



# NASSAU COUNTY LEGISLATURE

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Office of Legislative Budget Review

## **Review of the Fiscal Year 2019 Budget & Multi-Year Plan**

**Departmental Analysis**

# *Nassau County Legislature*

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**Kevan Abrahams, Minority Leader**

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### **Inter-Departmental Memo**

To: Hon. Richard Nicoletto, Presiding Officer  
Hon. Kevan Abrahams, Minority Leader  
All Members of the Nassau County Legislature

From: Maurice Chalmers, Director  
Office of Legislative Budget Review

A handwritten signature in blue ink, appearing to be "M. Chalmers", is written over the "From:" line.

Date: October 16, 2018

Re: Departmental Analysis

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Pursuant to §183 of the Nassau County Charter, the Office of Legislative Budget Review has prepared an analysis of the County Executive's proposed operating budget for Fiscal Year 2019 and Multi-Year Plan. Our report is made up of two parts: the enclosed Departmental Analysis, and an Executive Summary. For those departments that testified at the budget hearings, the review contained in the Departmental Analysis may have been revised from what appeared in our hearing documents. I would like to thank the County Executive's financial team for their cooperation during this process. As always, my staff and I remain ready to provide whatever assistance the Legislature may require during the budget process. This document will be made available to your constituents at <https://www.nassaucountyny.gov/2384/Budget-Documents>.

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Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$29,987	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	27,811,085	43,478,390	47,874,635	41,147,433	42,674,635	(5,200,000)	-10.9%	1,527,202	3.7%
<b>Total</b>	<b>\$27,841,071</b>	<b>\$43,478,390</b>	<b>\$47,874,635</b>	<b>\$41,147,433</b>	<b>\$42,674,635</b>	<b>(\$5,200,000)</b>	<b>-10.9%</b>	<b>\$1,527,202</b>	<b>3.7%</b>

**Revenues**

- The Assessment Department revenue budget has one object code in FY 19, Departmental Revenues. Three revenues sources are budgeted on this line, shown in the chart to the right.
- The Proposed FY 19 revenue budget is decreasing by 10.9% from the FY 18 NIFA Conformed Budget and increasing 3.7% from the current FY 18 projection.
- The decrease is a function of the elimination of the revenue from the income and expense law. The County currently can't collect these revenues due to ongoing litigation regarding the Annual Survey of Income and Expense (ASIE).
- Radius maps are generally required when a property owner seeks a special use permit or variance from a town or village.
- The FY 19 budget anticipates collecting \$19,004 from this fee, in-line with the FY 18 budget and short of the FY 18 projection.
- The departmental revenue line also includes fees collected for the production of various reports. The FY 19 budget for these fees is \$55,631, equal to the FY 18 NIFA Conformed Budget. This may prove conservative as the County has collected \$107,856 on this line year-to-date in August FY 18.

Assessment Departmental Revenues			
SUBOBJ	18 NIFA		
	Conf.	18 Projection	19 Executive
Radius Maps Fee	19,004	32,953	19,004
Fees	55,631	139,670	55,631
GIS Tax Map Verification Fee	42,600,000	\$40,974,810	42,600,000
Revenue from Income & Expense	5,200,000	-	-
<b>Total</b>	<b>47,874,635</b>	<b>41,147,433</b>	<b>42,674,635</b>

- The GIS Tax Map Verification Fee 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.
- Nassau's current GIS Tax Map fee rate is \$355.
- The FY 19 GIS Tax Map proposed budget is equal to the FY 18 NIFA Conformed Budget. This may prove optimistic since OLBR is projecting a revenue shortfall on this line in FY 18.

**Multi-Year Plan Revenue**

- All revenue lines in the Assessment Department are held constant in the out-years of the plan.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	131	123	117	113	203	86	73.5%	90	79.6%
Part-Time and Seasonal	2	2	2	2	2	0	0.0%	0	0.0%
Salaries	\$8,842,506	\$8,948,957	\$8,554,444	\$9,229,054	\$10,729,057	\$2,174,613	25.4%	\$1,500,003	16.3%
Equipment	0	0	0	0	0	0	*****	0	*****
General Expenses	566,750	267,274	178,906	178,906	385,341	206,435	115.4%	206,435	115.4%
Contractual Services	17,382	628,653	940,503	940,503	250,000	(690,503)	-73.4%	(690,503)	-73.4%
Inter-Dept. Charges	0	0	0	0	0	0	*****	0	*****
Other Expense	0	0	30,000,000	76,500,000	30,000,000	0	0.0%	(46,500,000)	-60.8%
<b>Total</b>	<b>\$9,426,638</b>	<b>\$9,844,884</b>	<b>\$39,673,853</b>	<b>\$86,848,463</b>	<b>\$41,364,398</b>	<b>\$1,690,545</b>	<b>4.3%</b>	<b>(\$45,484,065)</b>	<b>-52.4%</b>

### Expenses

- The FY 19 Proposed Assessment Department expense budget is increasing by 4.3%, compared to the FY 18 NIFA Conformed Budget and decreasing 52.4% compared to the FY 18 projection.
- The budget to budget salary increase is the result of the funding for 86 new full-time positions as well as the elimination of legislative attrition. According to the Administration, the positions are necessary in order to complete, maintain, and defend a new tax roll.
- The FY 19 general expenses line is increasing \$206,435 compared to both the FY 18 NIFA Conformed Budget and FY 18 projection. The increase is primarily a function of higher postage delivery expenses.
- FY 19 Assessment contractual services costs are decreasing \$690,503 from both the FY 18 NIFA Conformed Budget and the FY 18 projection. According to the Administration, the decrease is a function of the transfer of contractual service costs to the collection of fees via online payments to the Information Technology Department.
- FY 19 other expenses are unchanged at the FY 18 budgeted level. These represent other suits and damages costs for property tax refunds. The appropriation reflects a \$46.5 million decline from the FY 18 projected level. Going Forward, State enabled changes to the Dispute Assessment Fund (DAF) will result in greater payment flexibility from the DAF fund. Due to these changes, only \$30.0 million in operating funds has been set as the budgeted other expense level from FY 19 through FY 22. DAF charges will be levied at a rate where the County collects \$40.0 million in FY 19.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	29	29	29	31	51	22	75.9%	20	64.5%
Part-Time and Seasonal	2	2	2	2	2	0	0.0%	0	0.0%
Salaries	\$2,500,559	\$2,407,755	\$2,307,125	\$2,237,548	\$3,123,178	\$816,053	35.4%	\$885,630	39.6%
General Expenses	32,989	31,024	64,667	64,667	99,000	34,333	53.1%	34,333	53.1%
Contractual Services	12,500	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$2,546,049</b>	<b>\$2,438,779</b>	<b>\$2,371,792</b>	<b>\$2,302,215</b>	<b>\$3,222,178</b>	<b>\$850,386</b>	<b>35.9%</b>	<b>\$919,963</b>	<b>40.0%</b>

**Expenses**

- The FY 19 Assessment Review Commission (ARC) expense budget is increasing \$850,396 or 35.9% from the FY 18 NIFA Conformed Budget and 40.0% from the current year projection; driven by increases in the salary and general expenses lines.
- The salary line increase is a function of higher full-time headcount in addition to the elimination of legislative attrition and Voluntary Separation Incentive Program (VSIP) savings.
- The FY 19 Proposed Budget includes funding for 51 full-time and two part-time employee positions, an increase of 22 full-time positions.
  - According to the Administration, the additional full-time positions are necessary to respond to taxpayer grievances on an individual basis.
  - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners. However, only six were included in the FY 18 NIFA Conformed Budget and three are included in the FY 19 Proposed Budget.
  - The FY 18 NIFA Conformed salary budget included \$68,298 in savings from a VSIP.
- The FY 19 general expenses line is increasing \$34,333 from both the FY 18 NIFA Conformed Budget and current projection. The appropriation is used to fund office supplies, membership fees, postage, information technology supplies, educational, travel and miscellaneous supplies. According to the Administration, the increase is necessary due to the increase in mailings to taxpayers grieving their assessments, related postage, computer supplies, membership dues and mandated educational training.
- The contractual services line has not been funded in the FY 19 Proposed Budget. The software maintenance contract was consolidated into the Department of Information Technology in FY 17.



**Tax Refund Liability**

- The Assessment Review Commission is a quasi-judicial arm of the County which reviews assessment claims in order to provide residents with timely and appropriate relief from excessive valuations. Reducing over-assessments on the tentative roll before the actual tax bills are sent out results in a decrease to the County's tax refund liability.
- As of December 31, 2017, the County's outstanding property tax liability according to the Assessment Review Commission was \$565.9 million, \$225.9 million or 66.4% higher than December 31, 2016's liability of \$340.0 million. The major driver of the increase was a \$220.3 million increase in class 3 liability.
- Out of the total December 31, 2017 ARC liability, 41.6% or \$235.3 million was for class IV commercial grievances and 7.6% or \$42.8 million was for class I.
- Historically, the County has paid \$76.5 million on average annually in property tax refund payments. Out of that total, on average per year \$71.4 million has been paid out as judgments for commercial property tax refunds. Prior to the 2016/2017 tax year, all refunds were paid with either operating or capital funds.
- For the 2016/2017 tax year, the County implemented a Dispute Assessment Fund (DAF) fund as a mechanism for class IV parcels to pre-pay their own property tax grievances. Moving forward, state enabled changes to the DAF fund will permit greater flexibility and timeliness in payments in the DAF fund.
- Through August 2018, Treasurer's Office figures show that the County has paid 352 property tax grievance claims and spent \$10.3 million. Additionally, from the DAF Fund, the County has paid out 533 claims at a cost of \$5.5 million.
- In FY 19, to cover this liability, \$30.0 million in other suits & damages appropriation has been included in the Assessment Office's budget, the County plans to levy \$40.0 million in DAF charges, and as of August 2018 there was \$146.9 million in cash equity in the DAF fund.
- Moreover, it should be mentioned that as of August 2018, there was an additional \$54.4 million in open, receivable general and school DAF charges that the County has not yet collected.
- Additionally, the FY 19 debt service baseline includes total borrowing of \$300.0 million in FY 18 (\$100.0 million) and FY 19 (\$200.0 million) to pay off the backlog and the MYP includes \$30.0 million annually on the Assessment's Office other suits & damages line from FY 19 to FY 22.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	53	51	49	46	46	(3)	-6.1%	0	0.0%
Part-Time and Seasonal	40	41	49	37	49	0	0.0%	12	32.4%
Salaries	\$4,758,596	\$4,833,608	\$4,987,301	\$4,556,135	\$5,114,305	\$127,004	2.5%	\$558,170	12.3%
General Expenses	336,235	235,486	400,602	400,602	250,847	(149,755)	-37.4%	(149,755)	-37.4%
Contractual Services	79,060	0	13,687	13,687	50,000	36,313	265.3%	36,313	265.3%
<b>Total</b>	<b>\$5,173,890</b>	<b>\$5,069,094</b>	<b>\$5,401,590</b>	<b>\$4,970,424</b>	<b>\$5,415,152</b>	<b>\$13,562</b>	<b>0.3%</b>	<b>\$444,728</b>	<b>8.9%</b>

## Expenses

- The FY 19 Proposed Expense Budget is increasing by \$13,562, or 0.3%, compared to the FY 18 NIFA Conformed Budget, and increasing by 8.9%, in comparison to OLBR's projections.
- Salaries are increasing by \$127,004, or by 2.5% budget to budget. The proposed full-time headcount decreases by 3 positions, and the part-time and seasonal headcount remains flat compared to the FY 18 NIFA Conformed Budget.
  - The FY 19 Proposed Budget includes the CSEA step increases and also removes approximately \$244,348 in credit included in the prior year budget.
- General expenses are decreasing by \$149,755, or 37.4% budget to budget. The reduction will be realized mainly from rent and other expenses associated with holding a Police exam in FY 18. The department does not anticipate a Police exam in FY 19.
- The contractual services line is increasing by \$36,313, or by 265.3% when compared to both the FY 18 NIFA Conformed Budget and OLBR's projection. The increase is shown in miscellaneous contractual services.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$144,277	\$51,267	\$106,235	\$106,235	\$50,000	(\$56,235)	-52.9%	(\$56,235)	-52.9%
Dept Revenues	517,145	2,015,666	420,800	420,800	420,800	0	0.0%	0	0.0%
<b>Total</b>	<b>\$661,421</b>	<b>\$2,066,933</b>	<b>\$527,035</b>	<b>\$527,035</b>	<b>\$470,800</b>	<b>(\$56,235)</b>	<b>-10.7%</b>	<b>(\$56,235)</b>	<b>-10.7%</b>

**Revenues**

- The FY 19 Proposed Budget for Civil Service revenue is decreasing by \$56,235 or by 10.7% when compared to both the FY 18 NIFA Conformed Budget and OLBR’s projection.
- The decrease is in the rents and recoveries line and is due to less anticipated NHCC reimbursements. The department does not anticipate receiving the NHCC reimbursements in FY 19.
- The departmental revenues line remains flat budget to budget and accounts for revenues derived from medical exam fees and various other fees paid by potential employees and remains constant from budget to budget.

The Office of Constituent Affairs is responsible for the County Executive’s press and constituent affairs operations, as well as providing printing & graphics, photo and mail services for departments County-wide.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	34	34	34	37	37	3	8.8%	0	0.0%
Part-Time and Seasonal	4	3	4	1	1	(3)	-75.0%	0	0.0%
Salaries	\$2,016,982	\$2,226,805	\$2,244,498	\$2,568,748	\$2,743,887	\$499,389	22.2%	\$175,139	6.8%
Equipment	0	20,315	0	0	0	0	*****	0	*****
General Expenses	1,515,860	1,191,436	1,487,225	1,487,225	1,007,400	(479,825)	-32.3%	(479,825)	-32.3%
<b>Total</b>	<b>\$3,532,843</b>	<b>\$3,438,556</b>	<b>\$3,731,723</b>	<b>\$4,055,973</b>	<b>\$3,751,287</b>	<b>\$19,564</b>	<b>0.5%</b>	<b>(\$304,686)</b>	<b>-7.5%</b>

**Expenses**

- Constituent Affairs total expenditures are growing by 0.5%, or \$19,564, when comparing budget to budget. The increase in salaries is being mostly offset by a decrease in general expenses.
- Salaries are increasing by \$499,389, or 22.2% to \$2.7 million in the FY 19 Proposed Budget. This is due to the addition of three full-time employees, a rise in termination costs and eliminating the attrition and VSIP savings included in last year’s budget. There are small reductions in overtime, differential and comp time cash that are partially offsetting the increase.
  - The budget also funds step increases for CSEA employees but does not include any Cost of Living Adjustments (COLA) since the Collective Bargaining Agreement expired on December 31, 2017.
  - Although the full-time headcount is increasing by three full-time positions, the part-time and seasonal positions are decreasing by three compared to the NIFA Conformed budget.
  - The FY 19 headcount budget is consistent with the current staffing level.
- The general expenses line is decreasing by \$479,825, or 32.3%, budget to budget due to declines in blueprint supplies, equipment maintenance, clothing and uniform supplies and miscellaneous expenses. The largest expense reduction is primarily due to the transfer of copy machine oversight to the Department of Information Technology.

**Expenses, Cont.**

➤ The staffing chart below shows the breakout by control center within the Office of Constituent Affairs.

Staffing Analysis						
	FY 18	Sept-18	FY 19	FY 19	Exec. vs	Exec. vs
	NIFA	Actual	Request	Executive	NIFA Conf.	Actual
	Conformed					
<b>CC Full-time Staffing</b>						
Office of Constituent Affairs	11	15	15	15	4	0
Printing & Graphics	23	22	22	22	(1)	0
<b>Total Full-time</b>	<b><u>34</u></b>	<b><u>37</u></b>	<b><u>37</u></b>	<b><u>37</u></b>	<b><u>3</u></b>	<b><u>0</u></b>
<b>CC Part-time and Seasonal</b>						
Office of Constituent Affairs	4	1	1	1	(3)	0
Printing & Graphics	0	0	0	0	0	0
<b>Total Part-time and Seasonal</b>	<b><u>4</u></b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>(3)</u></b>	<b><u>0</u></b>

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2018	2019	Exec. vs. Conformed	
	2016	2017	NIFA Conf. Budget	Exec. Budget	Var.	%
Office of Constituent Affairs	\$0.7	\$0.9	\$0.8	\$1.4	\$0.6	76.6%
Printing and Graphics	2.8	2.6	2.9	2.4	-0.6	-19.9%
<b>Total</b>	<b>3.5</b>	<b>3.4</b>	<b>3.7</b>	<b>3.8</b>	<b>0.0</b>	<b>0.5%</b>

- The chart above illustrates the break out of expenses by control center within the Constituent Affairs department.
  - As reflected above, the control center for the Office of Constituent Affairs is increasing \$604,207 to \$1.4 million in the FY 19 Proposed Budget. This is mostly offset by a decrease of \$584,643 in the Printing and Graphics control center.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interdept Revenues	\$79,999	\$281,798	\$766,550	\$766,550	\$766,550	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$79,999</b>	<b>\$281,798</b>	<b>\$766,550</b>	<b>\$766,550</b>	<b>\$766,550</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenue**

- Constituent Affairs revenue remains unchanged compared to the FY 18 NIFA Conformed budget and projection at \$766,550. Constituent affairs printing and mailing services are charged to other departments and the revenue derived from these functions is allocated as inter-departmental revenues.

The Office of Consumer Affairs (OCA) provides consumer protection, advocacy and information to guard consumers from fraud, deceit, and misrepresentation involving the sale of goods and services. Authorized by Local Law 9-1967, Local Law 2-1970, Local Law 6-1970, and the New York State General Business Law, the department ensures the welfare of Nassau County consumers by fostering high standards of honesty and fair business practices. In 2018, the Office of Consumer Affairs and the Taxi and Limousine Commission combined becoming the Department of Consumer Affairs (DCA). The department expects efficiencies in administrative staff, additional revenue generation and cost savings from the merger of the departments. The charts below combine the historical data of both departments.

Revenue	Historical		2018		2019	Exec. vs. Adopted		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$3,938,470	\$5,474,675	\$4,771,435	\$4,675,000	\$5,617,720	\$846,285	17.7%	\$942,720	20.2%
Fines & Forfeits	1,671,670	2,123,123	1,300,000	1,000,000	1,600,000	300,000	23.1%	600,000	60.0%
Rents & Recoveries	0	139	0	0	100,000	100,000	*****	100,000	*****
Dept Revenues	282	300	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb of Exp	18,873	38,998	45,000	45,000	45,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$5,629,295</b>	<b>\$7,637,234</b>	<b>\$6,116,635</b>	<b>\$5,720,200</b>	<b>\$7,362,920</b>	<b>\$1,246,285</b>	<b>20.4%</b>	<b>\$1,642,720</b>	<b>28.7%</b>

**Revenues**

- DCA’s revenue is up 20.4% in the proposed budget, from \$6.1 million in the FY 18 NIFA Conformed Budget to \$7.4 million in FY 19. When the proposal is set side by side with the current projection, revenue is up 28.7%, or \$1.6 million.
- The main driver for the overall revenue variance is tied to a \$846,285 budget to budget increase in permits & licenses. The department expects FY 19 to be a better year for home improvement license revenue, accounting for about \$656,285 of the overall revenue variance. The remaining difference is spread out across several other permits & licenses, including a \$200,000 increase to weights & measures fees, and \$20,000 in ATM registration fees. The department expects the additional revenue generation from better scheduling, staffing, and technology deployment. They anticipate that better enforcement and application processing times should lead to additional revenues across all divisions of the department.
- Proposed FY 19 state aid revenue is level with the FY 18 NIFA Conformed Budget. The State reimburses the County for expenses that the Division of Weights & Measures may incur in connection with the gasoline sampling program. The State caps the County’s reimbursement.
- The proposed fines & forfeitures budget is \$1.6 million, 23.1% above the FY 18 NIFA Conformed Budget. The proposed fine budget is 60% greater than the latest OLBR projection. DCA issues fines to businesses violating County and State law and regulations. For example, the County would issue a fine to a home improvement business operating without a Nassau County license.



**Revenues, cont.**

**Permits & Licenses**

- Proposed permits and licenses revenue are up 17.7% from \$4.8 million in FY 18, to \$5.6 million in FY 19. The chart below includes the FY 17 historical yield, the FY 18 NIFA Conformed Budget, and the Proposed FY 19 Budget for each permit and license collected by the department:

PERMITS & LICENSES	FY 17 Actual	FY 18 Conformed	FY 19 Proposed
HOME IMPRVMT LICENSE	\$ 3,200,880	\$ 2,880,000	\$ 3,536,285
WEIGHTS & MEASURE FEES	1,565,640	1,300,000	1,500,000
TAXI AND LIMO REGISTRATION FEES	213,415	276,435	276,435
ATM REGISTRATION FEES	155,100	120,000	140,000
LICENSING	321,240	145,000	145,000
HEALTH CLUB LICENSE	18,400	50,000	20,000
<b>Total</b>	<b>\$ 5,474,675</b>	<b>\$ 4,771,435</b>	<b>\$ 5,617,720</b>

- Proposed home improvement license receipts are up 22.8% from the FY 18 budget. Home improvement licenses are renewed on a biannual basis. As a result, this fee’s annual result alternates between low yield and high yield years. The upcoming fiscal year is expected to be a high yield year, accounting for the variance budget to budget. DCA handles about 10,000 home improvement licenses over its two-year cycle.
- The proposed budget includes \$1.5 million for fees associated the Weights & Measures Division, about \$200,000 more than the FY 18 budget. These fees are a function of the number of investigations conducted by staff.
- Taxi and limousine registration fees have remained flat budget to budget at \$276,435.
- The proposal increases the ATM registration fee budget by \$20,000 to be closer in line with historical actual revenues.
- The proposed health club license has been reduced to \$20,000 from \$50,000 in FY 18. The Administration introduced this fee in FY 17. The lower FY 19 target is closer in line with the FY 17 actuals.
- The various licensing fee is flat budget to budget at \$145,000.

**Expenses**

Expense	Historical		2018		2019	Exec. vs. Adopted		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	34	34	33	28	30	(3)	-9.1%	2	7.1%
Salaries	\$2,099,138	\$2,230,552	\$2,344,383	\$2,110,485	\$2,218,601	(\$125,782)	-5.4%	\$108,116	5.1%
Equipment	1,096	4,858	12,356	12,356	33,500	21,144	171.1%	21,144	171.1%
General Expenses	14,591	13,714	17,818	17,818	15,418	(2,400)	-13.5%	(2,400)	-13.5%
Contractual Services	0	5,145	30,708	30,708	40,000	9,292	30.3%	9,292	30.3%
<b>Total</b>	<b>\$2,114,825</b>	<b>\$2,254,269</b>	<b>\$2,405,265</b>	<b>\$2,171,367</b>	<b>\$2,307,519</b>	<b>(\$97,746)</b>	<b>-4.1%</b>	<b>\$136,152</b>	<b>6.3%</b>

- The proposed expense budget is 4.1% less than the FY 18 NIFA Conformed Budget. Proposed expenses are 6.3%, or \$136,152 more than the latest projection.
  - The combination of OCA and TLC has resulted in a headcount reduction of 3 full-time employees budget to budget. Headcount is reduced, as both departments continue their integration. The proposal accounts for step adjustments owed to CSEA members. The proposal does not include a part-time head count for this pay pool and as the chart above demonstrates, there aren't any currently onboard.
- The FY 19 Proposed Budget eliminates savings of \$199,159 from the Voluntary Separation Incentive Payments and Legislative attrition.
- Proposed equipment expenses are up 171.1% to \$33,500 when compared to the FY 18 budget.
  - The equipment expense increase is due to a one-time increase to outfit Weight and Measure's vehicles with computer equipment. Currently, the inspectors issue inspection certificates and violations on paper, by hand.
- The FY 19 budget funds \$40,000 for contractual services a 30.3% increase over the previous budget.
  - The department uses the contractual services budget for judicial hearing officers, stenographers, and is exploring the services of a tow company for vehicle impoundment.

Created in 1971, the Coordinating Agency for Spanish Americans (CASA) has been under the auspices of the County Executive Office since 1977 and serves as an advisor on policy issues involving this constituency. CASA works directly with the Latino community through encouraging and supporting citizenship initiatives. CASA serves between 11,000 to 13,000 clients each year through its direct service, policy training and forums and expanded outreach via contractual services of satellite programs. The agency also serves as the default agency for Haitian, Afro-Caribbean, Asian and all immigrant newcomers in Nassau needing English instruction, citizenship preparation and acculturation programs.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	4	4	3	4	0	0.0%	1	33.3%
Part-Time and Seasonal	0	1	0	0	0	0	*****	0	*****
Salaries	\$237,308	\$287,902	\$245,435	\$227,946	\$243,563	(\$1,872)	-0.8%	\$15,617	6.9%
General Expenses	1,718	450	3,249	3,249	3,249	0	0.0%	0	0.0%
Contractual Services	9,844	0	9,440	9,440	0	(9,440)	-100.0%	(9,440)	-100.0%
<b>Total</b>	<b>\$248,870</b>	<b>\$288,352</b>	<b>\$258,124</b>	<b>\$240,635</b>	<b>\$246,812</b>	<b>(\$11,312)</b>	<b>-4.4%</b>	<b>\$6,177</b>	<b>2.6%</b>

**Expenses**

- The FY 19 Proposed expense budget is decreasing by \$11,312, or 4.4%, from the FY 18 NIFA Conformed Budget. Proposed expenses are 2.6%, or \$6,177, more than the latest projection. Headcount remains consistent for full-time employees, budget to budget.
  - The Proposed Budget reflects an addition of one Deputy Director position and one Community Outreach worker, offset by the removal of both a Director and a Program Coordinator. The department will request a technical adjustment on the position titles.
- In the FY 19 salaries, the Administration eliminated savings from Legislative Attrition in the amount of \$3,724 in the FY 18 NIFA Conformed Budget.
- The FY 19 Proposed general expenses are remaining flat in comparison to the FY 18 NIFA Conformed Budget and OLBR’s projection.
- The FY 19 Proposed contractual services budget line is not funded as compared to FY 18 which was budgeted at \$9,440.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	36,154	26,665	30,000	30,000	20,000	(10,000)	-33.3%	(10,000)	-33.3%
Interfund Charges Rev	0	0	5,000	5,000	0	(5,000)	-100.0%	(5,000)	-100.0%
<b>Total</b>	<b>\$36,154</b>	<b>\$26,665</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$20,000</b>	<b>(\$15,000)</b>	<b>-42.9%</b>	<b>(\$15,000)</b>	<b>-42.9%</b>

**Revenues**

- The FY 19 Proposed revenues are decreasing by \$15,000, or 42.9%, when compared to both the FY 18 NIFA Conformed Budget and OLBR’s projection.
- The FY 19 Proposed departmental revenues are decreasing by \$10,000, or, 33.3%, as compared to both the FY 18 NIFA Conformed Budget and OLBR’s projection.
  - The department’s revenues are derived from foreign document translation and select immigration petitions.
- The Proposed FY 19 interfund charges revenues line has no funds allocated as compared to last year’s budget which was \$5,000.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	992	969	1,039	951	976	(63)	-6.1%	25	2.6%
Part-Time and Seasonal	5	3	4	3	4	0	0.0%	1	33.3%
Salaries	\$111,917,210	\$118,784,276	\$117,031,019	\$119,296,013	\$117,101,591	\$70,572	0.1%	(\$2,194,422)	-1.8%
Workers Compensation	8,551,183	7,639,651	9,822,290	9,022,290	8,630,000	(1,192,290)	-12.1%	(392,290)	-4.3%
Equipment	420,747	225,779	197,207	143,963	197,207	0	0.0%	53,244	37.0%
General Expenses	3,201,228	3,004,409	3,196,446	3,196,446	3,196,446	0	0.0%	0	0.0%
Contractual Services	18,229,780	29,971,355	25,082,758	26,569,892	25,091,859	9,101	0.0%	(1,478,033)	-5.6%
Utility Costs	1,733,998	1,679,625	1,690,673	1,690,673	1,690,673	0	0.0%	0	0.0%
<b>Total</b>	<b>\$144,054,147</b>	<b>\$161,305,095</b>	<b>\$157,020,393</b>	<b>\$159,919,277</b>	<b>\$155,907,776</b>	<b>(\$1,112,617)</b>	<b>-0.7%</b>	<b>(\$4,011,501)</b>	<b>-2.5%</b>

## Expenses

- The Correctional Center's FY 19 expense budget of \$155.9 million is declining by \$1.1 million or 0.7% from the NIFA Conformed Budget of \$157.0 million, and by \$4.0 million compared to OLBR's current projection.
- The salaries for FY 19 are \$117.1 million, a nominal increase \$70,572 budget to budget but a drop of \$2.2 million or 1.8%, in comparison to OLBR's FY 18 projection. The decrease compared to the projection is mostly related to overtime.
  - The proposed overtime budget for FY 19 is \$20.1 million, an increase of \$200,000 budget to budget but a reduction of \$2.6 million compared to OLBR's projection. The overtime spike has been attributed to lower staffing levels discussed in the staffing analysis section of the report.
  - The proposed budget includes steps for union employees but decreases the full-time headcount by 63, which can be problematic when trying to address a growing overtime expense. The departmental review includes a staffing analysis on the following pages.
- The budget for workers' compensation in FY 19 is \$8.6 million, a decrease of \$1.2 million or 12.1% compared to the prior year budget and a \$392,290 decline compared to projections. The variance is due to reduced indemnity and disability payments partially offset by a rise in medical payments.
- The FY 19 equipment expense budget of \$197,207 remains flat compared to FY 18 but increases by \$53,244 in comparison to OLBR projections.
- General expenses in FY 19 remains flat with the prior year's budget of \$3.2 million and projections.
- The FY 19 contractual expense budget of \$25.1 million is increasing minimally by \$9,101 budget to budget due to additional chaplaincy expenses. However, compared to projections, the FY 19 proposal is decreasing by \$1.5 million, or 5.6%.

**Expenses Cont.**

- The contract between Nassau Health Care Corporation (NHCC) and Nassau County Correctional Center (NCCC) remains unchanged, funded at \$21.0 million in FY 19, which is due to terminate August 31, 2019.
  - Contractual expenses also include \$2.7 million for NHCC utility expenses (a pass through for GDF SUEZ Energy for the Correctional Center's use of chilled water, air conditioning and steam for heat) and in-patient and out-patient inmate healthcare services. This budget line absorbed a reduction of \$1.5 million resulting from a FY 18 NIFA Conformed Budget amendment and the reduced amount which carries over in the proposal is being flagged as a risk.
  - The Rehabilitation Medicine Services (RMS) is \$50,470. These allocated funds provide medical consulting services to facilitate in the resolution of 207-C disputes between the County of Nassau and the Correction Officers Benevolent Association.
- According to the Correctional Center, in contrast with the prior medical care provider, the healthcare contract with NHCC does not require performance indicators/measurements related to services rendered to inmates.
- The utility expenses remain flat at \$1.7 million for the FY 19 proposal.

<b>Expenses by Control Center</b>							
(\$'s in millions)							
<b>Control Center</b>	<b>Historical</b>		<b>2018</b>	<b>2019</b>	<b>Exec. vs. Conformed</b>		
	<b>2016</b>	<b>2017</b>	<b>NIFA Conf. Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>	
Correctional Center	\$138.2	\$154.5	\$150.2	\$148.6	-\$1.5	-1.0%	
Office of the Sheriff	5.9	6.8	6.9	7.3	0.4	6.2%	
<b>Total</b>	<b>144.1</b>	<b>161.3</b>	<b>157.0</b>	<b>155.9</b>	<b>-1.1</b>	<b>-0.7%</b>	

- The FY 19 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$148.6 million and \$7.3 million with a decline of \$1.5 million and a growth of \$0.4 million respectively.

Expenses, Cont.

<b>Staffing Analysis</b>						
	<b>FY 18</b>	<b>Sept-18</b>	<b>FY 19</b>	<b>FY 19</b>	<b>Exec. vs</b>	<b>Exec. vs</b>
	<b>NIFA Conf.</b>	<b>Actual</b>	<b>Request</b>	<b>Executive</b>	<b>NIFA Conf.</b>	<b>Actual 18</b>
<b>CC Full-time Staffing</b>						
10 Correctional Center						
Uniform	875	798	893	819	(56)	21
Civilian	91	83	100	83	(8)	0
Sub-total Full-Time	966	881	993	902	(64)	21
20 Sheriff						
Uniform	59	58	70	58	(1)	0
Civilian	14	12	16	16	2	4
Sub-total Full-time	73	70	86	74	1	4
<b>Total Full-time</b>	<b>1,039</b>	<b>951</b>	<b>1,079</b>	<b>976</b>	<b>(63)</b>	<b>25</b>
<b>CC Part-time and Seasonal</b>						
10 Correctional Center	2	2	2	2	0	0
20 Sheriff	2	1	2	2	0	1
<b>Total Part-time and Seasonal</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>1</b>

- Full-time staffing for the Correctional Center’s uniform officers is budgeted to increase from the September 2018 actual by 21 positions. However, compared to the FY18 NIFA Conformed Budget the headcount is decreasing by 56 positions. Based on the data in the schedule above, it should be noted that the Correctional Center’s request included 74 more full-time headcount compared to the Proposed FY 19 Budget. The Civilian headcount will decrease by eight positions budget to budget but remains equal to the September actual of 83.
- A class of 13 and 12 for a total of 25 Correctional Officers were hired June and July and were deployed on October 1, 2018. However, the headcount levels remain low for uniformed Officers and this may prove counter-productive in reducing overtime in the facility. The department stated that they have actively been seeking qualified candidates and anticipate hiring another class of 25-30 Officers by year-end 2018.
  - In addition, the average attrition rates for FY16, FY 17 and FY 18 projected are 52, 63 and 50 officers respectively. These totals are unusually high, given that the average separation levels have historically been 25-30 officers annually. With the current hiring plan, the department seems to barely be keeping up with current separations and will need to formulate an action plan to optimally staff the uniform ranks.
  - The Administration plans to hire additional Correction Officers in the Spring and the Fall of FY 19. The timing of the hires is reliant on how many candidates respond to canvas letters and pending final approval from Civil Service. If target dates for new classes are delayed and attrition levels continue to rise the department’s overtime budget for the FY 19 proposal will be in jeopardy.

**Expenses, Cont.**

- The Proposed FY 19 part-time and seasonal headcount for the Correctional Center remains flat at two positions.
- Additionally, the Office of the Sheriff's full-time and part-time headcounts are increasing by four positions and one position from the September 1, 2018 on board. Again, the proposed headcount levels are short of the requested staffing.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$12,303	\$29,715	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	13,092	6,451,910	0	73,192	0	0	*****	(73,192)	-100.0%
Rev Offset To Expense	300,000	200,000	300,000	300,000	300,000	0	0.0%	0	0.0%
Dept Revenues	2,228,103	2,483,697	2,300,000	2,300,000	2,300,000	0	0.0%	0	0.0%
Interdept Revenues	47,071	67,279	150,000	150,000	150,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	4,216,157	2,652,858	4,056,750	3,695,400	3,153,375	(903,375)	-22.3%	(542,025)	-14.7%
State Aid-Reimb of Exp	88,449	81,555	80,000	80,000	3,113,994	3,033,994	3792.5%	3,033,994	3792.5%
<b>Total</b>	<b>\$6,905,175</b>	<b>\$11,967,014</b>	<b>\$6,899,750</b>	<b>\$6,611,592</b>	<b>\$9,030,369</b>	<b>\$2,130,619</b>	<b>30.9%</b>	<b>\$2,418,777</b>	<b>36.6%</b>

**Revenues**

- The FY 19 proposed revenue budget is growing by \$2.1 million, or 30.9%, budget to budget and \$2.4 million or 36.6% compared to OLBR's projection. The driver of the variance is mostly due to an increase in state aid offset by a reduction in federal aid.
- The FY 19 fines and forfeits budget are unchanged at \$13,000.
- The rents and recoveries budget for the Proposed FY 19 is flat budget to budget, however OLBR's projection reflects a prior year recovery from disencumbered funds of \$73,192.
- The revenue to offset expense also remains fixed at \$300,000 for FY 19. This revenue is for commissary profits submitted to the Correctional Center, that offsets the salary expense for personnel who oversee the commissary.
- The Proposed FY 19 Budget for departmental revenue is constant at \$2.3 million compared to the prior year budget.
- The FY 19 for interdepartmental revenue budget is flat at \$150,000. This revenue is for food services and transportation provided to the Juvenile Detention Center.



**Revenues, Cont.**

- The Proposed FY 19 Budget contains \$3.2 million for federal aid, a reduction of \$903,375 or, 22.3% budget to budget. This decrease in revenue is attributed to the reduction of federal inmates housed at the jail. The proposed FY 19 budget is reflective of housing 15 inmates versus the FY 18 budget of 30. The current projection for OLBR and the Department indicates an inmate population based on the current trend of 25.
- The FY 19 state aid budget is increasing by \$3.0 million. This substantial surge is attributed to a new initiative that will allow Nassau University Medical Center (NUMC) to bill Medicaid for eligible inmates housed at the jail that receive healthcare services.
  - This budget also funds \$80,000 received from New York State for transporting state ready inmates and parole violators between State facilities and the Nassau County Correctional Center.

<b><u>Annual Average Inmate Population Activity Indicators</u></b>				
<b><u>Indicators</u></b>	<b><u>Actual 2016</u></b>	<b><u>Actual 2017</u></b>	<b><u>Projected 2018</u></b>	<b><u>Proposed 2019</u></b>
Total Admissions	8,970	8,863	8,082	8,472
Federal Inmates	31	29	25	15
Parole Violators	46	37	31	34
State Ready Inmates	11	15	11	13
Nassau County Inmates	1,104	1,152	1,053	1,103
<b>Average Daily Inmate Population</b>	<b>1,192</b>	<b>1,233</b>	<b>1,120</b>	<b>1,165</b>
<i>Source: Nassau County Correctional Center</i>				

- The Proposed FY 19 Budget for total admissions and average daily inmate population is estimated to increase by 4.8% and 4.0% respectively compared to the current projections.
- According to the Correctional Center the Raise the Age program is not expected to significantly impact the inmate population until it is fully implemented in October FY 19.

The Office of the County Attorney moving forward will be comprised of six legal bureaus, and the Administration Unit that supervises the activities of the bureaus. The legal bureaus are: Family Court, Litigation, Municipal Finance, Municipal Transactions, Legal Counsel, and Tax Certiorari.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	92	82	85	78	96	11	12.9%	18	23.1%
Part-Time and Seasonal	4	4	10	3	2	(8)	-80.0%	(1)	-33.3%
Salaries	\$7,504,082	\$8,275,809	\$7,234,154	\$7,088,559	\$7,695,441	\$461,287	6.4%	\$606,882	8.6%
Equipment	300	600	7,079	7,079	1,000	(6,079)	-85.9%	(6,079)	-85.9%
General Expenses	635,057	640,085	609,394	609,563	615,473	6,079	1.0%	5,910	1.0%
Contractual Services	5,168,042	4,772,794	4,881,868	4,673,297	4,781,868	(100,000)	-2.0%	108,571	2.3%
<b>Total</b>	<b>\$13,307,481</b>	<b>\$13,689,288</b>	<b>\$12,732,495</b>	<b>\$12,378,498</b>	<b>\$13,093,782</b>	<b>\$361,287</b>	<b>2.8%</b>	<b>\$715,284</b>	<b>5.8%</b>

**Expenses**

- In FY 19 expenses for the County Attorney are increasing slightly by 2.8%, or \$361,287, budget to budget, and increasing by 5.8%, or \$715,284, from the FY 18 projection.
- The increase in salaries of \$461,287, budget to budget, reflects the increase of 11 in full-time headcount. The requirement for additional staff is to settle the backlog of tax certiorari claims and the large influx of litigations within the County. The budget also accommodates the step adjustments for eligible CSEA members.
  - Full-time headcount includes the hiring in the following positions: Deputy County Attorney, Messenger, Legal Secretary I, Accountant II, Attorney’s Assistant I, Special Investigator III County Attorney, and County Attorney Law Assistant Temporary. The department will request technical adjustments on the following position titles: Legal Secretary Bilingual, Clerk Typist I or II, and Claims Examiner Aide.
- The FY 19 Proposed Budget does not include credits from the Legislative Attrition which totaled \$641,290 in the FY 18 NIFA Conformed Budget.
- The equipment line is sharply declining by 85.9%, budget to budget, to \$1,000.
- The general expenses line reflects an increase of \$6,079, budget to budget, for educational and training supplies.
- Contractual services are down 2.0% or \$100,000 when compared to the FY 18 NIFA Conformed Budget. This is primarily due to decreases in transcribing and briefs and miscellaneous contractual services.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$547,086	\$422,850	\$610,000	\$610,000	\$610,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	796,169	533,432	745,000	2,745,000	3,015,000	2,270,000	304.7%	270,000	9.8%
Dept Revenues	147,091	58,278	160,000	160,000	180,000	20,000	12.5%	20,000	12.5%
Interdept Revenues	599,682	669,906	942,125	942,125	942,125	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	280,359	116,017	255,000	255,000	255,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	0	0	0	0	265,695	265,695	*****	265,695	*****
<b>Total</b>	<b>\$2,370,387</b>	<b>\$1,800,483</b>	<b>\$2,712,125</b>	<b>\$4,712,125</b>	<b>\$5,267,820</b>	<b>\$2,555,695</b>	<b>94.2%</b>	<b>\$555,695</b>	<b>11.8%</b>

**Revenues**

- The overall revenue budget for FY 19 is rising by \$2.6 million, or 94.2 %, compared to the FY 18 budget and increasing by \$0.6 million compared to current projections.
- Rents and recoveries are increasing significantly by \$2.3 million, or 304.7%, compared to the FY 18 NIFA Conformed Budget and \$270,000 or 9.8% compared to the OLBR projections. The primary growth is from workmen’s compensation subrogation recoveries.
- Fines and forfeitures and rents and recoveries are remaining flat budget to budget.
- Interdepartmental revenues are remaining constant when compared to the FY 18 NIFA Conformed Budget.
- Proposed FY 19 federal aid reimbursement is flat budget to budget and is related to the work that the County Attorney performs for the Social Services Title IV program.
- The chart on the next page illustrates the components of departmental revenue:

**Revenues Cont.**

<b>Departmental Revenues</b>				
<b>Revenue Source</b>	<b>FY 17 Actual</b>	<b>FY 18 NIFA Conf. Budget</b>	<b>FY 18 Projected</b>	<b>FY 19 Proposed</b>
Miscellaneous Receipts	\$8,840	\$55,000	\$55,000	\$55,000
Fees	35,378	50,000	50,000	70,000
Contractual Services	5,458	35,000	35,000	35,000
Criminal Restitution	8,602	20,000	20,000	20,000
<b>Total</b>	<b>\$58,278</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$180,000</b>

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are increasing by \$20,000 to \$180,000, a jump of 12.5% budget to budget.

The Nassau County Clerk is the County Registrar and Clerk of the Supreme and County Courts. The office records all real estate transactions and maintains all court records in civil and matrimonial proceedings.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$47,812	\$83,351	\$44,000	\$44,000	\$57,000	\$13,000	29.5%	\$13,000	29.5%
Rents & Recoveries	144,305	125,811	2,000	2,000	2,000	0	0.0%	0	0.0%
Dept Revenues	56,297,427	57,541,581	57,457,800	55,128,522	54,309,420	(3,148,380)	-5.5%	(819,102)	-1.5%
<b>Total</b>	<b>\$56,489,543</b>	<b>\$57,750,744</b>	<b>\$57,503,800</b>	<b>\$55,174,522</b>	<b>\$54,368,420</b>	<b>(\$3,135,380)</b>	<b>-5.5%</b>	<b>(\$806,102)</b>	<b>-1.5%</b>

**Revenues**

- Compared to the FY 18 NIFA Conformed Budget, FY 19 County Clerk revenues are budgeted to decrease by 5.5% budget to budget or 1.5% compared to the current projection. The decrease is a function of lower than anticipated sales volumes.
- Rising interest rates and uncertainty related to federal tax changes are said to be impacting local housing market purchases and mortgage refinancings.
- The chart to the right itemizes County Clerk Departmental Revenues by sub-object code.

Departmental Revenues			
Revenue Source	FY 18 Estimate	FY 19 Exec.	19 Exec. vs. 18 Est.
Fees	\$7,118	3,600	(\$3,518)
Court Fees	\$733,155	750,000	\$16,845
Mortgage Recording Fees	\$32,572,378	32,400,000	(\$172,378)
Deed Recording Fees	\$10,135,790	9,400,000	(\$735,790)
Real Estate Transfer Fees	\$22,495	25,000	\$2,505
Records Management	\$151,826	150,000	(\$1,826)
Mortgage Exp Reimbursement	\$2,336,946	2,825,820	\$488,874
Business Name Fee	\$50,325	55,000	\$4,675
Miscellaneous Fees	\$8,605,690	8,100,000	(\$505,690)
On Line Registration	\$512,799	600,000	\$87,201
	<b>\$55,128,522</b>	<b>\$54,309,420</b>	<b>(\$819,102)</b>

**Revenues, Cont.**

- The chart below details Moody’s Analytics current forecast for new mortgages, mortgage refinances and median home sale prices in Nassau County from FY 18 to FY 22.
- The forecast envisions positive new mortgage and median sale price growth in FY 19.

<b>2018 to 2022 Nassau County Economic Forecast</b>					
<b>Forecast Annual Growth Rates*</b>					
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
New Mortgages	3.2%	1.3%	-7.2%	7.3%	5.8%
Mortgage Refinances	-8.9%	-9.2%	5.6%	4.5%	-0.9%
Median Home Sale Price	4.3%	3.3%	3.6%	5.5%	5.2%
Source: Moody's Analytics					

- In FY 18 through FY 19, the refinancing market is expected to decline in tandem with the forecast increases in interest rates.
- A survey of national economic forecasts found that 30 year fixed mortgage interest rates are expected to rise from FY 18 through FY 20.

<b>Forecast 30 Year Fixed Mortgage Interest Rate</b>			
	<b>2018</b>	<b>2019</b>	<b>2020</b>
Fannie Mae	4.5%	4.7%	
Mrt Bankers Assn.	4.8%	5.2%	5.3%
<b>Average</b>	<b>4.7%</b>	<b>5.0%</b>	<b>5.3%</b>

- In the out years of the Multi-Year Financial Plan, all County Clerk revenue sources are held constant at the Proposed FY 19 level.

**Expenses**

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	69	73	82	81	87	5	6.1%	6	7.4%
Part-Time and Seasonal	43	36	80	31	80	0	0.0%	49	158.1%
Salaries	\$4,827,579	\$5,245,273	\$5,876,023	\$5,888,491	\$6,193,960	\$317,937	5.4%	\$305,469	5.2%
Equipment	26,229	41,023	47,202	47,202	60,000	12,798	27.1%	12,798	27.1%
General Expenses	125,460	202,470	287,928	288,976	322,986	35,058	12.2%	34,010	11.8%
Contractual Services	364,599	461,411	476,734	551,873	541,734	65,000	13.6%	(10,139)	-1.8%
<b>Total</b>	<b>\$5,343,867</b>	<b>\$5,950,177</b>	<b>\$6,687,887</b>	<b>\$6,776,542</b>	<b>\$7,118,680</b>	<b>\$430,793</b>	<b>6.4%</b>	<b>\$342,138</b>	<b>5.0%</b>

- Total FY 19 Proposed expenses for the department are increasing 6.4% from the FY 18 NIFA Conformed Budget and increasing 5.0% from the FY 18 projection.
- The increase is primarily a function of higher salary expenses. The FY 19 Proposed budget increases the full-time headcount by five positions compared to the current budgeted level. The positions include an Accounting Assistant I, an Attorney, a Clerk III, a Photo Machine Operator I, and a Tax Cashier.
- Part-time and seasonal headcount, is increasing compared to the current projection.
- The heightened salary expense is a function of greater full-time headcount, Step increases that CSEA employees will be entitled to, as well as the elimination of the legislative attrition and voluntary separation incentive program (VSIP) savings included in the FY 18 NIFA Conformed Budget.
- The FY 19 equipment budget is increasing 27.1% from the current budgeted level to fund greater information technology and miscellaneous equipment purchases as well as incorporates \$10,000 for other office equipment.
- The FY 19 general expenses budget is rising 12.2% from the current budgeted level primarily to cover new information technology supplies, new building repair and maintenance costs and heightened Grainger expenses.
- The FY 19 contractual services line is increasing \$65,000 compared to the FY 18 NIFA Conformed Budget. The increase is primarily a function of a new \$42,000 custodial contract.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	73	75	85	72	84	(1)	-1.2%	12	16.7%
Part-Time and Seasonal	4	13	6	4	7	1	16.7%	3	75.0%
Salaries	\$6,151,481	\$6,517,695	\$7,376,046	\$7,004,387	\$7,659,675	\$283,629	3.8%	\$655,288	9.4%
Equipment	1,461	0	4,720	4,720	3,220	(1,500)	-31.8%	(1,500)	-31.8%
General Expenses	46,390	42,695	119,891	119,891	124,422	4,531	3.8%	4,531	3.8%
Contractual Services	572,348	484,508	739,176	739,176	858,000	118,824	16.1%	118,824	16.1%
<b>Total</b>	<b>\$6,771,679</b>	<b>\$7,044,898</b>	<b>\$8,239,833</b>	<b>\$7,868,174</b>	<b>\$8,645,317</b>	<b>\$405,484</b>	<b>4.9%</b>	<b>\$777,143</b>	<b>9.9%</b>

**Expenses**

- The FY 19 expenses are increasing by \$0.4 million, or 4.9%, from the FY 18 budget and \$0.8 million, or 9.9% from the projections.
- The salaries line is increasing by \$0.3 million, or 3.8%, when compared to the FY 18 budget.
  - The FY 19 does not include credits of \$106,209 for legislative attrition nor \$107,962 for savings from VSIP initiative, with the corresponding headcount of two, that were part of the previous budget.
  - The proposed salary budget accommodates wages and title movements for FY 19.
  - Also included are step increases for the unionized employees.
- Equipment expenses are decreasing by \$1,500 all within office furniture / furnishings.
- General expenses are increasing by \$4,531 which is mainly concentrated in two areas; miscellaneous supplies & expenses and educational & training supplies & expenses. Mitigating the costs are lower rail / air travel expenses.
- Contractual services are growing by \$0.1 million or 16.1% as compared to the FY 18 budget.
  - The miscellaneous contractual services and financial costs are increasing by \$26,996 and \$91,828 respectively.



Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$767,818	\$377,427	\$250,000	\$250,000	\$250,000	\$0	0.0%	\$0	0.0%
Dept Revenues	12,637	13,279	11,194	11,194	11,194	0	0.0%	0	0.0%
<b>Total</b>	<b>\$780,455</b>	<b>\$390,707</b>	<b>\$261,194</b>	<b>\$261,194</b>	<b>\$261,194</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The FY 19 revenues are flat to the FY 18 budget and to the projections.
- The rents and recoveries revenue of \$250,000 is in line with FY 18 budget and projection.
  - This line represents recoveries of Federal Insurance Contribution Act (FICA) refunds. These monies represent refunds of FICA tax overpayments collected from the County, its employees and retirees on disability leave.
- The departmental revenue line is consistent with both the FY 18 budget and projections.
  - The budget is primarily made up of the COBRA admin fee line. It is for bills associated with salary garnishments and administrative costs from employees that participate in the Consolidated Omnibus Budget Reconciliation Act (COBRA).

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	17	14	14	14	14	0	0.0%	0	0.0%
Part-Time and Seasonal	5	1	5	0	5	0	0.0%	5	*****
Salaries	\$1,905,830	\$2,390,303	\$1,728,682	\$1,743,741	\$1,814,860	\$86,178	5.0%	\$71,119	4.1%
General Expenses	46,564	32,794	66,082	66,082	68,000	1,918	2.9%	1,918	2.9%
Contractual Services	225,000	215,000	212,406	212,406	215,000	2,594	1.2%	2,594	1.2%
<b>Total</b>	<b>\$2,177,394</b>	<b>\$2,638,097</b>	<b>\$2,007,170</b>	<b>\$2,022,229</b>	<b>\$2,097,860</b>	<b>\$90,690</b>	<b>4.5%</b>	<b>\$75,631</b>	<b>3.7%</b>

**Expenses**

- The FY 19 budget is increasing by \$90,690, or 4.5%, when compared to the FY 18 budget and \$75,631, or 3.7% from the projections.
- Salaries are increasing by \$86,178, or 5.0%, versus the prior budget.
  - The FY 18 legislative attrition credit of \$23,726 was not included in FY 19.
  - Terminal leave decreased by \$58,194, budget to budget.
  - The proposed salary budget accommodates wages and title movements for FY 19.
  - Positions that were eliminated or reduced consist of a Program Coordinator, two Directors, two Staff Assistants and a Director of Special Projects which were offset by the addition or increase of a Special Assistant, an Administrative Assistant, two Secretaries, a Projects Coordinator, and a Chief of Staff.
- General expenses are increasing by \$1,918, or 2.9%, when compared to the FY 18 budget.
  - Office supplies & copy paper, traveling expenses and miscellaneous supplies & expenses are experiencing an uptick.
- Contractual services, specifically within miscellaneous contract services, are increasing by \$2,594, or 1.2%, when compared to FY 18.

**Revenues**

- In FY 17, the department had \$4,170 in prior year recoveries. No revenues were anticipated in FY 18 nor in FY 19.

New York State took control over the operation of the Courts and the workers requested to remain in the County’s health plan. The State agreed with this request and reimburses the County for these costs. The department accounts for the fringe benefits for those court workers, most of whom are now retirees.

**Expenses**

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$1,154,002	\$1,046,738	\$1,167,636	\$1,113,084	\$1,234,691	\$67,055	5.7%	\$121,607	10.9%
<b>Total</b>	<b>\$1,154,002</b>	<b>\$1,046,738</b>	<b>\$1,167,636</b>	<b>\$1,113,084</b>	<b>\$1,234,691</b>	<b>\$67,055</b>	<b>5.7%</b>	<b>\$121,607</b>	<b>10.9%</b>

- The Proposed FY 19 Budget of \$1.2 million is increasing by \$67,055, or 5.7%, when compared to the FY 18 NIFA Conformed Budget, but is increasing by \$121,607, or 10.9% when compared to OLBR’s projection. The increase in the proposed expense budget is mainly due to higher costs for Health Insurance for Retirees, as well as a minimal increase in Medicare Reimbursement.
- The increase compared to the FY 18 projection, is due to a growth rate assumption of 8.0% for health insurance premiums for retirees. The budget is adequately funded based on inflating OLBR’s FY 18 projection by the assumed growth rate.
- The following chart details the NIFA Conformed FY 18 Budget, OLBR Projection and the Proposed FY 19 Budget fringe benefits by sub-object:

Subobject	FY18 NIFA Conformed	FY18 OLBR Projected	FY19 Executive Budget	FY19 Executive vs. FY18 NIFA Conf.	FY19 Executive vs. OLBR Projected
Active Health Insurance	27,661	27,661	15,000	(12,661)	(12,661)
Dental Insurance	500	500	108	(392)	(392)
Medicare Reimbursement	216,299	223,876	219,583	3,284	(4,293)
Medicare Reimbursement Surcharge	0	2,657	0	0	(2,657)
Retiree Health Insurance	923,176	858,390	1,000,000	76,824	141,610
<b>Grand Total</b>	<b>\$1,167,636</b>	<b>\$1,113,084</b>	<b>\$1,234,691</b>	<b>\$67,055</b>	<b>\$121,607</b>

**Revenues**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	1,125,316	1,023,248	1,074,276	1,074,276	1,023,248	(51,028)	-4.7%	(51,028)	-4.7%
<b>Total</b>	<b>\$1,125,316</b>	<b>\$1,023,248</b>	<b>\$1,074,276</b>	<b>\$1,074,276</b>	<b>\$1,023,248</b>	<b>(\$51,028)</b>	<b>-4.7%</b>	<b>(\$51,028)</b>	<b>-4.7%</b>

- The FY 19 revenue budget is decreasing by \$51,028, or 4.7%, compared to both the FY 18 NIFA Conformed Budget and OLBR’s projection.
  - The state aid proposed budget of \$1.0 million represents the reimbursement from the State for health insurance costs.
  - 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 System.

The Debt Service Fund (DSV Fund) is considered one of the County’s Major Operating Funds. The DSV Fund maintains the resources necessary to make required payments of principal and interest for debt service and other associated expenses. The bond and note proceeds are used to fund projects identified in the four year capital plan and for short-term cash flow requirements.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$104,170,296	\$112,844,560	\$122,588,977	\$120,088,977	\$132,208,523	\$9,619,546	7.8%	\$12,119,546	10.1%
Principal	79,280,000	94,230,000	98,707,823	98,707,823	106,280,000	7,572,177	7.7%	7,572,177	7.7%
Other Expense	172,457,395	158,001,619	148,232,144	148,232,144	149,965,970	1,733,826	1.2%	1,733,826	1.2%
<b>Total</b>	<b>\$355,907,690</b>	<b>\$365,076,179</b>	<b>\$369,528,944</b>	<b>\$367,028,944</b>	<b>\$388,454,493</b>	<b>\$18,925,549</b>	<b>5.1%</b>	<b>\$21,425,549</b>	<b>5.8%</b>

**Debt Service Fund Expense**

- Total debt payments, including Nassau County Interim Finance Authority (NIFA) set-asides and expense of loans, are expected to increase by 5.1% or \$18.9 million from the FY 18 NIFA Conformed Budget.
- All expense lines are budgeted to record an annual increase. The other expense line is where the County books the costs associated with the NIFA issued debt.
  - The FY 19 Proposed Budget increase in principal and interest costs are driven by the amortization schedule of the existing debt as well as an allotment for future, planned debt issuances.
  - The FY 19 Multi-Year Financial Plan (MYP) Debt Service Baseline includes \$16.2 million in interest payments on debt issued in FY 18 and FY 19. Within this is \$2.6 million for the issuance of \$100.0 million in tax certiorari bonds to be issued in December 2018.
- The \$1.7 million budget to budget increase in other expenses is due to an increase in NIFA set asides expenses.
- The NIFA set asides reflect sales tax that is set aside to cover debt service costs for all debt issued by NIFA.
  - In the out years of the MYP, NIFA set asides are decreasing as its existing debt amortizes and no additional debt is issued. NIFA’s statutory authority to borrow on behalf of the County ended in 2007.

**Debt Service Fund Expenses, Cont.**

- The chart below details the current Debt Service Baseline of planned future borrowings as reflected in the proposed MYP. The future amounts are subject to change.
- The long-term borrowing plan is shown in the top section of the following chart; this includes debt issuances for general capital purposes, tax certiorari payments, and sewer capital purposes.

Planned Future New Debt Issuances 2018 to 2022					
	FY 18 Planned	FY 19 Planned	FY 20 Planned	FY 21 Planned	FY 22 Planned
	Issues	Issues	Issues	Issues	Issues
<b>Capital Borrowings</b>					
Capital - General	75,000,000	150,000,000	150,000,000	150,000,000	150,000,000
Capital - SSWRD	223,905,000	50,000,000	50,000,000	50,000,000	50,000,000
Tax Certiorari	100,000,000	200,000,000	0	0	0
<b>Total Long-Term Borrowings</b>	<b>398,905,000</b>	<b>400,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>
<b>Short-Term Borrowings</b>					
BANs	0	0	0	0	0
RANs	360,000,000	0	0	0	0
TANs	0	380,000,000	380,000,000	380,000,000	380,000,000
<b>Total Short-Term Borrowings</b>	<b>360,000,000</b>	<b>380,000,000</b>	<b>380,000,000</b>	<b>380,000,000</b>	<b>380,000,000</b>

- Over the remainder of FY 18, the County plans to issue \$360.0 million in a Revenue Anticipation Note (RAN), and \$398.9 million in bonds for general capital projects, sewer debt, and tax certiorari payments. Legislative and NIFA approval may be required to complete these issuances.
- Within the \$223.9 million Capital SSWRD FY 18 Planned borrowing, \$198.9 million is to pay off a maturing BAN issuance and \$25.0 million is for new borrowings.
- Short-term debt is shown on the bottom of the above chart; issuances are budgeted at \$360.0 million in FY 18 and then are to rise to \$380.0 million from FY 19 through FY 22.
- In FY 18 the Administration expects to issue a RAN. It is issued in the anticipation of the receipt of sales tax collections.
- From FY 19 to FY 22 Tax Anticipation Notes (TAN) are budgeted. They are issued in anticipation of property tax receipts. RANs and TANs are typically issued to address timing differences between cash receipts and cash expenditures.

**Debt Service Fund Revenue**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	0	8,285	0	0	0	0	*****	0	*****
Rev Offset To Expense	219,756	1,237,002	1,112,216	1,112,216	1,110,716	(1,500)	-0.1%	(1,500)	-0.1%
Debt Svc From Capital	55,533,353	6,944,947	2,604,750	2,604,750	3,540,000	935,250	35.9%	935,250	35.9%
Debt Svc Chrgback Rev	269,056,788	324,193,308	326,130,453	323,630,453	339,089,116	12,958,663	4.0%	15,458,663	4.8%
Interfund Charges Rev	26,337,402	27,885,598	31,956,901	31,956,901	39,225,857	7,268,956	22.7%	7,268,956	22.7%
Fed Aid-Reimb of Exp	4,760,391	4,807,039	4,812,202	4,812,202	4,792,187	(20,015)	-0.4%	(20,015)	-0.4%
Interfund Transfers	0	0	2,912,422	2,912,422	696,617	(2,215,805)	-76.1%	(2,215,805)	-76.1%
<b>Total</b>	<b>\$355,907,690</b>	<b>\$365,076,179</b>	<b>\$369,528,944</b>	<b>\$367,028,944</b>	<b>\$388,454,493</b>	<b>\$18,925,549</b>	<b>5.1%</b>	<b>\$21,425,549</b>	<b>5.8%</b>

- Compared to the FY 18 NIFA Conformed Budget, aggregate total revenue for the Debt Service Fund is increasing by \$18.9 million in the Proposed FY 19 Budget. Compared to the current projection, the FY 19 Proposed Budget debt service revenues are increasing \$21.4 million.
- The \$1.1 million revenue offset to expense represents reimbursement payments from Nassau Community College for debt service expenses for termination pay incurred by the County on their behalf.
- Debt service expenses are allocated to the fund in which the capital project is associated. The fund receiving the benefit is charged the expense and the Debt Service Fund collects the chargeback revenue.
- These chargeback revenues are included in the Police Headquarters Fund, the Police District Fund, the General Fund and the Fire Commission Fund, along with revenues from non-major operating funds, including the Sewer and Storm Water Resources District Fund and the Environmental Bond Fund.
- The \$13.0 million budget to budget increase in debt service chargeback revenues and the \$7.3 million budget to budget increase in interfund charges revenue are due to the amortization schedule of the capital projects.
- The \$4.8 million included as federal aid reimbursement of expense is derived from credit subsidy payments received on the issuance of Build America Bonds, BABs, which the County issued in FY 09 and FY 10.
- The \$0.7 million interfund transfer represents monies appropriated from the Bonded Indebtedness Reserve Fund to be used to provide partial payment of annual debt service costs.

**Debt Service Fund Revenue – Cont.**

<b>Debt Service Fund Chargeback Revenues - BV/HD</b>		
	<b>FY 18 NIFA Conf.</b>	<b>Executive FY 19</b>
Fire Commission	\$820,758	\$832,277
General Fund	\$300,716,070	\$312,430,736
Police District	\$2,243,962	\$2,296,995
Police Headquarters	\$22,349,663	\$23,529,108
Grand Total	\$326,130,453	\$339,089,116

- The chart above shows that 92.1% of the debt service chargebacks in the Proposed FY 19 are related to the General Fund. Each Fund has a corresponding expense line for debt service charges.
- The General Fund debt service chargeback is located in the Office of Management and Budget.
- Debt service chargebacks are increasing in all funds detailed. The chargeback increases or decreases in tandem with increases and decreases in the amount borrowed as well as the amortization schedule of the capital projects related to the fund.

<b>Debt Service Fund Interfund Charges - BW</b>		
	<b>FY 18 NIFA Conf.</b>	<b>Executive FY 19</b>
Interfund Revenues From SSW	\$22,311,679	\$28,656,964
Environmental Bond Act Revenue	\$9,645,222	\$10,568,893
Grand Total	\$31,956,901	\$39,225,857

- The Debt Service Fund interfund charges chart above reflects the interfund charges budgeted at \$39.2 million in FY 19.
- The debt service costs charged to the Sewer and Storm Water Resources District (\$28.7 million) and the Environmental Bond Fund (\$10.6 million) are booked as interfund charges.
- Revenue from the SSW fund is increasing \$6.4 million in FY 19 from the FY 18 NIFA Conformed Budget.

<b>Debt Service Fund DS from Capital - BQ</b>		
	<b>FY 18 NIFA Conf.</b>	<b>Executive FY 19</b>
Bond Premium	\$1,464,750	\$2,400,000
RAN Premium	\$1,140,000	\$1,140,000
Grand Total	\$2,604,750	\$3,540,000

- In FY 19, \$2.4 million is included as bond premium. This represents an increase of \$0.9 million from the FY 18 NIFA Conformed Budget.
- FY 19 Proposed RAN premium revenue is unchanged from the current budget.
- NIFA has the authority to limit the premium to cover the costs of issuance.



**Debt Service Fund Multi-Year Plan**

2019-2022 Multi-Year Financial Plan				
Expense				
	2019 Proposed	2020 Plan	2021 Plan	2022 Plan
Interest	\$132,208,523	\$150,102,384	\$149,495,498	\$150,799,481
Principal	\$106,280,000	\$131,270,000	\$149,375,000	\$164,995,000
Other Expense	\$149,965,970	\$133,307,635	\$103,405,945	\$86,730,430
<b>Total</b>	<b>\$388,454,493</b>	<b>\$414,680,019</b>	<b>\$402,276,443</b>	<b>\$402,524,911</b>

- The chart above details the out year expenses of the Debt Service Fund. Interest and principal costs are budgeted according to the amortization schedule as the County pays off existent debt and adds on future obligations.
- The other expenses line is decreasing from FY 19 through FY 22. Within the other expense line, FY 22 NIFA set-asides payments are forecast to decline \$62.0 million compared to FY 19; the County is issuing debt on its own so the NIFA debt is not being replaced.

2019-2022 Multi-Year Financial Plan				
Revenue				
	2019 Proposed	2020 Plan	2021 Plan	2022 Plan
Revenue Offset to Expense	\$1,110,716	\$1,112,216	\$1,111,716	\$1,114,091
Capital Resources for Debt	\$3,540,000	\$2,340,000	\$2,340,000	\$2,340,000
Debt Service Chargeback Revenue	\$339,089,116	\$353,537,543	\$339,018,523	\$335,880,693
Interfund Charges Revenue	\$39,225,857	\$52,939,965	\$56,570,898	\$60,008,508
Fed. Aid -Reim. Of Expense	\$4,792,187	\$4,750,295	\$3,235,306	\$3,181,619
Transfer from BIF	\$696,617	\$0	\$0	\$0
<b>Total</b>	<b>\$388,454,493</b>	<b>\$414,680,019</b>	<b>\$402,276,443</b>	<b>\$402,524,911</b>

- The chart above details Debt Service Fund revenues as recorded in the MYP.
- The \$0.7 million transfer from the Bonded Indebtedness Fund (BIF) revenues, represent FY 16 year end surplus revenues which were transferred to the BIF to provide partial payment of annual debt service costs.
- The capital resources for debt line reflects the anticipated bond premiums.
- Debt service chargeback revenues are budgeted to vary according to capital project completion timelines and amortization schedules.
- Interfund charge revenues are expected to increase annually through FY 22. Included in this line are the revenues associated with the environmental bond issuances as well as the bond issuances made by the County for the sewers.

The primary mission of the District Attorney’s Office is to provide for the safety and security of the residents of Nassau County by investigating and prosecuting crime. The Office was established pursuant to the provisions of Section 700, County Government Law and consists of major case bureaus, trial bureaus, investigative bureaus, conviction integrity bureau, an administrative bureau, and a community relations bureau.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	356	375	375	377	385	10	2.7%	8	2.1%
Part-Time and Seasonal	9	15	10	13	10	0	0.0%	(3)	-23.1%
Salaries	\$32,959,614	\$37,789,921	\$41,602,991	\$40,715,850	\$42,708,360	\$1,105,369	2.7%	\$1,992,510	4.9%
Equipment	72,033	47,285	61,833	61,833	65,500	3,667	5.9%	3,667	5.9%
General Expenses	950,636	870,856	894,938	894,938	1,102,000	207,062	23.1%	207,062	23.1%
Contractual Services	1,266,415	1,447,946	1,289,610	1,289,610	1,407,079	117,469	9.1%	117,469	9.1%
<b>Total</b>	<b>\$35,248,698</b>	<b>\$40,156,007</b>	<b>\$43,849,372</b>	<b>\$42,962,231</b>	<b>\$45,282,939</b>	<b>\$1,433,567</b>	<b>3.3%</b>	<b>\$2,320,708</b>	<b>5.4%</b>

**Expenses**

- The FY 19 Proposed expense Budget for the District Attorney is increasing by about \$1.4 million, or 3.3%, budget to budget, and \$2.3 million, or 5.4%, when compared to OLBR’s FY 18 projection.
- The FY 19 Proposed Budget eliminates savings from the Voluntary Separation Incentive Payments (VSIP) and legislative attrition, which totaled \$773,084 in the FY 18 budget.
- Full-time headcount is growing by ten, while part-time and seasonal employees will remain flat budget to budget.
- Salaries are driving the increase in expenses. Salaries will be \$1.1 million more than those of FY 18 due to contractual step adjustments for members of the CSEA, adjustments for some non-union employees, and funding for a contract award for members of the Investigative Police Benevolent Association (IPBA).
  - An allocation of \$1.5 million will fund the contract award for the IPBA members, which is a reduction of \$1.2 million compared to the FY 18 NIFA Conformed Budget.
  - Overtime expense will increase by \$163,800 over FY 18 levels, while terminal leave is decreasing by \$56,317, and longevity is decreasing by \$66,728 when compared to FY 18.

**Expenses, Cont.**

- Equipment expenses show a small increase when compared to FY 18 budget and current projections.
- General expenses increase by \$207,062 over the FY 18 budget and current projections; this is mainly due to rises in membership fees and investigative expenses.
- The FY 18 budget of \$1.3 million for contractual services, is going up by \$117,469 in FY 19 as a result of higher costs for miscellaneous contractual services, software contracts, and expert witness expenses.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	6,955	54,785	0	66,686	0	0	*****	(66,686)	-100.0%
Dept Revenues	1,336	1,761	2,000	2,000	1,000	(1,000)	-50.0%	(1,000)	-50.0%
Interdept Revenues	270,034	269,380	301,015	301,015	301,015	0	0.0%	0	0.0%
Interfund Charges Rev	275,000	275,000	250,000	250,000	250,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	36,326	35,651	35,000	35,000	36,000	1,000	2.9%	1,000	2.9%
State Aid-Reimb of Exp	76,793	76,793	76,793	76,793	76,793	0	0.0%	0	0.0%
<b>Total</b>	<b>\$666,444</b>	<b>\$713,370</b>	<b>\$664,808</b>	<b>\$731,494</b>	<b>\$664,808</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$66,686)</b>	<b>-9.1%</b>

**Revenues**

- The District Attorney’s proposed revenue budget of \$664,808 is flat budget to budget and decreasing slightly by \$66,686 when compared to the OLBR’s FY 18 projection, which represents prior year recoveries of grant funding.
- Federal aid is budgeted at \$36,000 in FY 19. This is U.S. Drug Enforcement Administration (DEA) funding for investigator overtime in cases where the DA collaborates with that agency. The District Attorney’s Office submits claims for the amount of overtime worked with the DEA, as well as, State and Local Task Forces.
- State aid budgeted at \$76,793 in FY 19 represents reimbursement for a portion of the District Attorney’s salary under the District Attorney Salary Support Program. This is a grant program administered by the New York State Division of Criminal Justice Services. It has remained flat budget to budget.

The Board of Elections is responsible for registering voters, maintaining their records, and conducting presidential primaries, Federal non-presidential primaries, State primaries, County primaries, and general elections, as well as special elections called by the Governor or the County Executive.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	164	159	157	153	155	(2)	-1.3%	2	1.3%
Part-Time and Seasonal	76	74	0	78	0	0	*****	(78)	-100.0%
Salaries	\$14,819,996	\$14,863,257	\$14,660,356	\$15,198,310	\$15,841,836	\$1,181,480	8.1%	\$643,526	4.2%
Equipment	55,498	70,667	67,969	67,969	58,081	(9,888)	-14.5%	(9,888)	-14.5%
General Expenses	2,266,718	1,455,303	1,948,246	1,948,246	2,253,290	305,044	15.7%	305,044	15.7%
Contractual Services	510,706	439,097	542,401	542,401	513,087	(29,314)	-5.4%	(29,314)	-5.4%
<b>Total</b>	<b>\$17,652,918</b>	<b>\$16,828,325</b>	<b>\$17,218,972</b>	<b>\$17,756,926</b>	<b>\$18,666,294</b>	<b>\$1,447,322</b>	<b>8.4%</b>	<b>\$909,368</b>	<b>5.1%</b>

### Expenses

- The Board of Elections' (BoE) proposed expense budget has grown by \$1.4 million, or 8.4%, compared to FY 18 and \$0.9 million, or 5.1%, compared to OLBR's most recent projection. The most significant budget spikes are on the salaries and general expenses lines.
- According to the department, New York State Election Law Section 3-300, Election Personnel, grants the Board autonomy over all personnel and staffing matters, under the condition that the Board spends within its appropriation from the County Legislature.
- Budget to budget, salary expenses are up \$1.2 million, or 8.1% and compared to current projections, are up 4.2%, or \$0.6 million. These changes are mostly due to the following:
  - The proposal increases the department's compensation time cash budget by \$0.3 million and terminal leave by \$0.1 million. The proposal also eliminates salary savings included in the FY 18 NIFA Conformed Budget, in effect increasing BoE's FY 19 budget by \$0.4 million.
- The FY 19 headcount is 155, which is two more than the current onboard and two less than the prior year.
  - The BoE receives funding to hire part-time and seasonal staff but is not assigned a headcount for these employees. As of September 1, 2018, there were 78 part-time and seasonal positions onboard.

**Expenses, cont.**

- The proposed equipment budget is down 14.5%, or \$9,888, from not only the FY 18 NIFA Conformed Budget but also the latest projection.
- The general expense budget is growing by 15.7% in FY 19, from \$1.9 million in FY 18 to \$2.3 million in the proposal. The most significant change is in copying and blueprint supplies and expenses. Postage delivery is the only item within general expenses that saw a reduction, in the amount of \$18,651.
- The proposed contractual services budget is \$513,087, or 5.4% lower than the FY 18 NIFA Conformed Budget. The budget to budget variance is concentrated in the miscellaneous contractual services line.
- The chart below demonstrates proposed expense changes across BoE’s three control centers.
  - Expenses in the Administration Control Center is increasing by \$0.4 million, or 11.4%, compared to the FY 18 NIFA Conformed Budget.
  - The General Election Control Center’s FY 19 budget is \$12.8 million, about 5.0% higher than FY 18 due to increased salaries, general expenses, and contractual services.
  - The Primary Elections Control Center’s FY 19 budget is up 36.5% compared to FY 18, resulting from a combination of increased funding for additional seasonal positions and general expenses, offset by a decrease in contractual services.

<b>Expenses by Control Center</b>						
(\$'s in millions)						
<b>Control Center</b>	<b>Historical</b>		<b>2018</b>	<b>2019</b>	<b>Exec. vs. Conformed</b>	
	<b>2016</b>	<b>2017</b>	<b>NIFA Conf. Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>
Administration	\$3.4	\$3.5	\$4.0	\$4.4	\$0.4	11.4%
General Elections	11.9	11.9	12.2	12.8	0.6	5.0%
Primary Elections	2.3	1.4	1.0	1.4	0.4	36.5%
<b>Total</b>	<b>17.7</b>	<b>16.8</b>	<b>17.2</b>	<b>18.7</b>	<b>1.4</b>	<b>8.4%</b>

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$136,350	\$181,850	\$120,000	\$120,000	\$150,000	\$30,000	25.0%	\$30,000	25.0%
Dept Revenues	33,867	32,289	70,000	70,000	40,000	(30,000)	-42.9%	(30,000)	-42.9%
Interfund Charges Rev	0	16,572	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$170,217</b>	<b>\$230,712</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The proposed revenue budget for FY 19 remains flat budget to budget and is in line with OLBR’s current projection.
- The Board of Elections budgets \$150,000 in rents & recoveries, an increase of \$30,000 for the FY 19 Proposed Budget. This revenue is driven by renting out voting machines to other municipalities.
- Departmental revenues are down 42.9% or \$30,000 when compared to both the FY 18 NIFA Conformed Budget and OLBR projections due to a decrease in miscellaneous receipts.
  - The Board of Elections also collects fees for the sale of a variety of data, such as forms, reports, and maps.
- The interfund charges revenue line for FY 19 remains flat at zero.

The mission of the Nassau County Office of Emergency Management (OEM) is to maintain a high level of preparedness, to reduce the vulnerability of the populace and property of the County resulting from natural, technological or civil disasters, to provide prompt and efficient services to persons victimized by disaster, provide for rapid and orderly restoration and recovery following disasters, and to effectively educate the public regarding actions they can take before, during and after a disaster strikes the County.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	10	8	9	6	8	(1)	-11.1%	2	33.3%
Part-Time and Seasonal	0	0	1	0	1	0	0.0%	1	*****
Salaries	\$709,535	\$613,874	\$944,234	\$610,357	\$886,614	(\$57,620)	-6.1%	\$276,257	45.3%
General Expenses	513	4,491	5,618	5,618	8,572	2,954	52.6%	2,954	52.6%
<b>Total</b>	<b>\$710,048</b>	<b>\$618,365</b>	<b>\$949,852</b>	<b>\$615,975</b>	<b>\$895,186</b>	<b>(\$54,666)</b>	<b>-5.8%</b>	<b>\$279,211</b>	<b>45.3%</b>

**Expenses**

- The Proposed FY 19 Expense Budget of \$895,186 decreased \$54,666 budget to budget and increased by \$279,211 compared to the OLBR projection.
  - The FY 19 salary expenses are dropping by 6.1% budget to budget and rising by 45.3% compared to OLBR’s September actual which reflects vacancy savings.
  - The proposed FY 19 wages are decreasing mostly due the elimination of the Director of Bureau of Equipment Inventory position and offset by increases in overtime and comp time cash compared to the FY 18 NIFA Conformed Budget. In addition, the budget allocates step increases with no Cost of Living Adjustments (COLA) for CSEA employees.
- The general expense budget for FY 19 grew by \$2,954 due to increasing Grainger expenses.



Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$735	\$305,514	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	509,017	0	480,012	480,012	480,012	0	0.0%	0	0.0%
<b>Total</b>	<b>\$509,752</b>	<b>\$305,514</b>	<b>\$480,012</b>	<b>\$480,012</b>	<b>\$480,012</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The Proposed 2019 Budget allocates \$480,012 for federal aid, which is flat compared to the FY 18 NIFA Conformed budget and OLBR’s projection.
  - The revenue represents a pass-thru from New York State that reimburses the County for qualifying salary expenses. The funds represent the Emergency Management Performance Grant (EMPG), for which there is a 50% cost match.



Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	92	90	96	84	88	(8)	-8.3%	4	4.8%
Part-Time and Seasonal	34	33	35	32	36	1	2.9%	4	12.5%
Salaries	\$10,147,209	\$10,954,321	\$10,424,596	\$9,973,258	\$10,514,692	\$90,096	0.9%	\$541,434	5.4%
Fringe Benefits	5,386,603	5,689,625	6,159,843	6,031,391	6,252,892	93,049	1.5%	221,501	3.7%
Equipment	38,800	62,798	84,021	84,021	33,056	(50,965)	-60.7%	(50,965)	-60.7%
General Expenses	140,699	152,278	188,806	188,806	197,800	8,994	4.8%	8,994	4.8%
Contractual Services	4,747,318	4,668,088	4,540,863	4,540,863	4,517,486	(23,377)	-0.5%	(23,377)	-0.5%
Debt Svc. Chargebacks	782,899	806,306	820,758	820,758	832,277	11,519	1.4%	11,519	1.4%
Inter-Dept. Charges	2,347,766	2,457,794	2,524,924	2,524,924	2,524,924	0	0.0%	0	0.0%
Interfund Charges	9,737	0	0	0	0	0	*****	0	*****
Trans To General Fund	2,171,269	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$25,772,299</b>	<b>\$24,791,210</b>	<b>\$24,743,811</b>	<b>\$24,164,021</b>	<b>\$24,873,127</b>	<b>\$129,316</b>	<b>0.5%</b>	<b>\$709,106</b>	<b>2.9%</b>

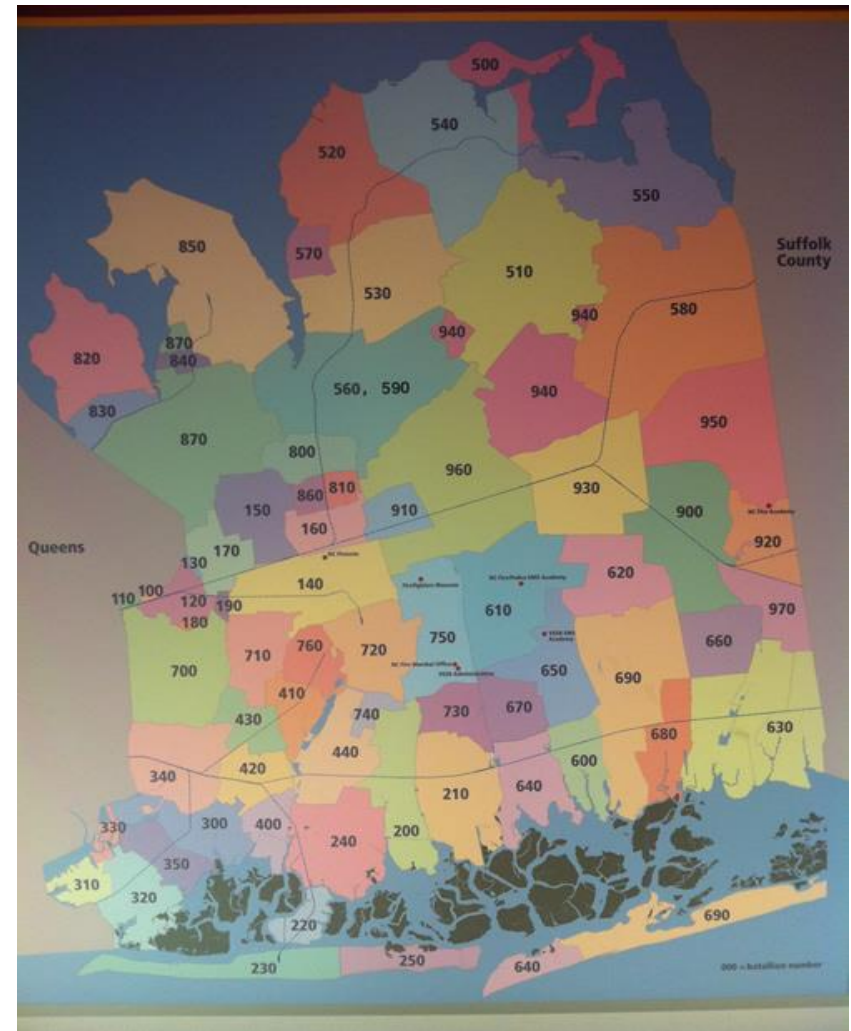
**Expenses**

- The FY 19 Proposed Expense Budget is growing from the 2018 NIFA Conformed Budget by \$129,316 or 0.5%, to \$24.9 million.
- The 2019 Proposed Budget eliminates savings of \$1.1 million that were included in FY 18 from the Voluntary Separation Incentive Payments and Legislative attrition. If these savings were not included, salaries would be decreasing.
  - The FY 19 proposed salary line accommodates the contractual steps for eligible CSEA employees.
  - Terminal leave, longevity, and overtime have decreased a combined \$308,457 from FY 18.
- The 2019 Proposed Budget has eight less full-time positions budget to budget and one additional part time position.
- Fringe benefits are increasing by \$93,049, or 1.5%, to \$6.3 million for the FY 19 Proposed Budget. Compared to the FY 18 projection, fringe expenses have a growth of \$221,501, or 3.7%. The increase mostly results from health insurance for retirees and pension costs.
- There is a \$50,965 decrease in equipment for communications and in miscellaneous equipment costs.

**Expenses, Cont.**

- General expenses are increasing \$8,994 to \$197,800 budget to budget.
  - The main driver for this increase is a \$5,679 rise in clothing and uniform supplies, along with smaller rises in miscellaneous supplies and membership fees.
  - Every Fire Marshal, by job requirement, is a New York State Code Enforcement Official (NYSCEO). All CEO’s must complete 24 hours a year of in-service training and the department must pay a membership fee.
- Contractual services are declining \$23,377 in FY 19 to \$4.5 million. The largest contract expense is \$4.1 million for the Vocational Education and Extension Board (VEEB) contract.
  - In addition to the VEEB contract, the training contract for volunteer firemen, contractual services also includes the following contracts:
    - Veterinarian care for the department’s ATF canines.
    - A contract with Nassau University Medical Center to provide OSHA medical examinations for Fire Marshal personnel who respond to fire or hazardous emergencies.
    - Radio & communications contract for service and maintenance of radio systems and transmitters. The cost is decreasing by \$28,987 to \$290,000 in FY 19.
- Inter-departmental charges are flat at \$2.5 million, when compared to the 2018 NIFA conformed budget.

Nassau County Fire Service Map consisting of 71 districts in 9 battalions.



Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$180,614	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	1,314	3,555	0	1,600	0	0	*****	(1,600)	-100.0%
Rents & Recoveries	3,836	13,212	0	0	0	0	*****	0	*****
Dept Revenues	8,930,155	7,845,966	8,900,600	8,900,600	8,200,600	(700,000)	-7.9%	(700,000)	-7.9%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Interfund Transfers	0	257,510	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	186,720	150,840	180,000	180,000	180,000	0	0.0%	0	0.0%
Property Tax	16,064,969	16,115,436	15,258,520	15,258,520	16,087,836	829,316	5.4%	829,316	5.4%
<b>Total</b>	<b>\$25,772,299</b>	<b>\$24,791,210</b>	<b>\$24,743,811</b>	<b>\$24,745,411</b>	<b>\$24,873,127</b>	<b>\$129,316</b>	<b>0.5%</b>	<b>\$127,716</b>	<b>0.5%</b>

**Revenues**

- The Proposed FY 19 Revenue Budget is increasing by \$129,316 to \$24.9 million due to an increase of property tax almost completely offset by a reduction in fee revenue.
  - The Fire Commission collects fees generated from mandatory compliance testing under a variety of State and local public safety laws. Examples of fees collected include fire alarms, smoke alarms, sprinkler system, bulk storage, and emergency light testing fees.
  - Fee collection is budgeted to decrease \$700,000 in FY 19 due to the time it takes to fully train and qualify staff to implement the fees. The department’s current on-board full-time headcount is under budgeted amounts.
- State aid and payment in lieu of taxes are level with that in FY 18.
  - State aid is made up of tuition reimbursements from New York State for teaching emergency medical courses to

emergency service providers who serve communities within Nassau County.

The Department of Health was established in 1938 pursuant to Article IX of the County Government Law, and operates under the New York State Public Health Law and Title 10 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The members of the Board of Health oversee all activities and staff.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	178	177	171	155	175	4	2.3%	20	12.9%
Part-Time and Seasonal	31	29	32	26	36	4	12.5%	10	38.5%
Salaries	\$14,715,736	\$16,240,004	\$15,530,561	\$14,068,188	\$15,574,385	\$43,824	0.3%	\$1,506,197	10.7%
Fringe Benefits	(1,087)	0	0	0	0	0	*****	0	*****
Equipment	20,360	57,865	111,866	111,866	43,000	(68,866)	-61.6%	(68,866)	-61.6%
General Expenses	626,114	625,033	765,630	715,630	746,663	(18,967)	-2.5%	31,033	4.3%
Contractual Services	217,082	305,093	326,478	326,478	342,353	15,875	4.9%	15,875	4.9%
Var Direct Expenses	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0.0%	0	0.0%
Inter-Dept. Charges	5,083,577	5,415,730	5,780,939	5,780,939	5,780,939	0	0.0%	0	0.0%
Early Int./Special Ed	133,071,618	134,875,965	134,500,000	134,147,650	135,500,000	1,000,000	0.7%	1,352,350	1.0%
<b>Total</b>	<b>\$158,733,400</b>	<b>\$162,519,690</b>	<b>\$162,015,474</b>	<b>\$160,150,751</b>	<b>\$162,987,340</b>	<b>\$971,866</b>	<b>0.6%</b>	<b>\$2,836,589</b>	<b>1.8%</b>

## Expenses

- Total FY 19 expenditures are increasing by \$971,866 or 0.6%, compared to the FY 18 NIFA Conformed Budget due mostly to an increase in provider payments for (Children’s Early Intervention Services and the Pre-school Special Education). Compared to the FY 18 projection, the budget is increasing by \$2.8 million, mostly due to salaries, as well as provider payments.
- Provider Payments for the Pre-school Education Program and Children’s Early Intervention Services Program, which makes up 83.1% of the Proposed FY 19 expense budget. This is increasing by \$1.0 million compared to the FY 18 NIFA Conformed Budget and by \$1.4 million from the FY 18 projection. This increase is in the Pre-school Education Program to provide all services for the anticipated caseload levels as authorized by school districts. Provider payments will be discussed in more detail later on in the report.
- The FY 19 salaries are increasing minimally by \$43,824, or 0.3% budget to budget, and by \$1.5 million, or 10.7%, compared to the FY 18 projection.
  - The FY 19 Executive budget eliminates the \$1.1 million in Voluntary Separation Incentive Program (VSIP) and attrition savings that were included in FY 18.

**Expenses, Cont.**

- The FY 19 Proposed budget also funds step increases for CSEA employees but does not include any Cost of Living Adjustments (COLA) since the Collective Bargaining Agreement expired on December 31, 2017. The department is saving some salary expenses by shifting titles which is offsetting the increases above.
  - The increase compared to the projection, accommodates for the staffing level to increase by 20 full-time and 10 part-time positions. According to the department, they plan to fill full-time positions that include a Deputy Commissioner, Public Health Administer II, Accountant I, Accountant IV, Public Health Engineer Trainee, and Public Health Nurse I. Part-time positions include a Board Member and Clerks.
    - The current full-time staffing level of 155, is well below historical levels. Last year, the department lost over 20 employees to the VSIP program. The positions listed above are some critical positions that will replace those lost to VSIP.
- The following chart details the full-time, part-time and seasonal positions for the FY 18 NIFA Conformed Budget, the September 1, 2018 staffing level, the FY 19 Departmental Request, and the FY 19 Proposed Budget:

Staffing Analysis						
	<u>FY 18</u> <u>Adopted</u>	<u>Sept-18</u> <u>Actual</u>	<u>FY 19</u> <u>Request</u>	<u>FY 19</u> <u>Executive</u>	<u>Exec. vs</u> <u>NIFA</u> <u>Conformed</u>	<u>Exec. vs</u> <u>Actual</u>
<b>CC Full-time Staffing</b>						
10 Administration	24	22	26	26	2	4
20 Environmental Health	77	71	83	82	5	11
30 Public Health Laboratories	11	11	11	11	0	0
40 Public Health	14	13	15	14	0	1
51 Childm Early Inter. Services	42	36	44	39	(3)	3
54 Pre-School Education	3	2	3	3	0	1
<b>Total Full-time</b>	<b><u>171</u></b>	<b><u>155</u></b>	<b><u>182</u></b>	<b><u>175</u></b>	<b><u>4</u></b>	<b><u>20</u></b>
<b>CC Part-time and Seasonal</b>						
10 Administration	6	5	6	6	0	1
20 Environmental Health	23	18	25	25	2	7
40 Pubic Health	2	2	3	3	1	1
51 Childm Early Inter. Services	1	1	2	2	1	1
<b>Total Part-time and Seasonal</b>	<b><u>32</u></b>	<b><u>26</u></b>	<b><u>36</u></b>	<b><u>36</u></b>	<b><u>4</u></b>	<b><u>10</u></b>



**Expenses, Cont.**

- As reflected on the previous page, the budgeted headcount is increasing by four full-time and four part-time and seasonal positions compared to the FY 18 budget.
  - The four additional full-time heads in the FY 19 Executive budget includes two full-time positions to the Administration, five to Environmental Health, which is offset by the loss of three in Children’s Early Intervention Services.
  - The increase of four part-time positions include two in Environmental Health, one in Public Health and one in Children’s Early Intervention Services.
  - The FY 19 Proposed Budget is still seven full-time positions below the requested headcount of 182. The department included a Clerk in Environmental Health, an Administrative Assistant in Public Health and a Clerk, an Administrative Assistant, and three Early Intervention Service Coordinators in Children’s Early Intervention Services.
- The FY 19 Proposed Budget for equipment is decreasing by \$68,866 or 61.6%, due to a reduction in medical and dental equipment in the Public Health Lab and miscellaneous equipment in Environmental Health and Children’s Early Intervention Services.
- General expenses are decreasing by \$18,967 in FY 19 due mostly to a reduction in miscellaneous supplies and educational expenses. This budget also includes expenses for micro-biology, office supplies, traveling, equipment maintenance and copying/blueprint.
- The budget for contractual services is increasing by \$15,875 to \$342,355, or 4.9%, in the Proposed FY 19 Budget. The increase is mainly due to rises in the contracts for Pre-school Medicaid billing and lab testing.
  - The following chart details the FY 18 NIFA Conformed Budget & the FY 19 Executive Budget funding by contract:

Heath Department Contracts	2018 NIFA Conformed Budget	2019 Proposed Budget
Preschool Medicaid Billing	165,464	178,904
Pre-school Imaging Contract	13,190	13,190
Hearing Officers	62,608	62,608
North Shore Child Guidance	50,187	50,187
Lab Testing Contingency	9,125	25,000
NUMC for OSHA physicals	12,464	12,464
Spanish Food Manager Course Instructor	13,440	0
<b>Subtotal Contracts</b>	<b>326,478</b>	<b>342,353</b>

**Expenses, Cont.**

- The FY 19 various direct expenses line remains flat at \$5.0 million. This is for contracted Public Health Services to the Nassau Health Care Corporation.
- Inter-departmental charges in FY 19 remain unchanged at \$5.8 million. This budget line includes building occupancy charges, information technology charges, workers compensation and printing and graphic expenses.
- The following chart provides the total expense by control center for FY 16, FY 17, FY 18 Conformed budget and the FY 19 Executive Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2018	2019	Exec. vs. Conformed	
	2016	2017	NIFA Conf. Budget	Exec. Budget	Var.	%
Administration	\$5.4	\$5.8	\$5.9	\$6.2	\$0.3	4.3%
Environmental Health	7.7	8.6	8.0	7.9	-0.1	-1.1%
Public Health Laboratories	1.6	1.5	1.8	1.8	0.0	-0.3%
Public Health	6.8	7.2	7.2	7.1	0.0	-0.6%
Childrn Early Inter. Services	30.5	30.6	31.6	31.4	-0.2	-0.5%
Pre-School Education	106.7	108.8	107.5	108.5	1.0	0.9%
<b>Total</b>	<b>158.7</b>	<b>162.5</b>	<b>162.0</b>	<b>163.0</b>	<b>1.0</b>	<b>0.6%</b>

- The Administration control center is increasing by \$253,683, or 4.3% due to mostly to a rise in salaries from the addition of two full-time heads and the elimination of VSIP savings.
- Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. The FY 19 budget for Environmental Health is decreasing minimally by

roughly \$85,224 due mostly to minimal declines in salaries, equipment, general and contractual expenses.

- Public Health budgeted at \$7.1 million, remains relatively unchanged with a minimal \$43,081 decline in salaries. Public Health provides disease control, quality improvement epidemiology and research, as well as Public Health Emergency Preparedness in order to respond to public health threats.
- The Public Health Lab provides services to address and protect the residents of Nassau County against environmental health risks including but not limited to water, water supply, and mosquito testing. The FY 19 Executive budget remains relatively flat at \$1.8 million.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The \$164,110 variance is due to a decrease in salaries from removing VSIP savings and the elimination of equipment costs.
- The Pre-school Education Program is devoted to providing special education services to pre-school children (ages 3-5). This control center is budgeted for \$108.5 million in FY 19, which is an increase of \$1.0 million, or 0.9% compared to the FY 18 NIFA Conformed Budget. The budget consists mostly of provider payments which is discussed on the next page.



**Expenses, Cont.**

- Provider payments is increasing \$1.0 million to \$135.5 million in the FY 19 Executive budget. Of the total budget, \$108.1 million in payments is devoted to the Pre-school Education program and \$27.4 million is for Children’s Early Intervention Services. The chart below details this break-out:

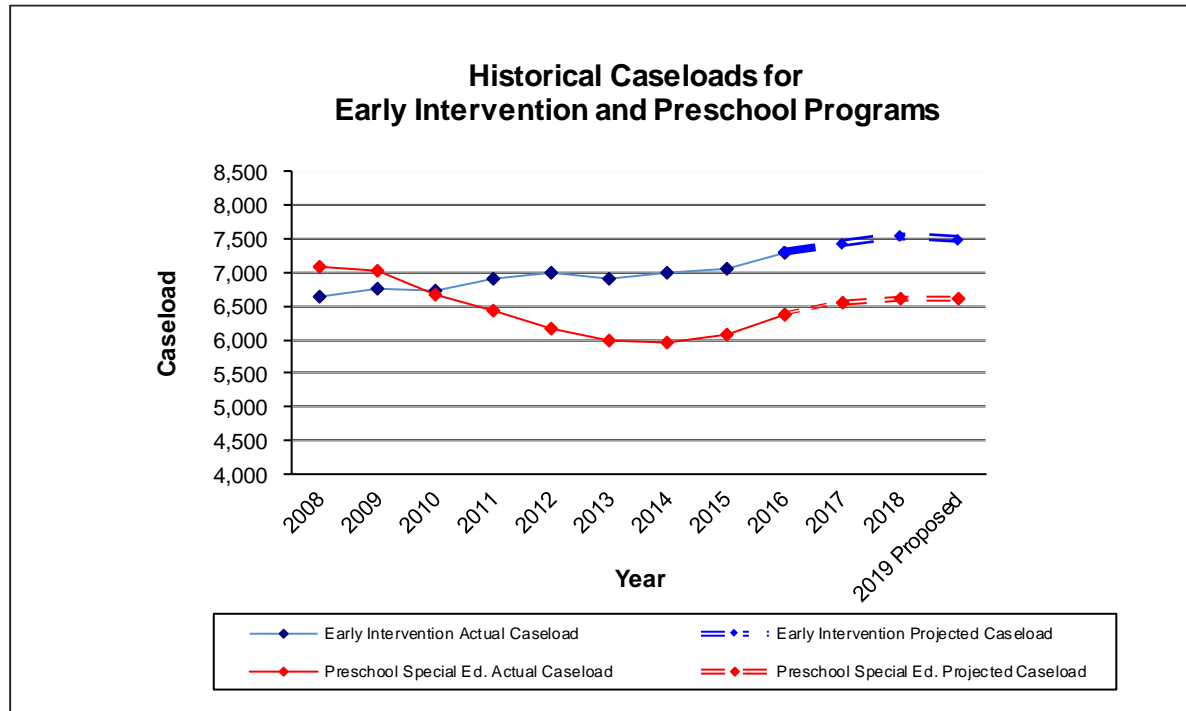
**Provider Payments**

<b>Control Center</b>	<b>FY 17 Actual</b>	<b>FY18 NIFA Conformed Budget</b>	<b>2019 Proposed Budget</b>
Children Early Intervention Services	26,486,087	27,400,000	27,400,000
Pre-school Education	108,389,878	107,100,000	108,100,000
<b>Grand Total</b>	<b>134,875,965</b>	<b>134,500,000</b>	<b>135,500,000</b>

- The overall \$1.0 million increase results from rises of \$3.2 million for the (3-5 years old) Pre-school Education program and an increase of \$600,000 in transportation costs, which is partially offset by \$1.0 million in Pre-school related therapy services, and \$1.8 million is for Special Education Itinerant Teachers (SEIT) Services. The variance changes are based on the actual costs from FY 17 and projected for FY 18. However, the increase in transportation costs is due to a rise in the number of children using the service.
  - The annual budget for the Pre-school Education program (for 3-5 years old) is based on current projections and authorizations that are submitted by the school districts for all eligible children. The tuition for Pre-school Education classes varies by the length of the day, integrated class and the rate set by New York State.

**Expenses, Cont.**

- The following chart provides historical and projected caseload data from FY 08 to the Proposed Budgeted FY 19 for the Early Intervention Program and the Pre-school Education Program.



- Under the Pre-school Education Program, the caseload data from FY 15-FY 17 are subject to revision since the years have not been closed. The FY 18 projection and FY 19 Proposed Budget assume caseload figures of 7,534 and 7,500 respectively for Early Intervention. For the Pre-school Education program, caseloads of 6,600 are projected in FY 18 and budgeted in FY 19.
- It is difficult for the department to project caseload figures since the State allows the school districts up to four years to submit authorizations to the County. More caseload data is depicted on the next page.

**Expenses, Cont.**

- The following chart provides the caseload data for the Pre-school Education Program and the Children’s Early Intervention Program. For both programs, the data provides the number of children approved, number of ineligible, the total caseloads and the percentage of ineligible caseloads.

<b>Children in the Early Intervention and Preschool Program By Year</b>									
<b>Year</b>	<b>Pre-school Education Program</b>				<b>Early Intervention Program</b>				<b>Total Children in both programs</b>
	<b>Pre-school Approved</b>	<b>Pre-school Ineligible</b>	<b>Total Pre-school Cases</b>	<b>% of Ineligible Pre-school</b>	<b>Early Int. Approved</b>	<b>Early Int. Ineligible</b>	<b>Total Early Int. Cases</b>	<b>% of Ineligible Early Int.</b>	
2008	6,327	751	7,078	10.6%	5,149	1,480	6,629	22.3%	13,707
2009	6,193	830	7,023	11.8%	5,307	1,445	6,752	21.4%	13,775
2010	5,843	836	6,679	12.5%	5,220	1,521	6,741	22.6%	13,420
2011	5,640	779	6,419	12.1%	5,230	1,679	6,909	24.3%	13,328
2012	5,506	667	6,173	10.8%	5,276	1,715	6,991	24.5%	13,164
2013	5,368	614	5,982	10.3%	5,119	1,788	6,907	25.9%	12,889
2014	5,420	557	5,977	9.3%	5,089	1,895	6,984	27.1%	12,961
2015*	5,569	536	6,105	8.8%	5,130	1,919	7,049	27.2%	13,154
2016*	5,847	527	6,374	8.3%	5,234	2,064	7,298	28.3%	13,672
2017	6,063	502	6,565	7.6%	5,504	1,928	7,432	25.9%	13,997
Project 2018	6,100	500	6,600	7.6%	5,638	1,896	7,534	25.2%	14,134
Proposed 2019	6,100	500	6,600	7.6%	5,610	1,890	7,500	25.2%	14,100

\*2015 and subsequent years are subject to change for Preschool since these years are still open.

- As depicted in the table above, the number of Pre-School ineligible as a percentage of the total Program has been steadily decreasing each year from FY 10 through FY 18, as less children have been found to be ineligible. For example, in FY 10 the percentage of ineligible children equated to 12.5% of the total, and in FY 18 the percentage is projected at 7.6%.
- The total Pre-school Education Program caseload has also declined each year from a high of 7,078 in FY 08 to low of 5,977 in FY 14. This represents an overall caseload decline of by 15.6% from FY 08 through FY 14. After FY 14, the cases start to rise again. Since that time, caseloads are projected to increase by 10.4% through the FY 18 projection of 6,600.
- For the Early Intervention Program, the number of ineligible children as a percentage of the total has increased from a low of 21.4% in FY 09 to a high of 28.3% in FY 16. Caseloads had very little fluctuation from FY 11 to FY 14. Since FY 14 caseloads are projected to increase by 7.4% to the Proposed budgeted amount of 7,500.

## Revenue

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,033,360	\$6,295,826	\$6,010,840	\$6,010,840	\$6,010,840	\$0	0.0%	\$0	0.0%
Fines & Forfeits	247,599	178,995	245,000	245,000	245,000	0	0.0%	0	0.0%
Rents & Recoveries	1,733,906	407,865	200,000	200,000	200,000	0	0.0%	0	0.0%
Dept Revenues	4,329,750	5,203,505	3,485,700	3,485,700	4,486,000	1,000,300	28.7%	1,000,300	28.7%
Interfund Charges Rev	54,878	42,171	57,516	150,516	57,516	0	0.0%	(93,000)	-61.8%
State Aid-Reimb of Exp	75,438,082	75,100,932	71,899,000	71,899,000	74,723,808	2,824,808	3.9%	2,824,808	3.9%
<b>Total</b>	<b>\$87,837,576</b>	<b>\$87,229,294</b>	<b>\$81,898,056</b>	<b>\$81,991,056</b>	<b>\$85,723,164</b>	<b>\$3,825,108</b>	<b>4.7%</b>	<b>\$3,732,108</b>	<b>4.6%</b>

- The proposed FY 19 revenue budget is increasing by \$3.8 million, or 4.7%, to \$85.7 million, compared to the FY 18 Conformed Budget. This is due to increases in department revenue and state aid.
- The FY 19 Proposed Budget for permits and licenses remains unchanged at \$6.0 million.
  - Permits and licenses includes fees charged for the food establishment inspection program, hazardous materials, registration fees under the Article XI Program, sanitation violations, day camp permits, swimming pool and beach inspections, temporary residence inspections, water supply plan review, and the tattoo parlor.
- The FY 19 Proposed Budget for fines and forfeits remains flat at \$245,000, from the FY 18 NIFA Conformed Budget.
  - Fines collected for violations include improper food handling, public swimming violations, improper storage of toxic and records, day camp code violations, water quality violations and cross connection violations.
- The inter-fund charges revenue budget of \$57,516 is reimbursement for services received from the Grant Fund. The budget remains flat compared to FY 18.
- Rents and recoveries remain unchanged at \$200,000. This revenue represents anticipated vendor recoveries.

**Revenues, Cont.**

- Department revenue is increasing by \$1.0 million to \$4.5 million in the FY 19 Proposed Budget. The following chart details departmental revenue by sub-object code.

<b>Departmental Revenues</b>			
Revenue Source	FY 17 Actual	FY 18 Conformed	FY 19 Proposed
Miscellaneous Receipts	\$3,012	\$2,700	\$2,000
Fees	44,121	33,000	34,000
Early Intervention Servs Coord Rev	214,316	300,000	300,000
Pre-School Medicaid	3,636,783	2,000,000	3,000,000
Medicaid Fees, Early Intervention	1,305,272	1,150,000	1,150,000
<b>Grand Total</b>	<b>\$5,203,504</b>	<b>\$3,485,700</b>	<b>4,486,000</b>

- The increase in department revenue is mainly due to a rise of \$1.0 million in Pre-school Medicaid, which is due to higher caseloads that qualify for Medicaid Reimbursement.
  - When the County provides services for Pre-school education, the department will receive a percentage of cost reimbursement through either Medicaid or state aid. The revenue from Medicaid is budgeted in departmental revenue and the revenue from state aid is budgeted under the state aid revenue source.
  - The FY 19 Proposed Budget for department revenue includes \$1.2 million in reimbursement for the Medicaid administrative costs related to Early Intervention Services.

- The FY 19 Proposed Budget for state aid is significantly increasing by \$2.8 million, or 3.9%, to \$74.7 million, compared to both the FY 18 NIFA Conformed budget and projection.
  - The state aid increase results from higher reimbursement from increased reimbursable expenditures related to Children’s Early Intervention and Pre-school Special Education Programs.

According to the Department, the Nassau County Office of Housing and Community Development (OHCD) consists of two divisions. The Community Development division is the overall administrative agent for the Consolidated Programs of the U. S. Department of Housing and Urban Development: the Community Development Block Grant (CDBG) Program, the HOME Investment Partnerships (HOME) Program and the Emergency Solutions Grants (ESG) Program. The ESG Program includes both the Homeless Prevention and Rapid Re-Housing programs as well as support for emergency shelters for the homeless. The CD division also administers the Neighborhood Stabilization Program (NSP) and the Brownsfields Revolving Loan Fund (BRLF). Neither of these two programs are currently receiving funding.

The Housing division administers the following U.S Department of Housing and Urban Development (HUD) grant programs: Section 8 Housing Choice Voucher Program, (HCV) and Homeownership Program.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	0	0	0	0	150,883	150,883	*****	150,883	*****
Fed Aid-Reimb of Exp	409,343	729,601	370,750	370,750	370,750	0	0.0%	0	0.0%
State Aid-Reimb of Exp	107,064	60,026	111,225	111,225	111,225	0	0.0%	0	0.0%
<b>Total</b>	<b>\$516,407</b>	<b>\$789,627</b>	<b>\$481,975</b>	<b>\$481,975</b>	<b>\$632,858</b>	<b>\$150,883</b>	<b>31.3%</b>	<b>\$150,883</b>	<b>31.3%</b>

**Revenues**

- FY 19 Proposed OHCD revenues are increasing 31.3% from both the FY 18 NIFA Conformed Budget level and the FY 18 projection. The increase is primarily a function of a new \$150,883 revenue offset to expense.
- The \$150,883 revenue offset to expense represents a compensation reimbursement to the County from the Land Bank as per the Mutual Benefit Agreement between the two entities. The employee is on the County payroll and the Land Bank reimburses the County for the employee’s salary, fringe and other employment related costs.
- The OHCD has a Memorandum of Understanding (MOU) with the Department of Social Services (DSS) to provide staffing support services to assist in the Homeless Intervention and Employment program. DSS reimburses OHCD 65%, (52.5% federal and 12.5% state), for the expenses incurred (primarily salary and fringe benefits). The reimbursement originates from the State and is passed through DSS to OHCD.
- Federal and state aid is based on the reimbursement rate for the expenses for the aforementioned program, which in FY 19 are \$370,750 and \$111,225, respectively; unchanged from the FY 18 budgeted and projected levels.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	14	14	14	13	13	(1)	-7.1%	0	0.0%
Salaries	\$808,952	\$823,333	\$794,919	\$761,663	\$875,562	\$80,643	10.1%	\$113,899	15.0%
<b>Total</b>	<b>\$808,952</b>	<b>\$823,333</b>	<b>\$794,919</b>	<b>\$761,663</b>	<b>\$875,562</b>	<b>\$80,643</b>	<b>10.1%</b>	<b>\$113,899</b>	<b>15.0%</b>

### Expenses

- The FY 19 expenditure budget is increasing by \$80,643 when compared to the FY 18 NIFA Conformed Budget and by \$113,899 in comparison to OLBR's FY 18 projection.
- Headcount levels in the FY 19 budget are remaining flat when compared to OLBR's FY 18 projection. The salary increase may be attributed to staffing raises, promotions and the elimination of the legislative attrition savings appropriated in FY 18
- The \$18.0 million in HUD funding for the CDBG, HOME, and the Emergency Solutions Grant Program (ESG) programs is reflected in the Grant Fund, not the General Fund operating budget.
- The Nassau County OHCD is the local administrator for the New York State Division of Housing and Community Renewal (DHCR) Housing Choice Voucher Program (Section 8). Nassau County manages annual rent subsidies on behalf of Nassau County residents. This is also funded through the Grant Fund. In FY 19, the department estimates the administration of rent subsidies based on 2,550 households.
- It should be noted that as of September 2018 there are 37 full-time and part-time housing employees whose salaries are funded by grants.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	8	8	7	7	(1)	-12.5%	0	0.0%
Part-Time and Seasonal	3	2	4	2	6	2	50.0%	4	200.0%
Salaries	\$800,942	\$768,987	\$794,108	\$754,540	\$807,368	\$13,260	1.7%	\$52,828	7.0%
General Expenses	9,567	9,601	10,290	10,290	10,290	0	0.0%	0	0.0%
Contractual Services	12,000	0	10,951	10,951	262,000	251,049	2292.5%	251,049	2292.5%
<b>Total</b>	<b>\$822,509</b>	<b>\$778,588</b>	<b>\$815,349</b>	<b>\$775,781</b>	<b>\$1,079,658</b>	<b>\$264,309</b>	<b>32.4%</b>	<b>\$303,877</b>	<b>39.2%</b>

**Expenses**

- The FY 19 Proposed Budget is increasing by \$264,309, or 32.4%, compared to the FY 18 NIFA Conformed Budget. This is mainly due to a growth in contractual services.
- Headcount decreased by one full-time position and went up by two part-time positions compared to the FY 18 Budget.
- Salaries increased by \$13,260, or by 1.7%, when compared budget to budget. The prior budget included a \$10,166 credit for attrition which was removed under the current proposal.
- General expenses are remaining constant when compared to both the FY 18 NIFA Conformed Budget and OLBR’s projections.
- The Contractual services line is going up by \$251,049 when compared to both the FY 18 NIFA Conformed Budget and OLBR’s projections. This is mainly due to County mandated training programs for Sexual Harassment and Workplace Violence.



The Commission on Human Rights was established on April 8, 1963, by Local Law Number 5. The Commission is mandated to investigate and mediate cases of discrimination based on race, creed, color, sex, age or handicap. The Job Development Center provides job and training referrals, guidance and testing services to persons seeking employment or to upgrade their skills. The Pretrial Services Unit affords relief to persons, particularly indigent persons, involved in the Nassau County Criminal Justice System.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	6	7	6	6	(1)	-14.3%	0	0.0%
Salaries	\$525,015	\$524,805	\$549,326	\$489,510	\$473,670	(\$75,656)	-13.8%	(\$15,840)	-3.2%
General Expenses	1,716	1,931	5,145	5,145	4,201	(944)	-18.3%	(944)	-18.3%
<b>Total</b>	<b>\$526,731</b>	<b>\$526,737</b>	<b>\$554,471</b>	<b>\$494,655</b>	<b>\$477,871</b>	<b>(\$76,600)</b>	<b>-13.8%</b>	<b>(\$16,784)</b>	<b>-3.4%</b>

**Expenses**

- The FY 19 Proposed Budget is decreasing by \$76,600, or 13.8%, compared to the FY 18 NIFA Conformed Budget.
- Full-Time headcount is decreasing from seven positions to six. Salaries are decreasing by \$75,656 budget to budget and \$15,840 compared to OLBR projections.
  - The largest component of the decline occurred in the Assistant Director Commissioner of Human Rights and Human Relations Representative I positions being eliminated from the FY 19 budget; the combined salaries totaled \$166,430. The salary decline is offset by the addition of the Executive Director Commissioner of Human Rights position with a salary of \$106,000.
  - Terminal Leave and Longevity have been reduced by \$20,530 and \$5,687, respectively.
- The FY 19 Proposed Budget removed savings from Legislative Attrition in the amount of \$7,918 in the FY 18 NIFA Conformed Budget.
- General Expenses are decreasing by \$944, or 18.3% compared to the FY 18 NIFA Conformed Budget, primarily due to the elimination of the travel expense budget in FY 19.

The Department of Human Services consists of 1) the Office of Mental Health, Chemical Dependency and Developmental Disabilities Services, 2) the Office of Aging, 3) the Office of the Physically Challenged and 4) the Office of Youth Services. The consolidation was intended to facilitate sharing and exchange of expertise, as well as skill and information between the Health and Human Services departments. Each former department keeps its identity through separate responsibility centers within the Department of Human Services.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	60	59	59	53	56	(3)	-5.1%	3	5.7%
Part-Time and Seasonal	8	8	9	39	11	2	22.2%	(28)	-71.8%
Salaries	\$4,633,791	\$5,031,638	\$4,268,712	\$4,245,471	\$5,041,234	\$772,522	18.1%	\$795,763	18.7%
Equipment	2,993	2,682	14,161	14,161	14,161	0	0.0%	0	0.0%
General Expenses	1,265,059	1,375,257	1,134,463	1,134,463	1,296,041	161,578	14.2%	161,578	14.2%
Contractual Services	25,274,956	25,536,677	25,723,817	26,529,329	28,657,991	2,934,174	11.4%	2,128,662	8.0%
Inter-Dept. Charges	2,796,113	2,297,230	3,155,599	3,155,599	3,155,599	0	0.0%	0	0.0%
<b>Total</b>	<b>\$33,972,912</b>	<b>\$34,243,484</b>	<b>\$34,296,752</b>	<b>\$35,079,023</b>	<b>\$38,165,026</b>	<b>\$3,868,274</b>	<b>11.3%</b>	<b>\$3,086,003</b>	<b>8.8%</b>

**Expenses**

- The FY 19 expense budget for the Department of Human Services is increasing by roughly \$3.9 million, or 11.3% budget to budget, and by 3.1 million, or 8.8% compared to the OLBR projection.
- FY 19 salaries has a growth of 18.1% compared to the prior year budget and 18.7% or, \$795,763 compared to OLBR’s current projection.
  - Since the current Collective Bargaining Agreements expired on December 31, 2017, the salary line only includes a step increase with no Cost of Living Adjustments (COLA) for CSEA employees.
  - The FY 19 salaries do not include the credits of \$67,003 in Legislative Attrition and the \$772,646 in savings from the Voluntary Separation Incentive Payment (VSIP) that were included in last year’s budget.
  - Salaries allocable to grants saw a decline of \$0.4 million in the FY 19 Proposed Budget.
- The full-time headcount for FY 19 is declining by three positions budget to budget, and the part-time headcount is increasing by two positions.

**Expenses, Cont.**

- The equipment budget for FY 19 remains constant at \$14,161 from the prior year.
- General expenses are increasing by \$161,578 in FY 19 to \$1.3 million. This is attributed mainly to a growth in court remands. General expenses also include membership fees, office supplies, and traveling expenses.
- Court remands are \$1.2 million or 92.6% of the general expense budget, which represents an increase of \$161,568 for the Proposed FY 19 Budget. This growth is based on historical trends. The following text box will further explain the court remands process:

**Court Remands**

Court remands to Nassau NuHealth mandates individuals to receive a psychiatric evaluation as ordered by the Family Court. The Department bills the New York State Office of Mental Health (OMH) and receives 50% state aid reimbursement. The court order allows for a maximum of a thirty days stay at the hospital. Family Court will remand individuals to NuHealth for inpatient psychiatric evaluations in instances when the court believes that the individual is a danger to themselves or others.

Criminal Courts and occasionally Family Court will remand an individual to NYS psychiatric facilities. NYS OMH bills Human Services at 50% of the net cost. Most court orders are for a minimum of 90 days although some are for a maximum of one year.

- Contractual services budget for FY 19 has a growth of roughly \$2.9 million compared to the prior year budget of \$25.7 million. The program funding for the Offices within Human Services are illustrated in the charts on the following pages.
- Interdepartmental charges are allocated by the Office of Management and Budget (OMB). The budget for FY 19 is \$3.2 million, a figure that is consistent with the FY 18 NIFA Conformed Budget. The items that make up the bulk of the interdepartmental charges are building occupancy charges, indirect charges, information technology charges, telecommunication charges, and juvenile detention center charges.

**Expenses, Cont.**

Office of the Aging Contracts				
Contract / Vendor	Description of services	2018 NIFA Conformed	2019 Proposed Budget	2019 Proposed vs. 2018 NIFA Conformed
Human Service outside audit review	Audits for aging, mental health and chemical dependency	80,000	75,523	(4,477)
EISEP Blanket	EISEP	2,500,000	3,000,000	500,000
Catholic Charities	CSE	648,402	623,402	(25,000)
Catholic Charities	Title IIIC-1 & Title IIIE	686,457	661,457	(25,000)
Catholic Charities	EISEP	1,276,409	1,325,500	49,091
Catholic Charities	Title IIIC-2	1,218,689	1,315,442	96,753
EAC	CSI	30,900	30,900	0
EAC	Title IIIB, Title IIIC-1 & Title IIID	677,337	2,149,909	1,472,572
EAC	Title IIIC-2	237,893	2,015,443	1,777,550
EAC	WIN (formerly SNAP) /EISEP (JASA)	1,248,937	300,000	(948,937)
FCA	Title IIIB Ombud, VII & LTCOP ( now combined see below	0	0	0
FCA	EISEP	977,353	1,037,350	59,997
FCA	Title IIIB SFC & HIICAP	363,301	363,301	0
FCA	Title IIIC-1	211,121	201,020	(10,101)
FCA	HEAP & SAFE	264,000	330,000	66,000
FISH	CSE	14,999	15,699	700
Five Town	Title IIIC-1 ( New Horizon Took Over )	0	74,600	74,600
Glen Cove	Title IIIB, Title IIIC-1 & Title IIIE	361,272	357,802	(3,470)
Great Neck	Title IIIB & Title IIIC-1	243,669	246,669	3,000
Herricks SC	CSE	99,514	99,514	0
Herricks SD	Title IIIC-1 & Title IIIE	186,634	206,634	20,000
Hispanic Brotherhood	Title IIIC-1	47,348	47,248	(100)
EAC	Long Beach ( Formally JASA )	362,000	0	(362,000)

Expenses, Cont.

Office of the Aging Contracts				
Contract / Vendor	Description of services	2018 NIFA Conformed	2019 Proposed Budget	2019 Proposed vs. 2018 NIFA Conformed
EAC	No. Merrick ( Formally JASA )	535,286	0	(535,286)
EAC	Title IIIC-2 ( Formally JASA )	340,078	0	(340,078)
JASA	EISEP ( Now EAC Win/EISEP see EAC above	0	0	0
Life Enrichment	Title IIIB & Title IIIC-1	206,517	206,517	0
LI Alzheimer	Title IIIE	100,245	125,245	25,000
Nassau Suffolk Law	Title IIIB	237,953	237,953	0
New Horizon	Title IIIE & CSE ( Former Five Towns IIIC-1 )	507,149	432,549	(74,600)
Peninsula Counseling Center	Title IIIE & CSE (New Horizon Took Over) )	0	0	0
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	348,278	347,188	(1,090)
Salvation Army	WIN (formerly SNAP)	82,345	0	(82,345)
Self Help	Replaces Sal Army	0	950,000	950,000
Sid Jacobson	Title IIIE	98,299	98,299	0
Visiting Nurse Assoc.	WIN (formerly SNAP) see EAC	0	0	0
Sr. Cit. of Westbury Inc	Title IIIC-1	25,775	25,775	0
Harmony	CSE	0	0	0
Garden City Hotel	May Senior Conference & Luncheon	0	0	0
Milleridge	May Senior Conference & Luncheon	13,000	14,000	1,000
RFP's OFA Programs	RFP required by Comptroller's MOW/Case Mgmt	340,112	0	(340,112)
<b>Total</b>		<b>14,571,272</b>	<b>16,914,939</b>	<b>2,343,667</b>

**Expenses, Cont.**

<b>Office of Youth Services Contracts</b>			
<b>Contract / Vendor</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed Budget</b>	<b>2019 Proposed vs. 2018 NIFA Conformed</b>
Advisory Council-(Mineola, New Hyde Park, Williston Park, Herricks)	0	0	0
Belmont Child Care Asso	20,000	20,000	0
Big Brothers / Sisters of LI	44,620	44,620	0
Circulo de la Hispanidad-(Long Beach)	169,566	169,566	0
City of Glen Cove Youth Bureau	70,887	70,887	0
Community Parent Center- (Bellmore, Merrick)	23,765	23,765	0
Community Wellness Council - (Bellmores/Merrick)	10,000	10,000	0
Concerned Citizens for Roslyn Youth	143,923	143,923	0
COPAY-(Great Neck)	26,675	26,675	0
EOC of Nassau County	165,200	165,200	0
EAC - Mediation Alternative Project	39,970	39,970	0
FCA/Nassau Haven-(County wide)	391,320	391,320	0
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	195,000	195,000	0
FCA Probation	357,490	98,053	(259,437)
FCA/Walkabout for Young Men & Women-(County wide)	0	357,490	357,490
Five Towns Community Center	411,894	411,894	0
Floral Park Youth Council	0	0	0
HELP (formerly Freeport Pride)	313,630	373,630	60,000
Gateway Youth Outreach-(Elmont)	329,686	395,071	65,385
Glen Cove Boys/girls club	40,549	40,549	0
Hempstead Hispanic Civic Association-(North Hempstead)	32,770	32,770	0

**Expenses, Cont.**

<b>Office of Youth Services Contracts</b>			
<b>Contract / Vendor</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed Budget</b>	<b>2019 Proposed vs. 2018 NIFA Conformed</b>
Hicksville Teen-Age Council-(Hicksville)	156,861	156,861	0
Hispanic Brotherhood of Rockville Centre-(RVC)	87,383	87,383	0
Hispanic Counseling Center-(Hempstead)	162,970	162,970	0
La Fuerza Unida-(Glen Cove)	133,866	133,866	0
Littig House Community Center-(Port Washington)	165,751	165,751	0
Littig House Community Center-(Roosevelt)	270,000	280,000	10,000
Long Beach REACH combined-(LB)	401,140	401,140	0
Long Beach REACH (Westbury/New Cassel)	241,602	241,602	0
Long Island Advocacy-(County wide)	107,027	107,027	0
Long Island Crisis Center RHY	122,020	122,020	0
Long Beach Martin Luther King Center-(Long Beach)	180,000	180,000	0
Manhasset / Great Neck E.O.C.	98,386	98,386	0
Mentoring USA Long Beach	0	0	0
Mineola School District	0	0	0
Nassau County Coalition Against Domestic Violence-(County wide)	0	0	0
North Shore Boys and Girls Club-(Glen Head)	20,000	0	(20,000)
Project Challenge	0	0	0
RFP's non service areas	150,000	0	(150,000)
Resource Direct - NYS YS entry system	13,000	0	(13,000)
The Safe Center	57,535	57,535	0
Seaford Wellness Ctr	0	0	0
STRONG Youth-(Uniondale, Roosevelt, Hempstead)	218,250	218,250	0
Tempo Youth Services	30,875	30,875	0
Time Out Club of Hempstead-(South Hempstead)	0	176,540	176,540
Uniondale Community Counseling Center	163,682	163,682	0
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	477,455	477,455	0
Youth & Family Counseling-(Oyster Bay/East Norwich)	69,840	69,840	0
<b>Total</b>	<b>6,114,588</b>	<b>6,341,566</b>	<b>226,978</b>

**Expenses, Cont.**

<b>Office of Mental Health, Chemical Dependency and Development Disabilities Contracts</b>			
<b>Contract / Vendor</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed Budget</b>	<b>2019 Proposed vs. 2018 NIFA Conformed</b>
FEGS Mental Hygiene Court	0	0	0
Mental Health Association of Nassau County	303,810	301,555	(2,255)
Nassau Health Care Corporation	1,006,466	1,173,539	167,073
South Shore Child Guidance	50,000	50,100	100
The Rehabilitation Institute	50,000	50,100	100
Advocacy/Support Services	0	0	0
Assessment and Review	0	0	0
Behavioral Wellness center	0	0	0
Angelo Mellilo Center for Mental Health	50,000	50,100	100
Catholic Charities	0	0	0
Central Nassau Guidance	50,000	50,100	100
Federation Employment Guidance Services (FEGS.)	0	0	0
Hispanic Counseling Center	50,000	50,100	100
Long Island Crisis Center	277,374	278,692	1,318
North Shore Child & Family Guidance Center	50,000	50,100	100
North Shore Child & Family Guidance	830,177	830,177	0
South Nassau Hospital	100,200	100,200	0
Richard Remauro	0	80,640	80,640



Expenses, Cont.

<b>Office of Mental Health, Chemical Dependency and Development Disabilities Contracts</b>			
<b>Contract / Vendor</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed Budget</b>	<b>2019 Proposed vs. 2018 NIFA Conformed</b>
Family & Children's Association	527,034	527,034	0
Maryhaven Center of Hope	109,620	109,620	0
Wantagh School District	37,000	37,000	0
Assoc. for Children with Learning Disabilities	56,217	56,217	0
Assoc. for the Help for Retarded Children	630,098	630,098	0
United Cerebral Palsy of Assoc. of Nassau County	81,936	81,936	0
<b>Subtotal</b>	<b>4,259,932</b>	<b>4,507,308</b>	<b>247,376</b>
Court Remands Family Court (NHCC)	358,366	429,613	71,247
<b>Medical /Psychiatric Services</b>	<b>419,659</b>	<b>464,565</b>	<b>44,906</b>
<b>Total Mental Health</b>	<b>5,037,957</b>	<b>5,401,486</b>	<b>363,529</b>
<b>Grand Total for Department of Human Services Contracts</b>	<b>25,723,817</b>	<b>28,657,991</b>	<b>2,934,174</b>

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$13,783	\$18,443	\$16,500	\$16,500	\$16,500	\$0	0.0%	\$0	0.0%
Rents & Recoveries	516,194	1,101,132	20,000	20,000	20,000	0	0.0%	0	0.0%
Dept Revenues	440	200	0	0	0	0	*****	0	*****
Interdept Revenues	0	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Interfund Charges Rev	100,000	1,100,000	100,000	100,000	100,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,381,890	5,618,942	5,070,954	5,070,954	4,933,310	(137,644)	-2.7%	(137,644)	-2.7%
State Aid-Reimb of Exp	11,483,158	10,050,555	10,974,641	10,974,641	11,253,031	278,390	2.5%	278,390	2.5%
<b>Total</b>	<b>\$17,495,465</b>	<b>\$17,889,272</b>	<b>\$16,282,095</b>	<b>\$16,282,095</b>	<b>\$16,422,841</b>	<b>\$140,746</b>	<b>0.9%</b>	<b>\$140,746</b>	<b>0.9%</b>

**Revenue**

- The Proposed FY 19 revenue budget is rising to \$16.4 million, a growth of \$140,746 or 0.9% compared to both the prior year budget and the OLBR projection. This is primarily due to increases in state aid, offset by a decrease in federal aid (the NYS Pass Thru Federal Funds reimbursement).
- Fines and forfeits for FY 19 remains flat at \$16,500 budget to budget. This revenue represents the department’s handicapped parking fine surcharge.
- The Proposed FY 19 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. This is a consistent figure compared to the FY 18 NIFA Conformed Budget.
- The interdepartmental revenue for FY 19 remains constant at \$100,000. It represents the referral of services from the Office of the Aging to the Department of Social Services (DSS). The department receives funding from DSS for Title XX (Social Security Block Grant).
- The Administration has allocated \$100,000 for interfund revenue, which is derived from a Grant Fund transfer.
- The FY 19 Proposed budget for federal aid is decreasing by \$137,644 or 2.7%. The drop in federal aid is due to decreases in funding from the New York State Office for the Aging (NYSOFA).
- State aid is rising by \$278,390 or 2.5% compared to FY 18. The rise in state aid is due to increased reimbursements for services to the elderly and local mental health assistance.
- The department has provided the information in the following text boxes to explain the key programs that are sponsored by state funding.

**Funding Sources**

**Office of Mental Health, Chemical Dependency and Developmental Disabilities Services (OMHCDDS)**

The Office of Mental Health, Chemical Dependency and Developmental Disabilities functions as the Local Government Unit under the provisions described in Article 41 of New York State Mental Hygiene Law. The Office has the local responsibility for the planned care, treatment and rehabilitation of individuals diagnosed with mental illness, chemical dependency, and developmental disabilities.

The Office is also responsible for the development of a coordinated system of services that enables those with a mental illness, chemical dependency or developmental disability to maximize their ability to live safely and successfully in the community. The Office is dedicated to ensuring the highest quality of behavioral health services in an environment that recognizes and accommodates the diversity of its clients’ linguistic and cultural background. The Office establishes and maintains systems of accountability among community-based service providers and local hospitals to ensure that performance objectives are met, resources are appropriately allocated, services are coordinated, and access is available to all residents.

Resources are targeted to individuals who meet the NYS criteria for serious mental illness, substance use disorder or developmental disability.

*Source: Department of Human Services*

**Office of the Aging (OFA)**

The office receives State and Federal funding from the New York State Office for the Aging (NYSOFA) based on formulas that reflect the senior population in the County. The funding is allocated to nonprofit agencies in Nassau County to provide direct person-centered services to seniors in order to help them remain active and productive in their community and living at home with dignity for as long as possible. These services include senior centers, congregate meals, home delivered meals, disease prevention and health promotion, case management, in home services, adult social day programs and caregiver services; along with other support services.

In addition, the office is funded to provide information and assistance services through our helpline to assist older adults.

*Source: Department of Human Services*

**Funding Sources**

**Office of Youth Services (OYS)**

The Youth Development Program (YDP) is a NYS Office of Children and Family Services (OCFS) funding source allocated to Counties and distributed to local Youth Bureaus to meet locally identified needs. This allocation includes a small reimbursable amount for administrative salaries. A local match is no longer required to ensure that YDP leverages significant contributions from other sources. The 2017 Youth Development allocation will be based on the Nassau County 0 to 21-year-old population as well as community poverty indicators. For the County, the 2010 U.S. Census has a total of 361,403 youths; however, the inclusion of a “notwithstanding clause” gives the State the ability to change the rate of the allocation from year to year. The County can expect 100% reimbursement on this funding.

*Source: Department of Human Services*

**Office of Youth Services (OYS)**

The Runaway and Homeless Youth Act (RHYA) provides 60% state aid reimbursement to Nassau County shelters and programs for runaway and homeless youth. The annual allocation is not formula driven, but instead a share of New York State’s total allocation. Nassau County receives approximately 9% of the statewide allocation.

*Source: Department of Human Services*

**Office for the Physically Challenged (OPC)**

The Office for the Physically Challenged (OPC) functions as a service provider and advocacy body on behalf of the nearly 250,000 functionally disabled individuals in Nassau County.

Key duties of the office include, 1) Administration of the NYS Accessible Parking Permit Program 2) Coordination of the Handicapped Parking- Volunteer Enforcement Program 3) Educational out-reach to schools, community groups, Chambers of Commerce, local government and service organizations; 4) Participation in a variety of regional advisory boards and committees, including transportation, design standards, education, employment, housing and ADA enforcement.

*Source: Department of Human Services*

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	84	87	84	86	91	7	8.3%	5	5.8%
Part-Time and Seasonal	1	82	80	48	80	0	0.0%	32	66.7%
Salaries	\$7,369,687	\$8,599,714	\$7,776,038	\$7,547,030	\$7,437,041	(\$338,997)	-4.4%	(\$109,989)	-1.5%
Fringe Benefits	0	0	0	0	0	0	*****	0	*****
Equipment	148,706	149,821	0	0	0	0	*****	0	*****
General Expenses	272,006	282,710	466,633	466,633	804,550	337,917	72.4%	337,917	72.4%
Contractual Services	10,139,650	11,932,362	14,145,865	14,145,865	16,990,566	2,844,701	20.1%	2,844,701	20.1%
Utility Costs	3,999,183	3,846,694	3,870,521	3,870,521	4,299,480	428,959	11.1%	428,959	11.1%
<b>Total</b>	<b>\$21,929,232</b>	<b>\$24,811,301</b>	<b>\$26,259,057</b>	<b>\$26,030,049</b>	<b>\$29,531,637</b>	<b>\$3,272,580</b>	<b>12.5%</b>	<b>\$3,501,588</b>	<b>13.5%</b>

**Expenses**

- The Department of Information Technology (IT)’s proposed expenses are up 12.5%, budget to budget, or \$3.3 million. When compared to OLBR’s current projection, proposed expenses are up 13.5%, or \$3.5 million. Much of the proposed growth is a result of the \$2.8 million increase in contractual services.
- FY 19 proposed salary expenses are down 4.4%, or about \$0.4 million, from the FY 18 budget.
  - The FY 19 contains lower costs for terminal leave of \$200,581, overtime of \$92,000, longevity of \$73,714 and supper money of \$500.
  - There is an estimated \$0.3 million increase for capital backcharge for straight time salary credit, from \$1.2 million in FY 18 to \$1.5 million in FY 19. In effect, this reduces salary expenses about \$0.3 million, budget to budget.
  - In FY 18, negative credit adjustments for legislative attrition of \$116,770 and saving from VSIP initiative of \$358,512 with a corresponding 3 headcount reduction are not included in FY 19.
  - The proposed salary budget accommodates wages and title movements for FY 19.
  - The FY 19 budget includes funding for step increases but not cost of living adjustments.

**Expenses, cont.**

- FY 19 proposed general expenses are growing by 72.4%, or about \$0.3 million, from the FY 18 budget and projections.
  - The two largest expense increases are \$372,000 in equipment maintenance & rental and \$100,000 in copying blueprint supplies & expenses which are being mitigated by savings of \$259,063 in information technology supplies & expenses.
  - However, the department has mentioned that a technical adjustment will be needed to reinstate necessary funding.
- The proposed utility costs are up 11.1%, or \$0.4 million, over the FY 18 budget and projections which are for cellular phone and telephone budgets.
- Contractual service costs are up by 20.1% in FY 19, or about \$2.8 million, compared budget to budget and to the projection.
  - According to the Administration, the increase is primarily due to the consolidation contractual services related to software and programming from other departments into IT.
- The following table illustrates actual contractual services costs in FY 16 and FY 17, the FY 18 budget, and the proposed contractual services budget.

<b>Information Technology's Contractual Services</b>						
	<u>Historical</u>		<u>2018</u>	<u>2019</u>	<u>Exec. vs. Conformed</u>	
	<u>2016</u>	<u>2017</u>	<u>NIFA Conf. Budget</u>	<u>Exec. Budget</u>	<u>Var.</u>	<u>%</u>
Miscellaneous Contractual Serv	\$2,677,963	\$2,007,686	\$216,369	\$279,593	\$0.1	29.2%
Systems & Programming	100,000	100,000	3,368,768	\$4,276,500	0.9	26.9%
Software Contracts	7,361,687	9,824,676	10,560,728	12,434,473	1.9	17.7%
<b>Total</b>	<b>\$10,139,650</b>	<b>\$11,932,362</b>	<b>\$14,145,865</b>	<b>\$16,990,566</b>	<b>2.8</b>	<b>20.1%</b>

**Revenues**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$545,085	\$90,909	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	10,914	1,507	2,000	2,000	2,000	0	0.0%	0	0.0%
Interdept Revenues	5,202,173	6,059,085	9,173,446	9,173,446	9,173,446	0	0.0%	0	0.0%
Interfund Charges Rev	348,545	230,116	264,963	264,963	304,988	40,025	15.1%	40,025	15.1%
Fed Aid-Reimb of Exp	32	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	274,943	290,000	290,000	290,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$6,106,748</b>	<b>\$6,656,560</b>	<b>\$9,730,409</b>	<b>\$9,730,409</b>	<b>\$9,770,434</b>	<b>\$40,025</b>	<b>0.4%</b>	<b>\$40,025</b>	<b>0.4%</b>

- The proposed revenue budget is 0.4%, or \$40,025, above the FY 18 budget and the current projection. The growth is solely in the Interfund charges revenue line.
- The proposed interdepartmental revenue remains flat at \$9.2 million when compared to the FY 18 budget and projections.
  - IT performs services for several County departments which consist of Probation, Fire Commission, Human Services, Health Department, Office of Management & Budget, Social Services, and the Police Department.
- Interfund charges revenue are up 15.1%, or \$40.025, compared not only to the FY 18 budget but also the latest projection.

The Commissioner of Investigations shall have power to examine the financial and other records of the County and to make such other examinations as he or she may deem to be for the best interest of the county, of the accounts, methods and activities of each department, institution, office or agency of the county and of the towns and special districts, except only the County Legislature and the Office of Legislative Budget Review, and to report to the County Executive the findings thereon.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	1	2	4	0	0	(4)	-100.0%	0	*****
Salaries	\$104,440	\$151,235	\$284,474	\$2,452	\$0	(\$284,474)	-100.0%	(\$2,452)	-100.0%
General Expenses	45	1,381	10,667	10,667	10,000	(667)	-6.3%	(667)	-6.3%
Contractual Services	377	0	47,201	47,201	15,000	(32,201)	-68.2%	(32,201)	-68.2%
<b>Total</b>	<b>\$104,862</b>	<b>\$152,616</b>	<b>\$342,342</b>	<b>\$60,320</b>	<b>\$25,000</b>	<b>(\$317,342)</b>	<b>-92.7%</b>	<b>(\$35,320)</b>	<b>-58.6%</b>

**Expenses**

- The total FY 19 Proposed Expense Budget is decreasing by \$317,342 when compared to the FY 18 budget.
- The salary expense and corresponding headcount has been eliminated in FY 19.
- General expenses for the proposed budget are set at \$10,000, a slight decrease of \$667 from FY 18.
- The FY 19 Proposed Budget for contractual services of \$15,000, which is for miscellaneous contractual services, is decreasing by \$32,201 from the FY 18 budget and OLBR’s projection.



The Office of Labor Relations is responsible for representing the County, its departments and management in all matters that involve interactions with the County’s labor unions and their Collective Bargaining Agreements (CBAs). The Office is responsible for negotiating collective bargaining and interim agreements, administering such agreements, advising departments on how to achieve goals consistent with such agreements and laws and assisting with labor management issues.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	4	4	6	8	4	100.0%	2	33.3%
Part-Time and Seasonal	0	0	0	0	1	1	*****	1	*****
Salaries	\$348,518	\$390,691	\$311,369	\$424,069	\$684,833	\$373,464	119.9%	\$260,764	61.5%
General Expenses	1,184	725	3,741	3,741	3,741	0	0.0%	0	0.0%
Contractual Services	345,355	498,256	377,612	377,612	377,612	0	0.0%	0	0.0%
<b>Total</b>	<b>\$695,057</b>	<b>\$889,672</b>	<b>\$692,722</b>	<b>\$805,422</b>	<b>\$1,066,186</b>	<b>\$373,464</b>	<b>53.9%</b>	<b>\$260,764</b>	<b>32.4%</b>

**Expenses**

- The total FY 19 Proposed Expense Budget for the Office of Labor Relations is increasing by \$373,464, or 53.9%, compared to the FY 18 NIFA Conformed Budget, entirely due to salaries.
- Salaries are increasing by \$373,464, or 119.9%, compared to the FY 18 Conformed Budget, which is mostly due to additional staff. Compared to the current projection, salaries are increasing by \$260,764.
- The FY 19 Proposed headcount budget is increasing by four full-time and one part-time positions compared to the FY 18 Conformed Budget, and by two full-time and one part-time position compared to the current staffing level.
  - The full-time titles compared to the FY 18 budget include a Special Assistant, Assistant Director, Project Coordinator and Deputy Director. The one time part-time and seasonal position is a Clerk. Of these titles, the Deputy Director and Project Coordinator are currently on-board.
  - The additional staff was budgeted to assist with the negotiation of new labor contracts and ongoing arbitration. All the CBAs with the County unions expired on December 31, 2017.
- The FY 19 general expense budget of \$3,741 remains unchanged compared to the FY 18 budget and projection. The budget includes office supplies, educational & training supplies and miscellaneous supplies & expenses.
- The FY 19 contractual services expense budget also remains unchanged at \$377,612 for miscellaneous contractual services. These expenses include court reporting, outside counsel and labor arbitration costs.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	86	82	90	85	96	6	6.7%	11	12.9%
Part-Time and Seasonal	37	32	28	54	28	0	0.0%	(26)	-48.1%
Salaries	\$5,760,748	\$5,724,489	\$7,080,015	\$6,954,135	\$8,107,533	\$1,027,518	14.5%	\$1,153,398	16.6%
Equipment	37,273	43,505	53,406	53,406	96,312	42,906	80.3%	42,906	80.3%
General Expenses	1,631,091	2,033,702	1,592,126	1,592,126	1,820,649	228,523	14.4%	228,523	14.4%
Contractual Services	805,000	805,000	950,638	950,638	916,888	(33,750)	-3.6%	(33,750)	-3.6%
<b>Total</b>	<b>\$8,234,113</b>	<b>\$8,606,696</b>	<b>\$9,676,185</b>	<b>\$9,550,305</b>	<b>\$10,941,382</b>	<b>\$1,265,197</b>	<b>13.1%</b>	<b>\$1,391,077</b>	<b>14.6%</b>

### Expenses

- The FY 19 total expenditures are increasing by \$1.3 million, or 13.1%, compared to the FY 18 NIFA Conformed Budget and by \$1.4 million, or 14.6% compared to the FY 18 projection. The increase is in salaries, equipment and general expenses, partially offset by a small reduction in contractual services.
  - In FY 18, salaries are increasing by \$1.0 million, or 14.5%, budget to budget. The increase is mostly related to the inclusion of the new Office of the Inspector General and his/her support staff within the County Legislature. The elimination of attrition credit included in last year's budget is also contributing to the rise in salaries.
  - The Legislature has historically returned surpluses to the operating fund and should vacant positions remain unfilled, these funds will be returned to the General Fund. When comparing the FY 18 projected salary to the current year NIFA Conformed Budget, there is an expected savings.
- The new Office of the Inspector General includes seven positions.
- The part-time and seasonal positions remain unchanged compared to the FY 18 NIFA Conformed Budget. The current on board positions are expected to drop to budgeted expenses.
- The equipment line is increasing by \$42,906 budget to budget, mainly to accommodate the setup of the new Office of the Inspector General.

**Expenses, Cont.**

- The FY 19 Proposed Budget of \$1.8 million for general expenses is increasing by \$228,523 compared to the FY 18 NIFA Conformed Budget. The increase is mostly due to the addition of miscellaneous supply expenses for the new Inspector General and a rise in postage expenditures. The budget also funds office supplies, copy paper, education and training supplies and expenses.
- The FY 19 Proposed Budget for contractual services is decreasing by \$33,750 to \$916,888. The bulk, \$790,000, or 86.2%, of the contractual service budget is in the Legislative Clerk's Office. These costs include stenographic recording and the production of the Legislature's journal of proceedings.
- A new control center has been added to the Legislature's FY 19 Proposed budget for the Office of the Inspector General of Nassau County. The FY19 budget includes \$890,000 in expenses, consisting of \$690,000 in salaries, \$40,000 in equipment and \$160,000 in general expenses. The salary budget funds the Inspector General with six full-time support staff positions.

Local Law #11 – 2017 established the Independent Office of the Inspector General to provide increased accountability and oversight of County operations. The law gives the Inspector the authority to conduct, supervise and coordinate investigations, audits, reviews and examinations in order to prevent abuses by elected County Officials, officers, employees, agencies, departments, commissions, boards, offices, and other entities doing business with the County.

The law also requires the County Legislature to create a legislative committee for overseeing the selection process. The committee consists of the Presiding Officer of the Legislature, the Minority Leader, the chairman of the finance committee, and one member each appointed to by the Presiding Officer and the Minority Leader. The committee by a majority vote, approve nominees for the position. The Legislature by enactment of a procedural resolution, will appoint or reappoint the Inspector by an affirmative vote of 13 members of the entire membership of the County Legislature.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	25	25	19	23	(2)	-8.0%	4	21.1%
Part-Time and Seasonal	1	2	2	2	3	1	50.0%	1	50.0%
Salaries	\$3,876,476	\$4,073,679	\$4,720,501	\$4,576,572	\$4,326,119	(\$394,382)	-8.4%	(\$250,453)	-5.5%
Fringe Benefits	23,282,530	22,857,961	25,320,618	25,316,630	25,626,209	305,591	1.2%	309,579	1.2%
Workers Compensation	8,014,732	8,984,404	8,448,174	8,448,174	9,117,349	669,175	7.9%	669,175	7.9%
Equipment	1,971	0	4,563	4,563	5,000	437	9.6%	437	9.6%
General Expenses	63,208	82,076	104,517	104,517	109,991	5,474	5.2%	5,474	5.2%
Contractual Services	1,582,742	1,641,537	1,980,837	1,980,837	2,114,479	133,642	6.7%	133,642	6.7%
Local Govt Asst Prog.	67,746,680	68,332,237	70,855,824	72,032,869	73,681,618	2,825,794	4.0%	1,648,749	2.3%
Debt Svc. Chargebacks	248,137,438	300,479,063	300,716,070	298,216,070	312,430,736	11,714,666	3.9%	14,214,666	4.8%
Inter-Dept. Charges	4,782,755	4,130,795	6,940,566	6,940,566	6,940,566	0	0.0%	0	0.0%
Interfund Charges	24,738,839	24,297,122	24,719,916	24,719,916	23,095,916	(1,624,000)	-6.6%	(1,624,000)	-6.6%
Contingencies Reserve	89,331	220,179	0	0	0	0	*****	0	*****
NCIFA Expenditures	1,300,000	1,500,000	2,025,000	2,025,000	1,975,000	(50,000)	-2.5%	(50,000)	-2.5%
Transfer To PDH (Suits & Damages)	9,529,137	27,023,884	0	0	0	0	*****	0	*****
Other Expense	26,296,605	30,054,930	51,528,222	95,510,767	60,087,025	8,558,803	16.6%	(35,423,742)	-37.1%
Trans To Litigation Fund	49,300,110	0	0	0	0	0	*****	0	*****
Transfer To BIF Fund	3,609,039	0	0	0	0	0	*****	0	*****
Transfer To FCF Fund	0	257,510	0	0	0	0	*****	0	*****
Trans To Capital Fund	0	991,853	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$472,351,592</b>	<b>\$494,927,230</b>	<b>\$497,364,808</b>	<b>\$539,876,481</b>	<b>\$519,510,008</b>	<b>\$22,145,200</b>	<b>4.5%</b>	<b>(\$20,366,473)</b>	<b>-3.8%</b>
<b>Savings from Initiative</b>			<b>(1,007,917)</b>		<b>(4,531,450)</b>	<b>(3,523,533)</b>	<b>349.6%</b>	<b>(4,531,450)</b>	<b>*****</b>
<b>Consolidated Total</b>	<b>\$472,351,592</b>	<b>\$494,927,230</b>	<b>\$496,356,891</b>	<b>\$539,876,481</b>	<b>\$514,978,558</b>	<b>\$18,621,667</b>	<b>3.8%</b>	<b>(\$24,897,923)</b>	<b>-4.6%</b>

**Expenses**

- Total consolidated FY 19 Proposed Budget expenses for the department are increasing by \$18.6 million budget to budget and decreasing by \$24.9 million compared to the current projection.
- Excluding attrition savings, total expenses are increasing \$22.1 million budget to budget. The Proposed FY 19 Budget contains a \$4.5 million deduction for the anticipated attrition of 100 individuals.

**Expenses, Cont.**

- The County-wide attrition coded as savings from initiative, are shown below the line in the chart on the prior page. These figures are centrally located in the Office of Management and Budget (OMB) as it is not known where the separations will occur.
- The FY 19 Proposed headcount, excluding the savings from initiative, shows a decrease of two full-time employees from the FY 18 NIFA Conformed Budget while part-time and seasonal headcount is increasing by one budget to budget.
- Excluding the savings from initiative, FY 19 salaries are \$0.4 million less than the FY 18 NIFA Conformed Budget. Contributing to the salary decline is a \$0.6 million decrease in terminal leave payments budget to budget.
- The FY 19 fringe benefit expense line is increasing \$305,591 from the FY 18 NIFA Conformed level. The increase is primarily due to higher health insurance for retirees costs.
- The Police Department, Corrections, Community College and Public Works maintain their own portion of workers' compensation within their respective budgets, all other workers' compensation costs are accounted for in OMB's budget. Within the Office of Management and Budget, workers' compensation expenses are increasing \$0.7 million compared to the FY 18 NIFA Conformed Budget.
- The Local Government Assistance Program, (LGA) represents the local share of the sales tax revenue allocated to the County's three towns, two cities and incorporated villages.
  - LGA is a function of sales tax collections, the County has to pay out 1/17<sup>th</sup> of its sales tax collections to the towns and cities located within Nassau County.
  - In FY 19, local government assistance (LGA) for the three towns and the two cities are each budgeted to receive an increase of 2.3% compared to the FY 18 OMB projection.
  - The Village payments are relatively unchanged at the FY 18 NIFA Conformed level.
- The Proposed FY 19 Budget contains slight increases, \$437 and \$5,474, for equipment and general expenses compared to the FY 18 NIFA Conformed level.
- FY 19 Proposed Budget Office contractual services expenses are budgeted to rise 6.7% from the FY 18 NIFA Conformed level. This funding covers payments for miscellaneous contractual services and financial contractual services; both lines are increasing budget to budget.
- The FY 19 Proposed Budget includes \$312.4 million of debt service chargebacks, an \$11.7 million increase compared to the FY 18 NIFA Conformed Budget. The increase reflects projected amortization and debt service expenses related to forecasted new borrowings.

**Expenses, Cont.**

- Inter-Department charges in the FY 19 Proposed Budget are unchanged from the FY 18 NIFA Conformed Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Interfund charges in the FY 19 Proposed Budget are decreasing \$1.6 million budget to budget. The decrease is a function of the elimination of the OTB supported debt payments.
- Overall FY 19 Proposed Budget other expenses are increasing \$8.6 million from the FY 18 NIFA Conformed level. The following chart details these expenses.

<b>Other Expenses - OO</b>				<b>19 Exec. Vs.</b>
<b>Expense</b>	<b>2017 Actual</b>	<b>2018 NIFA Conf.</b>	<b>2019 Exec. Budget</b>	<b>18 NIFA Conf.</b>
HIPPA Payments	\$0	\$25,000	\$25,000	\$0
Insurance On Bldgs	\$346,867	\$320,000	\$1,400,000	1,080,000
Legal Aid Society	\$6,685,000	\$6,852,125	\$7,330,928	478,803
Bar Assn NC Pub Def	\$7,940,193	\$7,648,989	\$7,648,989	0
Resident Tuition	\$4,333,976	\$3,500,000	\$3,500,000	0
FIT Resident Tuition	\$9,074,817	\$10,000,000	\$10,000,000	0
Long Beach Payment	\$106,233	\$106,233	\$106,233	0
Lido-Pt. Lookout Fire District	\$5,775	\$5,775	\$5,775	0
NYS Assn Counties	\$68,033	\$70,100	\$70,100	0
Other Suits & Damages	\$1,400,807	\$23,000,000	\$30,000,000	7,000,000
General Litigation	\$93,229	\$0	\$0	0
<b>Total</b>	<b>\$30,054,930</b>	<b>\$51,528,222</b>	<b>\$60,087,025</b>	<b>\$8,558,803</b>

- The increase is primarily a function of higher other suits and damages funding. According to the Administration, these monies will be used to pay various litigation expenses.

- Legal Aid Society and Bar Association expenses are contractually set. In FY 19 Legal Aid Society costs are rising \$478,803 and Bar Association expenses are flat, budget to budget.
- FY 19 Proposed Budget funding for insurance on buildings is increasing by \$1.1 million compared to the FY 18 NIFA Conformed level. According to the Administration, these monies will be used to get insurance coverage for County properties and possibly secure an excess and surplus policy to limit the County’s exposure to large cost items like the Restivo judgment.
- All other FY 19 Proposed Budget lines are unchanged from the FY 18 NIFA Conformed level.
- Resident tuition expenses are unchanged budget to budget. These expenses will be completely offset by billing back the local town and cities; shown on the revenue offset to expense line.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$3,000,000	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fines & Forfeits	972,774	752,730	900,000	900,000	900,000	0	0.0%	0	0.0%
Invest Income	412	0	0	0	0	0	*****	0	*****
Rents & Recoveries	21,829,953	2,024,680	5,400,000	15,116,471	8,500,000	3,100,000	57.4%	(6,616,471)	-43.8%
Rev Offset To Expense	13,349,726	15,173,802	15,600,000	15,600,000	15,600,000	0	0.0%	0	0.0%
Dept Revenues	620,000	620,000	0	0	0	0	*****	0	*****
Interdept Revenues	51,183,269	56,037,363	56,107,615	56,107,615	56,107,615	0	0.0%	0	0.0%
Pymnt In Lieu of Taxes	14,406,057	15,751,467	19,520,599	19,520,599	19,883,045	362,446	1.9%	362,446	1.9%
Interfund Charges Rev	31,738,199	30,179,078	30,788,012	30,788,012	28,957,012	(1,831,000)	-5.9%	(1,831,000)	-5.9%
Fed Aid-Reimb of Exp	137,745	46,243	92,400	92,400	92,400	0	0.0%	0	0.0%
Interfund Transfers	2,171,269	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	294,394	214,581	237,200	237,200	242,200	5,000	2.1%	5,000	2.1%
Sales Tax Countywide	1,038,156,497	1,063,296,291	1,087,525,185	1,097,525,185	1,124,968,823	37,443,638	3.4%	27,443,638	2.5%
Sales Tax Part County	85,929,141	88,097,284	101,271,425	101,271,425	118,856,752	17,585,327	17.4%	17,585,327	17.4%
Property Tax	65,805,934	54,363,024	51,677,392	51,684,985	31,838,193	(19,839,199)	-38.4%	(19,846,792)	-38.4%
OTB 5% Tax	2,386,117	2,071,300	2,100,000	2,100,000	2,100,000	0	0.0%	0	0.0%
OTB Profits	3,000,000	0	15,750,000	3,000,000	20,000,000	4,250,000	27.0%	17,000,000	566.7%
<b>Total</b>	<b>\$1,334,981,485</b>	<b>\$1,328,627,845</b>	<b>\$1,386,969,828</b>	<b>\$1,393,943,892</b>	<b>\$1,428,046,040</b>	<b>\$41,076,212</b>	<b>3.0%</b>	<b>\$34,102,149</b>	<b>2.4%</b>

**Revenues**

- Total FY 19 Proposed OMB revenues are budgeted to increase by \$41.1 million or 3.0% from the FY 18 NIFA Conformed level. The following increases contributed to the budget to budget revenue growth; \$55.0 million in heightened sales tax collections, \$4.3 million in higher OTB profits, and \$3.1 million in higher rents and recoveries.
- The previous increases are offset by FY 19 budget to budget declines in interfund charge revenues and the general fund property tax allocation.
- The FY 19 Proposed fine and forfeits line is unchanged budget to budget. This line includes revenues for forfeited bail and other fines.
- The budget to budget \$3.1 million increase in rents & recoveries is primarily the result of greater prior year recoveries, offset by lower workers compensation recoveries.

**Revenues, Cont.**

- The FY 19 revenue offset to expense budget is unchanged compared to the FY 18 NIFA Conformed level. The County bills back its resident tuition cost to the local town and cities. Also included on this line is the \$2.1 million in revenues collected for the flexible benefits program. There is an equal expense line for reimbursements to employees.
- The FY 19 Proposed Budget has Interdepartmental revenue unchanged compared to the FY 18 NIFA Conformed Budget. These revenues represent the allocation of indirect administrative charges incurred by one department on behalf of another department within the Major Operating Funds.
- Inter-fund revenues are used to budget reimbursement for Major Operating Funds that provide services to non-Major Operating Fund entities. These include services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District funds. The FY 19 Proposed Budget includes a total of \$29.0 million, a decrease of \$1.8 million from the FY 18 NIFA Conformed level.
  - The County guaranteed debt for both the Nassau Health Care Corporation (NHCC), Nassau Community College (NCC) and Nassau OTB. This line is where the County shows the reimbursement of the County debt expense.
  - The decrease is primarily of function of the elimination of Nassau OTB Reimbursement.
  - The revenue declines are neutral as expense are falling by the same amount.
- FY 19 state aid reimbursement is increasing \$5,000 budget due to anticipated higher legalization of medical marijuana revenues. The state aid line also covers reimbursement for indigent legal services at the Legal Aid Society.
- Total FY 19 sales tax revenues are increasing by \$55.0 million from the FY 18 NIFA Conformed Budget. The Administration is currently expecting to recognize a net sale tax surplus of \$10.0 million in FY 18.
  - Excluding the deferred piece, FY 19 sales tax revenues are increasing 2.5% from the Administration's FY 18 projection. In the out-years 2.0% growth is budgeted.
  - For a more detailed analysis, see the Sales Tax section in the Executive Summary.
- Compared to The FY 18 NIFA Conformed Budget, The FY 19 Proposed General Fund property tax levy is decreasing by \$19.8 million. In all funds, the FY 19 property tax levy is increasing \$9.6 million from the FY 18 NIFA Conformed level. For more discussion of the FY 18 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with PILOT agreements. The FY 19 PILOT line is increasing by \$0.4 million compared to the FY 18 NIFA Conformed Budget. The increase is on the LIPA / PSEG PILOT line.



**Revenues, Cont.**

- Nassau County derives two revenue streams from horseback racing. These revenue sources are entitled OTB Profits and OTB 5% Tax (Surcharge).
  - OTB profit collections are based on an agreement between Nassau County and Nassau OTB where OTB would give Nassau County annual recurring revenue. The Proposed FY 19 Budget includes \$20.0 million, up \$4.3 million from the current budget.
  - These revenues have been flagged as a risk. To date, not all machine have been installed and the County has only collected \$3.0 million of the FY 18 budgeted \$15.8 million.
  - The OTB 5% Tax revenue represents collections from the 5% surcharge placed on all winning bets made at any of the five New York State OTBs on races that occur at Belmont. The Proposed FY 19 budget is unchanged from the current level.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	72	71	83	73	97	14	16.9%	24	32.9%
Part-Time and Seasonal	14	14	17	12	16	(1)	-5.9%	4	33.3%
Salaries	\$6,896,335	\$7,418,559	\$8,816,626	\$7,790,140	\$9,382,175	\$565,549	6.4%	\$1,592,035	20.4%
Equipment	29,445	(3,847)	69,615	69,615	69,615	0	0.0%	0	0.0%
General Expenses	573,712	652,440	687,310	687,310	788,253	100,943	14.7%	100,943	14.7%
Contractual Services	71,581	38,240	38,660	38,660	0	(38,660)	-100.0%	(38,660)	-100.0%
<b>Total</b>	<b>\$7,571,073</b>	<b>\$8,105,391</b>	<b>\$9,612,211</b>	<b>\$8,585,725</b>	<b>\$10,240,043</b>	<b>\$627,832</b>	<b>6.5%</b>	<b>\$1,654,318</b>	<b>19.3%</b>

**Expenses**

- FY 19 expenditures for the Medical Examiner (ME) are growing by \$627,832, or 6.5%, compared to the FY 18 NIFA Conformed Budget. The growth is attributed to salaries and general expenses.
- Budgeted full-time headcount will be going up by 14 to 97 full-time employees in FY 19 and part-time headcount will decrease by one to 16 when comparing budget to budget.
- The proposed salary line accommodates the contractual steps for eligible CSEA employees and the aforementioned increased headcount required to fully staff the new state-of-the-art, full service, multi-disciplinary Crime Lab. Per the department, the hires will be staggered. Some will be hired before the end of the year and the balance will be deferred to the first quarter of FY 19 for cost savings.
- The equipment line remains flat budget to budget.
- General expenses are increasing by \$100,943 in FY 19 because of additional expenses in medical and building supplies and maintenance for the new crime lab.
- The FY 19 contractual service line decreased by \$38,660 budget to budget, which was eliminated in error. However, per the department, they expect the funds to be fully restored through a technical adjustment.

**Crime Lab**

The Medical Examiner’s Office Division of Forensic Services functions as the crime laboratory for the Nassau County Criminal Justice System. The Division consists of a Biology, Controlled Substance, Fire Debris and Latent Print section which is accredited by the American Society of Crime Laboratory Directors/Laboratory Accreditation Board (ASCLD/LAB) International Program. These disciplines are fully staffed and performing casework analysis. It is anticipated that with the FY 19 funding allocation, the Crime Lab will be fully staffed and have the capability to provide Firearms, Trace, Reconstructive and Evidence Analysis in the same facility along with Forensics, Latent Prints and Controlled Substance.

**Revenues**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$56,535	\$4,272	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	29,618	28,479	25,000	25,000	25,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$86,153</b>	<b>\$32,751</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

- Department revenues remain unchanged at \$25,000 for the FY 19 Proposed Budget.

The Office of Minority Affairs (OMA) is a charter mandated agency that was established by public referendum in 1994. OMA was established to further the development, advancement and betterment of economic, employment, business and cultural opportunities for the minority residents of the County, as well as the improvement and stabilization of economically deprived areas in the county. OMA serves as a central coordinating body for County-funded and County-assisted agencies or offices involved in any of the aforementioned endeavors

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	5	5	3	6	1	20.0%	3	100.0%
Part-Time and Seasonal	1	1	2	2	3	1	50.0%	1	50.0%
Salaries	\$357,123	\$446,022	\$415,259	\$414,628	\$445,150	\$29,891	7.2%	\$30,522	7.4%
General Expenses	17,975	6,495	40,408	40,408	40,408	0	0.0%	0	0.0%
Contractual Services	0	3,768	14,161	14,161	14,161	0	0.0%	0	0.0%
<b>Total</b>	<b>\$375,098</b>	<b>\$456,285</b>	<b>\$469,828</b>	<b>\$469,197</b>	<b>\$499,719</b>	<b>\$29,891</b>	<b>6.4%</b>	<b>\$30,522</b>	<b>6.5%</b>

**Expenses**

- Expenses in the Proposed FY 19 Budget are increasing by \$29,891 or by 6.4% when compared to the FY 18 NIFA Conformed Budget. Compared to OLBR’s projections, expenses are increasing by 6.5% in the proposal.
- The proposed salary budget is 7.2% higher than the FY 18 NIFA Conformed Budget and 7.4%, or \$30,522, higher than the latest projection. The FY 19 proposal eliminates the Project Director position, offset by two Program Coordinator positions.
- General expenses remains flat budget to budget. This budget line accounts for office supplies, copier paper, travel expenses, and miscellaneous supplies.
- Contractual services are consistent when compared to the FY 18 NIFA Conformed Budget and the latest projection.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	0	0	0	0	22,000	22,000	*****	22,000	*****
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>*****</b>	<b>\$22,000</b>	<b>*****</b>

**Revenue**

- The FY 19 Proposed Budget for state-aid reimbursement of expenses of \$22,000 is for salaries towards an internship program.

	Historical		2018		2019	2019 vs. 2018		Projected vs. 2019	
	2016	2017	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	1,024	1,017	1,025	1,012	1,038	13	1.3%	26	2.6%
Salaries	\$125,015,226	\$122,533,020	\$122,797,454	\$122,687,463	\$122,875,166	\$77,712	0.1%	187,703	0.2%
Fringe Benefits	56,431,734	55,891,350	59,708,000	57,455,689	60,241,000	\$533,000	0.9%	2,785,311	4.8%
Equipment	1,894,281	1,770,095	2,075,054	2,075,054	1,912,774	(\$162,280)	-7.8%	(162,280)	-7.8%
General Expenses	7,148,056	9,258,749	6,995,371	6,995,371	8,095,650	\$1,100,279	15.7%	1,100,279	15.7%
Contractual Services	8,105,839	7,860,517	7,766,553	7,766,553	8,828,609	\$1,062,056	13.7%	1,062,056	13.7%
Utility Cost	4,716,602	4,224,962	4,393,827	4,393,827	4,077,000	(\$316,827)	-7.2%	(316,827)	-7.2%
Debt Service	453,601	400,875	2,717,350	1,085,903	1,088,799	(\$1,628,551)	-59.9%	2,896	0.3%
Interfund Charges	1,815,734	2,345,495	2,640,000	2,640,000	2,648,000	\$8,000	0.3%	8,000	0.3%
County Scholarships	47,012	48,852	55,000	55,000	55,000	\$0	0.0%	0	0.0%
<b>Total</b>	<b>\$205,628,085</b>	<b>\$204,333,915</b>	<b>\$209,148,609</b>	<b>\$205,154,860</b>	<b>\$209,821,998</b>	<b>\$673,389</b>	<b>0.3%</b>	<b>\$4,667,138</b>	<b>2.3%</b>

\*Unaudited

**Expenses**

- Expenses are budgeted to increase by 0.3%, or \$0.7 million, compared to the Adopted 2017-2018 Budget. As is customary with the College during the fiscal year, there had been some adjustments made to the FY 2017-2018 Adopted Budget to reallocate expense lines, however, the bottom line approved by the Legislature remained unchanged.
- Salaries in the adopted budget are increasing by \$0.2 million or 0.2%, when compared to the FY 2017-2018 salary projection, and are increasing by 0.1%, or \$0.1 million when comparing budget to budget. Salaries make up 58.6% of the FY 2018-2019 expense budget. FY 2018-2019 budgeted headcount is increasing by 13, budget to budget and growing by 26 when compared to FY 2017-2018 projected numbers.
  - The salary budget incorporates \$3.0 million in salary savings. This is a result of natural attrition and the Administration negotiating with bargain units to either encourage additional attrition with limited backfill and/or other strategies for salary savings.

**Expenses, Cont.**

- A new Nassau Community College Federation of Teachers (NCCFT) contract was negotiated, awarded and approved by the Nassau County Legislature in September 2017. NCCFT employees are receiving a 1.25% Cost of Living Adjustment (COLA) in FY 2018-2019. This has been included in the budget.
  - The Adjunct Faculty Association (AFA) members do not have a COLA budgeted for them since their contract expires September 30, 2018. If a new contract is negotiated and a COLA is included, the College will have to find a way to fund it.
  - The CSEA contract expired December 31, 2017 and, no COLAs have been included in the Adopted Budget. According to the College, a 1.0% COLA increase would cost roughly \$250,000.
- The adopted budget for termination pay of \$1.7 million is in line with the current year adopted budget. Typically, the College budgets approximately \$1.7 million for termination pay to fund normal attrition from retirements. This would cover projections for known retirees taking multi-year payouts and make provisions for anticipated new retirees and terminations.
- Fringe benefits are increasing by \$0.5 million or 0.9%, when comparing budget to budget, which is mostly a result of rises in health insurance, New York State Teacher’s Retirement System and TIAA-CREF expenditures.
- Debt service, utility costs, and equipment costs are declining budget to budget, while all Other Than Personal Services (OTPS) are rising in the Adopted Budget. More detail is provided under the OTPS section.

**Headcount**

FULL-TIME HEADCOUNT									
Union	On Board May 2018		Adopted 18-19		Difference			Salary %	
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Chg	
NCCFT	595	\$54,378,773	598	57,723,163	3	\$3,344,390	0.5%	6.2%	
CSEA	340	20,274,647	357	21,219,788	17	\$945,141	5.0%	4.7%	
ORD	77	8,096,316	83	8,178,402	6	82,086	7.8%	1.0%	
<b>TOTAL</b>	<b>1,012</b>	<b>\$82,749,736</b>	<b>1,038</b>	<b>\$87,121,354</b>	<b>26</b>	<b>4,371,618</b>	<b>2.6%</b>	<b>5.3%</b>	

- The chart above illustrates full-time headcounts for College employees. It compares current on-board to the FY 2018-2019 headcounts. The full-time headcount has increased by 26 when compared to the current on-board, along with the salary increasing by \$4.4 million. The rise in budgeted salaries for full-time positions is being covered by reductions in areas such as overtime and part-time salaries, along with the \$3.0 million reduction in anticipated salary savings.
- There are currently 77 Ordinance employees on board and the headcount in the adopted budget will increase by six to match the needs of the institution.



**Fringe Benefits**

Nassau Community College Fringe Benefit Expenses							
	2018 Adopted Budget	OLBR Projection	Adopted 2019 Budget	2019 Adopted vs. 2018 Adopted	Percent	2019 Adopted vs. 2018 Projection	Percent
State Retirement	\$6,610,000	5,285,864	\$5,551,000	(1,059,000)	-16.0%	\$265,136	5.0%
Teachers Retirement	2,330,000	2,434,746	\$2,674,000	344,000	14.8%	239,254	9.8%
Social Security	9,206,000	8,956,185	\$9,165,000	(41,000)	-0.4%	208,815	2.3%
Health Insurance	21,870,000	21,069,816	\$22,522,000	652,000	3.0%	1,452,184	6.9%
TIAA CREF	5,900,000	6,062,789	\$6,139,000	239,000	4.1%	76,211	1.3%
Optical Plan	115,000	110,000	\$110,000	(5,000)	-4.3%	0	0.0%
Unemployment	100,000	100,000	\$100,000	0	0.0%	0	0.0%
Dental Insurance	585,000	570,000	\$570,000	(15,000)	-2.6%	0	0.0%
Medicare Reimbursement	1,630,000	1,630,000	\$1,630,000	0	0.0%	0	0.0%
Health Insurance Retirees	9,560,000	9,660,614	\$10,377,000	817,000	8.5%	716,386	7.4%
Retirees Optical	13,000	12,500	\$13,000	0	0.0%	500	4.0%
MTA Mobility Tax	429,000	417,137	\$427,000	(2,000)	-0.5%	9,863	2.4%
CSEA Legal Fund	60,000	58,250	\$59,000	(1,000)	-1.7%	750	1.3%
Workers Compensation	1,300,000	1,025,000	\$904,000	(396,000)	-30.5%	(121,000)	-11.8%
Miscellaneous	0	62,788	\$0	0	****	(62,788)	-100.0%
<b>Total</b>	<b>\$59,708,000</b>	<b>\$57,455,689</b>	<b>\$60,241,000</b>	<b>\$533,000</b>	<b>0.9%</b>	<b>\$2,785,311</b>	<b>4.8%</b>

- The FY 2018-2019 Adopted Budget for fringe benefits is \$60.2 million, which represents 28.7% of the operating budget. The budget is increasing by \$0.5 million, or 0.9%, compared to the FY 2017-2018 Adopted Budget, but is increasing by \$2.8 million, or 4.8%, compared to the current projection.
  - The majority of the budgeted growth is attributed to rises in health insurance, the New York State Teacher's Retirement System and TIAA-CREF expenditures, which is partially offset by reductions in New York State Local Retirement System pension costs and workers compensation expenses. The FY 2017-2018 Adopted Budget for fringe benefits was overfunded, and as a result there is a projected surplus of \$2.3 million in the current year.
- The Adopted Budget for health insurance for active employees and retirees is increasing by a total \$1.5 million budget to budget and \$2.2 million compared to the current projection. The college budget assumes a health insurance growth rate of 7.1%. The

**Fringe Benefits, Cont.**

growth rate appears reasonable and in line with the best estimate assumptions in the latest New York State's Quarterly Experience Report.

- Based on the current full-time staffing level, the health insurance budget seems realistic, however, if staffing rises to the full-time budgeted headcount of 1,038, the health insurance budget could be at risk by \$0.5 million.
- The FY 2018–2019 State Retirement System's budget of \$5.6 million is decreasing by \$1.1 million budget to budget. The Adopted Budget is more aligned with the current projection.
  - The contribution rate in the retirement plan that represents most College employees dropped from 16.1% to 15.9%. The budget is based on the 2019 New York State & Local Retirement System projected pension bill that is provided by the New York State Comptroller.
- The New York State Teacher's Retirement System (NYSTRS) budget of \$2.7 million is rising by \$0.3 million, or 14.8%, budget to budget and \$0.2 million compared to the current projection. The NYSTRS Employer Contribution Rate (ECR) is increasing from 9.8% in FY 2017–2018 to 10.6% in FY 2018-2019. The retirement cost is a function of the salaries that are subject to the ECR.
  - According to NYSTRS Administrative Bulletin, "recent returns have been favorable, however the conventional wisdom among investment advisors is that long-term investment returns will be lower in the future than they have been in the past. Therefore, NYSTRS like many other retirement systems throughout the country, is being conservative and lowering the long-term assumption."
- The TIAA–CREF FY 2018-2019 budget is increasing by \$0.2 million to \$6.1 million budget to budget but is consistent with the current projection. The budgeted increase can be attributed to a rise in salaries, which includes a 1.25% COLA for NCCFT salaries.
- The social security budget of \$9.2 million is increasing by \$0.2 million compared to the current projection. The social security budget appears realistic since costs are a function of salaries, and FY 2018-2019 salaries are budgeted to increase.
- The worker's compensation budget for FY 2018-2019 is decreasing by \$0.4 million, or 30.5%, budget to budget, which is based on actual averages from FY 2014 through FY 2017.

**Other Than Personal Services**

- OTPS spending in FY 2018–2019 will be about \$0.06 million, or 0.2%, more than that of the FY 2017-2018 Modified Budget. The following chart details the OTPS spending from the 2017 actual to the current Adopted Budget:

Nassau Community College OTPS Budget Comparison FY 2017 - 2019						
	<u>2017</u> <u>Operating</u> <u>Results</u>	<u>2018</u> <u>Modified</u> <u>Budget</u>	<u>2018</u> <u>Projected</u> <u>Oper. Results</u>	<u>2019</u> <u>Adopted</u> <u>Budget</u>	Variance <u>Mod 2018/2019</u>	Variance <u>Proj/Bud</u>
Equipment	\$1,770,095	\$2,065,384	\$2,075,054	\$1,912,774	(\$152,610)	(\$162,280)
General Expenses	9,258,749	7,248,531	6,995,371	8,095,650	847,119	1,100,279
Contractual Services	7,860,517	7,516,353	7,766,553	8,828,609	1,312,256	1,062,056
Utility Costs	4,224,962	4,401,537	4,393,827	4,077,000	(324,537)	(316,827)
Debt Service	400,875	2,717,350	1,085,903	1,088,799	(1,628,551)	2,896
Interfund Charges	2,345,495	2,640,000	2,640,000	2,648,000	8,000	8,000
Scholarships	48,852	55,000	55,000	55,000	0	0
	<u>\$25,909,545</u>	<u>\$26,644,155</u>	<u>\$25,011,708</u>	<u>\$26,705,832</u>	<u>\$61,677</u>	<u>\$1,694,124</u>

- Historically, the College has adjusted spending for OTPS on an as needed basis. Sometimes OTPS spending shifts at year’s end due to surpluses in other areas of the budget to fund needed expenses. The total budgeted expense bottom line however, remains the same.
- The overall increase in OTPS spending in the Adopted Budget is driven mostly by the \$2.2 million growth in general and contractual expenses, offset by the reduction in equipment costs, utility costs, and debt service. The FY 2018-2019 debt service budget includes \$1.1 million from the debt related to the termination costs associated with the prior borrowing for the retirement incentives that were offered to CSEA and NCCFT members. The decline is due to the renegotiation of the debt agreements with the College and the County.
- General expenses are increasing by \$0.8 million due to budget requests from various departments being approved in the FY 2018-2019 Adopted budget and the addition of an Educational Opportunity Program which included a \$0.2 million OTPS budget.
- Contractual services are increasing by \$1.3 million compared to the Modified Budget due to Facilities & Maintenance costs of over \$0.5 million from escalation clauses built into their contracts, and an increase in Marketing of \$0.3 million as well as other various departmental requests.

**Expense Recap**

- The Adopted FY 2018-2019 expense budget represents a \$0.7 million budget to budget increase in expenses as a result of increases in salary expenses and fringe benefits, along with general and contractual expenses. These increases are partially offset by decreases in equipment, utility costs, and debt service costs.

**Expense Risks**

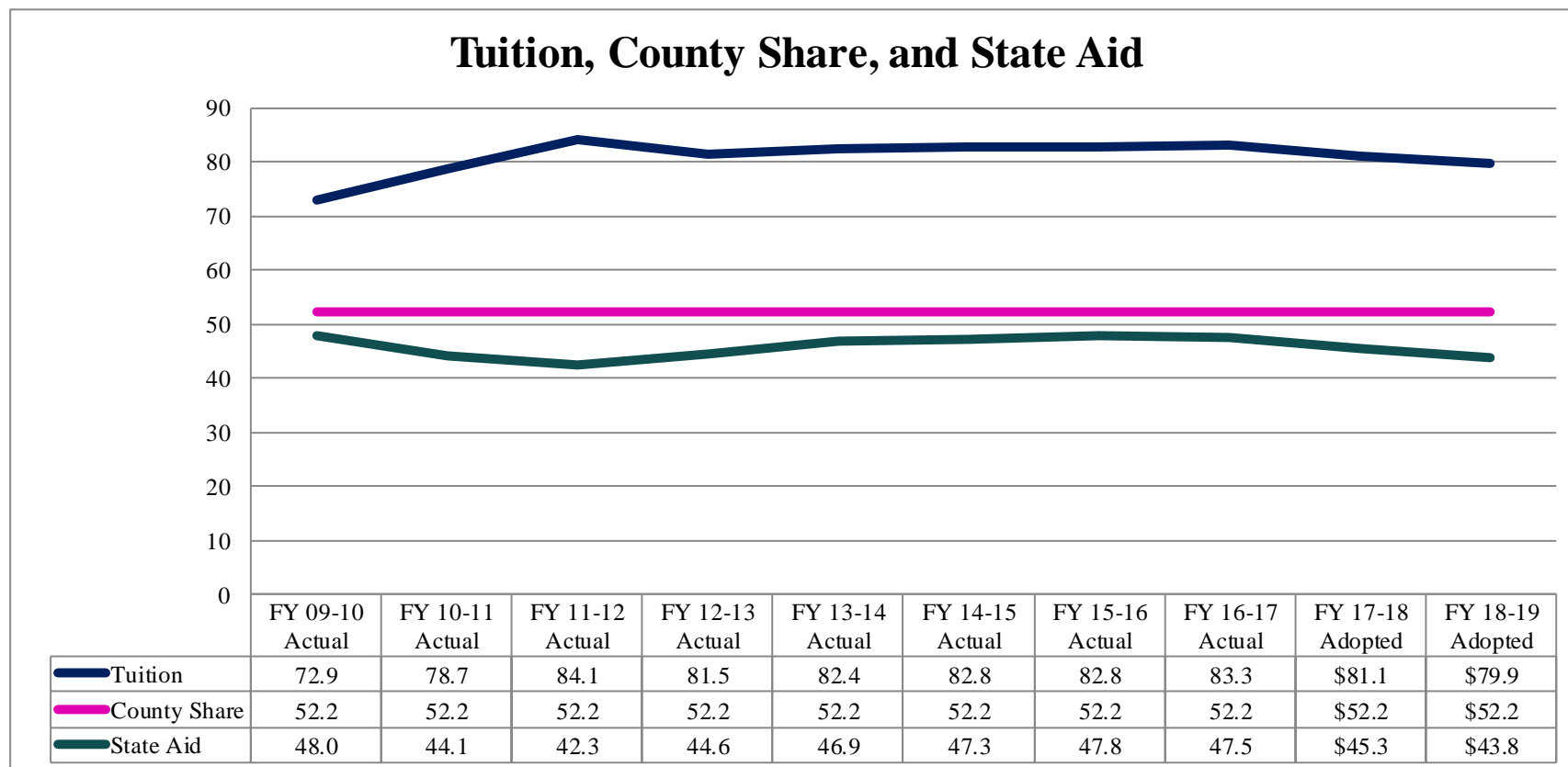
- With the CSEA contract expired and the AFA term expiring on September 30, 2018, there could be a potential risk to the salary budget from any new negotiated contract that may occur with these two unions.
- There is \$3.0 million in anticipated salary adjustment savings. The Administration must find a way to reach this goal or any shortfalls will negatively impact the budget.
- Health insurance could include a risk up to \$0.5 million if the current staffing level rises to the budgeted headcount amount.

	Historical		2018		2019	2019 vs. 2018		Projected vs. 2019	
	2016	2017	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$82,829,292	\$83,304,372	\$81,162,678	\$81,106,363	\$79,945,884	(\$1,216,794)	-1.5%	(\$1,160,479)	-1.4%
Property Tax	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	0	0.0%	0	0.0%
State Aid	47,810,987	47,450,986	45,323,590	45,361,373	43,750,916	(1,572,674)	-3.5%	(1,610,457)	-3.6%
Rev. Lieu Spons. Share	14,189,837	13,871,235	12,700,287	12,560,082	14,700,000	1,999,713	15.7%	2,139,918	17.0%
Rev. Offset To Expense	3,942,119	3,931,364	6,162,364	4,562,364	4,592,250	(1,570,114)	-25.5%	29,886	0.7%
Service Fees	6,914,734	7,330,887	8,531,487	8,437,304	7,931,065	(600,422)	-7.0%	(506,239)	-6.0%
Rents & Recoveries	624,882	614,174	990,000	990,000	990,000	0	0.0%	0	0.0%
Investment Income	81,628	129,530	65,000	150,000	205,000	140,000	215.4%	55,000	36.7%
Federal Aid	0	0	0	0	0	0	0.0%	0	0.0%
Fund Balance Appropriated	0	0	2,006,320	2,006,320	5,500,000	3,493,680	174.1%	3,493,680	174.1%
<b>Total</b>	<b>\$208,600,362</b>	<b>\$208,839,431</b>	<b>\$209,148,609</b>	<b>\$207,380,689</b>	<b>\$209,821,998</b>	<b>\$673,389</b>	<b>0.3%</b>	<b>\$2,441,309</b>	<b>1.2%</b>

**Revenues**

- Overall, the Adopted FY 2018-2019 Budget includes 0.3%, or \$0.7 million, more revenue than the Adopted FY 2017-2018 Budget. In comparison, to the FY 2017-2018 projection, revenue is up 1.2%, or \$2.4 million, in FY 2018-2019.
- The College faces another substantial enrollment decline in FY 2018-2019 of 6.0%. The College experienced a 6.4% drop in FY 2015-2016, 7.2% in FY 2016-2017, and projects a 7.1% decline in FY 2017-2018. The Adopted budget increases the tuition rate and appropriates \$5.5 million from the fund balance.
  - Even with the tuition hike, the student revenues/tuition budget is 1.4%, or \$1.2 million, less than the current projection.
- The State increased its assistance per Full-Time Student Equivalent (FTE) by \$100 in the FY 2018-2019 budget. This increase sets the rate at \$2,847 per FTE. However, this positive development is more than offset by the expected decline in enrollment, and the College reduced state aid revenue by \$1.6 million compared to the current academic year projection.
- The County’s share of College revenue, the property tax levy, remains \$52.2 million in FY 2018-2019. The property tax levy has been set at \$52.2 million since FY 2008-2009.
- Revenue in lieu of sponsor share is up \$2.0 million budget to budget and \$2.1 million compared to the latest academic year projection. The increase is due to increasing the chargeback rate to other counties and non-residents.

**FY 2010 Actual – 2019 Adopted**  
(\$ in millions)



- State aid is \$43.8 million in the Adopted FY 2018-2019 Budget, about 20.9% of the overall revenue budget. State aid has been trending downward since FY 2015-2016 as enrollment decreased at the College.
- The County share is \$52.2 million in FY 2018-2019, accounting for approximately 25.0% of total revenue. The County share is the College’s most stable revenue source, it’s immune not only to changes in student enrollment but also shifting priorities in Albany. Although the funding has been stable, it has been over a decade since the County share was last increased.
- Student revenues are \$79.9 million, or 38.1% of FY 2018-2019 revenue. The College has steadily increased its tuition rate since FY 2012-2013, offsetting the flat property tax levy, variable State support, and declining enrollment.

**Tuition**

- The tuition budget is down about \$1.2 million from the level Adopted for FY 2017-2018. Tuition is a function of student enrollment and tuition rates. The tuition rate is one of the few revenue sources wholly controlled by the College.
- The enrollment and tuition figures can be found in the table to the right. As the table illustrates, enrollment at the College has declined about two percent or more each year since FY 2011-2012.

Year	FTE Count	% Change	Tuition	% Change
FY 08-09	18,427	0.77%	\$3,552	3.44%
FY 09-10	19,392	5.24%	3,622	1.97%
FY 10-11	19,691	1.54%	3,732	3.04%
FY 11-12	19,274	-2.12%	3,990	6.91%
FY 12-13	18,756	-2.69%	3,990	0.00%
FY 13-14	18,382	-1.99%	4,088	2.46%
FY 14-15	17,862	-2.83%	4,234	3.57%
FY 15-16	16,725	-6.37%	4,534	7.09%
FY 16-17	15,521	-7.20%	4,868	7.37%
FY 17-18*	14,418	-7.10%	5,102	4.81%
FY 18-19*	13,553	-6.00%	\$5,350	4.86%

\*Projected FTEs in FY 17-18 and FY 18-19

- The College instituted a \$248, or 4.9%, tuition increase to stave off the revenue loss from the 6.0% enrollment decline expected in FY 2018-2019. As the table below demonstrates, Nassau’s tuition rate is higher than both Suffolk’s and Westchester’s rates.

FY 2018-2019 Yearly Tuition Comparison				
	Current	FY2018-2019 Adopted	Increase	Diff From Nassau
Nassau	\$5,102	\$5,350	\$248	-
Suffolk	4,870	5,220	350	-130
Westchester	4,280	4,430	150	-920

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### **Property Tax Levy**

- The property tax levy remains flat at \$52.2 million in the Adopted FY 2018-2019 Budget.
- The County's contribution represents approximately 25.0% of total revenue.

### **State Aid**

- Compared to the Adopted FY 2017-2018 Budget, state aid dips 3.5% to \$43.8 million in FY 2018-2019.
- Even though the state increased its FTE reimbursement rate by \$100, up to \$2,847 per FTE in FY 2018-2019, the projected decrease in enrollment will drive net state aid down about \$1.6 million.
  - The State has imposed midyear cuts in the past. Further stress would be put on the budget should midyear cuts occur in FY 2018-2019.

### **Revenue in Lieu of Sponsor Share**

- This revenue stream has increased \$2.0 million to \$14.7 million, or 15.7%, budget to budget. The increase is due to the chargeback rate to other counties increasing from \$4,530 to \$5,320 or a 15.5% increase. In addition, the tuition rate of non-residents not eligible for chargeback amounts increased from \$5,102 to \$5,300.
- Revenue in lieu of sponsor share is an assortment of collections, including tuition from international students, students from out of state, and students from New York State without a certificate of residency from their home county. The bulk of this revenue source comes from charging back other counties for the cost of educating their residents at NCC.
- The charge back rate for non-resident FTEs is a function of Nassau's property tax contribution, and FTE levels.
  - Individual non-resident students pay tuition. The County collects the chargeback rate from the non-resident student's home county.
  - In the event a student cannot produce a certificate of residency from their home county, the student is charged double tuition.



**Revenue Offset to Expenses**

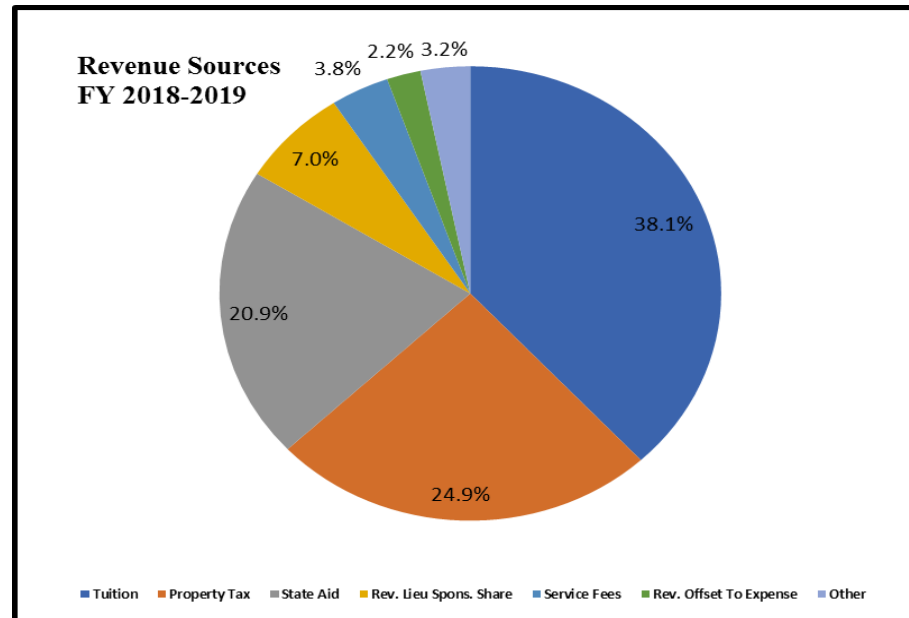
- This revenue source is comprised of commissions, contracts, and fees to cover special course offerings. These special offerings include continuing education, corporate education, and English as a Second Language (ESL), among other courses.
- The FY 2018-2019 revenue offset to expense budget is \$4.6 million, which is in line with current projections, and about \$1.6 million less than the Adopted FY 2017-2018 Budget.

**Rents and Recoveries**

- Most of this revenue is generated as a result of liquidating prior year encumbrances. Compared to both the current academic year projection and the Adopted FY 2017-2018 Budget, rents and recoveries is flat at \$1.0 million in FY 2018-2019.

**Investment Income**

- The College Treasurer manages several interest-bearing accounts. Additionally, the County Treasurer handles some of this revenue on the College’s behalf. Investments are by their very nature directly affected by market interest rates.
  - Investment income has increased \$0.1 million or 215.4% budget to budget.



**Service Fees**

- The Adopted service fee budget is about \$0.6 million or 7.0%, less than the Adopted FY 2017-2018 service fee budget.
- Revenues from service fees are affected by declining enrollment. There are no fee increases in the FY 2018-2019 budget.

Adopted FY 2018 vs. Adopted FY 2019						
Service Fee: Source	FY 2017-2018		FY 2018-2019		Variance	
	Fee	Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$4,381,641	\$250	\$4,073,173	\$0	(308,468)
Student Lab	100	1,262,409	100	1,173,536	0	(88,874)
Application	50	675,522	50	628,033	0	(47,489)
NG Check	20	8,960	20	8,329	0	(631)
Academic Transcript Fees	30	16,926	30	15,735	0	(1,192)
Late Registration	25	178,121	25	165,581	0	(12,540)
Nursing Evaluation	75	463	75	417	0	(46)
Tuition Pay Plan	40	350,764	40	326,070	0	(24,694)
Change of Program	25	1,407	25	1,308	0	(99)
Consolidated Fee	30	765,516	30	711,700	0	(53,816)
Convenience Fee	18	264,408	18	245,793	0	(18,614)
Vehicle Registration	55	625,353	55	581,391	0	(43,962)
<b>Totals</b>		<b>\$8,531,488</b>		<b>\$7,931,065</b>		<b>(600,423)</b>

**Fund Balance**

- The Board of Trustees established a fund balance policy which states that “an unreserved fund balance of no less than 4.0% of the prior year’s operating budget” must be maintained. The FY 2018-2019 budget appropriates \$5.5 million from the fund balance, more than double FY 2017-2018.
  - The fund balance would remain threshold compliant if FY 2017-2018 and FY 2018-2019 results proceed as planned. At the end of FY 2018-2019, the fund balance would sit at approximately \$11.3 million.
  - NCC would rely on the fund balance to cover shortfalls caused by a worse than expected decline in enrollment, including deficits in tuition, service fees, payroll contract negotiations, and state aid revenue shortfall.

Fund Balance Reconciliation	
FY 2016-2017 Unappropriated Fund Balance	\$16,615,142
Adopted FY 2017-2018 Fund Balance Appropriation	(2,006,320)
FY 2017-2018 Projected Operating Results	2,225,827
Projected FY 2017-2018 Unappropriated Fund Balance	16,834,649
Adopted FY 2018-2019 Fund Balance Appropriation	(5,500,000)
Projected FY 2018-2019 Unappropriated Fund Balance	\$11,334,649

**Fund Balance, Cont.**

- In the Fiscal Year ending August 31, 2017, New York State Community Colleges held on average 13.2% of budgeted expenditures in an unreserved fund balance.
- At 8.2%, Nassau Community College ranked 20<sup>th</sup> out of 30 among Community Colleges in terms of fund balance as a percentage of expenditures.
- Not only did Nassau rank worse than average, but it also ranked below both Suffolk and Westchester. However, it did increase from rank 25 from the previous year’s report.
- These rankings are calculated on the \$16.6 million Fund Balance the College reported in its NYS Annual Report for the Fiscal Year ending August 31, 2017. The State requires only actual expenditures in this report.

Community College Fund Balance Comparison				
As of Fiscal Year Ending August 31, 2017				
Rank	Community College	Unreserved Fund Balance	Total Expenditures*	Percent Fund Balance to Expenditure
1	Niagara	\$15,268,704	\$44,147,999	34.59%
2	North Country	4,104,897	12,755,717	32.18%
3	F-I-T	61,536,006	212,868,381	28.91%
4	Herkimer	6,214,394	21,745,451	28.58%
5	Corning	7,505,284	27,499,851	27.29%
6	Schenectady	5,504,102	28,374,202	19.40%
7	Genesee	7,376,576	39,627,070	18.61%
8	Jamestown	5,375,731	31,712,641	16.95%
9	Erie	16,452,390	103,963,353	15.83%
10	Westchester	17,041,348	112,638,083	15.13%
11	Onondaga	11,085,080	76,394,920	14.51%
12	Cayuga	3,712,284	27,849,497	13.33%
13	Finger Lakes	5,320,737	44,603,724	11.93%
14	Monroe	13,462,237	120,503,525	11.17%
15	Suffolk	22,204,321	211,458,607	10.50%
16	Fulton-Montgomery	1,892,138	18,112,369	10.45%
17	Jefferson	2,810,143	27,957,743	10.05%
18	Columbia-Greene	1,516,873	15,767,349	9.62%
19	Mohawk Valley	4,438,548	49,120,585	9.04%
20	Nassau	16,615,142	202,810,861	8.19%
21	Dutchess	5,011,790	64,334,105	7.79%
22	Adirondack	2,246,311	28,846,253	7.79%
23	Orange County	4,055,556	59,945,749	6.77%
24	Broome	3,454,697	53,855,054	6.41%
25	Ulster	1,393,656	23,566,527	5.91%
26	Rockland	2,794,955	64,045,914	4.36%
27	Tompkins - Cortland	1,468,842	40,590,537	3.62%
28	Clinton	175,672	13,710,723	1.28%
29	Hudson Valley	-	92,556,965	0.00%
30	Sullivan	(1,959,347)	15,363,823	-12.75%

\*Expenditures do not include unexpended encumbrances at year end  
Community Colleges report actual expenses only in their NYS Annual Report

**Opportunities & Risks**

- Enrollment sensitive revenues such as tuition, service fees, and state aid would miss target if enrollment declines more than expected; the College built its budget on the assumption that enrollment would decline 6.0% in FY 2018-2019.
- A risk to the budget would materialize should the State slash the reimbursement rate mid-year, an action the State last took in FY 2009-2010.
- Continued usage of fund balance could become a future problem, and other revenues sources would become necessary.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	152	149	143	137	143	0	0.0%	6	4.4%
Part-Time and Seasonal	1,023	1,029	1,092	871	1,091	(1)	-0.1%	220	25.3%
Salaries	\$20,405,575	\$21,474,447	\$20,516,305	\$19,662,442	\$20,578,704	\$62,399	0.3%	\$916,262	4.7%
Equipment	370,289	418,100	361,944	361,944	553,698	191,754	53.0%	191,754	53.0%
General Expenses	1,533,561	1,727,354	1,721,969	1,721,969	1,565,468	(156,501)	-9.1%	(156,501)	-9.1%
Contractual Services	7,669,550	6,391,226	6,758,909	6,758,909	7,046,496	287,587	4.3%	287,587	4.3%
<b>Total</b>	<b>\$29,978,975</b>	<b>\$30,011,127</b>	<b>\$29,359,127</b>	<b>\$28,505,264</b>	<b>\$29,744,366</b>	<b>\$385,239</b>	<b>1.3%</b>	<b>\$1,239,102</b>	<b>4.3%</b>

**Expenses**

- Total FY 19 proposed expenses are increasing by \$385,239, or 1.3%, when compared to the FY 18 NIFA Conformed Budget and increasing by \$1.2 million, or 4.3%, compared to OLBR’s FY 18 projection.
- Salaries are increasing by \$62,399, or 0.3%, compared to the FY 18 NIFA Conformed Budget. The change is mostly due to the inclusion of step increases for the Civil Service Employees Association (CSEA).
  - The FY 19 Proposed Budget eliminates savings from the Voluntary Separation Incentive Payments and Legislative attrition, which totaled \$636,083 in the FY 18 budget.
- The FY 19 proposed equipment line has increased \$191,754 over FY 18. This is due to an increase of \$118,480 in miscellaneous equipment and \$73,274 for recreational equipment. All other equipment expenses have remained flat.
- Proposed FY 19 general expenses are decreasing by \$156,501 when compared to FY 18 NIFA Conformed Budget. This decrease is driven by a \$118,806 reduction in postage delivery expense and a \$50,000 decrease in miscellaneous supplies and expenses. These are slightly offset by a \$10,381 increase in Grainger expenses.
- Contractual Services are increasing by \$287,587, or 4.3% compared to the FY 18 NIFA Conformed Budget.
  - The combined increases are \$411,411, which are located in Long Island Tourism, miscellaneous contractual services, program agencies, and the Cornell Cooperative offset by a combined decline of \$123,824 in sanitary solid waste disposal and custodial expenses.

**Expenses, Cont.**

		Staffing Analysis					
		FY 18	Sept-18	FY 19	FY 19	Exec. vs	Exec. vs
		Conf	Actual	Request	Executive	18 Conf.	Actual
<b>CC Full-time Staffing</b>							
	10 Administration	24	23	0	0	(24)	(23)
	20 Technical Services	43	40	0	0	(43)	(40)
	30 Recreation Services	34	33	143	143	109	110
	40 Museums	4	5	0	0	(4)	(5)
	61 Golf Operations	38	36	0	0	(38)	(36)
	<b>Total Full-time</b>	<b><u>143</u></b>	<b><u>137</u></b>	<b><u>143</u></b>	<b><u>143</u></b>	<b><u>0</u></b>	<b><u>6</u></b>
<b>CC Part-time and Seasonal</b>							
	10 Administration	11	6	0	0	(11)	(6)
	20 Technical Services	128	150	0	0	(128)	(150)
	30 Recreation Services	778	576	1,091	1,091	313	515
	40 Museums	61	52	0	0	(61)	(52)
	61 Golf Operations	114	87	0	0	(114)	(87)
	<b>Total Part-time and Seasonal</b>	<b><u>1,092</u></b>	<b><u>871</u></b>	<b><u>1,091</u></b>	<b><u>1,091</u></b>	<b><u>(1)</u></b>	<b><u>220</u></b>

- Full-time headcount for FY 19 has remained the same when compared to the FY 18 NIFA Conformed Budget.
- The Parks, Recreation, and Museums Department will only be using PK 30 Recreational Services for future expenses and revenues. All other General Fund control centers will be rolled into PK 30 for the FY 19 budget.
- Part-time and seasonal positions are decreasing by one in FY 19 when compared to the FY 18 budget headcount; and increasing by 220, when compared to the on board as of September 1, 2018. The seasonal and part-time workforce headcount fluctuates depending on the time of year.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,176,350	\$1,715,272	\$2,325,278	\$2,325,278	\$2,541,778	\$216,500	9.3%	\$216,500	9.3%
Rev Offset To Expense	0	100	0	0	0	0	*****	0	*****
Dept Revenues	21,089,653	21,850,608	22,282,252	22,282,252	23,428,502	1,146,250	5.1%	1,146,250	5.1%
Interdept Revenues	74,166	76,874	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	40,932	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	133,864	0	0	0	0	0	*****	0	*****
Special Taxes	3,218,751	2,524,999	2,625,000	2,625,000	2,825,000	200,000	7.6%	200,000	7.6%
<b>Total</b>	<b>\$26,733,716</b>	<b>\$26,167,854</b>	<b>\$27,232,530</b>	<b>\$27,232,530</b>	<b>\$28,795,280</b>	<b>\$1,562,750</b>	<b>5.7%</b>	<b>\$1,562,750</b>	<b>5.7%</b>

**Revenues**

- The FY 19 Proposed Budget increases total revenues by \$1.6 million, or 5.7%, in comparison to the FY 18 NIFA Conformed Budget. The largest increase is mainly in the departmental revenues line.
- Departmental revenues are increasing by \$1.1 million, primarily due to revenue increases in Old Bethpage Historic Village, summer recreation program, overall greens fees, cabana rentals, driving range fees, golf cart fees, and athletic field fees. These were offset by slight decreases in other areas. According to the department, the \$1.1 million rise in revenues is anticipated from rate increases and additional programming.
- The FY 18 Proposed Budget anticipates an increase in Hotel/Motel tax proceeds of \$200,000 in comparison to FY 18 budget.
- The chart to the right details the FY 17 actual, the FY 18 budget and the FY 19 Proposed Budget for the Hotel/Motel tax collections.

General Fund Hotel / Motel Tax (\$ in millions)			
	FY17 Actual	FY18 Budget	FY19 Proposed
Treasurer	\$1.1	\$1.1	\$1.1
Parks	\$2.5	\$2.6	\$2.8
<b>Total</b>	<b>\$3.6</b>	<b>\$3.7</b>	<b>\$3.9</b>

- Long Island Convention and Visitor Bureau figures reveal strong tourism demand in Nassau County. In June 2018, demand was strong enough to enable rental rates to rise 5.6% while occupancy rates rose 4.2% from the prior year. Additionally, Moody’s anticipates that Nassau County will show continued future job growth through 2022 in the leisure and hospitality industry.



**Revenues, Cont.**

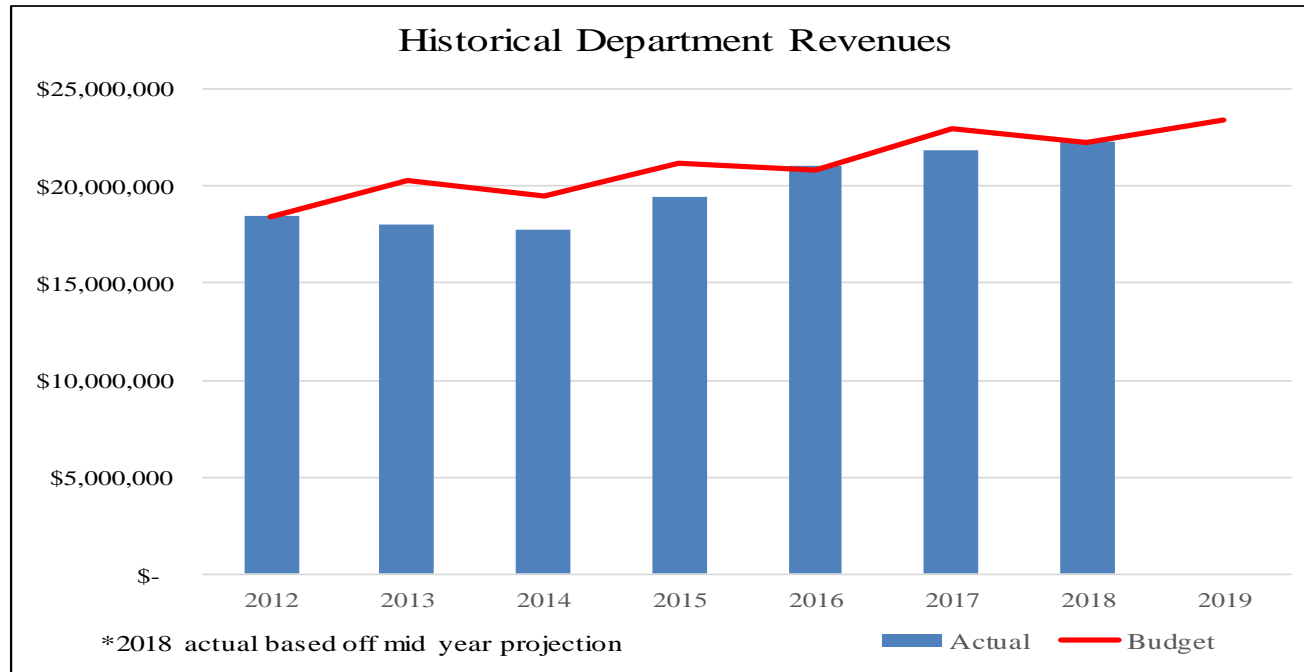
- The charts below list all revenues included in the FY 19 Proposed Budget.

Revenue			
Revenue Source	FY 17 Actual	FY 18 Conformed	FY 19 Proposed
Recovery Prior Year	\$ 185,469	\$ -	\$ -
Rent County Property	989,023	967,200	979,700
Landmark Property Rental	540,780	1,358,078	1,562,078
Misc Receipts	751	1,000	1,000
Fees	387	0	0
Concessions	1,956,950	1,929,500	1,929,500
Greens Fees	1,037,042	1,182,800	1,150,700
Caddy Cart Fees	40,802	34,300	45,900
Summer Rec Program	1,004,708	1,004,984	1,110,000
Swimming Pools	2,002,321	2,112,343	2,125,600
Ice Rinks	320,489	363,000	363,000
Old Bethpage Hist Vil	596,525	400,000	575,000
Museum Of Nat History	79,417	65,500	83,250
Rental Of Equipment	16,700	16,000	20,000
Summer Day Camps	18,840	25,140	21,340
Special Use Permits	291,300	204,950	242,450
Ice Skate Lessons	7,380	17,500	17,500
Ice Skate Rental	32,625	42,500	42,500
Ice Skate Sharpening	98	250	250
Ice Skate Locker Fees	564	300	300
Marina Wantagh	522,182	525,115	525,115
Roller Skate Admission	162	2,000	1,000
Beach Parking	445,582	505,000	475,000
Cabana Rentals	2,691,710	2,811,395	2,940,000
Miniature Golf	314,839	424,660	380,000
Commercial Parking	12,208	5,700	14,000
Camping Fees	916,895	907,304	985,304
Advertising Revenue	83,333	50,000	50,000
Service Fees	2,066	1,500	2,000
Special Sports Program	394,059	315,000	400,000
Open Space Usage Fee	2,615	3,400	4,300
Aerodrome Field Usage Fee	4,705	7,500	7,500
Batting Cage Fees	84,024	76,114	80,000

Revenue			
Revenue Source	FY 17 Actual	FY 18 Conformed	FY 19 Proposed
Hotel Motel Tax Proceeds	\$ 1,680,000	\$ 1,480,000	\$ 1,680,000
Hm Historical Bldg Rest	170,000	170,000	170,000
Hotel Motel Room Tax	674,999	975,000	975,000
Miscellaneous	100	0	0
Interdepartmental Revenues	76,874	0	0
Lifestyle Programs	0	35,000	1,000
Leisure Pass Fee	592,512	704,004	699,700
Welwyn Revenue	1,000	1,000	1,000
Launching Ramps	61,430	64,020	64,520
Tennis Courts	10,922	24,400	25,900
Room Rentals	71,036	71,800	71,600
County League Registration	21,564	1,000	1,000
Picnic Reservation Permits	188,504	165,800	204,800
Swimming Programs	264,902	372,500	305,000
Athletic Field Fees	1,248,177	982,498	1,233,198
Non-Resident Fees	141,243	161,500	151,500
Pitch & Putt Club Rental	593	2,000	2,000
Pitch & Putt Fee	23,488	35,000	35,000
Pitch & Putt Ball Sales	851	2,500	2,500
Golf Cart Fees	1,192,250	1,170,300	1,308,000
Driving Range Fees	756,864	775,100	845,100
Alcohol Permits	35,725	38,925	39,825
Alarm Fine	(75)	0	0
Golf Reservation Fees	290,747	333,500	339,500
Golf No Show Fee	10,871	1,000	2,000
Film & Advert Activities	45,975	4,000	4,000
Redeemable Certificates	94,681	97,550	98,850
Greens Fees Red Course	1,107,150	1,414,000	1,300,000
Greens Fees White Course	1,431,429	1,476,100	1,550,000
Greens Fees Blue Course	1,377,492	1,314,000	1,550,000
<b>Total</b>	<b>\$26,167,854</b>	<b>\$27,232,530</b>	<b>\$28,795,280</b>

**Revenues, Cont.**

- The total Proposed FY 19 departmental revenues budget is \$23.4 million which represents a 5.1% increase from the FY 18 NIFA Conformed Budget.
- The graph below compares the historical actual department revenues against the budgeted amounts. Historically, budgeted revenue has slightly outpaced actual revenue.



Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,225	3,244	3,259	3,145	3,296	37	1.1%	151	4.8%
Part-Time and Seasonal	433	460	485	439	397	(88)	-18.1%	(42)	-9.6%
Salaries	\$461,923,950	\$498,723,730	\$467,600,964	\$463,953,019	\$488,467,882	\$20,866,918	4.5%	24,514,863	5.3%
Fringe Benefits	256,048,130	278,530,762	298,107,419	294,462,131	308,815,538	10,708,119	3.6%	14,353,407	4.9%
Workers Compensation	12,459,623	12,365,547	13,885,685	13,885,685	15,150,000	1,264,315	9.1%	1,264,315	9.1%
Equipment	346,748	660,293	925,866	824,770	785,284	(140,582)	-15.2%	(39,486)	-4.8%
General Expenses	6,847,085	6,759,901	7,384,945	7,384,945	7,395,324	10,379	0.1%	10,379	0.1%
Contractual Services	12,780,476	11,648,672	14,812,955	14,582,091	13,527,971	(1,284,984)	-8.7%	(1,054,120)	-7.2%
Utility Costs	3,572,062	4,003,589	3,936,676	3,936,676	4,118,335	181,659	4.6%	181,659	4.6%
Debt Svc. Chargebacks	20,136,451	22,907,939	24,593,625	24,593,625	25,826,103	1,232,478	5.0%	1,232,478	5.0%
Inter-Dept. Charges	44,777,646	50,936,963	47,092,676	47,092,676	47,092,676	0	0.0%	0	0.0%
Interfund Charges	24	0	0	0	0	0	*****	0	*****
Trans To Litigation Fund	6,000,000	0	0	0	0	0	*****	0	*****
Transfer To EBF Fund	13,083,804	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$837,976,001</b>	<b>\$886,537,396</b>	<b>\$878,340,811</b>	<b>\$870,715,617</b>	<b>\$911,179,113</b>	<b>\$32,838,302</b>	<b>3.7%</b>	<b>\$40,463,496</b>	<b>4.6%</b>

**Expenses**

- Total FY 19 Police Department expenses of \$911.2 million are increasing by \$32.8 million when compared to the FY 18 budget of \$878.3 million and are also increasing by \$40.5 million from OLBR’s FY 18 projection.
  - The budget to budget increase in expenses is mainly driven by growth of \$20.9 million in salaries and \$10.7 million in fringe benefits. Higher costs of \$1.3 million in workers compensation and \$1.2 million in debt service chargebacks are also occurring.
- Full-time headcount is increasing by 37, or 1.1%, compared to the FY 18 budget and increasing by 151 when compared to OLBR’s projection of 3,145.
  - The FY 18 budget included a negative headcount adjustment of 49, and \$2.5 million from VSIP initiative.
  - The proposed headcount, as compared to the FY 18 budget, anticipates a shift from police service aides to more police service aide trainees as well as 10 additional police automotive mechanics.
- Part-time headcount is declining by 88, or 18.1%, when compared to the FY 18 budget which pertain to school crossing guards.

**Expenses, Cont.**

- Salaries are increasing by \$20.9 million, or 4.5%, to \$488.5 million, budget to budget, and \$24.5 million, or 5.3%, compared to OLBR's FY 18 projection of \$464.0 million. The Administration, as part of the budget submittal, noted the factors for the growth as contractual step increases of \$14 million, termination pay of \$6.3 million, hiring of civilian positions of \$6 million, two new police classes of \$2 million as well as promotions of \$2 million. Some of the increases are offset by longevity decreases of \$4.6 million and crossing guard expenses of \$2.4 million.
  - Overtime is increasing by \$2.5 million which is all centralized within The Police District Fund.
  - The salary adjustment credit decreased by nearly \$0.7 million from a \$5.0 million credit to \$4.3 million credit.
  - Termination expense in the proposed budget is \$36.0 million, a \$6.3 million increase from the FY 18 budget of \$29.8 million. The funding should sustain the anticipated 120 separations.
  - The Administration plans for two new police class in FY 19 which is valued at \$2 million. The additional police officers will offset the impact of those sworn personnel separating from service.
  - The department had 211 sworn personnel who separated from service in FY 17 and estimates that 145 will separate in FY 18.
- Fringe benefits in the Police Department are growing by \$10.7 million, or 3.6%, from the FY 18 NIFA Conformed Budget to \$308.8 million in the FY 19 Proposed Budget. The increase is mostly due to rises in pension and health insurance costs for retirees.
  - The FY 19 Proposed Budget includes \$108.4 million for pension expense obligations. This is an increase of \$4.7 million compared to the FY 18 NIFA Conformed. Although the pension contribution rate declined, the cost is still increasing due to a reduction in the maximum amortization that is allowed by the State. Furthermore, the additional installment payments from the previous year's deferrals continues to inflate the pension expense.
  - Health insurance expenses for active employees are decreasing by \$0.5 million compared to the FY 18 budget, however the budget for retirees are increasing by \$6.5 million for a total overall health insurance increase of roughly \$6.0 million.
    - According to OMB, the FY 19 Executive Budget is based on a health insurance growth rate of 8.0%, which is reasonable based on NYSHIP's Quarterly Experience Report, which includes a best estimate increase of 6.9%.
    - The budget for active employees is decreasing due to an overstated FY 18 budget. Based on FY 18 projection and adjusting for new hires, the FY 19 Proposed Budget appears adequately funded.

**Expenses, Cont.**

- Although OMB’s assumed health insurance rate of 8.0% is more conservative than NYSHIP’s best estimate of 6.9%, the retiree still could be underfunded by roughly \$3.0 million. Since the FY 18 Conformed is currently underfunded.
- Approximately \$0.9 million in savings are anticipated in the Social Security Contribution. Since social security costs are a percentage of salary costs, and salaries in the Police Department are rising, it is not clear why this expense is declining.
- Workers’ comp is increasing 9.1%, or \$1.3 million, compared to the FY 18 budget. Medical is increasing by \$1.6 million from FY 18 which is eroding savings that are a result of lower indemnity and dpay costs. The Administration has stated that the increase is associated with new higher rate claims as well as an anticipated increase in certain medical fee schedules.
- Debt service chargebacks are increasing by \$1.2 million, or 5.0%, from both the FY 18 budget and projections.
  - The growth is in line with the amortization schedule of bonds and is itemized by fund in the MYP.
- Offsetting the increases in the FY 18 expense budget are reductions in contractual services and equipment costs.
  - Lower miscellaneous costs are driving the contractual services line decrease, while declining safety & security and miscellaneous materials are impacting the equipment line.

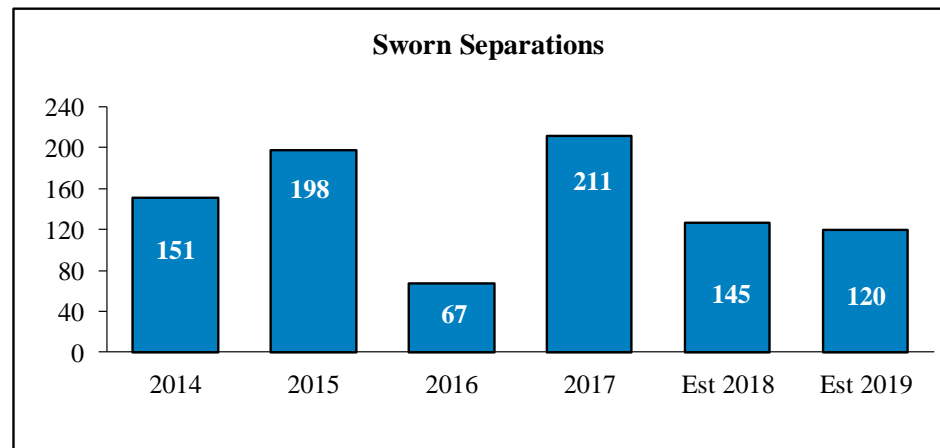


**Expenses, Cont.**

- Included in the FY 19 budget is funding for 2,493 sworn officers, same as in FY 18, but an increase 78 more than September actuals.
- There are 803 civilian positions in the proposed budget which is an increase of 37 from the prior budget and 73 from current staffing. However, it is important to note that the FY 18 budget had a negative adjustment of 49 positions in the savings from VSIP initiative line

<b>Full-time Police Department Headcount by Union</b>						
<b><u>Sworn</u></b>	<b><u>2018 Conformed</u></b>	<b><u>Sept. Actuals</u></b>	<b><u>2019 Executive</u></b>	<b><u>2019 vs 2018</u></b>	<b><u>2019 vs Actuals</u></b>	
<b>PBA</b>	1,775	1,760	1,775	0	15	
<b>DAI</b>	360	316	360	0	44	
<b>SOA</b>	358	339	358	0	19	
<b>Subtotal</b>	<b><u>2,493</u></b>	<b><u>2,415</u></b>	<b><u>2,493</u></b>	<b><u>0</u></b>	<b><u>78</u></b>	
<b><u>Civilian</u></b>						
<b>CSEA</b>	753	721	788	35	67	
<b>ORD</b>	13	9	15	2	6	
<b>Subtotal</b>	<b><u>766</u></b>	<b><u>730</u></b>	<b><u>803</u></b>	<b><u>37</u></b>	<b><u>73</u></b>	
<b>Grand Total</b>	<b><u>3,259</u></b>	<b><u>3,145</u></b>	<b><u>3,296</u></b>	<b><u>37</u></b>	<b><u>151</u></b>	

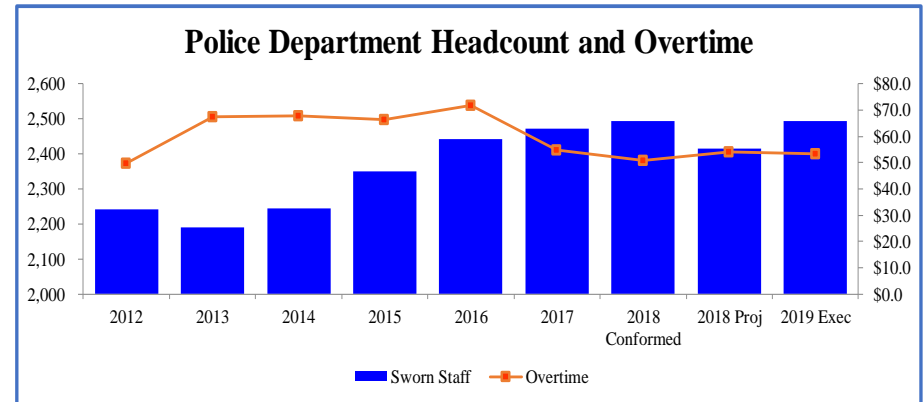
- The uptick from on board members of the Police Benevolent Association (PBA) and Superior Officers Association (SOA) relates directly to the Administration’s funding for two new police classes to offset separations and promotions.
- The FY 19 budget continues to fund all 360 Detectives Association Inc (DAI) positions.
- There are 67 Civil Service Employee Association (CSEA) positions that will need to be filled in FY 19. Some of the positions consist of Police Automotive Mechanic, Information Technology Specialist I and Police Communication Operators.

**Expenses, Cont.**

- FY 15 and FY 16 retirements were 198 and 67, respectively and FY 17 was 211. The department's most current estimate for FY 18 is 145 officers.
- The above chart illustrates that sworn retirements have fluctuated over the years. The department has budgeted funding for 120 members to leave service in FY 19. The Administration has allocated \$36.0 million for termination expense in the Proposed Budget.
- The budget assumes steps for eligible union members in the Proposed Budget. The Administration has indicated that it included \$14 million specifically to fund this expense. When a new contract is negotiated, the cost of the COLA will have to be taken into consideration.
- According to the Administration, the department added 60 officers in April and expect an additional 60 more in November 2018.
- The department is planning for two academy classes in FY 19; 60 recruits are estimated in each class. The timing of the classes will be dictated by the attrition experienced in the department.

**Expenses, Cont.**

- The following chart shows annual overtime costs in relation to headcount. It should be noted that the FY 12 overtime actuals reflect the \$14.8 million credit in FEMA funds that the County received as a result of Hurricane Sandy.
- The current uniform strength is 2,415. The Administration anticipates that an estimated 120 officers will leave in FY 19.
- Due to the six to seven-month training period, the impact on overtime of the future classes may be delayed.
- The FY 19 Proposed Budget has funding for 2,493 uniform personnel. After all recruits are fully deployed, it is hoped their presence will continue to drive down overtime costs.



**Headcount and Overtime**

To reduce overtime, the County began hiring new recruits

In FY 18, the County hired 60 new police officers in April 2018 and another 60 are anticipated to be hired in November. The Police Department estimates 145 sworn officers will leave in FY 18.

The proposed FY 19 budget funds another two classes.



**Police Headquarters Expenses**

Police Headquarters Expenses						
(\$'s in millions)						
	Historical		2018	2019	Exec. vs. Conformed	
	2016	2017	NIFA Conf. Budget	Executive Budget	Var.	%
Full-Time Headcount	1,581	1,507	1,614	1,558	(56)	-3.5%
Part-Time and Seasonal	49	48	51	51	0	0.0%
Salaries	\$240.0	\$266.3	\$243.9	\$247.7	\$3.8	1.6%
Fringe Benefits	135.7	147.4	154.4	163.8	9.4	6.1%
Workers Compensation	4.3	4.0	4.4	4.5	0.0	1.0%
Equipment	0.2	0.5	0.6	0.5	(0.1)	-9.2%
General Expenses	3.2	3.2	3.6	3.6	0.0	1.1%
Contractual Services	11.6	10.7	12.9	12.1	(0.8)	-6.1%
Utility Costs	2.6	2.9	2.8	2.9	0.1	3.5%
Debt Svc. Chargebacks	17.9	20.7	22.3	23.5	1.2	5.3%
Inter-Dept. Charges	23.2	25.8	26.3	26.3	0.0	0.0%
Interfund Charges	0.0	0.0	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$438.6</b>	<b>\$481.4</b>	<b>\$471.1</b>	<b>\$484.9</b>	<b>\$13.8</b>	<b>2.9%</b>

- Headquarters expenses are increasing by \$13.8 million, or 2.9%, compared to the FY 18 budget. The largest growth comes in fringe benefits, salaries and debt service chargebacks.

- Fringe benefits are increasing by \$9.4 million which is mostly due to rises in health insurance for active and retired employees and pension contributions.
- The \$3.8 million growth in salaries is associated with higher costs of \$5.0 million for terminal leave and \$0.7 million in lag payout while longevity is decreasing by \$2.3 million.
- The Administration has included funding for step increases in the FY 19 salary line.
  - Additionally, the FY 18 budget included credits for legislative attrition and savings from VSIP initiative of \$3.5 million and \$2.1 million respectively, which has been eliminated in FY 19.
  - The overtime allocation for Headquarters is flat with that of the FY 18 budget.
- Debt service chargebacks are increasing by \$1.2 million in FY 19.
- The contractual services decrease is a blend of miscellaneous savings being offset by greater radio & communications costs.

**Police District Expenses**

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2018	2019	Exec. Vs. Conformed	
	2016	2017	NIFA Conf. Budget	Executive Budget	Var.	%
Full-Time Headcount	1,644	1,737	1,645	1,738	93	5.7%
Part-Time and Seasonal	384	412	434	346	(88)	-20.3%
Salaries	\$221.9	\$232.4	\$223.7	\$240.8	\$17.0	7.6%
Fringe Benefits	120.3	131.1	143.7	145.0	1.3	0.9%
Workers Compensation	8.2	8.4	9.5	10.7	1.2	12.9%
Equipment	0.1	0.2	0.3	0.3	(0.1)	-25.6%
General Expenses	3.7	3.6	3.8	3.8	(0.0)	-0.8%
Contractual Services	1.1	0.9	1.9	1.4	(0.5)	-26.0%
Utility Costs	1.0	1.2	1.1	1.2	0.1	7.4%
Debt Svc. Chargebacks	2.2	2.2	2.2	2.3	0.1	2.4%
Inter-Dept. Charges	21.6	25.1	20.8	20.8	0.0	0.0%
Trans To Litigation Fund	6.0	0.0	0.0	0.0	0.0	*****
Transfer To EBF Fund	13.1	0.0	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$399.4</b>	<b>\$405.1</b>	<b>\$407.2</b>	<b>\$426.3</b>	<b>\$19.1</b>	<b>4.7%</b>

- District expenses are increasing by \$19.1 million, or 4.7%, when comparing budget to budget which is largely driven by the salary line.

- Salaries are increasing by \$17.0 million, or 7.6%, over the FY 18 budget which funds 93 more heads.
- The Administration has included funding for step increases within the FY 19 salary line.
- Terminal leave is growing by \$1.3 million to \$13.8 million in FY 19 compared to the \$12.5 million that was allocated in FY 18.
- Overtime is increasing by \$2.5 million to \$24.9 million in FY 19 compared to the \$22.3 million in FY 18.
- The FY 19 proposed budget does not include credits of \$2.3 million in legislative attrition nor \$0.4 million in savings from VSIP initiative. The salary adjustment credit is falling by \$0.6 million to \$4.3 million from \$4.9 million in FY 18.
- The fringe benefit line is increasing by \$1.3 million due to higher retiree health costs of \$3.7 million and \$0.9 million in pension costs being mitigated by lower active member health insurance expenditures of \$3.4 million.
- Overall workers' compensation costs will increase by approximately \$1.2 million or 12.9%, over those in FY 18. Indemnity, dpay and medical expenses are all rising.
- The contractual services decrease is a blend of miscellaneous savings being offset by greater legal costs.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Permits & Licenses	5,534,676	5,759,230	5,508,818	5,508,818	5,761,582	252,764	4.6%	252,764	4.6%
Fines & Forfeits	1,410,400	21,600,594	31,377,574	31,377,574	36,028,665	4,651,091	14.8%	4,651,091	14.8%
Invest Income	12,754	49,271	24,235	51,012	225,000	200,765	828.4%	173,988	341.1%
Rents & Recoveries	1,108,394	366,807	66,140	127,115	66,140	0	0.0%	(60,975)	-48.0%
Dept Revenues	24,906,069	26,449,818	27,446,378	25,839,548	28,774,437	1,328,059	4.8%	2,934,889	11.4%
Interdept Revenues	13,542,604	14,792,833	13,816,869	13,816,869	13,816,869	0	0.0%	0	0.0%
Pymnt In Lieu of Taxes	25,695,946	25,695,945	25,695,945	25,695,945	25,695,945	0	0.0%	0	0.0%
Interfund Charges Rev	612,524	381,242	350,000	350,000	6,385,000	6,035,000	1724.3%	6,035,000	1724.3%
Fed Aid-Reimb Of Exp	956,213	(2,562,367)	903,878	903,878	725,000	(178,878)	-19.8%	(178,878)	-19.8%
Interfund Transfers	9,529,137	27,023,884	0	0	0	0	*****	0	*****
State Aid-Reimb Of Exp	684,201	931,606	700,000	700,000	930,000	230,000	32.9%	230,000	32.9%
Property Tax	731,891,023	743,249,523	747,765,692	747,765,692	768,085,193	20,319,501	2.7%	20,319,501	2.7%
Special Taxes	23,587,979	24,504,949	24,685,282	24,685,282	24,685,282	0	0.0%	0	0.0%
<b>Total</b>	<b>\$839,471,919</b>	<b>\$888,243,335</b>	<b>\$878,340,811</b>	<b>\$876,821,733</b>	<b>\$911,179,113</b>	<b>\$32,838,302</b>	<b>3.7%</b>	<b>\$34,357,380</b>	<b>3.9%</b>

## Revenues

- The proposed revenues are rising by \$32.8 million, or 3.7%, when compared to FY 18 budget. The revenue budget will grow to \$911.2 million in FY 19 to offset the expenses.
- The largest components of the increase in the Police Department revenue are in property tax, interfund charges revenue, fines & forfeits and departmental revenues.
- Property tax is rising by \$20.3 million, or 2.7% which is due to a shift in the total Major Funds tax line.
- Interfund charges revenue growth is primarily due to use of \$6.0 million of asset forfeiture funding.
- The public safety fee within fines & forfeits increases by \$4.6 million to \$34.7 million in FY 19 due to an anticipated uptick in tickets.
- Departmental revenues are increasing. The \$1.3 million increase is the primarily the result of higher for ambulance fees and tow truck franchise fees being offset by the elimination of the previously budgeted tow truck impound & DWI fees of \$0.9 in FY 18.

**Police Headquarters Revenues**

Police Headquarters Revenues						
(\$'s in millions)						
	Historical		2018	2019	Exec. vs. Conformed	
	2016	2017	NIFA Conf. Budget	Executive Budget	Var.	%
Fund Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Permits & Licenses	1.1	1.1	0.9	1.1	0.3	28.7%
Fines & Forfeits	0.0	20.4	30.0	34.7	4.7	15.5%
Invest Income	0.0	0.0	0.0	0.1	0.1	525.0%
Rents & Recoveries	0.7	0.2	0.1	0.1	0.0	0.0%
Dept Revenues	22.2	23.7	24.0	26.0	2.0	8.5%
Interdept Revenues	13.3	14.5	13.4	13.4	0.0	0.0%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.4	0.2	0.2	6.2	6.0	3017.5%
Fed Aid-Reimb of Exp	1.0	0.7	0.9	0.7	(0.2)	-19.8%
Interfund Transfers	9.5	27.0	0.0	0.0	0.0	*****
State Aid-Reimb of Exp	0.7	0.9	0.7	0.9	0.2	32.9%
Property Tax	357.2	359.1	367.3	368.0	0.7	0.2%
Special Taxes	23.6	24.5	24.7	24.7	0.0	0.0%
<b>Total</b>	<b>\$438.6</b>	<b>\$481.4</b>	<b>\$471.1</b>	<b>\$484.9</b>	<b>\$13.8</b>	<b>2.9%</b>

- The Headquarters revenue budget is increasing in FY 19 by \$13.8 million, or 2.9% from the FY 18 budget. The three driving factors for the increase are happening in interfund revenue, fines & forfeitures and departmental revenues.
- Interfund revenue contains \$6.0 million for asset forfeiture funding.

- The public safety fee within fines & forfeitures, is increasing by \$4.7 million, or 15.5%, to \$34.7 million from \$30.0 million in FY 18. Currently, the \$55 fee is assessed on traffic violations. The Administration anticipates achieving more revenues from an increase in ticket writing.
- The Public Safety Fee became effective January 2, 2017 which assessed a \$55 fee on traffic and camera violations.
- Departmental revenue anticipates a growth of \$2.0 million attributed to ambulance fees.

Police Headquarters Departmental Revenues				
(\$'s in thousands)				
Revenue Source	FY 17	FY 18	FY 18	FY 19
	Actual	Conformed	Projected	Proposed
Misc Receipts	\$77.3	\$74.5	\$95.3	\$74.5
Fees	27.1	50.0	20.4	50.0
Parking Meter-Fees	155.3	140.0	165.4	140.0
Ambulance Fees	23,381.8	23,500.0	22,767.1	25,547.1
Ambulance Fee Collections	13.5	150.0	15.8	150.0
Detective Div Fees	3.7	16.2	6.4	16.2
Games of Chance	1.4	2.0	1.4	2.0
Voluntary Fingerprint Card Fees	58.7	63.7	61.1	63.7
<b>Total</b>	<b>\$23,718.6</b>	<b>\$23,996.4</b>	<b>\$23,133.0</b>	<b>\$26,043.4</b>

**Police District Revenues**

Police District Revenues						
(\$'s in millions)						
	Historical		2018	2019	Exec. vs. Conformed	
	2016	2017	NIFA Conf. Budget	Executive Budget	Var.	%
Fund Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Permits & Licenses	4.4	4.6	4.6	4.6	0.0	0.0%
Fines & Forfeits	1.4	1.2	1.4	1.4	0.0	0.0%
Invest Income	0.0	0.0	0.0	0.2	0.1	1126.0%
Rents & Recoveries	0.4	0.2	0.0	0.0	0.0	*****
Dept Revenues	2.7	2.7	3.5	2.7	(0.7)	-20.8%
Interdept Revenues	0.3	0.3	0.4	0.4	0.0	0.0%
Pymnt In Lieu of Taxes	16.8	16.8	16.8	16.8	0.0	0.0%
Interfund Charges Rev	0.2	0.1	0.2	0.2	0.0	0.0%
Fed Aid-Reimb of Exp	0.0	(3.3)	0.0	0.0	0.0	*****
Interfund Transfers	0.0	0.0	0.0	0.0	0.0	*****
State Aid-Reimb of Exp	0.0	0.0	0.0	0.0	0.0	*****
Property Tax	374.7	384.1	380.4	400.1	19.6	5.2%
Special Taxes	0.0	0.0	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$400.9</b>	<b>\$406.8</b>	<b>\$407.2</b>	<b>\$426.3</b>	<b>\$19.1</b>	<b>4.7%</b>

- District revenues are growing by \$19.1 million, or 4.7%, from the FY 18 Budget.
- The increased revenue is mainly attributable to the shift in property tax revenue.
- Departmental revenues are declining by \$0.7 million, or 20.8%, budget to budget.
- The FY 19 budget does not include any monies from tow truck impound & DWI fees.
- Increases for tow truck franchise and village fees of \$100,000 and \$37,304, respectively are included in the FY 19 budget.

➤ Below is a breakdown of the departmental revenues:

Police District Departmental Revenues				
(\$'s in thousands)				
Revenue Source	FY 17 Actual	FY18 Conformed	FY 18 Projected	FY 19 Proposed
Fees	\$318.4	\$362.0	\$355.2	\$362.0
Tow Truck Frnchse Fee	618.6	519.9	671.1	619.9
Tow Truck Impound & DWI Fees	0.0	856.3	75.0	0.0
Village Fees	1,794.2	1,711.8	1,605.3	1,749.1
<b>Total</b>	<b>\$2,731.3</b>	<b>\$3,450.0</b>	<b>\$2,706.6</b>	<b>\$2,731.0</b>

➤ The tow truck impound & DWI fees was budgeted at \$1.1 million in FY 17 and \$0.9 million FY 18 however, no monies have been gathered.

**Multi-Year Plan**

- The charts show salaries increasing through FY 22. The allocations reflect the anticipated step adjustments.
- The combined fringe benefits line for the Police Department is increasing by \$41.6 million, or 13.5%, to \$350.4 million from FY 19 to FY 22 due mostly to anticipated increases in health insurance, pension, social security and Medicare reimbursement costs.
  - Health insurance is increasing by \$31.5 million by FY 22. The MYP baseline inflator used to project out-year health insurance costs for active employees is 8.5% in FY 20, and 6.13% in both FY 21 and FY 22. The MYP growth rates appear reasonable based on the historic five-year average 6.3% for active employees. The MYP baseline inflator used to project out-years costs for retirees is 8.5% in FY 20, 4.21% in both FY 21 and FY 22. This is close to the historic five-year average of 4.5% for Medicare eligible retirees.
- Social security costs are increasing by \$3.3 million or 11.5%. With an increase in budgeted salaries, social security is also expected to rise.
- OTPS expenditures are expected to remain essentially flat keeping with the policy of purchasing none but essential items.
- The charts indicate a steady climb in the gap between expenses and revenues in both funds into the out-years mainly due to increases in salaries and fringe benefits.
- Revenue remains level indicating no increase in property taxes.

<b>POLICE HEADQUARTERS FUND</b>					
(\$'s in Millions)					
		<u>2019 Proposed</u>	<u>2020 Plan</u>	<u>2021 Plan</u>	<u>2022 Plan</u>
<b>EXPENSE</b>					
AA	Salaries	\$247.7	\$249.1	\$250.3	\$251.2
AB	Fringe Benefits	163.8	161.8	168.2	178.1
	Other Expense	73.4	71.7	71.3	71.4
<b>Expense Total</b>		<b>\$484.9</b>	<b>\$482.6</b>	<b>\$489.8</b>	<b>\$500.7</b>
<b>Revenue</b>					
TL	Property Tax	\$368.0	\$368.0	\$368.0	\$368.0
	Other Revenue	116.9	116.2	116.2	116.2
<b>Revenue Total</b>		<b>\$484.9</b>	<b>\$484.2</b>	<b>\$484.2</b>	<b>\$484.2</b>
<b>Gap</b>		<b>\$0.0</b>	<b>\$1.6</b>	<b>(\$5.5)</b>	<b>(\$16.5)</b>

<b>POLICE DISTRICT FUND</b>					
(\$'s in Millions)					
		<u>2019 Proposed</u>	<u>2020 Plan</u>	<u>2021 Plan</u>	<u>2022 Plan</u>
<b>EXPENSE</b>					
AA	Salaries	\$240.8	\$247.2	\$254.2	\$259.6
AB	Fringe Benefits	145.0	159.9	165.9	172.3
	Other Expense	40.5	39.3	39.5	39.6
<b>Expense Total</b>		<b>\$426.3</b>	<b>\$446.4</b>	<b>\$459.6</b>	<b>\$471.5</b>
<b>Revenue</b>					
TL	Property Tax	\$400.1	\$400.1	\$400.1	\$400.1
	Other Revenue	26.2	26.2	26.2	26.2
<b>Revenue Total</b>		<b>\$426.3</b>	<b>\$426.3</b>	<b>\$426.3</b>	<b>\$426.3</b>
<b>Gap</b>		<b>\$0.0</b>	<b>(\$20.2)</b>	<b>(\$33.3)</b>	<b>(\$45.3)</b>

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	186	180	184	166	234	50	27.2%	68	41.0%
Part-Time and Seasonal	10	9	13	10	21	8	61.5%	11	110.0%
Salaries	\$15,888,316	\$17,061,513	\$17,214,819	\$15,881,240	\$19,508,799	\$2,293,980	13.3%	\$3,627,559	22.8%
Equipment	40,951	32,220	34,023	34,023	57,023	23,000	67.6%	23,000	67.6%
General Expenses	220,683	275,010	276,452	276,452	312,959	36,507	13.2%	36,507	13.2%
Contractual Services	489,365	528,045	557,369	557,369	721,557	164,188	29.5%	164,188	29.5%
Utility Costs	0	0	472	472	472	0	0.0%	0	0.0%
Inter-Dept. Charges	1,514,874	2,536,515	1,883,449	1,883,449	1,883,449	0	0.0%	0	0.0%
<b>Total</b>	<b>\$18,154,190</b>	<b>\$20,433,303</b>	<b>\$19,966,584</b>	<b>\$18,633,005</b>	<b>\$22,484,259</b>	<b>\$2,517,675</b>	<b>12.6%</b>	<b>\$3,851,254</b>	<b>20.7%</b>

**Expenses**

- The Proposed FY 19 Budget for expenses is \$22.5 million, an increase of \$2.5 million, or 12.6%, budget to budget and a rise of \$3.9 million or, 20.7% compared to OLBR’s projection. The growth is driven by increases across the board except for utility costs and interdepartmental charges which remain unchanged for the FY 19 proposal.
- The FY 19 salaries are growing to \$19.5 million, an increase of \$2.3 million from the FY 18 NIFA Conformed Budget and by \$3.6 million compared to OLBR’s projection. The proposed salary line includes additional full-time and part-time positions and overtime costs to accommodate the Raise the Age (RTA) initiative, which is depicted later in the report.
- The FY 19 budget funds 234 full-time positions, an increase of 50 positions compared to the prior year FY 18 budget level and 68 compared to OLBR’s on-board. The part-time budget includes eight additional heads budget to budget and eleven compared to the OLBR’s projection.
- The proposed equipment budget is rising by \$23,000 compared to the prior year budget and compared to OLBR’s projection. The change is attributable to increases in copying, blueprint supplies and miscellaneous equipment expenses.
- The FY 19 general expenses of \$312,959 are increasing by \$36,507, or 13.2%. This is due to higher costs for medical supplies, clothing and uniform supplies, miscellaneous supplies and expenses, equipment maintenance & rental, building supplies and maintenance and office supplies and copy paper costs.
- The contractual expense budget of \$721,557 is rising by \$164,188 from the prior year’s budget and compared to OLBR’s projection. The growth is driven by increases in education, miscellaneous contractual services, program agencies and chaplaincy costs.

**Revenues**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$13,029	\$37,784	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	1,570,021	1,337,948	1,592,400	1,592,400	1,460,000	(132,400)	-8.3%	(132,400)	-8.3%
Fed Aid-Reimb of Exp	159,033	104,831	28,500	28,500	9,200	(19,300)	-67.7%	(19,300)	-67.7%
State Aid-Reimb of Exp	6,177,189	6,354,534	5,266,609	5,266,609	8,283,723	3,017,114	57.3%	3,017,114	57.3%
<b>Total</b>	<b>\$7,919,272</b>	<b>\$7,835,097</b>	<b>\$6,887,509</b>	<b>\$6,887,509</b>	<b>\$9,752,923</b>	<b>\$2,865,414</b>	<b>41.6%</b>	<b>\$2,865,414</b>	<b>41.6%</b>

- The FY 19 revenue budget of \$9.8 million is increasing by \$2.9 million or 41.6%, from the FY 18 NIFA Conformed Budget and OLBR’s current projections. This is due to a substantial surge in state aid offset by declines in departmental revenue and federal aid.
- Rents and recoveries for the Proposed FY 19 Budget remains flat at zero.
- The FY 19 departmental revenue budget funds \$1.5 million, a reduction of \$132,400 from the prior year’s budget and OLBR’s projection. The lower revenue is attributed to decreases of the collection of fees and from the 1% fee on bail revenue.
- The FY 19 Proposed Budget includes \$9,200 for federal aid, a decline of \$19,300. This budget line includes two revenue sources.
  - The proposed budget eliminates the \$16,000 for funds received from the United States Marshals Service Regional Fugitive Task Force (USMS RFTF), which defrays costs associated with joint law enforcement operations between the USMS and the County’s Probation Department.
  - The other portion of the revenue is decreasing by \$3,300. This is for the New York State pass through of federal funding for the reimbursement of meals at the Juvenile Detention Center.
- The department’s state aid budget is growing by \$3.0 million to \$8.3 million for the FY 19 proposal, which is due to reimbursement for the Raise the Age program. The revenue sources consist of the following:
  - Probation receives an annual state aid block grant from New York State Division of Criminal Justice Services (NYS DCJS).
  - The New York States’ Office of Children and Family Services (OCFS) collects monthly data from the Juvenile Detention Attendance System (JDAS) and subsequently reimburses Probation for eligible meals and child detention costs.
  - New York State reimbursement for expenses pertaining to the new Raise the Age Program.



**Revenues, Cont.**

- The Department of Probation has provided the information in the following table and the explanations for the fluctuations in activity indicators.

ACTIVITY INDICATORS					
INDICATOR	ACTUAL 2016	ACTUAL 2017	PROJECTED 2018	PROPOSED 2019	% CHANGE
Investigations- Criminal Division	3,517	3,375	3,454	3,400	-1.6%
Supervision - Criminal Division	5,900	5,672	5,900	5,400	-8.5%
Pre-Trial/Intake- Criminal Division**	5,340	5,101	4,200	4,000	-4.8%
Alcohol Interlock Monitoring (AIM)	393	1,127	1,256	1,200	-4.5%
Juvenile Intake - Juvenile Delinquents	427	430	400	500	25.0%
Juvenile Supervision - Juvenile Delinquents	58	53	63	90	42.9%
Juvenile Supervision - (PINS)*	6	10	17	15	-11.8%
Investigations Family Division	226	312	308	400	29.9%
Total Caseloads	15,867	16,080	15,598	15,005	-3.8%
* Persons In Need of Supervision					
** These are actual cases screened, not total cases arraigned					
Source: Probation Department					

- In the Criminal Division, Investigations, Supervision and Pre-Trial/Intake cases are expected to drop in the FY 19 proposal compared to FY 18 projected by 1.6%, 8.5% and 4.8%. respectively. This is due to fewer arrests and case workloads based on current trends. Moreover, the Alcohol Interlock Monitoring (AIM) caseloads are expected to be lower in FY 19 by 56 cases or 4.5%.
- The activity indicators for both the Juvenile Intake and Supervision for Juvenile Delinquents are increasing by 25.0% and 42.9% individually. This change is attributable to the “Raise the Age (RTA)” Legislation (detailed below).
- The caseloads for Juvenile Supervision (PINS) are decreasing by 11.8% for FY 19, based on the current crime trend.
- The Investigations Family Division category are projected to grow by 92 cases or 29.9% in FY 19 compared to the FY 18 projection of 308.
- The department has provided the information in the text boxes on the next page to describe the key programs that are sponsored by state funding.

**Revenues, Cont.**

**Electronic Monitoring (EM)**

Many of the offenders supervised by the Probation (PB) Department have significant issues with substance abuse. One of the conditions of probation requires offenders to "submit to periodic testing to determine whether alcohol and/or controlled substances are being used." These tests typically include the collection of breath and urine samples but have been expanded when necessary to use technology to assist Probation Officers in determining alcohol usage. The department is utilizing the Secure Continuous Remote Alcohol Monitor (SCRAM) ankle bracelets and Soberlink remote breathalyzers that allow Probation Officers to remotely monitor offenders' blood alcohol levels 24/7. The Probation Department believes that SCRAM and Soberlink are an important and effective tool that will continue to assist with the improvement of offender accountability and community safety.

*Source: Department of Probation*

**Leandra's Law**

Following the implementation of Leandra's Law (August 2010), which requires installation of an Ignition Interlock Device (IID) in the vehicles of all convicted drunk drivers; the Probation Department's Alcohol Interlock Monitoring (AIM) program observed an increase in the number of offenders being sentenced to conditional discharges (unsupervised probation). There are currently over 1,000 related cases. The Probation Department's DWI units currently oversees more than 2,000 offenders who are sentenced to Probation Supervision for DWI convictions. Drinking and driving crimes continue to account for approximately 50% of the cases currently supervised by the Department.

*Source: Department of Probation*

**Raise the Age**

The "Raise the Age" (RTA) legislation law commenced on October 1, 2018. This legislation requires 16-year old youth who are arrested for a misdemeanor to be treated as a Juvenile Delinquent (JD) and sent to the Probation Family Division. Sixteen-year old youth who are arrested for a felony are charged as an Adolescent Offender (AO). This new category under the legislation states that AO's must be sent to the new Nassau County Youth Part of the District Court for arraignments.

The Legislation expects to implement the law for 17-year-old youths to receive identical services under RTA on October 1, 2019.

*Source: Department of Probation*

The Office of Public Administrator acts under and with the authorization of the New York State Surrogate's Court Procedure Act (SPCA), Article 12, Sections 1201-1219. The Office of the Public Administrator (PA) is entrusted with the management and disposition of property on behalf of Nassau County residents who die intestate or whose wills name either unqualified or unwilling individuals to assume the responsibility of executing that will.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	5	6	6	1	20.0%	0	0.0%
Part-Time and Seasonal	0	0	2	0	1	(1)	-50.0%	1	*****
Salaries	\$492,598	\$576,123	\$547,828	\$523,684	\$560,214	\$12,386	2.3%	\$36,530	7.0%
General Expenses	2,041	1,285	3,167	2,808	3,167	0	0.0%	359	12.8%
Contractual Services	7,300	0	6,891	14,500	10,000	3,109	45.1%	(4,500)	-31.0%
<b>Total</b>	<b>\$501,939</b>	<b>\$577,408</b>	<b>\$557,886</b>	<b>\$540,992</b>	<b>\$573,381</b>	<b>\$15,495</b>	<b>2.8%</b>	<b>\$32,389</b>	<b>6.0%</b>

### Expense

- The Proposed FY 19 Budget expenses are up 2.8% budget to budget and up 6.0% compared to OLBR's most recent projection.
- The growth is concentrated in the salary expense line, which increases in FY 19. Salary expense is up 2.3% budget to budget and 7.0% compared to the latest projection. This is due to fluctuations in full-time and part-time positions, the elimination of the salary savings credits included in the prior year's budget offset by a reduction of longevity expenses. The increase of 45.1% in contractual costs is specifically for financial services and that is also contributing to the higher FY 19 Proposed Budget.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$147,724	\$600,122	\$250,000	\$250,000	\$250,000	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$147,724</b>	<b>\$600,122</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

### Revenue

- The Public Administrator's fees are based on a percentage of the gross assets of the estates that the office administers. Revenue can vary in a given year based on the number of estates the County processes. The proposed revenue budget remains flat at \$250,000 for the FY 19 proposal.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	471	427	440	388	424	(16)	-3.6%	36	9.3%
Part-Time and Seasonal	67	68	61	61	62	1	1.6%	1	1.6%
Salaries	\$29,507,996	\$32,850,932	\$31,796,728	\$29,779,865	\$31,816,199	\$19,471	0.1%	\$2,036,334	6.8%
Workers Compensation	2,147,958	2,032,597	2,143,033	2,143,033	2,280,000	136,967	6.4%	136,967	6.4%
Equipment	207,706	59,434	117,188	117,188	150,932	33,744	28.8%	33,744	28.8%
General Expenses	5,737,884	5,540,509	6,363,695	6,363,695	7,854,619	1,490,924	23.4%	1,490,924	23.4%
Contractual Services	136,733,117	131,169,397	129,960,394	137,102,424	141,953,218	11,992,824	9.2%	4,850,794	3.5%
Utility Costs	21,198,260	22,390,755	24,068,209	22,264,938	23,976,227	(91,982)	-0.4%	1,711,289	7.7%
Var Direct Expenses	250,000	0	0	0	0	0	*****	0	*****
Inter-Dept. Charges	11,110,531	12,949,899	15,063,504	15,063,504	15,063,504	0	0.0%	0	0.0%
Mass Transportation	42,884,542	43,575,675	44,170,818	44,170,818	44,792,592	621,774	1.4%	621,774	1.4%
Other Expense	11,354,001	10,302,326	13,494,079	13,494,079	13,742,526	248,447	1.8%	248,447	1.8%
<b>Total</b>	<b>\$261,131,995</b>	<b>\$260,871,525</b>	<b>\$267,177,648</b>	<b>\$270,499,544</b>	<b>\$281,629,817</b>	<b>\$14,452,169</b>	<b>5.4%</b>	<b>\$11,130,273</b>	<b>4.1%</b>

### Expenses

- The Department of Public Works FY 19 Proposed Expense Budget is increasing by \$14.5 million, or 5.4% from the FY 18 NIFA Conformed Budget and \$11.1 million, or 4.1% from OLBR's projection.
- The FY 19 Proposed Budget contains 16 less full-time workers and one more part-time employee when compared to the FY 18 NIFA Conformed Budget.
- Salaries are increasing by \$19,471 or 0.1% from the FY 18 NIFA Conformed Budget and \$2.0 million or 6.8% from the 2018 OLBR projection.
  - Factors contributing to the relative flatness of the salary line budget to budget are overtime, terminal leave, and holiday pay remaining the same.
  - The FY 19 Proposed Budget eliminates sixteen full-time positions and savings from the Voluntary Separation Incentive Payments and Legislative attrition, which totaled \$2.4 million in the FY 18 budget.
  - The 6.8% increase from OLBR's projection is driven by an increase in headcount from current on-board employees.

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**Expenses, Cont.**

- Workers' compensation costs are increasing \$136,197 or 6.4%, when compared to the FY 18 NIFA Conformed budget. Medical, Triad and indemnity costs all expect moderate upticks.
- Equipment costs are increasing \$33,744 or 28.8% when compared to the FY 18 NIFA Conformed Budget, mainly driven by increased heavy duty equipment costs.
- General expenses costs are increasing by \$1.5 million, or 23.4% when compared to the FY 18 NIFA Conformed Budget.
  - The increase is driven by an additional \$1.2 million in motor vehicle supplies and fleet parts, \$724,674 in traffic and highway supplies, specifically for salt and asphalt, and \$458,073 in miscellaneous supplies and expenses. These increases were partially offset by \$1.3 million decrease in GPC parts, materials, and supply purchases.
- Contractual services are significantly increasing by \$12.0 million or 9.2% from FY 18. The largest rises consist of \$10.8 million for bus services, and \$612,418 for tank testing repair and compliance.
- Utility costs are decreasing by \$91,982 or, -0.4% versus the FY 18 NIFA Conformed Budget. There are savings in energy conservation of \$1.2 million being partially offset by \$899,489 increase in light & power. There are smaller increases of \$229,525 for Tri-Gen and \$134,632 for water.
- The inter-departmental charges are flat at \$15.0 million budget to budget.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$621,744 when compared to the FY 18.
- Other expense, which includes rent, is increasing by \$248,447 or 1.8% budget to budget.

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2018	2019	Exec. vs. Conformed	
	2016	2017	NIFA Conf. Budget	Exec. Budget	Var.	%
Administration	\$17.5	\$16.0	\$22.2	\$23.7	\$1.5	6.7%
Division of Engineering	179.8	176.4	175.6	187.3	11.7	6.7%
Division of Operations	25.6	27.0	25.4	26.5	1.1	4.2%
Fleet Management	7.8	6.9	8.2	8.2	0.0	0.0%
Facilities Management	30.3	34.7	35.8	36.0	0.2	0.4%
<b>Total</b>	<b>261.1</b>	<b>260.9</b>	<b>267.2</b>	<b>281.6</b>	<b>14.5</b>	<b>5.4%</b>

- In totality, the FY 19 expense budget is increasing by \$14.5 million, or 5.4%, versus the FY 18 NIFA Conformed Budget.
- The Administration Control Center is rising by \$1.5 million in FY 19.
  - The primary increases are \$774,535 in contractual services mainly due to tank testing repair & compliance, and \$327,449 in salaries mainly due to including three additional Deputy Commissioners of Public Works.
- The Division of Engineering Control Center is increasing by \$11.7 million in FY 19.
  - The primary factors driving this increase are \$10.8 million for contractual Nassau Inter-County Express (NICE) bus services, and an additional \$621,774 for LIRR station maintenance.
- The Division of Operations Control Center's budget is being raised by \$1.1 million in FY 19.
  - The main increase is \$1.0 million in general expenses for traffic and highway supplies.

**Expenses, Cont.**

- The Fleet Management Control Center budget is remaining flat at \$8.2 million in FY 19.
- The Facilities Management Control Center is increasing by \$154,080 in FY 19.
  - The primary drivers are an increase in general expenses of \$232,152 and contractual services of \$153,747 being offset by decreases in salaries of \$162,627 and utilities of \$71,711.



Expenses, Cont.

<b>DPW 2019 Proposed Budget Contractual Services Expense</b>					
	<b>Historical</b>	<b>2018</b>	<b>2019</b>	<b>Exec. vs. Conformed</b>	
	<b>2017 Actuals</b>	<b>Conformed Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>
Contractual Services - Veolia	\$122,560,174	\$120,430,862	\$131,272,429	\$10,841,567	9.0%
Miscellaneous Contractual Serv	4,097,927	3,518,521	3,724,870	206,349	5.9%
Sanitary Solid Waste Disposal	50,000	148,372	153,380	5,008	3.4%
Street Light & Signal Maintenance	2,899,800	2,737,685	2,850,000	112,315	4.1%
Medical/Psychiatric Services	0	45,499	45,500	1	0.0%
Laundry Services	89,595	47,201	50,000	2,799	5.9%
Building & Maintenance Svcs	797,800	562,768	711,779	149,011	26.5%
GPC Warehouse Management	0	184,558	150,000	(34,558)	-18.7%
Traffic Management Center	204,042	1,436,812	1,461,000	24,188	1.7%
Rodent Control Services	55,000	240,728	243,728	3,000	1.2%
Contruaction & Demolition Debris Removal	33,618	157,892	157,892	0	0.0%
Software Contracts	2,955	2,455	34,640	32,185	1311.0%
Professional Services	0	1,459	40,000	38,541	2641.6%
Tank Testing Repair & Compliance	378,487	445,582	1,058,000	612,418	137.4%
<b>Total</b>	<b>\$131,169,398</b>	<b>\$129,960,394</b>	<b>\$141,953,218</b>	<b>\$11,992,824</b>	<b>9.2%</b>

- As illustrated above, contractual services are growing by \$12.0 million in FY 19. The three largest increases are as follows: \$10.8 million for contractual services – Veolia for the NICE Bus, \$612,418 for tank testing repair and compliance and \$206,349 for miscellaneous contractual services.
- Additionally, cost escalations of more than \$100,000 are occurring in building and maintenance services and street light and signal maintenance.



Expenses, Cont.

Staffing Analysis						Exec. vs	
		FY 18	Sept-18	FY 19	FY 19	18	Exec. vs
		Conformed	Actual	Request	Executive	Conformed	Actual
<b>CC Full-Time Staffing</b>							
PW	00	34	35	40	38	4	3
	01	88	77	94	90	2	13
	02	146	128	143	138	(8)	10
	03	44	41	43	42	(2)	1
	06	128	107	127	116	(12)	9
<b>Total Full-Time</b>		<b>440</b>	<b>388</b>	<b>447</b>	<b>424</b>	<b>(16)</b>	<b>36</b>
<b>CC Part-Time and Seasonal</b>							
PW	00	3	2	3	3	0	1
	01	11	7	11	11	0	4
	02	4	23	4	4	0	(19)
	03	2	1	2	2	0	1
	06	41	28	42	42	1	14
<b>Total Part-Time and Seasonal</b>		<b>61</b>	<b>61</b>	<b>62</b>	<b>62</b>	<b>1</b>	<b>1</b>

- The FY 19 full-time headcount is budgeted to decrease by 16 positions when compared to the FY 18 NIFA Conformed Budget but is increasing by 36 from the current onboard as of September. The department requested additional heads in their submission which was not approved.
- The FY 19 part-time and seasonal staff is one more than the FY 18 budget.



**Expenses, Cont.**

**Transit Bus Expenses**

- The proposed and historical mass transportation expenses are detailed below.
- The other expense line is used to fund the Pt. Lookout/LIDO Long Beach bus route.

<b>Mass Transportation Funding</b>				
<b>Mass Transportation (MM)</b>	<b>FY 17 Actual</b>	<b>FY 18 Budget</b>	<b>Executive FY 19</b>	<b>FY 2019 - FY 2018</b>
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	29,452,383	29,982,526	30,604,300	2.1%
632 MTA-LIRR Operating Assistance	11,583,792	11,583,792	11,583,792	0.0%
635 Handicapped Transportation System	609,500	609,500	609,500	0.0%
636 Intermodal Center Subsidy	<u>0</u>	<u>65,000</u>	<u>65,000</u>	<u>0.0%</u>
	<b>43,575,675</b>	<b>44,170,818</b>	<b>44,792,592</b>	<b>1.4%</b>
<b>Other Expenses (OO)</b>				
6H Lido Beach Bus Route	<u>150,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0.0%</u>
<b>Mass Transportation and Lido Beach</b>	<b>\$43,725,675</b>	<b>\$44,245,818</b>	<b>\$44,867,592</b>	<b>1.4%</b>

- The Mass Transportation Funding chart details the County expenses related to bus and rail transportation.
- The Metropolitan Suburban Bus Authority and Handicapped Transportation System subsidies are the two historic payments of \$2.5 million made to support Nassau’s bus system. They are required so that the County may receive grant monies.
  - The MTA-LIRR Operating Assistance is payable annually. All Counties located within the Metropolitan Commuter District pay this assistance.
  - The Lido Beach Bus Route budget of \$75,000 is remaining unchanged.



**Transdev Services, Inc.**

<b>NICE Bus 2017 Actuals, 2018 Conformed, 2018 Projection and 2019 Proposed Budget</b>				
	<b>2017 Actuals</b>	<b>2018 OMB Projection</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed</b>
County Contractual Service Payment	\$122,560,174	\$127,572,892	\$120,430,862	\$131,272,429
County Bus Subsidy Payment	1,930,000	1,930,000	1,930,000	1,930,000
County Handicapped Transit	609,500	609,500	609,500	609,500
<b>Total County Expenses</b>	<b>125,099,674</b>	<b>130,112,392</b>	<b>122,970,362</b>	<b>133,811,929</b>
Fare Box Revenues	44,707,934	44,142,066	44,142,066	44,455,344
Bus Advertising	0	550,000	550,000	550,000
Non-Operating Revenue	655,000	150,000	150,000	637,760
County Capital Match	700,000	700,000	700,000	700,000
Federal Transportation Authority	(1,538)	5,600,000	5,600,000	5,600,000
Reimbursed Expense	99,808	800,000	700,000	700,000
STOA Grant	67,985,200	67,985,200	67,985,200	70,715,274
<b>Total County Revenues</b>	<b>114,146,404</b>	<b>119,927,266</b>	<b>119,827,266</b>	<b>123,358,378</b>
<b>Net County Contribution</b>	<b>(\$10,953,270)</b>	<b>(\$10,185,126)</b>	<b>(\$3,143,096)</b>	<b>(\$10,453,551)</b>

- The County is set up to act as a pass through for the NICE Bus system. Contractual disbursement payments are made to Transdev for operating the transit system from all corresponding bus revenues paid to Nassau County.
- The budgeted County expense, not including the contractual service payment, is \$2.5 million which represents the two subsidy payments historically made to the bus system. However, the County may have to make up any shortfalls between expenses and revenues. The Proposed FY 19 Budget estimates the County portion to be \$10.3 million.
- Total revenues are increasing by \$3.4 million when compared to OMB's projections.
  - The main driver of this revenue growth is due to the anticipated increase in Statewide Mass Transportation Operating Assistance (STOA) grant. The actual revenue from the STOA grant will be known in February 2019.
  - The grant monies are a function of the ridership level and the quality/type of services provided. Documentation is provided to New York State each year and allocation is predicated on service levels voted on by the senate and the assembly.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$1,897,362	\$2,174,108	\$2,194,000	\$2,194,000	\$2,194,000	\$0	0.0%	\$0	0.0%
Fines & Forfeits	0	0	500	500	500	0	0.0%	0	0.0%
Rents & Recoveries	16,736,063	14,550,747	14,614,943	16,029,515	18,306,586	3,691,643	25.3%	2,277,071	14.2%
Rev Offset To Expense	278,931	282,351	300,000	300,000	300,000	0	0.0%	0	0.0%
Dept Revenues	50,420,020	49,972,074	47,302,930	47,202,930	48,048,368	745,438	1.6%	845,438	1.8%
Interdept Revenues	14,338,604	15,587,226	18,339,856	18,339,856	18,339,856	0	0.0%	0	0.0%
Interfund Charges Rev	4,935,019	4,965,810	5,384,669	5,384,669	5,774,109	389,440	7.2%	389,440	7.2%
Fed Aid-Reimb of Exp	6,037,976	1,608,385	6,829,600	6,829,600	6,780,800	(48,800)	-0.7%	(48,800)	-0.7%
State Aid-Reimb of Exp	67,540,724	67,954,237	68,785,200	68,785,200	71,515,274	2,730,074	4.0%	2,730,074	4.0%
Due from Other Gov't	0	(43,750)	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$162,184,699</b>	<b>\$157,051,187</b>	<b>\$163,751,698</b>	<b>\$165,066,270</b>	<b>\$171,259,493</b>	<b>\$7,507,795</b>	<b>4.6%</b>	<b>\$6,193,223</b>	<b>3.8%</b>

## Revenues

- DPW's FY 19 proposed revenue budget is increasing by \$7.5 million from the FY 18 budget and \$6.2 million from the projection.
- Permits & licenses are remaining flat budget to budget. Permits and licenses include road openings, traffic signal, and hauling permits, in addition to cost of construction and impact assessment fees.
- Rents and recoveries revenue are increasing by \$3.7 million or 25.3%. The growth is driven by a \$4.4 million increase in the sale of county property and a \$921,538 increase in the rent of County property slightly offset by removing the \$1.0 million Islander's Coliseum payment.
- Departmental revenues are increasing by \$745,438 from FY 18 which is mainly due to a combined increase of \$801,038 in non-operating revenue and bus fare box revenue for the NICE Bus system slightly offset by a \$55,600 decrease in concessions revenue.
- Interdepartment revenues are remaining flat at \$18.3 million budget to budget.
- Interfund revenues are rising by \$389,440 due to a \$2.4 million increase in interfund revenue other which is being offset by a \$2.0 million decrease in indirect charge recovery.
- State aid is increase by \$2.7 million, or 4.0%, to \$71.5 million. The driver is the State Operating Assistance (STOA) grant, which is increasing by \$2.7 million.
  - The amount of STOA grant money that Nassau County will be receiving is not known until New York State's budget is finalized and approved. The department is hopeful it will receive an increase as in past years.

**Revenues, Cont.**

Departmental Revenues			
	2017 Actual	2018 Conformed	2019 Proposed
293F Plan ( I )	\$165,500	\$250,000	\$250,000
293F Plan ( R )	7,400	10,000	10,000
Misc Receipts	51,316	1,000	1,000
Fees	222,400	300,000	300,000
Concessions	731,054	1,114,864	1,059,264
Subdivision Plan Review (R080A)	52,300	60,000	60,000
Inspector Services Backcharge	117,267	100,000	100,000
Plans	37,020	50,000	50,000
Bus Fare Box	44,707,934	44,142,066	44,455,344
Bus Advertising	0	550,000	550,000
Non-Operating Revenue	655,000	150,000	637,760
Subdivision Inspection Fees	1,396,531	500,000	500,000
Real Estate Expense Recovery	1,774,250	0	0
Rule Book Sales	2,390	5,000	5,000
Film & Advert Activities	51,712	70,000	70,000
<b>Total</b>	<b>\$49,972,074</b>	<b>\$ 47,302,930</b>	<b>\$ 48,048,368</b>

- The table above shows DPW’s departmental revenues.
- The proposed FY 19 departmental revenues are rising by \$745,438 when compared to the FY 18.
  - Fare box revenue is increasing by \$313,278 from FY 18 Conformed Budget.
  - Non-operating revenue is increasing by \$487,760 while bus advertising is budgeted at \$550,000 in FY 19.
  - The department expects Transdev to perform well on their non-operating revenue.

Rents & Recoveries				
	2017 Actual	2018 Conformed	2019 Proposed	2019 vs 2018
Liquidated Damages	\$10,000	\$0	\$0	0.0%
Recvry Prior Yr Appr	2402696	0	0	0.0%
Rent County Property	662,274	797,299	1,718,837	115.6%
Sale County Property	1,180,722	3,580,000	8,000,000	123.5%
Coliseum Utilities	2,442,720	1,258,000	1,210,000	-3.8%
Coliseum Rental	2,648,371	3,488,736	3,150,000	-9.7%
Rental Mitchell Field Properties	2,723,055	2,670,268	2,456,281	-8.0%
Lost and Abandoned Property	1,928	0	0	0.0%
Mitchell Field Veterans Housing Project	1,456,317	1,430,640	1,441,468	0.8%
Marriott Lighthouse Heating & Chilling	358,168	330,000	330,000	0.0%
Construction Period Rent For Coliseum	330,000	60,000	0	-100.0%
Islander’s Coliseum Payment	333,333	1,000,000	0	-100.0%
Grt Fd Recov For Prior Periods - AA Exp	1,161	0	0	0.0%
<b>Total</b>	<b>\$14,550,745</b>	<b>\$14,614,943</b>	<b>\$18,306,586</b>	<b>25.3%</b>

- The rents & recoveries line is where the County budgets for rent and sales of County property as well as Mitchell Field and coliseum revenues.
  - The sale of County property is increasing by \$4.4 million in FY 19.
  - The rent of County property is increasing \$921,538 in FY 19.

**Revenues, Cont.**

- The County no longer receives Islander's Coliseum payment. As part of the new Islander's agreement to play more games at the Coliseum, the \$1.0 million penalty was eliminated.
- The proposed FY 19 contains Coliseum rental of \$3.2 million. The opening occurred in April 2017.



The Office of Records Management, under the supervision of the County Clerk, administers and maintains the central records and document storage facility for numerous County departments. The department ensures that documents on file comply with mandated retention schedules and are available for retrieval by originating agencies. The office provides production capability for microfilming services. The office also assists other departments with document destruction in accordance with New York State Records Retention guidelines.

Expense	Historical		2018		2019	Exec. vs. Adopted		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	11	12	11	11	13	2	18.2%	2	18.2%
Part-Time and Seasonal	4	3	21	3	21	0	0.0%	18	600.0%
Salaries	\$718,329	\$789,635	\$890,644	\$879,123	\$1,013,401	\$122,757	13.8%	\$134,278	15.3%
Equipment	582,884	278,031	108,564	108,564	149,200	40,636	37.4%	40,636	37.4%
General Expenses	(89,564)	31,928	151,516	151,516	156,000	4,484	3.0%	4,484	3.0%
Contractual Services	21,617	24,530	118,004	118,004	125,000	6,996	5.9%	6,996	5.9%
<b>Total</b>	<b>\$1,233,265</b>	<b>\$1,124,124</b>	<b>\$1,268,728</b>	<b>\$1,257,207</b>	<b>\$1,443,601</b>	<b>\$174,873</b>	<b>13.8%</b>	<b>\$186,394</b>	<b>14.8%</b>

**Expenses**

- The Proposed FY 19 Budget is increasing by \$174,873, or 13.8% from the FY 18 NIFA Conformed Budget, and is increasing by \$186,394, or 14.8% from OLBR’s current projection.
  - Salaries are increasing \$122,757, or by 13.8% compared budget to budget, and increasing by \$134,278, or 15.3% compared to OLBR’s projection. This is mainly due to the addition of a Mail Service Assistant, a Clerk Laborer, and the removal of the credit in FY 18 of savings from the VSIP (Voluntary Separation Incentive Program) initiative.
  - FY 19 full-time headcount in comparison to the FY 18 NIFA Conformed Budget increases by 2 positions. Part-time and seasonal positions remain constant budget to budget.
- The equipment line is increasing by \$40,636, or 37.4% when compared budget to budget and OLBR’s projection. The increase is mainly in information technology costs.
- General expenses are increasing by \$4,484, or by 3.0% compared budget to budget and projections. This expense line includes office supplies, copier paper, and Grainger expenses.
- The FY 19 Proposed Budget for contractual services is increasing by \$6,996, or by 5.9% when compared to both the FY 18 Conformed Budget and OLBR’s projection. The DE line accounts for miscellaneous contractual services.

Revenue	Historical		2018		2019	Exec. vs. Adopted		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$35,199	\$1,922	\$0	\$0	\$0	\$0	*****	\$0	*****

**Revenue**

- The rents and recoveries revenue line is not budgeted for, but rather contains disencumbered funds as they occur.



## Finance Authority and District

The Nassau County Sewer and Storm Finance Authority (the Authority) and a consolidated County-Wide Sewer & Storm Water District (the District) were established in 2003 to work collectively to carry out the County's sewer and storm water functions in a fiscally prudent and efficient manner. The Authority serves as a monetary instrument only, whose role is to refinance outstanding sewer and storm water resources debt issued by the County and to finance future County sewer and storm water resources projects within a \$350.0 million cap. In 2004, the County and the Authority entered into a financing agreement setting forth the financial relationships of the entities. The law required the County to transition to three zones of assessment at the end of 2013: sewage collection and disposal services, sewage disposal services, and storm water resources services. The three zones of assessment went into effect in 2014.

## Sewer and Storm Water Finance Authority Expenses

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$37,100	\$29,665	\$900,000	\$900,000	\$900,000	\$0	0.0%	\$0	0.0%
Interest	7,651,295	7,202,750	6,685,500	6,685,500	6,144,750	(540,750)	-8.1%	(540,750)	-8.1%
Principal	10,205,000	10,345,000	10,815,000	10,815,000	11,370,000	555,000	5.1%	555,000	5.1%
Trans Out To SSW	105,171,621	105,572,000	0	0	0	0	*****	0	*****
Trans To SSW For Debt Svc	0	0	114,230,768	114,230,768	119,747,197	5,516,429	4.8%	5,516,429	4.8%
Trans To Debt Service Fund	17,764,006	17,547,750	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$140,829,021</b>	<b>\$140,697,165</b>	<b>\$132,631,268</b>	<b>\$132,631,268</b>	<b>\$138,161,947</b>	<b>\$5,530,679</b>	<b>4.2%</b>	<b>\$5,530,679</b>	<b>4.2%</b>

- The FY 19 expenses for the Sewer & Storm Water Finance Authority (SFA) are increasing by \$5.5 million, when compared to the FY 18 NIFA Conformed Budget and projection.
- The SFA retains funding to pay its operating expenses and debt service costs and transfers the remainder to the District.
- In FY 19, budget to budget, interest is decreasing by \$540,750 while principal is increasing by \$555,000.
- The FY 19 Proposed Budget includes \$119.7 million transfer to the Sewer and Storm Water Resources District for Debt Service which is an increase of \$5.5 million from the FY 18 budget and projected levels.

**Sewer and Storm Water Finance Authority Revenues**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$17,178	\$13,665	\$15,000	\$15,000	\$25,000	\$10,000	66.7%	\$10,000	66.7%
Pymnt In Lieu of Taxes	7,852,307	7,852,738	7,852,738	7,852,738	7,852,738	0	0.0%	0	0.0%
Interfund Transfers	17,764,006	17,547,750	0	0	0	0	*****	0	*****
Property Tax	115,012,138	115,010,494	124,763,530	124,763,530	130,284,209	5,520,679	4.4%	5,520,679	4.4%
<b>Total</b>	<b>\$140,645,629</b>	<b>\$140,424,647</b>	<b>\$132,631,268</b>	<b>\$132,631,268</b>	<b>\$138,161,947</b>	<b>\$5,530,679</b>	<b>4.2%</b>	<b>\$5,530,679</b>	<b>4.2%</b>

- Investment income is increasing by \$10,000 in FY 19 when compared to the FY 18 budget and projection levels.
- The FY 19 Proposed Payment in Lieu of Taxes (PILOT) revenues of \$7.9 million is remaining flat when compared to FY 16, FY 17, and FY 18.
- Property tax is being raised \$5.5 million or 4.4% in FY 19 from the FY 18 NIFA Conformed Budget and OLBR projected levels.



**Sewer and Storm Water Finance Authority Revenues, Cont.**

Sewer and Storm Water Financing Authority Multi Year Plan (MYP) (\$'s in millions)				
Expense	2019 Proposed	2020 Plan	2021 Plan	2022 Plan
Contractual Services	\$0.9	\$0.9	\$0.9	\$0.9
Interest	6.1	5.6	5.0	4.4
Principal	11.4	11.8	12.4	12.9
Trans Out To SSW For Debt Service	119.8	119.9	119.9	120.0
<b>Expense Total</b>	<b>\$138.2</b>	<b>\$138.2</b>	<b>\$138.2</b>	<b>\$138.2</b>
Revenue	2019 Proposed	2020 Plan	2021 Plan	2022 Plan
Invest Income	0.0	0.0	0.0	0.0
Payment in Lieu of Taxes	7.9	7.9	7.9	7.9
Property Tax	130.3	130.3	130.3	130.3
<b>Revenue Total</b>	<b>\$138.2</b>	<b>\$138.2</b>	<b>\$138.2</b>	<b>\$138.2</b>

- The table above indicates the Administration’s MYP baseline for the Authority.



- Total expenses and revenues are projected to remain flat at \$132.8 million through FY 22.
- Contractual Services of \$0.9 million will remain flat in all years.
- Interest is expected to decrease in the out-years while the principal is anticipated to grow.
- The debt service amount is changing minimally.
- The table, which is in millions, does not show the investment income of \$25,000 each year of the MYP.
- The PILOT revenue of \$7.9 million will be unchanged.
- The Sewer Finance Authority’s MYP indicates property taxes are remaining consistent at \$130.3 million throughout the plan. However, the FY 18 NIFA Conformed Budget for property tax was \$124.7 million, which constitutes a \$5.5 million increase.

**Sewer and Storm Water Resource District Expenses**

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	126	133	107	107	113	6	5.6%	6	5.6%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$12,539,692	\$11,717,001	\$9,700,623	\$9,854,482	\$10,288,904	\$588,281	6.1%	\$434,422	4.4%
Fringe Benefits	9,943,016	9,296,258	9,377,251	9,165,973	9,546,528	169,277	1.8%	380,555	4.2%
Equipment	1,675	9,686	15,000	15,000	15,000	0	0.0%	0	0.0%
General Expenses	758,115	127,257	1,007,921	1,007,921	1,248,370	240,449	23.9%	240,449	23.9%
Contractual Services	61,857,408	61,119,036	64,154,936	64,154,936	64,068,608	(86,328)	-0.1%	(86,328)	-0.1%
Utility Costs	4,938,259	4,727,557	6,075,000	6,075,000	6,775,000	700,000	11.5%	700,000	11.5%
Interest	3,706,092	3,412,027	5,338,753	5,338,753	3,088,895	(2,249,858)	-42.1%	(2,249,858)	-42.1%
Principal	10,361,755	9,529,367	9,713,490	9,713,490	9,411,051	(302,439)	-3.1%	(302,439)	-3.1%
Interfund Charges	26,331,193	24,434,334	28,068,536	28,068,536	34,322,246	6,253,710	22.3%	6,253,710	22.3%
Other Expense	0	394,000	4,538,500	4,538,500	538,500	(4,000,000)	-88.1%	(4,000,000)	-88.1%
<b>Total</b>	<b>\$130,437,204</b>	<b>\$124,766,523</b>	<b>\$137,990,010</b>	<b>\$137,932,591</b>	<b>\$139,303,102</b>	<b>\$1,313,092</b>	<b>1.0%</b>	<b>\$1,370,511</b>	<b>1.0%</b>

- The FY 19 expenditures are increasing by \$1.3 million, or 1.0%, as compared to the FY 18 budget and by \$1.4 million, or 1.0%, from OLBR's projections.
- Salaries are growing by \$588,28 in FY 19 from the FY 18 NIFA Conformed Budget. The three main drivers for the growth are a \$619,584 decrease in capital back charges salary credit and additional full-time employees. Full-time employees are increasing by 6 positions when compared to the FY 18 budget.
  - Overtime, differential, and terminal leave are remaining flat budget to budget.
- The FY 19 Proposed Budget eliminates savings from the Voluntary Separation Incentive Payments which totaled \$1.5 million in the FY 18 budget.
- Fringe benefits are increasing in FY 19 by \$169,277 primarily due to higher health insurance costs for retirees and the removal of capital back charges for fringes.
- General expenses are rising by \$240,499 in FY 19, which is mainly due to the diesel fuel.

**Sewer and Storm Water Resource District Expenses, Cont.**

- Utility costs are increasing by \$700,00 in FY 19, which is due to rising fuel and brokered gas charges.
- Interest is expected to decrease by \$2.2 million and principal is also decreasing by \$302,439 from the FY 18 NIFA Conformed Budget.
- Interfund Charges are increasing by \$6.3 million, budget to budget, primarily attributable higher capital debt service charges of \$6.3 million.
- Other expense is decreasing by \$4.0 million, which is driven by a \$4.0 million decrease in other suits and damages. This decrease brings the other expenses down to \$538,500.

SSW Proposed Budget Contractual Services Expense					
	2017	2018	2019	Exec. vs. Conformed	
	Actual	Conformed Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$ 60,494,036.00	\$ 1,426,308.00	\$ 1,438,608.00	\$ 12,300.00	0.9%
Engineering	0	130,000	130,000	0	0.0%
Sanitary Solid Waste Disposal	625,000	600,000	620,000	20,000	3.3%
P3 Consulting Services	0	1,500,000	0	(1,500,000)	-100.0%
Professional Services	0	60,498,628	61,880,000	1,381,372	2.3%
<b>Total</b>	<b>\$ 61,119,036.00</b>	<b>\$ 64,154,936.00</b>	<b>\$ 64,068,608.00</b>	<b>\$ (86,328.00)</b>	<b>-0.1%</b>

- Total contractual services costs are decreasing by \$86,328 in FY 19, budget to budget.
- The P3 consulting services expense has been eliminated in the FY 19 Proposed Budget.
- Professional services are increasing by \$1.4 million, or 2.3%, when compared to the FY 18 budget.
  - This appropriation is for the SUEZ Water Long Island Inc. (United Water) contracted expense.

**Sewer and Storm Water Resource District Expenses, Cont.**

Full-Time SSW Staffing Analysis							
RC	RC Description	FY 18 Conformed	Sept-18 Actual	FY 19 Request	FY 19 Executive	Exec. vs 18 Conformed	Exec. vs Actual
<b>SSW County Employees</b>							
6000	Sewer Revenue / Fringe / Misc. Acc	11	-	2	2	(9)	2
6110	Sewage Disposal Bay Park	7	10	11	11	4	1
6120	Sewage Disposal Cedar Creek	8	19	24	24	16	5
6140	Sewage Disposal Services Lawrence	0	2	2	2	2	0
6150	Sewage Disposal Services Cedarhurst	0	3	0	0	0	(3)
6200	Sewage Collection Svcs	0	-	0	0	0	0
6210	Sewage Maint Services Bay Park	2	2	2	2	0	0
6220	Sewage Maint Services Cedar Creek	5	3	3	3	(2)	0
6300	Storm Water Services	11	0	0	0	(11)	0
<b>Total SSW County Employees</b>		<b>44</b>	<b>39</b>	<b>44</b>	<b>44</b>	<b>0</b>	<b>5</b>
<b>SSW Leased United Water Employees</b>							
7000	Sewer Revenue / Fringe - Oper Cont	(11)	1	1	1	12	0
7110	Sewage Disposal Services - Oper Cont	28	29	29	29	1	0
7120	Sewage Disposal Services - Oper Cont	13	11	11	11	(2)	0
7140	Sewage Disp / Lawrence - Oper Cont	1	1	1	1	0	0
7210	Sewage Maint Services - Oper Cont	12	9	10	10	(2)	1
7220	Sewage Maint Services - Oper Cont	20	17	17	17	(3)	0
<b>Total SSW Leased Employees</b>		<b>63</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>6</b>	<b>1</b>
<b>SSW Total (County &amp; Lease FT Employee</b>		<b>107</b>	<b>107</b>	<b>113</b>	<b>113</b>	<b>6</b>	<b>6</b>

- The table above shows the difference between SSW County employees and SSW workers leased to SUEZ Water Long Island Inc.
  - In the Proposed FY 19 Budget, there are 44 sewer employees while 69 personnel are hired out to SUEZ.
- County employees, in the FY 19 budget, are flat when compared to the FY 18 NIFA Conformed Budget and an increase of five over the actual on-board staff.
- The Proposed FY 19 leased employees are increasing by six when compared to the FY 18 NIFA Conformed Budget and one versus the existing staff.

**Sewer and Storm Water Resource District Revenues**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$3,831,470	\$12,037,817	\$14,266,242	\$18,069,000	\$10,480,905	(\$3,785,337)	-26.5%	(\$7,588,095)	-42.0%
Permits & Licenses	1,731,421	1,854,419	1,553,000	1,553,000	1,553,000	0	0.0%	0	0.0%
Invest Income	207,943	449,766	200,000	200,000	200,000	0	0.0%	0	0.0%
Rents & Recoveries	10,243,871	7,952,847	6,540,000	6,540,000	6,040,000	(500,000)	-7.6%	(500,000)	-7.6%
Dept Revenues	1,367,589	1,279,754	1,200,000	1,200,000	1,282,000	82,000	6.8%	82,000	6.8%
Debt Svc From Capital	232,813	0	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	7,699,494	71,566	0	24,730	0	0	*****	(24,730)	-100.0%
Interfund Transfers	105,171,621	105,572,000	114,230,768	114,230,768	119,747,197	5,516,429	4.8%	5,516,429	4.8%
Due from Other Gov't	(49,017)	(4,451,647)	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$130,437,205</b>	<b>\$124,766,522</b>	<b>\$137,990,010</b>	<b>\$141,817,498</b>	<b>\$139,303,102</b>	<b>\$1,313,092</b>	<b>1.0%</b>	<b>(\$2,514,396)</b>	<b>-1.8%</b>

- The FY 19 overall revenue for the District is increasing by \$1.3 million, or 1.0%, from the FY 18 NIFA Conformed Budget and decreasing by \$2.5 million or -1.8% from the projection.
- The FY 19 fund balance is budgeted at \$10.5 million which is a decrease of \$3.8 million, budget to budget.
  - The FY 16 and FY 17 historical fund balance represents the usage.
- Investment income is expected to remain flat budget to budget.
- The rents and recoveries line, specifically in enterprise fund recoveries, is decreasing by \$500,000 budget to budget.
- Departmental revenues are increasing by \$82,000 budget to budget due to slightly higher contractual service revenues.
- Debt service from capital has been eliminated in the FY 19 Proposed Budget.
- Interfund transfers, specifically transfer in from the Sewer Finance Authority (SFA), is increasing by \$5.5 million or 4.8% in the FY 19 Proposed Budget.



**Sewer and Storm Water District, Multi-Year Plan**

<b>Sewer and Storm Water Resource District</b>				
<b>Multi Year Plan</b>				
(\$'s in millions)				
<b>EXPENSE</b>	<b>2019 Proposed</b>	<b>2020 Plan</b>	<b>2021 Plan</b>	<b>2022 Plan</b>
Salaries, Wages & Fees	\$10.3	\$10.4	\$10.5	\$10.6
Fringe Benefits	9.5	13.9	14.4	14.9
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.2	1.2	1.2	1.2
Contractual Services	64.1	65.0	65.9	66.9
Utility Costs	6.8	7.2	7.4	7.6
Interest	3.1	2.6	2.1	1.6
Principal	9.4	8.9	7.9	8.3
Interfd Chgs - Interfund Charges	34.3	47.5	51.2	54.6
Other Expenses	0.5	0.5	0.5	0.5
<b>EXPENSE TOTAL</b>	<b>\$139.3</b>	<b>\$157.3</b>	<b>\$161.2</b>	<b>\$166.2</b>
<b>REVENUE</b>				
Fund Balance	10.5	0.0	0.0	0.0
Permits & Licenses	1.6	1.6	1.6	1.6
Invest Income	0.2	0.2	0.2	0.2
Rents & Recoveries	6.0	6.0	6.0	6.0
Dept Revenues	1.3	1.3	1.3	1.3
Transfer From SFA	119.7	119.9	119.9	120.0
<b>REVENUE TOTAL</b>	<b>\$139.3</b>	<b>\$129.0</b>	<b>\$129.0</b>	<b>\$129.1</b>
Tax Increase	\$0.0	\$28.3	\$32.2	\$37.1

- The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District is expecting costs to increase in the out-years while income fluctuates minimally after all the fund balance is used in FY 19 Proposed Budget.
- Salaries and fringe benefits costs vary in the out-years.
- The equipment expense is budgeted at \$15,000 in FY 19, FY 20, FY 21, and FY 22.

- General expenses are remaining flat in the out-years.
- Contractual services, specifically professional services, is increasing by about \$900,000 each year from FY 20 to FY 22.
- Interest is decreasing in all the out-years while principal is expected to decline in FY 20 and FY 21, then increase in FY 22.
- The interfund charges are expected to increase due to greater capital debt service charges.
  - The capital debt increases are \$13.2 million in FY 20, \$3.6 million in FY 21 and \$3.4 million in FY 22.
- Fund balance of \$10.5 million is included in the FY 19 Proposed Budget. It is not incorporated in the out-years.
- Permits & licenses of \$1.6 million, investment income of \$0.2 million, rents & recoveries of \$6.0 million and departmental revenue of \$1.3 million hold steady in all years.
- The transfer from SFA moves nominally in the out-years.
- The Administration included a tax increase as a gap closing measure.
  - The tax increase consists of \$28.3 million in FY 20, \$32.2 million in FY 21 and \$37.1 million in FY 22.



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. Shared Services meets its responsibilities through applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	9	10	10	11	11	1	10.0%	0	0.0%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$777,360	\$894,341	\$829,816	\$890,120	\$952,152	\$122,336	14.7%	\$62,032	7.0%
General Expenses	23,827	21,322	22,468	22,468	22,468	0	0.0%	0	0.0%
Contractual Services	187,495	15,500	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$988,682</b>	<b>\$931,163</b>	<b>\$852,284</b>	<b>\$912,588</b>	<b>\$974,620</b>	<b>\$122,336</b>	<b>14.4%</b>	<b>\$62,032</b>	<b>6.8%</b>

**Expenses**

- The total proposed expense budget is increasing by \$122,336, or 14.4%, when compared to the FY 18 NIFA Conformed Budget.
- Salaries are growing by \$122,336, or 14.7%, budget to budget.
  - The department has increased full-time headcount by one position to 11 which is in accordance with OLBR’s projections.
    - The department filled the vacancy for a Commissioner of Shared Services.
- FY 19 salaries do not include credits from Legislative Attrition of \$10,892 that was included in the FY 18 NIFA Conformed Budget.
- The general expenses line is unchanged at \$22,468, budget to budget.
  - Items in this category include advertising/public notices, listing fees, and miscellaneous supplies and expenses.
- The contractual services line remains unfunded.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$497,771	\$379,662	\$380,000	\$380,000	\$380,000	\$0	0.0%	\$0	0.0%
Dept Revenues	161,386	164,464	185,500	185,500	185,025	(475)	-0.3%	(475)	-0.3%
<b>Total</b>	<b>\$659,156</b>	<b>\$544,127</b>	<b>\$565,500</b>	<b>\$565,500</b>	<b>\$565,025</b>	<b>(\$475)</b>	<b>-0.1%</b>	<b>(\$475)</b>	<b>-0.1%</b>

**Revenues**

- The total Proposed FY 19 Revenue Budget is decreasing by \$475, or 0.1%, when compared to the FY 18 NIFA Conformed Budget.
- Rents and recoveries remain flat when compared to the prior year budget.
  - This revenue includes proceeds from online auction and sales from County property.
- The departmental revenues line is decreasing by \$475 due to the decline in miscellaneous receipts.

The mission of the Department of Social Services (DSS) is to provide supportive services and financial assistance to eligible individuals and families in Nassau County, consistent with federal and state law.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	601	615	594	577	601	7	1.2%	24	4.2%
Part-Time and Seasonal	70	82	93	73	93	0	0.0%	20	27.4%
Salaries	\$45,951,744	\$48,795,662	\$47,764,925	\$45,415,797	\$47,494,583	(\$270,342)	-0.6%	\$2,078,786	4.6%
Equipment	138,365	14,134	18,880	18,880	11,720	(7,160)	-37.9%	(7,160)	-37.9%
General Expenses	690,046	694,512	754,164	754,164	642,000	(112,164)	-14.9%	(112,164)	-14.9%
Contractual Services	7,061,985	7,452,365	6,681,041	6,915,877	6,887,790	206,749	3.1%	(28,087)	-0.4%
Inter-Dept. Charges	13,103,952	13,412,836	17,454,553	17,454,553	17,454,553	0	0.0%	0	0.0%
Recipient Grants	55,760,126	52,090,497	55,650,000	50,910,000	52,130,000	(3,520,000)	-6.3%	1,220,000	2.4%
Purchased Services	67,507,226	67,822,234	67,583,171	67,583,171	68,587,875	1,004,704	1.5%	1,004,704	1.5%
Emerg Vendor Payments	42,797,627	48,249,523	47,025,000	47,170,000	49,360,000	2,335,000	5.0%	2,190,000	4.6%
Medicaid	237,423,889	233,191,869	237,685,256	239,192,350	242,521,767	4,836,511	2.0%	3,329,417	1.4%
<b>Total</b>	<b>\$470,434,850</b>	<b>\$471,723,631</b>	<b>\$480,616,990</b>	<b>\$475,414,792</b>	<b>\$485,090,288</b>	<b>\$4,473,298</b>	<b>0.9%</b>	<b>\$9,675,496</b>	<b>2.0%</b>

**Expenses**

- The proposed expense budget for the Department of Social Services (DSS) is \$485.1 million.
- The proposed budget is about 2.0% greater than OLBR’s latest projection. Rising costs for Medicaid, salaries, and Direct Assistance (emergency vendor payments, recipient grants, and purchased services) are driving the \$9.7 million variance.
  - The FY 19 Proposed Budget is \$4.5 million higher than the FY 18 NIFA conformed budget mainly due to higher Medicaid cost.
- The Proposed salaries decrease 0.6% budget to budget and are increasing \$2.1 million above the latest projection. To keep cost down in FY 18, the department has successfully shuffled positions and is projected to have a salary surplus. The lower starting salary point has made it possible to absorb the additional positions and the step increases that unions employees will be entitled to in the proposed budget with only a \$2.1 million increase in salaries.
- The allocation for equipment has decreased nominally due to reductions in office furniture/furnishing and miscellaneous equipment costs.
- The FY19 proposal for general expenses declined by \$112,164 budget to budget and from the latest projection. The majority of the change is attributable to a \$90,668 decrease in miscellaneous supplies and expenses.

**Expenses, cont.**

- Inter-departmental charges remain flat at \$17.5 million.
- The proposed budget includes \$4.8 million more for Medicaid, a 2.0% increase from the FY 18 NIFA Conformed budget. The budget to budget growth is concentrated in indigent care and in the County share. The State in FY 18-19 increased the County’s weekly Medicaid payments.
  - A summary of DSS’s major programs is included at the end of the expense section.
  - The proposal eliminates \$0.7 million from the Safety Net Assistance Control Center and \$1.0 million from the Family Assistance Control Centers. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs, respectively.
  - The FY 19 budget reduces \$1.4 million from the Public Financial Assistance Control Center. DSS’s interdepartmental charges are handled out of this control center.
  - The Administration allocated an additional \$4.8 million to the Medicaid MMIS Control Center, reflecting the previously mentioned increase of indigent care costs and weekly payments.
  - The proposed budget increases the Title XX Control Center’s expenses by about \$1.0 million or 1.5% from the prior year budget. Title XX Homemaker Services provide cooking, shopping, and cleaning services to eligible individuals with limited resources.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2018	2019	Exec. vs. Conformed	
	2016	2017	NIFA Conf. Budget	Exec. Budget	Variance	%
Family Assistance	\$25.0	\$23.6	\$25.9	\$24.9	-\$1.0	-3.9%
Subsidized Adoptions	4.7	4.6	4.8	5.0	0.2	3.1%
Juvenile Delinquents	2.3	2.0	2.3	2.0	-0.3	-11.1%
Training Schools	-1.3	3.5	2.0	2.8	0.8	37.5%
Educ Handicapped Child	15.2	16.0	16.0	16.5	0.5	3.1%
Child. Foster Homes - IVE	0.8	0.9	1.1	0.9	-0.2	-20.5%
Burials	0.2	0.2	0.3	0.3	0.0	4.0%
Medicaid MMIS	237.4	233.2	237.7	242.5	4.8	2.0%
HEAP	0.4	0.3	0.4	0.4	0.0	0.0%
Title XX	67.5	67.8	67.6	68.6	1.0	1.5%
Administration	18.9	19.7	23.5	23.8	0.3	1.4%
Public Financial Assis.	26.2	27.4	26.5	25.1	-1.4	-5.3%
Division of Services	21.8	23.2	22.7	23.6	0.9	4.0%
Safety Net Assistance	39.8	37.5	38.0	37.3	-0.7	-1.8%
Children in Institutions	9.9	10.2	10.2	9.8	-0.5	-4.4%
Children in Foster Homes	1.1	1.0	1.2	1.2	0.0	2.5%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
<b>Total</b>	<b>470.4</b>	<b>471.7</b>	<b>480.6</b>	<b>485.1</b>	<b>4.5</b>	<b>0.9%</b>

**Expenses, cont.**

**Direct Assistance**

- Recipient grants, purchased services, and emergency vendor payments account for about 35.1% of DSS’s proposed expense budget. These costs are associated with several Social Service programs, such as Temporary Assistance to Needy Families (TANF) and Safety Net Assistance (SNA). As the table below demonstrates, direct assistance expense is decreasing by \$0.2 million budget to budget. A discussion of each category follows the table.

<b>Direct Assistance</b>			
<b>Expense</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed Budget</b>	<b>Variance</b>
Recipient Grants	\$55,650,000	\$52,130,000	(\$3,520,000)
Purchased Services	67,583,171	68,587,875	1,004,704
Emergency Vendor Payments	47,025,000	49,360,000	2,335,000
<b>Total</b>	<b>\$170,258,171</b>	<b>\$170,077,875</b>	<b>(\$180,296)</b>

- A large part of recipient grant funding is used to make payments to DSS clients eligible for TANF and SNA benefits. Recipient grant expenses in the FY 19 proposal are down 6.3% budget to budget, around \$3.5 million.
  - TANF cases declined 12.9% from August 2017 to August 2018. SNA cases have fallen 10.8% during this time. The decrease in recipient grant expenses budget to budget reflects the steep decline in TANF and SNA cases.
- The proposal is about 2.7% higher than the latest projection, as the Administration reserved some cushion if FY 19 TANF and SNA caseloads increase. The County’s TANF and SNA caseload fluctuates year to year and is subject to several variables outside the County’s control.

**Expenses, cont.**

**Direct Assistance, cont.**

- Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients. Among these services are shelter care and utility payments. Emergency vendor payments FY 19 budget is increasing to \$49.4 million, up \$2.3 million budget to budget. This is primarily due to a 5.0% increase in homeless caseloads and other primary assistance related expenses. As a result, according to the department, the County’s growing homeless population drove a \$2.0 million increase in shelter care costs.
- Purchased services are 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 other preventive services. The proposed budget for FY 19 is growing by \$1.0 million compared to the prior year budget. This is mostly due to increases in family and group daycare costs offset by homemaking and preventive mandated projects expenses.
  - At \$62.5 million, daycare expenses account for most of the proposed FY 19 purchases services budget. The proposal is \$1.2 million more than the FY 18 daycare budget and the latest projection, demonstrated in the chart below. The FY 19 budget is projecting a stable day care caseload. However, a market rate increase in day care rates is expected sometime in 2019.
  - Over the last few years, DSS has implemented several measures to bring daycare costs under control, such as adjusting the eligibility requirement from 275% of the federal poverty level to 200%. While there is only a slight cushion to account for potential caseload growth in FY 19, DSS believes the budget will meet daycare demand.

Year	Children in Daycare Count as of August 31	Adopted Daycare Services Budget	Year End Expense*
FY2011	5,113	50,050,000	55,100,336
FY2012	6,139	49,656,400	58,618,658
FY2013	5,659	52,000,000	57,433,441
FY2014	5,893	53,500,000	58,459,627
FY2015	5,560	60,904,184	60,944,363
FY2016	5,799	59,404,184	60,848,145
FY2017	6,016	61,204,184	61,389,436
FY2018*	5,592	61,304,184	61,304,184

*\*FY18 is the current year end projection*

**Expenses, cont.**

**Medicaid**

- The proposed budget includes \$4.8 million more for Medicaid, a 2.0% increase from the prior year budget. As the chart below demonstrates, the budget to budget growth is concentrated in two budget lines for County Share and Indigent Care.
  - The County Share increased by \$2.2 million because the State’s FY 18-19 budget increased the County’s weekly Medicaid payments.
  - The Indigent Care expenses have also increased by \$2.9 million in the proposal. According to the Department as per New York State (NYS) Department of Health (DOH) the annual Indigent Care Adjustment (ICA) expense in the beginning of the calendar year (FY 19 Proposal) is based on the prior year actuals.
  - Health insurance premiums are declining for the FY 19 proposal due the payment responsibilities shifting to NYS DOH.

<b>Medicaid Expenses</b>			
<b>Expense</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed Budget</b>	<b>Variance</b>
County Share	\$226,330,936	\$228,555,027	\$2,224,091
Health Insurance Premiums	550,000	260,000	(290,000)
Home Aid Services	50,000	50,000	-
Indigent Care	10,660,320	13,566,740	2,906,420
Nursing Home Care	80,000	80,000	-
Physicians' Services	5,000	5,000	-
Transportation	9,000	5,000	(4,000)
<b>Total</b>	<b>\$237,685,256</b>	<b>\$242,521,767</b>	<b>\$4,836,511</b>

**Expenses, Cont.**

- The Proposed FY 19 Budget has a full-time headcount of 601 employees. This headcount is 24 more than the September 1, 2018 actual and seven more than the FY 18 NIFA Conformed Budget.
- The proposed budget makes a few staffing changes relative to the current on-board. Highlights include the following changes:
  - Administration Control Center: The FY 19 staffing plan included four Administrative Assistant positions in the Support Services Responsibility Center (RC) compared to the current on-board headcount.
  - Public Financial Assistance Control Center: The proposal eliminates nine positions from the previous year budget but adds one position from the September 1st actual on board.
  - Services Control Center: The proposal adds 18 positions to this control center from September 1<sup>st</sup> actual. Three in Child Preventive Services, four in Child Protective Services, six in the Children’s Services and five in Daycare Services.

Staffing Analysis - Full Time						
	FY18 NIFA <u>Conformed</u>	Sept-18 <u>Actual</u>	FY 19 <u>Request</u>	FY 19 <u>Executive</u>	Exec. vs <u>Conformed</u>	Exec. vs <u>Actual</u>
<b><u>Administration</u></b>						
Accounting	0	1	0	0	0	(1)
Administration	9	9	10	10	1	1
Legal	3	3	4	4	1	1
Staff Development	5	4	5	5	0	1
Support Services	26	27	31	31	5	4
Systems Administration	9	9	8	8	(1)	(1)
<b>Total for Control Center</b>	<b>52</b>	<b>53</b>	<b>58</b>	<b>58</b>	<b>6</b>	<b>5</b>
<b><u>Public Financial Assistance</u></b>						
Accounting	21	20	20	20	(1)	0
Cnty. Rtls. & Hsng.	19	26	28	27	8	1
Disabled Client Assistance	8	7	8	8	0	1
Employment Program	9	7	8	8	(1)	1
Food Stamps	19	21	21	20	1	(1)
Investigations and Recoveries	9	9	9	9	0	0
Medical Assistance	48	21	16	16	(32)	(5)
Medical Services	4	4	4	4	0	0
Public Assistance	84	96	96	95	11	(1)
Support Collection Unit	37	39	45	42	5	3
Support Services	8	6	8	8	0	2
<b>Total for Control Center</b>	<b>266</b>	<b>256</b>	<b>263</b>	<b>257</b>	<b>(9)</b>	<b>1</b>
<b><u>Services</u></b>						
Adult Protective Services	29	25	25	25	(4)	0
Child Preventive Services	52	44	47	47	(5)	3
Child Protective Services	116	117	126	121	5	4
Children's Services	63	58	65	64	1	6
Day Care Services	16	24	29	29	13	5
Provider Services	0	0	0	0	0	0
<b>Total for Control Center</b>	<b>276</b>	<b>268</b>	<b>292</b>	<b>286</b>	<b>10</b>	<b>18</b>
<b>Grand Total</b>	<b>594</b>	<b>577</b>	<b>613</b>	<b>601</b>	<b>7</b>	<b>24</b>



**Expenses, Cont.**

- The proposed budget has a part-time headcount of 93 employees. This headcount is 20 more than the September 1, 2018 actual and unchanged budget to budget. The proposed budget makes several part-time staffing changes relative to the current on-board. Highlights include the following changes:
  - Administration Control Center: The FY 18 staffing plan eliminates four staff in the Administration RC from the on-board.
  - Public Financial Assistance Control Center: The proposal adds 16 positions to this control center from September actual.
  - Services Control Center: The FY 19 Proposed budget includes an additional eight positions in the Child Protective Services RC compared to on-board.
- The department reports that it has shifted toward hiring part-time clerical staff, as its found difficulty filling full-time clerical positions due to low starting salaries. The FY 19 part-time staffing plan reflects this reality.

Staffing Analysis - Part-Time						
	FY18 NIFA <u>Conformed</u>	Sept-18 <u>Actual</u>	FY 19 <u>Request</u>	FY 19 <u>Executive</u>	Exec. vs <u>Conformed</u>	Exec. vs <u>Actual</u>
<b><u>Administration</u></b>						
Administrative	1	0	0	0	(1)	0
Staff Development	1	1	1	1	0	0
Public Assistance	0	1	0	0	0	(1)
Support Services	11	8	5	5	(6)	(3)
Systems Administration	2	2	2	2	0	0
<b>Total for Control Center</b>	<b>15</b>	<b>12</b>	<b>8</b>	<b>8</b>	<b>(7)</b>	<b>(4)</b>
<b><u>Public Financial Assistance</u></b>						
Accounting	1	2	3	3	2	1
Adult Protective Services	0	1	0	0	0	(1)
Community Relations & Housing	7	5	7	7	0	2
Disabled Client Assistance Program (DCAP)	4	4	4	4	0	0
Employment Program	1	1	0	0	(1)	(1)
Food Stamps	4	1	6	6	2	5
Medical Assistance	6	3	6	6	0	3
Public Assistance	12	11	17	17	5	6
Support Collection Unit	4	3	4	4	0	1
Support Services	1	1	1	1	0	0
<b>Total for Control Center</b>	<b>40</b>	<b>32</b>	<b>48</b>	<b>48</b>	<b>8</b>	<b>16</b>
<b><u>Services</u></b>						
Child Preventive Services	1	1	1	1	0	0
Child Protective Services	26	17	25	25	(1)	8
Children's Services	5	5	5	5	0	0
Day Care Services	6	4	6	6	0	2
Public Assistance	0	2	0	0	0	(2)
<b>Total for Control Center</b>	<b>38</b>	<b>29</b>	<b>37</b>	<b>37</b>	<b>(1)</b>	<b>8</b>
<b>Total Part Time</b>	<b><u>93</u></b>	<b><u>73</u></b>	<b><u>93</u></b>	<b><u>93</u></b>	<b><u>0</u></b>	<b><u>20</u></b>

**Expenses, Cont.**

- Proposed contractual expenses are rising by 3.1%, or \$206,749, budget to budget and from OLBR’s latest projection declining by a minimal \$28,087 (depicted below and on the following page).
- A number of contract expenses have increased for the FY 19 proposal; however, these rises are partially offset by the NUMC Nurses (PCA/DCAP) contract. As per the Department the decrease in contractual expenses for the NUMC Nursing Contract was a result of re-engineering the Medical Services division (a stand-alone unit) into the Medicaid division. The consolidation allowed for the Department to gain operational synergies thereby allowing the Department to reduce the number of nurses under contract.

Contractual Services	2018 NIFA Conformed	FY 19 Proposed Budget	Difference
<b>Administration Responsibility Center</b>			
LI Council of Churches	\$60,000	60,000	\$0
Long Island Cares	25,000	25,000	-
Island Harvest	25,000	25,000	-
American Record Management Systems	175,000	175,000	-
Staff Training	10,000	10,000	-
Scanning	1,120,000	1,150,000	30,000
Car Leasing	36,400	36,400	-
(Budget Reduction)	(81,236)	-	81,236
<b>Total</b>	<b>\$1,370,164</b>	<b>\$1,481,400</b>	<b>\$111,236</b>
<b>Temporary Assistance to Needy Families (TANF) Responsibility Center</b>			
The Safe Center, L.I., Domestic Violence TANF	\$14,261	17,384	3,123
Circulo De La Hispanidad Homeless	14,261	17,384	3,123
EAC-HEAP & WRAP	424,475	432,965	8,490
Summit Security Services	802,489	790,937	(11,552)
Family Type Homes for Adults	40,000	40,000	-
(Budget Reduction)	(72,509)	-	72,509
<b>Total</b>	<b>\$1,222,977</b>	<b>\$1,298,670</b>	<b>\$75,693</b>
<b>Medical Assistance Responsibility Center</b>			
NUMC-Nurses (PCA/DCAP)	2,239,715	1,980,635	(259,080)
(Budget Reduction)	(125,358)	-	125,358
<b>Total</b>	<b>\$2,114,357</b>	<b>\$1,980,635</b>	<b>(\$133,722)</b>

**Expenses, Cont.**

Contractual Services	2018 NIFA Conformed	FY 19 Proposed Budget	Difference
<b>Employment Responsibility Center</b>			
EAC - Concillation Services	\$122,325	124,772	2,447
EOC	286,763	292,498	5,735
NADAP	887,702	905,456	17,754
Town of Oyster Bay	286,763	292,498	5,735
(Budget Reduction)	(88,632)	-	88,632
<b>Total</b>	<b>\$1,494,921</b>	<b>\$1,615,224</b>	<b>\$120,303</b>
<b>Child Support Responsibility Center</b>			
YMS Management Associates	\$125,000	125,000	-
EAC - Project Support	153,000	156,060	3,060
Laboratory Corporation of America	24,000	24,000	-
Ultimate Process Server	90,000	90,000	-
(Budget Reduction)	(21,941)	-	21,941
<b>Total</b>	<b>\$370,059</b>	<b>\$395,060</b>	<b>\$25,001</b>
<b>Services to Children Responsibility Center</b>			
One World Judicial Services	\$10,000	10,000	-
Child Care Council of Nassau	90,000	91,800	1,800
Foster Children Services/ Events	15,000	15,000	-
(Budget Reduction)	(6,437)	-	6,437
<b>Total</b>	<b>\$108,563</b>	<b>\$116,800</b>	<b>\$8,237</b>
<b>Total Contractual Expense</b>	<b>6,681,041</b>	<b>6,887,789</b>	<b>206,748</b>

**Expenses, Cont.****Recipient Grants - TANF and Safety Net**

According to the Federal Government's Office of Family Assistance, states may use Temporary Assistance to Needy Families (TANF) funding "to provide assistance to needy families so that children can be cared for in their own homes; to reduce dependency by promoting job preparation, work and marriage; to prevent out-of-wedlock pregnancies; and to encourage the formation and maintenance of two-parent families." States receive a block grant allocation and are required to maintain a historical level of spending known as maintenance of effort. TANF recipients have a 60-month limit on these benefits.

Those individuals ineligible for other assistance programs can apply for New York State's Safety Net program (SNA). SNA serves other individuals/groups ineligible for federal assistance, such as single adults, childless couples, children living apart from any adult relative, aliens eligible for temporary assistance but ineligible for federal reimbursement, families of persons abusing drugs or alcohol, or families of persons refusing drug/alcohol screening, assessment and/or treatment. Additionally, persons exceeding the 60-month limit on TANF assistance are also eligible for SNA. SNA clients receive benefits as cash payments for 24 months. After 24 months, benefits may continue as non-cash payment (vendor check or voucher).

**Expenses, Cont.****Emergency Vendor Payments**

Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients, such as shelter care, institutional services, and utility and maintenance payments. Expenses cover such items as education costs and room and board.

**Medicaid**

Medicaid is a jointly funded, federal-state health insurance program for low-income and needy people, including children, the aged, blind, and/or disabled, and people who are eligible to receive federally assisted income maintenance payments.

Medicaid payments pay for nursing homes, hospital bills, prescription medicine, doctors, dentists, medical transportation, etc.

Although states are required to pay for a core set of benefits, they can choose to offer such optional benefits as prescription drugs and dental care.

**Purchased Services**

Purchased services are payments made to independent agencies that provide DSS clients with a variety of services such as day care, foster care, preventive services, as well as adult and child protective services. Childcare is not only for individuals on temporary assistance but also to those working families who meet income subsidy guidelines.

Title XX Homemaker Services provide cooking, shopping, and cleaning services to eligible individuals with limited resources

Revenues

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,110,907	\$2,528,383	\$800,000	\$800,000	\$800,000	\$0	0.0%	\$0	0.0%
Dept Revenues	16,780,701	15,691,653	16,583,180	16,583,180	16,613,180	30,000	0.2%	30,000	0.2%
Interdept Revenues	185,237	296,019	198,734	198,734	198,734	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	117,519,302	119,904,183	111,658,686	111,256,952	118,373,895	6,715,209	6.0%	7,116,943	6.4%
State Aid-Reimb of Exp	51,374,245	51,395,502	51,795,333	49,453,398	50,404,175	(1,391,158)	-2.7%	950,777	1.9%
<b>Total</b>	<b>\$187,970,392</b>	<b>\$189,815,739</b>	<b>\$181,035,933</b>	<b>\$178,292,264</b>	<b>\$186,389,984</b>	<b>\$5,354,051</b>	<b>3.0%</b>	<b>\$8,097,720</b>	<b>4.5%</b>

- The proposed budget has about 3.0%, or \$5.4 million more revenue than in the prior year budget and \$8.1 million more compared to OLBR's current projection. The changes are mainly in federal and state aid. About 90.6% of the proposed revenue budget is federal and state aid.
- The FY 19 rents & recoveries and interdepartmental budgets remain flat compared to the NIFA Conformed Budget.
- The department revenue is increasing marginally due to an additional \$30,000 in funding for other welfare receipts costs.
- Each year, the State reimburses the County for its administration of specific social programs. For example, the State reimburses the County for 29.0% of SNA-related expenditures. There is 2.7% less state aid reimbursement budget to budget. The proposed state aid budget is 1.9% greater than the latest projection.
- The federal government also reimburses the County for its administration of specific social programs. For instance, the County receives 100% reimbursement for its TANF-related expenditures. The FY 19 proposal allocates an additional \$6.7 million or, 6.0% for federal aid than the prior year. This is mainly attributed to the increase of \$3.7 million in the Child Care Block Grant (CCBG) and \$3.0 million for Federal reimbursements on administrative costs.
  - As of August 31, 2018, TANF cases were down 12.9% compared to August 2017, while SNA cases were down 10.8% during this time. Even though TANF cases are down, the risk of a federal aid deficit is lessened by the prospect of CCBG money
  - According to the department, the County has been repeatedly rewarded with CCBG money for its investment in the daycare program. As the Direct Assistance section of this report details, daycare caseloads, and thus purchased services expenses, began to rise dramatically in FY 12. Since that time, the State has increased the County's CCBG allocation from \$54.9 to \$58.2 million in the State FY 17-18 budget. The department states that another increase is possible in the next state fiscal year.

**Revenues, cont.**

**Governmental Aid**

- Excluding Medicaid expenses, federal and state aid defrays 68.4% of DSS’s proposed expense. However, the percentage reimbursement drops to 34.8% once the Medicaid Control Center is factored into the calculation.

<b>FY 19 FEDERAL AND STATE AID BUDGET AS % OF EXPENSE BY CONTROL CENTER</b>						
	<b>Control Center</b>	<b>Expenses</b>	<b>Federal Aid</b>	<b>State Aid</b>	<b>\$ Federal/ State Funded</b>	<b>% Federal/ State Funded</b>
10	Administration	\$23,789,224	\$10,743,531	\$5,013,045	\$15,756,576	66.2%
72	Burials	260,000	0	1,000	1,000	0.4%
63	Children In Foster Homes (Non IV-E)	1,231,100	350,000	400,000	750,000	60.9%
69	Children In Foster Homes (IV-E)	875,000	550,000	175,000	725,000	82.9%
62	Children In Institutions PINS/DSS	9,750,000	3,200,000	2,400,000	5,600,000	57.4%
30	Division Of Services	23,599,379	10,731,273	8,305,362	19,036,635	80.7%
53	Education of Handicapped Children	16,500,000	0	3,039,960	3,039,960	18.4%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
65	Juvenile Delinquents	2,000,000	550,000	450,000	1,000,000	50.0%
68	Non Secure Detention	575,000	0	250,000	250,000	43.5%
20	Public Financial Assistance	25,102,043	16,482,817	6,952,808	23,435,625	93.4%
61	Safety Net	37,300,000	0	10,117,000	10,117,000	27.1%
70	Subsidized Adoptions	4,950,000	1,900,000	1,800,000	3,700,000	74.7%
60	Family Assistance (TANF)	24,900,000	22,000,000	3,000,000	25,000,000	100.4%
76	Title XX/CCBG	68,586,775	51,316,274	6,000,000	57,316,274	83.6%
66	Training Schools	2,750,000	0	0	0	0.0%
	<b>Sub-Total</b>	<b>242,568,521</b>	<b>118,023,895</b>	<b>47,904,175</b>	<b>165,928,070</b>	<b>68.4%</b>
73	Medicaid MMIS	242,521,767	350,000	2,500,000	2,850,000	1.2%
	<b>Total</b>	<b>\$485,090,288</b>	<b>\$118,373,895</b>	<b>\$50,404,175</b>	<b>\$168,778,070</b>	<b>34.8%</b>

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	72,615,718	67,504,002	68,390,000	71,865,695	79,111,315	10,721,315	15.7%	7,245,620	10.1%
Invest Income	0	0	0	830	0	0	*****	(830)	-100.0%
Rents & Recoveries	41,672	52,450	35,000	35,000	35,000	0	0.0%	0	0.0%
Dept Revenues	0	3,040	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$72,657,391</b>	<b>\$67,559,492</b>	<b>\$68,425,000</b>	<b>\$71,901,525</b>	<b>\$79,146,315</b>	<b>\$10,721,315</b>	<b>15.7%</b>	<b>\$7,244,790</b>	<b>10.1%</b>

**Revenues**

- The Proposed FY 19 Budget for revenues is \$79.1 million, a growth of \$10.7 million, or 15.7% from the prior year budget and rising \$7.2 million compared to the OLBR projection. The budget increase is primarily attributed to a significant increase of Boot and Tow and Red Light Camera (RLC) revenue.
- Within the fines and forfeits budget are parking and traffic fines revenue of \$23.3 million and Red Light Camera revenue of \$46.7 million, which includes administrative fees for both. In addition, boot and tow revenue is \$9.1 million for FY 19; all fee allocations are depicted in the table on the next page.
  - The fines revenue budget for the FY 19 budget remains flat at \$13.5 million, which is consistent with historical trends. The corresponding administrative fee of \$9.8 million is decreasing by \$1.1 million.
  - The RLC portion of the FY 19 revenue is \$24.6 million and the related administrative fee is \$22.1 million, which represents 278 operational cameras. Both RLC revenue streams are increasing by roughly \$2.5 million and \$1.4 million, respectively. Budget to budget, the total growth is \$3.8 million.
  - The boot and tow fee, which is \$175 per violation has a Proposed FY 19 Budget of \$9.1 million. This is \$8.0 million more than the prior year’s budget and \$7.0 more than the OLBR projection. This substantial increase is part of the March FY 18 NIFA Amendments implemented by the County Executive’s Office, which is contingent on Legislative approval and has been carried over in the Proposed FY 19 Budget. OLBR is flagging this revenue as a risk.
- The Administration is budgeting \$35,000 for rents and recoveries in the Proposed FY 19 Budget, which is constant with the FY 18 NIFA Conformed Budget and in line with OLBR’s projection. This represents the revenue recovery account.



**Revenues, Cont.**

<b>Fines and Forfeits</b>	<b>2018 NIFA Conformed</b>	<b>2019 Proposed</b>	<b>Prop 2019 vs. Adpt FY18</b>
R0603-Fines	13,500,000	13,500,000	-
R0630-Administrative Fee	10,907,895	9,809,079	(1,098,816)
<b>Fines Subtotal</b>	<b>24,407,895</b>	<b>23,309,079</b>	<b>(1,098,816)</b>
R0626-Red Light Camera (RLC)	22,092,105	24,559,072	2,466,967
R0629-RLC Administrative Fee	20,750,000	22,103,164	1,353,164
<b>RLC Subtotal</b>	<b>42,842,105</b>	<b>46,662,236</b>	<b>3,820,131</b>
R0633-Boot & Tow	1,140,000	9,140,000	8,000,000
<b>Grand Total</b>	<b>68,390,000</b>	<b>79,111,315</b>	<b>10,721,315</b>



**Boot and Tow**

Vehicles belonging to a vehicle owner who has been issued two or more parking and/or Photo Enforcement notices of liability (NOL) may be booted and/or towed. The current Boot and Tow program is facilitated by a third party collection vendor that charges fees that include \$166 for the boot, \$140 for the tow and \$25 a day for storage, if towed. The above fees are paid directly to the vendor and no portion is remitted to Nassau County.

**Revenues, Cont.**

TPVA Tickets Received YTD						
Issuing Agencies	August 2017 YTD		August 2018 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	60,901	78,821	50,478	84,093	-17.1%	6.7%
All Other Agencies	24,143	23,032	17,247	24,728	-28.6%	7.4%
<b>Grand total</b>	<b>85,044</b>	<b>101,853</b>	<b>67,725</b>	<b>108,821</b>	<b>-20.4%</b>	<b>6.8%</b>

- The table above displays parking and traffic tickets issued through August 2018 compared to the same period in the prior year; parking tickets are decreasing by 20.4% and traffic tickets are increasing by 6.8%.
- The Nassau County Police Department generated a year over year decline of parking tickets of 17.1% and a rise of traffic tickets of 6.7%.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan					
Revenue Sources	2019 Proposed	2020 Plan	2021 Plan	2022 Plan	
Fines	13,500,000	13,230,000	13,230,000	13,230,000	
TV Fines Administrative Fee	9,809,079	9,612,897	9,612,897	9,612,897	
Red Light Camera (RLC)	24,559,072	24,067,891	24,067,891	24,067,891	
RLC Administrative Fee	22,103,164	21,661,101	21,661,101	21,661,101	
Boot & Tow	9,140,000	8,957,200	8,957,200	8,957,200	
<b>Total Fines &amp; Forfeits Revenue</b>	<b>\$79,111,315</b>	<b>\$77,529,089</b>	<b>\$77,529,089</b>	<b>\$77,529,089</b>	

- The Multi Year Plan (MYP) in the schedule above illustrates TPVA’s revenue through FY 22. The out-year plan includes total fines and forfeits revenue of \$77.5 million for each year, a total decrease of \$1.6 million compared to the Proposed FY 19 Budget of \$79.1 million.
  - The fines portion of revenue will decline by \$270,000 to \$13.2 million from FY 19 through FY 22. The associated administrative fee of \$9.8 million is also decreasing by a total of about \$196,182 in the out years.
  - Both the RLC and the related administrative fee revenues are declining by about \$491,181 and \$442,063 respectively. The decreases are from \$24.6 million to \$24.1 million and \$22.1 million to \$21.7 million, correspondingly, from FY 19 through FY 22.
  - The boot and tow revenue is dropping by roughly \$183,000 from FY 19 through the out years.

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	46	48	46	46	48	2	4.3%	2	4.3%
Part-Time and Seasonal	45	41	48	38	37	(11)	-22.9%	(1)	-2.6%
Salaries	\$3,983,467	\$3,939,664	\$3,853,685	\$3,729,486	\$3,794,255	(\$59,430)	-1.5%	\$64,769	1.7%
Equipment	375	6,328	8,852	8,852	10,400	1,548	17.5%	1,548	17.5%
General Expenses	171,904	187,360	211,287	211,287	266,315	55,028	26.0%	55,028	26.0%
Contractual Services	11,399,736	10,699,984	9,765,418	10,671,435	12,546,800	2,781,382	28.5%	1,875,365	17.6%
Inter-Dept. Charges	5,625	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$15,561,106</b>	<b>\$14,833,336</b>	<b>\$13,839,242</b>	<b>\$14,621,060</b>	<b>\$16,617,770</b>	<b>\$2,778,528</b>	<b>20.1%</b>	<b>\$1,996,710</b>	<b>13.7%</b>

**Expenses**

- The FY 18 NIFA Conformed Budget for expenses is increasing by \$2.8 million, or 20.1%, budget to budget and increasing by roughly \$2.0 million, or 13.7%, compared to OLBR’s projection. This is primarily attributed to an increase in contractual expenses.
- The FY 19 proposed salaries are declining minimally by \$59,430 budget to budget and are \$64,769 higher than OLBR’s projection.
- The full-time headcount increased by two positions budget to budget and compared to OLBR’s September 1, 2018 on board.
- TPVA’s part-time positions decreased by 11 positions compared to the prior year budget and one position compared to OLBR’s projection.
- The FY 19 equipment budget increased nominally. This is due to higher allocations for information technology and safety & security equipment costs offset by the elimination of office furniture/furnishings expenditures.
- The general expenses FY 19 budget proposal is rising to \$266,315, an increase of \$55,028, mainly due to additional costs for miscellaneous supplies and expenditures.
- The FY 19 contractual services budget includes \$12.5 million, an increase of \$2.7 million compared to the prior year’s budget and \$1.9 million versus OLBR’s projection. The increase in expenses is mainly due to an increase \$1.7 million for the RLC vendor expenses and an anticipated \$1.0 million increase in vendor collections.

Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$19,094	\$2,280	\$14,000	\$5,000	\$5,000	(\$9,000)	-64.3%	\$0	0.0%
Invest Income	2,053,121	4,167,617	1,929,000	6,785,000	9,455,000	7,526,000	390.2%	2,670,000	39.4%
Rents & Recoveries	1,016,783	322,937	0	24,390	0	0	*****	(24,390)	-100.0%
Dept Revenues	368,733	583,087	718,009	655,000	850,919	132,910	18.5%	195,919	29.9%
Pymnt In Lieu of Taxes	0	236,932	0	0	0	0	*****	0	*****
Special Taxes	1,961,008	3,060,227	2,631,265	2,631,265	3,000,000	368,735	14.0%	368,735	14.0%
Int Penalty On Tax	33,813,544	33,211,630	34,850,000	35,003,385	34,612,500	(237,500)	-0.7%	(390,885)	-1.1%
<b>Total</b>	<b>\$39,232,284</b>	<b>\$41,584,708</b>	<b>\$40,142,274</b>	<b>\$45,104,040</b>	<b>\$47,923,419</b>	<b>\$7,781,145</b>	<b>19.4%</b>	<b>\$2,819,379</b>	<b>6.3%</b>

**Revenues**

- Revenues in the Proposed FY 19 Budget are increasing by \$7.8 million, or 19.4%, from the FY 18 NIFA Conformed Budget. The increase is primarily due to \$7.5 million in heightened investment income collections.
- Investment income revenue is generated as the County invests its cash and it rises in tandem with interest rate increases. Economists are expecting interest rates to rise 0.8 points from 2018 to 2019.
- FY 19 interest penalty on taxes revenues are budgeted to record a marginal, 0.7% decrease compared to the FY 18 NIFA Conformed Budget.
  - Six revenue sources roll up on the interest penalty on taxes line. These include differential lien interest, interest on taxes, listing fee – tax delinquencies, online tax lien sale, penalty on delinquent taxes and tax lien advertising fee.
- FY 18 fines & forfeits revenues are trending below budget; the Proposed FY 19 budget incorporates this current trend.
- FY 19 departmental revenues are budgeted to increase \$132,910 or 18.5% compared to the FY 18 NIFA Conformed Budget. The increase is a function of Ambulance Fee Collections which were previously budgeted in the Police Headquarters Fund.
  - Also, contributing to the budget to budget increase in departmental revenues is a \$70,000 increase in Court and Trust Fund fees.
  - These monies represent the 2.0% fee charged when the Treasurer deposits money in trust for the court. The FY 19 proposed budget is in line with current trends.

**Revenues, Cont.**

- The special tax line revenues are budgeted to increase by 14.0% in FY 19 from the FY 18 NIFA Conformed level. The revenue source contains six sub objects detailed in the chart below.

<b>Special Taxes</b>			
<b>Revenue Source</b>	<b>FY 18 NIFA Conf.</b>	<b>FY 19 Exec.</b>	<b>19 Exec. vs. 18 NIFA Conf.</b>
Adm Tax Belmont Park	\$190,000	\$200,000	\$10,000
Entertainment Tax	250,000	250,000	0
Entertainment Tax - Beach Concerts	630,000	600,000	(30,000)
Entertainment Tax - Coliseum	511,265	-	(511,265)
Hotel/Motel Room Tax	1,050,000	1,100,000	50,000
Nassau Events Center	0	850,000	850,000
<b>Total Special Taxes</b>	<b>\$2,631,265</b>	<b>\$3,000,000</b>	<b>\$368,735</b>

- The Entertainment tax is a surcharge on tickets sold at venues in the County with seating capacities of 2,500 seats or more. It is shown on several sub object lines to itemize where the ticket was sold.
  - The Nassau Events Center line represents the Entertainment Tax – Coliseum collections.
- Hotel/motel collections are budgeted at \$1.1 million in the Proposed FY 19 Budget, an increase of \$50,000 compared to the FY 18 NIFA Conformed Budget.

- Current hotel / motel occupancy and average rental rate statistics support this increase. Current Discover Long Island figures shown that average occupancy rates in Nassau County were up 4.2% in June 2018 from the prior year. Similarly, average rental rates have increased 5.6% over the same time period.
- The Belmont tax is a tax collected upon admission to Belmont Park. The tax is equivalent to 3% of the admission price, and Nassau retains 75% of the collections, as three quarters of the park is located within Nassau County.
  - The FY 19 proposal includes \$200,000 in collections for this tax, up \$10,000 from the FY 18 NIFA Conformed Budget. This may prove optimistic as \$136,622 was collected in FY 17.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	26	26	26	30	4	15.4%	4	15.4%
Part-Time and Seasonal	2	2	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,980,628	\$2,114,433	\$2,021,560	\$1,911,539	\$2,208,128	\$186,568	9.2%	\$296,589	15.5%
Equipment	320	1,173	1,825	1,825	2,000	175	9.6%	175	9.6%
General Expenses	271,906	289,096	350,804	350,804	361,836	11,032	3.1%	11,032	3.1%
Contractual Services	130,936	184,979	312,795	312,795	344,620	31,825	10.2%	31,825	10.2%
Other Expense	35,956,036	80,364,075	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$38,339,826</b>	<b>\$82,953,756</b>	<b>\$2,686,984</b>	<b>\$2,576,963</b>	<b>\$2,916,584</b>	<b>\$229,600</b>	<b>8.5%</b>	<b>\$339,621</b>	<b>13.2%</b>

**Expenses**

- Expenses in the FY 19 Proposed Budget are 8.5% higher than the FY 18 NIFA Conformed Budget.
- The increase is largely driven by greater salary expenses. Budget to budget full-time headcount is increasing by four. According to the Administration, the addition of staff is necessary to support the Countywide reassessment initiative and assist in the processing of tax certiorari.
- Budgeted headcount is increasing for the following titles, Deputy County Treasurer, Claims Settlement Agent I, Tax Collector & Claims Supervisor, and Accounting Assistant I.
- The FY 19 Proposed equipment budget is increasing \$175 from the current budgeted level. The equipment appropriation is used to cover information technology expenses.
- The Proposed FY 19 general expenses budget is rising 3.1%, from the FY 18 NIFA Conformed level. The expense line covers primarily advertising tax lien and miscellaneous supply costs.

- The Proposed FY 19 budget for contractual services is increasing 10.2%, or \$31,825, when compared to FY 18 NIFA Conformed level. The increase is attributable to higher miscellaneous and financial contractual services expenses.

The Veterans Services Agency advocates for the benefits and needs of U.S. veterans. Its authority was established through Article 17, Section 359 of New York State law. The Agency files claims on behalf of veterans and dependents with the U.S. Veterans Administration and provides advice and guidance in connection with those claims. Such claims include service-connected compensation, widow’s benefits, educational benefits, hospitalization and dental care, along with mortgages and tax exemptions on real property.

Expense	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	7	7	10	3	42.9%	3	42.9%
Salaries	\$433,395	\$487,123	\$485,751	\$497,658	\$570,535	\$84,784	17.5%	\$72,877	14.6%
General Expenses	12,690	10,975	14,348	14,348	14,348	0	0.0%	0	0.0%
Contractual Services	0	2,000	1,888	1,888	2,000	112	5.9%	112	5.9%
<b>Total</b>	<b>\$446,086</b>	<b>\$500,099</b>	<b>\$501,987</b>	<b>\$513,894</b>	<b>\$586,883</b>	<b>\$84,896</b>	<b>16.9%</b>	<b>\$72,989</b>	<b>14.2%</b>

**Expenses**

- Proposed expenses are up \$84,896, or 16.9%, budget to budget. Expenses in the proposal are 14.2%, or \$72,989, higher than the latest projection. The growth is largely due to the salaries and the net increase of three additional full-time employees.
- Salaries are increasing to \$570,535 in FY 19 which is a 17.5%, or, an \$84,784 increase from FY 18.
  - The proposed salary budget accommodates wages and title movements for FY 19.
  - Positions that were reduced consist of two Veterans Counselor I which were offset by the addition or increase of a Clerk Typist, two Veterans Counselor Trainees, a Veterans Counselor II and a Veterans Counselor III
  - The salary line contains step adjustments for Civil Service Employees Association (CSEA) members.
  - The FY 18 budget contained a legislative attrition credit of \$7,133; it has been omitted in FY 19.
- General expenses are remaining flat as compared to the FY 18 budget and projections.
- Contractual services are increasing by \$112, or 5.9%, to \$2,000 which is for uniform rental.



Revenue	Historical		2018		2019	Exec. vs. Conformed		Exec. vs. Projected	
	2016	2017	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	118,406	59,703	59,703	59,703	59,703	0	0.0%	0	0.0%
<b>Total</b>	<b>\$118,406</b>	<b>\$59,703</b>	<b>\$59,703</b>	<b>\$59,703</b>	<b>\$59,703</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The State reimburses the Agency for expenses related to administering veterans’ assistance programs. The FY 19 budget is in line with the FY 18 budget, projections, and FY 17 actuals.

