

**Nassau County, New York
2014 Indirect Cost Rates**

Operating Department	Central Service A-87 Indirect Costs	Other Costs (DGS)	(A) Total Indirect and DGS Costs	Net Non-Grant Fund Expenditures	Net Grant Fund Expenditures	(B) Total Net Expenditures	(A)/(B) Indirect Rate
AC-Department of Investigations	\$ 1,999	\$ 28,065	\$ 30,064	\$ 121,000	\$ -	\$ 121,000	24.85%
AR-Assessment Review Commission	172,415	358,410	530,825	3,485,000	-	3,485,000	15.23%
AS-Assessment	939,019	1,705,207	2,644,226	15,534,000	-	15,534,000	17.02%
CA-Office of Consumer Affairs	195,258	433,643	628,901	2,900,000	59,000	2,959,000	21.25%
CC-Correctional Center/Sheriff	4,167,436	1,957,924	6,125,360	200,126,000	717,000	200,843,000	3.05%
CF-Office of Constituent Affairs	299,491	426,829	726,320	5,073,000	-	5,073,000	14.32%
CJ-Criminal Justice	6,309	-	6,309	-	767,000	767,000	0.82%
CL-County Clerk	572,693	654,818	1,227,511	9,124,000	-	9,124,000	13.45%
DA-District Attorney	3,130,986	2,605,368	5,736,354	44,459,000	2,354,000	46,813,000	12.25%
EL-Board of Elections	2,854,377	905,114	3,759,491	20,547,000	107,000	20,654,000	18.20%
EM-Emergency Management	163,363	482,146	645,509	738,000	3,315,000	4,053,000	15.93%
FC-Fire Commission	296,399	1,107,336	1,403,735	19,148,000	384,000	19,532,000	7.19%
FEM-FEMA Fund	164,309	-	164,309	112,443,000	-	112,443,000	0.15%
HE-Health	2,208,654	3,071,416	5,280,070	171,324,000	14,449,000	185,773,000	2.84%
HI-Housing & Intergvt Affairs	420,416	19,591	440,007	1,406,000	-	1,406,000	31.29%
HI-Housing & Intergvt Affairs-Section 8	84,014	701,151	785,165	-	5,591,000	5,591,000	14.04%
HI-Housing & Intergvt Affairs-Comm. Dev.	288,471	102,840	391,311	-	16,930,000	16,930,000	2.31%
HR-Commission on Human Rights	43,133	97,498	140,631	1,725,000	-	1,725,000	8.15%
HS-Human Services	102,729	-	102,729	2,073,000	-	2,073,000	4.96%
HS-Senior Citizens	308,921	593,769	902,690	17,846,000	-	17,846,000	5.06%
HS-Youth Services	193,514	274,190	467,704	5,672,000	174,000	5,846,000	8.00%
HS-Physically Challenged	55,456	106,293	161,749	689,000	-	689,000	23.48%
HS-MH, Chemical Dependency & DDS	747,132	1,204,820	1,951,952	16,405,000	31,507,000	47,912,000	4.07%
IT-Information Technology	1,023,547	539,979	1,563,526	22,678,000	-	22,678,000	6.89%
MA-Office of Minority Affairs	52,892	158,055	210,947	738,000	-	738,000	28.58%
ME-Medical Examiner	597,225	1,484,178	2,081,403	8,301,000	1,223,000	9,524,000	21.85%
PA-Public Administrator	38,493	62,012	100,505	809,000	-	809,000	12.42%
PB-Probation	1,289,431	1,444,571	2,734,002	24,779,000	953,000	25,732,000	10.62%
PB-Juvenile Detention	228,269	27,305	255,574	3,024,000	-	3,024,000	8.45%
PDD-Police Districts	4,089,708	2,063,008	6,152,716	338,544,000	-	338,544,000	1.82%
PDH-Police Headquarters	4,868,062	5,013,486	9,881,548	367,469,000	7,015,000	374,484,000	2.64%
PK-Parks and Recreation	3,219,339	12,911,018	16,130,357	25,834,000	5,649,000	31,483,000	51.24%
PR-Purchasing	178,809	150,697	329,506	1,828,000	-	1,828,000	18.03%
PW01-Public Works-Highway/Engineering	2,139,873	1,742,384	3,882,257	20,194,000	937,000	21,131,000	18.37%
PW02-Public Works-Operations	5,343,408	4,098,962	9,442,370	56,368,000	-	56,368,000	16.75%
PW03-Public Works-Fleet	945,527	189,704	1,135,231	6,455,000	-	6,455,000	17.59%
RM-Records Management	104,952	738,096	843,048	1,628,000	-	1,628,000	51.78%
SA-Coord Agency for Spanish Americans	45,581	244,808	290,389	461,000	-	461,000	62.99%
SS-Social Services	4,003,072	9,240,264	13,243,336	510,706,000	11,675,000	522,381,000	2.54%
SSW-Sewer & Storm Water Fund	3,849,735	927,093	4,776,828	113,920,000	-	113,920,000	4.19%
TS-Traffic Safety Board	68,346	22,622	90,968	-	1,002,000	1,002,000	9.08%
TV-Traffic and Parking Violations	332,252	900,606	1,232,858	13,044,000	-	13,044,000	9.45%
VS-Veterans Services	218,217	141,185	359,402	535,000	-	535,000	67.18%
Composite Rate	\$ 50,053,232	\$ 58,936,461	\$ 108,989,693	\$ 2,168,153,000	\$ 104,808,000	\$ 2,272,961,000	4.80%

Notes:

1. Indirect costs are based on the 2014 OMB A-87 central services cost allocation plan based on the actual year ended December 31, 2012.
2. Other costs are based on actual usage for the year ended December 31, 2012 provided by the Office of Management and Budget. They are commonly referred to as "General Services" costs.
3. Total actual 2012 non-grant and grant fund expenditures are "net" of inter-departmental (HF) and inter-fund (HH) charges.
4. Indirect rates were not calculated for central service departments (e.g., Comptroller, County Executive, County Attorney, Civil Service).