES    | -           | 9,676,446             | -                              | 8,211,443        |
| <b>Expense Total</b>    |                           | -           | <b>9,676,446</b>      | -                              | <b>8,211,443</b> |
| REVENUE                 | AA - OPENING FUND BALANCE | -           | 97,641                | -                              | -                |
|                         | TL - PROPERTY TAX         | -           | 9,578,805             | -                              | 8,211,443        |
| <b>Revenue Total</b>    |                           | -           | <b>9,676,446</b>      | -                              | <b>8,211,443</b> |



## 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. 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 State'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 certain grantors may allow the County to carry over unspent funds to future grant periods.

### **2023 Budget Highlights**

The Office of Management and Budget (OMB) has broken out the 2023 Grants Plan by expenses and revenues and has included a comparison of the proposed and prior year plans. Majority of the 2023 Grants Plan (52%) supports the County's Health and Human Services needs and the remainder goes towards Public Works (22%), Housing & Community Development (14%), Public Safety (7%) and All Other Agencies (5%).

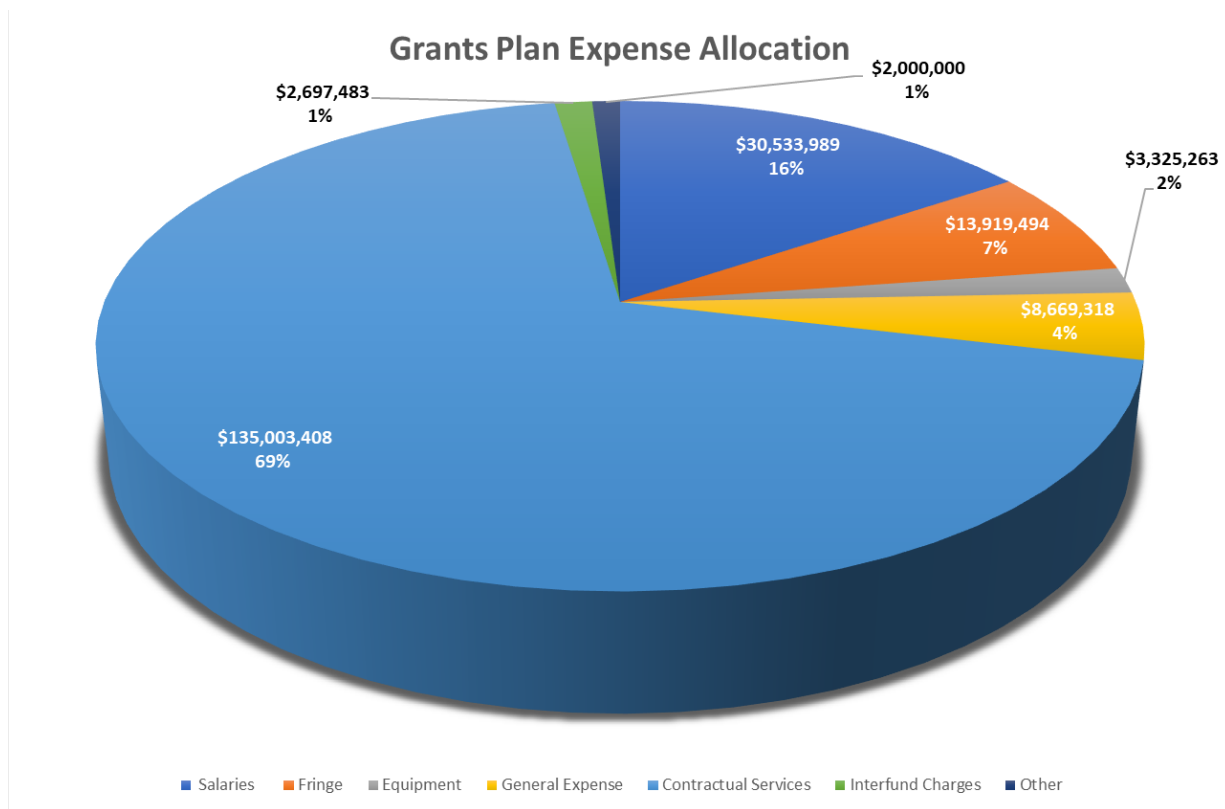
The 2023 Grants Plan anticipates appropriations for 87 grants totaling \$196,148,955 which represents an increase of 15% from the prior year's plan. The 2023 Grants Plan includes approximately \$44,453,483 in Salaries and Fringe Benefits or 23% of the total appropriation. Other Than Personal Services (OTPS) is \$146,997,989 or 75% of the total plan. The plan also addresses \$4,697,483 or 2% in Other Expense and Interfund Charges.

The 2023 Grants Plan is sourced in Federal Aid of \$120,380,438 or 61% of the plan, and \$71,182,517 in New York State Aid or 36% of the plan. The remaining \$4,586,000 or 2% of the plan consists of Other Revenue sources, including Interfund Transfers.

# GRANT FUND



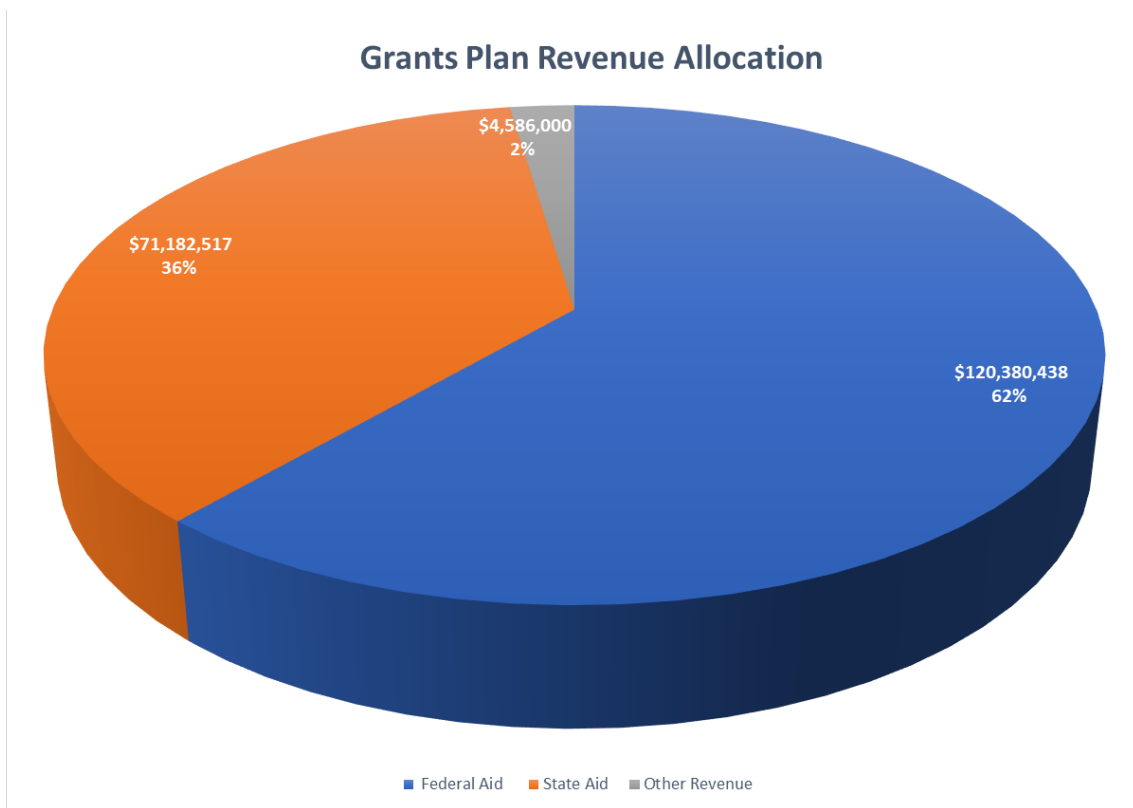
|                         |                  | EXPENSES             |                      |                     |                     |                       |                     |                     |                       |
|-------------------------|------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|
| Department              | Number of Grants | Salaries             | Fringe               | Equipment           | General Expense     | Contractual Services  | Interfund Charges   | Other               | Grand Total           |
| Budget                  | 3                |                      |                      |                     |                     | \$ 6,812,780          |                     |                     | \$ 6,812,780          |
| Correctional Center     | 1                | \$ 22,000            |                      |                     |                     |                       |                     |                     | \$ 22,000             |
| County Clerk            | 1                |                      |                      |                     | \$ 5,475            |                       |                     |                     | \$ 5,475              |
| District Attorney       | 5                | \$ 2,246,339         | \$ 269,617           |                     | \$ 73,798           |                       |                     |                     | \$ 2,589,754          |
| Emergency Management    | 8                | \$ 1,520,602         | \$ 715,109           | \$ 1,002,417        | \$ 1,360,130        | \$ 1,120,000          | \$ 700,000          |                     | \$ 6,418,258          |
| Fire Commission         | 1                |                      |                      | \$ 76,900           |                     |                       |                     |                     | \$ 76,900             |
| Health                  | 19               | \$ 4,856,672         | \$ 2,219,048         | \$ 142,125          | \$ 5,369,873        | \$ 22,339,622         | \$ 77,319           |                     | \$ 35,004,659         |
| Housing & Community Dev | 4                | \$ 1,085,978         | \$ 499,506           | \$ 1,999            | \$ 65,900           | \$ 24,596,480         | \$ 531,423          |                     | \$ 26,781,286         |
| Human Services          | 6                | \$ 5,070,520         | \$ 1,622,475         | \$ 35,000           | \$ 796,401          | \$ 38,773,892         | \$ 625,000          |                     | \$ 46,923,288         |
| Medical Examiner        | 8                | \$ 221,684           | \$ 3,634             | \$ 146,955          | \$ 841,137          |                       |                     |                     | \$ 1,213,410          |
| Probation               | 7                | \$ 830,477           | \$ 92,593            |                     | \$ 25,758           | \$ 674,700            |                     |                     | \$ 1,623,528          |
| Police                  | 11               | \$ 2,126,264         | \$ 402,541           | \$ 1,917,867        | \$ 14,796           |                       |                     |                     | \$ 4,461,468          |
| Public Works            | 10               | \$ 131,823           | \$ 15,559            | \$ 2,000            | \$ 91,050           | \$ 40,522,584         | \$ 763,741          | \$ 2,000,000        | \$ 43,526,757         |
| Social Services         | 3                | \$ 12,421,630        | \$ 8,079,412         |                     | \$ 25,000           | \$ 163,350            |                     |                     | \$ 20,689,392         |
| <b>TOTALS</b>           | <b>87</b>        | <b>\$ 30,533,989</b> | <b>\$ 13,919,494</b> | <b>\$ 3,325,263</b> | <b>\$ 8,669,318</b> | <b>\$ 135,003,408</b> | <b>\$ 2,697,483</b> | <b>\$ 2,000,000</b> | <b>\$ 196,148,955</b> |
| <b>GRAND TOTAL</b>      |                  | <b>\$196,148,955</b> |                      |                     |                     |                       |                     |                     |                       |



# GRANT FUND



|                         |                  | REVENUES              |                      |                     |                       |
|-------------------------|------------------|-----------------------|----------------------|---------------------|-----------------------|
| Department              | Number of Grants | Federal Aid           | State Aid            | Other Revenue       | Grand Total           |
| Budget                  | 3                |                       | \$ 6,812,780         |                     | \$ 6,812,780          |
| Correctional Center     | 1                |                       | \$ 22,000            |                     | \$ 22,000             |
| County Clerk            | 1                |                       | \$ 5,475             |                     | \$ 5,475              |
| District Attorney       | 5                | \$ 1,355,884          | \$ 1,233,870         |                     | \$ 2,589,754          |
| Emergency Management    | 8                | \$ 5,393,629          | \$ 1,024,629         |                     | \$ 6,418,258          |
| Fire Commission         | 1                | \$ 76,900             |                      |                     | \$ 76,900             |
| Health                  | 19               | \$ 33,850,423         | \$ 1,154,236         |                     | \$ 35,004,659         |
| Housing & Community Dev | 4                | \$ 26,781,286         |                      |                     | \$ 26,781,286         |
| Human Services          | 6                | \$ 5,398,812          | \$ 41,524,476        |                     | \$ 46,923,288         |
| Medical Examiner        | 8                | \$ 565,497            | \$ 647,913           |                     | \$ 1,213,410          |
| Probation               | 7                | \$ 110,000            | \$ 1,513,528         |                     | \$ 1,623,528          |
| Police                  | 11               | \$ 4,009,066          | \$ 452,402           |                     | \$ 4,461,468          |
| Public Works            | 10               | \$ 28,964,757         | \$ 9,976,000         | \$ 4,586,000        | \$ 43,526,757         |
| Social Services         | 3                | \$ 13,874,184         | \$ 6,815,208         |                     | \$ 20,689,392         |
| <b>TOTALS</b>           | <b>87</b>        | <b>\$ 120,380,438</b> | <b>\$ 71,182,517</b> | <b>\$ 4,586,000</b> | <b>\$ 196,148,955</b> |
| <b>GRAND TOTAL</b>      |                  | <b>\$196,148,955</b>  |                      |                     |                       |





| <b>2023 vs 2022 COMPARISON</b> |                      |                      |
|--------------------------------|----------------------|----------------------|
| <b>Departments</b>             | <b>2023</b>          | <b>2022</b>          |
| Budget                         | \$6,812,780          | \$5,985,673          |
| Correctional Center            | \$22,000             | \$22,000             |
| County Clerk                   | \$5,475              | \$74,500             |
| District Attorney              | \$2,589,754          | \$1,359,818          |
| Board of Elections             | \$0                  | \$1,740,038          |
| Emergency Management           | \$6,418,258          | \$3,718,653          |
| Fire Commission                | \$76,900             | \$94,000             |
| Health                         | \$35,004,659         | \$33,594,435         |
| Housing & Community Dev        | \$26,781,286         | \$28,710,386         |
| Human Services                 | \$46,923,288         | \$44,835,532         |
| Medical Examiner               | \$1,213,410          | \$1,099,808          |
| Probation                      | \$1,623,528          | \$1,611,583          |
| Police                         | \$4,461,468          | \$2,113,041          |
| Public Works                   | \$43,526,757         | \$24,596,173         |
| Social Services                | \$20,689,392         | \$21,529,527         |
| <b>GRAND TOTAL</b>             | <b>\$196,148,955</b> | <b>\$171,085,167</b> |

15% Increase from 2022 **\$25,063,788**

|                               |                     |
|-------------------------------|---------------------|
| 2 New Grants                  | \$2,043,350         |
| Increases to Existing Grants  | \$27,615,836        |
| Reductions to Existing Grants | (\$4,595,398)       |
| <b>Net Increase</b>           | <b>\$25,063,788</b> |





## **LITIGATION FUND**

The County established the Litigation Fund in 2015. The Litigation Fund 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.

The fund will not have appropriations for the 2023 Budget.

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## OPIOID LITIGATION SETTLEMENT FUND

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### OPIOID LITIGATION SETTLEMENT FUND

The County established the Opioid Litigation Settlement Fund in accordance with Local 14-2021. The Opioid Litigation Settlement Fund contains resources from settlements with manufacturers, distributors and pharmacies as a result of their involvement in the opioid crisis in Nassau County. These resources are to be used to fund programs and provide resources to assist the County's efforts to provide interventions, recovery services, education, support and assistance to those that suffer from an opioid addiction and to their families.

| OPIOID LITIGATION SETTLEMENT FUND |                           |             |                       |                             |                   |  |
|-----------------------------------|---------------------------|-------------|-----------------------|-----------------------------|-------------------|--|
| E/R                               | Object Name               | 2021 Actual | 2022 NIFA<br>Approved | Mid-Year 2022<br>Projection | 2023 Proposed     |  |
| EXPENSE                           | DE - CONTRACTUAL SERVICES | -           | -                     | -                           | 15,000,000        |  |
| <b>Expense Total</b>              |                           | -           | -                     | -                           | <b>15,000,000</b> |  |
| REVENUE                           | AA - OPENING FUND BALANCE | -           | -                     | -                           | 15,000,000        |  |
| <b>Revenue Total</b>              |                           | -           | -                     | -                           | <b>15,000,000</b> |  |



## **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 fund will not have appropriations for the 2023 Budget.

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## **RETIREMENT CONTRIBUTION RESERVE FUND**

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### **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.

The Fund will not have appropriations for the 2023 Budget.



## **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 segregated 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.



### 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.

In 2020, the County implemented a Sewer District Tax Rebalancing Plan to correct a misallocation of expenses among the three zones of assessment that occurred between 2016 and 2019. There was no impact to the total levy for these years, but some taxpayers were overcharged, and others undercharged. Since 2020, the impact of the corrections are being phased in over 5 years.

# SEWER AND STORM WATER RESOURCES DISTRICT FUND



| SEWER AND STORM WATER FINANCE AUTHORITY |                               |                    |                    |                          |                    |
|---|-------------------------------|--------------------|--------------------|--------------------------|--------------------|
| E/R                                     | Object Name                   | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
| EXPENSE                                 | DE - CONTRACTUAL SERVICES     | 34,750             | 300,000            | 300,000                  | 300,000            |
|   | FF - INTEREST                 | 4,986,500          | 4,368,250          | 4,368,250                | 3,725,000          |
|   | GG - PRINCIPAL                | 12,365,000         | 12,865,000         | 12,865,000               | 13,445,000         |
|   | LS - TRANS OUT TO SSW         | 145,342,000        | 144,879,774        | 144,879,774              | 144,947,024        |
| <b>Expense Total</b>                    |                               | <b>162,728,250</b> | <b>162,413,024</b> | <b>162,413,024</b>       | <b>162,417,024</b> |
| REVENUE                                 | BE - INVEST INCOME            | 3,985              | 1,000              | 1,000                    | 5,000              |
|   | BO - PAYMENT IN LIEU OF TAXES | 7,852,738          | 7,852,738          | 7,852,738                | 7,852,738          |
|   | TL - PROPERTY TAX             | 154,559,286        | 154,559,286        | 154,559,286              | 154,559,286        |
| <b>Revenue Total</b>                    |                               | <b>162,416,009</b> | <b>162,413,024</b> | <b>162,413,024</b>       | <b>162,417,024</b> |

| SEWER AND STORMWATER RESOURCES DISTRICT FUND |  |                    |                    |                          |                    |
|--|--|--------------------|--------------------|--------------------------|--------------------|
| E/R  | Object Name                                  | 2021 Actual        | 2022 NIFA Approved | Mid-Year 2022 Projection | 2023 Proposed      |
| EXPENSE                                      | AA - SALARIES, WAGES & FEES                  | 8,084,031          | 8,259,717          | 8,213,063                | 8,425,493          |
|  | AB - FRINGE BENEFITS                         | 7,323,433          | 12,189,615         | 10,989,876               | 7,539,363          |
|  | BB - EQUIPMENT                               | -                  | 10,000             | 10,000                   | 10,000             |
|  | DD - GENERAL EXPENSES                        | 197,862            | 1,290,910          | 1,870,910                | 1,724,830          |
|  | DE - CONTRACTUAL SERVICES                    | 66,696,771         | 73,303,650         | 73,303,650               | 75,052,848         |
|  | DF - UTILITY COSTS                           | 6,920,793          | 8,414,725          | 8,414,725                | 9,020,793          |
|  | FF - INTEREST                                | 848,048            | 3,557,387          | 3,557,387                | 7,526,883          |
|  | GG - PRINCIPAL                               | 8,697,736          | 10,442,613         | 10,442,613               | 10,650,151         |
|  | HH - INTERFUND CHARGES                       | 34,199,523         | 40,057,885         | 40,057,885               | 43,681,622         |
|  | OO - OTHER EXPENSES                          | 400                | 5,358,500          | 5,358,500                | 358,500            |
| <b>Expense Total</b>                         |  | <b>132,968,598</b> | <b>162,885,002</b> | <b>162,218,609</b>       | <b>163,990,483</b> |
| REVENUE                                      | AA - OPENING FUND BALANCE                    | 34,431,146         | 12,922,402         | 12,236,191               | 13,935,459         |
|  | BC - PERMITS & LICENSES                      | 1,087,499          | 750,000            | 750,000                  | 750,000            |
|  | BE - INVEST INCOME                           | 129,196            | 80,000             | 80,000                   | 105,000            |
|  | BF - RENTS & RECOVERIES                      | 4,566,572          | 2,999,826          | 2,999,826                | 3,000,000          |
|  | BH - DEPT REVENUES                           | 1,459,769          | 1,253,000          | 1,253,000                | 1,253,000          |
|  | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 899,497            | -                  | 19,638                   | -                  |
|  | IF - INTERFUND TRANSFERS                     | 145,342,000        | 144,879,774        | 144,879,774              | 144,947,024        |
|  | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | -                  | -                  | 180                      | -                  |
| <b>Revenues Total</b>                        |  | <b>187,915,680</b> | <b>162,885,002</b> | <b>162,218,609</b>       | <b>163,990,483</b> |



## **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.

The fund will not have appropriations for the 2023 Budget.

## **APPENDICES**





## **APPENDIX A**

### **ECONOMIC AND DEMOGRAPHIC PROFILE**

The information included in this Appendix A includes historical economic and demographic information regarding the County, most of which describes periods of time prior to the outbreak of the COVID-19 pandemic. Much of this information does not reflect the impact of the pandemic on the County’s economic and demographic conditions. As such, historical data points and trends included in this Appendix A should be viewed in such context.

#### **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 approximately 1.4 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 2020. 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 2020, the U.S. Census Bureau Decennial Census indicated the County’s population had increased by 8.4% (from 1990) to 1,395,774 residents.

**TABLE 1**

#### **COUNTY POPULATION**

|      |           |
|------|-----------|
| 2020 | 1,395,774 |
| 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



**ECONOMIC INDICATORS**

Median Household Income

As shown in Table 2, the County’s estimated median household income for 2020 was \$120,036, up from \$118,453 in 2019, and significantly higher than that of the State (\$71,117) and the United States (\$64,994). Moreover, the County continues to have a smaller percentage of families below the poverty level (5.7%) than the State (12.7%) and the United States (11.4%).

The U.S. Census Bureau 2016-2020 American Community Survey ranked the County as the 10th wealthiest county level tax base in the nation by median household income. It is the wealthiest county in the State based on median household income, with a poverty rate of approximately half of the national average.

**TABLE 2**

**MEDIAN HOUSEHOLD INCOME IN THE COUNTY  
IN COMPARISON TO THE STATE AND THE U.S.**

| Area          | 2020                    |                            | 2019                    |                            |
|---------------|-------------------------|----------------------------|-------------------------|----------------------------|
|               | Median Household Income | Families Below Poverty (%) | Median Household Income | Families Below Poverty (%) |
| County        | \$120,036               | 5.7                        | \$118,453               | 3.5                        |
| State         | 71,117                  | 12.7                       | 72,108                  | 9.3                        |
| United States | 64,994                  | 11.4                       | 65,712                  | 8.6                        |

U.S. Census, 2019 and 2020 American Community Survey, 1-Year Estimates



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 2012 and 2021.

In 2021, the CPI in the CMSA rose by 3.32%, which was less than the 2021 U.S. city average CPI increase of 4.71%.

**TABLE 3**  
**CONSUMER PRICE INDEX**

| Year | U.S. City Average<br>(1,000s) | Percentage<br>Change | NY-NJ-CT-PA<br>CMSA (1,000s) | Percentage<br>Change |
|------|-------------------------------|----------------------|------------------------------|----------------------|
| 2021 | 271.0                         | 4.71%                | 292.3                        | 3.32%                |
| 2020 | 258.8                         | 1.21                 | 282.9                        | 1.69                 |
| 2019 | 255.7                         | 1.83                 | 278.2                        | 1.68                 |
| 2018 | 251.1                         | 1.87                 | 273.6                        | 1.52                 |
| 2017 | 246.5                         | 2.11                 | 269.5                        | 1.54                 |
| 2016 | 241.4                         | 1.86                 | 265.4                        | 1.84                 |
| 2015 | 237.0                         | 0.13                 | 260.6                        | 0.15                 |
| 2014 | 236.7                         | 1.59                 | 260.2                        | 1.32                 |
| 2013 | 233.0                         | 1.48                 | 256.8                        | 1.66                 |
| 2012 | 229.6                         | 2.09                 | 252.6                        | 1.98                 |

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

**RETAIL SALES AND BUSINESS ACTIVITY**

Six major regional shopping centers serve the County: the Gallery at Westbury Plaza, 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.



A wide range of nationally recognized retailers that provide goods and services are located in the County, including home furnishing stores, supermarkets, gourmet food markets, electronic stores, and bookstores, and other major retailers and commercial outlet stores. In addition, there are designer boutique shops and specialty department stores and jewelers.

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 approximately \$34.4 billion for the most recent reporting period (2021/2022), an increase from the prior reporting period (2020/2021). Retail sales activity increased throughout New York State in 2021/2022 after a decline in the 2020/2021 period due to the COVID-19 pandemic.

**TABLE 4**  
**RETAIL SALES ACTIVITY RANKED BY COUNTY IN THE STATE**  
**(in thousands)**

| <u>County</u>  | <u>Rank</u><br><u>(2020/2021)</u> | <u>Taxable Sales</u><br><u>(2020/2021)</u> | <u>Rank</u><br><u>(2021/2022)</u> | <u>Taxable Sales</u><br><u>(2021/2022)</u> | <u>Change</u> |
|----------------|-----------------------------------|--|-----------------------------------|--|---------------|
| New York City* | 1                                 | \$139,925,994,305                          | 1                                 | \$182,073,695,861                          | 30.12%        |
| Suffolk        | 2                                 | 36,664,072,463                             | 2                                 | 43,916,559,074                             | 19.78         |
| <b>Nassau</b>  | <b>3</b>                          | <b>28,061,532,370</b>                      | <b>3</b>                          | <b>34,417,126,269</b>                      | <b>22.65</b>  |
| Westchester    | 4                                 | 21,524,743,456                             | 4                                 | 26,250,267,026                             | 21.95         |
| Erie           | 5                                 | 17,199,734,858                             | 5                                 | 20,396,896,224                             | 18.59         |
| Monroe         | 6                                 | 13,145,961,832                             | 6                                 | 15,372,788,715                             | 16.94         |
| Onondaga       | 7                                 | 9,189,521,259                              | 7                                 | 10,923,129,010                             | 18.87         |
| Orange         | 8                                 | 7,563,505,597                              | 8                                 | 9,600,294,082                              | 26.93         |
| Albany         | 9                                 | 6,612,033,174                              | 9                                 | 8,147,056,796                              | 23.22         |
| Rockland       | 10                                | 5,726,191,479                              | 10                                | 6,805,752,280                              | 18.85         |

SOURCE: New York State Department of Taxation and Finance, "Taxable Sales and Purchases Quarterly Data beginning March 2013," [https://www.tax.ny.gov/research/stats/stat\\_excise/taxable\\_sales\\_and\\_purchases/taxable\\_sales\\_and\\_purchases\\_open\\_data.htm](https://www.tax.ny.gov/research/stats/stat_excise/taxable_sales_and_purchases/taxable_sales_and_purchases_open_data.htm). Represents taxable sales reported from March through February.

\* Includes the five counties of the Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island).



**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 676,700 in 2021, an increase from 2020 when the COVID-19 pandemic impacted employment in Nassau County. In 2021, the unemployment rate in the County decreased to 4.5% from 8.4% in 2020. As of 2021, Nassau County’s unemployment rate was 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 |                   |
|------|---------------|-------------------|----------------|-------------------|---------------|-------------------|----------------|-------------------|---------------|-------------------|
|      | Employment    | Unemployment Rate | Employment     | Unemployment Rate | Employment    | Unemployment Rate | Employment     | Unemployment Rate | Employment    | Unemployment Rate |
| 2021 | 676.7         | 4.5%              | 741.0          | 4.6%              | 3,645         | 9.9%              | 8,786          | 6.9%              | 152,581       | 5.3%              |
| 2020 | 640.0         | 8.4               | 699.6          | 8.5               | 3,429         | 12.3              | 8,361          | 10.0              | 147,795       | 8.1               |
| 2019 | 683.7         | 3.4               | 749.3          | 3.7               | 3,909         | 3.9               | 9,138          | 4.0               | 157,538       | 3.7               |
| 2018 | 682.8         | 3.5               | 747.8          | 3.9               | 3,949         | 4.1               | 9,181          | 4.1               | 155,761       | 3.9               |
| 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               |

**SOURCES:** Compiled by the County from: New York State Department of Labor, “Labor Force and Unemployment Data,” <https://statistics.labor.ny.gov/Islaus.shtm>; U.S. Department of Labor, Bureau of Labor Statistics, “A-1. Employment status of the civilian noninstitutional population 16 years and over, 1987 to date,” <https://www.bls.gov/web/empsit/cpseea01.htm>. These sources may revise the employment data later. The table above reflects the figures as of the date of original publication.



KEY EMPLOYMENT TRENDS

Table 6 shows the annual average employment in non-farm jobs by industry for the years 2012 to 2021 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                | 2012           | 2013           | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Goods Producing:</b>                  |                |                |                |                |                |                |                |                |                |                |
| Natural Resources, Construction & Mining | 61.4           | 67.0           | 70.5           | 73.5           | 76.7           | 80.2           | 82.7           | 83.6           | 74.6           | 78.1           |
| Manufacturing                            | 74.0           | 73.8           | 71.9           | 71.7           | 71.6           | 71.7           | 71.0           | 71.2           | 65.4           | 67.8           |
| <b>Total - Goods Producing</b>           | <b>135.4</b>   | <b>140.8</b>   | <b>142.4</b>   | <b>145.2</b>   | <b>148.3</b>   | <b>151.9</b>   | <b>153.7</b>   | <b>154.8</b>   | <b>140.0</b>   | <b>145.9</b>   |
| <b>Service Providing:</b>                |                |                |                |                |                |                |                |                |                |                |
| Trade, Transportation & Utilities        | 264.0          | 267.0          | 272.4          | 273.6          | 276.0          | 276.1          | 273.2          | 269.9          | 238.1          | 248.4          |
| Financial Activities                     | 72.4           | 72.6           | 72.6           | 73.5           | 72.2           | 72.4           | 70.3           | 69.5           | 68.0           | 69.8           |
| Information                              | 24.0           | 23.9           | 22.0           | 20.4           | 19.3           | 18.5           | 17.5           | 15.6           | 14.3           | 14.1           |
| Educational & Health Services            | 237.1          | 238.4          | 241.7          | 248.5          | 260.2          | 265.0          | 272.1          | 281.9          | 259.4          | 267.3          |
| Leisure & Hospitality                    | 110.6          | 115.3          | 118.5          | 121.0          | 122.3          | 126.6          | 128.4          | 128.6          | 96.1           | 114.9          |
| Other Services                           | 54.9           | 56.0           | 57.6           | 57.9           | 58.8           | 60.1           | 61.1           | 60.3           | 48.5           | 52.8           |
| Professional & Business Services         | 163.3          | 167.4          | 169.0          | 171.9          | 175.7          | 175.2          | 172.3          | 171.6          | 156.0          | 167.3          |
| Government                               | 199.9          | 195.1          | 193.7          | 194.5          | 195.7          | 195.3          | 197.4          | 197.8          | 190.8          | 192.8          |
| <b>Total - Service Providing</b>         | <b>1,126.2</b> | <b>1,135.7</b> | <b>1,147.5</b> | <b>1,161.3</b> | <b>1,180.2</b> | <b>1,189.2</b> | <b>1,192.3</b> | <b>1,195.2</b> | <b>1,071.2</b> | <b>1,127.4</b> |
| <b>Total Non-Farm</b>                    | <b>1,261.6</b> | <b>1,276.5</b> | <b>1,289.9</b> | <b>1,306.5</b> | <b>1,328.5</b> | <b>1,341.1</b> | <b>1,346.0</b> | <b>1,350.0</b> | <b>1,211.2</b> | <b>1,273.3</b> |

Source: New York State Department of Labor

Note: Totals may not equal the sum of the entries due to rounding.



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, 2021**

| <b>BUSINESS SECTOR</b>   | <b>Nassau-<br/>Suffolk<br/>PMSA (%)</b> | <b>United<br/>States<br/>(%)</b> |
|--|---|----------------------------------|
| <b>GOODS PRODUCING</b>   |   |                                  |
| Natural Resources, Construction & Mining   | 6                                       | 5                                |
| Manufacturing  | <u>5</u>                                | <u>8</u>                         |
| <b>Total Goods Producing</b>   | <b>11</b>                               | <b>13</b>                        |
| <b>SERVICE PROVIDING<sup>(1)</sup> OR SERVICE PRODUCING<sup>(2)</sup></b>              |   |                                  |
| Trade, Transportation & Utilities  | 20                                      | 18                               |
| Financial Activities <sup>(1)</sup> or Finance, Insurance & Real Estate <sup>(2)</sup> | 6                                       | 6                                |
| Assorted Services  | 48                                      | 44                               |
| Government   | <u>15</u>                               | <u>15</u>                        |
| <b>Total Service Providing / Producing</b>   | <b>89</b>                               | <b>84</b>                        |

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)

<sup>(1)</sup> PMSA

<sup>(2)</sup> United States

**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<sup>(1)</sup>**

| <u>Company</u>                    | <u>Type of Business</u>  | <u>Approx.<br/>Employees</u> |
|-----------------------------------|--------------------------|------------------------------|
| Northwell Health                  | Health care              | 68,000 <sup>(2)</sup>        |
| Catholic Health Services          | Health care              | 17,000                       |
| Altice Corp.                      | Cable and pay television | 13,000                       |
| NYU Winthrop Hospital             | Health care              | 7,700                        |
| United Parcel Service             | Package delivery         | 3,100                        |
| Mount Sinai South Nassau Hospital | Health care              | 3,000                        |

SOURCES: Newsday “Long Island’s Largest Employers”, corporate websites and human resource departments.

<sup>(1)</sup> As of most recent available date.

<sup>(2)</sup> Number of employees in all of Northwell Health’s facilities (located within and outside of Nassau County), from Northwell Health 2018 Annual Report.

**CONSTRUCTION ACTIVITY**

Table 9 is a list of construction activity in the County for residential buildings for the years 2017 through 2021 by building permits. 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 2021, permits for Single Family Dwellings increased by approximately 34% from 2020, and building permits for Other Housing Units increased by approximately 43%.

**TABLE 9**  
**COUNTY RESIDENTIAL CONSTRUCTION ACTIVITY**

| <b>Year</b> | <b>Single<br/>Family<br/>Dwellings</b> | <b>Other Housing<br/>Units*</b> | <b>Total</b> |
|-------------|--|---------------------------------|--------------|
| 2021        | 761                                    | 612                             | 1,373        |
| 2020        | 569                                    | 429                             | 998          |
| 2019        | 736                                    | 811                             | 1,547        |
| 2018        | 816                                    | 168                             | 984          |
| 2017        | 943                                    | 544                             | 1,487        |

SOURCES: Census Bureau Building Permits Survey, accessed via U.S. Department of Housing and Urban Development (<https://socds.huduser.gov/permits/index.html>).

\*Other Housing Units includes two-family dwelling units, multi-family dwelling units, and conversions.



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 2011 through 2020. Class 4 property includes commercial, industrial and institutional buildings, and vacant land.

**TABLE 10**

**HIGH VALUE BUILDING PERMITS\* FOR COUNTY CLASS 4 PROPERTIES**

| <u>Year</u> | <u>Number of Permits</u> | <u>Value of Permits</u> |
|-------------|--------------------------|-------------------------|
| 2020        | 40                       | \$158,362,281           |
| 2019        | 44                       | 414,745,788             |
| 2018        | 84                       | 401,306,362             |
| 2017        | 36                       | 317,611,184             |
| 2016        | 72                       | 322,599,530             |
| 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             |

SOURCE: Nassau County Department of Assessment

\*Includes only those permits for work with an estimated value equal to or greater than \$1 million.

**HOUSING**

Table 11 shows the breakdown of new housing units by size category from 2017 through 2021.

**TABLE 11**  
**NUMBER OF COUNTY NEW HOUSING UNITS**  
**AUTHORIZED BY BUILDING PERMIT BY SIZE CATEGORY**

| <u>Year</u> | <u>1 Family</u> | <u>2 Family</u> | <u>3-4 Family</u> | <u>5 or more<br/>Family</u> | <u>Total</u> |
|-------------|-----------------|-----------------|-------------------|-----------------------------|--------------|
| 2021        | 761             | 8               | 4                 | 600                         | 1,373        |
| 2020        | 569             | 16              | 3                 | 410                         | 998          |
| 2019        | 736             | 32              | 0                 | 779                         | 1,547        |
| 2018        | 816             | 16              | 0                 | 152                         | 984          |
| 2017        | 943             | 8               | 8                 | 528                         | 1,487        |

SOURCE: Census Bureau Building Permits Survey, accessed via U.S. Department of Housing and Urban Development (<https://socds.huduser.gov/permits/index.html>).



Table 12 shows County existing home sales. In 2021, the median sales price rose approximately 8.5% from 2020.

**TABLE 12**  
**COUNTY EXISTING HOME SALES**

| <b>Year</b> | <b>Median Sales Price</b> | <b>No. of Homes Sold</b> |
|-------------|---------------------------|--------------------------|
| 2021        | \$620,000                 | 1,973                    |
| 2020        | 571,600                   | 8,970                    |
| 2019        | 542,500                   | 9,938                    |
| 2018        | 530,000                   | 12,539                   |
| 2017        | 500,000                   | 13,550                   |
| 2016        | 472,500                   | 13,139                   |
| 2015        | 450,000                   | 11,817                   |
| 2014        | 435,000                   | 10,898                   |
| 2013        | 422,500                   | 11,196                   |
| 2012        | 415,000                   | 8,906                    |

SOURCES: New York State Department of Taxation and Finance



## TRANSPORTATION

Transit-oriented development growth continues in the County. The Nassau Inter-County Express (NICE) Bus provides bus service in the County as the operator of the County-owned bus system. NICE, a subsidiary of Transdev 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 49 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 many communities, Long Island Railroad (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 carried approximately 35 million passengers in 2021, up from approximately 30 million in 2020. Ridership still remains below the pre-pandemic high of 91.1 million passengers in 2019. 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, and is scheduled for completion in December 2022, will add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan's East Side. The LIRR is undertaking a \$2 billion project to add a third track to the Mainline Branch between Floral Park LIRR Station and Hicksville LIRR Station. The project will increase service reliability and reverse-commuting accessibility along the busy 9.8-mile corridor. Along with the addition of a third track, other improvements include the grade separation of five major north-south roadways to improve safety and reduce vehicular delays stemming from down railroad crossing gates. The project will also renovate stations along the entire project corridor incorporating context-sensitive design, modern technology and customer conveniences. The project is expected to be completed by late 2022.

The Jamaica LIRR station (Queens) provides access to the subway and the Air-Train, a light-rail system, to John F. Kennedy International Airport (JFK).

The Mineola Intermodal Center provides easy access to parking and 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. 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. In 2018, the State Comptroller issued a report indicating that, in 2017, the LIRR had its worst on-time performance in eighteen years. The report stated that an estimated 9.2 million riders in the region were inconvenienced by trains that were late, canceled at the terminal before departing, or terminated before reaching their destinations and that such delays and cancellations had an estimated cost in the region of nearly \$75 million in lost productivity. The MTA reported in January 2020 that 2019 annual on-time performance rose by 2% to 92.4%, its best performance in three years. In January 2022, the MTA reported further improvements, with a 2021 total annual on-time performance of 96.3%.

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, the Long Island Expressway, Northern State Parkway, Jericho Turnpike, Hempstead Turnpike, Southern State Parkway, Sunrise Highway, and Merrick Road.

The County is located within close proximity to JFK and LaGuardia Airport (LaGuardia), both located in Queens County, and to Islip Long Island MacArthur Airport (Islip MacArthur), located in Suffolk County. JFK and LaGuardia are easily accessible to County residents by all major east-west roadways as well as airport shuttle service. 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 also a voting member of the Nassau-Suffolk Transportation Coordinating Committee. The TIP is a compilation of transportation improvement projects, such as preserving and upgrading bridges and highways and making system-wide capacity and safety improvements scheduled to take place during a five-year period. The current TIP, adopted in 2019, covers the federal fiscal years 2020-2024.

#### **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 within the County. Northwell Health is the County’s largest healthcare and overall employer. 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.

Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, which is a public hospital, St. Francis Hospital in Roslyn, NYU Langone Hospital in Mineola, Mercy Medical Center in Rockville Centre, and Mount Sinai South Nassau in Oceanside.

## **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.

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. The County benefits from being the home to Gold Coast Studios and Grumman Studios. Numerous other outdoor and indoor filming locations have also been used, including the Nassau County Correctional Center, Belmont Racetrack, the Garden City Hotel, and Old Bethpage Village Restoration (described below).

## **EDUCATIONAL FACILITIES**

There are 56 public school districts in the County with a preliminary total 2020-2021 enrollment (PreK-Grade 12) of 195,137 students according to the State Education Department. Individual school boards and the Board of Cooperative Educational Services 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 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 Donald and Barbara Zucker School of Medicine at Hofstra/Northwell.

### **RECREATIONAL AND CULTURAL FACILITIES**

The County has numerous recreational and cultural facilities. One of the most popular destinations among the County’s parks and beaches is the 2,413-acre Jones Beach State Park in Wantagh. With approximately three million visitors annually, Jones Beach State Park features 6.5-miles of ocean beachfront, a two-mile boardwalk, and the 11,200-seat Jones Beach Theater performing arts center, which attracts world-class musical acts. There are dozens of other public beaches located along both the Atlantic Ocean and the Long Island Sound shorelines. In addition, the County is home to the 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. Eisenhower Park’s 80,000 square foot Aquatic Center is one of the largest pools in the Northern Hemisphere.

On a national level, the County is home to many high-profile professional sporting events. The Bethpage Black Golf Course, located in Bethpage State Park, hosted the U.S. Open in 2002 and 2009, the Barclay’s Tournament in 2012 and 2016, and the PGA Championship in 2019. The course will host the 2024 Ryder Cup. Belmont Park, located in Elmont, is home to the Belmont Stakes, part of horse racing’s prestigious Triple Crown. Belmont Park is also the site where New York Arena Partners (NYAP) recently opened a new, 18,000-seat arena to serve as the permanent home for the New York Islanders of the National Hockey League. The arena opened in November 2021, and additional retail development is being planned for the Belmont Park site in the near future, for a total investment of \$1.3 billion by NYAP. Under an agreement signed in 2019, the acreage surrounding the NYCB Live: Nassau Veterans Memorial Coliseum, a County-owned venue in Uniondale, is to be transformed with \$1.5 billion in private sector investment into a vibrant live-work-play district, anchored by a new Northwell Health Innovation Center, creating a medical industry cluster near the Memorial Sloan Kettering Cancer Center, a state-of-the-art outpatient cancer treatment facility which opened in 2019.

The County boasts numerous museums, some of which are County-owned or operated, including the 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 property remediation projects. In addition to the EBA, 5% of the proceeds from County-owned land sales is set aside for open space purposes and other environmental quality improvement projects.

### **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.

SUEZ Water Long Island Inc. operates and manages the County's sewer system, including the sewage collection system and three treatment plants: Bay Park, which serves 532,000 residents; Cedar Creek, which serves 600,000 residents; and Glen Cove which serves 27,000 residents. The County maintains ownership of the facilities.

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 either Bay Park or Cedar Creek. The City of Long Beach owns and operates its own sewage collection system and treatment plant. The County has entered into an agreement to decommission the City of Long Beach's treatment plant and consolidate its sewage system into the County's sewer system. In addition, there are several other sewage collection systems and treatment plants within the County, operated by other governmental agencies or special districts.

The County, in partnership with the State Department of Environmental Conservation (DEC), has undertaken the Bay Park Conveyance Project to improve water quality and storm resiliency in Long Island's Western Bays by upgrading its existing wastewater management infrastructure. When completed, this project is expected to convey treated water from Bay Park, which currently discharges an average of 50 million gallons per day (mgd) of treated water into Reynolds Channel,



to the Cedar Creek ocean outfall. The project includes construction of a 2-mile long force main from the Bay Park facility to an existing aqueduct under the Sunrise Highway to convey treated water, rehabilitation of an 7.3-mile stretch of the aqueduct, and construction of a 1.6-mile long force main to connect the rehabilitated aqueduct to the existing Cedar Creek outfall, which discharges and diffuses treated water three miles offshore in the Atlantic Ocean.

Forty-eight public water suppliers in the County provide water service to nearly 100% of the County's residents. Commercial and municipal 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 fluctuations, both of which can be attributed to increased water use during the peak demand months (April through October) that generally are subject to hot and dry weather patterns.

Between 2013 and 2019, the average daily pumpage for the County was approximately 186 mgd. During peak demand months, pumping can increase considerably (to well over 250 mgd) and is quite variable in response to weather conditions.

Recharge to the groundwater system normally amounts to approximately half of the precipitation falling upon the County's land surface. This equates to 332 mgd of recharge to the groundwater system. 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 expected to be more than adequate, both presently and into the future. Furthermore, any new developments within the jurisdiction of the County Department of Public Works are required to retain all storm water on site. This requirement ensures that storm water runoff emanating from such developments will go into the groundwater system as recharge.

The County has been in contact with the New York City (the City) Department of Environmental Protection (DEP) regarding its pending 2017 application to DEC to renew a permit to pump groundwater beneath the Borough of Queens. The County has been coordinating with the DEP and the DEC to ensure that there are no adverse impacts to the Long Island aquifer system. The DEC has authorized a Long Island Groundwater Sustainability Study with the United States Geological Survey (USGS) to address the adequacy of the groundwater system. USGS has



installed groundwater monitoring wells in the southwest area of the County and southeast Queens as part of the study. Preliminary results indicate that the salt water front in various aquifer layers is closer to the mainland of the County and Queens than previously anticipated. This study includes a detailed groundwater modeling effort to provide guidance to water providers and managers. In addition, DEC has initiated an engineering study to evaluate the potential of transferring drinking water from the City's upstate reservoir systems using connections to the existing piping system in Queens near the County border. The County has not been involved in the formulation of the scope of work nor the analysis.

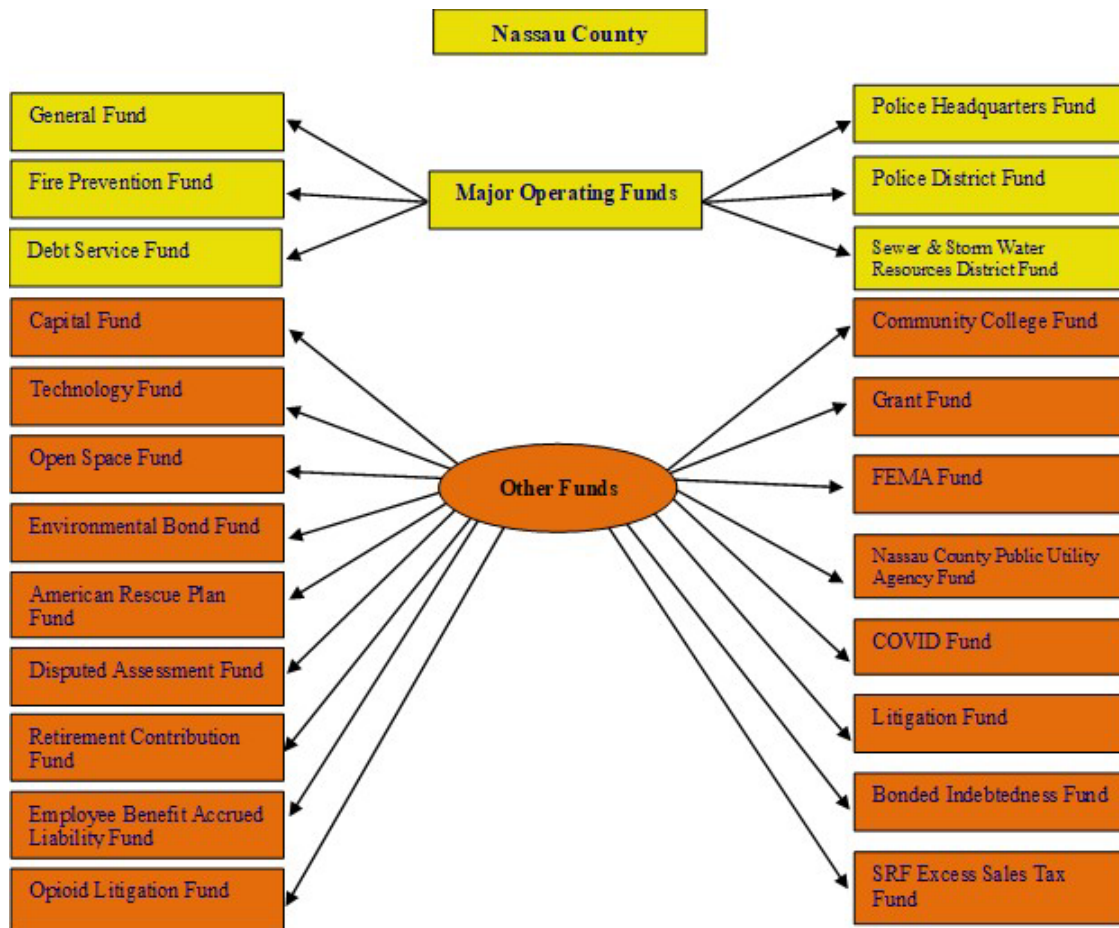


APPENDIX B

FUND STRUCTURE

Nassau County allocates revenues and expenses into 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, American Rescue Plan Fund, Disputed Assessment Fund, Retirement Contribution Reserve Fund, Employee Benefit Accrued Liability Reserve Fund, Opioid Litigation Fund, Community College Fund, Grant Fund, Federal Emergency Management Agency (FEMA) Fund, Nassau County Public Utility Agency Fund, COVID Fund, Litigation Fund, Bonded Indebtedness Reserve Fund, and SRF Excess Sales Tax Fund.

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.

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, the Debt Service Fund is primarily supported by revenues transferred from other funds. Revenue in the Debt Service Fund also includes Federal subsidies on the County's Build America Bonds, State subsidies for a portion of the interest paid on bonds issued to finance the construction of the Family & Matrimonial Court building, and premiums on bond and note issuances.

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 capital improvement plan. Since 2017, the County no longer borrows for tax certiorari refunds and judgments and settlements. 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 technology-related expenditures of the County including, but not limited to, the purchase of equipment and software, and the retention of consultants.

The **Open Space Fund**, established by Local Law No. 7 of 2003, contains funds from 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.

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 **Community College Fund** is an independent fund that supports the operations of Nassau Community College. The College is reliant on County property taxes for approximately 25% of its operating revenue. Each year the Nassau Community College board recommends a budget and seeks approval from the County Executive and the Legislature. Approval is typically provided by June 30<sup>th</sup>.

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 by supplemental appropriation after the grantor assures the County that it will receive the funds, usually in the form of an award letter.

The **Disputed Assessment Fund**, established in 2016, contains funds from class four (commercial) property owners in the estimated amount of their disputed taxes in proceedings



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brought by them under Article 7 of the Real Property Tax Law. These funds are used to provide a partial funding source for the payment of such refunds for class four properties.

The **Nassau County Public Utility Agency 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 **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 **COVID Fund**, established in 2020, contains funds the County received from the COVID-19 CARES Act. These funds were used to partially offset unbudgeted public safety, public health and facility costs related to COVID-19 as per the CARES Act. These are to aid the County’s abilities to prevent, prepare for, and respond to the coronavirus.

The **American Rescue Plan Fund**, established in 2021, contains funds received from the Federal government under the American Rescue Plan Act (“ARPA” or “the Act”), more specifically the Coronavirus State and Local Fiscal Recovery Fund. The uses of these funds are subject to the provisions of the Act along with additional guidance provided from the U.S. Treasury. The County plans to utilize the funding to support COVID impacted residents, business, and industries. Additionally, the County has appropriated portions of the assistance to aid schools, improve water infrastructure and other pandemic-related needs.

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.



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The **Retirement Contribution Reserve Fund**, 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 provide partial payment of annual debt service.

The **Litigation Fund**, which the County established in 2015, contains resources and appropriations to cover the cost of judgments and settlements.

The **Opioid Litigation Fund** was created by enactment of Local Law 14-2021 on August 10, 2021. The law requires that all funds received as a result of an Opioid Litigation settlement or verdict be deposited into the fund. Local Law 14-2021 further established the eligible uses, which are “to fund programs and provide resources in excess of budgeted funds to assist Nassau County’s efforts to provide interventions, recovery services, education, support and assistance to those that suffer from an opioid addiction and to their families.”

The **SRF Excess Sales Tax Fund** was created by enactment of Local Law 12-2020 on December 14, 2020. The law required that Fiscal Year 2021 sales tax revenues in excess of the amount appropriated in the Adopted Budget shall be deposited into the fund. Local Law 12-2020 restricted the use of the funds to certain enumerated purposes (e.g. tax certiorari settlements and judgements, claims against the County by the Nassau Health Care Corporation and claims relating to the Fair Labor Standards Act). The permitted uses were later amended by Local Law 3-2022 to include the payment of settlements and judgements arising under RPTL Article 18, payment and/or pre-payment of non-pension post-employment benefits, longevity payments and other general litigation.



## **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 required) other special revenue funds with the exception of the Grant 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 Fund, an appropriated budget is legally adopted for the life of each grant as it is received. All appropriated budgets are adopted by ordinance of the County Legislature as well as supplemental appropriations and budget modifications.

The County Legislature also authorizes and rescinds spending and financing authority in the capital budget. Each authorized project has multi-year budget authority until the project is completed or rescinded.

##### **BASIS OF ACCOUNTING**

The County's Annual Comprehensive Financial Report (ACFR) 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 the government-wide statements and the budgetary basis results include differing measurement focuses and basis of accounting between the statements.



## **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 decisions 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
- 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

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 and Budget Director: 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;

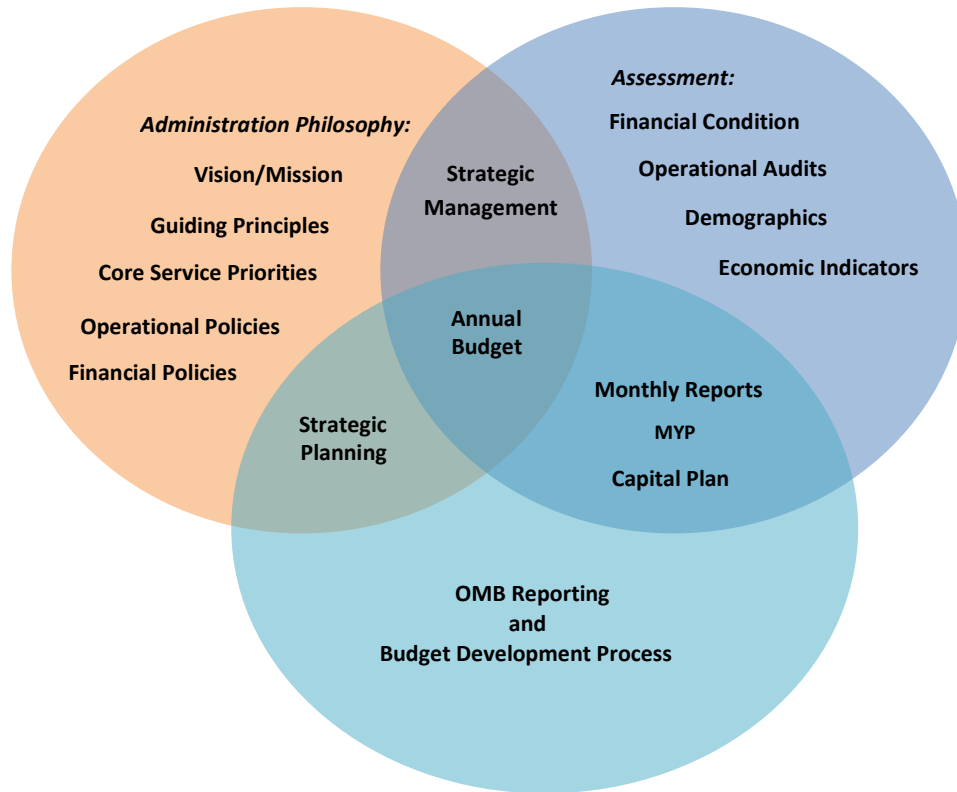


anticipate future problems; recommend alternatives and solutions; and submit the department spending plan to OMB

**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 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.

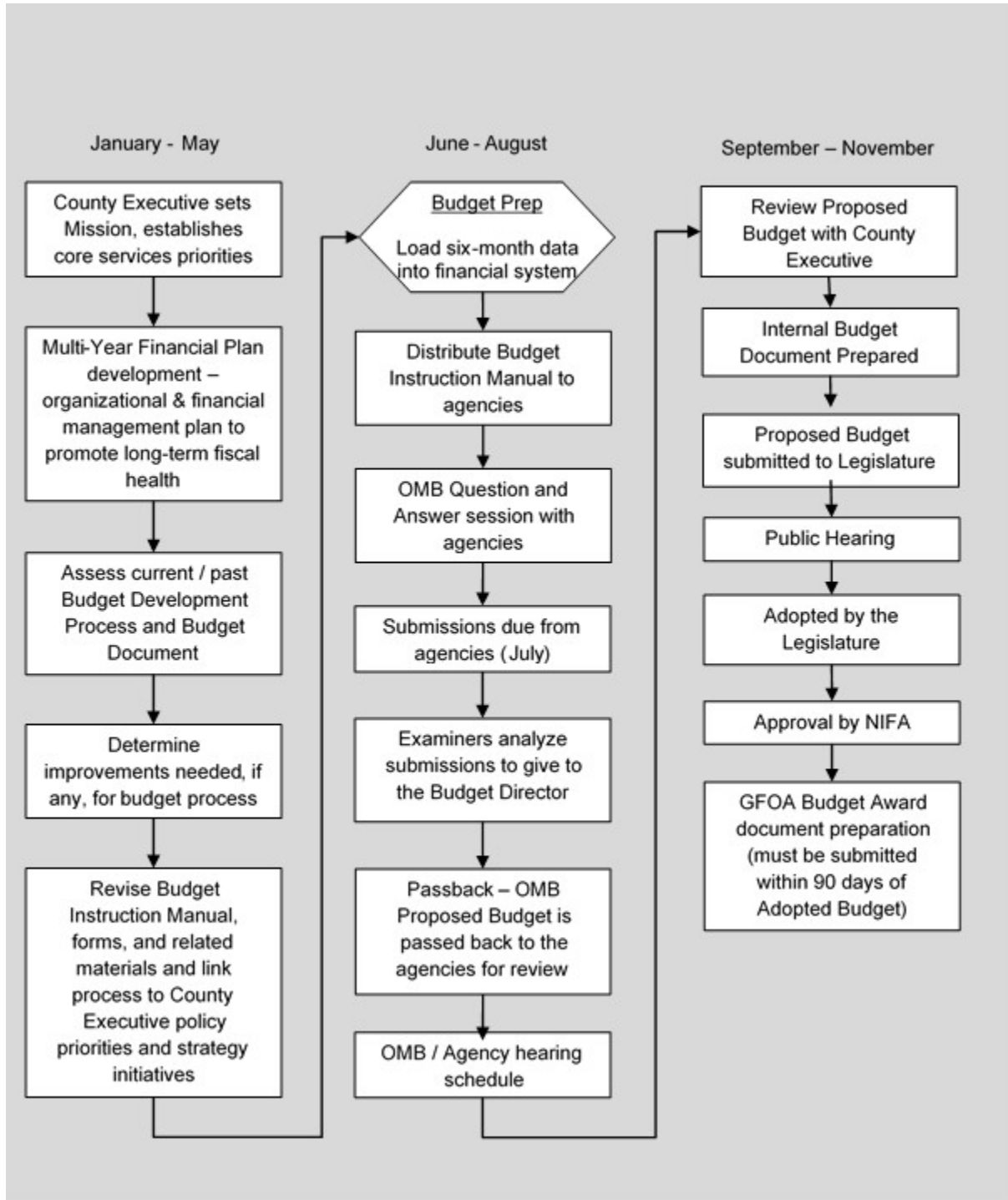


**Budget Process and Timeline**

| <b>Month</b>        | <b>Action</b>   |
|---------------------|---|
| January - May       | <ul style="list-style-type: none"> <li>• Issuance of Monthly Financial Reports</li> </ul>   |
| June                | <ul style="list-style-type: none"> <li>• Budget preparation for the ensuing fiscal year begins</li> <li>• Budget targets distributed to County departments</li> <li>• Issuance of MYP Update</li> <li>• Issuance of Monthly Financial Report</li> </ul>   |
| July - August       | <ul style="list-style-type: none"> <li>• County department budget submissions for ensuing fiscal year are evaluated</li> <li>• Issuance of Monthly Financial Reports</li> </ul>   |
| September           | <ul style="list-style-type: none"> <li>• 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)</li> <li>• Issuance of Monthly Financial Report</li> </ul>   |
| October             | <ul style="list-style-type: none"> <li>• Legislature holds public hearings and reviews Proposed Budget</li> <li>• Legislature approves Budget and MYP; Legislature must pass an appropriation ordinance therefor and levy taxes for the ensuing year</li> <li>• Issuance of Monthly Financial Report</li> </ul> |
| November – December | <ul style="list-style-type: none"> <li>• NIFA votes to approve/disapprove the Budget and MYP</li> <li>• Issuance of Monthly Financial Reports</li> </ul>  |



Figure C.2: Budget Process Flow





## **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 spending 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 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.



## **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.

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.

The County's Annual Comprehensive Financial Report (ACFR) 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). GASB Statement No. 34 requires the inclusion of two types of financial statements in the ACFR: government-wide financial statements and fund financial statements.

### **IMPORTANCE OF FUND BALANCE**

Maintaining sufficient levels of fund balance is important for a number of reasons. Unreserved fund balance can serve as a source of internal liquidity. 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 interest payments on debt. 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, 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.



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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 issues short-term notes for cash flow purposes as necessary. 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, best practices which takes into account guidance from rating agencies and 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% of budgeted expenditures. In determining the recommended level of fund balance, the County reviewed its spending needs, including the potential for unforeseen emergencies, and has determined that this is an adequate level.

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, reducing the County's long-term liabilities, 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.

Before the close of its fiscal year, the County forecasts whether or not it anticipates generating a year-end operating surplus after normal expenses are paid. In instances where the County projects a surplus, the County will determine the best use of such surplus, including replenishing/increasing fund balance and/or funding other priority 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.

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 Local Law or the New York State General Municipal Law. The County has established reserve funds to provide funding for specified purposes or provide for unforeseen expenses, which helps stabilize the County's finances.



Listed below is the Countywide historical fund balance and reserves on a budgetary basis.

(In millions)

| Item  | 2012           | 2013           | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021             |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Countywide Fund Balance <sup>1</sup>            | \$53.3         | \$99.1         | \$100.2        | \$141.4        | \$177.8        | \$121.8        | \$122.1        | \$201.6        | \$214.1        | \$251.5          |
| Open Space Fund                                 | 0.9            | 1.1            | 1.2            | 1.4            | 1.7            | 1.8            | 1.8            | 1.8            | 1.8            | 1.8              |
| Litigation Fund                                 | 0.0            | 0.0            | 0.0            | 20.2           | 43.6           | 5.8            | 14.4           | 29.8           | 29.6           | 99.7             |
| Police District Fund                            | 28.7           | 27.5           | 20.8           | 21.6           | 23.1           | 24.8           | 24.9           | 47.3           | 110.2          | 115.3            |
| Sewer and Storm Water Resource District         | 71.5           | 45.9           | 42.3           | 44.4           | 42.2           | 24.1           | 14.3           | 10.7           | 34.4           | 54.9             |
| Retirement Contribution Reserve Fund            | 0.0            | 0.0            | 0.0            | 8.0            | 8.0            | 0.0            | 0.0            | 0.1            | 0.1            | 30.1             |
| Employee Benefit Accrued Liability Reserve Fund | 4.0            | 4.0            | 10.2           | 0.0            | 13.1           | 13.1           | 13.2           | 13.4           | 13.6           | 13.8             |
| Bonded Indebtedness Reserve Fund                | 0.0            | 0.0            | 0.0            | 0.0            | 3.6            | 3.6            | 0.7            | 0.7            | 0.0            | 20.0             |
| SRF Excess Sales Tax                            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 362.2            |
| Opioid Litigation Settlement                    | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 55.9             |
| American Rescue Plan                            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 0.0            | 155.1            |
| Other Funds <sup>2</sup>                        | 36.8           | 39.2           | 39.3           | 37.5           | 11.2           | 2.1            | 0.4            | 0.7            | 0.3            | 0.9              |
| <b>Total Reserves &amp; Fund Balance</b>        | <b>\$195.3</b> | <b>\$216.8</b> | <b>\$214.0</b> | <b>\$274.5</b> | <b>\$324.4</b> | <b>\$197.1</b> | <b>\$191.8</b> | <b>\$306.1</b> | <b>\$404.1</b> | <b>\$1,161.1</b> |

<sup>1</sup> Includes GEN, FCF, PDH funds

<sup>2</sup> Includes funds that individually have less than \$1 million as of December 31, 2021

## 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 guidance from rating agencies and GFOA while considering additional issues that are important to Nassau County. The Policy outlines the conditions under which the County may need 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 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.



### DEBT

#### INTRODUCTION

The County's Debt Policy is based on best practices which takes into account guidance from rating agencies and the GFOA. The County will review this policy on an annual basis.

The County shall structure all debt issuances, and establish all terms and conditions related to such debt issuances, in accordance with New York State Local Finance Law. This Debt Policy provides that the County will structure debt issuances 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. The County prioritizes capital spending in order to manage the total amount of debt outstanding. The County does not anticipate that it will need to do a cash flow borrowing in 2023.

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's ratings as of September 2022 were: "A1" (positive outlook) from Moody's Investors Service; "AA-" (stable outlook) from S & P Global Ratings; and "A" (stable outlook) from Fitch Ratings.

#### 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



## **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 2022 the County continued to meet its goal to fund all judgments and settlements, including tax certiorari payments, in the Budget. Since 2016, the County no longer borrows to finance termination payments.

**Cash Flow Borrowing:** The County borrows for cash flow purposes (Revenue Anticipation Notes and/or Tax Anticipation Notes) as necessary to address a timing difference between receipt of revenues and payment of expenses.

## **DEBT LIMITATIONS/AFFORDABILITY**

The 2023 Proposed Budget includes \$313.2 million for County and NIFA debt service expenses in the County's Major Operating Funds. The 2023-2026 Proposed Multi-Year Financial Plan projects that in 2026, the County will have \$335.7 million in County and NIFA debt service expenses.

### **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 Major Operating Funds to be 3.97% of 2022 expenses and 7.85% of 2023 expenses. The 2023-2026 Proposed Multi-Year Financial Plan projects that in 2026, debt service expenses as a percentage of total expenses will be 7.82%. In 2021, NIFA refunded its own debt and County debt which significantly reduced debt service expenses in 2021 and 2022. 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 1.45% of the full valuation of taxable real property in the County as of December 31, 2022.

### **Net Direct Debt per Capita**

**Goal:** The County’s tax-supported net direct debt per capita will not exceed \$2,417 as of December 31, 2022. 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 \$2,194 as of December 31, 2022.

### **BOND STRUCTURE**

The County shall structure all debt issuances, and establish all terms and conditions related to such debt issuances, pursuant to New York State Local Finance Law, and will invest all bond proceeds pursuant to the terms of the County’s Investment Policy. The following shall generally serve as bond requirements.

**Terms:** All capital improvement projects 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) to finance capital projects. 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.



### REFUNDING

The Deputy County Executive for Finance and/or Budget Director, 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.



**Competitive Sale:** In a competitive sale, the County’s bonds shall be awarded to the bidder providing the lowest true interest cost (lowest net interest cost for notes) 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 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 the all-in proceeds of the insured bonds versus the all-in proceeds of the 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 all-in yield 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.

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 and/or Budget Director, at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

**Underwriter's Counsel:** In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the senior manager with input from the County.



**Underwriter's Discount:** The Deputy County Executive for Finance and/or Budget Director, 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 and/or Budget Director 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 and/or Budget Director, 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 and/or Budget Director 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 of 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 State and 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.

# APPENDICES - APPENDIX C



COUNTY OF NASSAU, NEW YORK

## RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

(Dollars in Thousands, Except Per Capita Amount)

| Fiscal Year | General Obligation Bonds | Sewage Purpose Bonds | State Water Pollution Control Revolving Fund Revenue Bonds | Sales Tax Secured Bonds, NIFA | Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds | Tobacco Settlement Asset-Backed Bonds, Series A | Total Serial Bonds - NIFA, NCSSWFA, NCTSC | Capital Leases | Total Outstanding Debt | Taxable Assessed Valuation | Percentage of Debt to Taxable Assessed Valuation | Debt Per Capita | Percentage of Debt to Total Personal Income | Percentage of Debt to Estimated Total Full Valuation |
|-------------|--------------------------|----------------------|--|-------------------------------|--|---|---|----------------|------------------------|----------------------------|--|-----------------|---|--|
| 2021        | \$1,762,557              | \$0                  | \$64,879   | \$1,338,900                   | \$101,709  | \$486,805                                       | \$1,927,414                               | \$74,412       | \$3,829,262            | \$372,901                  | 1026.9%  | \$2,753         | NA  | 1.81%  |
| 2020        | 2,562,422                | 0                    | 70,782   | 396,887                       | 116,061  | 488,123   | 1,001,071                                 | 76,143         | 3,710,418              | 535,101                    | 693.4%   | 2,746           | 2.85%                                       | 1.49%  |
| 2019        | 2,697,356                | 0                    | 80,446   | 445,233                       | 129,843  | 480,428   | 1,055,504                                 | 77,533         | 3,910,839              | 550,753                    | 710.1%   | 2,882           | 3.09%                                       | 1.66%  |
| 2018        | 2,611,907                | 865                  | 57,227   | 574,849                       | 143,202  | 471,962   | 1,190,013                                 | 78,618         | 3,938,630              | 550,745                    | 715.2%   | 2,900           | 3.23%                                       | 1.81%  |
| 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           | 3.36%                                       | 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   | 1,626,498                                 | 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%  |

# APPENDICES - APPENDIX C



## Total County and NIFA Debt Service As of September 15, 2022

| Date         | County Bonds <sup>(1)(2)</sup> |                        |                        | NIFA Bonds             |                      |                        | Total                  |                        |                        |
|--------------|--------------------------------|------------------------|------------------------|------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
|              | Principal                      | Interest               | Total                  | Principal              | Interest             | Total                  | Principal              | Interest               | Total                  |
| 12/31/2022   | \$12,275,000                   | \$30,708,426           | \$42,983,426           | \$460,000              | \$16,461,042         | \$16,921,042           | \$12,735,000           | \$47,169,468           | \$59,904,468           |
| 12/31/2023   | 122,085,641                    | 89,201,215             | 211,286,856            | 67,914,000             | 32,901,384           | 100,815,384            | 189,999,641            | 122,102,599            | 312,102,240            |
| 12/31/2024   | 131,904,764                    | 79,992,503             | 211,897,267            | 57,850,000             | 32,173,090           | 90,023,090             | 189,754,764            | 112,165,593            | 301,920,357            |
| 12/31/2025   | 93,623,336                     | 73,936,183             | 167,559,519            | 98,815,000             | 31,306,068           | 130,121,068            | 192,438,336            | 105,242,251            | 297,680,587            |
| 12/31/2026   | 94,217,571                     | 69,266,122             | 163,483,693            | 82,985,000             | 30,252,749           | 113,237,749            | 177,202,571            | 99,518,871             | 276,721,442            |
| 12/31/2027   | 101,826,694                    | 65,024,688             | 166,851,382            | 81,195,000             | 29,564,803           | 110,759,804            | 183,021,694            | 94,589,492             | 277,611,186            |
| 12/31/2028   | 70,215,378                     | 59,953,377             | 130,168,755            | 103,700,000            | 28,648,924           | 132,348,924            | 173,915,378            | 88,602,301             | 262,517,679            |
| 12/31/2029   | 60,999,501                     | 56,470,479             | 117,469,980            | 108,895,000            | 27,323,638           | 136,218,638            | 169,894,501            | 83,794,117             | 253,688,618            |
| 12/31/2030   | 63,453,660                     | 53,434,248             | 116,887,908            | 91,820,000             | 25,318,261           | 117,138,261            | 155,273,660            | 78,752,509             | 234,026,169            |
| 12/31/2031   | 54,303,660                     | 50,273,494             | 104,577,154            | 87,760,000             | 20,898,000           | 108,658,000            | 142,063,660            | 71,171,494             | 213,235,154            |
| 12/31/2032   | 44,263,660                     | 47,683,322             | 91,946,982             | 93,725,000             | 16,510,000           | 110,235,000            | 137,988,660            | 64,193,322             | 202,181,982            |
| 12/31/2033   | 49,778,660                     | 45,427,198             | 95,205,858             | 94,950,000             | 12,291,000           | 107,241,000            | 144,728,660            | 57,718,198             | 202,446,858            |
| 12/31/2034   | 47,418,660                     | 43,082,393             | 90,501,053             | 90,495,000             | 8,013,000            | 98,508,000             | 137,913,660            | 51,095,393             | 189,009,053            |
| 12/31/2035   | 51,530,660                     | 40,716,377             | 92,247,037             | 87,630,000             | 3,945,200            | 91,575,200             | 139,160,660            | 44,661,577             | 183,822,237            |
| 12/31/2036   | 81,735,660                     | 37,525,183             | 119,260,843            | 0                      | 0                    | 0                      | 81,735,660             | 37,525,183             | 119,260,843            |
| 12/31/2037   | 80,210,660                     | 33,488,894             | 113,699,554            | 0                      | 0                    | 0                      | 80,210,660             | 33,488,894             | 113,699,554            |
| 12/31/2038   | 68,870,660                     | 29,980,690             | 98,851,350             | 0                      | 0                    | 0                      | 68,870,660             | 29,980,690             | 98,851,350             |
| 12/31/2039   | 66,760,660                     | 26,858,165             | 93,618,825             | 0                      | 0                    | 0                      | 66,760,660             | 26,858,165             | 93,618,825             |
| 12/31/2040   | 65,210,660                     | 23,812,055             | 89,022,715             | 0                      | 0                    | 0                      | 65,210,660             | 23,812,055             | 89,022,715             |
| 12/31/2041   | 68,235,660                     | 20,765,765             | 89,001,425             | 0                      | 0                    | 0                      | 68,235,660             | 20,765,765             | 89,001,425             |
| 12/31/2042   | 71,400,660                     | 17,574,650             | 88,975,310             | 0                      | 0                    | 0                      | 71,400,660             | 17,574,650             | 88,975,310             |
| 12/31/2043   | 61,525,660                     | 14,555,135             | 76,080,795             | 0                      | 0                    | 0                      | 61,525,660             | 14,555,135             | 76,080,795             |
| 12/31/2044   | 36,645,660                     | 12,362,967             | 49,008,627             | 0                      | 0                    | 0                      | 36,645,660             | 12,362,967             | 49,008,627             |
| 12/31/2045   | 38,280,660                     | 10,715,822             | 48,996,482             | 0                      | 0                    | 0                      | 38,280,660             | 10,715,822             | 48,996,482             |
| 12/31/2046   | 39,980,660                     | 8,992,159              | 48,972,819             | 0                      | 0                    | 0                      | 39,980,660             | 8,992,159              | 48,972,819             |
| 12/31/2047   | 41,440,660                     | 7,197,655              | 48,638,315             | 0                      | 0                    | 0                      | 41,440,660             | 7,197,655              | 48,638,315             |
| 12/31/2048   | 41,335,660                     | 5,369,073              | 46,704,733             | 0                      | 0                    | 0                      | 41,335,660             | 5,369,073              | 46,704,733             |
| 12/31/2049   | 34,318,160                     | 3,496,850              | 37,815,010             | 0                      | 0                    | 0                      | 34,318,160             | 3,496,850              | 37,815,010             |
| 12/31/2050   | 23,323,160                     | 2,169,244              | 25,492,404             | 0                      | 0                    | 0                      | 23,323,160             | 2,169,244              | 25,492,404             |
| 12/31/2051   | 24,303,160                     | 1,182,931              | 25,486,091             | 0                      | 0                    | 0                      | 24,303,160             | 1,182,931              | 25,486,091             |
| 12/31/2052   | 15,990,000                     | 339,788                | 16,329,788             | 0                      | 0                    | 0                      | 15,990,000             | 339,788                | 16,329,788             |
| <b>Total</b> | <b>\$1,857,464,905</b>         | <b>\$1,061,557,049</b> | <b>\$2,919,021,954</b> | <b>\$1,148,194,000</b> | <b>\$315,607,160</b> | <b>\$1,463,801,160</b> | <b>\$3,005,658,905</b> | <b>\$1,377,164,209</b> | <b>\$4,382,823,114</b> |

1. Payments under County guarantees in connection with NHCC 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.

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## APPENDICES - APPENDIX C

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### COUNTY OF NASSAU, NEW YORK STATEMENT OF CONSTITUTIONAL TAXING POWER

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(In Thousands)

| <u>Year Roll Completed</u>           | <u>Full Valuation of<br/>Real Estate</u> <sup>(d)</sup> |
|--------------------------------------|---|
| 2021                                 | \$211,662,546   |
| 2020                                 | 248,424,030   |
| 2019                                 | 236,228,932   |
| 2018                                 | 217,543,898   |
| 2017                                 | <u>207,499,977</u>                                      |
| <b>Total</b>                         | \$1,121,359,383   |
| <br>                                 |   |
| Five-Year Average Full Valuation     | \$224,271,877   |
| <br>                                 |   |
| Tax Limit <sup>(a)</sup>             | \$4,485,438   |
| Total Exclusions <sup>(b)</sup>      | 237,827   |
| Total Taxing Power for 2021 Levy     | 4,723,265   |
| Tax Levy 2021 <sup>(c)</sup>         | 693,750   |
| Tax Levy Subject to Tax Limit        | 455,923   |
| Percentage of Taxing Power Exhausted | 10.16%  |

- (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 2020 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 2017 through 2020 are verified by the Office of the State Comptroller. Full valuation for 2021 is based on preliminary data from the County and the Office of the State Comptroller.



**Nassau County  
Projected Debt Baseline**

| <b>Results</b>                                  | <b>Projected</b>  |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | <b>12/31/2022</b> | <b>12/31/2023</b> | <b>12/31/2024</b> | <b>12/31/2025</b> | <b>12/31/2026</b> |
| (1) Population                                  | 1,395,774         | 1,395,774         | 1,395,774         | 1,395,774         | 1,395,774         |
| (2) Full Valuation (000)                        | 211,662,546       | 216,954,110       | 222,377,962       | 227,937,411       | 233,635,847       |
| (3) Direct (Main) & Indirect Debt (000)         | 3,062,164         | 3,056,555         | 3,045,165         | 3,043,635         | 3,048,860         |
| (3) Direct (Consolidated) & Indirect Debt (000) | 3,953,420         | 4,014,066         | 4,071,424         | 4,045,709         | 4,028,643         |
| Net Direct Debt - Main Funds (000)              | 3,062,164         | 3,056,555         | 3,045,165         | 3,043,635         | 3,048,860         |
| Debt Service (Main Funds)                       | 131,223,590       | 275,935,662       | 294,798,242       | 288,141,759       | 288,037,234       |
| (4) Expenditures (Major Funds)                  | 3,304,135,683     | 3,516,812,758     | 3,536,428,986     | 3,600,756,211     | 3,682,324,853     |
| <b><u>Credit Ratios</u></b>                     |                   |                   |                   |                   |                   |
| Overall Debt per Capita                         | \$2,832           | \$2,876           | \$2,917           | \$2,899           | \$2,886           |
| Overall Debt as % of Full Valuation             | 1.87%             | 1.85%             | 1.83%             | 1.77%             | 1.72%             |
| <b><u>Main Fund Ratios</u></b>                  |                   |                   |                   |                   |                   |
| Net Direct Debt per Capita                      | \$2,194           | \$2,190           | \$2,182           | \$2,181           | \$2,184           |
| Debt Service as % of Expenditures               | 3.97%             | 7.85%             | 8.34%             | 8.00%             | 7.82%             |
| Net Direct Debt as % of Full Value              | 1.45%             | 1.41%             | 1.37%             | 1.34%             | 1.30%             |

(1) Based on U.S. Census Bureau Decennial Census and 2020 Population Estimate

(2) Based on 2021 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

(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 bonds. This continuing disclosure agreement obligates the issuer 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.



**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.



## **INVESTMENT AND CASH MANAGEMENT POLICIES**

The laws of the State of New York (the State) permit the County to invest in the following investments:

- Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in the State;
- Through a deposit placement program, certificates of deposit in one or more “banking institutions”, as defined in Banking Law Section 9-r;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America, where the payment of principal and interest are guaranteed by the United States of America;
- Obligations of the State (or public authorities of the State as may be provided by law);
- With the approval of the State Comptroller, obligations issued pursuant to Local Finance Law Section 24.00 or 25.00 (i.e., tax anticipation notes and revenue anticipation notes) by any municipality (other than the County), school district or district corporation in the State;
- Obligations of the County, but only with moneys in a reserve fund established pursuant to General Municipal Law Section 6-c, 6-d, 6-e, 6-f, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n;
- In the case of a capital reserve fund established for a County improvement district, obligations of the County issued for the purposes of such district.

The law further requires that all deposits and investments at a bank or trust company, including all demand deposits, certificates of deposit and special time deposits made by officers of the County that are in excess of the amount insured under the provisions of the Federal Deposit Insurance Act, including pursuant to a deposit placement program in accordance with law, be secured by a pledge of eligible securities, a pro rata portion of a pool of eligible securities, an eligible surety bond, an eligible letter of credit, or irrevocable letter of credit, as those terms are defined by law.

Occasionally, the County Legislature adopts resolutions setting forth the County’s investment policy in accordance with the above statutory limitations, which policy currently substantially mirrors the list above. The primary objectives of the County’s investment activities are, in priority order, to (1) conform with all applicable federal, State and other legal requirements (legality); (2) adequately safeguard principal (safety); (3) provide sufficient liquidity to meet all operating requirements (liquidity); and (4) obtain a reasonable rate of return (yield).

The County’s investment policy authorizes the County Treasurer to purchase obligations subject to repurchase agreements in accordance with guidance promulgated by the State Comptroller.

Eligible securities used for collateralizing deposits shall be held by (the depository or a third party) bank or trust company subject to security and custodial agreements.

All monies collected by any officer or employee of the County are required to be deposited in such banks as have been authorized in accordance with the County Charter. It is the policy of the County

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## APPENDICES - APPENDIX C

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that all moneys collected by any officer or employee of the County shall be immediately transferred to the County Treasurer except as is otherwise provided by law. The County routinely prepares cash flow projections, which identify funds that are available for investing and the County's short-term borrowing requirements.



**APPENDIX D  
MULTI YEAR FINANCIAL PLAN  
FISCAL 2023-2026**

**Overview**

Strong fiscal management, spending restraint and prudent use of surpluses have placed the County’s finances in their strongest position in a generation. As a result, two of the primary rating agencies - Standard & Poor's and Moody's – have upgraded the County bond rating for the first time in over a decade. This strong foundation should cause NIFA to end the control period and to return ultimate financial control to the County’s elected representatives.

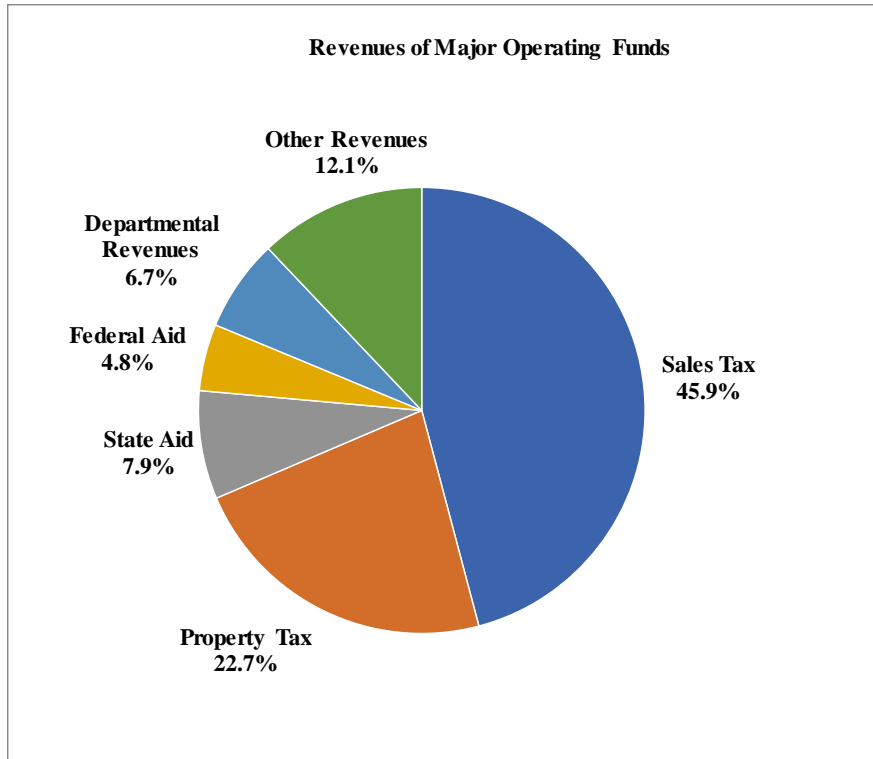
Although inflation presents a concern to the economy, the local unemployment rate remains low and there is continued strength in consumer spending which is bolstering sales tax collections. Therefore, the FY 2023 Budget maintains property taxes in the five major funds at their current level. This action extends tax relief to the county’s taxpayers while still providing county residents and businesses with the quality services they demand and deserve.

The FY2023 Budget continues to address the County’s liabilities. Funding is provided to pay down the remaining pension amortization in the Police District Fund. This action will result in the County being current on its pension obligations for the first time in over a decade. Furthermore, the County continues to allocate operating funds to settle tax certiorari claims and pay for awards and settlements of other litigation.

Recognizing that there are challenges in the economy, the County has included a contingency reserve for FY2023, and will continue to monitor expense growth and react to changes in the local economy to maintain balance between expenses and revenues.

**REVENUE**

The total revenue projection for FY2023 is \$3.9 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 87.3% of all County revenue, with the State providing 7.9% and the Federal Government providing only 4.8%.



**Federal Aid**

Federal Aid to Nassau County operations has, on the whole, remained flat.

\$ in Millions

| <b>Fiscal Year</b> | <b>Federal Aid</b> | <b>Inc/(Dec)</b> |
|--------------------|--------------------|------------------|
| 2012               | \$166              |                  |
| 2013               | \$125              | (\$41)           |
| 2014               | \$133              | \$8              |
| 2015               | \$141              | \$8              |
| 2016               | \$148              | \$7              |
| 2017               | \$133              | (\$15)           |
| 2018               | \$146              | \$13             |
| 2019               | \$160              | \$14             |
| 2020               | \$157              | (\$3)            |
| 2021               | \$135              | (\$22)           |
| 2022               | \$156              | \$21             |
| 2023               | \$161              | \$5              |



The American Rescue Plan Act has provided the County with Local Fiscal Recovery Funds totaling \$385 million. The County’s FY2023 Budget does not rely on these funds for budget balance.

We will continue to work with our partners in Washington, D.C. to ensure Nassau County receives its fair share of Federal funding.

### **State Aid**

State funding to Nassau County has been essentially flat in recent years. In 2020, State Aid to Nassau County had significantly declined due to the impact of COVID-19 but rebounded in 2021. The significant increase in 2023 is due largely to State Operating Assistance (STOA).

\$ in Millions

| <b>Fiscal Year</b> | <b>State Aid</b> | <b>Inc/(Dec)</b> |
|--------------------|------------------|------------------|
| 2012               | \$207            |                  |
| 2013               | \$202            | (\$5)            |
| 2014               | \$199            | (\$3)            |
| 2015               | \$211            | \$12             |
| 2016               | \$215            | \$4              |
| 2017               | \$214            | (\$1)            |
| 2018               | \$221            | \$7              |
| 2019               | \$233            | \$12             |
| 2020               | \$194            | (\$39)           |
| 2021               | \$234            | \$40             |
| 2022               | \$226            | (\$8)            |
| 2023               | \$261            | \$35             |

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

### **County Revenues**

The \$3.1 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

\$ in Billions

|              |                |
|--------------|----------------|
| Sales Tax    | \$1.527        |
| Property Tax | \$0.755        |
| Fees         | \$0.213        |
| All Other    | \$0.598        |
| <b>TOTAL</b> | <b>\$3.094</b> |

**Sales Tax**

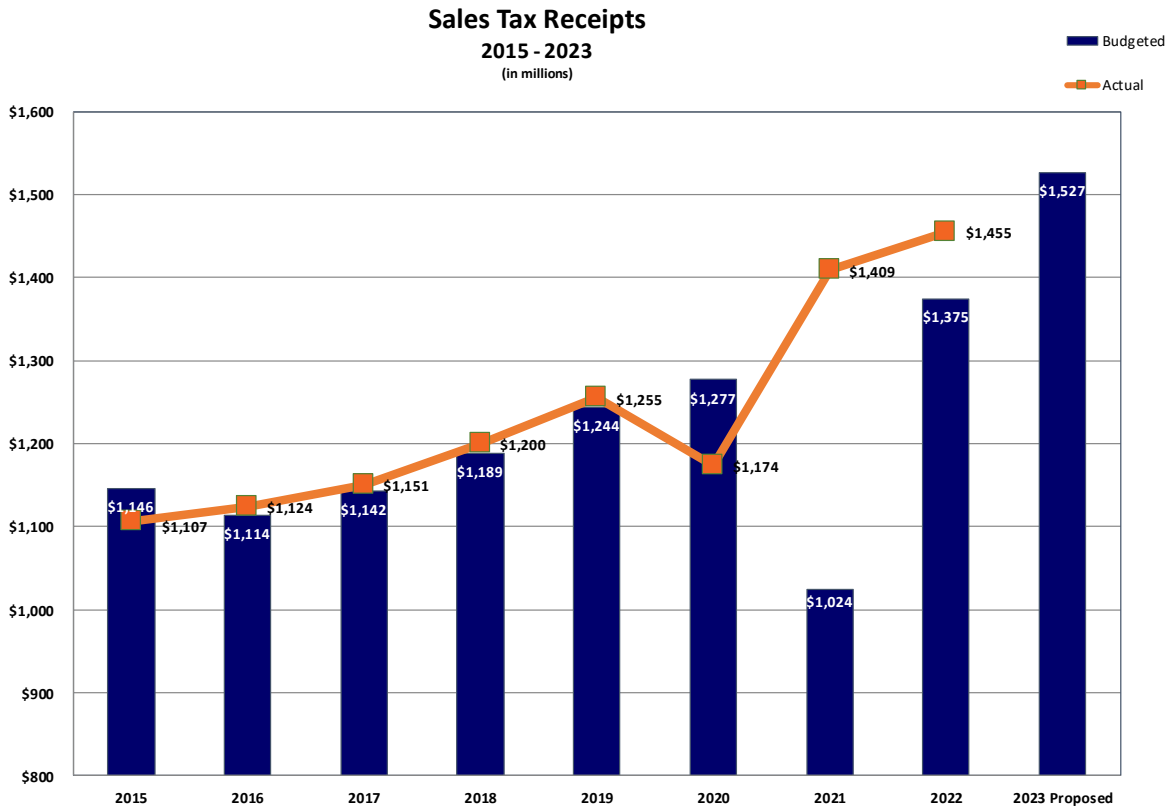
Sales Tax is the largest component of County Revenue and is dependent not just on the overall economic health of the County, but also that of the State and ultimately the Nation and the World. The Sales Tax Revenues are sensitive to the County's overall economy, growing in good economic times and tending to slow down when economic times are tougher.

While inflationary pressures cannot be ignored, sales tax is projected to exceed the FY2022 budget by 5%. Sales tax revenues are forecast at \$1.527 billion in FY2023. This forecast uses a conservative growth of the sales tax of 1.8% from the FY2022 projection for County-wide sales tax.

\$ in Billions

| <b>FISCAL<br/>YEAR</b> | <b>SALES<br/>TAX</b> | <b>Inc/<br/>(Dec)</b> |
|------------------------|----------------------|-----------------------|
| 2012                   | \$1.078              |                       |
| 2013                   | \$1.140              | \$0.062               |
| 2014                   | \$1.095              | (\$0.045)             |
| 2015                   | \$1.107              | \$0.012               |
| 2016                   | \$1.124              | \$0.017               |
| 2017                   | \$1.151              | \$0.027               |
| 2018                   | \$1.200              | \$0.049               |
| 2019                   | \$1.255              | \$0.055               |
| 2020                   | \$1.171              | (\$0.084)             |
| 2021                   | \$1.409              | \$0.238               |
| 2022                   | \$1.455              | \$0.046               |
| 2023                   | \$1.527              | \$0.072               |

We will continue to monitor Sales Tax collection to ensure we maintain budget balance for the upcoming year.



**Property Tax**

We are forecasting Property Tax in FY2023 to remain at \$755 million.

\$ in Millions

| FISCAL YEAR | PROPERTY TAX | Inc/ (Dec) |
|-------------|--------------|------------|
| 2012        | \$806        |            |
| 2013        | \$803        | (\$3)      |
| 2014        | \$803        | \$ -       |
| 2015        | \$832        | \$29       |
| 2016        | \$842        | \$10       |
| 2017        | \$814        | (\$28)     |
| 2018        | \$812        | (\$2)      |
| 2019        | \$815        | \$3        |
| 2020        | \$821        | \$6        |

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## APPENDICES – APPENDIX D

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|      |       |        |
|------|-------|--------|
| 2021 | \$825 | \$4    |
| 2022 | \$755 | (\$70) |
| 2023 | \$755 | \$ -   |

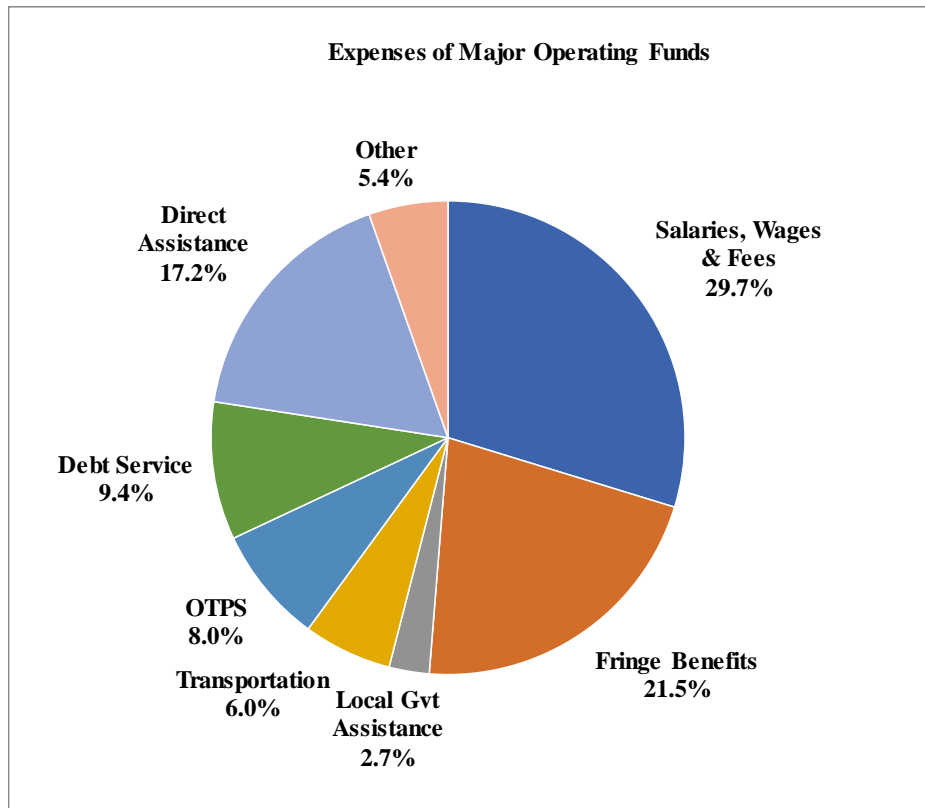
### **Fees**

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; other fees are dependent on the level of activity among residents, including for example, Park usage fees and other services.

### **EXPENSES**

The County's expenses are projected at \$3.9 billion in FY2023. Salaries, Wages and Fringe Benefits for employees are 51.3% of all County expenses. Direct assistance expenses are 17.2% of County expenses, while Debt Service is 9.4% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 22.2%.

Pandemic-related supply chain interruptions had been a contributing factor to increases in the consumer price index since 2021. Russia's invasion of Ukraine earlier this year exacerbated inflation especially in the energy and food categories which is impacting all other categories. The FY2023 budget has provided for the higher cost of goods, notably in utilities, gas and diesel fuel.



**Debt Service**

Debt Service payments are expected to normalize in FY2023 after two successive years of lower expenditures that had resulted from the 2021 refunding and restructuring of \$1.1 billion of County and NIFA issued debt. For context, the table below shows the total Debt Service Fund expenditures.

| Debt Service Fund Expenses (in millions) |             |             |             |             |                |               |
|--|-------------|-------------|-------------|-------------|----------------|---------------|
|  | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Proposed |
|  | \$ 381.1    | \$ 380.6    | \$ 319.7    | \$ 148.7    | \$ 181.3       | \$ 313.2      |

**Labor Negotiations**

We continue to negotiate with our labor unions to secure contracts that fiscally sustainable and respectful to the County workforce. The FY2023 budget is consistent with settled contracts and the bargaining positions the County has taken during negotiations.

**Additional Headcount for Improved Service and Overtime Reduction**

The FY2023 Budget, as proposed, provides targeted increases in budgeted headcount to deter crime, improve service and reduce overtime. The FY2023 budgeted full time headcount is increased by 86 positions to 7,413.

- Public Safety agencies are budgeted for the following fulltime headcount increases.
  - Police Department - 44 positions, including 36 sworn officers to deter crime and keep our communities safe, along with funding for two police classes of 75
  - Fire Commission - 15 positions to better manage emergency calls, dispatching and response coordination
  - Sheriff / Correctional Center - 10 positions to reduce overtime and funding for two classes of corrections officers of 30
  - Probation - 8 positions to assist with increased caseload due to bail reform and maintain appropriate supervision at the Juvenile Detention Center
  - Medical Examiner - 2 positions to alleviate increased caseload
  - District Attorney – 9 positions to help alleviate caseload as a result of bail reform
  
- Public Works is budgeted for an additional 12 positions to improve service delivery with respect to inspections and for continuity of operations.
  
- Health and Human Services agencies are budgeted for 5 additional positions with the majority of allocated to the Department of Social Services child protective services capabilities.



### **Multi-Year Financial Plan Assumptions**

The 2023–2026 Multi-Year Financial Plan Update includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above.

Our expense assumptions include the following:

1. Salaries and Fringe Benefits trends follow current labor negotiations.
2. Tax certiorari budgeted at \$30 million, same as 2022 NIFA Approved Budget.
3. Balance of pension deferral repayment in 2023.
4. Contingency reserve of \$25 million in 2023 and \$35 million in 2024.
5. Suits and Damages budgeted at \$45 million in 2024, \$40 million in 2025, and \$35 million in 2026.

Our revenue assumptions include the following:

1. Sales Tax in 2023 assumed growth at 1.8% from the revised FY 2022 forecast level, with a 2.0% increase in 2024 and 2025, and 2.5% increase in 2026.
2. State Aid at 2023 Proposed budget other than expense driven reimbursement growth.
3. Federal Aid forecasted at 2023 Proposed Budget amount with an adjustment for transportation funding.
4. Departmental Revenue at 2023 Proposed Budget May Projection except for Real Estate market-related revenue which is forecast to improve in out years and expected increases in the Revenue from Income and Expense Law.
5. Investment Income is forecast at a 50% increase in 2024, 10% increase in 2025 and 5% increase in 2026.
6. All Other Revenues at 2023 Proposed Budget.



**Table 1: 2023–2026  
Major Funds**

| Major Funds   |        |   |                      |                      |                      |                      |
|---|--------|---|----------------------|----------------------|----------------------|----------------------|
| EXP/REV   | OBJECT | TITLE                                   | 2023 PROPOSED        | 2024 PLAN            | 2025 PLAN            | 2026 PLAN            |
| EXP   | AA     | SALARIES, WAGES & FEES                  | 989,881,833          | 980,172,065          | 1,015,234,065        | 1,040,468,999        |
|   | AB     | FRINGE BENEFITS                         | 679,448,558          | 675,591,705          | 709,030,129          | 733,957,221          |
|   | AC     | WORKERS COMPENSATION                    | 37,227,500           | 37,227,500           | 37,227,500           | 36,482,950           |
|   | BB     | EQUIPMENT                               | 6,860,531            | 6,860,531            | 6,860,531            | 6,860,531            |
|   | DD     | GENERAL EXPENSES                        | 49,589,162           | 49,623,866           | 49,611,116           | 49,736,658           |
|   | DE     | CONTRACTUAL SERVICES                    | 321,006,494          | 324,113,774          | 327,281,200          | 330,409,974          |
|   | DF     | UTILITY COSTS                           | 38,464,094           | 37,907,140           | 37,878,188           | 37,898,675           |
|   | DG     | VAR DIRECT EXPENSES                     | 5,350,000            | 5,350,000            | 5,350,000            | 5,350,000            |
|   | FF     | INTEREST                                | 97,249,332           | 98,363,994           | 103,696,038          | 110,483,563          |
|   | GA     | LOCAL GOVT ASST PROGRAM                 | 91,130,190           | 91,610,345           | 93,417,552           | 95,721,741           |
|   | GG     | PRINCIPAL                               | 117,695,000          | 132,460,000          | 101,575,000          | 110,315,000          |
|   | HH     | INTERFUND CHARGES                       | 21,612,152           | 21,275,902           | 20,933,652           | 20,574,652           |
|   | MM     | MASS TRANSPORTATION                     | 50,898,201           | 51,779,239           | 52,681,422           | 53,605,257           |
|   | NA     | NCIFA EXPENDITURES                      | 2,075,000            | 2,675,000            | 2,250,000            | 2,835,000            |
|   | OO     | OTHER EXPENSES                          | 249,243,735          | 266,237,316          | 248,325,102          | 232,150,327          |
|   | PP     | EARLY INTERVENTION/SPECIAL EDUCATION    | 150,000,000          | 151,250,000          | 152,500,000          | 153,750,000          |
|   | SS     | RECIPIENT GRANTS                        | 47,384,000           | 47,384,000           | 47,384,000           | 47,384,000           |
|   | TT     | PURCHASED SERVICES                      | 71,561,026           | 71,561,026           | 71,561,026           | 71,561,026           |
|   | WW     | EMERGENCY VENDOR PAYMENTS               | 62,152,642           | 62,652,642           | 63,152,642           | 63,152,642           |
|   | XX     | MEDICAID                                | 240,112,308          | 244,424,667          | 240,112,308          | 240,112,308          |
| <b>Total Expenses Excluding Interdepartmental Transfers</b> |        |   | <b>3,328,941,758</b> | <b>3,358,520,711</b> | <b>3,386,061,469</b> | <b>3,442,810,523</b> |
| <b>Interdepartmental / Sales Tax Transfers</b>              |        |   | <b>553,381,431</b>   | <b>560,488,639</b>   | <b>591,286,856</b>   | <b>617,578,619</b>   |
| <b>Total Expenses Including Interdepartmental Transfers</b> |        |   | <b>3,882,323,189</b> | <b>3,919,009,349</b> | <b>3,977,348,325</b> | <b>4,060,389,142</b> |
| REV   | BA     | INT PENALTY ON TAX                      | 34,812,500           | 34,812,500           | 34,812,500           | 34,812,500           |
|   | BC     | PERMITS & LICENSES                      | 18,431,995           | 18,431,995           | 18,431,995           | 23,431,995           |
|   | BD     | FINES & FORFEITS                        | 106,119,500          | 106,119,500          | 106,119,500          | 106,119,500          |
|   | BE     | INVEST INCOME                           | 6,140,000            | 9,210,000            | 10,131,000           | 10,637,550           |
|   | BF     | RENTS & RECOVERIES                      | 33,870,994           | 36,015,994           | 36,015,994           | 43,015,994           |
|   | BG     | REVENUE OFFSET TO EXPENSE               | 20,513,341           | 20,516,466           | 20,511,544           | 20,223,000           |
|   | BH     | DEPT REVENUES                           | 222,130,278          | 231,767,939          | 245,576,289          | 245,576,289          |
|   | BO     | PAYMENT IN LIEU OF TAXES                | 53,384,492           | 54,503,561           | 55,643,714           | 56,806,017           |
|   | BQ     | CAPITAL RESOURCES FOR DEBT              | 1,080,000            | 1,080,000            | 1,200,000            | 1,200,000            |
|   | BS     | OTB PROFITS                             | 20,000,000           | 20,000,000           | 20,000,000           | 20,000,000           |
|   | BW     | INTERFUND REVENUE                       | 75,869,427           | 78,977,614           | 80,830,497           | 83,000,904           |
|   | FA     | FEDERAL AID - REIMBURSEMENT OF EXPENSES | 161,148,011          | 144,527,671          | 144,359,582          | 144,182,535          |
|   | SA     | STATE AID - REIMBURSEMENT OF EXPENSES   | 261,450,869          | 262,047,532          | 262,654,514          | 263,266,771          |
|   | TA     | SALES TAX COUNTYWIDE                    | 1,390,426,754        | 1,416,195,289        | 1,444,519,195        | 1,480,632,175        |
|   | TB     | SALES TAX PART COUNTY                   | 136,865,874          | 140,609,747          | 122,329,192          | 125,387,421          |
|   | TL     | PROPERTY TAX                            | 755,263,137          | 755,263,137          | 755,263,137          | 755,263,137          |
|   | TO     | OTB 5% TAX                              | 1,639,500            | 1,639,500            | 1,639,500            | 1,639,500            |
|   | TX     | SPECIAL TAXES                           | 29,795,085           | 29,795,085           | 29,795,085           | 29,795,085           |
| <b>REV Total</b>  |        |   | <b>3,328,941,757</b> | <b>3,361,513,530</b> | <b>3,389,833,238</b> | <b>3,444,990,374</b> |
| <b>Interdepartmental / Sales Tax Transfers</b>              |        |   | <b>553,381,432</b>   | <b>560,488,639</b>   | <b>591,286,856</b>   | <b>617,578,619</b>   |
| <b>Total Revenues Including Interdepartmental Transfers</b> |        |   | <b>3,882,323,189</b> | <b>3,922,002,169</b> | <b>3,981,120,094</b> | <b>4,062,568,992</b> |
| <b>Projected Surplus/(Deficit)</b>                          |        |   | <b>-</b>             | <b>2,992,820</b>     | <b>3,771,769</b>     | <b>2,179,850</b>     |



### **Discussion of the Current Financial Outlook**

The County's Fiscal 2023-2026 Multi-Year Financial Plan is structurally balanced with no gaps; therefore, no discussion of a gap closing plan is required. Despite adverse conditions brought on by the Covid-19 pandemic, the County has produced successive surpluses which demonstrates the strength of its improved fiscal position. Yet, the County will continue to monitor the unstable economy and take corrective actions to maintain budget balance.

The factors contributing to the improved financial conditions are the result of most revenue sources recovering to pre-pandemic levels. Sales tax collections are outperforming the estimates used for the 2022 Adopted Budget. As of June 30<sup>th</sup>, collections are trending 17.1% higher than forecasted and 10.5% above the 2021 actuals for the same period. The County is also collecting additional sales tax due to the State's repeal of the law that diverted sales tax to support Aid and Incentives to Municipalities (AIM) and Local Distressed Hospital Funding Pool payments.

The County remains focused on expenditure control to maintain balance between expenses and revenues. The most effective tool is management of vacancies followed by negotiating fair and sustainable collective bargaining agreements and strategic use of surplus to mitigate and reduce liabilities. The County successfully negotiated a longevity settlement that is funded through 2025. The MYP includes a contingency of \$35 million in 2024.

The economy still faces challenges due to inflation pressures and rising interest rates which may impact home sales and slow economic growth. Therefore, the County will seek to implement the following items to fortify the County's finances.

### **eFMAP Reconciliations**

Pursuant to the Affordable Care Act, the State reconciles the enhanced Federal Medical Assistance Percentage for the County share for certain single/childless couples on an annual basis. Reconciliations for SFY16-17 and beyond have not yet been released. We estimate this revenue adjustment to be at least \$31 million.

### **State Aid Mandated Cap**

Nassau County pays vendors to provide preschool education for certain 0-5 year-olds in the County. The County submits a voucher to the State and obtains reimbursement for these services from the State. The current State reimbursement rate on most related expenses is 59.5%. The County portion of this mandated program has been growing with no control available to the County. We anticipate increased reimbursement being provided to account for the cost to the County.

### **Building Consolidation**

The County's past workforce reduction has opened possibilities for centralization and downsizing of office space. The County will also realize utility and maintenance savings from better consolidated space.

**Efficiency Program**

The Blakeman administration will continue to seek opportunities for consolidation and realign workforce levels to ensure that the County provides essential services for all Nassau County residents in an affordable manner.

**Energy Reduction Initiative**

Nassau County is finalizing a Master Cost Recovery Agreement with NYPA that will allow the County to finance and realize savings from energy efficiency projects. This Shared Services program includes other local municipalities with the first phase focusing on street lighting improvements.

**Economic Development**

Nassau County has opportunities for growth especially where communities are exploring re-development of downtown areas. The LIRR Third Track Expansion may also spur additional transit-oriented development along the Mineola-Hicksville corridor. While no specific projects can be discussed at this time, it is clear that upside potential exists.



**APPENDIX E**

**GLOSSARY**

– A –

**ACCRUAL BASIS ACCOUNTING**

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. An accrual bond also sells at a 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 is proportionate to the estimated value of the goods or transactions concerned.

**AD VALOREM TAXES**

Taxes based on the assessed value of an item in accordance with the property's assessed valuation and tax rate. The most common ad valorem taxes are property taxes levied on real estate.

**AGENCY**

An administrative unit of government.

**ANNUALIZATION**

Estimating the full-year impact of revenues and expenses during a year.

**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.

**APPROPRIATED FUND BALANCE**

Funds transferred from fund balance to the Budget as revenue.

**ARBITRAGE**

The simultaneous purchase and sale of securities, currency, or commodities in different markets or in derivative forms to take advantage of differing prices for the same asset. 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.

**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.

**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. The government issuing the bond promises to pay a defined sum of money (principal) at a specified future date(s) (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.

**BOND ORDINANCE**

Document authorizing a bond issue.

**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.

**BUDGET**

The budget is the County's financial plan for the fiscal year beginning January 1. 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 for the ensuing fiscal year. The County Legislature must conduct hearings and adopt a budget no later than October 30, 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 the 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 in writing to the County Legislature. This message explains the main features of the Budget and includes a summary of the Budget.

– 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 Improvement Plan 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.

**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



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 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, or other forms of income, 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 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 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 debt.

**DEDICATED TAX**

A tax levied to support a specific government program or purpose.

**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.

**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.

**DISPUTED ASSESSMENT FUND**

This fund was established in 2016, and modified in 2019, to lower the commercial tax certiorari refunds the County pays annually.

**DOWNGRADE**

A negative change in the credit rating of a debt security.

– E –

**EFFECTIVENESS**

An assessment of the degree to which predefined goals and objectives were met within a specified timeframe. A performance measurement of effectiveness 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**

The accumulated 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.

**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 assets that are held in trust for others by a municipality. 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 a set of principles for the planning and programming of the County's 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.

**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 funds 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 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
  - Enterprise
  - Internal Service
- Fiduciary
  - Custodial

– G –

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

A widely accepted set of accounting rules, standards, 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 to provide most County-wide services that are not accounted for and reported in another fund. 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.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – STATEMENT NO. 34**

A Government Accounting Standards Board pronouncement that requires two types of financial statements: government-wide financial statements and fund financial statements. In addition, a Management's Discussion and Analysis Statement (MD&A) is required, which provides an analytical overview of the government's financial activities.



**GRANT**

Funding provided by a government (Federal or State) or other organization to support a particular function and/or purpose. 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.

– H –

**HELP AMERICA VOTE ACT (HAVA)**

The Act, which was signed into law in 2002, established the Election Assistance Commission. The Act was passed by Congress to provide funds to states to improve voting machines and access to polling places, and assist in the administration of Federal elections. It provides additional 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 –

**INDIRECT COST**

A cost necessary for the functioning of government as-a-whole, but which cannot be directly assigned to one service or program area.

**INFRASTRUCTURE**

Government facilities on which the continuance and growth of a community depend, such as roads, bridges, and similar assets that are immovable.

**INITIATIVE**

A programmatic change in or addition to current practices and/or processes intended to generate cost savings or new revenue.

**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.

**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.

– L –

**LEGISLATIVE DISTRICT**

The boundary that defines the constituency of an elected County 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 repaid. 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 contains resources and appropriations to cover the cost of 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. After enactment, local laws must be filed with the Secretary of State and the State Comptroller. 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.

**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 EXPENSES/EXPENDITURES

**MATURITY**

The date on which the principal or stated value of an investment or debt obligation is due.

**METROPOLITAN STATISTICAL AREA (MSA)**

A Metropolitan Statistical Area is the formal definition of a region that consists of a city and surrounding communities that are linked by social and economic factors, as established by the U.S. Office of Management and Budget. MSAs must include a city with a population of at least 50,000. 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 reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are measurable when the amount of revenue is subject to reasonable estimation. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues exclusive of revenue from Federal and State supported programs, to be available if they are collected within 60 days of the end of the current fiscal period. Revenues from Federal and State supported programs are considered available if collected within one year of year-end. All other revenue items that are not measurable are recognized when cash is received by the government.

Expenditures are recognized in the accounting period in which the 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, judgments and claims when settled and due, other postemployment benefits when due, and pension expenditures when due.

**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 Organizations, 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.



– 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**

An estimate of revenues and expenses of the County for its fiscal year.

**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**

Funds used to cover day-to-day County operations.

**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.

**OUTPUTS**

Goods produced and services performed by the County that are delivered to its constituents.

– 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.

**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.

**PRIOR YEAR ENCUMBRANCES**

Obligations from previous fiscal years in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved on a budgetary basis. 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.

**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.



**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.

– 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. The top rating agencies are S & P Global Ratings, Moody's Investors Service, and Fitch Ratings.

**REFUNDING BONDS**

Bonds issued to retire outstanding bonds. Typically done to effect net present value savings.

**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.

**RISK**

The probability-estimate of loss, or less-than-expected returns.

– S –

**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 County Legislature, although the State Legislature also may establish a special district.

**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.

**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 has been adopted. County departments submit supplemental appropriations, that require approval by the County Legislature, for grants, forfeiture funds, special taxes, and other revenue sources not anticipated at the start of the budget year.

**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 valuation. The tax rate is applied to the assessed valuation to derive the tax levy.

**TRUST FUND**

A trust fund consists of resources received and held by a government unit as a trustee, to be expended or invested in accordance with the conditions of the trust.

– U –

**UNENCUMBERED BALANCE**

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use.

**UNRESERVED FUND BALANCE**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**UPGRADE**

A positive change in the credit rating of a debt security.

**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 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?*

– 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.



– Z –

**ZERO COUPON BOND**

A bond that does not pay periodic interest payments, sells at a discount to its face value, and matures at its face value. The same as Accrual Bond.