



# NASSAU COUNTY LEGISLATURE

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Office of Legislative Budget Review

**Review of the  
Fiscal Year 2013 Budget  
&  
Multi-Year Plan**

**Departmental Analysis**

# *Nassau County Legislature*

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**Inter-Departmental Memo**

To: Hon. Norma Gonsalves, Acting 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 name and title in the "From" field.

Date: October 23, 2012

Re: Departmental Analysis

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Pursuant to §183 of Nassau County Charter, the Office of Legislative Budget Review has prepared an analysis of the County Executive's proposed operating budget for Fiscal Year 2013 and Multi-Year Plan. Our report is made up of two parts: the enclosed Departmental Analysis, and an Executive Summary, which has previously been distributed. 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 <http://www.nassaucountyny.gov/agencies/OLBR/reports.html>.

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Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	214	169	169	160	155	(14)	-8.3%	(5)	-3.1%
Part-Time and Seasonal	1	0	0	0	0	0	*****	0	*****
Salaries	\$12,273,956	\$11,281,742	\$8,434,763	\$9,473,484	\$9,199,508	\$764,745	9.1%	(\$273,976)	-2.9%
Equipment	0	0	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	524,874	423,383	303,900	303,900	303,900	0	0.0%	0	0.0%
Contractual Services	119,774	25,000	39,000	39,000	39,000	0	0.0%	0	0.0%
Inter-Dept. Charges	0	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$12,918,603</b>	<b>\$11,730,125</b>	<b>\$8,782,663</b>	<b>\$9,821,384</b>	<b>\$9,547,408</b>	<b>\$764,745</b>	<b>8.7%</b>	<b>(\$273,976)</b>	<b>-2.8%</b>

### Expenses

- The proposed expense budget is increasing by 8.7%, or \$0.8 million, compared to the FY 12 adopted budget. The increase is a function of greater salary expenses.
- An understated FY 12 salary line is contributing to the FY 13 salary expense increase. In 2012, no funding was included for terminal leave payments and the department had a \$1.4 million negative savings from initiative line.
- In FY 13 the department has a negative \$219,624 salary adjustment due to anticipated savings from the initiative. If these savings are not realized, the department will not have enough funding to cover its current on board staffing.
- Compared to the current staffing level, the department is budgeted to lose five full time CSEA employees. These reductions are reflected in the negative salary adjustment, the savings from initiative line.
- The proposed equipment budget is unchanged from the adopted FY 12 level.
- The general expenses line is also unchanged at the adopted 2012 level. The largest components in this category are for postage delivery (\$225,000), information technology supplies (\$45,000), and office supplies (\$23,900).
- The contractual services line provides funding for software contracts (\$15,000) and miscellaneous contractual services (\$24,000). These two items are unchanged remaining at their adopted FY 12 level.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$5,696	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	98,685	115,414	100,400	100,400	3,115,000	3,014,600	3002.6%	3,014,600	3002.6%
Cap Backcharges	35,552	0	155,300	0	0	(155,300)	-100.0%	0	*****
<b>Total</b>	<b>\$139,933</b>	<b>\$115,414</b>	<b>\$255,700</b>	<b>\$100,400</b>	<b>\$3,115,000</b>	<b>\$2,859,300</b>	<b>1118.2%</b>	<b>\$3,014,600</b>	<b>3002.6%</b>

## Revenues

- The proposed FY 13 revenue budget is increasing 1118.2% from the FY 12 adopted budget.
- The increase is a function of the implementation of a new fee. A new GIS Tax Map Verification Fee has been introduced to the legislature, clerk item # 605/12.
  - The revenues from this fee are included on the Departmental Revenues line.
  - The FY 13 budget anticipates collecting \$3.0 million from this fee. A fee of \$50 will be collected by the Assessor for the verification of the section, block and lot information contained in any instrument presented for recording.
  - The fee is being implemented to capture the cost for services in the Nassau County Clerk's Office. A similar fee is in place in Suffolk County.
  - This is a new fee, hence no history was available to gauge the reasonableness of the budget. These revenues have been included in OLBR's risk assessment.
  - Also included on the departmental revenue line are the fees the County collects for such services as the sale of tax maps, property record cards, and various reports.
- Lastly, penalties collected for non-compliance in submitting the Annual Survey of Income and Expense form (ASIE) are also budgeted on the department revenue line.
- The 2012 proposed budget included capital back-charges to offset the expense of employee hours spent working on the ADAPT capital project.
  - Since the project is complete, no back-charges are being made in 2012 and this revenue is not included in the proposed FY 13 budget.
- In the out years of the plan, salary expenses are projected to increase 0.1% and OTPS expense are forecast to rise 2.9%. Departmental revenues are expected to increase 64.2% in 2014 and then remain constant through 2016.
  - The new verification fee is budgeted to increase to \$5.0 million annually in the out-years of the plan.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	42	31	29	29	28	(1)	-3.4%	(1)	-3.4%
Part-Time and Seasonal	3	3	0	0	1	1	*****	1	*****
Salaries	\$3,074,032	\$2,686,282	\$1,800,980	\$2,158,504	\$2,088,171	\$287,191	15.9%	(\$70,333)	-3.3%
General Expenses	85,871	52,552	33,033	33,033	33,033	0	0.0%	0	0.0%
Contractual Services	1,113,500	24,500	12,250	12,250	12,250	0	0.0%	0	0.0%
<b>Total</b>	<b>\$4,273,403</b>	<b>\$2,763,334</b>	<b>\$1,846,263</b>	<b>\$2,203,787</b>	<b>\$2,133,454</b>	<b>\$287,191</b>	<b>15.6%</b>	<b>(\$70,333)</b>	<b>-3.2%</b>

## Expenses

- The FY 13 Assessment Review Commission, ARC, expense budget is increasing 15.6% from the adopted FY 2012 level. The expense increase is a function of greater salary spending since all other lines are unchanged at their adopted FY 2012 level.
- The increase in salary funding is a result of a underfunded 2012 salary budget. In 2012, the ARC salary line did not include funding for terminal leave and included a negative \$202,980 for the workforce reduction initiative.
- In 2013 the ARC salary line includes a negative \$45,000 in the savings from initiative line. If the savings are not obtained, funding is not sufficient to cover the current on board staff.
- The FY 13 proposed budget includes funding for 28 full time employees and one part time employee; that is one full-time position fewer than the Adopted 2012 and current on-board staffing level.
- The general expenses line includes funding for office supplies & copy paper, postage, information technology supplies and miscellaneous supplies.
- The contractual services line budgeted at \$12,250 is being used to cover the cost of systems & programming.



Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$22,414	\$0	\$0	*****	(\$22,414)	-100.0%
Cap Backcharges	48,396	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$48,396</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,414</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>(\$22,414)</b>	<b>-100.0%</b>

### Revenues

- No capital backcharge revenues are included in the FY 13 proposed budget since the ADAPT project is complete. Historically, these charges represented the salary and fringe costs associated with the project. The project facilitated the implementation of an information technology system that integrates the various systems currently used by the Assessment Review Commission, the Department of Assessment, the County Attorney's Office, and the County Treasurer's Office.
- The 2012 OLBR rents & recoveries balance represents disencumbered funds from the prior year. The funds are not budgeted for 2013

### Multi-Year Plan

- The out-years of the 2013-2016 Multi-Year Financial Plan include minimal increases in the Department's salary, general expense, and contractual services budgets.
- No revenues are included in the out-years of the plan.

### Tax Refund Liability

- The Assessment Review Commission (ARC) 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.
- The majority of these payments have been made with capital funds. However, from 2005 to 2010 operating funds were used to cover a significant portion of these liabilities. In 2013, \$18.0 million in operating funds have been allocated to tax certiorari payments. For more detail see the Treasurer's write up.
- Currently, the County has \$43.1 million available in accounts payable and \$2.3 million in capital funds to cover property tax refunds.

**Tax Refund Liability, Cont.**

- The FY 12 budget included \$75.0 million in bond proceeds for property tax refunds. This would have required Legislative approval.
- The Multi-Year Financial Plan does not incorporate any new borrowings for judgments and settlements from 2012 through 2016.
- The 2011 Comptroller's Comprehensive Annual Financial Report, CAFR, estimated the property tax refund backlog liability as of December 31, 2011 at \$222.9 million. See Treasurer's Office section for more details.
- The backlog liability grows the longer it remains since interest accumulates. The annual interest rate charged on unpaid judgments and petitions is 3%. The interest charged on unpaid small claims is 1% a month or 12% a year.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	55	56	53	54	51	(2)	-3.8%	(3)	-5.6%
Part-Time and Seasonal	36	37	44	38	44	0	0.0%	6	15.8%
Salaries	\$4,201,065	\$4,360,543	\$3,858,344	\$4,096,243	\$4,477,471	\$619,127	16.0%	\$381,228	9.3%
General Expenses	219,105	175,122	327,400	382,528	352,400	25,000	7.6%	(30,128)	-7.9%
Contractual Services	0	11,000	11,000	11,000	11,000	0	0.0%	0	0.0%
Interfund Charges	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$4,420,169</b>	<b>\$4,546,665</b>	<b>\$4,206,744</b>	<b>\$4,499,771</b>	<b>\$4,850,871</b>	<b>\$644,127</b>	<b>15.3%</b>	<b>\$351,100</b>	<b>7.8%</b>

**Expenses**

- The FY 13 proposed expense budget is increasing by \$644,127 or 15.3% compared to the FY 12 adopted budget. This is a result of an increase in salaries and general expenses.
- The salaries line increased by \$619,127 or 16.0% compared to the 2012 adopted budget. Full-time employees have gone down by two positions due to the Voluntary Separation Incentive Program. The 2012 budget was understated by \$788,354 a negative adjustment for workforce reduction savings.
  - The FY 13 budget includes \$168,000 in additional workforce reductions.
- General expenses are increasing by \$25,000 or 7.6% from the 2012 budget. The increase is a result of heightened expenses associated with the police exam.
- In FY 13, the budgeted \$11,000 for contractual services is for a Forensic Audiologist to determine the qualification of law enforcement candidates that have failed the hearing component of their medical exam.
- FY 13 inter-fund charges remained flat compared to the FY 12 adopted budget. These charges are associated with the Medical Center for charges associated with law enforcement medicals.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,528	\$11,141	\$138,961	\$138,961	\$0	(\$138,961)	-100.0%	(\$138,961)	-100.0%
Dept Revenues	370,790	230,326	612,000	612,000	602,000	(10,000)	-1.6%	(10,000)	-1.6%
<b>Total</b>	<b>\$373,318</b>	<b>\$241,467</b>	<b>\$750,961</b>	<b>\$750,961</b>	<b>\$602,000</b>	<b>(\$148,961)</b>	<b>-19.8%</b>	<b>(\$148,961)</b>	<b>-19.8%</b>

**Revenues**

- The FY 13 proposed revenue budget for Civil Service is decreasing 19.8% compared to the adopted 2012. The decrease is a function of the elimination of rent and recoveries. The Proposed Budget includes \$602,000 in the department revenues line.
- FY 13 proposed budget eliminates \$138,961 in rents and recoveries. These revenues were the result of an agreement with the Medical Center to reimburse the salaries of three employees within Civil Service. In FY 12 those positions were never filled.
- The departmental revenues line accounts for revenues derived from rules book sales, exam fees, medicals, and various other fees for potential employees. The decreased revenues are associated with less law enforcement candidate medicals.

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		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	45	43	43	39	37	(6)	-14.0%	(2)	-5.1%
Part-Time and Seasonal	3	3	0	4	3	3	*****	(1)	-25.0%
Salaries	\$2,424,593	\$2,525,855	\$1,703,507	\$2,503,048	\$2,133,903	\$430,396	25.3%	(\$369,145)	-14.7%
Equipment	0	0	1,000	1,000	1,000	0	0.0%	0	0.0%
General Expenses	1,734,131	2,019,872	1,067,100	1,397,100	1,397,100	330,000	30.9%	0	0.0%
Contractual Services	0	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$4,158,724</b>	<b>\$4,545,727</b>	<b>\$2,771,607</b>	<b>\$3,901,148</b>	<b>\$3,532,003</b>	<b>\$760,396</b>	<b>27.4%</b>	<b>(\$369,145)</b>	<b>-9.5%</b>

**Expenses**

- Constituent Affairs total expenditures are increasing by 27.4%, or \$760,396, when comparing budget to budget, and are decreasing by 9.5% from FY 12 projections.
- An adjustment of \$155,701 is incorporated in FY 13 and represents the salary savings from the anticipated lay-offs for two positions in the printing & graphics control center.
- Additionally, overtime has increased by \$91,000.
- The FY 13 budget funds 37 full-timers which represents an increase of \$430,396 from the prior year adopted budget. The latter included a negative expense / initiative in the form of a reduction to salaries of \$711,418. The proposed FY 13 budget also contains an initiative for \$155,701 and two heads without which the budget would be more in line with OLBR’s projection of 39.
- General expenses is increasing by 30.9%, or \$330,000, due to rising postal delivery rates which are offset by a reduction in copying, blueprint supplies and expenses.

**Expenses, Cont.**

Staffing Analysis						
	FY 12 <u>Adopted</u>	Sept 12 <u>Actual</u>	FY 13 <u>Request</u>	FY 13 <u>Executive</u>	Exec. vs <u>12 Adopt</u>	Exec. vs <u>Actual</u>
<b>CC Full-time Staffing</b>						
Office of Constiuent Affairs	13	12	12	12	(1)	0
Printing & Graphics	30	27	28	25	(5)	(2)
<b>Total Full-time</b>	<b><u>43</u></b>	<b><u>39</u></b>	<b><u>40</u></b>	<b><u>37</u></b>	<b><u>(6)</u></b>	<b><u>(2)</u></b>
<b>CC Part-time and Seasonal</b>						
Office of Constiuent Affairs	0	4	3	3	3	(1)
Printing & Graphics	3	0	0	0	(3)	0
<b>Total Part-time and Seasonal</b>	<b><u>3</u></b>	<b><u>4</u></b>	<b><u>3</u></b>	<b><u>3</u></b>	<b><u>0</u></b>	<b><u>(1)</u></b>

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

Expenses by Control Center						
(\$'s in millions)						
	<u>Historical</u>		<u>2012</u>	<u>2013</u>	<u>Exec. vs. Adopted</u>	
<u>Control Center</u>	<u>2010</u>	<u>2011</u>	<u>Adopted Budget</u>	<u>Exec. Budget</u>	<u>Var.</u>	<u>%</u>
Office Of Constituent Affairs	\$0.8	\$0.8	\$0.7	\$0.7	\$0.0	1.5%
Printing And Graphics	3.4	3.8	2.0	2.8	0.7	36.6%
<b>Total</b>	<b>4.2</b>	<b>4.5</b>	<b>2.8</b>	<b>3.5</b>	<b>0.8</b>	<b>27.4%</b>

➤ The chart above illustrates the break out of expenses by control center within the Constituent Affairs department.

- The Printing & Graphics increase is related to the reduction for the savings from initiatives in FY 12.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$6,510	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Interdept Revenues	640,415	357,729	1,348,363	1,348,363	1,348,363	0	0.0%	0	0.0%
<b>Total</b>	<b>\$646,925</b>	<b>\$357,729</b>	<b>\$1,348,363</b>	<b>\$1,348,363</b>	<b>\$1,348,363</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenue**

- Constituent Affairs revenue will be remaining at FY 12 levels. In 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 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.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$2,911,198	\$3,576,325	\$2,922,307	\$2,772,307	\$3,631,250	\$708,943	24.3%	\$858,943	31.0%
Fines & Forfeits	471,800	542,578	470,000	400,000	842,000	372,000	79.1%	442,000	110.5%
Rents & Recoveries	0	443	0	0	0	0	*****	0	*****
Dept Revenues	115	41	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb Of Exp	69,513	43,381	45,000	45,000	45,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$3,452,626</b>	<b>\$4,162,768</b>	<b>\$3,437,507</b>	<b>\$3,217,507</b>	<b>\$4,518,450</b>	<b>\$1,080,943</b>	<b>31.4%</b>	<b>\$1,300,943</b>	<b>40.4%</b>

**Revenues**

- The proposed 2013 revenue budget for the Office of Consumer Affairs has increased by \$1.1 million or 31.4% when compared to the FY 12 adopted budget.
- Consumer Affairs continues to collect permits & licenses revenues from home improvement contractors, taxi & limousine drivers and ATM vendors. The Weights & Measures division receives reimbursement for expenses related to measuring gasoline quality. These dollars are reimbursable and capped by the State.
- The proposed budget for permits and licenses reflects an increase of \$708,843 or 24.3% for FY 13. All sub objects included in permits and licenses are increasing from the 2012 adopted (refer to the Permits and License chart on next page).
- The department has increased the fines and forfeits revenue to \$842,000 which is an increase of \$372,000 when compared to the adopted 2012. The department anticipates collecting greater fines as a result of increased inspections.
- The \$200 in department revenue is from payments for ‘foil copy’ requests.



**Revenues, Cont.**

<b>Permits &amp; Licenses</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2013 Proposed</b>
Home Improvement License Fees	\$2,263,820	\$1,689,322	\$2,225,000	\$1,607,307	\$2,100,000
Weights and Measures Fees	937,290	887,566	978,060	1,015,000	1,065,000
Taxi and Limo Registration Fee	390,089	279,960	320,205	250,000	366,250
ATM Registration Fee	56,460	54,350	53,060	50,000	100,000
<b>Total</b>	<b>\$3,647,659</b>	<b>\$2,911,198</b>	<b>\$3,576,325</b>	<b>\$2,922,307</b>	<b>\$3,631,250</b>

- Home Improvements License Fees are budgeted higher in FY 2013. This is due to the cyclical 2-year renewal, which produces approximately 1,500 more licenses.
- The Taxi and Limo Registration Fee revenue increase is to adjust the fees collected to correlate with the three year historical average.
- The Weights and Measures Fee increase is due to an increase to the weighing and measures inspections, testing and sealing of all weighing and measuring devices and gas pumps.
- The ATM Registration Fee revenues are increasing as the result of new legislation increasing the fee to register a new ATM from \$100 to \$150. This law will also increase the fee to renew an ATM registration from \$50 to \$100.



- The proposed FY 13 state aid revenue will remain consistent with the adopted 2012 budget and the OLBR projection at \$45,000 which represents monies paid to the Weights & Measures division for State mandated functions.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	32	32	32	27	27	(5)	-15.6%	0	0.0%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,816,748	\$1,965,493	\$1,690,540	\$1,630,963	\$1,710,691	\$20,151	1.2%	\$79,728	4.9%
Equipment	2,013	1,287	2,400	2,400	2,400	0	0.0%	0	0.0%
General Expenses	20,525	5,737	14,700	13,500	15,400	700	4.8%	1,900	14.1%
<b>Total</b>	<b>\$1,839,286</b>	<b>\$1,972,517</b>	<b>\$1,707,640</b>	<b>\$1,646,863</b>	<b>\$1,728,491</b>	<b>\$20,851</b>	<b>1.2%</b>	<b>\$81,628</b>	<b>5.0%</b>

**Expenses**

- The 2013 expense budget for Consumer Affairs is increasing by \$20,851 or 1.2% from the 2012 adopted budget.
- The FY 13 salary budget is increasing by \$20,151 when compared to the FY 12 adopted budget, even though there is a reduction of staff from the FY 12 adopted budget.
  - The 2013 Budget contains sufficient funding for current staffing level.
  - The budget to budget salary increase is due to the fact that the 2012 budget included a negative \$238,919 adjustment for labor savings.
- The increase in general expenses is due to heightened traveling expenses.

## COORDINATING AGENCY FOR SPANISH AMERICANS

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 advisor on policy issues involving this constituency. CASA works closely with other government agencies including the US Census Bureau, the Dept. of Labor and the US Citizenship and Immigration Service agency under the Dept. of Homeland Security. 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		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	5	5	5	4	(1)	-20.0%	(1)	-20.0%
Salaries	\$226,015	\$261,704	\$250,950	\$300,941	\$230,021	(\$20,929)	-8.3%	(\$70,920)	-23.6%
General Expenses	4,526	5,362	2,800	2,800	1,000	(1,800)	-64.3%	(1,800)	-64.3%
Contractual Services	2,450	400	12,500	12,500	12,500	0	0.0%	0	0.0%
<b>Total</b>	<b>\$232,990</b>	<b>\$267,466</b>	<b>\$266,250</b>	<b>\$316,241</b>	<b>\$243,521</b>	<b>(\$22,729)</b>	<b>-8.5%</b>	<b>(\$72,720)</b>	<b>-23.0%</b>

### Expenses

- The Executive 2013 proposed expense budget is decreasing by \$22,729 or 8.5% from the FY 12 adopted budget and decreasing by \$72,720 or -23.0% from the FY 12 OLBR projections. The decrease is due to reductions in salaries and general expenses.
- Salaries are decreasing by 8.3% due to the elimination of the Community Services Specialist and an Administrative Aide. The FY 13 adds a Deputy Director which offsets the eliminated positions.
- General expenses are decreasing by \$1,800 or 64.3% in comparison to the adopted 2012 budget, due to reduced foreclosure workshops, health and wellness supplies.
- The contractual expense budget is remaining flat at \$12,500; these monies are used for community outreach.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$14,009	\$18,670	\$18,000	\$18,000	\$15,000	(\$3,000)	-16.7%	(\$3,000)	-16.7%

**Revenues**

- Department revenue for FY 13 is decreasing by \$3,000 or 16.7% in comparison to the FY 12 adopted budget and the current projections. The department does not perform the same in depth immigration applications as in the past such as processing Temporary Protective Status applications and other immigration petitions.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	1,215	1,200	1,227	1,152	1,160	(67)	-5.5%	8	0.7%
Part-Time and Seasonal	13	10	8	10	6	(2)	-25.0%	(4)	-40.0%
Salaries	\$125,139,220	\$125,432,020	\$121,893,214	\$120,058,516	\$116,976,855	(\$4,916,359)	-4.0%	(\$3,081,661)	-2.6%
Workers Compensation	4,812,321	4,672,597	5,260,135	5,260,135	5,151,101	(109,034)	-2.1%	(109,034)	-2.1%
Equipment	12,807	5,670	66,700	66,700	65,000	(1,700)	-2.5%	(1,700)	-2.5%
General Expenses	3,073,616	3,236,303	2,993,000	2,918,000	3,000,000	7,000	0.2%	82,000	2.8%
Contractual Services	26,366,423	25,724,664	18,985,600	18,985,600	18,979,900	(5,700)	0.0%	(5,700)	0.0%
Utility Costs	483,589	433,545	638,800	638,800	638,800	0	0.0%	0	0.0%
Inter-Dept. Charges	23,358	27,545	431,772	431,772	0	(431,772)	-100.0%	(431,772)	-100.0%
<b>Total</b>	<b>\$159,911,334</b>	<b>\$159,532,344</b>	<b>\$150,269,221</b>	<b>\$148,359,523</b>	<b>\$144,811,656</b>	<b>(\$5,457,565)</b>	<b>-3.6%</b>	<b>(\$3,547,867)</b>	<b>-2.4%</b>

### Expenses

- The proposed 2013 expense budget for the Correctional Center is decreasing by \$5.5 million, or 3.6% from the adopted 2012 budget, and decreasing by \$3.5 million, or 2.4% from OLBR's projected actual due mostly to reduction in salaries.
- Salaries for FY 13 are declining by \$4.9 million, or 4.0% budget to budget and \$3.1 million, or 2.6% in comparison to OLBR's 2012 projections. The budgeted change is attributable to the elimination of vacant positions, reduced headcount from workforce reductions achieved in 2012 offset by the inclusion of \$1.8 million in terminal leave.
  - The FY 12 budget did not include terminal leave since it was intended to be bonded and therefore excluded from the operating budget.
  - The 2013 proposed over-time budget remains flat at \$16.2 million, which is a variance of \$1.3 million compared to OLBR's projection of \$17.5 million.
- The budget allocates \$5.2 million for workers compensation, a decrease of \$109,034, or 2.1% for FY 13, which is a function of both lower headcount and aggressive medical cost containment.
- The equipment expense for the proposed FY 13 budget decreased by \$1,700.
- The general expenses for the proposed 2013 budget have increased slightly by \$7,000 or 0.2% from the 2012 adopted budget but increased by \$82,000 when compared to OLBR projections.

**Expenses Cont.**

- The Correctional Center has allocated \$19.0 million in total contractual services, which is a nominal decrease of \$5,700 from the Adopted FY 12 Budget which is due to the elimination of laundry services in FY 13.
  - The contract for inmate healthcare is budgeted at \$18.0 million which includes roughly \$6.5 million for Nassau University Medical Center (NUMC) utility expenses and the remaining expenses allocated for the Armor contract. This expense line remains constant with the 2012 adopted budget.
  - The utility expenses for FY 13 are stable at the 2012 level of \$638,800.
- The department has eliminated the inter-departmental charges of \$431,772 for FY 13 that related to County Attorney legal counsel chargebacks.

<b>Expenses by Control Center</b>						
(\$'s in millions)						
<b>Control Center</b>	<b>Historical</b>		<b>2012</b>	<b>2013</b>	<b>Exec. vs. Adopted</b>	
	<b>2010</b>	<b>2011</b>	<b>Adopted Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>
Correctional Center	\$153.6	\$153.2	\$144.5	\$138.9	-\$5.6	-3.9%
Office Of The Sheriff	6.3	6.4	5.8	5.9	0.1	2.6%
<b>Total</b>	<b>159.9</b>	<b>159.5</b>	<b>150.3</b>	<b>144.8</b>	<b>-5.5</b>	<b>-3.6%</b>

- The FY 13 budget for the Correctional Center control center is \$138.9 million, which is a reduction of \$5.6 million, or 3.9% while the Sheriff's Office has increased by \$148,655, or 2.6% in comparison to the Adopted 2012 Budget.

Expenses Cont.

<u>Staffing Analysis</u>						
	<u>FY 12 Adopted</u>	<u>Sept-12 Actual</u>	<u>FY 13 Request</u>	<u>FY 13 Executive</u>	<u>Exec. vs Adopted 12</u>	<u>Exec. vs Actual 12</u>
<b>CC Full-time Staffing</b>						
10 Correctional Center						
Uniform	1,053	987	1,053	995	(58)	8
Civilian	114	109	111	108	(6)	(1)
Sub-total Full-Time	1,167	1,096	1,164	1,103	(64)	7
20 Sheriff						
Uniform	41	40	41	40	(1)	0
Civilian	19	16	19	17	(2)	1
Sub-total Full-time	60	56	60	57	(3)	1
<b>Total Full-time</b>	<b>1,227</b>	<b>1,152</b>	<b>1,224</b>	<b>1,160</b>	<b>(67)</b>	<b>8</b>
<b>CC Part-time and Seasonal</b>						
10 Correctional Center	4	7	4	4	0	(3)
20 Sheriff	4	3	2	2	(2)	(1)
<b>Total Part-time and Seasonal</b>	<b>8</b>	<b>10</b>	<b>6</b>	<b>6</b>	<b>(2)</b>	<b>(4)</b>

- Full-time staffing in the Correctional Center is budgeted to increase from the September 1, 2012 actual by 8 positions and decreased by 67 positions budget to budget. The department plans to lose 37 uniformed officers opting to participate in the County's Voluntary Separation Incentive Program I for Sheriffs Correction Officers Benevolent Association (COBA) members. The resignation effective period is December 1 – December 31, 2012.
- The department anticipates a class of 15 to begin training in the third quarter of 2012 in order to backfill some of the posts. However the Officers will not be fully deployed until the 13 week training period is completed.
  - OLBR believes that it is essential for the entire 37 positions to be backfilled in order to avoid any potential increase in overtime.
- The part-time and seasonal positions are budgeted to decrease from the September 1, 2012 actual by four positions.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$14,013	\$13,135	\$20,000	\$20,000	\$13,000	(\$7,000)	-35.0%	(\$7,000)	-35.0%
Rents & Recoveries	829,639	1,057,969	819,000	879,656	819,000	0	0.0%	(60,656)	-6.9%
Rev Offset To Expense	500,000	395,965	500,000	400,000	0	(500,000)	-100.0%	(400,000)	-100.0%
Dept Revenues	2,406,945	6,768,274	15,753,125	4,118,750	8,250,000	(7,503,125)	-47.6%	4,131,250	100.3%
Interdept Revenues	160,300	119,832	290,000	290,000	250,000	(40,000)	-13.8%	(40,000)	-13.8%
Fed Aid-Reimb Of Exp	12,878,755	11,952,039	14,972,800	12,563,800	11,638,500	(3,334,300)	-22.3%	(925,300)	-7.4%
State Aid-Reimb Of Exp	303,945	374,903	372,000	352,000	262,000	(110,000)	-29.6%	(90,000)	-25.6%
<b>Total</b>	<b>\$17,093,596</b>	<b>\$20,682,117</b>	<b>\$32,726,925</b>	<b>\$18,624,206</b>	<b>\$21,232,500</b>	<b>(\$11,494,425)</b>	<b>-35.1%</b>	<b>\$2,608,294</b>	<b>14.0%</b>

## Revenues

- The Executive 2013 Correctional Center revenue budget is decreasing by \$11.5 million, or 35.1% from FY 12 and increasing by \$2.6 million, or 14.0% from OLBR's projection. The decline is mainly related to the reduction in department revenues and federal aid reimbursements.
- The FY 13 proposed budget eliminated \$500,000 for revenue to offset expense, which is an error according to the department. The Office of Management and Budget (OMB) will correct it through a technical adjustment. This revenue represents commissary profits submitted to the Correctional Center for the salary expense of staff who maintains the commissary for the benefit of the inmates. This transfer of funds is authorized by the New York State Commission of Corrections.
- The proposed 2013 department revenue budget of \$8.3 million is a significant reduction of \$7.5 million, or 47.6% in relation to FY 12 and an increase of 4.1 million when compared to OLBR's projection. The decrease of revenue is due to a variance from the budget of the Suffolk County inmate population housed at the jail. The Correctional Center charges \$125 per day annually for lodging these inmates. In FY 13, the Administration has budgeted to house 11 Suffolk County inmates, which translates to \$501,875.
  - In FY 13 the department has budgeted \$5.0 million for a new revenue initiative that involves housing illegal deportees at the jail. The budget is based on housing 83 inmates at \$165 per day, annually, which OLBR believes is a risk based on prior year's revenue not being achieved.
- The 2013 proposed budget has \$11.6 million allocated for federal aid, a decrease of \$3.3 million from the 2012 adopted budget and \$925,300 compared to OLBR projections. This is due to decreases of the State Criminal Alien Assistance Program (SCAAP) and federal inmate headcount. The components that generate the revenue for federal aid include the following:



**Revenues, Cont.**

- The 2013 proposed budget assumes 100 federal inmates, which equates to \$6.0 million in revenue. The fluctuation of revenue is attributed to the number of federal inmates housed at the jail which the department receives \$165 per day per inmate; based on FY 12 population OLBR believes this revenue achievable.
  - The department budgeted \$3.5 million for SCAAP in FY 12, but in 2013 the department has reduced the revenue by 925,300 based on average historical actuals.
  - The FY 13 budget allocated \$2.0 million for Diagnosis Related Group (revenue received for providing mental health services to inmates who are Medicaid recipients) and \$1.0 million for Title IV D (aid to dependent children), which are constant with the FY 12.
- The proposed 2013 state aid budget of \$262,000 has been reduced by \$110,000 in error, however it is expected that OMB will correct it through a technical adjustment. These revenues represent reimbursement of expenses from New York State for transporting State Ready inmates and Parole Violators between State facilities and the Nassau County Correctional Center.
  - The FY 13 Interdepartmental revenues budget allocates \$250,000, which was reduced by \$40,000. This revenue is for food services provided to the Juvenile Detention Center.
  - The Rents and Recoveries budget for 2013 remains consistent with FY 12 at \$819,000.

<u>ACTIVITY INDICATORS</u>				
<u>Indicators</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Estimated 2012</u>	<u>Projected 2013</u>
Average Daily Inmate Population	1,637	1,577	1,529	1,529
State Ready Inmates	9	13	11	11
Parole Violators	23	18	20	20
<u>Revenue Generating Indicators</u>				
Federal Inmates	128	123	105	100
Suffolk County Inmates	0	0	80	11
<b>Total Admissions</b>	<b>11,264</b>	<b>11,297</b>	<b>11,500</b>	<b>11,500</b>

- The department's FY 12 estimate for federal inmates is 105; however, the department anticipates a further decrease of five inmates or 4.8% of federal inmates in 2013 based on recent trends.
- The department estimated 80 Suffolk County inmates for 2012 and included 11 inmates in the 2013 proposed budget, a decrease of 69 inmates.
- The average inmate population decreased by 3.7% from FY 2010 to FY 11 and is estimated to decrease by 3.0% in 2012. In the proposed 2013 budget the population is anticipated remain constant with 2012 levels.
- The jail continues to house state ready inmates and parole violators, although funding has been revoked from the State.

The Office of the County Attorney is comprised of 12 legal bureaus, the claims and investigation bureaus and the administration unit. The legal bureaus are as follows: Appeals, Family Court, General Litigation, Labor, Legal Counsel, Municipal Finance, Municipal Transactions, Tax Certiorari and Condemnation, Torts and Vehicle Forfeiture.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	125	112	112	106	106	(6)	-5.4%	0	0.0%
Part-Time and Seasonal	2	2	2	2	2	0	0.0%	0	0.0%
Salaries	\$9,673,876	\$9,488,861	\$7,786,438	\$8,783,383	\$8,720,225	\$933,787	12.0%	(\$63,158)	-0.7%
Workers Compensation	(388)	0	0	0	0	0	*****	0	*****
Equipment	612	2,186	15,000	15,000	15,000	0	0.0%	0	0.0%
General Expenses	884,225	426,794	427,400	427,000	426,600	(800)	-0.2%	(400)	-0.1%
Contractual Services	2,781,713	7,654,883	2,800,000	5,000,000	5,000,000	2,200,000	78.6%	0	0.0%
<b>Total</b>	<b>\$13,340,038</b>	<b>\$17,572,724</b>	<b>\$11,028,838</b>	<b>\$14,225,383</b>	<b>\$14,161,825</b>	<b>\$3,132,987</b>	<b>28.4%</b>	<b>(\$63,558)</b>	<b>-0.4%</b>

**Expenses**

- Expenses in FY 13 for County Attorney are going up by 28.4%, or \$3.1 million, when comparing budget to budget, and declining 0.4%, or \$63,558, from the FY 12 projection.
- The increase of \$933,787 in salaries is directly related to the elimination of the FY 12 \$900,000 savings from initiatives that were intended to be generated by layoffs.
- Additionally, the proposed salary line includes \$249,791 for terminal leave expense that was not included in the FY 12 budget.
- Contractual services are rising by \$2.2 million, or 78.6%, when comparing budget to budget but are remaining flat when compared to OLBR’s FY 12 projection. The loss of attorneys and support staff since 2010 has increased the County’s reliance on outside law firms. Also, some of the complex litigation requires the expertise of outside counsel.
- Equipment is remaining flat budget to budget and the general services line is declining \$800 due to a reduction in copying, blueprint supplies and expenses.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$203,862	\$561,343	\$590,000	\$590,000	\$590,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	1,191,797	1,427,228	620,000	2,251,598	1,220,000	600,000	96.8%	(1,031,598)	-45.8%
Dept Revenues	151,191	124,988	95,000	95,000	95,000	0	0.0%	0	0.0%
Interdept Revenues	1,149,657	1,040,176	3,124,796	3,124,796	737,192	(2,387,604)	-76.4%	(2,387,604)	-76.4%
Fed Aid-Reimb Of Exp	279,379	221,851	300,000	300,000	300,000	0	0.0%	0	0.0%
State Aid-Reimb Of Exp	71,870	57,202	75,000	75,000	75,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$3,047,756</b>	<b>\$3,432,788</b>	<b>\$4,804,796</b>	<b>\$6,436,394</b>	<b>\$3,017,192</b>	<b>(\$1,787,604)</b>	<b>-37.2%</b>	<b>(\$3,419,202)</b>	<b>-53.1%</b>

**Revenue**

- The overall revenue budget for FY 13 is declining by \$1.8 million, or 37.2 %, compared to the FY 12 budget and by \$3.4 million when compared to OLBR projected.
- Fines and forfeitures are remaining at FY 12 levels in FY 13. In FY 12 the department’s revamped Vehicle Forfeiture Bureau had restructured the resources and the methods of obtaining satisfaction of civil forfeitures for vehicles due to DWI or DUI arrests. Instead of expending monies for process servers and other litigation services associated with civil lawsuits in this area, the department is generating revenues. This still applies to in FY 13. In addition, the County Attorney in conjunction with the County Clerk has revamped court applications/documents to enable the County to collect on outstanding fines for fire and licensing violations.
- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, restitution surcharges and criminal restitution, are remaining at FY 12 levels.
- FY 12 projected rents & recoveries have exceeded the budget by \$1.6 million as a result of settlements from successful litigation.
- Most of the revenue decrease is the result of a \$2.4 million decline in interdepartmental revenues. In FY 11 fewer Deputy County Attorneys were assigned to other County agencies. As these other departments and agencies lost their legal counsels there had been an increase use of legal representation and counsel by the County Attorney’s office. It appears to have continued in FY 12, but this practice will be discontinued in FY 13 as a result of declining Deputy County Attorney headcount.

<b>Departmental Revenues</b>				
<b>Revenue Source</b>	<b>FY 11 Actual</b>	<b>FY 12 Budget</b>	<b>FY 12 Projected</b>	<b>FY 13 Proposed</b>
Miscellaneous Receipts	\$3,424	\$10,000	\$10,000	\$10,000
Fees	54,592	25,000	25,000	25,000
Contractual Services	35,562	25,000	25,000	25,000
Restitution Surcharge	0	10,000	10,000	10,000
Criminal Restitution	31,320	25,000	25,000	25,000
<b>Total</b>	<b>\$124,898</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$95,000</b>

The above chart illustrates how departmental revenue is generated.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$201,519	\$185,496	\$200,000	\$200,000	\$175,000	(\$25,000)	-12.5%	(\$25,000)	-12.5%
Dept Revenues	15,693,600	24,485,582	23,952,000	24,202,000	30,049,000	6,097,000	25.5%	5,847,000	24.2%
<b>Total</b>	<b>\$15,895,119</b>	<b>\$24,671,078</b>	<b>\$24,152,000</b>	<b>\$24,402,000</b>	<b>\$30,224,000</b>	<b>\$6,072,000</b>	<b>25.1%</b>	<b>\$5,822,000</b>	<b>23.9%</b>

**Revenues**

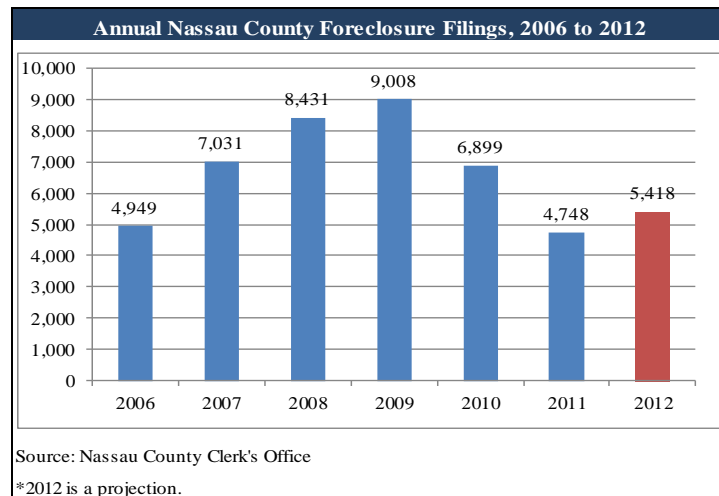
- The Nassau County Clerk is the County Registrar and Clerk of the Supreme and County Courts. The office records all real estate transactions and maintains all court records in civil and matrimonial proceedings.
- County Clerk revenues are budgeted on two separate lines, fines & forfeits and departmental revenues.
- Compared to the 2012 adopted budget, FY 13 County Clerk revenues are budgeted to increase by 25.5%.
  - The heightened departmental revenue is a function of the expected increase of an existing fee combined with instituting a new fee. These new fee revenues are expected to generate \$6 million.
  - The existing \$75 fee charged for both recording and indexing or re-indexing an instrument is being raised to \$150. The clerk item number for this proposed local law is 603/12. The Administration expects to collect \$4.0 million from this fee increase.
  - A new initiative to make documents available online for a fee is projected to bring in \$2.0 million annually.
- Excluding the new initiatives, FY 13 departmental revenues are in-line with OLBR’s 2012 projection. Aside from the fee initiatives, the proposed 2013 departmental revenue budget seems reasonable. A drop off in refinancing is expected to be made up for increased home sales resulting in unchanged revenues.
- Relatively high foreclosures and unemployment are expected to keep sale prices down making it more difficult to have the equity requisite to refinance.
- Conversely, low interest rates and home sale prices are expected to result in increased home sales. The chart on the following page details Moody’s Economy.com’s current forecast for the Nassau County housing market.

**Revenues, Cont.**

2012 to 2016 Nassau County Economic Forecast					
Forecast Annual Growth Rates*					
	2012	2013	2014	2015	2016
New Mortgages	5.1%	15.0%	24.1%	8.9%	3.6%
Mrt Refinances	50.8%	-55.1%	-68.6%	-11.3%	33.0%
Median Home Sale Price	1.7%	-1.4%	4.3%	4.5%	3.0%

Source: Moody's Economy.com

- Foreclosure actions are positively correlated with County Clerk fees. They are included as Court fees in the departmental revenues line.
- Currently, 2012 foreclose filings expected to exceed the 2011 level. The chart below details both historical and forecast Nassau County foreclosure filings.
- If current trends continue, the anticipated increase in foreclosure filings will place upward pressure on County Clerk fee revenue.



- The chart below provides a detail of the departmental revenues category.

Departmental Revenues					12 Adopt.
Revenue Source	FY 10 Actual	FY 11 Actual	FY 12 Adopted	FY 13 Exec.	vs. 13 Exec.
Fees	\$12,415	\$5,161	\$8,000	\$5,000	(\$3,000)
Court Fees	1,221,460	881,860	1,200,000	800,000	(\$400,000)
Mortgage Recording Fees	9,264,988	16,584,843	17,000,000	17,000,000	\$0
Deed Recording Fees	1,256,278	2,379,841	2,000,000	2,250,000	\$250,000
Real Estate Transfer Fees	18,862	17,743	15,000	15,000	\$0
Records Management	175,667	169,535	170,000	170,000	\$0
Mortgage Exp Reimbursement	1,359,198	1,359,199	1,359,000	1,359,000	\$0
Business Name Fee	238,647	207,954	200,000	200,000	\$0
Miscellaneous Fees	2,146,081	2,879,447	2,000,000	2,250,000	\$250,000
Clerk Initiative	0	0	0	6,000,000	\$6,000,000
	<b>\$15,693,596</b>	<b>\$24,485,583</b>	<b>\$23,952,000</b>	<b>\$30,049,000</b>	<b>\$6,097,000</b>

- OLBR believes that the 2013 departmental revenues budget of \$30.0 million is in line with current economic forecasts.
- OLBR assumes that both initiatives are passed by the Legislature and implemented by January of 2013. Any delay could result in a revenue shortfall.
- These fees were previously raised from \$10 to \$75 in October of 2010. From 2010 to 2011 County Clerk departmental revenues increase by \$8.8 million. Hence, the budgeted amount seems reasonable if not understated.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	100	97	103	81	89	(14)	-13.6%	8	9.9%
Part-Time and Seasonal	48	53	100	44	100	0	0.0%	56	127.3%
Salaries	\$5,461,171	\$5,801,307	\$5,412,219	\$5,061,475	\$5,388,041	(\$24,178)	-0.4%	\$326,566	6.5%
Equipment	42,306	96,903	50,000	50,000	50,000	0	0.0%	0	0.0%
General Expenses	342,936	266,528	300,000	300,000	300,000	0	0.0%	0	0.0%
Contractual Services	324,973	311,657	300,000	300,000	300,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$6,171,386</b>	<b>\$6,476,395</b>	<b>\$6,062,219</b>	<b>\$5,711,475</b>	<b>\$6,038,041</b>	<b>(\$24,178)</b>	<b>-0.4%</b>	<b>\$326,566</b>	<b>5.7%</b>

**Expenses**

- Total expenses for the office are increasing 5.7% from the projected 2012 amount and decreasing 0.4% from the adopted 2012 level.
- All OTPS expense lines are unchanged at their FY 12 level.
- The budget to budget salary expense decrease is the result of the Office losing 14 vacant positions. The salary line is sufficient to enable the Office to fill eight CSEA positions.
- The FY 13 part-time and seasonal salary budget is unchanged from the 2012 level in both headcount and dollar terms.
- The 2013 equipment budget is funding both information technology and miscellaneous equipment purchases.
- The 2013 general expenses budget is used to cover the anticipated office supplies (\$50,000), postage delivery (\$135,000), and miscellaneous supplies (\$115,000) costs.
- The FY 13 contractual service budget will be allocated to systems & programming contracts.



Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	74	75	87	74	78	(9)	-10.3%	4	5.4%
Part-Time and Seasonal	5	4	16	2	5	(11)	-68.8%	3	150.0%
Salaries	\$5,889,590	\$6,101,415	\$6,410,289	\$5,977,122	\$5,875,657	(\$534,632)	-8.3%	(\$101,465)	-1.7%
Equipment	(471)	0	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	75,973	55,291	75,000	75,000	125,000	50,000	66.7%	50,000	66.7%
Contractual Services	424,375	378,482	425,000	425,000	573,000	148,000	34.8%	148,000	34.8%
<b>Total</b>	<b>\$6,389,466</b>	<b>\$6,535,188</b>	<b>\$6,915,289</b>	<b>\$6,482,122</b>	<b>\$6,578,657</b>	<b>(\$336,632)</b>	<b>-4.9%</b>	<b>\$96,535</b>	<b>1.5%</b>

**Expenses**

- The FY 13 total expense budget of the Comptroller’s Office is set to decrease by \$0.3 million, or 4.9% from the FY 12 budget and increase by \$0.1 million, or 1.5% from the FY 12 OLBR projection.
- The FY 13 Comptroller’s Office headcount has a net decrease of nine full-time positions as well as a decrease of ten Clerk I seasonal and one County Director of Accounting P/T part-time and seasonal positions from the FY 12 budget.
- The FY 13 contractual services budget is increasing by \$148,000, or 34.8% from the FY 12 budget.
  - The contractual services budget funds the mandated reporting requirements by independent auditors. Reports include the Comprehensive Annual Financial Report (CAFR) and the Central Services Cost Allocation Plan.
- The FY 13 general expenses budget is increasing by \$50,000, or 66.7% which is for advertising/public notices.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$383,608	\$426,696	\$250,000	\$250,000	\$250,000	\$0	0.0%	\$0	0.0%
Dept Revenues	16,454	16,853	16,300	16,300	16,300	0	0.0%	0	0.0%
Cap Backcharges	266,770	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$666,832</b>	<b>\$443,549</b>	<b>\$266,300</b>	<b>\$266,300</b>	<b>\$266,300</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The total FY 13 revenue budget is remaining consistent when compared to both the FY 12 budget and the FY 12 OLBR projection.
- The rents and recoveries revenue is remaining consistent with the FY 12 budget with \$250,000 for audit recovery.
  - The audit recovery line represents recoveries of FICA refunds. These monies represent reimbursements of FICA tax overpayments collected from the County, its employees and retirees on disability leave.
- The departmental revenue line is also remaining consistent with the FY 12 budget with \$300 for fees and \$16,000 for COBRA administrative fees.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	20	21	21	20	20	(1)	-4.8%	0	0.0%
Part-Time and Seasonal	7	4	1	2	0	(1)	-100.0%	(2)	-100.0%
Salaries	\$1,750,158	\$1,969,743	\$1,751,629	\$1,751,275	\$1,733,129	(\$18,500)	-1.1%	(\$18,146)	-1.0%
General Expenses	70,565	48,345	80,000	80,000	80,000	0	0.0%	0	0.0%
Contractual Services	38,399	225,000	225,000	225,000	225,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,859,122</b>	<b>\$2,243,088</b>	<b>\$2,056,629</b>	<b>\$2,056,275</b>	<b>\$2,038,129</b>	<b>(\$18,500)</b>	<b>-0.9%</b>	<b>(\$18,146)</b>	<b>-0.9%</b>

**Expenses**

- The FY 13 proposed expense budget is \$18,500, or 0.9% less than the FY 12 adopted budget.
- The salary expense is the catalyst for the savings.
  - The change is a result of eliminating one part-time position and the net change of another full-time position.
- The general expenses are composed of \$30,000 in office supplies and copy paper, \$10,000 in traveling expenses and \$40,000 in miscellaneous supplies and expenses.
- The contractual services expense remains unchanged from the FY 12 adopted budget and the OLBR projection.

When the State took over the operation of the Court 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		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$1,702,613	\$1,655,533	\$1,755,698	\$1,388,338	\$1,794,516	\$38,818	2.2%	\$406,178	29.3%
<b>Total</b>	<b>\$1,702,613</b>	<b>\$1,655,533</b>	<b>\$1,755,698</b>	<b>\$1,388,338</b>	<b>\$1,794,516</b>	<b>\$38,818</b>	<b>2.2%</b>	<b>\$406,178</b>	<b>29.3%</b>

- The FY 13 budget of \$1.8 million is increasing minimally by \$38,818, or 2.2%. This is due to a greater number of retirees receiving the benefit.
- The FY 13 budget for health insurance includes a growth rate of 8.0% for active and retired health insurance. The FY 13 budget appears reasonable based on inflating the OLBR’s current projection by 8.0%.
- The Medicare Reimbursement budget of \$300,032 is increasing minimally by 2.3%, due to a small increase in retirees becoming Medicare eligible.
- The following chart details the FY 12 and FY 13 Budget by sub-object:

Subobject	FY12	FY13	FY13
	Adopted Budget	Executive Budget	Executive vs. FY12 Adopted
Active Health Insurance	48,412	38,728	(9,684)
Dental Insurance	1,024	975	(49)
Medicare Reimbursement	293,408	300,032	6,624
Retiree Health Insurance	1,412,854	1,454,781	41,927
<b>Grand Total</b>	<b>\$1,755,698</b>	<b>\$1,794,516</b>	<b>\$38,818</b>

**Revenues**

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$0	\$0	\$284,600	\$0	\$0	(\$284,600)	-100.0%	\$0	*****
State Aid-Reimb Of Exp	1,555,290	1,678,934	1,105,781	1,105,781	1,526,847	421,066	38.1%	421,066	38.1%
<b>Total</b>	<b>\$1,555,290</b>	<b>\$1,678,934</b>	<b>\$1,390,381</b>	<b>\$1,105,781</b>	<b>\$1,526,847</b>	<b>\$136,466</b>	<b>9.8%</b>	<b>\$421,066</b>	<b>38.1%</b>

- The FY 13 revenue budget is increasing by \$136,466, or 9.8%, to \$1.5 million, due to increased revenue from state aid, offset by the elimination of reimbursement for Medicare Part prescription drug benefit (labeled as Revenue to Offset Expense in the above chart.)
- Effective January 1, 2013, the County will no longer receive the Medicare Part D credit. Historically, the County would receive a subsidy from NYSHIP to reimburse a portion of Medicare retiree health benefits as a result of the Medicare prescription drug benefit.
- The state aid budget of \$1.5 million represents the reimbursement from the State for health insurance costs. The County does not receive reimbursement for the administrative health insurance fee charged per employee.

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 on debt retirement and long-term principal and interest on general obligation bonds. The monies are used to fund projects identified in the 4-year capital plan.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$44,955,883	\$62,584,411	\$93,863,296	\$71,356,917	\$86,103,480	(\$7,759,816)	-8.3%	\$14,746,563	20.7%
Principal	76,710,000	69,620,000	69,011,202	57,530,001	61,874,999	(7,136,203)	-10.3%	4,344,998	7.6%
NIFA Set Asides / Loans	167,481,012	199,223,214	217,983,946	217,983,946	217,287,311	(696,635)	-0.3%	(696,635)	-0.3%
Expense of Loans	7,067,638	3,124,975	4,235,200	7,097,795	4,240,000	4,800	0.1%	(2,857,795)	-40.3%
NIFA Refunding	0	0	0	0	(4,682,523)	(4,682,523)	*****	(4,682,523)	*****
<b>Total</b>	<b>\$296,214,533</b>	<b>\$334,552,600</b>	<b>\$385,093,644</b>	<b>\$353,968,659</b>	<b>\$364,823,267</b>	<b>(\$20,270,377)</b>	<b>-5.3%</b>	<b>\$10,854,608</b>	<b>3.1%</b>

**Debt Service Fund Expense**

- Total debt payments, including NIFA set-asides and loan expenses, are expected to decrease by 5.3% or \$20.3 million from the 2012 adopted budget. Compared to the 2012 projection, debt service expenses are expected to increase \$10.9 million or 3.1%.
- The County has issued less debt and plans to continue this in the out years. As a result of the decreased issuances, FY 13 interest and principle costs are expected to decrease budget to budget.
- County principal costs are budgeted on two lines, the principal line and the NIFA set-asides line. The principal costs included on the principal line are those owed on pre-NIFA, County-issued debt as well as the current principal owed on County-issued debt.
- Since the County is issuing debt on its own, all interest costs on that borrowing will be reflected on the interest line. The NIFA Set Asides/Loans line reflects the sales tax that is set aside to cover debt service, principal and interest, for previously issued NIFA bonds as well as the expenses incurred in issuing bonds.
- On September 24, 2012, NIFA approved a refinancing of up \$313 million NIFA debt. The County expects to save \$30 million over the next four years as a result of this refunding. The refunding savings are shown as a negative \$4.7 million on the NIFA refunding line. The actual refunding saved Nassau \$6.5 million, hence the County has \$1.8 million opportunity.

**Debt Service Fund Expenses, Cont.**

- Combining the County’s year-to-date issuances with those included in the proposed Multi-Year Plan, the County anticipates going to market with \$855.0 million in new long-term and short-term issues in 2012.
- Of the remaining new 2012 borrowings, \$110.0 million will be used to fund Capital Projects and \$15 million will be issued for the Environmental Bond Act. An additional \$280.4 million will be issued for short-term cash flow purposes.
- The chart below itemizes the actual 2011 bond issuances, the actual and planned issuances for 2012 and the projected 2013 to 2016 bond issuances. New long-term borrowings are expected to decline in 2013 and remain constant in the out-years.

<b>Historical and Planned Debt Issuances 2012 to 2016</b>						
<b>2012 includes actual and planned issuances</b>						
	<b>FY 11 Actual Issues</b>	<b>FY 12 Actual &amp; Planned Issues</b>	<b>FY 13 Planned Issues</b>	<b>FY 14 Planned Issues</b>	<b>FY 15 Planned Issues</b>	<b>FY 16 Planned Issues</b>
<b>Capital Borrowings</b>						
Capital - General	\$56,500,000	\$232,000,000	\$110,000,000	\$110,000,000	\$110,000,000	\$110,000,000
Capital - SSWRD	15,900,000	36,000,000	125,000,000	50,000,000	50,000,000	50,000,000
Environmental Bond Act	6,500,000	28,200,000	0	0		
Judgments & Settlements	3,100,000	18,700,000	0	0	0	
Termination Costs	0	41,300,000	30,000,000	0		
<b>Total Bond Borrowings</b>	<b>\$82,000,000</b>	<b>\$356,200,000</b>	<b>\$265,000,000</b>	<b>\$160,000,000</b>	<b>\$160,000,000</b>	<b>\$160,000,000</b>
<b>Cash Flow Borrowings</b>						
RANs	\$210,000,000	\$218,445,000	\$220,000,000	\$220,000,000	\$220,000,000	\$220,000,000
BANs	\$0	\$40,400,000	\$0	\$0	\$0	\$0
TANs	270,000,000	240,000,000	240,000,000	240,000,000	240,000,000	240,000,000
<b>Total Bond Borrowings</b>	<b>\$480,000,000</b>	<b>\$498,845,000</b>	<b>\$460,000,000</b>	<b>\$460,000,000</b>	<b>\$460,000,000</b>	<b>\$460,000,000</b>

- It should be mentioned that the plan did not include any borrowings for Judgments & Settlements, this was an omission and the Administration is currently revising the borrowing schedule. The FY 13 operating budget does include \$18.0 million in the Treasurer’s Office for property tax refund payments and \$20.5 in the Office of Management and Budget for other suits & damages.
- The coupon rate for cash flow borrowings is estimated at an average 2.25% for 2012, and 4.5% for 2013 to 2015.

**Debt Service Fund Expenses, Cont.**

- A RAN is a Revenue Anticipation Note. It is issued in the anticipation of one or more of various revenues such as sales tax, rents, rates or state aid, etc. A TAN is a Tax Anticipation Note. It is issued in anticipation of property tax receipts.
- The capital borrowings are shown on two lines, those issued for general purpose and those issued for the Sewer and Storm Water District. Projects with estimated lifespans of 20 years are grouped together and projects with an estimated lifespans of 10 years are grouped together to minimize interest rate costs.
- The plan currently assumes that no new bond issuances will be made to cover the cost of property tax refunds.
- Year-to-date the County has issued \$218.4 million in short term, RAN cash flow borrowings. The MYP includes one additional TAN issuance for \$240.0 million and one additional BAN issuance for \$40.4.
- Year-to-date the County has completed on Long-Term capital borrowing for \$231.2 million. Out of that issue, \$122.0 million went to general improvements, \$13.2 went to the Environmental Bond Act, \$18.7 was used for tax refunds and judgments, \$36.0 was issued for the Sewer and Storm Water Authority, and \$41.3 was issued to cover terminal leave payments.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Debt Svc From Capital	\$31,543,527	\$22,473,705	\$6,438,378	\$7,040,000	\$4,240,000	(\$2,198,378)	-34.1%	(\$2,800,000)	-39.8%
Debt Svc Chrgback Rev	247,460,180	286,202,498	345,015,739	321,143,986	329,668,440	(15,347,299)	-4.4%	8,524,454	2.7%
Interfund Charges Rev	15,610,466	21,061,677	28,476,219	20,621,365	25,751,519	(2,724,700)	-9.6%	5,130,154	24.9%
Fed Aid-Reimb Of Exp	1,600,361	4,814,720	5,163,308	5,163,308	5,163,308	0	0.0%	0	0.0%
<b>Total</b>	<b>\$296,214,534</b>	<b>\$334,552,600</b>	<b>\$385,093,644</b>	<b>\$353,968,659</b>	<b>\$364,823,267</b>	<b>(\$20,270,377)</b>	<b>-5.3%</b>	<b>\$10,854,608</b>	<b>3.1%</b>

**Debt Service Fund Revenue**

- The expense of debt service is allocated to the fund in which the capital project is associated. The fund receiving the benefit receives the expense and the Debt Service Fund collects a 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.
- Compared to the FY 12 adopted budget, aggregate total revenues for the debt service fund are decreasing by \$20.3 million in the proposed FY 13 budget. The decrease corresponds to the previously detailed expense changes.



**Debt Service Fund Revenue, Cont.**

- The \$5.16 million included as Federal Aid Reimbursement of Expense, will be derived from credit subsidy payments received on the issuance of Build America Bonds, BABs.

<b>Debt Service Fund Chargeback Revenues - BV/HD</b>		
	<b>FY 12 Adopted</b>	<b>Executive FY 13</b>
Fire Commission	\$338,713	\$320,752
General Fund	332,235,488	316,327,174
Police District	1,733,051	1,960,653
Police Headquarters	10,708,488	11,059,861
➤ Grand Total	\$345,015,740	\$329,668,440

- The chart above shows that 96% of the debt service chargebacks are related to the General Fund. Each fund has a corresponding expense line for debt service charges.
- Debt service chargebacks are expected to decrease in the Fire Commission and General Fund. In both the Police District and Headquarters funds, debt service chargebacks are budgeted to increase.

<b>Debt Service Fund DS from Capital - BQ</b>		
	<b>FY 12 Adopted</b>	<b>Executive FY 13</b>
Bond Premium	\$6,438,378	\$4,240,000
Restructuring Proceeds		0
Grand Total	\$6,438,378	\$4,240,000

- Historically, the debt Service from Capital line consists of two revenue items: bond premium, restructuring proceeds.

- In FY 13 \$4.2 million is included as bond premium. This represents a \$2.2 million decrease from the FY 12 adopted budget.
- Bond premiums are obtained when the County issues premium bonds. This occurs when the market conditions are such that it is cost effective to issue premium bonds.
- According to the Administration, in a low interest rate environment, purchasers demand a premium. As such all issuances are expected to entail premium bonds.

<b>Debt Service Fund Interfund Charges - BW</b>		
	<b>FY 12 Adopted</b>	<b>Executive FY 13</b>
Revenue from SSW	\$16,400,311	\$14,501,519
Environmental Bond Act. Rev.	12,075,908	11,250,000
Grand Total	\$28,476,219	\$25,751,519

- The debt service costs charged to the Sewer and Storm Water Authority (\$14.5 million) and the Environmental Bond Fund (\$11.25 million) are booked as interfund charges.
- Both FY 13 interfund charges are lower than the adopted 2012 level.

**Debt Service Fund Multi-Year Plan, Cont.**

<b>2013-2016 Multi-Year Financial Plan</b>				
<b>Expense</b>				
	<b>2013 Proposed</b>	<b>2014 Plan</b>	<b>2015 Plan</b>	<b>2016 Plan</b>
Interest	\$86,103,480	\$102,635,578	\$107,460,230	\$111,793,426
Principal	61,874,999	73,750,001	82,549,999	86,615,000
Other Expense	216,844,788	193,953,328	185,395,677	178,390,669
<b>Total</b>	<b>\$364,823,267</b>	<b>\$370,338,907</b>	<b>\$375,405,906</b>	<b>\$376,799,095</b>

- Looking forward, total debt service fund expenses and revenues are projected to increase from 2013 to 2016. The chart above provides a detail of the debt service expense lines included in the multi-year plan.
- Both principal and interest costs are expected to rise throughout the plan.

<b>2013-2016 Multi-Year Financial Plan</b>				
<b>Revenue</b>				
	<b>2013 Proposed</b>	<b>2014 Plan</b>	<b>2015 Plan</b>	<b>2016 Plan</b>
DS from Capital	\$4,240,000	\$2,560,000	\$2,560,000	\$2,560,000
DS Chargeback Revenue	329,668,440	329,066,294	330,702,627	328,121,758
Interfund Charges Revenue	25,751,519	33,549,305	36,979,971	40,954,029
Fed. Aid -Reim. Of Expense	5,163,308	5,163,308	5,163,308	5,163,308
<b>Total</b>	<b>\$364,823,267</b>	<b>\$370,338,907</b>	<b>\$375,405,906</b>	<b>\$376,799,095</b>

- The chart above details debt service fund revenues as recorded in the multi-year plan. Debt Service from capital is expected to fall in 2014 and then remain constant through 2016.
- Interfund charge revenues are expected to increase throughout the plan. 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. It is the sewer line within this object code that is experiencing the rapid increase. As stated above, the County plans to issue \$125 million in 2013 and \$50 million in the out years for the sewers.
- Federal Aid is held constant throughout the plan.

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 trial bureaus, investigative bureaus and an administrative bureau.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	361	362	361	357	375	14	3.9%	18	5.0%
Part-Time and Seasonal	3	3	19	2	0	(19)	-100.0%	(2)	-100.0%
Salaries	\$26,855,583	\$28,196,281	\$28,218,694	\$28,529,176	\$27,930,809	(\$287,885)	-1.0%	(\$598,367)	-2.1%
Equipment	29,936	51,808	75,500	75,500	75,500	0	0.0%	0	0.0%
General Expenses	867,513	1,022,687	1,002,300	1,002,300	1,002,300	0	0.0%	0	0.0%
Contractual Services	1,052,272	1,029,214	1,057,500	1,057,500	1,142,500	85,000	8.0%	85,000	8.0%
<b>Total</b>	<b>\$28,805,304</b>	<b>\$30,299,990</b>	<b>\$30,353,994</b>	<b>\$30,664,476</b>	<b>\$30,151,109</b>	<b>(\$202,885)</b>	<b>-0.7%</b>	<b>(\$513,367)</b>	<b>-1.7%</b>

**Expenses**

- The FY 13 proposed budget for the District Attorney is decreasing slightly by \$202,885, or less than 1.0%.
- Salaries are the reason for the decline in expenses. They’ll be \$287,885 less than those of FY 12.
- In addition, the FY 13 budget includes an adjustment of \$1.1 million, representing those salaries that are reimbursed by grants. This is an increase of \$401,430 from the prior year. These would include positions related to Aid to Prosecution, Drug Law Reform, Internet Crimes Against Children, Crimes Against Revenue Program and Motor Vehicle Theft and Insurance Fraud.
  - When the department submitted their budget in FY 12, it was uncertain if enhanced funding would be received for the Crimes Against Revenue Program. Therefore, it was not budgeted in FY 12 but will be included for FY 13.
  - Funding for overtime in FY 13 is remaining constant with that of FY 12 at \$714,000. Overtime has fluctuated since 2006 from \$176,000 to about \$870,000 and on the whole, has been gradually increasing.
  - Offsetting the reductions to the salary line, is the inclusion of terminal leave for \$650,101. FY 12 terminal leave was meant to be bonded and therefore excluded from the operating budget.

**Expenses, Cont.**

- The 19 budgeted part-time and seasonal positions in the FY 12 budget were temporary District Attorney Law Assistants. These positions were transitional in nature but in FY 13, these employees will be treated as full-timers. Hence, the spike in headcount in the proposed budget. The salaries associated with these positions will remain at FY 12 levels.
  - From April to August, the department hires recent law school graduates for a month of training. In the past, after the training period expired, the new attorneys would leave County service until a position opened within the department. In FY 06 the policy changed to retain the new attorneys after their training.
- General expenses in FY 13 are remaining flat with those in FY 12. Included in general expenses are investigative expenses which consist of witness protection, surveillance, and expert witnesses. This expense is to cover costs of protecting witnesses from threats or retaliation. Examples of these costs include temporary lodging, food, relocation expenses and transportation.
  - The general expense budget also includes office, educational and training supplies and investigative costs.
- The FY 13 budget of \$1.1 million for contractual services, increased by \$85,000, includes the cost for state-mandated court reporters, expert witnesses, Westlaw (a legal subscription service), security and equipment maintenance service expenditures. The equipment maintenance contracts are needed to service office repairs that are not repairable by the County.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	(\$1,500)	\$5,570	\$0	\$5,000	\$0	\$0	*****	(\$5,000)	-100.0%
Rents & Recoveries	180,945	165,501	250,000	273,057	0	(250,000)	-100.0%	(273,057)	-100.0%
Dept Revenues	31,982	18,924	12,000	16,421	12,000	0	0.0%	(4,421)	-26.9%
Interdept Revenues	546,322	355,833	366,454	366,454	372,467	6,013	1.6%	6,013	1.6%
Interfund Charges Rev	663,764	324,538	0	0	250,000	250,000	*****	250,000	*****
Fed Aid-Reimb Of Exp	22,427	29,210	34,400	34,400	30,000	(4,400)	-12.8%	(4,400)	-12.8%
State Aid-Reimb Of Exp	50,460	39,059	39,400	39,400	56,500	17,100	43.4%	17,100	43.4%
<b>Total</b>	<b>\$1,494,400</b>	<b>\$938,635</b>	<b>\$702,254</b>	<b>\$734,732</b>	<b>\$720,967</b>	<b>\$18,713</b>	<b>2.7%</b>	<b>(\$13,765)</b>	<b>-1.9%</b>

**Revenues**

- The District Attorney’s proposed revenue budget is increasing slightly by 2.7% from \$702,254 in FY 12 to \$720,967 in FY 13.
- The elimination of revenue in rents & recoveries is due to the Administration’s new policy whereby grant revenues will now be considered an offset or reduction of expenses in the General Fund, rather than revenue. The \$250,000 in rents & recoveries is now recorded in interfund charges.
- Interdepartmental revenue, increasing \$6,013, is for DSS reimbursements to the DA to investigate and prosecute abuse cases referred by Child Protective Services. Additionally, it includes funding for investigation and prosecution of alleged fraud in social services programs referred by DSS.
- Federal aid, budgeted at \$30,000, is slightly lower than the FY 12 budget. 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 State and Local Task Force to the State of New York.
- State aid budgeted at \$56,500 in FY 13 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.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	127	143	143	139	139	(4)	-2.8%	0	0.0%
Part-Time and Seasonal	111	125	4	77	0	(4)	-100.0%	(77)	-100.0%
Salaries	11,358,899	12,584,478	12,192,047	15,821,182	14,719,296	2,527,249	20.7%	(1,101,886)	-7.0%
Equipment	36,797	54,355	119,100	119,100	112,500	(6,600)	-5.5%	(6,600)	-5.5%
General Expenses	691,905	1,830,110	3,560,500	3,560,500	2,348,553	(1,211,947)	-34.0%	(1,211,947)	-34.0%
Contractual Services	232,942	444,042	1,046,500	1,046,500	520,722	(525,778)	-50.2%	(525,778)	-50.2%
Contingency Reserve	\$0	\$0	\$1,463,272	\$0	\$0	(\$1,463,272)	-100.0%	\$0	*****
<b>Total</b>	<b>\$12,320,543</b>	<b>\$14,912,985</b>	<b>\$18,381,419</b>	<b>\$20,547,282</b>	<b>\$17,701,071</b>	<b>(\$680,348)</b>	<b>-3.7%</b>	<b>(\$2,846,211)</b>	<b>-13.9%</b>

**Expenses**

Control Center	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Exec. Budget	Var.	%
Administration	\$3.0	\$3.4	\$3.5	\$3.6	\$0.0	1.3%
General Elections	8.2	10.7	12.3	12.0	-0.2	-1.9%
Primary Elections	1.2	0.8	2.6	2.1	-0.5	-19.2%
<b>Total</b>	<b>12.3</b>	<b>14.9</b>	<b>18.4</b>	<b>17.7</b>	<b>-0.7</b>	<b>-3.7%</b>

- The total proposed FY 13 budget is \$17.7 million, a decreased by \$680,348, or -3.7% from the FY 12 budget.
- Compared to the 2012 adopted budget, 2013 salary costs are increasing by \$2.5 million. The FY 12 included \$3.6 million in

workforce reduction that were not achieved. In FY 12, \$4.3 million was transferred to cover the salary shortfall.

- The Administration has removed the part-time head count. They have funded \$4.5 million for part-time and seasonal staffing, which is decrease of \$1.1 million from FY 12.
- Currently there are 77 part-time positions on board.
- OTPS is decreasing by 37% from the FY 12 adopted budget due to a reduced number of Primary Elections that will take place during 2013.
- Equipment is decreasing by \$6,600 to \$112,500. This includes office furniture/furnishings and information technology spending.
- General expenses are decreasing by \$1.2 million since no new equipment will be purchased in FY 13. These expenses cover the costs of rental for Primary Elections and related expenses such as polling place rentals.

**Expenses, Cont.**

- Contractual services are decreasing by \$525,778 since there are no special elections anticipated in 2013, and a better trucking contract was negotiated.
- The department contracts with outside vendors to secure maintenance and transportation service for the voting machines and for data services, and these services are being reduced.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$100,259	\$101,400	\$120,000	\$120,000	\$120,000	\$0	0.0%	\$0	0.0%
Dept Revenues	51,303	55,300	35,000	35,000	35,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$151,562</b>	<b>\$156,700</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The total FY 13 proposed budget is \$155,000. It remains flat when compared to FY 12 adopted budget.
- The Board of Elections major source of revenue is from the rental of voting machines budgeted in 2013 to generate \$120,000. FY 13 departmental revenues are remaining flat at \$35,000.
  - The Board of Elections collects fees for the sale of a variety of data, such as forms, and report maps.
  - According to State law, the Board cannot generate a profit for this service but may charge for the cost of producing such data.

The mission of the Nassau County Emergency Management Office (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 their responsibilities in responding to disasters affecting the County.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	7	8	10	3	42.9%	2	25.0%
Salaries	\$420,108	\$444,793	\$581,771	\$529,924	\$771,537	\$189,766	32.6%	\$241,613	45.6%
General Expenses	43,308	19,418	9,500	9,500	12,500	3,000	31.6%	3,000	31.6%
Contractual Services	51,439	156,259	100,000	100,000	0	(100,000)	-100.0%	(100,000)	-100.0%
Inter-Dept. Charges	101,724	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$616,579</b>	<b>\$620,470</b>	<b>\$691,271</b>	<b>\$639,424</b>	<b>\$784,037</b>	<b>\$92,766</b>	<b>13.4%</b>	<b>\$144,613</b>	<b>22.6%</b>

**Expenses**

- The proposed FY 13 budget of \$784,037 has grown by \$92,766, or 13.4%, from the adopted 2012 budget and increased by \$144,613, or 22.6%, from OLBR’s projections.
- Salaries are increasing by \$241,613, or 45.6%, compared to the OLBR projection, which is attributed to additional hires offset by vacancy savings.
  - The fulltime headcount in comparison to OLBR’s projections has increased by two positions. The net change is due to anticipated hires of four Community Service Representatives offset by the elimination of one Director of Emergency Planning and one Director of Emergency Recovery.
- The general expense budget has a marginal growth of \$3,000 for FY 13 due to an increase in communication supplies and maintenance expenses.
- The Administration allocated \$100,000 for contractual services in the FY 12 budget to cover operational costs; however, in FY 13, this expense has been eliminated.
  - OEM will continue to use the emergency notification service subscription, previously funded by operating funds which was purchased under New York State’s Office of General Services State Contract. The subscription is now 100% grant funded and allows for unlimited usage of the service.



Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,142	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb Of Exp	454,065	530,793	491,571	570,349	648,701	157,130	32.0%	78,352	13.7%
<b>Total</b>	<b>\$456,207</b>	<b>\$530,793</b>	<b>\$491,571</b>	<b>\$570,349</b>	<b>\$648,701</b>	<b>\$157,130</b>	<b>32.0%</b>	<b>\$78,352</b>	<b>13.7%</b>

**Revenues**

- The FY 13 proposed budget allocates \$648,701 for Federal Aid, an increase of \$157,130 which is 100% Homeland Security grant funding that reimburses salary expenses for the Office of Emergency Management. The remaining \$491,451 in revenue reflects the Local Emergency Management Planning Grant (LEMPG) that partially reimburses for salaries within the department.



Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	86	95	101	97	97	(4)	-4.0%	0	0.0%
Part-Time and Seasonal	28	29	35	30	12	(23)	-65.7%	(18)	-60.0%
Salaries	\$10,121,889	\$10,442,593	\$9,678,789	\$10,544,896	\$9,935,212	\$256,423	2.6%	(\$609,684)	-5.8%
Fringe Benefits	3,504,433	4,093,378	4,676,084	4,333,253	4,790,247	114,163	2.4%	456,994	10.5%
Equipment	1,769	1,566	26,600	26,600	29,000	2,400	9.0%	2,400	9.0%
General Expenses	84,865	83,860	76,700	70,700	222,903	146,203	190.6%	152,203	215.3%
Contractual Services	4,249,057	4,243,252	4,275,100	4,275,100	5,507,400	1,232,300	28.8%	1,232,300	28.8%
Debt Svc. Chargebacks	326,979	392,997	338,713	344,318	320,752	(17,961)	-5.3%	(23,566)	-6.8%
Inter-Dept. Charges	1,907,438	2,077,651	2,655,373	2,655,373	2,313,380	(341,993)	-12.9%	(341,993)	-12.9%
Trans To General Fund	1,244,045	567,423	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$21,440,475</b>	<b>\$21,902,720</b>	<b>\$21,727,359</b>	<b>\$22,250,240</b>	<b>\$23,118,894</b>	<b>\$1,391,535</b>	<b>6.4%</b>	<b>\$868,654</b>	<b>3.9%</b>

**Expenses**

- The FY 13 proposed expense budget is increasing from the adopted FY 12 budget by \$1.4 million, or 6.4%, to \$23.1 million due to increases in all expense lines except debt service chargebacks and inter-departmental charges.
- Salaries are going up slightly compared to the FY 12 adopted budget by \$256,423, or 2.6%, due to the addition of \$341,926 in terminal leave. Additionally, Fire Marshal Trainees have completed the required two-year term of training and have been promoted to Fire Marshal I and higher salaries.
  - The overtime budget of \$1.5 million may be optimistic. The reduction of \$280,632 in FY 13 overtime compared to the FY 12 budget and OLBR’s projection of \$1.7 million indicates that overtime in FY 13 may be underfunded.
- Budgeted headcount is decreasing by four full-time positions and 23 part-time positions over the current budget.
- The decline of four in full time headcount includes three vacant Fire Communication Tech I positions and the net of one Fire Marshal Trainee position. Eight trainees were promoted to Fire Marshal I when there was funding for nine in FY 12.
- According to the Commission, the elimination of 20 of part-time Emergency Medical Services Instructors are per diem instructors, the number of which is not important to the budget. The level of funding, however, will remain at FY 12 levels.
  - The reduction of 23 in part-time positions include the aforementioned emergency medical services instructor positions, one custodial worker, one clerk typist III and one physician.

**Expenses, Cont.**

- Fringe benefits are increasing by \$114,163, or 2.4%, to \$4.8 million for FY 13 proposed budget. Compared to the FY 12 projection, fringe expenses have a growth of \$456,994 or 10.5% due to rising health insurance and pension costs.
- The FY 13 health insurance costs for active and retired employees are increasing by \$213,837 compared to OLBR projections. This change is attributed to the health insurance growth rate of 8% for the 2013 proposed budget.
- The equipment budget has increased \$2,400 to \$29,000 in FY 13. The slight growth includes educational and training equipment and miscellaneous equipment.
- General expenses are increasing almost 200%, to \$222,903 as a result of spikes in postage delivery, educational and training supplies, equipment maintenance and rental, clothing and uniform supplies and miscellaneous supplies and expenses.
- Contractual services are increasing \$1.2 million in FY 13 to \$5.5 million. The largest contract is \$5.2 million for the Vocational Education and Extension Board (VEEB) contract a growth of \$1.1 million over that of FY 12.
  - In addition to the VEEB contract, contractual services also includes the following contracts:
    - \$1,995 for veterinarian care for the department’s canine.
    - \$72,000 for Nassau University Medical Center to provide OSHA medical examinations for Fire Marshal personnel who respond to fire or hazardous emergencies.
    - \$50,000 for a new software contract for fee collections.
- \$182,900 for Eastern Communications for the Fire Communications Emergency Dispatch.
- Inter-departmental charges are decreasing by \$341,993 as a result of reductions in building occupancy charges, gasoline, telecommunication and indirect charges. which are offset by increases in IT and fleet maintenance.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	1,205	18	6,200	20	6,200	0	0.0%	6,180	30900.0%
Rents & Recoveries	(201)	58,204	0	2,513	0	0	*****	(2,513)	-100.0%
Rev Offset To Expense	0	0	28,700	0	0	(28,700)	-100.0%	0	*****
Dept Revenues	5,918,438	6,046,194	6,147,300	6,147,300	7,579,868	1,432,568	23.3%	1,432,568	23.3%
Interfund Charges Rev	0	0	104,600	104,600	104,600	0	0.0%	0	0.0%
State Aid-Reimb Of Exp	120,239	141,769	190,000	190,000	190,000	0	0.0%	0	0.0%
Property Tax	15,400,795	15,656,537	15,250,559	15,250,559	15,238,226	(12,333)	-0.1%	(12,333)	-0.1%
<b>Total</b>	<b>\$21,440,476</b>	<b>\$21,902,722</b>	<b>\$21,727,359</b>	<b>\$21,694,992</b>	<b>\$23,118,894</b>	<b>\$1,391,535</b>	<b>6.4%</b>	<b>\$1,423,902</b>	<b>6.6%</b>

**Revenues**

- The proposed FY 13 revenue budget is increasing by \$1.4 million, or 6.4%, due to a 23.3% growth in department revenues.
  - Department revenue is increasing by \$1.4 million as a result of an increase in permit and inspection fees recently approved by the Legislature.
  - The revenue generated by the increase in fees could result in approximately \$700,000 in new revenue in FY 13. It appears that the additional \$1.4 for this line is overstated by about \$700,000.
- State aid remains unchanged at \$190,000 and appears to be achievable.

- State aid is made up of tuition reimbursements from New York State for teaching emergency medical courses for emergency service providers who serve the communities within Nassau County.
- The revenue offset to expense in FY 12 included reimbursement for the Medicare Part-D drug prescription program. In FY 13, this revenue has been eliminated. Effective January 1, 2013, the County will no longer receive the Medicare Part D credit.
- Property taxes are decreasing slightly compared to the FY 12 budget. This is a result of a reallocation of the tax levy between the major funds

**Accelerated Plan Reviews, Tests and Inspections**

In 2011, the Fire Commission decided to increase the accelerated plan reviews and accelerated tests and inspections from \$180 to \$300 fee per test. Fire Marshals must perform the tests on overtime and return the plans to the contractor within ten days. Contractors pay the fee for the plan review plus the overtime rate. The overtime rate is based on a minimum of four hours of a Fire Marshal's top salary step. Due to the shortage in staffing, the department currently has more plans to review than they can handle. The revenue is booked in the Fire Commission's departmental revenue.

**Fees**

The Fire Commission collects fees generated from mandatory compliance testing under a variety of state and local public safety laws and from educational fees associated with Emergency Medical Training courses that are offered to the public. Examples of article fees collected include fire alarms, smoke alarms, sprinkler system, bulk storage, and emergency light testing fees. In FY 12, the legislature approved increases in fire alarm permits for \$25.00 and emergency light and generator tests between \$95.00 and \$145.00. The raise in fees is projected to generate an additional \$700,000 annually.

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		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	195	201	203	167	166	(37)	-18.2%	(1)	-0.6%
Part-Time and Seasonal	32	32	42	27	21	(21)	-50.0%	(6)	-22.2%
Salaries	\$14,900,917	\$15,358,198	\$13,966,902	\$14,121,701	\$13,439,432	(\$527,470)	-3.8%	(\$682,269)	-4.8%
Equipment	8,303	21,358	27,600	27,600	66,000	38,400	139.1%	38,400	139.1%
General Expenses	1,656,182	1,520,250	1,688,101	1,688,101	1,422,050	(266,051)	-15.8%	(266,051)	-15.8%
Contractual Services	864,503	424,970	548,000	548,000	427,330	(120,670)	-22.0%	(120,670)	-22.0%
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	6,643,756	6,307,502	6,311,999	6,311,999	6,150,287	(161,712)	-2.6%	(161,712)	-2.6%
Early Int./Special Ed	162,916,696	169,153,400	172,975,000	167,900,000	169,950,000	(3,025,000)	-1.7%	2,050,000	1.2%
<b>Total</b>	<b>\$191,990,358</b>	<b>\$197,785,678</b>	<b>\$200,517,602</b>	<b>\$195,597,401</b>	<b>\$196,455,099</b>	<b>(\$4,062,503)</b>	<b>-2.0%</b>	<b>\$857,698</b>	<b>0.4%</b>

## Expenses

- Total expenditures are decreasing by \$4.1 million or 2.0% compared to the FY 12 budget due to decreases in all object categories except equipment. The majority of the decline is due to a \$3.0 million reduction in provider payments expenses (PP) for Children's Early Intervention and Preschool Education services.
  - The FY 13 budget for early intervention provider payments is \$1.0 million less due to a net percentage rate reductions in provider payments set by New York State that went into effect on July 2011. The FY 13 budget for preschool education provider payments has been reduced by \$2.0 million, which is more consistent with the 2012 projection. The budget includes reductions in the school district authorized services for center based programs, transportation costs and reduced SEIT (Special Education Itinerant Teachers) services.
    - By increasing the representation at committee meetings and educating school districts, a more appropriate level of services is being authorized by the school district, resulting in a decreased level of spending.
- Salaries are decreasing by 3.8% or \$527,470 compared to the FY 12 adopted due a reduction in full and part-time staffing. The FY 13 budget eliminates funding from vacant positions and incorporates \$170,897 in additional labor workforce reductions. The FY 13 budget also incorporates \$90,160 for seasonal salary reductions.

**Expenses, Cont.**

- In FY 12, OLBR projects the Health department to \$14.1 million salaries or \$155,000 over budget. This overage would have been greater if not for the Administration’s efforts to reduce the workforce. Due to the various separation incentives, the department has been successful in achieving most of the \$1.9 million labor workforce savings included in last year’s budget.
- The department is meeting State mandates in spite of the low headcount level by creatively implementing efficiencies and organizational restructuring. For example the department has been cross-training their staff on various responsibilities, in order to obtain optimal production.

Staffing Analysis						
	<u>FY 12</u> <u>Adopted</u>	<u>Sept-12</u> <u>Actual</u>	<u>FY 13</u> <u>Request</u>	<u>FY 13</u> <u>Executive</u>	<u>Exec. vs</u> <u>12 Adopt</u>	<u>Exec. vs</u> <u>Actual</u>
<b>CC Full-time Staffing</b>						
10 Administration	28	22	24	20	(8)	(2)
20 Environmental Health	81	75	76	76	(5)	1
30 Public Health Laboratories	18	11	11	11	(7)	0
40 Public Health	18	9	9	9	(9)	0
51 Childm Early Inter. Services	52	45	45	45	(7)	0
54 Pre-School Education	6	5	5	5	(1)	0
<b>Total Full-time</b>	<b><u>203</u></b>	<b><u>167</u></b>	<b><u>170</u></b>	<b><u>166</u></b>	<b><u>(37)</u></b>	<b><u>(1)</u></b>
<b>CC Part-time and Seasonal</b>						
10 Administration	12	11	15	2	(10)	(9)
20 Environmenal Health	21	15	18	18	(3)	3
30 Public Health Laboratories	6	0	0	0	(6)	0
40 Pubic Health	3	1	1	1	(2)	0
<b>Total Part-time and Seasonal</b>	<b><u>42</u></b>	<b><u>27</u></b>	<b><u>34</u></b>	<b><u>21</u></b>	<b><u>(21)</u></b>	<b><u>(6)</u></b>

- Budgeted headcount is decreasing by 37 full-time positions and 21 part-time positions compared to the FY 12 Adopted Budget. Compared to the September 1, 2011 staffing level, headcount is decreasing by one full-time and six part-time positions.
- The decrease in headcount compared to the FY 12 Budget is due to the elimination of vacant positions and the loss of employees who elected the Voluntary Separation Incentive Programs (VSIP).

**Expenses, Cont.**

- The decrease in the Administration control center is due to three budgeted layoffs, as well as the reduction of three Multi-Key Board Operators, one Management Analyst, one Physician. These reductions are offset by the addition of one Deputy Commissioner. The reduction of ten part-time and seasonal positions is due to the removal of the seasonal interns.
  - The decrease in Environmental Health is due to four less full-time Sanitarians and one less full-time Clerk Typist. The part-time budget includes three less part-time Clerks.
  - The decrease headcount in the Public Health Laboratory is due to the elimination of the laboratory positions related to the closing of the clinical lab. Eliminated positions include the Director of Laboratory & Research, an Administrative Assistant, two Medical Technicians, one Custodial Worker and one Maintenance Mechanic. The reduction in part-time include four Lab Technicians and two clerical positions.
  - The decrease in Public Health is the elimination of one Clerk, two Physicians, three Public Health Nurses and three Public Health Educators.
  - The decrease in Children’s Early Intervention results from the reduction of four clerical positions, two Nurses and one Early Intervention Service Coordinator.
  - There is a reduction of one full-time Community Service Rep in the control center for Preschool Education
- The FY 13 Adopted Budget for equipment is increasing by \$38,400 to \$66,000. The equipment budget includes heavy duty copiers for the department.
- The budgeted contractual expenses are decreasing by \$120,670 or 2.6% to \$427,330 compared to the FY 12 Adopted Budget and projection. The decrease in contracts is mostly attributed to the elimination of contracts for the Public Health Lab. This reduction is offset by an increase of \$10,000 for the Hearing Officer contract and an increase of \$10,000 for the Children’s Early Intervention Services & Pre-school Education contract.
- The FY 2012 contractual services budget of \$427,330 includes the following funding:

	2012 Adopted Budget	2013 Adopted Budget	2013 vs. 2012 Variance
<b>Health Department Contracts</b>			
Lab Testing & Maintenance in Public Health Lab	150,000	10,000	(140,000)
Medicaid Billing Contract	100,000	99,330	(670)
Risk Management	100,000	100,000	0
Hearing Officers	70,000	80,000	10,000
North Shore Child Guidance	55,000	55,000	0
Children's Early Intervention Services & Preschool Educ.	49,000	59,000	10,000
Nassau University Medical Center for OSHA physicals	14,000	14,000	0
Spanish Food Manager Course Instructor	10,000	10,000	0
<b>Subtotal Contracts</b>	<b>548,000</b>	<b>427,330</b>	<b>(120,670)</b>



**Expenses, Cont.**

- The various direct expenses line is made up of the \$5.0 million mission payment paid to the Nassau Health Care Corporation
- Inter-departmental charges are decreasing by minimally by \$161,712, or 2.6%. The decrease is related to a reduction in information technology charges and telecommunication charges.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Exec. Budget	Var.	%
Administration	\$8.2	\$7.9	\$6.2	\$7.1	\$0.9	13.8%
Environmental Health	6.8	7.0	7.0	6.9	0.0	-0.7%
Public Health Laboratories	2.1	2.2	2.5	1.7	-0.8	-31.4%
Public Health	7.3	6.8	7.1	6.5	-0.6	-8.8%
Childm Early Inter. Services	49.9	51.2	49.7	48.4	-1.4	-2.8%
Pre-School Education	117.8	122.7	128.0	125.9	-2.1	-1.6%
<b>Total</b>	<b>192.0</b>	<b>197.8</b>	<b>200.5</b>	<b>196.5</b>	<b>-4.1</b>	<b>-2.0%</b>

- The decrease in expenses can be found in the Public Health Laboratory, Public Health, Children’s Early Intervention services and Pre-School Education, offset by an increase in Administration.

- The Administration control center appears to be increasing since the FY 12 Budget centrally included the \$1.9 million in workforce reduction savings for the entire department.
- The budget for Environmental Health is decreasing minimally by 0.7% to \$6.9 million. Environmental Health protects the community from those adverse effects resulting from environmental pollution, unsanitary conditions or unsafe practices.
- The 31.4% decrease in the Public Health Lab due to the closing of the clinical portion of the lab. Please refer to the text box on the next page for more detail on the Public Health Lab.
- Public Health includes all personal and public health services. The 8.8% decrease is related to the reduced salaries.
- Children Early Intervention coordinates programs for children (ages 0-3) with special health needs. The \$1.4 million decrease is primarily due to a decrease in provider rates set by New York State.
- Preschool Education is devoted to providing special needs to pre-school children (ages 3-5) with special services such as speech, physical therapy and occupational therapy. The \$2.1 million decrease due to reduction in the cost for center based programs, transportation costs and reduced SEIT (Special Education Itinerant Teachers) services.

**Expenses, Cont.****Public Health Laboratory (Control Center 30)**

The budget for Public Health Laboratory in the Health Department (Control Center 30) is decreasing from \$2.5 million to \$1.7 million. In the past the Public Health Lab comprised of two divisions: clinical and environmental. The Health Department plans to continue the environmental function of the lab but going forward will no longer handle clinical lab tests. Historically, the presence of the Lab's clinical function (mandated by the State) provided testing for the Public Health Clinics. However, when the Clinics transferred to Nassau University Medical Center in late 1999, the volume of tests dramatically declined. According to the department, the number of lab tests was extremely low and not sufficient to maintain a fully staffed clinical laboratory.

The Environmental division will continue to operate the same as before. This division performs tests to identify chemical agents in drinking water, air, soil and dust and also performs analysis of soil, water and paint for lead and soil contamination. The lab also addresses chemical spills of other environmental emergencies.

**DOH Initiatives**

The Health Department has been working to streamline and create efficiencies. The department has either accomplished or is currently working towards implementing the following initiatives:

**Accomplished:**

- Utilized skype software to handle Directly Observed Therapy (DOT) for tuberculosis patients
- Obtained laptops for Early Intervention Service Coordinators to work offsite. Workers can now work remotely.
- Computerized preschool notification certification to cut back on clerical processing of applications.
- Brought initial evaluations for parents applying for preschool in house, in order to cut back on expenses of employees visiting residential homes.
- Implemented a third-party billing system, NY Early Intervention System (NYEIS) for submitting insurance forms for Early Intervention services.

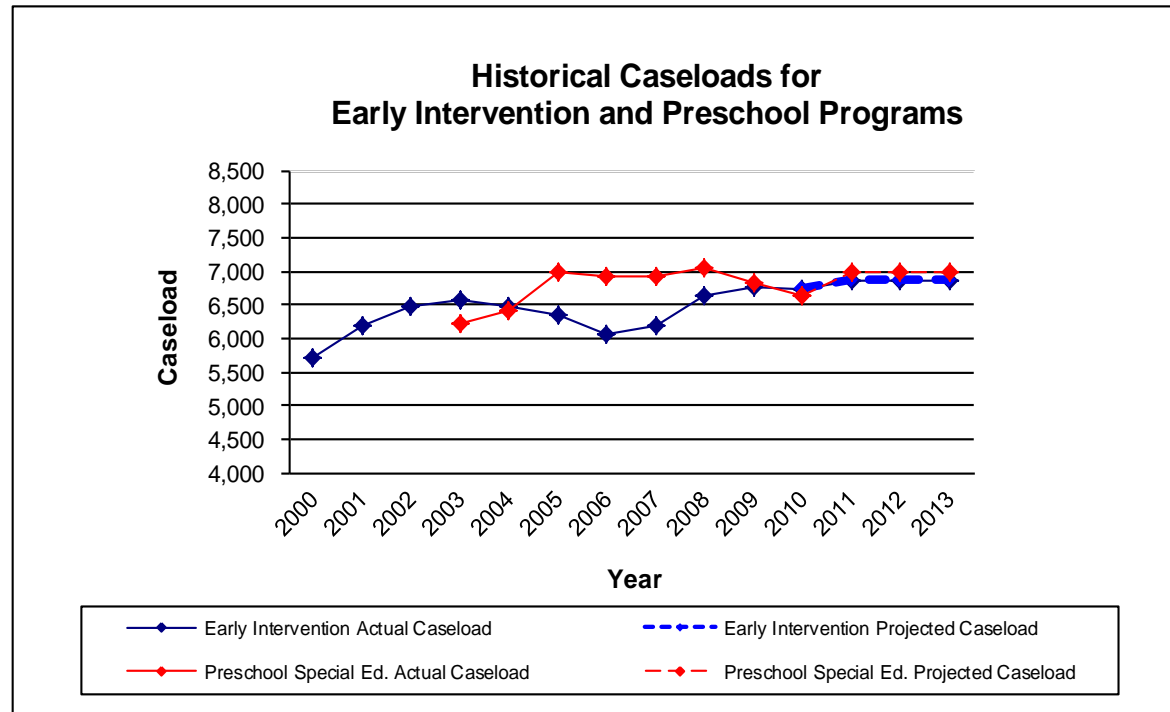
**In the Process of Implementing:**

- A new telephone system to improve efficiencies and receive calls remotely via text message alerts.
- Provide hand held devices to Environmental Health so that Sanitarians do not have to report back to the office after inspections.

**Expenses, Cont.**

- The control center for Preschool education, which is devoted to providing special need services to preschool children, is the largest component of the Health Department Budget.
  - This control center is budgeted for \$125.9 million in FY 13, which is a \$2.1 million decrease compared to FY 12. This is due to decrease in district authorized services for center based programs, transportation costs and SEIT (Special Education Itinerant Teachers (SEIT) services which are one on one services.
    - The FY 13 caseload remains at approximately 7,000 children. It is difficult for the department to project caseload figures since the State allows the school districts up to four years to claim reimbursement from the County.
  - Special education one to one itinerant teaching (SEIT) services are decreasing by \$500,000 resulting from a change in the mix of services with less children attending center based schools.
  - Summer school budgeted at \$2.3 million, which is a \$100,000 decrease compared to last year's budget.
  - Evaluations for preschool are increasing by \$350,000 due to increased coordination and collaboration with school districts. The department is working diligently to enforce stricter State Education Department guidelines to manage the program more efficiently.
  - Transportation is decreasing by \$1.9 million which is more consistent with the 2012 projection. The FY 12 budget for transportation was overstated since Requests For Proposals (RFP) were issued for the bus contracts and at the time the cost of the contract was unclear. ACME Bus Company and WE transport were awarded the contracts and will continue to provide the services.
  - Committee on Preschool Special Education (CPSE) administration costs are decreasing by \$190,000 compared to FY 12 to \$2.9 million. The Preschool Special Education Program is administrated by individual school districts' committees on preschool education. The State bills the County based on cost reports that are submitted by the school districts.
  - The \$300,000 for the CPSE consultants cost is to pay for consultants to attend the school districts' committee meetings to ensure quality assurance. This amount remains unchanged compared to this year.
- The second largest budget is the Early Intervention program carrying \$44.5 million in expenses, a \$1.0 million decrease compared to the current year's budget. This decrease is due to rate reductions mandated by New York State effective July 1, 2011.
  - The following chart provides historical and projected caseload data from FY 00 to budgeted FY 13 for the Early Intervention Program and data from FY 03 to budgeted FY 13 for the Preschool Education Program.

Expenses, Cont.



- Under the Preschool Education Program the caseload data from 2009-2013 are subject to revision since the years have not been closed. The FY 13 budget assumes caseload figures remain consistent with projected FY 11 and FY 12 at 6,870 for Early Intervention and 7,000 for Preschool education.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$4,158,039	\$4,537,533	\$4,085,925	\$4,700,000	\$5,674,018	\$1,588,093	38.9%	\$974,018	20.7%
Fines & Forfeits	232,024	139,747	277,900	277,900	150,000	(127,900)	-46.0%	(127,900)	-46.0%
Rents & Recoveries	4,352,259	5,117,174	807,300	12,729,865	2,470,000	1,662,700	206.0%	(10,259,865)	-80.6%
Dept Revenues	10,058,708	10,493,900	11,429,450	11,735,219	10,525,200	(904,250)	-7.9%	(1,210,019)	-10.3%
Interfund Charges Rev	86,379	67,978	477,640	477,640	57,100	(420,540)	-88.0%	(420,540)	-88.0%
Fed Aid-Reimb Of Exp	41,930,383	0	0	0	0	0	*****	0	*****
State Aid-Reimb Of Exp	49,604,684	92,521,280	95,021,780	92,267,080	94,618,640	(403,140)	-0.4%	2,351,560	2.5%
<b>Total</b>	<b>\$110,422,476</b>	<b>\$112,877,612</b>	<b>\$112,099,995</b>	<b>\$122,187,704</b>	<b>\$113,494,958</b>	<b>\$1,394,963</b>	<b>1.2%</b>	<b>(\$8,692,746)</b>	<b>-7.1%</b>

## Revenue

- The proposed FY 13 revenue budget is increasing by \$1.4 million, or 1.2% to \$113.5 million. The increase is due permits and licenses and rents and recoveries offset by reductions in the other revenue sources.
- Permits and licenses are increasing by \$1.6 million due to various increases in the fee Ordinance schedule approved by the Board of Health.
  - Permits and licenses include fees charged for the food establishment inspection program, hazardous materials registration fees under Article XI Program, day camp permits, realty subdivision filings, swimming pool and beach inspections, temporary residence inspections, cross connection control program, water supply plan review, and tattoo parlor and lifeguard certifications.
- Rents and recoveries are increasing by \$1.7 million in the FY 13 budget related to prior year dis-encumbrances.
  - In FY 12, \$12.7 million is projected from disencumbering prior year expenses related to Preschool expenses.
- The FY 13 budget for state aid is decreasing by \$403,000 to \$94.6 million or 0.4%, but an increase of \$2.4 million compared to the FY 12 projection. The increase compared to the projection budget is due to greater reimbursement from expenditures for children's early intervention and preschool education services.
  - There are different reimbursement rates for state aid depending on the service provided.
    - The department receives 59.5% reimbursement for preschool related services.
  - The department receives 49.0% reimbursement for early intervention services for education, related services, evaluations and transportation costs.
    - The department receives 36.0% reimbursement for Public Article 6 funding.
  - The inter-fund charges revenue budget of \$57,100 is reimbursement from the Grant Fund for reimbursed services.

**Revenues, Cont.**

- Fines and forfeitures budgeted at \$150,000 is decreasing by 46.0%, or \$128,000 compared to the FY 12 Adopted Budget.
  - Fines collected for violations include improper food handling, public swimming violations, improper storage of toxic and hazardous materials, the sale of tobacco products to minors, smoking in indoor facilities, sanitation violations, failure to maintain diagnostic x-ray equipment and records, day camp code violations, water quality violations and cross connection violation.



**Revenues, Cont.**

➤ Department revenue is decreasing by \$904,250, or 7.9% to \$10.5 million in the FY 13 Adopted Budget. This is the result of fewer Preschool Medicaid receipts due to less children receiving Medicaid reimbursed services. The following chart depicts department revenue by source for the FY 11 actual, FY 12 Adopted Budget, and the FY 13 Proposed Budget.

<b>Departmental Revenues</b>			
<b>Revenue Source</b>	<b>FY 11 Actual</b>	<b>FY 12 Budget</b>	<b>FY 13 Proposed</b>
Miscellaneous Receipts	\$1,407,118	\$1,404,200	\$1,402,700
Fees	18,172	10,200	0
PHCP Receipts	3,019	1,900	1,500
Medicaid Receipts	50,000	0	0
Pre-School Medicaid	935,912	2,025,600	1,219,000
Medicaid Fees, E.I.	8,080,158	7,985,250	7,900,000
Disease Control	(479)	2,300	2,000
<b>Grand Total</b>	<b>\$10,493,900</b>	<b>\$11,429,450</b>	<b>\$10,525,200</b>

- The largest source of department revenues, at \$7.9 million, is generated from Medicaid fees for Early Intervention.
  - Medicaid is billed for Early Intervention services that are provided to children enrolled in Medicaid. The FY 13 budget is decreasing slightly by \$85,250 compared to FY 12 budget.
- The second largest revenue at \$1.4 million is miscellaneous receipts which is reimbursement from insurance companies when the County bills for Early Intervention services that were provided to children. Services include screening and evaluations, home visits, office visits and family support groups.

**Early Intervention Reimbursement**  
 To collect reimbursement for Early Intervention services the County first bills third party insurance carriers, then secondly Medicaid. If the County is unsuccessful with third party carriers and Medicaid insurers, the next step is to apply for state aid reimbursement, which represents 49% of the costs (a lower reimbursement rate than Medicaid). The department does not go after third party insurers for preschool services since it is not available.

The Nassau County Office of Housing and Community Development (OHCD) is the overall administrative agent for the Federal Community Development Block Grant Program (CDBG), HOME Investment Partnership Program and Housing Choice Voucher Program (Section 8), which are all funded through the U.S. Department of Housing and Urban Development (HUD). It is this department that upgrades, promotes and assists neighborhood developments established by the County. These funds are dedicated to eliminating blight and slums and helping social services programs such as youth counseling, senior citizen services, handicapped access and infrastructure improvements such as drainage projects and affordable housing. HOME funds are federal funds used for the construction or major rehabilitation of residential buildings for single or multiple dwelling units. The Housing Choice Voucher Program serves 3,101 very low-income families, senior citizens and disabled households.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	(\$523,766)	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb Of Exp	253,835	150,893	0	0	498,400	498,400	*****	498,400	*****
State Aid-Reimb Of Exp	23,779	0	0	670,800	124,600	124,600	*****	(546,200)	-81.4%
<b>Total</b>	<b>\$277,614</b>	<b>(\$372,873)</b>	<b>\$0</b>	<b>\$670,800</b>	<b>\$623,000</b>	<b>\$623,000</b>	<b>*****</b>	<b>(\$47,800)</b>	<b>-7.1%</b>

**Revenues**

- In FY 12 the department’s revenue had been eliminated, the majority of which is associated with the discontinuance of federal and state aid reimbursements. The reimbursements were for Brownsfields redevelopment projects that have been delayed due to holdups in site selection. The \$498,400 in federal aid reimbursement in FY 13 is related to the Homeless Intervention and Employment program and represents the 50% in federal reimbursement for this grant.
- Additionally, the FY 13 appropriation of \$124,600 reflects the 15% the State reimburses for the Homeless Intervention and Employment program.
- OLBR’s FY 12 projection of \$670,800 in state aid reflects reimbursement for employees transferred from the Grant Fund into the General Fund to manage the Homeless Intervention and Employment program.



Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	2	2	12	12	10	500.0%	0	0.0%
Salaries	\$367,212	\$3,080,039	\$82,700	\$484,578	\$720,000	\$637,300	770.6%	\$235,422	48.6%
Equipment	0	347,508	0	0	0	0	*****	0	*****
General Expenses	2,447	252,594	5,400	12,400	2,500	(2,900)	-53.7%	(9,900)	-79.8%
Contractual Services	1,000,000	59,893	0	0	0	0	*****	0	*****
Inter-Dept. Charges	885,569	411,260	229,707	229,707	406,020	176,313	76.8%	176,313	76.8%
<b>Total</b>	<b>\$2,255,227</b>	<b>\$4,151,294</b>	<b>\$317,807</b>	<b>\$726,685</b>	<b>\$1,128,520</b>	<b>\$810,713</b>	<b>255.1%</b>	<b>\$401,835</b>	<b>55.3%</b>

### Expenses

- The \$18.9 million in HUD funding for the CDBG, HOME and Section 8 (Housing Choice Voucher) Program, 38th program year is reflected in the Grant Fund, not the General Fund operating budget.
- The FY 13 expenditure budget is growing by \$810,713 when compared to the adopted FY 12 budget and \$401,835 compared to OLBR's FY 12 projection. This is a direct result of an increase in salaries and interdepartmental charges.
- Headcount levels in the FY 13 budget are going up by 10 when comparing budget to budget but is remaining level with OLBR's FY 12 projection. The increase reflects those positions funded by the Homeless Intervention & Emergency Placement Program. These salaries are offset by federal and state aid reimbursements. The variance between the FY 12 projected and the proposed FY 13 salaries reflects the transferred workers' salaries for only part of the year.
- It should be noted that as of September 20, 2012, there are 56 full-time housing employees whose salaries are funded with grants. For the same time in FY 11 there were 87, a decline of 31. Some of the decline is associated with the transfer of employees from the Grant Fund into the General Fund.
- Interdepartmental charges appear to be growing but according to the Administration, the proposed allocation is in error and requires a technical adjustment. The increase of \$176,313 is grant related and should have been coded under interfund charges, not interdepartmental charges.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	9	9	9	8	8	(1)	-11.1%	0	0.0%
Part-Time and Seasonal	2	3	2	2	2	0	0.0%	0	0.0%
Salaries	\$699,063	\$722,122	\$708,004	\$589,681	\$511,077	(\$196,927)	-27.8%	(\$78,604)	-13.3%
General Expenses	12,232	9,332	44,400	44,400	38,600	(5,800)	-13.1%	(5,800)	-13.1%
Contractual Services	0	0	22,500	22,500	22,500	0	0.0%	0	0.0%
<b>Total</b>	<b>\$711,296</b>	<b>\$731,454</b>	<b>\$774,904</b>	<b>\$656,581</b>	<b>\$572,177</b>	<b>(\$202,727)</b>	<b>-26.2%</b>	<b>(\$84,404)</b>	<b>-12.9%</b>

**Expenses**

- The proposed 2013 expense budget decreased by \$202,727, or -26.2% compared to the 2012 adopted budget. This is due to the decreases in salaries and general expenses.
- The reduction in salaries is due to a \$90,000 credit which will be in the form of a chargeback for personnel working on capital projects. In addition, the Director of Human Resources position has been eliminated.
  - The FY 13 budget adds a Human Resources Generalist which offsets the eliminated Manager position.
- General expenses budgeted at \$38,600 is made up of office supplies, advertising/public notices, and copying material for educational and training supplies.
- The 2013 contractual services line is remaining flat compared to the 2012 adopted budget. Currently, Comprehensive Compensation analysis, EEO training, diversity training, and supervisory training makes up the contractual services line in Human Resources.

The Commission on Human Rights was established 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.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	9	8	8	8	7	(1)	-12.5%	(1)	-12.5%
Part-Time and Seasonal	38	2	0	1	1	1	*****	0	0.0%
Salaries	\$580,222	\$515,730	\$270,333	\$551,889	\$494,462	\$224,129	82.9%	(\$57,427)	-10.4%
General Expenses	3,435	(3)	5,450	5,450	5,450	0	0.0%	0	0.0%
Contractual Services	5,374	704	11,600	11,600	11,000	(600)	-5.2%	(600)	-5.2%
<b>Total</b>	<b>\$589,031</b>	<b>\$516,431</b>	<b>\$287,383</b>	<b>\$568,939</b>	<b>\$510,912</b>	<b>\$223,529</b>	<b>77.8%</b>	<b>(\$58,027)</b>	<b>-10.2%</b>

**Expenses**

- The total FY 13 proposed expense budget is \$0.2 million, or 77.8% more than the FY 12 budget but 10.2% lower than the OLBR projection.
- The FY 13 proposed budget includes a salary savings initiative of \$41,052 with a corresponding headcount decrease of one position however, it also includes the addition of one part-time Clerk I position.
- It is important to note that the FY 12 salaries line was reduced by a negative adjustment of \$219,761 representing the savings to be achieved from lay-offs. This was not realized and a board transfer was processed to cover the costs.
- The general expense line is remaining consistent to the FY 12 budget.
- Contractual services decreased \$600 in the proposed FY 13 budget as compared to the FY 12 budget.
  - This line is utilized for outside council when cases are brought against the County.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$4,425	\$0	\$0	\$0	\$0	*****	\$0	*****
Interfund Charges Rev	50,000	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$50,000</b>	<b>\$4,425</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</b>

**Revenue**

- Historically, the Commission received \$50,000 in interfund charges; which represented the Community Development Block Grant (CDBG) funding for the summer aid program provided via the Office of Housing and Intergovernmental Affairs. However, the summer aid program has not been funded by this fashion since FY 10.

The Department of Human Services created under local law # 4-11, consolidates 1) 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 is intended to facilitate sharing and exchange of expertise, 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		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	101	92	96	79	80	(16)	-16.7%	1	1.3%
Part-Time and Seasonal	7	7	6	6	7	1	16.7%	1	16.7%
Salaries	\$7,698,694	\$7,509,563	\$6,780,727	\$6,750,894	\$6,283,625	(\$497,102)	-7.3%	(\$467,269)	-6.9%
Equipment	0	0	1,000	1,000	1,000	0	0.0%	0	0.0%
General Expenses	509,579	437,246	651,200	651,200	658,400	7,200	1.1%	7,200	1.1%
Contractual Services	32,920,085	28,645,473	29,628,447	29,672,618	21,305,999	(8,322,448)	-28.1%	(8,366,619)	-28.2%
Inter-Dept. Charges	4,379,151	3,441,599	4,216,267	4,216,267	3,837,870	(378,397)	-9.0%	(378,397)	-9.0%
Interfund Charges	91,335	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$45,598,844</b>	<b>\$40,033,881</b>	<b>\$41,277,641</b>	<b>\$41,291,979</b>	<b>\$32,086,894</b>	<b>(\$9,190,747)</b>	<b>-22.3%</b>	<b>(\$9,205,085)</b>	<b>-22.3%</b>

**Consolidated Expenses**

- The chart above shows the proposed FY 13 expense budget for the Department of Human Services. For comparisons sake all columns combine the data from the four departments that were consolidated.
- The total combined expenses for the consolidated departments are decreasing by \$9.2 million, or 22.3%. The decrease is due reductions in salaries, interdepartmental charges and significant reductions in contractual services.
  - Salaries are decreasing by \$497,000, or 7.3% compared to the FY 12 budget and \$467,269, or 6.9% compared to OLBR’s projection. The decrease in salaries results from reducing the headcount by 16 full-time and adding one part-time.
- Contractual services are decreasing by \$8.3 million, or 28.1% due to reductions of \$3.9 million in Office of Mental Health, Chemical Dependency and Development Disabilities and \$4.9 million Office of Youth Services, offset by an increase of \$500,002 in Office for the Aging.
- Interdepartmental charges are being reduced by \$378,397 to \$3.8 million due to a decrease in building occupancy charges.
- Please refer to the departmental sections below for detail by object code for each of the individual consolidated departments.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$29,889	\$23,468	\$40,000	\$40,000	\$40,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	4,894,744	7,270,757	0	175,454	0	0	*****	(175,454)	-100.0%
Dept Revenues	191,175	8,981	16,800	187	0	(16,800)	-100.0%	(187)	-100.0%
Interdept Revenues	1,051,306	350,308	18,818,511	18,818,511	379,280	(18,439,231)	-98.0%	(18,439,231)	-98.0%
Interfund Charges Rev	8,115,107	11,846,896	565,000	565,000	0	(565,000)	-100.0%	(565,000)	-100.0%
Fed Aid-Reimb Of Exp	5,664,621	5,949,532	5,632,871	5,677,042	5,526,052	(106,819)	-1.9%	(150,990)	-2.7%
State Aid-Reimb Of Exp	14,266,374	14,181,261	13,541,152	13,541,152	10,678,629	(2,862,523)	-21.1%	(2,862,523)	-21.1%
<b>Total</b>	<b>\$34,213,216</b>	<b>\$39,631,203</b>	<b>\$38,614,334</b>	<b>\$38,817,345</b>	<b>\$16,623,961</b>	<b>(\$21,990,373)</b>	<b>-56.9%</b>	<b>(\$22,193,384)</b>	<b>-57.2%</b>

**Consolidated Revenue**

- The FY 13 revenue budget of \$16.6 million Human Services is a decrease of \$22.0 million or 56.9% compared to last year’s adopted budget mostly due to the removal of interdepartmental revenue.
  - Due to the elimination of the Red Light Camera (RLC) Fund, interdepartmental revenue charges will no longer be budgeted within the Department of Human Services (see text box).
- The interfund charges revenue budget of \$565,000 has been eliminated in 2013. This revenue represented indirect charge recovery and grant fund expense transfer for Office of Mental Health, Chemical Dependency and Development Disabilities.
- The Federal aid budget is decreasing by 106,819 or 1.9% in FY 13 due to the elimination of federal funding for Weatherization Referral and Packaging Program (WRAP),

this program helped low income homeowners and renters pay for fuel or utility costs.

- State aid funding is declined by \$2.9 million, or 21.1% in FY 2013 due to the anticipated decrease in reimbursable expenses for the reduction in contractual services (see page 5 of report). The biggest portion of the state aid reduction can be found in the Office of Mental Health, Chemical Dependency and Development Disabilities.
- Please refer to the departmental sections below for detail by object code for each of the individual consolidated departments.

The Legislature passed an amendment to Local Law 12-2009, amending Title 72 of the Miscellaneous Laws of Nassau County which eliminated the special red light camera fund and redirects the revenue collected from the red light cameras into the General Fund. Therefore, an inter-fund revenue charge will no longer be reflected in the Department of Human Services.

**Department of Human Services Responsibility Center (Administration)**

<b>Departmental Consolidation</b>				
	<b>2012</b>	<b>2013</b>	<b>Exec. vs. Adopted</b>	
	<b>Adopted Budget</b>	<b>Executive Budget</b>	<b>Variance</b>	<b>% Variance</b>
<b><u>Administration</u></b>				
Full-Time Headcount	19	13	(6)	-31.6%
Part-Time Headcount	0	2	2	*****
Expenses	1,377,122	<b>970,336</b>	(406,786)	-29.5%
Revenue	18,399,753	<b>429,280</b>	(17,970,473)	-97.7%

- The Department of Human Services responsibility center centralizes the administrative, fiscal and personnel staff of the four consolidated departments. The total expense of \$970,336 is made up entirely of administrative salaries.
- The decrease in six full-time employees consists of two Accountants, Fiscal Manager of Mental Health, Commissioner of Senior Citizens Affairs, one Grant Technician and one Manager of Budget Analysis.
- The revenue budget appears to be decreasing by \$17.9 million, however this is not a true decrease since it represents the funding from the Red Light Camera Fund that was disbanded in 2012.

**Office of Mental Health, Chemical Dependency and Development Disabilities.**

Expense	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Full-Time Headcount	64	56	43	40	(3)	-7.0%
Part-Time and Seasonal	1	1	0	0	0	*****
Salaries	\$5,191,149	\$4,672,943	\$3,290,074	3,327,651	\$37,577	1.1%
General Expenses	494,206	416,933	592,400	599,600	7,200	1.2%
Contractual Services	9,736,774	7,818,648	8,595,100	4,710,931	(3,884,169)	-45.2%
Inter-Dept. Charges	2,217,487	872,526	2,131,349	1,958,906	(172,443)	-8.1%
Interfund Charges	91,335	0	0	0	0	*****
<b>Total</b>	<b>\$17,730,952</b>	<b>\$13,781,050</b>	<b>\$14,608,923</b>	<b>\$10,597,088</b>	<b>(\$4,011,835)</b>	<b>-27.5%</b>

**Office of Mental Health, Chemical Dependency and Development Disabilities Expenses**

- The proposed 2013 expense budget is decreasing by \$4.0 million, or 27.5%, primarily due to reductions in Contractual Services.
- The FY 13 Salary budget has a marginal increase of \$37,577 although the full-time headcount is three less positions than the FY 12 budget. This is attributed to the department including termination leave in the budget in 2013.
  - The three positions that have been eliminated consist of one Assistant Director of Vocational Services, one Alcohol Program Analyst and one Alcohol Rehabilitation Counselor.
- The department was allocated \$599,400 in general expenses for FY 13, of which \$450,000 represents Court remands. (Please refer to text box).

**Court Remands**

The Department’s annual budget for court remands consists of two budget lines as follows:

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

The criminal courts and occasionally family court will remand an individual to NYS psychiatric facilities. OMH bills the department at 50% of the net cost. Most court orders are for a minimum of ninety days although some are for a maximum of one year.



**Office of Mental Health, Chemical Dependency and Development Disabilities Expenses, Cont.**

- As detailed in the chart below contractual services are decreasing by \$3.9 million, or 45.2%. This is primarily attributed to the discontinuation of Agency funding for various programs.

<b>Office of Mental Health, Chemical Dependency and Development Disabilities Contracts</b>			
<b>Vendor</b>	<b>2012 Adopted Budget</b>	<b>2013 Proposed Budget</b>	<b>2013 Proposed vs. 2012 Adopted</b>
Mental Health Association of Nassau County	303,800	303,810	10
Nassau Health Care Corporation	818,400	818,370	(30)
Nassau Health Care Corporation - Correctional Center Clinic	819,000	0	(819,000)
North Shore Child & Family Guidance Center	828,500	828,520	20
The Rehabilitation Institute	50,000	50,000	0
Mental Health Promotion & Research Ctr	0	100,000	100,000
Fegs Mental Hygiene Court	0	55,000	55,000
TBD	0	50,000	50,000
Allen Reichman, MD	0	0	0
Anthony Santoro, PhD	0	0	0
Forensic Evaluator - To be Re-Bid	350,000	350,000	0
Court Remands Family Court - NHCC (mandated)	650,000	687,171	37,171
Community Counseling of W. Nassau	238,050	0	(238,050)
Family and Children's Association	904,232	385,020	(519,212)
Hispanic Counseling	240,152	0	(240,152)
Long Beach Medical Center	397,040	0	(397,040)
Long Beach REACH	14,490	0	(14,490)
Long Island Jewish Medical Center	85,256	0	(85,256)
Maryhaven Center for Hope	219,240	219,240	0
Mercy Hospital Center	93,250	0	(93,250)
North Shore Child and Family Guidance	285,000	0	(285,000)
Peninsula Counseling	273,336	0	(273,336)
REACT	437,540	0	(437,540)
Research Foundation of CUNY	0	0	0
South Shore Child Guidance	283,572	0	(283,572)
Southeast Nassau Guidance Center	394,280	0	(394,280)
Tempo Group	136,132	0	(136,132)
Assoc. for Children with Learning Disabilities	29,500	29,500	0
Assoc. for the Help of Retarded Children	629,500	629,500	0
United Cerebral Palsy of Assoc. of N.C.	154,800	154,800	0
Funding Misallocation	(39,970)	50,000	89,970
<b>Total</b>	<b>8,595,100</b>	<b>4,710,931</b>	<b>(3,884,169)</b>

Revenue	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Rents & Recoveries	\$1,413,095	\$6,631,054	\$0	\$0	\$0	*****
Dept Revenues	177,669	261	0	0	0	*****
Interdept Revenues	791,080	0	0	0	0	*****
Interfund Charges Rev	3,026,282	3,494,956	565,000	0	(565,000)	-100.0%
Fed Aid-Reimb Of Exp	0	407,958	377,686	377,686	0	0.0%
State Aid-Reimb Of Exp	6,861,295	6,487,356	5,824,210	3,149,865	(2,674,345)	-45.9%
<b>Total</b>	<b>\$12,269,420</b>	<b>\$17,021,585</b>	<b>\$6,766,896</b>	<b>\$3,527,551</b>	<b>(\$3,239,345)</b>	<b>-47.9%</b>

**Office of Mental Health, Chemical Dependency and Development Disabilities Revenues**

- The Executive 2013 revenue budget has decreased by \$3.2 million compared to the FY 12 which is attributable to the elimination of interfund charges revenue and reduction in state aid.
- The interfund charges of \$565,000 have been removed from the proposed 2013 due to the disbandment of the Red Light Camera Fund that supported a portion of Human Services contractual services programs for 2012.
- The \$377,686 allocated in federal aid remains unchanged for the Executive 2013 Budget. This revenue represents New York State pass through of Federal funding.
- The proposed 2013 budget includes a reduction of \$2.7 million for state aid reimbursements which is directly correlated to the decrease in contractual service expenses.

**Office for the Aging**

Expense	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Full-Time Headcount	29	27	28	21	(7)	-25.0%
Part-Time and Seasonal	6	6	6	5	(1)	-16.7%
Salaries	\$1,987,620	\$2,142,317	\$1,731,420	\$1,511,439	(\$219,981)	-12.7%
General Expenses	13,108	14,457	40,200	40,200	0	0.0%
Contractual Services	15,639,515	14,217,602	14,123,421	14,623,423	500,002	3.5%
Inter-Dept. Charges	1,360,265	1,847,059	1,359,893	1,163,128	(196,765)	-14.5%
<b>Total</b>	<b>\$19,000,508</b>	<b>\$18,221,435</b>	<b>\$17,254,934</b>	<b>\$17,338,190</b>	<b>\$83,256</b>	<b>0.5%</b>

**Office for the Aging Expenses**

- Total expenditures for the Office for the Aging are increasing slightly by \$83,256, or 0.5% compared to the FY 12 adopted budget. The net increase results from an increase in contractual services offset by reductions in salaries and inter-departmental charges.
- Salaries are decreasing by \$219,981, or by 12.7% compared to last year’s budget. The decrease is due from the loss of employees who elected to take the Voluntary Separation Incentive Program (VSIP)
  - Eliminated positions within the Office of Aging compared to the FY 12 Adopted Budget include a bus driver, Senior Citizen Social Worker, Senior

Citizen Program Development Aide, two Field representatives, a Public Health Nurse and a Senior Citizen Supervisor.

- Contractual services are increasing by \$500,002, or 3.5% compared to last year’s budget. The department plans to issue a Request for Proposal (RFP) for outside contractors to provide and enhance the program services that we currently provide.
  - The next two pages detail the contracts for the Office for the Aging by vendor and program.

**Office for the Aging Expenses, Cont.**

Office for the Aging Contracts				
Vendor	Description of Services	2012 Adopted Budget	2013 Proposed Budget	2013 Proposed vs. 2012 Adopted
Catholic Charities	Title IIIC-1 - Cong. Meals		836,509	836,509
Catholic Charities	Title IIIC-2 - Home Del Meals	1,031,631	1,211,167	179,536
Catholic Charities	SNAP - Home Del. Meals	238,335	0	(238,335)
Catholic Charities	CSE - Trans & Support Serv.	637,743	961,122	323,379
Catholic Charities	EISEP - Case Management	1,076,527	1,115,719	39,192
Catholic Charities	Title IIIE - Caregiver	54,226	55,853	1,627
Cornell Coop Ext	Title IIID - Medical Mgmt.	28,750	29,613	863
Double Babcock	Title IIIB - Trans & Support	82,078	84,540	2,462
Double Babcock	Title IIIC-1 - Cong. Meals	112,385	115,757	3,372
EAC	Title IIIC-1 - Cong. Meals	203,535	209,641	6,106
EAC	Title IIIC-2 - Home Del Meals	132,006	241,131	109,125
EAC	Title IIIB - Trans & Support	387,874	332,228	(55,646)
EAC	Title IIID - Medical Mgmt.	64,903	96,463	31,560
EAC	SNAP - Home Del. Meals	148,471	0	(148,471)
EAC	CSI - Recreation	30,000	30,900	900
FCA	IIIB - Ombud	87,399	90,021	2,622
FCA	IIIB - Sr. Finance. Counsel.	173,553	167,938	(5,615)
FCA	IIIB CSP - Comm Support	154,065	154,263	198
FCA	Title IIIC-1 - Cong. Meals	212,274	209,438	(2,836)
FCA	Title IIIE - Caregiver	0	0	0
FCA	EISEP - Case Management	858,126	930,735	72,609
FCA	CSE - Monitor & Assess	0	0	0
FCA	CSE - SAFE - Fuel Emerg.	100,000	130,000	30,000
FCA	HEAP - Heat Energy (9/1/09-8/31/10)	100,000	100,000	0
FCA	Title VII - Ombud	64,759	53,913	(10,846)
FCA	LTCOP - Long Term Care	40,098	40,098	0
FCA	HIICAP - Health Ins. Info.	61,721	85,097	23,376
FCA	WRAP - Weatherization	141,937	0	(141,937)
TBD	Title IIIC-1 - Cong. Meals	0	79,900	79,900
FISH	CSE - Trans & Support Serv.	12,640	13,019	379
5 Towns Inwood	Title IIIB - Trans & Support	55,813	53,813	(2,000)
5 Towns Inwood	Title IIIC-1 - Cong. Meals	89,030	71,950	(17,080)
Glen Cove	Title IIIB - Trans & Support	119,947	123,545	3,598

**Office for the Aging Expenses, Cont.**

<b>Office for the Aging Contracts</b>				
<b>Vendor</b>	<b>Description of Services</b>	<b>2012 Adopted Budget</b>	<b>2013 Proposed Budget</b>	<b>2013 Proposed vs. 2012 Adopted</b>
Glen Cove	Title IIIC-1 - Cong. Meals	149,121	153,595	4,474
Glen Cove	Title IIIE - Caregiver	76,895	79,202	2,307
Great Neck	Title IIIB - Trans & Support	109,126	112,400	3,274
Great Neck	Title IIIC-1 - Cong. Meals	125,698	129,469	3,771
Helen Keller	Title IIIB - Trans & Support	24,825	25,570	745
Helen Keller	Title IIIC-1 - Cong. Meals	36,603	27,701	(8,902)
Herricks	CSE - Trans & Support Serv.	79,270	81,648	2,378
Herricks	Title IIIC-1 - Cong. Meals	63,515	63,994	479
Herricks	Title IIIE - Caregiver	104,392	110,614	6,222
Hispanic Brotherhood	Title IIIC-1 - Cong. Meals	31,406	32,348	942
JASA	Title IIIB - Trans & Support	130,698	134,619	3,921
JASA	Title IIIC-1 - Cong. Meals	166,853	170,679	3,826
JASA	Title IIIC-2 - Home Del Meals	241,256	352,451	111,195
JASA	SNAP - Home Del. Meals	154,564	0	(154,564)
JASA	EISEP - Case Management	272,120	280,284	8,164
LI Alzh Assn	Title IIIE - Caregiver	76,908	80,245	3,337
N/S Law Services	Title IIIB - Trans & Support	231,022	237,953	6,931
PCC	Title IIIE - Caregiver	173,446	173,446	0
PCC	CSE - Trans & Support Serv.	84,931	63,698	(21,233)
Salvation Army	Title IIIB - Trans & Support	104,458	107,592	3,134
Salvation Army	Title IIIC-1 - Cong. Meals	221,537	225,047	3,510
Salvation Army	Title IIIC-2 - Home Del Meals	20,652	0	(20,652)
Salvation Army	SNAP - Home Del. Meals	109,645	82,345	(27,300)
Salvation Army	Title IIIE - Caregiver	16,285	16,774	489
Sid Jacobson	Title IIIE - Caregiver	95,438	98,299	2,861
VNA	Title IIIC-2 - Home Del Meals	595,405	0	(595,405)
VNA	SNAP - Home Del. Meals	309,442	925,736	616,294
Westbury SC	Title IIIC-1 - Cong. Meals	20,606	21,224	618
Harmony (SAMS)	CSE - Trans & Support Serv.	83,300	70,000	(13,300)
Marriott	May Conference	16,700	18,000	1,300
In-Home-Service	EISEP - In Home Assistance	3,174,117	3,174,117	0
Funding Misallocation		523,361	(50,000)	(573,361)
<b>Total</b>		<b>14,123,421</b>	<b>14,623,423</b>	<b>500,002</b>

**Office for the Aging**

Revenue	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Rents & Recoveries	\$1,440,702	\$422,175	\$0	\$0	\$0	*****
Dept Revenues	13,506	8,720	16,800	0	(16,800)	-100.0%
Interdept Revenues	260,226	350,308	469,758	0	(469,758)	-100.0%
Interfund Charges Rev	3,247,569	5,739,091	0	0	0	*****
Fed Aid-Reimb Of Exp	5,664,621	5,541,574	5,255,185	5,148,366	(106,819)	-2.0%
State Aid-Reimb Of Exp	6,501,688	6,894,430	6,730,942	6,517,365	(213,577)	-3.2%
<b>Total</b>	<b>\$17,128,312</b>	<b>\$18,956,298</b>	<b>\$12,472,685</b>	<b>\$11,665,731</b>	<b>(\$806,954)</b>	<b>-6.5%</b>

➤ **Office for the Aging Revenues**

- The FY 13 revenue budget is decreasing by \$806,954, or 6.5% due to reductions in federal and state aid and the elimination of department and inter-departmental revenues.
- The proposed FY 13 budget for federal aid is decreasing by \$106,819, or 2.0% compared to FY 12. The decrease is due to lost revenue associated with administrating the WRAP program (see page 2 of report).
- State aid budgeted at \$6.5 million is decreasing by \$213,577 from the current year. The reduced amount in the FY 13 funding results from decreased reimbursed funding from the Community Services for the Elderly (CSE).

**Funding Sources**

The department receives its State funding from the New York State Office for the Aging (NYSOFA) based on several criteria specific to program functions. NYSOFA funding enables the department to provide financial and programmatic support to non-profit agencies in the following areas of service for Title III (grants for State and community programs on Aging) categories: Title III-B Support Services, Title III-C Nutrition Services, Title III-D Health Promotion and Disease Prevention, Title III-E Caregiver Support Services and Title III-B Ombudsman Program, which provides advocacy for long term care residents in long term care facilities.

**Office of Youth Services**

Expense	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Full-Time Headcount	4	4	2	2	0	0.0%
Salaries	\$337,801	\$369,010	\$159,287	\$187,530	\$28,243	17.7%
General Expenses	1,318	307	4,800	4,800	0	0.0%
Contractual Services	7,543,795	6,609,223	6,909,926	1,971,645	(4,938,281)	-71.5%
Inter-Dept. Charges	555,511	563,704	521,568	514,028	(7,540)	-1.4%
<b>Total</b>	<b>\$8,438,424</b>	<b>\$7,542,244</b>	<b>\$7,595,581</b>	<b>\$2,678,003</b>	<b>(\$4,917,578)</b>	<b>-64.7%</b>

**Office of Youth Services Expenses**

- Total expenditures are decreasing significantly by \$4.9 million, or 64.7% due to the cuts to contractual services.
- According to the department, alternative plans are being researched so some of the programs that were lost can continue in an innovative way.
- The full-time budgeted headcount remains unchanged compared to the FY 12 adopted budget and the current staffing level.
  - The two current full-time positions include the Executive Director of the Office of Youth Services (OYS) and the Runaway Homeless Youth Program Coordinator (RHY).
  - The Executive Director of the OYS was transferred from the Human's Services Administration responsibility center.
  - The OYS Treatment Service Coordinator elected to take the VSIP.
- General expenses budgeted at \$4,800 includes costs for office supplies, copying and postage delivery.
- Contractual services are decreasing by \$4.9 million, or 71.5% due to the significant cuts in the contracts. The number of contracts that have been funded has been reduced from 44 to 15 in the proposed FY 13 budget.

**Office of Youth Services Cont.**

Office of Youth Services Contracts			
Vendor	2012 Adopted Budget	2013 Proposed Budget	2013 Proposed vs. 2012 Adopted
Advisory Council-(Mineola, New Hyde Park, Williston Park, Herricks)	260,930	0	(260,930)
Bias Help-(County wide)	40,000	26,321	(13,679)
Big Brothers /Big Sisters of LI-(County wide)	44,620	0	(44,620)
Circulo de la Hispanidad-(Long Beach)	169,566	169,566	0
City of Glen Cove Youth Bureau-(Glen Cove)	70,887	40,549	(30,338)
Community Parent Center-(Bellmore, Merrick)	23,765	0	(23,765)
Community Wellness Council-(Bellmores/Merrick)	19,400	0	(19,400)
Concerned Citizens for Roslyn Youth-(Roslyn)	143,923	0	(143,923)
COPAY-(Great Neck)	26,675	0	(26,675)
Cornell cooperative	0	10,000	10,000
EAC-Mediation Alternative Project-(County wide)	39,970	0	(39,970)
E.O.C. of Nassau County-(Roosevelt)	155,200	0	(155,200)
FCA/Nassau Haven-(County wide)	391,320	391,320	0
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	203,859	0	(203,859)
FCA/Walkabout for Young Men & Women-(County wide)	357,490	357,490	0
FCA/YAPP (Youth Adult/Participation Program)-(County wide)	146,977	0	(146,977)
Five Towns Community Center-(Inwood, Lawrence)	391,706	20,188	(371,518)
Floral Park Youth Council-(Floral Park)	14,550	14,550	0
Freeport Pride-(Freeport)	345,892	37,738	(308,154)
Gateway Youth Outreach-(Elmont)	328,071	0	(328,071)
Hempstead Hispanic Civic Association-(North Hempstead)	25,000	0	(25,000)
Hicksville Teen-Age Council-(Hicksville)	156,861	0	(156,861)
Hispanic Brotherhood of Rockville Centre-(RVC)	87,383	0	(87,383)
Hispanic Counseling Center-(Hempstead)	162,970	0	(162,970)
La Fuerza Unida-(Glen Cove)	133,866	0	(133,866)
Littig House Community Center-(Port Washington)	155,751	0	(155,751)
Long Beach Martin Luther King Center-(Long Beach)	199,341	0	(199,341)
Long Beach REACH combined-(LB)	289,541	76,599	(212,942)
Long Beach REACH-(Westbury/New Cassel)	241,602	0	(241,602)
Long Island Advocacy-(County wide)	68,087	13,940	(54,147)
Long Island Crisis Center -(County wide)	122,020	122,020	0
Long Island Crisis Center -(County wide)	186,452	186,452	0
Manhasset/Great Neck E.O.C.(Manhasset)	98,386	0	(98,386)
Memorial Youth Outreach-(Roosevelt)	200,000	0	(200,000)
Nassau County Coalition Against Domestic Violence-(County wide)	57,535	0	(57,535)
North Shore Boys and Girls Club-(Glen Head)	33,950	0	(33,950)
STRONG Youth-(Uniondale, Roosevelt, Hempstead)	218,250	0	(218,250)
Tempo Youth Services	30,525	0	(30,525)
Time Out Club of Hempstead-(South Hempstead)	176,540	0	(176,540)
Uniondale Community Council-(Uniondale)	163,682	0	(163,682)
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	257,543	14,912	(242,631)
Youth & Family Counseling -(Oyster Bay/East Norwich)	69,840	0	(69,840)
FCA - Support Services	464,977	490,000	25,023
Long Infant Development	0	0	0
Project Challenge	0	0	0
Funding Misallocation	135,023	0	(135,023)
<b>Total</b>	<b>6,909,926</b>	<b>1,971,645</b>	<b>(4,938,281)</b>



Revenue	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Rents & Recoveries	\$2,040,947	\$217,528	\$0	\$0	\$0	*****
Interfund Charges Rev	1,841,256	2,612,849	0	0	0	*****
State Aid-Reimb Of Exp	903,391	799,475	935,000	961,399	26,399	2.8%
<b>Total</b>	<b>\$4,785,593</b>	<b>\$3,629,852</b>	<b>\$935,000</b>	<b>\$961,399</b>	<b>\$26,399</b>	<b>2.8%</b>

**Office of Youth Services Revenue**

- The FY 12 revenue budget of \$961,399 for Youth Services consists entirely of state aid.
  - State aid funding to Nassau County from the Office of Children and Family Services (OCFS) is based on an approved County Comprehensive Plan for Youth Services and Runaway/Homeless Youth.
  - The FY 13 State aid budget appears overstated by roughly \$300,000.
  - Funding is related to the two programs for Youth Development and Delinquency Prevention (YDDP) and Runaway and Homeless Youth Act (RHYA). (See text box on this page).

**Runaway and Homeless Youth Act (RHYA)**

RHYA is an aid to localities which provides 60% state aid reimbursement to Nassau County shelters and programs for runaway and homeless youth. 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.

**Youth Development and Delinquency Prevention (YDDP)**

YDDP is a State funding source allocated to local Youth Bureaus to meet locally identified needs and includes a small reimbursable amount for administrative salaries. A local match is required to ensure that YDDP leverages significant contributions from other sources. The current allocation is based on the Nassau County 0-18 year old population. For the County, the 2010 U.S. Census has a total of 361,403 youths; however the inclusion of a “not withstanding clause” gives the State the ability to change the rate of the allocation from year to year. In 2012 the rate of allocation is decreasing from \$2.53 in 2011 to \$1.94 in 2012. The Youth Board receives a portion of this allocation and the remaining funds are distributed to the local municipalities.

**The Office for the Physically Challenged**

Expense	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Full-Time Headcount	4	5	4	4	0	0.0%
Salaries	\$182,124	\$325,293	\$222,824	\$286,669	\$63,845	28.7%
Equipment	0	0	1,000	1,000	\$0	0.0%
General Expenses	947	5,549	13,800	13,800	0	0.0%
Inter-Dept. Charges	245,888	158,310	203,457	201,808	(1,649)	-0.8%
<b>Total</b>	<b>\$428,959</b>	<b>\$489,152</b>	<b>\$441,081</b>	<b>\$503,277</b>	<b>\$62,196</b>	<b>14.1%</b>

**Office for the Physically Challenged Expenses**

- The proposed FY 13 budget is increasing by \$62,196, or 14.1% from the FY 12 adopted budget, due primarily to an increase in the salary budget.
- Salaries for the proposed 2013 budget increased by \$63,845, which is a function an allocation of termination expenses offset by overall salary decreases. This headcount of four is consistent with the 2012 adopted budget.
- The inter-departmental charges budget allocates \$201,808, which is a decrease of \$1,649, or 0.8% from the adopted 2012 budget.

Revenue	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Variance	Percent
Fines & Forfeits	\$29,889	\$23,468	\$40,000	\$40,000	\$0	0.0%

**Office for the Physically Challenged Revenues**

- The FY 13 revenue budget is \$40,000, which remains constant with the 2012 adopted budget. This revenue represents the department’s handicapped parking fine surcharge.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	113	72	81	71	85	4	4.9%	14	19.7%
Part-Time and Seasonal	5	0	0	1	0	0	*****	(1)	-100.0%
Salaries	\$9,767,626	\$8,184,050	\$6,904,265	\$7,384,369	\$6,915,296	\$11,031	0.2%	(\$469,073)	-6.4%
General Expenses	251,451	183,348	308,150	308,150	347,750	39,600	12.9%	39,600	12.9%
Contractual Services	8,158,912	7,078,692	8,609,797	8,609,797	8,844,278	234,481	2.7%	234,481	2.7%
Utility Costs	4,561,711	4,467,157	4,245,500	3,868,318	3,868,318	(377,182)	-8.9%	0	0.0%
Inter-Dept. Charges	0	1,108,298	1,341,876	1,341,876	0	(1,341,876)	-100.0%	(1,341,876)	-100.0%
<b>Total</b>	<b>\$22,739,700</b>	<b>\$21,021,545</b>	<b>\$21,409,588</b>	<b>\$21,512,510</b>	<b>\$19,975,642</b>	<b>(\$1,433,946)</b>	<b>-6.7%</b>	<b>(\$1,536,868)</b>	<b>-7.1%</b>

**Expenses**

- Total expenses are down by \$1.4 million compared to the 2012 adopted budget.
- Salaries are increasing by \$11,031 to \$6.9 million in FY 13 compared to the 2012 projection.
  - The FY 2012 salary expense was understated due to savings from the workforce reduction initiative of \$346,365.
- The increase in the full time headcount is partially the result of a settlement agreement that reinstates six employees to the workforce. The remaining increase in staffing costs is due to the inclusion of positions which will be charged to various capital projects.
- Contractual services, budgeted at \$8.8 million, are increasing by 2.7% from the 2012 budget. Contractual services are for maintenance of software, systems and licensing. The chart on the next page itemizes this funding.
- Budgeted utilities have gone down by \$377,182 due to reduction in telephone expenses, through consolidation and removal of unused lines and other cost cutting measures.
- The inter-department charges are being eliminated as the result of changes in the charge back methodology. These charges are now shown as a negative salary adjustment. In FY 13 \$739,772 is the negative salary adjustment.

**Expenses, Cont.**

Details of Contraactual Services					
Sub -Object	Historical		2013	Exec. vs. Adopted	
	Actual 2011	Adopted 2012	Exec. Budget	Var.	%
Miscellaneous Contraactual Services	\$573,594	\$1,807,950	\$1,613,635	(\$194,315)	-10.7%
Systems & Programming	249,135	1,030,000	890,000	(140,000)	-13.6%
Software Contracts	6,255,962	5,771,847	6,340,643	568,796	9.9%
<b>Total</b>	<b>7,078,691</b>	<b>8,609,797</b>	<b>8,844,278</b>	<b>234,481</b>	<b>2.7%</b>

**Revenues**

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$93,096	\$963,614	\$0	\$1,242	\$0	\$0	*****	(\$1,242)	-100.0%
Dept Revenues	2,473	7,657	5,000	9,016	14,000	9,000	180.0%	4,984	55.3%
Cap Backcharges	3,453,119	1,093,001	2,500,000	500,000	599,910	(1,900,090)	-76.0%	99,910	20.0%
Interdept Revenues	8,070,693	7,501,478	4,462,594	4,462,594	4,654,790	192,196	4.3%	192,196	4.3%
Interfund Charges Rev	12,819	242,312	0	0	285,873	285,873	*****	285,873	*****
State Aid-Reimb Of Exp	416,142	441,576	433,500	56,318	0	(433,500)	-100.0%	(56,318)	-100.0%
<b>Total</b>	<b>\$12,048,342</b>	<b>\$10,249,638</b>	<b>\$7,401,094</b>	<b>\$5,029,170</b>	<b>\$5,554,573</b>	<b>(\$1,846,521)</b>	<b>-24.9%</b>	<b>\$525,403</b>	<b>10.4%</b>

- Total FY 13 revenues are declining \$1.8 million from the FY 12 adopted level, primarily as the result of less Capital backcharges.
- Department revenues are derived from the sales of pictometry imagery data to municipalities.
- Capital backcharges are decreasing by \$1.9 million, or 76.0%, due to a change in the scope of a capital project.
- Interdepartmental charges represent revenue collected by IT for services provided to other departments including DSS, HE and HS.
  - In order to maximize revenue reimbursement through the State Aid claims process, interdepartmental charges were increased.
- State Aid-Reimbursement is being eliminated because IT no longer supports the telephone system in the Court Systems. Previously, the County received 100% reimbursement for phone lines in various County Court buildings.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Salaries	\$0	\$6,796	\$0	\$0	\$0	\$0	*****	\$0	*****
General Expenses	515	0	100	100	100	0	0.0%	0	0.0%
Contractual Services	(209)	0	15,300	15,300	15,300	0	0.0%	0	0.0%
<b>Total</b>	<b>\$306</b>	<b>\$6,796</b>	<b>\$15,400</b>	<b>\$15,400</b>	<b>\$15,400</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Expenses**

- The total proposed expense budget for the department is remaining flat at \$15,400.
- No full-time or part-time employees are assigned to Investigations.
- The FY 13 budget includes funding to cover expenses for surveillance equipment and any other items needed to conduct investigations.
- Contractual services remains flat at \$15,300. The 2013 budget is in line with OLBR’s 2012 projection. The department of investigations administers the Financial Disclosure Program, checks for improper billing by contractors, vendors and consultants with whom the County does business, any fraud, waste and abuse that affects the County’s finances.

**Full-Time Headcount and Salaries**

The County Attorney serves as Commissioner of Investigations.

The agency will continue to fulfill its charter mandate to identify, investigate and remediate fraudulent activities.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	5	5	4	3	(2)	-40.0%	(1)	-25.0%
Salaries	\$320,370	\$363,711	\$227,000	\$292,434	\$239,454	\$12,454	5.5%	(\$52,980)	-18.1%
General Expenses	1,868	1,836	5,700	5,700	5,700	0	0.0%	0	0.0%
Contractual Services	204,891	260,954	407,900	407,900	407,900	0	0.0%	0	0.0%
<b>Total</b>	<b>\$527,129</b>	<b>\$626,501</b>	<b>\$640,600</b>	<b>\$706,034</b>	<b>\$653,054</b>	<b>\$12,454</b>	<b>1.9%</b>	<b>(\$52,980)</b>	<b>-7.5%</b>

**Expenses**

- The total FY 13 proposed expense budget for the Office of Labor Relations is increasing by 1.9% compared to the FY 12 adopted due entirely to salaries.
- In FY 13, salary expenses are increasing by \$12,454, or 1.9% from the 2012 adopted budget. The increase is due to an underfunded FY 12 salary budget, which included \$125,000 workforce savings that were not fully achieved.
  - In FY 12, OLBR currently projects a deficit of \$65,434. However, a board transfer was made to was passed this year to cover the projected shortfall.
  - The FY 13 budget includes workforce reductions for one position at roughly \$40,000. In addition, the FY 13 budget eliminates a Special Assistant and a Deputy Director, which is offset by adding one Director of Employee Benefits.
  - It should be noted, that the Department requested four Deputy Directors in the FY 13 budget submission but was only granted one.
- The FY 13 contractual services expense budget remains unchanged compared to last year at \$407,900. These expenses include costs for arbitrator fees, court reporting and outside counsel.
- The 2012 general expense budget remains unchanged compared to last year at 5,700. The FY 13 budget includes funding for office supplies, education expenses and miscellaneous expenses.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	87	83	94	91	97	3	3.2%	6	6.6%
Part-Time and Seasonal	30	31	19	33	19	0	0.0%	(14)	-42.4%
Salaries	\$5,356,823	\$5,317,542	\$6,298,656	\$5,556,757	\$6,137,493	(\$161,163)	-2.6%	\$580,736	10.5%
Equipment	6,005	2,281	45,777	45,777	40,777	(5,000)	-10.9%	(5,000)	-10.9%
General Expenses	1,920,910	2,070,753	1,682,331	1,732,331	1,682,331	0	0.0%	(50,000)	-2.9%
Contractual Services	805,000	561,930	1,568,274	1,186,570	1,254,600	(313,674)	-20.0%	68,030	5.7%
<b>Total</b>	<b>\$8,088,737</b>	<b>\$7,952,506</b>	<b>\$9,595,038</b>	<b>\$8,521,435</b>	<b>\$9,115,201</b>	<b>(\$479,837)</b>	<b>-5.0%</b>	<b>\$593,766</b>	<b>7.0%</b>

### Expenses

- FY 13 total expenditures are decreasing by \$479,837 or 5.0% from the FY 12 adopted budget, which can be attributed to decreases in salaries, equipment and contractual services.
  - Salaries are decreasing by \$161,163 compared to the FY 12 adopted budget. The FY 12 budget included an adjustment of \$107,325 to restore savings from the anticipated workforce reductions.
  - Compared to the current projection, salaries are rising by \$580,736 which can be attributed to the inclusion of terminal leave, as well as increasing the headcount by six full-time positions compared to the current staffing level.
- Contractual expenses budgeted at \$1.3 million is decreasing by \$313,674 compared to the FY 12 budget. The FY 12 budget included additional expenses for the costs related to redistricting committees held in FY 12. These additional expenses are not included in the FY 13 budget.
  - Contractual services also include the costs for mailings, stenographic recording, and the production of the Legislature's journal of proceedings.
- Compared to the current on board staffing, the full-time headcount is increasing by six positions and decreasing by 14 seasonal positions. There is currently 33 part-time and seasonal positions on board, made up of Legislative Assistants and clerical positions in the Minority, Majority and the Clerk's Office. The current on board is consistent with historical levels of 30 in 2010 and 31 in 2011. OLBR believes that the headcount should be adjusted through a technical adjustment to reflect the correct appropriate number of heads.

**Expenses by Control Center**

<b>Expenses by Control Center</b>							
(\$'s in millions)							
<b>Control Center</b>	<b>Historical</b>		<b>2012</b>	<b>2013</b>	<b>Exec. vs. Adopted</b>		
	<b>2010</b>	<b>2011</b>	<b>Adopted Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>	
Legislators-Minority	2.0	1.9	2.1	\$2.4	0.3	12.5%	
Legislators-Majority	2.2	2.2	2.9	2.7	-0.3	-9.1%	
Legislative Central Staff	3.2	3.1	3.6	3.2	-0.4	-11.6%	
Legislative Budget Review	0.7	0.8	0.9	0.9	-0.1	-6.4%	
<b>Total</b>	<b>8.1</b>	<b>8.0</b>	<b>9.6</b>	<b>9.1</b>	<b>-0.5</b>	<b>-5.0%</b>	

- The FY 13 proposed budget for the Legislature Majority is decreasing 9.1% from the FY 12 adopted level. The decrease is due to lower salaries. The FY 13 budget reflects the current 2012 projection. In the beginning of the year, a board transfer was passed by the Legislature shifting \$266,000 from the Majority to the Minority to account for the loss of one seat from the Majority to the Minority in last year's election.
- The FY 13 proposed budget for the Legislature Minority is increasing 12.5% from the FY 12 adopted level. The increase is due to higher salary expenses. The FY 13 budget incorporates the funding for the budget transfer that occurred in FY 12 to account for the shift in expenses to properly fund the loss of one seat in last year's elections from the Majority to the Minority.
- The Office of Legislative Budget Review's 2012 expenses declined 6.4% from the FY 12 Adopted Budget; the decrease is due to reduced salary expenses.
- The Legislative Clerk's Office expenses are decreasing by 11.6%, due to mostly the reduction in contractual services.



**Expenses**

- In 2012 the Miscellaneous, Unallocated Revenues and Reserves departments were merged with the Office of Management and Budget. This was done in order to implement the People Soft enterprise resource planning system (ERP). The software’s design is based on best practices that encourage the dissolution of transactional departments or departments without staff. In 2013, the debt service chargeback expenses for the general fund are now included in the Office of Management and Budget, (OMB).
- The chart below itemizes OMB’s headcount and salary expenses.
- The FY 13 proposed headcount, excluding the savings from initiative, shows an increase of one full-time employee from both the adopted 2012 budget and the current projection.
- The additional full-time represents the net of open Senior Budget Examiner and Director positions combined with the loss of a Program Coordinator position.
- Neither the FY 12 adopted budget nor the FY 13 proposed budget includes funding for seasonal employees. The department currently employs one clerk seasonal.
- Shown below the line in the chart below are the savings from initiative. In FY 13 this figure represents the anticipated attrition of 56 individuals throughout the County. The FY 13 budget includes \$1.1 million in attrition savings.
- The FY 12 adopted headcount included a negative 725 to reflect the anticipated workforce reduction. The workforce reduction initiative was expected to save \$84.6 million.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	25	26	24	24	25	1	4.2%	1	4.2%
Part-Time and Seasonal	4	4	3	4	3	0	0.0%	(1)	-25.0%
Sub-Total	29	30	27	28	28	1	3.7%	0	0.0%
Savings from Initiative	0	0	(725)	0	(56)	(669)	92.3%	(57)	*****
<b>Grand Total Heads</b>	<b>29</b>	<b>30</b>	<b>(698)</b>	<b>28</b>	<b>(28)</b>	<b>(668)</b>	<b>95.7%</b>	<b>0</b>	<b>-200.0%</b>
<b>Employee Salaries</b>	<b>2,384,162</b>	<b>2,757,207</b>	<b>2,564,456</b>	<b>3,315,750</b>	<b>5,050,806</b>	<b>2,486,350</b>	<b>97.0%</b>	<b>1,735,056</b>	<b>34.4%</b>
Salary savings from Initiative	0	0	(84,574,094)	0	(1,125,000)	83,449,094	-98.7%	(1,125,000)	100.0%
<b>Grand Total Salaries</b>	<b>2,384,162</b>	<b>2,757,205</b>	<b>(82,009,638)</b>	<b>3,315,750</b>	<b>3,925,806</b>	<b>85,935,444</b>	<b>-104.8%</b>	<b>610,056</b>	<b>18.4%</b>

**Expenses, Cont.**

- The FY 12 employee salary projection and the FY 13 proposed employee salary expense reflect additional terminal leave payments for hospital employees. These costs were not included in the FY 12 adopted and have been incorporated in the FY 13 proposed.
- Total expenses for the consolidated department are increasing 18.2% from the FY 12 level. Several factors may be seen as causing the expense increase.
- The chart below itemizes OMB expenses by responsibility center.

<b>Expenditures by Responsibility Center</b>					
Expense	2012		2013		Adopted
	2011	Adopted Budget	Executive Budget	Variance	Percent
All Other Miscellaneous Budgets	\$25,291,374	\$47,525,651	\$58,332,048	\$10,806,397	22.7%
Budget Development And Analysis	1,448,540	1,232,757	1,291,226	58,469	4.7%
Fiscal Anaysis	290,805	231,078	146,679	(84,399)	-36.5%
Fleet Management	9,678	20,800	13,090	(7,710)	-37.1%
Flex Benefits Program	2,800,000	2,409,504	2,400,000	(9,504)	-0.4%
Indigent Legal Services	13,209,648	12,478,300	13,784,031	1,305,731	10.5%
Local Government Assistance	61,793,413	62,852,361	66,944,894	4,092,533	6.5%
Nassau Healthcare Corporation (NHCC)	35,697,920	37,897,459	39,968,963	2,071,504	5.5%
Office Of Management And Budget	989,858	1,420,725	1,960,725	540,000	38.0%
Project And Performance Management	281,965	268,468	246,457	(22,011)	-8.2%
Resident Tuition	10,256,302	11,660,000	8,712,000	(2,948,000)	-25.3%
Revenue And Grants Management	113,828	128,828	128,828	-	0.0%
Risk Management	10,455,310	14,972,600	11,984,238	(2,988,362)	-20.0%
<b>Sub-Total</b>	<b>\$162,638,642</b>	<b>\$193,098,531</b>	<b>\$205,913,179</b>	<b>\$12,814,648</b>	<b>6.6%</b>
Debt Service Chargebacks	273,137,910	332,235,488	316,327,174	(15,908,314)	-4.8%
Interfund Transfer to PDH	55,331,990	0	0	0	*****
Savings from Initiative	0	(84,574,094)	(1,125,000)	83,449,094	-98.7%
<b>Consolidated Total</b>	<b>\$491,108,542</b>	<b>\$440,759,925</b>	<b>\$521,115,353</b>	<b>\$80,355,428</b>	<b>18.2%</b>

\*Responsibility center chart consolidates Miscellaneous, Unallocated Revenue, Reserves, Debt Service and OMB.

\*\*The Risk Management Responsibility Center now incorporates the Workers Comp Health, Workers Comp SSW and Workers Comp DSS

**Expenses, Cont.**

- The FY 12 adopted budget was understated since it included \$84.6 million in salary savings from initiative. In 2013, the salary savings from initiative are \$1.1 million. These savings are expected to accrue from ordinary attrition. These savings are shown below the line on the previous chart.
- Also shown below the line is the 2011 \$55.3 million interfund transfer from the General Fund to the Police Headquarters Fund. These monies were moved from the contingency reserve to cover police expenses.
- The proposed FY 13 budget includes \$316.3 million in debt service chargebacks. These charges were previously included in the former general fund debt service department.
  - The budgeted amount represents a decrease of \$15.9 million. This is due to the fact that the Administration issued less debt in 2011 and 2012 than was anticipated.
- Contributing to the increase is the inclusion of \$10.0 million as a contingency reserve. This reserve is being set up by using \$10.0 million of fund balance.
- The 2011 column represents a composite of costs some of which were previously included in the Office of Management and Budget, (OMB) and in the Miscellaneous budget.
- The all other miscellaneous budget responsibility center budget includes funding for the contingency reserve, debt service chargebacks, Nassau Interm Finance Authority, (NIFA) expense, Off Track Betting, (OTB) and Nassau Health Care Corporation, (NHCC) supported/guaranteed debt and Police Headquarters inter-departmental charges. Also included are \$20.5 million for other suits and damages expenses.
- The revenues to cover these legal costs are included in the all other miscellaneous revenue budget. They are shown as bond proceeds.
- The Budget Development and Analysis responsibility center is where the salary savings from initiatives are located. Also included are the salary expenses associated with OMB staff.
- The Flex Benefits Program is a wash to the County, both the expense and revenues match at \$2.4 million. For more detail see the Fringe Benefits write up.
- The Indigent Legal Services responsibility center is where the County budgets for the costs associated with the Legal Aid Society and the Nassau County Bar Association. These fees are contractually set and mandated by the State.
- The Local Government Assistance Program represents the local share of the sales tax revenue allocated to the County’s three towns, two cities and incorporated villages.
  - In FY 13 local government assistance is budgeted to receive an increase of 6.5% overall. The three towns and two cities are budgeted to receive a 6.6% increase compared to the adopted 2012 level. The incorporated villages are budgeted to receive their 2012 allotment.
  - The Town and City allotments are based upon their populations.
  - The following chart shows the proposed FY 13, the adopted FY 12, and the FY 11 actual local government assistance payments made the Nassau County towns, cities and villages.

**Expenses, Cont.**

Local Government Assistance Program (\$ in millions)				
	2011	2012	2013	2013 vs.
	Actual	Adopted	Proposed	2012
Town of Hempstead	34,312,285	34,743,732	37,051,920	6.6%
Town of Oyster Bay	13,242,171	13,983,736	14,912,741	6.6%
Town of North Hempstead	10,223,512	10,102,787	10,773,963	6.6%
City of Long Beach	1,500,255	1,601,661	1,708,067	6.6%
City of Glen Cove	1,215,933	1,170,445	1,248,203	6.6%
Incorporated Villages	1,254,315	1,250,000	1,250,000	0.0%
<b>Total</b>	<b>61,748,471</b>	<b>62,852,361</b>	<b>66,944,894</b>	<b>6.5%</b>

- The Nassau Healthcare Corporation, NHCC, responsibility center contains funding for the County’s mandated payments to NHCC. In FY 13 the increase is a function of the inclusion of \$2.4 million in terminal leave costs. These funds were expected to be bonded in 2012 and not included in the budget.
- The Resident Tuition responsibility center is where the County budgets for its obligation to pay tuition costs for Nassau residents

who attend New York State community colleges outside of Nassau County, including the Fashion Institute of Technology (FIT).

- The proposed FY 13 Resident Tuition budget is decreasing by \$2.9 million or 25.3% from the FY 12 adopted budget. The decrease is a function of the FIT reimbursement structure. The County is no longer covering the resident cost associated with third and fourth year students at FIT.
- Nassau County receives 100% reimbursement for the two year expenses from the local town or city where the resident resides. The budget includes \$4.1 million for FIT revenue and expense payments and \$4.6 million for other community college revenue and expense payment.
- The risk management responsibility center is where the County budgets for its insurance, worker’s compensation, and other safety related expenses.

Nassau County Workers' Compensation (Major Funds)					
Control Center	2011	2012	2013	Exec. vs. Adopted	
		Adopted Budget	Exec. Budget	Var.	%
Workers' Compensation Triad - Dpay	\$8,913,691	\$13,083,207	\$10,778,290	(\$2,304,917)	-17.6%
Workers' Compensation Triad - Indemnity	4,496,340	5,730,436	4,951,086	(779,350)	-13.6%
Workers' Compensation Triad - Medical	8,475,613	8,082,489	6,304,250	(1,778,239)	-22.0%
General State Comp Admin Assessment	2,480,000	3,503,200	3,503,107	(93)	0.0%
<b>Total</b>	<b>\$24,365,644</b>	<b>\$30,399,332</b>	<b>\$25,536,733</b>	<b>(\$4,862,599)</b>	<b>-16.0%</b>

**Expenses, Cont.**

- The chart above captures the proposed FY 13 workers' compensation County-wide budget. The Police Department, Corrections 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.
- The FY 13 workers' compensation budget is decreasing by \$4.9 million, or 16.0% versus the FY12 adopted budget. Compared to the 2012 projection, workers' compensation costs are declining \$1.9 million.
- All lines are budgeted to decline. The decline is a function of the reduced County headcount and aggressive medical cost containment services by Triad. The medical expense was decreased due to the fact that the NYS Workers Compensation Board has modified its internal verification process for stricter requirement which has decreased claims paid.
- The FY 13 indemnity rate is actually increasing 2.5% to \$792.
- The County is self-insured and covers all anticipated costs on four lines.
- The dpay line captures the costs associated with disability payments, the indemnity line reflects the costs associated with lost wages and the medical line covers the injured employee's medical costs.
- The dpay and indemnity rates are aligned with the average weekly wage rates being set by the New York State Workers Compensation Board.
- The General State Comp Admin Assessment expense is increasing due to financial needs of the Workers' Compensation Board itself. By law, the recovery of the Board's administrative costs is done through a series of general administrative assessments that are paid by insurance carriers and self-insured employers.

Revenue by Responsibility Center					
Revenue	2012		2013	Exec. vs. Adopted	
	2011	Adopted Budget	Executive Budget	Variance	Percent
All Other Miscellaneous Budgets	102,144,444	37,393,746	50,989,399	13,595,653	36.4%
Flex Benefits Program	2,134,186	2,409,504	2,400,000	(9,504)	-0.4%
General Fund Unallocated Revenues	1,277,739,359	1,211,909,531	1,268,475,367	56,565,836	4.7%
Indigent Legal Services	2,303,368	2,523,400	2,523,400	0	0.0%
Nassau Healthcare Corporation (NHCC)	11,814	952,800	20,000	(932,800)	-97.9%
Office Of Management And Budget (OMB)	701,528	59,582,617	53,748,518	(5,834,099)	-9.8%
Reserves	75,370	0	5,374,756	5,374,756	*****
Resident Tuition	10,256,302	11,660,000	8,712,000	(2,948,000)	-25.3%
Risk Management	1,922,058	1,108,650	2,760,451	1,651,801	149.0%
<b>Total</b>	<b>\$1,397,288,429</b>	<b>\$1,327,540,248</b>	<b>\$1,395,003,891</b>	<b>\$67,463,643</b>	<b>5.1%</b>

\*Responsibility center chart consolidates Miscellaneous, Unallocated Revenue, Reserves and the Office of Management and Budget.

**Revenues**

- The total FY 13 proposed revenue budget now incorporates Miscellaneous, Unallocated Revenue and Reserves within the Office of Management and Budget.
- Total FY 13 revenues are budgeted to increase 5.1% from the FY 12 adopted level. The increase is largely a function of a fund balance, greater rents & recoveries and heightened sales tax revenues.
- The rents & recoveries budget is increasing by \$5.9 million due to the inclusion prior year recoveries. These revenues are in the NHCC, Reserves and Risk Management responsibility centers.
- The revenues are shown above according to responsibility centers.
- The All Other Miscellaneous Budget responsibility center revenues are increasing by \$13.6 million compared to the 2012 adopted level. This is primarily due to the inclusion of \$20.5 million in bond proceeds to cover non tax certiorari lawsuit payments and \$10 in fund balance.

**Revenues, Cont.**

- Also included in this responsibility center are the NHCC and OTB reimbursement payments. The County used its credit rating to obtain bond funds for both NHCC and OTB. The County bonded the funds and passed them onto NHCC and OTB. NHCC and OTB then reimburse the County annually for its debt service expense.
- The Flex Benefits responsibility center is where the expenses and offsetting revenues for both the Flex Benefit Program are booked. See Fringe Benefits section for more detail.
- The Unallocated Revenues Department responsibility center includes \$1,268.5 million in anticipated revenue collections. The following chart itemizes these revenues.

<b>OMB Revenues by Responsibility Center, From Unallocated Revenues</b>					
(\$'s in millions)					
Responsibility Center	2012		2013	Exec. vs. Adopted	
	2011	Adopted Budget	Exec. Budget	Var.	%
<b>1700 - General Fund Revenues</b>					
Fines & Forfeits	\$1.8	\$2.9	\$2.9	0.0	0.0%
Rents & Recoveries	0.5	0.0	0.0	0.0	*****
Dept Revenues	0.6	0.6	0.6	0.0	0.0%
Payment in Lieu of Taxes	7.4	8.7	9.6	1.0	11.4%
Interfund Charges Revenue	17.3	20.3	17.8	-2.5	-12.4%
Sales Tax Countywide	952.9	970.8	1031.7	60.9	6.3%
Sale Tax Part County	71.9	85.4	89.6	4.2	4.9%
Property Tax	169.3	120.0	113.1	-7.0	-5.8%
OTB 5% Tax	3.9	3.2	3.2	0.0	0.1%
Interdepartmental Revenues	54.5	0.0	0.0	0.0	*****
OTB Profits	0.0	0.0	0.0	0.0	*****
State Aid	-1.5	0.0	0.0	0.0	*****
Federal Aid	-1.4	0.0	0.0	0.0	*****
Interfund Transfers	0.6	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$1,277.7</b>	<b>\$1,211.9</b>	<b>\$1,268.5</b>	<b>56.6</b>	<b>4.7%</b>

**Revenues, Cont.**

- Total FY 13 General Fund revenues are increasing by \$56.6 million, or 4.7% from the Adopted FY 12 Budget. The increase is a function of greater sales tax and PILOT payments.
- The fine and forfeits line is unchanged at the FY 11 \$2.9 million level. This line includes forfeited bail and fine revenues.
- The proposed FY 13 Departmental Revenues line includes \$620,000 in collections, which represents the funding for the OTB debt support agreement with Nassau County. The amount is contractually set.
- The Payment in Lieu of Taxes line represents the revenues associated with 40 PILOT agreements. Under these agreements, a business will pay a PILOT instead of taxes for several years. The PILOT payments gradually increase until the entity starts to pay its actual tax liability.
  - The FY 13 PILOT line is increasing by \$1.0 million to reflect gradually increasing assessments.
- Inter-fund revenues are used to budget for reimbursement of Sewer and Storm Water Resource District other than personal services (OTPS), personal services (PS) and workers compensation expenses.
  - The expense is recorded in the Sewer District Fund as an interfund charge. This funding reimburses the General Fund for personnel costs related to storm water operations.
  - The 2013 budgeted amount is decreasing \$2.5 million from the adopted 2012 level. The decrease is the result of lower salary expenses.
  - The inter-fund charges may be broken into four parts, \$4.8 million chargeback for sewer employees personal expenses, OTPS expenses of \$4.9 million, \$7.5 million for indirect chargebacks and \$0.6 million in County Attorney charges to SSW.
- Excluding the deferred piece, FY 13 sales tax revenues are increasing 4.5% from the current OMB projection. For a more detailed analysis, see the Sales Tax and Economics sections in the Executive Summary.
- The 2013 proposed budget includes a 5.8% budget to budget property tax decrease in the levy allocated to the General Fund. This results from a reallocation of the levy between the major funds. There is no overall property tax increase. For more discussion of the FY 13 property tax changes on all funds see the Executive Summary.
- Nassau County derived two revenue streams from horseback racing. These revenue sources are entitled OTB Profits and OTB 5% Tax (Surcharge).
  - OTB Profit collections are composed of the net profits generated by the Nassau Regional OTB. The County has not received any OTB profit revenues since 2011 and none are anticipated in 2013.



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**Revenues, Cont.**

- The OTB 5% Surcharge revenue represents collections from the 5% surcharge placed on all winning bets made at any of the six New York State OTBs on races that occur at Belmont. The FY 13 budget mirrors the FY 12 and anticipates \$3.2 million in surcharge revenue and no profits.
- The FY 13 interdepartmental revenues line has been eliminated from the FY 13 Proposed Budget. These revenues had represented an allocation of indirect administrative charges incurred by one department on behalf of another department, such as payroll costs, purchasing, building operations and security.
- **The Indigent Legal Services responsibility center** reflects the subsidies the County provides to both the Legal Aid Society of Nassau County and the Nassau County Public Defenders' Office.
  - The FY 13 proposed revenue budget includes both state and federal aid payments. The state and federal aid covers certain portions of indigent defense. In FY 13, state legal aid program reimbursement and federal NYS pass through of federal funds revenues are unchanged at their FY 12 level.
- **The Nassau Health Care Corporation responsibility center** details the mandated payments made by the County to the Health Care Corporation, pursuant to the transfer agreement and the subsequent successor agreement.
  - The FY 13 revenue budget is decreasing by \$0.9 million compared to the Adopted FY 12 level. The decline is because the 2012 budget included \$0.9 million in insurance recoveries.
- **The Office of Management and Budget responsibility center** revenue budget contains \$53.8 million in interdepartmental revenues. These revenues represent the allocation of indirect administrative charges incurred by one department on behalf of another department. Some of the departments being charged back include Police Headquarters, Police District and Public Works.
- **The Reserves responsibility center** incorporates \$5.4 million in rents and recoveries. These revenues represent anticipated recoveries from prior years.
- **The Resident Tuition responsibility center** is where the County budgets for its obligation to pay tuition costs for Nassau residents who attend New York State community colleges outside of Nassau County, including the Fashion Institute of Technology (FIT).
  - As stated previously, the budget contains full reimbursement for the two year cost of residents attending FIT and other community colleges located in New York State.
  - The County bills back the town and city where the resident is located for reimbursement of these costs.
- **The Risk Management responsibility center** is comprised of four revenue objects, rents & recoveries, revenue offset to expense, interdepartmental revenues and interfund charge revenues.
  - The rent & recoveries is budgeted at \$1.5 million. These represent projected recoveries from the prior year.

**Revenues, Cont.**

- There is \$72,418 allocated for revenue offset to expense.
- New to the FY 13 budget are the interdepartmental revenues and interfund charges, budgeted at \$830,971 and \$337,095 respectively. The \$830,971 of interdepartmental revenues are for workman's compensation costs. The \$337,095 is the correlating revenue to the interfund sewer other expense inter fund charge.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	47	56	58	62	71	13	22.4%	9	14.5%
Part-Time and Seasonal	9	9	8	6	6	(2)	-25.0%	0	0.0%
Salaries	\$4,686,426	\$5,299,790	\$4,836,109	\$5,877,518	\$6,489,111	\$1,653,002	34.2%	\$611,593	10.4%
Equipment	4,139	0	11,800	82,099	14,958	3,158	26.8%	(67,141)	-81.8%
General Expenses	360,794	370,694	382,975	435,691	653,017	270,042	70.5%	217,326	49.9%
Contractual Services	57,145	57,903	57,160	57,160	58,145	985	1.7%	985	1.7%
Inter-Dept. Charges	4,939,039	1,181,993	1,134,415	1,134,415	0	(1,134,415)	-100.0%	(1,134,415)	-100.0%
<b>Total</b>	<b>\$10,047,543</b>	<b>\$6,910,380</b>	<b>\$6,422,459</b>	<b>\$7,586,883</b>	<b>\$7,215,231</b>	<b>\$792,772</b>	<b>12.3%</b>	<b>(\$371,652)</b>	<b>-4.9%</b>

**Expenses**

- FY 13 expenditures for the Medical Examiner (ME) are growing by \$792,772, or 12.3%, compared to the FY 12 adopted budget. This is primarily due to the \$1.7 million increase in the salary line. The hike in salaries is related to additional personnel to run the crime lab and the \$822,000 negative expense for workforce reduction initiative that never materialized. The proposed FY 13 budget also includes a workforce initiative of three positions for a savings of \$141,445.
- Offsetting the rise in salaries is the \$1.1 million elimination of interdepartmental charges. Building rent, which has, in the past, been a reimbursed expense, will now be treated as part of real estate and in FY 13 will be coded there.
  - The State has eliminated all reimbursement for the Medical Examiner’s expenses since July 2011. OMB left these charges in the budget in the interdepartmental charges line for FY 12 but has decided to eliminate them from the FY 13 budget.
  - Previously, these charges were for costs for records management, fleet maintenance and indirect charges; charges that are not now eligible for state aid reimbursement.
- Budgeted headcount will be growing by 13 to 71 full-time employees in FY 12 while part-time headcount will decline by 2 when comparing budget to budget.
- General expenses are increasing by 70.5%, or \$270,042, budget to budget. These costs are associated with building supplies and maintenance needed for crime lab operations.
- Excluding interdepartmental charges, the proposed budget for OTPS expense is rising by \$274,185, mainly due to the aforementioned \$270,042 increase in general expenses.

On February 17<sup>th</sup> the NCPD’s forensic evidence bureau was shuttered by County Executive, Edward Mangano and District Attorney, Kathleen Rice as a result of the lab having been cited for 26 violations by ASCLAD-Lab, the accrediting agency for NYS labs. Since that time the County Executive mandated that the Police Department crime lab fall under the jurisdiction of the Nassau County Medical Examiner’s Office. Civilian Staff were subsequently hired and resources procured to bring on line the essential crime lab disciplines. Specifically, the Medical Examiner’s Toxicology lab began DWI testing in November of 2011 and the Latent Prints discipline received accreditation in June of 2012. It is anticipated that the disciplines of Controlled Substances and Firearms/Ballistics will receive accreditation by 2014. Outsourcing for Drug Chemistry, Trace Evidence and Firearms will continue until the labs receive ASCALD International accreditation by early 2014.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$55,116	\$121,850	\$0	\$24,926	\$0	\$0	*****	(\$24,926)	-100.0%
Dept Revenues	22,525	19,228	20,000	21,406	20,000	0	0.0%	(1,406)	-6.6%
Interfund Charges Rev	0	0	166,200	166,200	0	(166,200)	-100.0%	(166,200)	-100.0%
State Aid-Reimb Of Exp	1,608,462	1,208,301	0	26	0	0	*****	(26)	-100.0%
<b>Total</b>	<b>\$1,686,103</b>	<b>\$1,349,379</b>	<b>\$186,200</b>	<b>\$212,558</b>	<b>\$20,000</b>	<b>(\$166,200)</b>	<b>-89.3%</b>	<b>(\$192,558)</b>	<b>-90.6%</b>

**Revenues**

- Due to the State’s fiscal woes, the State has reduced, or eliminated altogether, its aid state-wide to municipalities and local governments and provided funding to the Medical Examiner’s Office for only the first six months of 2011. In FY 12, state aid was eliminated from the revenue budget. The same holds true for FY 13.
- Previously, the Administrative Rules and Regulations of the New York State Health Department Section 40-10(F) Title 10 permitted up to 36% of the expense budget to be funded by state aid.
- Department revenues will stay at FY 12 levels. The \$20,000 in revenue is generated by fees the Medical Examiner charges for courtesy holds, Pathology Resident Rotation tours by residents from Winthrop and LIJ and requests for copies and photographs.
- Interfund charges revenue has been eliminated from the FY 13 budget. In FY 12 this revenue was budgeted for recovery of prior year indirect charges. In FY 12 there were no indirect charges so there will be no prior year recovery.

The Office of Minority Affairs (OMA) was established by a County Executive directive pursuant to Section 2112 of the Nassau County Charter. OMA aides in developing and furthering Nassau County’s Minority Women Business Enterprise program (M/WBE). The office is expected to monitor the effectiveness of its policies and to provide the County Executive and County Legislature with assessments and recommendations on budgetary actions, policies, and growing concerns in the minority community.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	7	5	5	(2)	-28.6%	0	0.0%
Part-Time and Seasonal	2	2	2	2	0	(2)	-100.0%	(2)	-100.0%
Salaries	\$444,396	\$461,076	\$280,017	\$440,544	\$359,142	\$79,125	28.3%	(\$81,402)	-18.5%
General Expenses	6,042	12,018	6,000	6,000	16,445	10,445	174.1%	10,445	174.1%
Contractual Services	2,448	60,394	51,400	51,400	31,000	(20,400)	-39.7%	(20,400)	-39.7%
<b>Total</b>	<b>\$452,885</b>	<b>\$533,488</b>	<b>\$337,417</b>	<b>\$497,944</b>	<b>\$406,587</b>	<b>\$69,170</b>	<b>20.5%</b>	<b>(\$91,357)</b>	<b>-18.3%</b>

**Expenses**

- In FY 13 expenses are increasing from the FY 12 adopted budget by \$69,170, due to rising salaries and general expenses offset by a decrease in contractual expenses.
- The largest component, salaries, is budgeted to increase by \$79,125 from the FY 12 adopted budget. The increase is due to an underfunded FY 12 budget.
  - The FY 12 budget included \$226,125 in workforce reduction that was not fully achieved.
  - The FY 13 budget includes \$52,000 in labor savings for 2 part-time position cuts, and eliminates the Special Assistant and Program Coordinator.
- Contractual services are decreasing as the result of cuts in purchase services, including the elimination of workshops and meetings for various groups.
- General expenses are increasing by \$10,445 as a result of travel for staff training, software upgrade and office supplies.

	Historical		2012		2013	2013 vs. 2012		Proj vs. 2013	
	2010	2011	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	1,251	1,198	1,161	1,150	1,153	(8)	-0.7%	3	0.3%
Salaries	\$128,220,560	\$127,529,677	\$127,638,123	\$126,681,813	\$127,603,492	(\$34,631)	0.0%	\$921,679	0.7%
Fringe Benefits	44,465,594	48,555,769	50,352,721	49,596,552	52,996,235	2,643,514	5.2%	3,399,683	6.9%
Equipment	2,197,639	2,311,973	2,383,543	2,383,543	2,313,914	(69,629)	-2.9%	(69,629)	-2.9%
General Expenses	9,012,032	8,241,022	7,953,987	7,953,987	7,444,412	(509,575)	-6.4%	(509,575)	-6.4%
Contractual Services	6,978,414	5,911,643	5,742,340	5,742,340	6,583,290	840,950	14.6%	840,950	14.6%
Utility Cost (Tel. & Other)	924,046	1,280,783	1,374,352	1,502,000	1,500,000	125,648	9.1%	(2,000)	-0.1%
Utility Cost (LIPA)	3,989,469	3,980,198	4,245,934	3,860,286	3,300,540	(945,394)	-22.3%	(559,746)	-14.5%
Interfund Charges	3,089,325	2,990,523	3,200,000	3,200,000	2,950,000	(250,000)	-7.8%	(250,000)	-7.8%
County Scholarships	55,000	54,900	55,000	55,000	55,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$198,932,079</b>	<b>\$200,856,488</b>	<b>\$202,946,000</b>	<b>\$200,975,521</b>	<b>\$204,746,883</b>	<b>\$1,800,883</b>	<b>0.9%</b>	<b>\$3,771,362</b>	<b>1.9%</b>

**Expenses**

- Headcount figures in the chart above are based on June 1 data. In 2010 employees were offered retirement incentives by the County, the College and the State. The decline is a result of limited backfill of those and additional retirements.
- FY 2012-13 budgeted headcount is declining by eight when comparing budget to budget but is increasing by three when compared to 2012 projected numbers.
- Expenses are budgeted to increase slightly, by 0.9%, or \$1.8 million, compared to the adopted 2012 budget.
- Salaries in the adopted budget are increasing by 0.7%, or \$921,679, when compared to the FY 2011-12 salary projection, but are declining slightly by \$34,631, when comparing budget to budget.
- Salaries are decreasing despite contractual increases for members of the Nassau Community College Federation of Teachers (NCCFT) and Civil Service Employees Association (CSEA). The agreement with the Adjunct Faculty Association (AFA) expired on August 31, 2010 and negotiations for a new contract are ongoing. Salaries for Ordinance employees will include no cost of living adjustments.
- The current year’s salary projection reflects the net savings associated with 13 retirements with limited backfill.

**Expenses, Cont.**

- OTPS spending is budgeted below FY 2011-12 levels by approximately 3.2%, primarily due to a cap on OTPS spending. The College has imposed a spending cap on OTPS expenses for FY 2012-13 and will cease such spending if expenses in other areas of the budget require additional funds.
- OTPS also includes a \$450,000 reduction from a cost savings plan that is disbursed throughout all levels of OTPS.

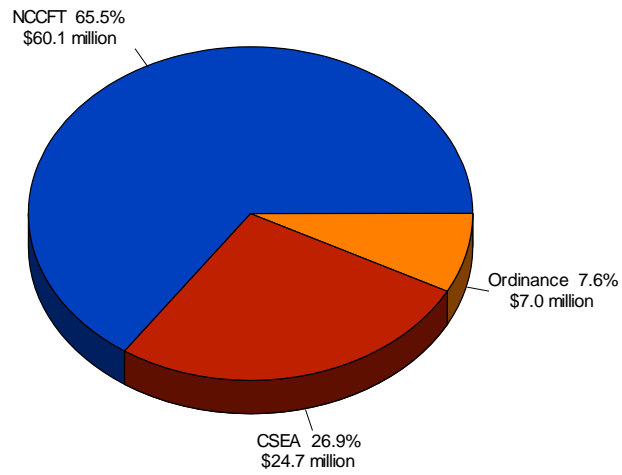
**Salaries**

<b>FULL-TIME HEADCOUNT</b>											
Union	Adopted 11 - 12		Adopted 12 - 13		Difference			Jun 12	Difference		
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	FT % Chg	Act. F/T	F/T	% Chg	
	NCCFT	699	\$60,050,368	693	\$57,825,744	(6)	(\$2,224,624)	-0.9%	693	0	0.0%
CSEA	393	24,734,624	389	22,465,901	(4)	(2,268,723)	-1.0%	389	0	0.0%	
Ordinance	69	7,042,409	71	6,663,454	2	(378,955)	2.9%	68	3	4.4%	
<b>Grand Total</b>	<b>1,161</b>	<b>91,827,401</b>	<b>1,153</b>	<b>86,955,099</b>	<b>(8)</b>	<b>(\$4,872,302)</b>	<b>-0.7%</b>	<b>1,150</b>	<b>3</b>	<b>0.3%</b>	

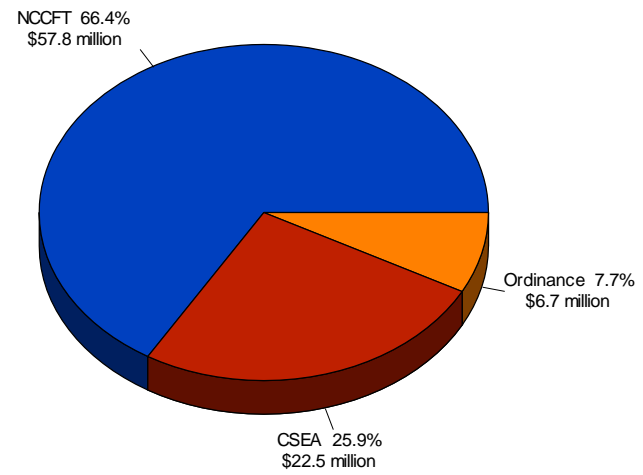
- Fulltime headcount in the adopted FY 2012-13 budget is decreasing by eight compared to FY 2011-12.
- The original proposed budget had 35 fewer employees but an anticipated number of FY 2012 retirements did not occur. The resulting total headcount is more in line with previous years' numbers.
- The decrease in headcount is from the NCCFT union, the majority of whose members are responsible for teaching at the College. The current vacancies are a result of attritions and limited backfilling of retirements. Any backfilling will be staffed by temporary non-tenure positions.
- There are two additional Ordinance employees included in the FY 2012-13 adopted budget than in the current year's adopted. The resulting decrease of \$378,955 reflects the retirements of higher salaried staff. It should be noted that the June 1 actual shows a total of 68 Ordinance employees on board. There are also 14 educators associated with the Language Immersion at Nassau Community College program (LINCC) who are currently reflected in the budget as NCCFT members.

➤ The graphs below illustrate salary expenses by union in the adopted budget compared to last year's budget.

**Adopted 2011 - 12 Full Time Salaries by Union**



**Adopted 2012-13 Full Time Salaries by Union**





**Fringe Benefits**

Nassau Community College Fringe Benefit Expenses							
	2012 Budget	OLBR Projection	Adopted 2013 Budget	2013 vs. 2012	Percent	Adpt Vs. Projected	Percent
State Retirement	\$4,057,905	\$4,558,894	\$5,110,376	\$1,052,471	25.9%	\$551,482	12.1%
Teachers Retirement	\$1,998,390	\$1,998,390	2,306,984	308,594	15.4%	308,594	15.4%
Social Security	\$9,189,945	\$9,691,159	9,479,289	289,344	3.1%	(211,870)	-2.2%
Health Insurance	\$17,729,157	\$16,645,456	17,804,156	74,999	0.4%	1,158,700	7.0%
TIAA CREF	\$6,503,118	\$6,503,118	7,139,997	636,879	9.8%	636,879	9.8%
Optical Plan	\$130,001	\$122,848	123,997	(6,004)	-4.6%	1,149	0.9%
Unemployment	\$250,000	\$253,516	250,000	0	0.0%	(3,516)	-1.4%
Dental Insurance	\$698,003	\$698,003	650,006	(47,997)	-6.9%	(47,997)	-6.9%
Medicare Reimbursement	\$1,365,001	\$1,236,005	1,375,000	9,999	0.7%	138,995	11.2%
Health Insurance Retirees	\$7,517,240	\$7,195,731	7,820,801	303,561	4.0%	625,070	8.7%
Retirees Optical	\$15,995	\$13,935	14,008	(1,987)	-12.4%	73	0.5%
Medicare Part D	(\$475,000)	(\$475,000)	(475,000)	0	0.0%	0	0.0%
MTA Mobility Tax	\$433,969	\$430,718	447,631	13,662	3.1%	16,913	3.9%
CSEA Legal Fund	\$64,000	\$64,000	64,000	0	0.0%	0	0.0%
NYS Disability Insurance	\$10,000	\$10,000	10,000	0	*****	0	*****
Workers Compensation	\$864,997	\$324,938	874,990	9,993	1.2%	550,052	169.3%
<b>Total</b>	<b>\$50,352,721</b>	<b>\$49,271,711</b>	<b>\$52,996,235</b>	<b>\$2,643,514</b>	<b>5.2%</b>	<b>\$3,724,524</b>	<b>7.6%</b>

- The Fringe Benefit budget is increasing by \$2.6 million, or 5.2%, compared to the current year’s budget due mostly to rising health insurance and retirement costs.
- The adopted fringe benefits appropriation assumes a 10% rate increase for health insurance costs, effective January 1, 2013 (which includes eight months of the College’s fiscal year). The rate is lower than the rate projection provided in New York State’s 2012 2nd Quarter Experience Report, which projects the 2013 health insurance premium rate to increase by 14% for family coverage. However, even at the lower rate, the 2013 budgeted expense for health insurance costs appears reasonable.
- The FY 2012-13 budget of \$5.1 million for State Retirement is an increase of \$1.1 million compared to the FY 2011-12 budget. This increase is due to:
  - continued rising pension contribution rates,
  - higher salary costs from annual cost of living and step increases, and
  - one-fifth of the cost for employees who elected to take the early retirement incentive.

- The \$7.1 million adopted budget for TIAA CREFF is increasing 9.8%, or \$636,882, compared to the current year’s budget due to higher salary costs for the employees who are enrolled in the plan (mostly NCCFT, Administrators and faculty personnel.)
- The FY 2012-13 Fringe Benefits budget includes the federal subsidy of \$475,000 for Medicare Part-D reimbursement of the prescription drug coverage provided by the College. The FY 2012-13 budget remains unchanged compared to the current year’s budget and projection.
  - OLBR believes this is a risk since the County will no longer receive the Medicare Part D benefit as of January 1, 2013.
- The FY 2012-13 appropriations for the optical and dental plans are decreasing minimally by 4.6% and 6.9%, respectively. The budgeted amounts are more consistent with the current year’s projection.
- The adopted worker’s compensation budget of \$874,990 is a slight increase of 1.2% compared to the current year’s budget.

**Other Than Personal Services**

- OTPS spending in FY 2012-13 will be about \$808,000, or 3.2%, less than that of the adopted FY 2011-12. The following chart details the OTPS spending from 2011 to the FY 2012-2013 Adopted Budget:

Nassau Community College OTPS Budget Comparison FY 2011-2013						
	<u>2011</u> <u>Operating</u> <u>Results</u>	<u>2012</u> <u>Adopted</u> <u>Budget</u>	<u>2012</u> <u>Projected</u> <u>Oper. Results</u>	<u>2013</u> <u>Adopted</u> <u>Budget</u>	Variance <u>2012/2013</u>	Variance <u>Proj/Bud</u>
Equipment	2,311,973	2,383,543	2,383,543	2,313,914	(69,629)	(69,629)
General Expenses	8,241,022	7,953,987	7,953,987	7,444,412	(509,575)	(509,575)
Contractual	5,911,643	5,742,340	5,742,340	6,583,290	840,950	840,950
Utility Costs	5,260,981	5,620,286	5,362,286	4,800,540	(819,746)	(561,746)
Central Utility Plant Chgs	2,990,523	3,200,000	3,200,000	2,950,000	(250,000)	(250,000)
Scholarships	54,900	55,000	55,000	55,000	0	0
	24,771,042	24,955,156	24,697,156	24,147,156	(808,000)	(550,000)

- Telephone, water and fuel costs are decreasing in FY 2012-13 by 14.6%, or \$819,746, when compared to FY 2011-12 allocations. Additionally, there is a 7.8%, or \$250,000, decline in LIPA charges.
- Contractual services are climbing by \$840,950, or almost 14.6%, a significant portion in building and grounds maintenance expenses.

**Opportunities & Risks**

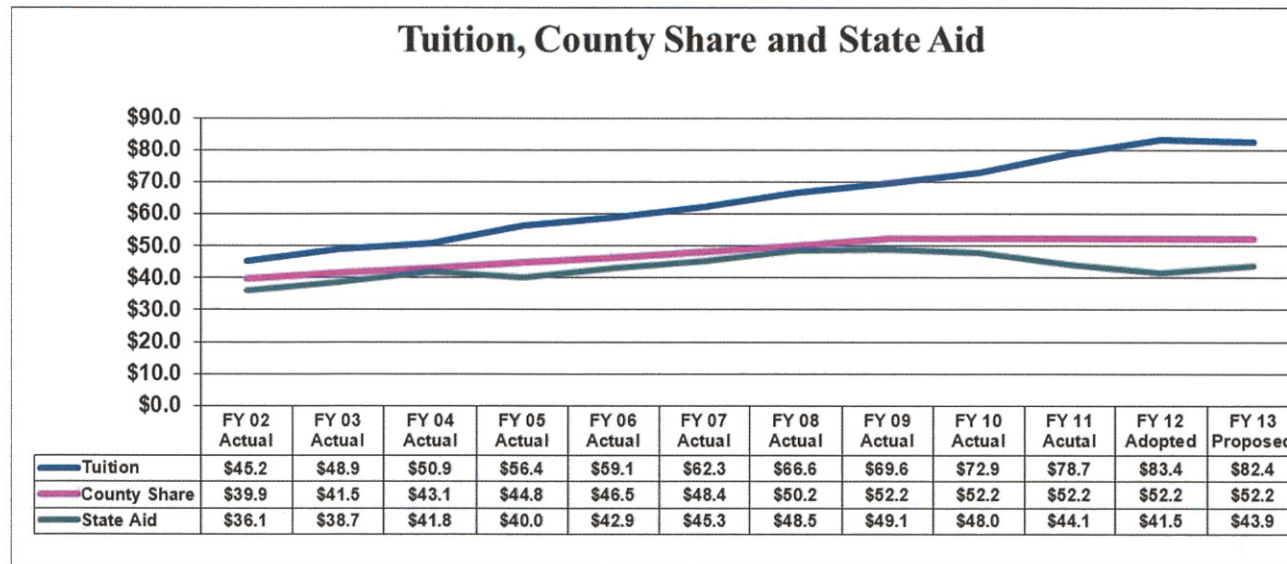
- Full-time headcount is down considerably, about 98, from two years ago, and while there are salary savings garnered from restricted backfill of retirements, operations may be impacted. The lower headcount may not be sustainable.
- Salaries include \$400,000 in overtime reduction which may not be realized.
- As mentioned previously, contract negotiations are on-going between the College and the AFA, whose contract expired August 31, 2010. Should an agreement be achieved in the new fiscal year, the outcome could have a significant impact on the FY 2012-13 budget. Only promotions in rank, not salary increases, are included in the adopted budget.
- Should circumstances evolve during the budget year that may generate shortfalls in any area of the budget, the College will implement additional contingencies such as reductions in OTPS spending, further reductions in staff and use of additional fund balance as corrective actions.

	Historical		2012		2013	2013 vs. 2012		Proj vs. 2013	
	2010	2011	Adopted Budget	OLBR Projected	Proposed Budget	Variance	Percent	Variance	Percent
Tuition	\$72,886,735	78,709,256	\$83,393,727	\$82,372,988	\$82,372,988	(\$1,020,739)	-1.2%	\$0	0.0%
Property Tax	52,206,883	52,211,454	52,206,883	52,206,883	\$52,206,883	0	0.0%	0	0.0%
State Aid	47,991,751	44,095,874	41,456,390	41,456,390	43,862,313	2,405,923	5.8%	\$2,405,923	5.8%
Rev. Lieu Spons. Share	13,283,966	13,914,407	14,000,000	14,000,000	14,000,000	0	0.0%	0	0.0%
Rev. Offset To Expense	4,197,926	4,414,971	4,048,000	4,048,000	4,048,000	0	0.0%	0	0.0%
Service Fees	5,879,878	5,859,386	5,991,000	5,991,000	5,991,000	0	0.0%	0	0.0%
Rents & Recoveries	575,042	1,020,849	400,000	400,000	400,000	0	0.0%	0	0.0%
Investment Income	189,358	82,267	200,000	82,000	82,000	(118,000)	-59.0%	0	0.0%
Federal Aid	309,115	178,920	250,000	250,000	250,000	0	0.0%	0	0.0%
Suppl Approp/Fund Balance	834,315	0	0	0	0	0	0.0%	0	0.0%
Fund Balance Appropriated	2,488,541	2,188,000	1,000,000	1,000,000	1,533,699	533,699	53.4%	533,699	53.4%
<b>Total</b>	<b>\$200,843,510</b>	<b>\$202,675,384</b>	<b>\$202,946,000</b>	<b>\$201,807,261</b>	<b>\$204,746,883</b>	<b>\$1,800,883</b>	<b>0.9%</b>	<b>\$2,939,622</b>	<b>1.5%</b>

**Revenues**

- The Adopted FY 2012– 13 revenue budget is increasing by \$1.8 million, or 0.9% from the previous year’s adopted budget and \$2.9 million, or 1.5%, over current academic year projection.
- The property tax levy supporting the College will remain at \$52.2 million.
- State aid is increasing by \$2.4 million to \$43.9 million in the FY 13 Adopted Budget compared to the 2012 projection due to \$150 increase in the Full Time Equivalent (FTE) reimbursable rate. After the three consecutive years of cuts totaling \$553 per FTE, this increase constitutes a revenue pickup.
- Tuition revenue is decreasing \$1.0 million from the prior year Adopted Budget. Although the rate remains constant, the FTE enrollment has impacted the bottom line negatively.

FY 2002 – 2013  
(\$ in millions)



- The Adopted Budget absorbs an enrollment decline which impacts the budget by \$1.0 million.
- Offsetting the above decrease is additional state aid of \$2.4 million.
- The FY 2012-13 will be the fifth consecutive year that the County share of the College revenue has remained stable with no increase in the tax levy.

**Tuition**

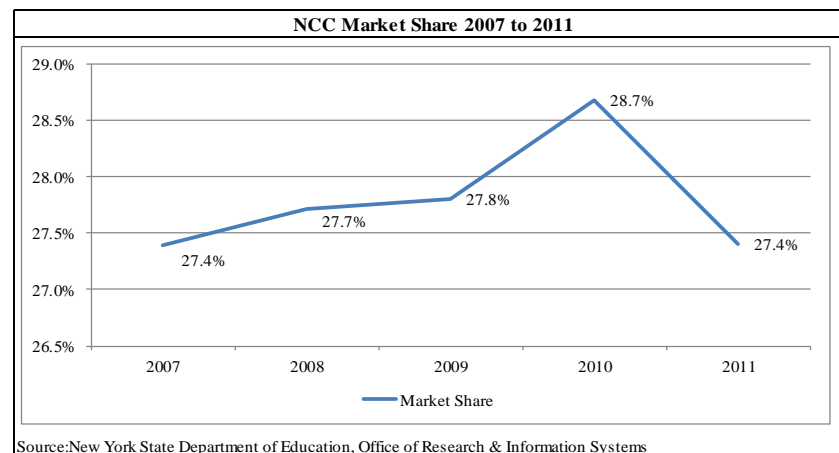
- The FY 2012 – 13 budget to budget decreases in tuition by \$1.0 million to \$82.4 million is a result of lower enrollment projections.
  - In these difficult times, the College will keep tuition flat at \$1,995 per semester. Nassau will be in line with Suffolk and still be cheaper than Westchester.

	Current	2013 Proposed	Increase	Diff From Nassau
Westchester	4,150	4,150	-	160
Suffolk	3,999	3,990		-
Nassau	3,990	3,990	-	

- Tuition represents 40.2% of the total budget revenue.

**Tuition, Cont.**

- The enrollment decline recorded at NCC was evident across the Country.
- A recent report by Community College Week found that after years of record-breaking enrollments, enrollments in some places are beginning to slow. Industry analysts were hesitant to call it a trend with just one year of data. However, several explanations were given.
  - When many people were losing their jobs and money was tight for families, workers went to school in search of new careers and children opted to attend a two year school to save money. Since the economy is improving and fewer people are losing their jobs, less people are choosing to attend community college.
  - Secondly, the No Worker Left Behind, a State program which covered tuition for unemployed workers, ended. This implies that some unemployed individuals can no longer afford to go back to school.
  - The college age population is declining.
  - Lastly, the market has reach its point of saturation in that all the workers who want to go back to college already are in the pipeline or are working their way through it.<sup>1</sup>
- Despite the enrollment decline, NCC continues to educate 27.4% of the college age population in Nassau County.
- NCC’s market share dipped in 2011 from 28.7% in 2010 to 27.4%. However, of all the colleges and universities located in Nassau County, it continues to educate the greatest amount of student in both absolute and percentage terms. Chart below revels NCC’s market share from 2007 to 2011.



<sup>1</sup> Bradley, Paul. “Downward Trend: Community College Enrollments Begin to Recede from Historic Highs”, *Community College Week*, November 8, 2011

**Property Taxes**

- There is no Property Tax increase in the adopted budget.
- Nassau County’s share of \$52.2 million represents 25.5% of the adopted budget.

**State Aid**

- For the past several years the College has had to absorb the impact of reductions in state aid. Although the current budget reverses the trend, the cumulative impact of these cuts continue to pose challenges for the College. This revenue source represents 21.4% of the proposed 2013 budget.
- The State has imposed midyear cuts in the past. Further stress would be put on the budget, should midyear cuts occur in the coming year.

<b>State Aid Cuts 2010 - 2013</b>	
	<b>Cut / FTE</b>
2010 Mid Year FTE Reduction	\$ (130.0)
2011 FTE Reduction	\$ (285.0)
2012 FTE Reduction	\$ (138.0)
2013 FTE Increase	\$ 150.0
<b>Total</b>	<b>\$ (403.0)</b>

**Revenue Lieu Sponsor Share**

- The chargeback rate is an assortment of collections from: non-residents, out of state residents, international students and NYS counties’ without a certificate of residency.
- The \$14.0 million budget for this revenue source is made up of \$11.3 million from other New York State County chargebacks and \$2.7 million from out of state residents.
- The estimated FY 2012 – 13 proposed chargeback rate per non-resident FTE is \$3,330 which is the same as FY 2011- 2012.

**Revenue Offset to Expenses**

- This area consists of commissions, contract education and special course fees that are charged to pay for the costs associated with some courses and programs, such as classes in adult education, corporate training, and English as a second language (ESL).
- No increase over the current budget is expected in the Adopted FY 2012 - 2013 Budget.



**Investment Income**

Managed by the County Treasurer this revenue source is directly affected by market interest rates. Due to the recession, rates have trended downward. This drift implies lower total investment income. OLBR is projecting FY 13 investment income to be the same as the projected in FY 12.

**Fund Balance**

- Fund Balance as of 8/31/2011 was \$10.7 million, with \$1.0 million scheduled to be used for the 2012 budget. The FY 2013 budget requires the use of \$1.5 million reducing the fund balance to \$8.2 million.
- The College has 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.

**Fund Balance Reconciliation**

Beginning Fund Balance FY 10-11	10,742,870
FY 11-12 Appropriation of Fund Balance	(1,000,000)
Net End of Year 2012 Fund Balance	<b>9,742,870</b>
FY 12 - 13 Appropriation of Fund Balance	(1,533,699)
FY 12-13 Un-appropriated Fund Balance	<u>8,209,171</u>

- The chart above shows how fund balance has been decreasing. Should the planned uses take place in FY13 the College would end the year with \$8.2 million in fund balance. That would represent 4.1% of the prior year expenditures, which is slightly higher than the minimum set by the College Board of Trustees.

Service Fees Proposed FY 2013 vs. Adopted FY 2012				
Service Fee: Source	Fee	FY 11-12		FY 12-13
		Adopted Budget	Fee	Adopted Budget
Technology Fee	40	1,500,000	40	1,500,000
Student Lab Fees Day	100	1,700,000	100	1,700,000
Application	40	800,000	50	800,000
NG Check Fee	20	20,000	20	20,000
Transcript Fees	5	-	0	0
Late Registration	25	200,000	25	200,000
Nursing Evaluation	75	1,000	75	1,000
Tuition Pay Plan	25	460,000	40	460,000
Change of Program	25	10,000	25	10,000
Consolidated Fee	-	665,000	30	665,000
Convenience Fee	18	250,000	18	250,000
Vehicle Registration	45	385,000	45	385,000
Totals		5,991,000		5,991,000

- The Adopted Budget for service fee is flat compared to the current year.



- On the average, in FY11, New York State Community Colleges held 12.6% of budgeted expenditures in fund balance. The College is ranked 26th among Community Colleges in terms of fund balances percentage. This is lower than Suffolk and Westchester.

<b>Community College Opening Fund Balance Comparison As of Fiscal Year Ending August 31, 2011</b>			
	Unreserved Fund	Total	Percent of Fund
Community College	Balance	Expenditures	Balance to Expenditures
F-I-T	48,918,275	163,355,050	29.95%
Jamestown	9,374,886	31,390,460	29.87%
Schenectady	6,486,291	22,248,419	29.15%
Corning	8,097,031	32,363,033	25.02%
Niagara	10,653,025	43,067,405	24.74%
North Country	2,787,109	13,123,908	21.24%
Columbia-Greene	3,338,847	15,845,629	21.07%
Genesee	5,819,334	35,719,492	16.29%
Erie	16,231,263	102,287,218	15.87%
Dutchess	8,844,002	55,949,775	15.81%
Clinton	2,309,945	15,238,862	15.16%
Mohawk Valley	6,626,108	47,386,940	13.98%
Cayuga	4,343,527	31,358,547	13.85%
Monroe	16,216,332	120,821,925	13.42%
Broome	5,884,028	46,023,355	12.78%
Fulton-Montgomery	2,173,332	17,444,042	12.46%
<b>Suffolk</b>	<b>18,653,706</b>	<b>180,748,442</b>	<b>10.32%</b>
Finger Lakes	3,982,625	39,442,866	10.10%
Jefferson	2,120,484	22,506,342	9.42%
Adirondack	1,951,816	23,748,701	8.22%
Herkimer	1,763,244	22,169,103	7.95%
Orange County	3,384,826	55,790,149	6.07%
Hudson Valley	5,174,177	90,932,300	5.69%
<b>Westchester</b>	<b>5,965,902</b>	<b>109,917,764</b>	<b>5.43%</b>
Onondaga	3,881,772	72,128,560	5.38%
<b>Nassau</b>	<b>10,742,669</b>	<b>200,271,091</b>	<b>5.36%</b>
Tompkins - Cortland	1,487,164	34,519,663	4.31%
Sullivan	647,742	15,777,706	4.11%
Rockland	1,966,716	60,912,951	3.23%
Ulster	502,058	24,485,586	2.05%

- Rents and Recoveries revenue in the amount of \$400,000 is expected due to the disencumbering of financial obligations is the prior year.
- Federal aid in the amount of \$250,000 is received annually for expenses associate with its work-study program, 75% of which is reimbursed by the revenue.

### Opportunities & Risks

- Tuition is based on an enrollment assumption and no increase in the tuition rate. The budget assumes that the 2013 projected enrollment will meet the 2012 enrollment projection. There may be a variation in enrollment.

This program was originally supposed to end on June 30, 2012 but talks for a possible extension continued throughout the summer; therefore, NCPUA was included in the proposed budget document. OLBR was informed by OMB on September 26, 2012 that the program has, in fact, been discontinued and will be eliminated from the adopted budget by means of technical adjustment.

The Nassau County Public Utility Agency (NCPUA) was established as a County agency by local law in 1984 and approved by a referendum of voters. It is run by a nine-member, uncompensated board. As a public utility service it can purchase power from various sources and then sell that power to eligible consumers of electricity in Nassau County. The rate it is allowed to charge is intended to be sufficient to cover “all of its costs in furnishing such electric service and that accordingly, the operation of this public utility service will be at no net cost to the agency.” In practice a 4% administrative fee is charged to NCPUA’s customers.

NCPUA’s role in the County’s economic development strategy is to provide energy to businesses at a lower rate than would otherwise be available. To be eligible a business must commit to create or retain jobs in New York State. In the past, the four customers were Ametek Hughes Treitler, Cold Spring Harbor, Administrators for the Professions and Oceanside Laundry.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	(\$1,085,111)	(\$1,342,050)	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	91	0	0	0	0	0	*****	0	*****
Rents & Recoveries	1,183,227	1,378,969	0	0	0	0	*****	0	*****
Dept Revenues	1,054,668	1,343,428	1,664,000	1,000,000	1,654,000	(10,000)	-0.6%	654,000	65.4%
<b>Total</b>	<b>\$1,152,875</b>	<b>\$1,380,347</b>	<b>\$1,664,000</b>	<b>\$1,000,000</b>	<b>\$1,654,000</b>	<b>(\$10,000)</b>	<b>-0.6%</b>	<b>\$654,000</b>	<b>65.4%</b>

**Revenues**

- The New York Power Authority (NYPA) bills NCPUA monthly for the electrical usage of its customers. NCPUA passes on the cost of the energy plus an additional administrative fee of up to 4%. In FY 12 the electric service provided was estimated to be \$1,600,400 and the administrative fee was \$54,000, which is 3.4% of the electrical usage.
- The administrative fee charged by NCPUA is used to reimburse the County’s General Fund for the salary and expenses of the County’s Office of Housing and Intergovernmental Affairs (OHIA) workers and resources used to run NCPUA’s daily operations, since NCPUA has no employees of its own. In FY 12, there was one worker from OHIA whose salary and expenses were included in this fee.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
General Expenses	\$2,463,751	\$1,600,000	\$1,600,400	\$1,000,000	\$1,600,400	\$0	0.0%	\$600,400	60.0%
Contractual Services	0	0	53,600	0	53,600	0	0.0%	53,600	*****
Interfund Charges	31,174	10,000	10,000	5,007	0	(10,000)	-100.0%	(5,007)	-100.0%
<b>Total</b>	<b>\$2,494,925</b>	<b>\$1,610,000</b>	<b>\$1,664,000</b>	<b>\$1,005,007</b>	<b>\$1,654,000</b>	<b>(\$10,000)</b>	<b>-0.6%</b>	<b>\$648,993</b>	<b>64.6%</b>

**Expenses**

- The line for general expenses includes the estimated cost for the electrical power purchased by NCPUA, plus \$400 for miscellaneous supplies and expenses.
- The allocation for inter-fund charges has been eliminated from the FY 13 budget.
- The contractual services funding of \$53,600 will be used for anticipated contractual obligations.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,094,281	\$1,507,692	\$1,587,340	\$1,605,692	\$1,564,760	(\$22,580)	-1.4%	(\$40,932)	-2.5%
Dept Revenues	17,861,591	18,253,236	18,429,150	18,429,150	20,283,752	1,854,602	10.1%	1,854,602	10.1%
Interdept Revenues	7,126	30,000	0	0	0	0	*****	0	*****
State Aid-Reimb Of Exp	(54,000)	0	0	0	0	0	*****	0	*****
Special Taxes	657,704	675,000	675,000	675,000	675,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$19,566,702</b>	<b>\$20,465,928</b>	<b>\$20,691,490</b>	<b>\$20,709,842</b>	<b>\$22,523,512</b>	<b>\$1,832,022</b>	<b>8.9%</b>	<b>\$1,813,670</b>	<b>8.8%</b>

**Revenues**

- There is an increase expected in total revenue of \$1.8 million or 8.9% in comparison to the FY 12 adopted budget and of \$1.8 million or 8.8% compared to OLBR’s projection. This is due to increased fees within the departmental revenues. Total FY 13 proposed departmental revenue is increasing by \$1.9 million or 10.1%.

- The Nassau County tourism industry had a difficult year. From an annual perspective, the leisure and hospitality industry on Long Island lost 0.9% of its jobs. According to Long Island Convention and Visitors Bureau statistics, average rental rates have increased from the prior year. However, the price increased coincided with a decline in occupancy.

	Hotel/Motel Tax			
	2010 Actual	2011 Actual	2012 Projection	2013 Proposed
Treasurer	\$765,778	\$772,524	\$650,000	\$800,000
Parks/Gen	657,704	675,000	675,000	675,000
Parks/Grt	2,640,668	2,746,826	2,462,369	2,741,128
<b>Total</b>	<b>4,064,150</b>	<b>4,194,350</b>	<b>3,787,369</b>	<b>4,216,128</b>

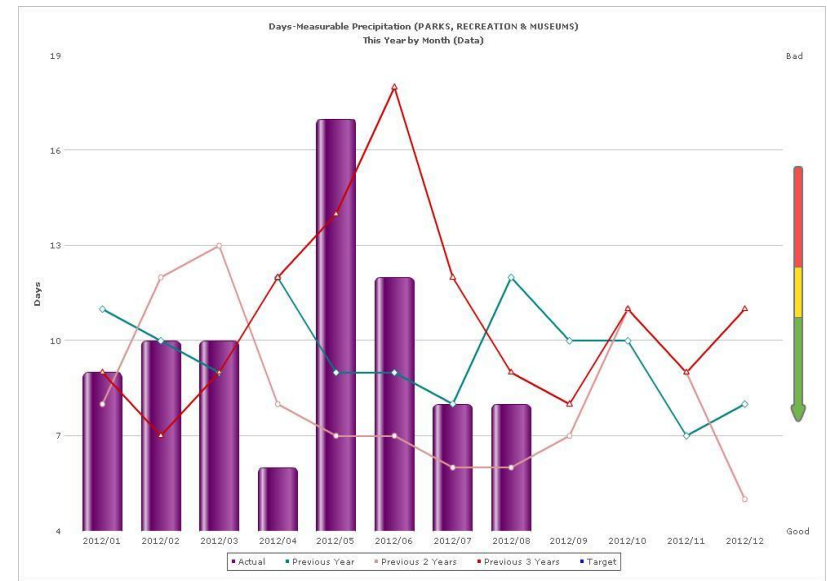
- FY 13 hotel motel tax budget in Parks, shown on the special taxes line, is remaining flat compared to OLBR’s FY 12 projection at \$675,000. Nassau’s hotel motel tax collections are primarily dependent upon corporate travel.

**Aquatic Center**  
 Renovations were planned for the Aquatic Center in early 2012. The County Executive delayed the closure until the spring. However, it remained open because of the great need by high school swimmers and their coaches. There were no safety issues resulting from the delay according to County engineers. The renovations are anticipated, but not yet scheduled.

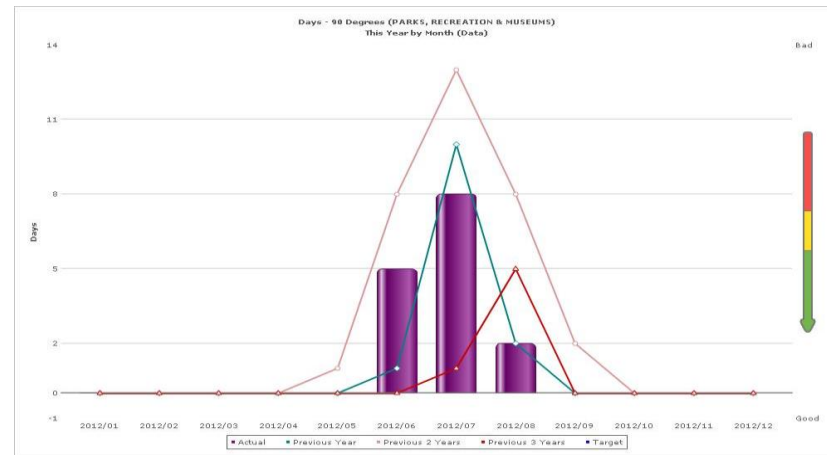
**Golf Operations Revenue**

Golf Operations Revenue				
Revenue Source	FY 11 Actual	FY 12 Budget	FY 12 Projected	FY 13 Proposed
Greens Fees	\$1,252,920	\$1,468,000	\$1,304,406	\$1,940,000
Caddy Cart Fees	38,967	47,500	49,257	47,500
Miniature Golf	31,983	40,000	40,021	40,000
Leisure Pass Fee	149,575	171,000	167,342	171,000
Golf Cart Fees	965,343	1,014,000	1,101,464	1,045,000
Driving Range Fees	834,952	925,000	853,952	980,000
Golf Reservation Fees	321,959	364,000	380,689	370,000
Golf No Show Fee	2,580	13,000	2,114	5,000
Redeemable Certificates	80,527	71,500	98,562	85,100
Open Space	(750)	0	0	0
Greens Fees Red Course	1,350,021	1,450,000	1,450,000	1,500,000
Greens Fees White Course	1,399,879	1,470,000	1,470,000	1,500,000
Greens Fees Blue Course	1,365,062	1,400,000	1,400,000	1,450,000
Concessions	28,001	30,200	30,186	21,000
<b>Total</b>	<b>\$7,821,019</b>	<b>\$8,464,200</b>	<b>\$8,347,993</b>	<b>\$9,154,600</b>

- The above chart has been populated to capture the golf operations revenues within control center 61.
- Overall golf operation revenues are budgeted to increase from both the FY 12 adopted budget and the FY 12 projection.
- Green fees, driving range fees and the red, white and blue golf courses are all budgeted to increase.
- The County’s golf operations are significantly impacted by weather conditions. Extreme heat or wet conditions will impede attendance.



- The chart above details the number of days with measurable precipitation in 2012 from January through August.



- The chart above details the number of days with temperatures over 90 degrees in 2012 from January through August.

**Revenue**

Departmental Revenue				
Revenue Source	FY 2011 Actual	FY 2012 Budget	FY 12 Projected	FY 13 Proposed
Misc Receipts	\$1,580	\$1,300	\$1,300	\$1,600
Concessions	1,138,179	1,207,200	1,207,200	1,267,000
Greens Fees	1,252,920	1,468,000	1,460,000	1,940,000
Caddy Cart Fees	38,967	47,500	47,000	47,500
Riffle Range	28	0	0	0
Summer Recreation Prgg. Fees Rev.	500,372	650,000	650,000	718,950
Swimming Pools	1,718,031	1,050,000	1,050,000	1,795,000
Ice Rinks	429,578	431,000	430,000	440,000
Old Bethpage Hist Vil	399,003	400,000	400,000	400,000
Museum Of Nat History	55,931	2,400	4,200	21,400
Rental Of Equipment	16,450	18,000	18,000	18,000
Summer Day Camps	20,165	29,900	29,000	33,620
Special Use Permits	269,308	290,200	270,000	268,400
Ice Skate Lessons	41,325	42,200	39,742	46,000
Ice Skate Rental	44,287	42,500	42,500	48,500
Ice Skate Sharpening	1,033	500	456	700
Ice Skate Lockr Fees	381	300	221	400
Marina Cow Meadow	49,170	55,000	53,000	50,000
Marina Wantagh	396,591	330,000	300,000	425,000
Roller Skate Admissn	570	800	509	800
Beach Parking	371,013	370,000	350,000	375,000
Cabana Rentals	1,812,171	1,820,000	1,820,000	1,820,000
Minature Golf	271,240	315,000	310,000	290,000
Commercial Parking	11,827	4,850	4,800	5,600
Camping Fees	654,318	575,400	560,000	720,832
Service Fees	2,288	0	0	0
Special Sports Prog	229,218	210,000	200,000	235,000

Departmental Revenue				
Revenue Source	FY 2011 Actual	FY 2012 Budget	FY 12 Projected	FY 13 Proposed
Open Space Usage Fee	8,713	9,400	9,400	9,000
Aerodrome Field Usage Fee	7,440	10,000	10,000	10,000
Batting Cage Fees	68,915	75,000	75,000	75,000
Lifestyle Programs	56,687	0	50,000	60,000
Leisure Pass Fee	622,187	567,700	555,000	672,700
Welwyn Revenue	945	0	2,066	1,000
Launching Ramps	57,015	53,800	52,500	58,750
Tennis Courts	23,948	0	15,280	23,800
Room Rentals	101,595	56,100	56,000	88,200
Picnic Reservation Permits	136,150	148,000	148,000	149,450
Swimming Programs	222,739	89,500	89,000	226,500
Athletic Field Fees/Charges	686,304	784,400	779,522	517,000
Non-Resident Fees	149,752	156,500	151,000	169,500
Golf Cart Fees	965,343	1,014,000	1,100,664	1,045,000
Driving Range Fees	834,952	925,000	920,000	980,000
Alcohol Permits	29,950	33,900	32,500	34,300
Golf Reservation Fees	321,959	364,000	370,000	370,000
Golf No Show Fee	2,580	13,000	12,090	5,000
Film & Advert Activities	19,525	25,300	25,200	25,300
Redeemable Certificates	81,464	71,500	80,000	86,450
Greens Fees Red Course	1,350,021	1,450,000	1,450,000	1,500,000
Greens Fees White Course	1,399,879	1,470,000	1,470,000	1,500,000
Greens Fees Blue Course	1,365,062	1,400,000	1,400,000	1,450,000
County League Registration	13,170	292,500	270,500	250,000
Non-County League Registration	1,000	50,000	50,000	0
Tournament Fees	0	7,500	7,500	7,500
<b>Total</b>	<b>\$18,253,239</b>	<b>\$18,429,150</b>	<b>\$18,429,150</b>	<b>\$20,283,752</b>

➤ These charts list all revenues included in the FY 13 proposed departmental revenue lines. The total FY 13 departmental revenues budget is \$20.3 million. A comparison to 2011 actuals and the 2012 adopted budget is shown.

➤ The green fees make up approximately 45% of all revenues.

**Summer Recreation Program**



**Nickerson Beach**

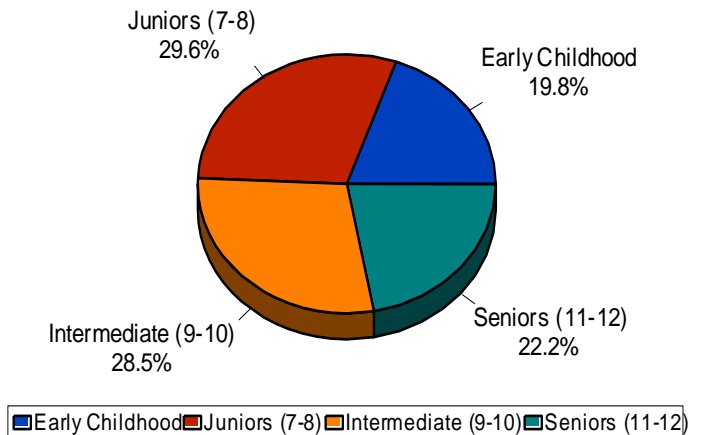
- The Summer Recreation Program was launched in 2010. The program hosted children at different County parks. In 2012, the facilities used were Cantiague, Nickerson Beach, Wantagh, Eisenhower and newly added Cow Meadow.
- The Summer Recreation Program was operational from July 2 to August 9 2012. There were a total of 997 children who participated in the program.

Summer Recreation Program Age Categories			
	2010	2011	2012
Early Childhood (5-6)	123	208	197
Juniors (7-8)	121	254	295
Intermediate (9-10)	115	222	284
Seniors (11-12)	62	140	221
<b>Total</b>	<b>421</b>	<b>824</b>	<b>997</b>

- The fees consist of \$600 for one child, \$570 for a second child and \$540 for a third child; all must be from the same family.
- Children ranging in age from 5 to 12 were separated in the following categories: early childhood (5 – 6); juniors (7 – 8); intermediate (9 – 10) and seniors (11 – 12).
- The Summer Recreation Program was expanded in FY 12. Operations now include extended hours (after 3:00 pm, until 5:00 p.m.) for an additional fee of \$150.
- This program generated revenues of \$611,017 through August 2012 and has been budgeted at \$718,950 in the FY 13 proposed executive budget.

Summer Recreation Program

Age Categories





Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	145	173	172	151	151	(21)	-12.2%	0	0.0%
Part-Time and Seasonal	669	805	1,060	813	1,063	3	0.3%	250	30.8%
Salaries	\$13,491,099	\$17,371,080	\$13,502,466	\$13,667,120	\$14,589,416	\$1,086,950	8.1%	\$922,296	6.7%
Equipment	168,493	192,109	456,500	456,500	456,500	0	0.0%	0	0.0%
General Expenses	743,242	922,174	1,429,700	1,429,700	1,704,700	275,000	19.2%	275,000	19.2%
Contractual Services	2,346,247	146,518	3,375,200	3,375,200	3,383,511	8,311	0.2%	8,311	0.2%
Inter-Dept. Charges	0	0	80,000	80,000	0	(80,000)	-100.0%	(80,000)	-100.0%
<b>Total</b>	<b>\$16,749,081</b>	<b>\$18,631,881</b>	<b>\$18,843,866</b>	<b>\$19,008,520</b>	<b>\$20,134,127</b>	<b>\$1,290,261</b>	<b>6.8%</b>	<b>\$1,125,607</b>	<b>5.9%</b>

**Expenses**

- There is an increase expected in total expense of \$1.3 million or 6.8%, as compared to 2012 budget and an increase of \$1.1 million or 5.9% as compared to the OLBR projection.
- The FY 13 budgeted salaries are increasing by \$1.1 million or 8.1% from the FY 12 adopted budget and \$0.9 million or 6.7% as compared to FY 12 projections. The 2012 budget was understated due to a negative adjustment for workforce reduction savings of \$2.1 million.
- FY 13 general expenses are increasing by \$275,000 or 19.2% in comparison to the FY 12 adopted budget and OLBR’s projections. This is due to postage delivery expenses for annual Parks calendar of events. The increase reflects the expense shift from the Office of Printing and Graphics to the department of Parks.



**Expenses, Cont.**

		Staffing Analysis					
		FY 12	Sept-12	FY 13	FY 13	Exec. vs	Exec. vs
		<u>Adopted</u>	<u>Actual</u>	<u>Request</u>	<u>Executive</u>	<u>12 Adopt</u>	<u>Actual</u>
<b>CC</b>	<b>Full-time Staffing</b>						
	Administration	28	24	30	24	(4)	0
	Technical Services	52	50	52	50	(2)	0
	Recreation Services	37	33	33	33	(4)	0
	Museums	12	3	4	3	(9)	0
	Golf Operations	43	41	42	41	(2)	0
	<b>Total Full-time</b>	<b><u>172</u></b>	<b><u>151</u></b>	<b><u>161</u></b>	<b><u>151</u></b>	<b><u>(21)</u></b>	<b><u>0</u></b>
<b>CC</b>	<b>Part-time and Seasonal</b>						
	Administration	32	12	32	27	(5)	15
	Technical Services	144	139	145	121	(23)	(18)
	Recreation Services	708	525	750	745	37	220
	Museums	63	22	64	57	(6)	35
	Golf Operations	113	104	113	113	0	9
	<b>Total Part-time and Seasonal</b>	<b><u>1,060</u></b>	<b><u>802</u></b>	<b><u>1,104</u></b>	<b><u>1,063</u></b>	<b><u>3</u></b>	<b><u>261</u></b>

- As compared to the FY 12 adopted budget there is a decrease of 21 full-time and an increase in 3 part-time positions. This is mostly due to a decrease in Museum Attendants and Curators.
- As compared to the September 2012, actual full-time positions are remaining flat while part-time and seasonal are increasing by 261. The FY 13 Proposed Budget includes 35 additional heads for Museums and 220 heads for Recreation Services. The increase in part-time and seasonal staffing is due to the summer recreation program it was also due to layoffs and attrition of full-timers that more seasonals were needed to help run facilities and programs.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,326	3,193	3,216	3,030	3,025	(191)	-5.9%	(5)	-0.2%
Part-Time and Seasonal	488	480	509	439	455	(54)	-10.6%	16	3.6%
Salaries	\$421,340,758	\$433,235,525	\$402,799,996	\$439,399,952	\$422,102,593	\$19,302,597	4.8%	(17,297,359)	-3.9%
Fringe Benefits	185,851,495	205,463,757	233,481,878	219,894,161	235,708,278	\$2,226,400	1.0%	15,814,117	7.2%
Workers Compensation	8,229,871	9,451,028	10,784,397	10,284,397	8,849,814	(\$1,934,583)	-17.9%	(1,434,583)	-13.9%
Equipment	516,201	437,493	380,052	380,052	473,553	\$93,501	24.6%	93,501	24.6%
General Expenses	6,441,532	7,721,859	6,993,070	6,993,070	8,711,693	\$1,718,623	24.6%	1,718,623	24.6%
Contractual Services	8,174,665	9,036,710	8,036,900	8,036,900	11,576,134	\$3,539,234	44.0%	3,539,234	44.0%
Utility Costs	3,376,573	3,943,885	3,697,000	3,697,000	3,986,764	\$289,764	7.8%	289,764	7.8%
Debt Svc. Chargebacks	6,991,569	12,671,591	12,441,539	13,041,343	13,020,514	\$578,975	4.7%	(20,829)	-0.2%
Inter-Dept. Charges	48,100,576	46,122,103	46,716,382	46,716,382	44,894,253	(\$1,822,129)	-3.9%	(1,822,129)	-3.9%
Trans To General Fund	6,481,737	0	0	698,200	0	\$0	*****	(698,200)	-100.0%
Other Suits & Damages	342,901	753,945	4,817,100	4,817,100	4,700,000	(\$117,100)	-2.4%	(117,100)	-2.4%
Contingency Reserve	0	0	23,505,718	0	0	(\$23,505,718)	-100.0%		
<b>Total</b>	<b>\$695,847,878</b>	<b>\$728,837,896</b>	<b>\$753,654,032</b>	<b>\$753,958,557</b>	<b>\$754,023,596</b>	<b>\$369,564</b>	<b>0.0%</b>	<b>\$65,039</b>	<b>0.0%</b>

### Expenses

- Total FY 13 Police Department expenses of \$754.0 million are remaining essentially flat, or a slight increase of \$369,564, when compared to the FY 12 budget of \$753.7 million and \$65,039 when compared to OLBR's FY 12 projection.
- Full-time headcount is declining by 191, or 5.9%, compared to the FY 12 budget which included \$15.8 million in salary initiatives. However, there is no corresponding headcount reduction.
- Salaries are increasing by \$19.3 million, or 4.8%, to \$422.1 million, comparing budget to budget and decreasing \$17.3 million, or 3.9%, compared to OLBR's FY 12 projection. The Adopted FY 12 budget included a contingency reserve of \$23.5 million to offset the understated overtime budget.
  - The projected FY 12 shortfall of \$36.6 million in salaries is due primarily to the insufficiently funded overtime budget of \$22.0 million and a FY 12 termination budget of zero. Some of the deficit will be offset by corresponding revenue of \$10.4 million from the Employee Benefit Accrued Liability Fund (EBALF) and the budget contingency.

**Expenses, Cont.**

- The decline in full-time headcount in FY 13 by 191 from the adopted budget is largely the result of an estimated 176 personnel that have already separated or will separate from service in FY 12.
  - The proposed appropriation for full-time salaries is less than the total salaries of the department's current personnel. This is due to a projected \$50.0 million in FY 13 for overtime, the Administration has allocated \$44.0 million, and a termination appropriation of \$461,000.
  - The salaries line includes \$7.3 million for contractually deferred prior year earnings. OLBR estimates this expense to be approximately \$1.3 million. The Superior Officers' Association is the only union contractually scheduled to receive wage deferrals.
  - Salaries also include the restored contractually deferred holiday pay. All three police unions agreed to give up three days of holiday pay beginning in FY 10. Sufficient funding for the entire holiday expense has been reinstated in the proposed budget to cover additional expense.
- Additionally, funding for termination leave has been budgeted at \$461,000. The department assumes that about 75 sworn officers will retire in 2013 for an estimated cost of \$19.0 million. The Administration plans to bond this expense in 2013. In 2012, terminal leave was eliminated in the hopes that that cost would have been bonded. Due to lack of legislative approval, the right to bond was never secured. This expense in 2012 was funded by borrowing \$26.5 million for the 98 sworn officers that were part of the Voluntary Separation Incentive Program (VSIP) and funding the remainder through the Employee Benefit Accrued Liability Fund (EBALF) for \$10.4 million.
- It should be noted, that while plans for a new police recruit class are tentatively scheduled for early 2013, if authority to bond for termination expense is not secured, the department will not hire an Academy class in FY 13.
- Fringe benefits in the Police Department are increasing by \$2.2 million, or 1.0%, from the FY 12 budget to \$235.7 million in FY 13. The Administration has been successful in keeping fringe benefit expenses at a moderate level through the headcount reductions resulting from layoffs and the VSIP.
- Health insurance expenses are decreasing by \$2.3 million compared to the FY 12 budget due to reduced headcount and an overstated FY 12 health insurance budget. In FY 12 the health insurance growth rates were finalized at 3.2%, much lower than the 13% rate built into the FY 12 budget. The FY 13 budget includes a growth rate of 8.0%.
  - Unemployment is decreasing by \$1.5 million compared to the FY 12. The FY 12 budget included unemployment funding for potential layoffs.

**Expenses, Cont.**

- Offsetting these decreases, is an increase of \$5.1 million in pension expense obligations due to increased pension contribution rates, the contribution rate for PFRS (the retirement plan with the majority of Officers is increasing from 21.2% to 25.4%). This is the second year that the Administration is choosing to amortize a portion of the pension obligation expense.

**Overtime**

Police Department overtime expense has been a cause for concern for many years. Over the years, the Administration has made attempts to rein in these costs, but managing this expense has been challenging. The Precinct Consolidation Initiative currently underway does not appear to have reduced overtime but the process is not yet complete and all savings/costs have not been quantified. It is still too early to assess the final impact on overtime. However, contractual restraints and a decreasing number of sworn officers may make it increasingly difficult to effectively cover the required man-hours and patrols without incurring overtime.

Since 2003, with the exception of 2009, when overtime costs were \$36.3 million, annual Police Department overtime expense has exceeded \$40.0 million. During that period, actual overtime expense was between 9.2% and 12.4% of the Police Department salaries and wages. It is important to note, that in the past, the Police Department charged between \$1.5 million and \$2.5 million annually to grants. In 2012, the Police Department is planning to charge \$1.8 million to grants. OLBR is projecting 2012 overtime at approximately \$50.2 million, inclusive of overtime charged to grants, or \$28.2 million over the \$22.0 million budget. The proposed 2013 budget includes \$44.0 million for overtime. Given the historical trends regarding police overtime and that which is charged to grants, the proposed overtime budget is more realistic but still insufficient. OLBR projects 2012 levels of \$50.2 million for 2013. The 2012 overtime budget of \$22.0 million was clearly underfunded by \$28.2 million (OLBR's projection), but the Administration had included and plans to use \$23.5 million in a contingency reserve fund to cover any shortfall in overtime. However, due to the lower sworn headcount, the more realistic proposed allocation for overtime of \$44.0 million in 2013 will require strict management. With that in mind, in FY 12 the department has eliminated two posts in the Communications Bureau as well as the motorcycle unit and will reduce minimum staffing in the Ambulance Bureau.

Sworn headcount has fluctuated over the same time period but has been on a steady decline since 2008, the last year a recruit class was hired. Plans for a new class are for the early part of 2013 but it is unclear how large it will be. However, the earliest impact this new class would have on overtime would be mid - to late 2013. A new class usually trains at the police academy for about six to seven months before it is ready for patrol. Currently, there are 2,257 uniform personnel on board, a drop of 138 from September 2011. It is clear that with the reduction in sworn headcount and the proposed 2013 overtime target, managing overtime hours and expense without impacting operations will be a constant challenge.

**Expenses, Cont.**

- Included in the FY 13 budget is funding for 2,259 sworn officers (2,254 excluding Chiefs and Deputy Commissioners), down 143 compared to the budget of 2,402 in FY 12 and 3 below September actuals. September actuals do not reflect the projected 6 additional sworn separations in FY 12.
- The reduction of 55 civilian positions when compared to FY 12 includes 9 police service aid trainees 24 Police Communications Operators, 12 vacant Ambulance Medical Technician (AMT) positions, 3 Clerk Typist IIIs, 3 Police Automotive Mechanics and 2 Automotive Servicers among others.
- The decline in AMT headcount is the result of the department’s efforts to control overtime. In FY 13 minimum manning in the Ambulance Bureau will be reduced by laying up two posts per tour. In FY 12 the Village of Hempstead contracted with North Shore/LIJ for ambulance services which resulted in a loss of approximately 5,000 annual ambulance runs and consequently the need for two less posts per tour.
- Additionally, part-time personnel have declined by 54. Included in the 54 are 16 security officers and 38 crossing guards. The loss of these public safety positions is troubling because they provide vital services to the residents of the County. With sworn headcount down and still on the decline, it would appear public safety officers and crossing guards take on more importance.

<b>Full-time Police Department Headcount by Union</b>					
<b><u>Sworn</u></b>	<b><u>2012 Adopted</u></b>	<b><u>Sept. Actuals</u></b>	<b><u>2013 Executive</u></b>	<b><u>2013 vs 2012</u></b>	<b><u>2013 vs Actuals</u></b>
PBA	1,667	1,585	1,569	(98)	(16)
DAI	369	351	358	(11)	7
SOA	361	321	327	(34)	6
ORD*	5	5	5	0	0
<b>Subtotal</b>	<b><u>2,402</u></b>	<b><u>2,262</u></b>	<b><u>2,259</u></b>	<b><u>(143)</u></b>	<b><u>(3)</u></b>
<b><u>Civilian</u></b>					
CSEA	814	762	759	(55)	(3)
ORD	<u>5</u>	<u>6</u>	<u>7</u>	2	1
<b>Total</b>	<b><u>3,221</u></b>	<b><u>3,030</u></b>	<b><u>3,025</u></b>	<b><u>(196)</u></b>	<b><u>(5)</u></b>

\* Includes former members of the SOA bargaining unit.

**Expenses, Cont.**

**Precinct Consolidation**

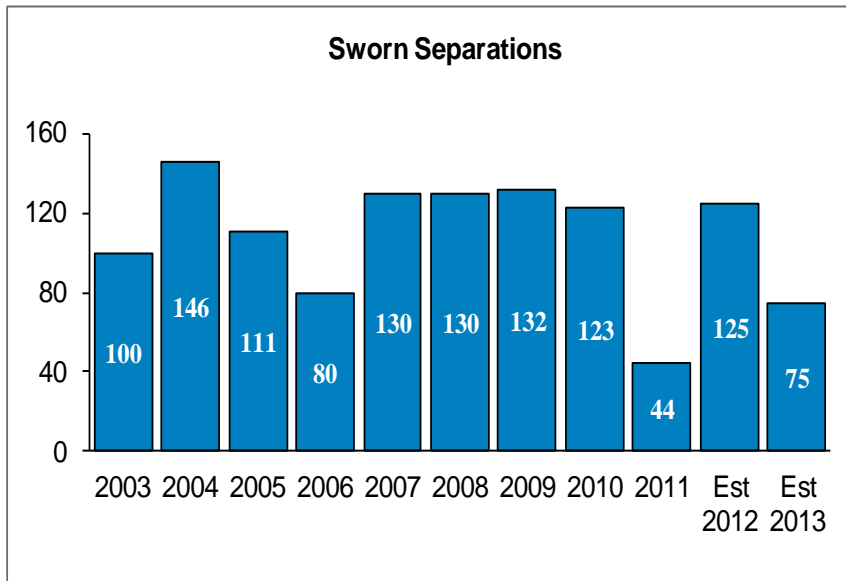
In its continuing effort to generate savings, beginning in May 2012, the Administration began to implement a plan designed to save millions in annual salary savings. OLBR calculates the annual salary and fringe savings to be \$18.4 million, from offering an early retirement incentive to uniform personnel, targeting highly paid long-serving sworn officers that would vacate the payroll and garner necessary salary savings, the Administration began to consolidate the existing eight precincts into four. To date, 119 sworn personnel have separated from service, 98 of who participated in the Police VSIP.

The Administration has stated that through a series of technological advances, such as receiving accident reports online, police services would not be impacted by the initiative. Patrol services would go unchanged with the same amount of sector cars patrolling the same areas as before the consolidation. Supervisory duties from merged precincts would be disbursed throughout the newly merged precincts. Progress on the plan is at the halfway point and as such, it is difficult to ascertain its full impact. Costs for building modifications have not been completely tallied. According to the Police Department, the costs for the renovations are approximately \$750,000 which will be funded from asset forfeiture and capital funds. The schedule for completion has been adjusted by about two weeks to accommodate additional personnel and holding cells at the existing 4<sup>th</sup> and 7<sup>th</sup> Precincts. At this point, consolidation will be fully completed, in late 2012. The chart opposite illustrates the timeline and outline of the plan.

PRECINCT CONSOLIDATION			
Start Date	Precinct	Town	Status
5/1/12	Second	Woodbury	Complete
		absorbs	
	Eighth	Levittown	
7/1/12	Third	Williston Park	Complete
		absorbs	
	Sixth	Manhasset	
9/1/12	Fourth	Hewlett	Complete
		absorbs	
	Fifth	Elmont	
11/1/12	Seventh *	Seaford	On Schedule
		absorbs	
	First	Baldwin	

\* Seventh Precinct will be known as new First Precinct

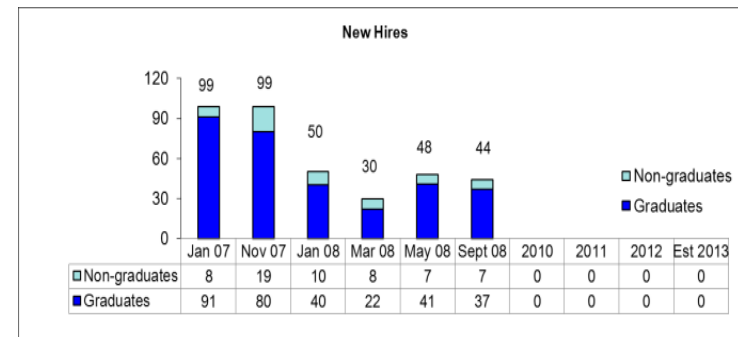
**Expenses, Cont.**



- Annual sworn separations for the period in the chart above have been 100 or greater every year with the exceptions of the 80 in 2006 and 44 in FY 11. 2012 retirements are currently 119 and are estimated to reach 125 by year’s end.
- A total of 123 sworn members retired in FY 10, 114 of who took advantage of the retirement incentive, contributing to the current diminished headcount. Sworn retirements in FY 11 were significantly lower, at 44, but a retirement incentive offered to uniform officers in FY 12 returns retirement numbers to recent historical trends which continues to lower headcount. The department estimates another 75 retirements in FY 13. If bonding for this expense is not secured, the County could be at risk for approximately \$18.8 million.
- Police union members received their step increments in January 2011, but the NIFA wage freeze took effect prior to

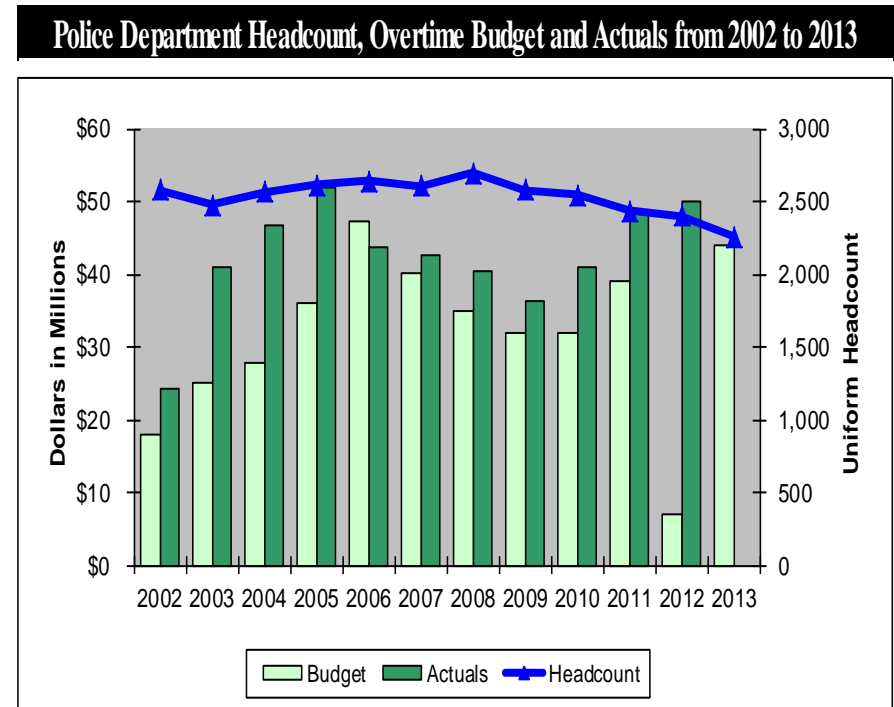
the scheduled COLAs. The budget assumes the freeze will continue throughout 2013, which may influence members’ decisions to stay or leave.

- A total of 98 sworn officers took advantage of the FY 12 police incentive and those costs will be funded with \$26.5 million in borrowing and the remainder from the EBALF for \$10.4 million. The expense for the estimated 25-30 additional uniform personnel that retire in 2012 who did not take part in the incentive will be paid with operating funds.
- The current number 2,262, of sworn personnel is very close to the proposed budget and could possibly dip lower by the end of FY 12. It appears that there will be no recruit class for the remainder of FY 12 but a new class is scheduled for early January 2013. If uniform numbers decline significantly in the near future, it could have an impact on operations.
- For future recruit classes, the Department will implement an agility test to all prospective candidates before background checks have begun or classes started. The Department is hopeful that this screening process will ensure a more capable pool of prospects to successfully complete the Academy courses.
- Until the Administration begins hiring again, it cannot be determined if this improved screening is effective.



**Expenses, Cont.**

- The following chart shows annual overtime costs in relation to budget and Sept. 1 headcount. With the exception of 2006, overtime actuals have exceeded the budget. In FY 13, with sworn headcount declining to the lowest levels in decades, it seems highly unrealistic to expect that overtime can be managed to stay within budget of \$44.0 million.
- Current (September 1, 2012) uniform strength is 2,262 and will decline slightly more by the end of FY12. No new class is scheduled to begin in the remaining part of FY 12. It will most probably start in early FY 13, but its impact on overtime won't be felt until the latter part of FY 13.
- The Police Department anticipates \$1.8 million in grant funding, a majority of which will pay for overtime costs. While it appears the department is aggressively pursuing keeping overtime expense within manageable limits, it will become increasingly difficult if headcount continues to decline.
- Management tools that have been employed in the past, such as reducing short roll call and flying supervisors have become standard practice while contractual constraints (minimum manning) are still in place. Without a change in work rules, it will be a challenge to achieve the FY 13 overtime budget of \$44.0 million.





**Police Headquarters, Expenses**

<b>Police Headquarters Expenses</b>						
(\$'s in millions)						
<b>Control Center</b>	<b>Historical</b>		<b>2012</b>	<b>2013</b>	<b>Exec. Vs. Adpt</b>	
	<b>2010</b>	<b>2011</b>	<b>Adopted Budget</b>	<b>Executive Budget</b>	<b>Var.</b>	<b>%</b>
Full-Time Headcount	1,607	1,535	1,671	1,580	(91)	-5.9%
Part-Time and Seasonal	72	79	89	73	(16)	-20.3%
Salaries	\$194.9	\$205.9	\$192.7	\$207.9	\$15.2	7.4%
Fringe Benefits	88.8	99.3	113.3	119.1	5.8	5.8%
Workers Compensation	2.8	3.2	3.5	3.0	(0.6)	-17.3%
Equipment	0.2	0.2	0.2	0.3	0.0	10.2%
General Expenses	2.8	3.7	3.2	3.7	0.6	15.1%
Contractual Services	7.1	8.6	7.2	10.7	3.5	41.0%
Utility Costs	2.4	2.6	2.5	2.6	0.2	6.7%
Debt Svc. Chargebacks	6.0	10.9	10.7	11.1	0.4	3.2%
Inter-Dept. Charges	25.8	24.4	24.3	22.2	(2.0)	-8.3%
Trans To General Fund	6.5	0.0	0.0	0.0	0.0	*****
Other Suits & Damages	0.1	0.3	1.8	1.7	(0.1)	-27.8%
Contingency Reserve	0.0	0.0	10.1	0.0	(10.1)	*****
<b>Total</b>	<b>\$337.4</b>	<b>\$359.1</b>	<b>\$369.5</b>	<b>\$382.3</b>	<b>\$12.8</b>	<b>3.6%</b>

- Headquarters expenses are increasing by \$12.8 million, or 3.6%, from the 2012 adopted budget. The largest growth comes in salaries and fringe benefits offset by the elimination of contingency reserve.
- Salaries include contractual deferrals in the amount of \$3.6 million which accounts for all union deferrals.
- The Superior Officers union is the only union that had wage deferrals due in FY 13. The deferral amount that should have been budgeted is \$646,937, a difference of \$3.0 million to the positive.
- Overall, salaries are increasing by \$15.2 million, or 7.4%, in large part due to the elimination of the \$6.5 million savings from initiatives included in the FY 12 budget. Also included in the salary line is a more realistic \$17.0 million additional overtime expense when compared to FY 12 overtime budget
- Overtime expense in Headquarters of \$20.0 million is more in line with OLBR's FY 12 projection of \$25.0 million.

**Police Headquarters, Expenses, Cont.****Crime Lab**

On February 17, 2011, the Nassau County Crime Lab was ordered shut down indefinitely by County Executive Edward Mangano and District Attorney Kathleen Rice as a result of a national accreditation agency citing the lab for 26 violations and the ensuing investigation by the Inspector General for the State of New York. In the meantime, the Police Department sends its drug testing to a lab in Pennsylvania. Currently, the crime lab is located within the Medical Examiner's Office which is charged with testing for latent fingerprints and toxicology. Accreditation for firearms & ballistics and controlled substances will take another year so these tests will continue to be outsourced. According to the department, there are no additional costs for these tests as salary savings from the reduction in headcount of the detectives who previously performed this work will mitigate any expense for tests.

**Police Headquarters, Expenses, Cont.**

- Overall workers’ compensation costs are budgeted to decrease in 2013. The decrease is a function of both lower headcount and aggressive medical cost containment. However, the indemnity rate is increasing 2.5% compared to the prior year. This rate increase has caused the indemnity line to increase in Police Headquarters.
- OTPS expense in Headquarters is declining by approximately \$7.6 million. Most of the reduction is due to the elimination of the \$10.1 million in contingency reserve that was part of the FY 12 budget. This and a decrease of \$2.0 million in interdepartmental charges are offset by increases in contractual services (\$3.5 million) and general expenses (\$561,339).
- The \$3.5 million increase in contractual services is due to new maintenance contracts for the radio system and CAD (Computer Aided Dispatch). After many years, the final roll-out for these phased-in projects has been completed and some of the maintenance contracts are up for renewal and other projects’ warranties have expired and require new contracts. Additionally, costs associated with a sergeants exam have increased the contractual services line.
- The hike in general services reflects the rise in gasoline expense, motor vehicle supplies and parts, office supplies and insurance premiums.
- The debt service chargeback line of \$11.1 million, a slight increase over that of FY 12, accounts for the principal and interest payments on capital projects related to the Police Department.

**Police District Expenses**

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Var.	%
Full-Time Headcount	1,719	1,658	1,545	1,445	(100)	-6.5%
Part-Time and Seasonal	416	401	420	382	(38)	-9.0%
Salaries	\$226.4	\$227.4	\$210.1	\$214.2	\$4.1	2.0%
Fringe Benefits	97.0	106.1	120.1	\$116.6	(3.5)	-2.9%
Workers Compensation	5.4	6.3	7.3	\$5.9	(1.4)	-19.0%
Equipment	0.4	0.2	0.2	\$0.2	0.1	47.0%
General Expenses	3.7	4.0	3.8	\$5.0	1.2	30.3%
Contractual Services	1.1	0.4	0.8	\$0.8	0.0	0.7%
Utility Costs	1.0	1.3	1.2	\$1.4	0.1	9.3%
Debt Svc. Chargebacks	1.0	1.8	1.7	\$2.0	0.2	13.1%
Inter-Dept. Charges	22.3	21.7	22.5	\$22.7	0.2	0.9%
Other Suits & Damages	0.3	0.5	3.0	\$3.0	(0.0)	-1.5%
Other Expenses	0.0	0.0	13.4	\$0.0	(13.4)	-100.0%
<b>Total</b>	<b>\$358.5</b>	<b>\$369.7</b>	<b>\$384.2</b>	<b>\$371.7</b>	<b>(\$12.5)</b>	<b>-3.2%</b>

- District expenses are declining by \$12.5 million when comparing budget to budget.
- The \$4.1 million growth in salaries is related to the elimination of the \$9.3 million savings from initiatives line included in the FY 12 salary budget. Additionally, overtime is increasing almost \$5.0 million to a more realistic level of \$24.0 million. These increases are offset by reductions in the salary lines due to declining headcount.

**Police District, Expenses, Cont.**

- As with the Headquarters fund, terminal leave, budgeted at \$60,000, would be significantly underfunded if these costs do not get bonding approval.
- Salaries include contractual deferments in the amount of \$3.6 million which accounts for all union deferrals. However, the Superior Officers union is the only union that had wage deferrals due in FY 13. The deferral amount that should have been budgeted is \$646,937, a difference of \$3.0 million to the positive.
- Overall workers' compensation costs are budgeted to decrease in 2013. The decrease is a function of both lower headcount and aggressive medical cost containment. However, the indemnity rate is increasing 2.5% compared to the prior year. This rate increase has caused the indemnity line to increase in Police District expenses.
- OTPS expenses are declining by \$11.7 million, or 25.0%, due to the elimination of the \$13.4 million contingency reserve fund included in the FY 12 budget.
- General expenses are growing by \$1.6 million due to increases of \$510,000 for gasoline, \$325,358 for miscellaneous supplies and expenses and \$147,000 for motor vehicle supplies and parts, among others.
- Interdepartmental charges are going up \$213,316 due in large part to a \$556,764 hike in building occupancy charges. This is offset by the elimination of \$290,184 in County Attorney charges.

Revenues

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	2,356,084	3,660,850	3,728,500	3,728,500	3,728,500	0	0.0%	0	0.0%
Fines & Forfeitures	959,900	919,665	1,750,000	1,100,000	2,750,000	1,000,000	57.1%	1,650,000	150.0%
Invest Income	116,630	86,097	288,700	68,900	288,700	0	0.0%	219,800	319.0%
Rents & Recoveries	1,888,471	987,736	200,000	356,141	66,140	(133,860)	-66.9%	(290,001)	-81.4%
Rev Offset To Expense	0	0	3,456,200	0	0	(3,456,200)	-100.0%	0	*****
Dept Revenues	22,249,076	26,399,532	29,544,200	25,244,200	28,965,500	(578,700)	-2.0%	3,721,300	14.7%
Cap Backcharges	1,123,739	114,302	1,812,400	0	0	(1,812,400)	-100.0%	0	*****
Interdept Revenues	11,493,367	10,436,468	13,692,715	13,692,715	12,629,035	(1,063,680)	-7.8%	(1,063,680)	-7.8%
Debt Svc From Capital	0	0	3,629,000	3,629,000	2,619,000	(1,010,000)	-27.8%	(1,010,000)	-27.8%
Interfund Charges Rev	404,175	257,481	356,000	10,721,788	356,000	0	0.0%	(10,365,788)	-96.7%
Fed Aid-Reimb Of Exp	124,823	1,025,945	1,664,600	1,664,600	1,664,600	0	0.0%	0	0.0%
State Aid-Reimb Of Exp	244,634	(398,018)	589,000	589,000	589,000	0	0.0%	0	0.0%
Property Tax	623,334,476	610,161,464	669,041,717	669,041,717	676,466,121	7,424,404	1.1%	7,424,404	1.1%
Special Taxes	23,845,401	23,086,414	23,901,000	23,901,000	23,901,000	0	0.0%	0	0.0%
Interfund Transfer	0	55,331,990	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$688,140,776</b>	<b>\$732,069,926</b>	<b>\$753,654,032</b>	<b>\$753,737,561</b>	<b>\$754,023,596</b>	<b>\$369,564</b>	<b>0.0%</b>	<b>\$286,035</b>	<b>*****</b>

- Revenues in FY 13 are remaining essentially flat, compared to FY 12. A slight rise of \$369,564 over FY 12 brings the total Police Department revenues \$754.0 million.
- Most of the increase reflects the \$7.4 million increase in property tax and \$1.0 million growth in fines & forfeitures. These hikes are offset by reductions in revenue offset to expense, capital backcharges, interdepartmental revenues and debt service from capital.

- Federal and state aid reimbursement is remaining at FY 12 levels.
- Interfund charges revenue is remaining flat compared to the FY 12 budget but is declining by \$10.4 million when compared to the 2012 projected amount of \$10.7 million.
  - This reflects the supplemental appropriation from the EBALF to help cover costs associated with the Police VSIP.

**Police Headquarters Revenues**

Police Headquarters Revenues						
(\$'s in millions)						
Control Center	Historical		2012	2013	Exec. Vs. Adpt	
	2010	2011	Adopted Budget	Executive Budget	Var.	%
Permits & Licenses	\$0.5	\$0.9	\$0.9	\$0.9	\$0.0	0.0%
Invest Income	0.0	0.0	0.0	0.0	0.0	0.4%
Rents & Recoveries	1.0	0.4	0.0	0.1	0.1	*****
Rev Offset To Expense	0.0	0.0	2.0	0.0	(2.0)	-100.0%
Dept Revenues	19.0	22.7	24.6	25.1	0.4	1.8%
Cap Backcharges	1.1	0.1	1.8	0.0	(1.8)	-100.0%
Interdept Revenues	11.2	10.2	13.3	12.1	(1.3)	-9.5%
Debt Svc From Capital	0.0	0.0	1.2	1.4	0.2	18.5%
Interfund Charges Rev	0.4	0.2	0.4	0.4	0.0	0.0%
Fed Aid-Reimb Of Exp	0.1	1.0	1.7	1.7	0.0	0.0%
State Aid-Reimb Of Exp	0.2	-0.4	0.6	0.6	0.0	0.0%
Property Tax	280.0	245.7	299.1	316.2	17.2	5.7%
Special Taxes	23.8	23.1	23.9	23.9	0.0	0.0%
Interfund TS	0.0	55.3	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$337.4</b>	<b>\$359.1</b>	<b>\$369.5</b>	<b>\$382.3</b>	<b>\$12.8</b>	<b>3.5%</b>

- The Headquarters revenue budget is increasing in FY 13 by \$12.8 million, or 3.5%. Driving the change is a \$17.2 million increase in the property tax revenue allocated to Headquarters offset by a combined \$5.1 million reduction in

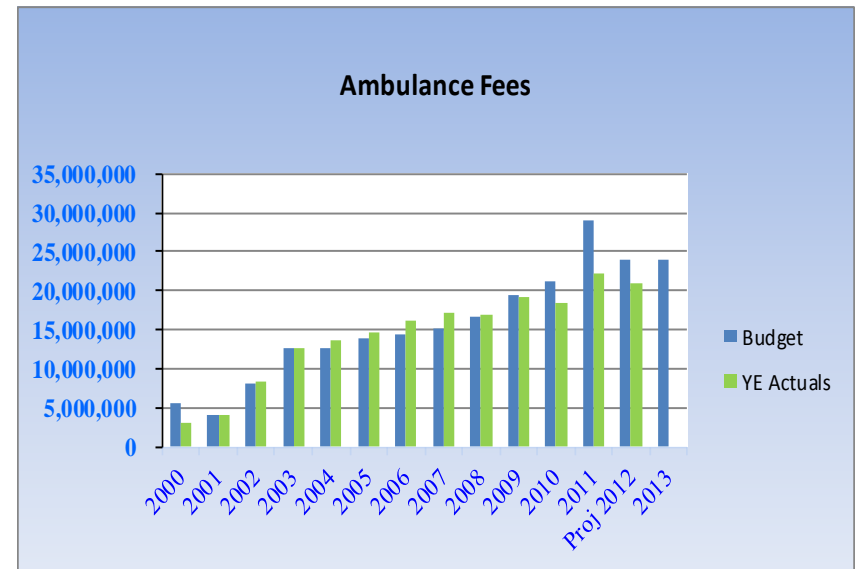
revenue offset to expense, interdepartmental revenues and capital backcharges.

- Revenue for departmental revenue remains flat to the FY 12 budget except for a \$450,000 growth in ambulance fee collections. The department plans to aggressively pursue insurance companies for payment in 2013 for a gain of \$450,000. Additionally, a new collection agency has been hired whose collection rates are more in line with industry standards.

Departmental Revenues				
Revenue Source	FY11	FY12	FY12	FY13
	Actual	Budget	Projected	Proposed
Misc Receipts	\$89,663	\$174,300	\$174,300	\$174,300
Fees	267,940	300,000	200,000	300,000
Parking Meter-Fees	27,958	60,000	35,000	60,000
Ambulance Fees	22,165,641	23,900,000	22,165,640	23,900,000
Ambulance Fee Collections	30,925	50,000	40,000	500,000
Detective Div Fees	12,330	16,200	15,860	16,200
Games of Chance	1,477	2,000	2,000	2,000
Voluntary Fingerprint Card Fees	112,595	130,000	100,000	130,000
	<b>\$22,708,529</b>	<b>\$24,632,500</b>	<b>\$22,732,800</b>	<b>\$25,082,500</b>

- The revenue offset to expense in FY 12 included reimbursement for the Medicare Part-D drug prescription program. In FY 13, this revenue has been eliminated. Effective January 1, 2013, the County will no longer receive the Medicare Part D credit.

**Police Headquarters Revenues**



- The above chart illustrates the history of ambulance fees since FY 2000 and shows that revenue has steadily increased over the years. FY 13 should meet or exceed OLBR’s projection of \$22.2 million.

**Increased fees**

In FY 12 the Administration introduced and the Legislature passed a local law that would increase the graduated fee schedule assessed when alarm systems generate false notifications to the Nassau County Police Department. Additionally, an increased cost for commercial permits has been established. The increased penalties and the additional \$50.00 for commercial permits are projected to translate into \$1.5 million in annualized revenues for the County. Also, the Administration implemented a new \$7,500 fee for helicopter medevac transport. Based on the 75-100 annual calls for this service, the Police Department anticipates roughly \$400,000-\$500,000 in new revenue in FY 13. This new revenue will offset some of the expense for providing this service.



**Police District Revenues**

Police District Revenues						
(\$'s in millions)						
Control Center	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Var.	%
Permits & Licenses	1.9	2.8	2.8	2.8	\$0.0	0.0%
Fines & Forfeits	1.0	0.9	1.8	2.8	1.0	57.1%
Invest Income	0.1	0.1	0.3	0.3	0.0	0.0%
Rents & Recoveries	0.9	0.6	0.2	0.0	(0.2)	-100.0%
Rev Offset To Expen	0.0	0.0	1.5	0.0	(1.5)	-100.0%
Dept Revenues	3.3	3.7	4.9	3.9	(1.0)	-20.9%
Interdept Revenues	0.3	0.3	0.4	0.6	0.2	55.8%
Debt Service from Ca	0.0	0.0	2.4	1.2	(1.2)	-51.4%
Interfund Charges Re	0.0	0.1	0.0	0.0	0.0	*****
Property Tax	343.4	364.5	370.0	360.2	(9.7)	-2.6%
<b>Total</b>	<b>\$350.8</b>	<b>\$372.9</b>	<b>\$384.2</b>	<b>\$371.7</b>	<b>(\$12.5)</b>	<b>-3.2%</b>

- District revenues are declining by \$12.5 million, or 3.2%, from the adopted FY 12 budget.
- Most of the decrease is due to a 2.6%, or \$9.7 million, reduction in the property tax revenue allocated to District. This decline is offset by a growth of \$1.0 million, or 57.1%, in fines and forfeitures.
- Fines and forfeitures are increasing by \$1.0 million due to a FY 12 amendment to a local law that will increase false alarm fines. Historically, the department has not

aggressively enforced this law and anticipated revenue was not collected. It remains to be seen if the department has the resources to pursue these fines.

- The revenue offset to expense in FY 12 included reimbursement for the Medicare Part-D drug prescription program. In FY 13, this revenue has been eliminated. Effective January 1, 2013, the County will no longer receive the Medicare Part D credit.
- The chart following illustrates that departmental revenues are declining due to a loss of a contract for patrol services to the Village of Laurel Hallow for \$1.7 million.
- The 2012 contract for a new tow truck franchise which is to give the vendor exclusive rights to tow vehicles that have been in accidents or in need of repair has been delayed. Therefore, the increased revenue of \$1.5 million the department had planned from this contract will be new revenue in 2013.

Departmental Revenues				
(\$'s in thousands)				
Revenue Source	FY 11 Actual	FY 12 Budget	FY 12 Projected	FY 13 Proposed
Fees	\$153.5	\$250.0	\$200.0	\$250.0
Tow Truck Franchise Fee	\$266.5	\$1,733.0	\$232.9	\$1,733.0
Village Fees	\$3,271.0	\$2,928.7	\$2,928.7	\$1,900.0
	<b>\$3,691.0</b>	<b>\$4,911.7</b>	<b>\$3,361.6</b>	<b>\$3,883.0</b>

- Fees are remaining flat budget to budget. Accident and aided fees are fees collected when an accident report has been generated by the Police Department upon request after an accident.



**Multi-Year Plan**

- The chart on the following page shows a significant growth in salaries from 2013 to 2014. A majority of the increase is due to \$26.0 million in termination pay, \$4.0 million in COLAs and \$2.7 million in overtime.
- Base salaries remain flat throughout the multi-year plan and do not include salary steps.
- The fringe benefits line is increasing by \$44.3 million, or 18.8%, to \$280.0 million in FY 2016 due mostly to increased health insurance, pension, and social security costs. Health insurance is increasing by \$17.7 million by FY 16. The MYP baseline inflator used to project out-year health insurance costs is 4.54% for actives and 7.82% for retirees in FY 13 through FY 16. Pension expenses are increasing by \$17.7 million by FY 2016 due to increasing pension contribution rates. Social security expenses are increasing by \$1.6 million, which corresponds with the increase in out-years salaries in the Police Department.
- OTPS expenditures are expected to remain essentially flat over the next four years keeping with the Administration’s policy of purchasing none but essential items.
- As the following charts illustrate, the Administration estimates revenue to remain fairly constant in the future.
- The charts indicate a steady climb in the gap between expenses and revenues in both funds into the out-years due to significant increases in personal services.
- With no planned increase in revenue for the out-years, funding for the dramatic salary increases is problematic. The charts demonstrate the Administration’s baseline and gap for the outyears, prior to any gap-closing measures.

<b>POLICE HEADQUARTERS FUND</b>					
(\$'s in Millions)					
		<u>2013</u>			
		<u>Proposed</u>	<u>2014Plan</u>	<u>2015 Plan</u>	<u>2016 Plan</u>
<b>EXPENSE</b>					
AA	Salaries & Wages	\$207.9	\$221.5	\$222.9	\$225.5
AB	Fringe Benefits	122.1	131.4	138.2	145.8
	All Other Expense	52.3	53.4	53.7	54.3
<b>Expense Total</b>		<b>\$382.3</b>	<b>\$406.3</b>	<b>\$414.8</b>	<b>\$425.6</b>
<b>Revenue</b>					
TL	Property Tax	\$316.2	\$316.2	\$316.2	\$316.2
	All Other Revenue	66.1	66.1	66.1	66.1
<b>Revenue Total</b>		<b>\$382.3</b>	<b>\$382.3</b>	<b>\$382.3</b>	<b>\$382.3</b>
<b>Gap</b>		<b>\$0.0</b>	<b>(\$24.0)</b>	<b>(\$32.4)</b>	<b>(\$43.3)</b>

<b>POLICE DISTRICT FUND</b>					
(\$'s in Millions)					
		<u>2013</u>			
		<u>Proposed</u>	<u>2014Plan</u>	<u>2015 Plan</u>	<u>2016 Plan</u>
<b>EXPENSE</b>					
AA	Salaries & Wages	\$214.2	\$227.8	\$229.1	\$233.3
AB	Fringe Benefits	122.5	130.4	136.4	143.0
	All Other Expense	35.0	35.5	35.8	36.0
<b>Expense Total</b>		<b>\$371.7</b>	<b>\$393.6</b>	<b>\$401.3</b>	<b>\$412.3</b>
<b>Revenue</b>					
TL	Property Tax	\$360.2	\$360.2	\$360.2	\$360.2
	All Other Revenue	11.5	11.5	11.5	11.5
<b>Revenue Total</b>		<b>\$371.7</b>	<b>\$371.7</b>	<b>\$371.7</b>	<b>\$371.7</b>
<b>Gap</b>		<b>\$0.0</b>	<b>(\$21.9)</b>	<b>(\$29.6)</b>	<b>(\$40.6)</b>

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	199	206	236	198	193	(43)	-18.2%	(5)	-2.5%
Part-Time and Seasonal	11	10	11	17	19	8	72.7%	2	11.8%
Salaries	\$15,391,729	\$16,392,720	\$16,672,571	\$16,803,381	\$16,258,598	(\$413,973)	-2.5%	(\$544,783)	-3.2%
Fringe Benefits	0	(2,530)	0	0	0	0	*****	0	*****
Equipment	17,638	7,519	30,900	30,900	30,900	0	0.0%	0	0.0%
General Expenses	141,093	132,438	319,800	319,800	277,800	(42,000)	-13.1%	(42,000)	-13.1%
Contractual Services	218,536	280,219	535,725	535,725	653,325	117,600	22.0%	117,600	22.0%
Utility Costs	0	0	500	500	500	0	0.0%	0	0.0%
Inter-Dept. Charges	1,000	0	865,428	865,428	1,107,938	242,510	28.0%	242,510	28.0%
<b>Total</b>	<b>\$15,769,996</b>	<b>\$16,810,366</b>	<b>\$18,424,924</b>	<b>\$18,555,734</b>	<b>\$18,329,061</b>	<b>(\$95,863)</b>	<b>-0.5%</b>	<b>(\$226,673)</b>	<b>-1.2%</b>

**Expenses**

- The total 2013 proposed expense budget has decreased slightly by \$95,863 budget to budget and is declining by \$226,673, or 1.2% when compared to OLBR’s projection.
- The FY 13 salary budget is reduced to \$16.3 million, a decrease of \$413,973, or 2.5% and a reduction of \$544,783, or 3.2%, in relationship to OLBR’s projection. The FY 12 salary included a workforce reduction savings of \$2.1 million and the projected bonding of terminal leave.
  - In FY 13 the Administration included \$322,155 for savings from initiatives. This equates to five positions.
  - The FY 13 budget incorporates \$346,304 for terminal leave, but there was no allocation for terminal leave in the 2012 adopted budget.
  - The department’s 2013 proposed overtime expense of \$300,000 is consistent with the 2012 level of \$309,000; however this may be a challenge for the department with the current headcount and the anticipated reductions associated with the savings initiative previously mentioned.
- The department’s 2013 proposed budget funds 193 full-time and 19 part-time positions.
- This is a decrease of 43 full-time positions in relation to the 2012 adopted budget and an increase of eight part-time positions compared to the 2012 adopted, which removed the funding for savings from initiatives but did not have a corresponding headcount decrease.

**Expenses Cont.**

- The eliminated positions below are valued at roughly \$2.3 million. They consist of 17 December 2011 layoffs, 14 Voluntary Separation Incentive Program (VSIP) participants, four vacant positions, two terminations and one retirement.

Eliminated Positions		
Administrative Staff	Probation Officers/ Support Staff	Juvenile Detention Center Staff
Clerical Aid (2)	Probation Assistant (14)	Youth Group Worker Aid II
Clerk I	Probation Officer Trainee (8)	Youth Group Worker II
Clerk II (2)	Probation Officer Supervisor I	Assistant Director
Clerk IV	Probation Officer Supervisor II	
Clerk Typist (2)		
Clerk Stenographer I		
Transcriber Supervisor		
Stores Clerk		

- The FY 13 part-time salaries are decreasing by \$171,822 although the headcount is increasing budget to budget by eight positions and two positions compared to OLBR projections. The 2012 adopted budget did not properly reflect Part-time headcount.
- The budget for other than personal expenses is increasing by \$75,600 for FY 13, which is primarily related to increases in contractual expenses.
- The equipment budget remains flat for the 2013 proposed budget at \$30,900. General expenses have dropped to \$277,800 for FY 13, which is a decrease of \$42,000, or 13.1%, from the 2012 adopted budget and OLBR projections.
- This decline is primarily attributed to expenses associated with the Juvenile Detention Center (JDC) such as state bed certification reductions, medical and miscellaneous supplies and motor vehicle expenses.

**Juvenile Justice Reform**

Nassau has developed a juvenile justice reform model that has attracted state and national attention. On April 14, 2011, County Executive Mangano launched the Juvenile Justice Reform Task Force. With Probation as the lead agency and with the support of nearly \$1.0 million in new state funding, the Task Force has built upon the commitment and prior accomplishments of our juvenile justice stakeholders, including County and State agencies, and local, community-based organizations. In the first year the department has achieved impressive results. Nassau has decreased the number of juvenile delinquents (JDs) held in secure detention, increased the number of JDs whose cases are diverted without ever appearing before a judge, and expanded the number of services available to prevent these at-risk youth from deeper system penetration.

In January 2012, the department’s reform efforts expanded to include the 16 and 17-year-olds committing criminal acts for which the most appropriate system response may not be criminal sanctions. Perhaps most importantly, for the first time in Nassau case planning and system resource allocation decisions are being guided by universal actuarial risk assessments. Taken together, these reform strategies are helping Nassau realize its goal of achieving better outcomes for at-risk youth while more efficiently utilizing scarce system resources.

**Expenses Cont.**

- The 2013 proposed contractual expense budget is increasing by \$117,600, or 22.0%, compared to FY 12. The significant changes of the contractual budget are:
  - An allocation of \$56,000 designated for program agency funding related to the Juvenile Detention Center.
  - A surge of \$35,000 for the electronic monitoring program for court ordered monitoring of the DWI and sex offenders.
  - An upturn of \$15,600 for miscellaneous contractual services.
  - Software contract costs increased by \$11,000.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$286,514	\$52,061	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	1,852,337	1,794,684	1,883,500	1,883,500	1,783,500	(100,000)	-5.3%	(100,000)	-5.3%
Interfund Charges Rev	5,087	0	0	0	0	0	*****	0	*****
Fed Aid-Reimb Of Exp	15,696	289,632	0	125,155	16,000	16,000	*****	(109,155)	-87.2%
State Aid-Reimb Of Exp	3,174,894	2,777,299	5,305,800	5,305,800	4,798,022	(507,778)	-9.6%	(507,778)	-9.6%
<b>Total</b>	<b>\$5,334,528</b>	<b>\$4,913,676</b>	<b>\$7,189,300</b>	<b>\$7,314,455</b>	<b>\$6,597,522</b>	<b>(\$591,778)</b>	<b>-8.2%</b>	<b>(\$716,933)</b>	<b>-9.8%</b>

**Revenues**

- The total FY 13 proposed revenue budget is declining by \$591,778, or 8.2%, from the FY 12 adopted budget and by \$716,933, or 9.8%, compared to OLBR’s projection. This is largely attributed to a reduction in state aid.
- The Administration budgeted departmental revenue at \$1.9 million in FY 12, however for FY 13 the revenue has been reduced to the 2011 level of \$1.8 million, which is a decrease of \$100,000, or 5.3%.
- The 2013 proposed budget allocates \$16,000 for federal aid and the OLBR projection reflects a decrease of \$109,155. The revenue consists of the following:
  - The \$16,000 represents funding that is 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 Nassau County Probation Department.

**Revenues Cont.**

- A one-time Federal Emergency Management Agency (FEMA) reimbursement of \$4,018 for Hurricane Irene.
  - Funding from the Governor’s Traffic Safety Committee (GTSC) Alcohol Interlock Device Grant for \$108,415.
- State aid revenue for FY 13 is decreasing by \$507,778, or 9.6%, due to the reductions associated with JDC’s staff and the decrease of state bed certifications. The County is currently state certified for eight beds.

ACTIVITY INDICATORS					
INDICATOR	ACTUAL 2010	ACTUAL 2011	ESTIMATED 2012	PROJECTED 2013	% CHANGE
Investigations - Criminal Division	4,924	4,050	4,059	4,059	0.0%
Supervision - Criminal Division	8,380	8,086	7,649	7,649	0.0%
Pre-Trial/Intake- Criminal Division	13,733	12,504	12,681	12,681	0.0%
Juvenile Intake - Juvenile Delinquents	753	645	477	477	0.0%
Juvenile Supervision - (PINS)*	17	17	19	19	0.0%
Juvenile Supervision - Juvenile Delinquents	320	244	265	265	0.0%
Investigations Family Division	471	345	356	356	0.0%
Alcohol Interlock Monitoring (AIM)**	N/A	552	752	752	***
<b>Total Caseloads</b>	<b>28,598</b>	<b>26,443</b>	<b>26,258</b>	<b>26,258</b>	<b>0.0%</b>
* Persons in need of Supervision					
** New Program - Leandra's Law- ignition interlock for DWI offenders					
<b>Source: Probation Department</b>					

- The department is currently projecting activity indicators for FY 13 to remain flat at the 2012 levels.

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 is entrusted with the management and disposition of property on behalf of Nassau County residents who die intestate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors of wills.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	7	6	5	(2)	-28.6%	(1)	-16.7%
Salaries	\$484,977	\$518,681	\$453,354	\$504,919	\$430,205	(\$23,149)	-5.1%	(\$74,714)	-14.8%
General Expenses	1,724	2,901	9,000	9,000	9,000	0	0.0%	0	0.0%
Contractual Services	8,550	7,300	13,700	13,700	7,300	(6,400)	-46.7%	(6,400)	-46.7%
<b>Total</b>	<b>\$495,251</b>	<b>\$528,882</b>	<b>\$476,054</b>	<b>\$527,619</b>	<b>\$446,505</b>	<b>(\$29,549)</b>	<b>-6.2%</b>	<b>(\$81,114)</b>	<b>-15.4%</b>

## Expenses

- Expenditures in Public Administrator are declining in FY 13 by \$29,549, or 6.2%, compared to the FY 12 budget due to decline in salaries and contractual services.
- The salary budget is decreasing by \$23,149 to \$430,205 in FY 13. This decrease is due to the elimination of the Clerk Typist salary offset by the inclusion of terminal leave.
  - The salaries line has also been reduced by the savings initiative of \$71,606 representing the savings anticipated from laying-off one employee.
- The FY 12 budget included \$62,496 in labor saving that were not fully achieved.
- General expenses remain unchanged at \$9,000.00. These expenses include office supplies, equipment maintenance, insurance premiums and blueprint costs.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$528,940	\$414,201	\$400,000	\$400,000	\$400,000	\$0	0.0%	\$0	0.0%

**Revenue**

- The office’s fees are based upon a percentage of the gross assets of the estates the Public Administrator administers. Revenue can vary on any given year based on the number of estates the County administers; therefore, revenue can be difficult to project. Historically though, revenue has remained fairly constant.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	528	483	481	421	409	(72)	-15.0%	(12)	-2.9%
Part-Time and Seasonal	129	58	18	36	49	31	172.2%	13	36.1%
Salaries	\$38,799,268	\$36,420,514	\$27,294,990	\$27,879,626	\$26,813,343	(\$481,647)	-1.8%	(\$1,066,283)	-3.8%
Workers Compensation	1,705,798	1,791,181	2,040,200	2,040,200	1,984,047	(56,153)	-2.8%	(56,153)	-2.8%
Equipment	121,788	63,696	93,000	93,000	93,000	0	0.0%	0	0.0%
General Expenses	5,884,776	5,573,732	4,717,000	4,717,000	5,297,300	580,300	12.3%	580,300	12.3%
Contractual Services	6,772,735	13,303,428	109,610,047	116,929,164	117,805,850	8,195,803	7.5%	876,686	0.7%
Utility Costs	28,311,942	29,905,285	29,042,575	29,042,575	28,334,292	(708,283)	-2.4%	(708,283)	-2.4%
Var Direct Expenses	225,000	40,000	0	0	0	0	*****	0	*****
Inter-Dept. Charges	0	9,392,208	13,480,936	13,480,936	11,510,853	(1,970,083)	-14.6%	(1,970,083)	-14.6%
Mass Transportation	47,080,836	47,802,366	42,217,100	42,217,100	43,264,576	1,047,476	2.5%	1,047,476	2.5%
Bus Route	75,000	75,000	75,000	75,000	75,000	0	0.0%	0	0.0%
Rent	13,888,191	13,344,824	13,855,900	13,855,900	14,631,314	775,414	5.6%	775,414	5.6%
<b>Total</b>	<b>\$142,865,334</b>	<b>\$157,712,234</b>	<b>\$242,426,748</b>	<b>\$250,330,501</b>	<b>\$249,809,575</b>	<b>\$7,382,827</b>	<b>3.0%</b>	<b>(\$520,926)</b>	<b>-0.2%</b>

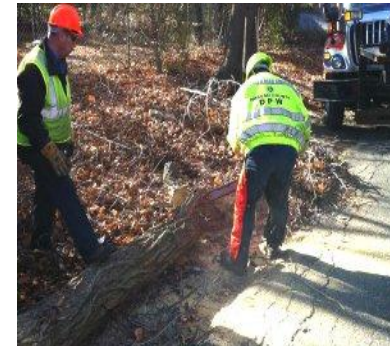
### Expenses

- The expense chart above includes the consolidated Department of Public Works (DPW) which now includes Planning and the Office of Real Estate Services into DPW. Planning was incorporated into DPW in the FY 12 budget according to Local Law 5-2011. The Office of Real Estate Services is slotted for inclusion into DPW in the FY 13 budget to comply with Local Law 1-2012.
  - The historical expenses for Planning are \$49.2 million and \$50.3 million in 2010 and 2011 respectively.
  - The historical expenses for the Office of Real Estate Services are of \$14.5 million and \$14.4 million in 2010 and 2011 respectively. The FY 12 adopted expense budget is \$160.9 million.
- The Department of Public Works proposed FY 13 expense budget is increasing by \$7.3 million, or 3.0% from the FY 12 adopted.
  - The driving factor is an increase in the Veolia contract within the contractual services expense. This expense is offset by a comparable revenue increase in federal and state aid as well as additional bus fare, bus advertising and non-operating revenues.



**Expenses, Cont.**

- The proposed budget contains 72 fewer full-time but 31 additional part-time/seasonal positions than the FY 12 adopted. The salaries line has decreased by \$0.5 million, or 1.8%.
- The FY 13 salary expense contains a negative savings from initiatives adjustment of \$659,340 with an associated reduction of 13 positions.
  - The FY 12 salary expense contained a negative savings from workforce reduction initiatives for \$6.4 million. The headcount was not adjusted at the departmental level but instead, centrally within the Office of Management and Budget.
- The inter-department charges decreased by \$2.0 million, or 14.6% which is primarily due to lower indirect charges in Fleet Management, Facility Management and Planning. This charge is allocated by the Office of Management and Budget.
- The mass transportation expense is increasing by \$1.0 million, or 2.5%, which is primarily due to the Long Island Rail Road (LIRR) station maintenance payment.
- The rent expense is increasing by \$0.8 million, or 5.6% which is due to rental payments.
- The contractual services expense has increased by \$8.2 million, or 7.5% from the FY 12 adopted. Components for the increase include the Veolia contract, miscellaneous, software contracts, previously within Information Technology (IT) and custodial services.
- The workers compensation line is decreasing due to reduced headcount; however, the New York State Workers Compensation Board has increased the indemnity rates by 2.5% from \$773 to \$792.
- As of July 1, 2012 and each succeeding year, the max indemnity rate will increase to two-thirds of the New York State Average Weekly Wage (NYSAWW) from the previous year. The rate increase has been mitigated by a decrease in medical expense which is due to more stringent medical guidelines being adopted.



**Expenses, Cont.**

Historical DPW Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Exec. Budget	Var.	%
Administration	\$4.1	\$4.2	\$5.1	\$4.5	-\$0.6	-12.0%
Engineering	13.3	12.6	11.6	10.3	-1.3	-11.4%
Operations	55.7	70.4	54.9	56.3	1.4	2.6%
Fleet Management	6.0	5.9	7.7	6.9	-0.8	-10.2%
<b>Total</b>	<b>79.2</b>	<b>93.0</b>	<b>79.4</b>	<b>78.1</b>	<b>-1.3</b>	<b>-1.6%</b>

- The decrease in Administration is due to a lower longevity costs being offset by higher terminal leave costs and decreased heads.
- The decrease in Engineering is primarily due to total capital backcharge credits of \$3.4 million in salaries. The accounting methodology has been revised in FY 13. Offsetting additional costs are terminal leave, longevity and overtime costs as well as the elimination of the \$0.8 million in savings from initiatives that was included in FY 12. Utility costs are also increasing by \$0.2 million in FY 13. The miscellaneous contractual services expense is increasing by \$1.0 million for the Traffic Management Center which has an 80% reimbursement.
- The Operations control center incurred an increase of \$1.4 million in FY 13 versus the FY 12 budget. The increase is the result of greater salary expenses. The 2012 salary line was understated due to the inclusion of a negative salary adjustment of \$5.5 million and no budget for terminal leave and longevity payments. Additionally, overtime expenses

are budgeted to increase by \$1.0 million. It should be mentioned that the proposed 2013 salary line includes two negative adjustments of \$1.2 million for capital backcharges.

- The decrease in Fleet Management is due to lower indirect charges within inter-departmental charges of \$1.2 million and a decrease \$0.4 million in gasoline in FY 13. Offsetting increase costs are \$0.8 in diesel fuel and \$80,000 in software contracts, previously within IT.



**Expenses, Cont.**

Full-Time Staffing Analysis consolidates DPW, Office of Real Estate Services and Planning						
	FY 12 Adopted	Sept-12 Actual	FY 13 Request	FY 13 Executive	Exec. vs 12 Adopt	Exec. vs Actual
<b>PW 00 Division of Administration</b>						
Capital Management Office	0	1	0	0	0	-1
Administration Unit	29	30	27	26	-3	-4
Real Estate Services	5	0	4	3	-2	3
<b>Total for Control Center</b>	<b>34</b>	<b>31</b>	<b>31</b>	<b>29</b>	<b>-5</b>	<b>-2</b>
<b>01 Division of Engineering</b>						
Architect./Building Design	9	9	9	9	0	0
Water/Wastewater Engr. Unit	23	18	19	18	-5	0
Groundwater Remed. Sect.	2	2	2	2	0	0
Civil/Site Engineering Unit	10	8	10	8	-2	0
Traffic Engineering Unit	14	13	17	17	3	4
Traffic Safety Board	2	1	2	2	0	1
Bus Transit / Division	3	0	3	3	0	3
Construction Mgmt. Unit	40	39	39	39	-1	0
Planning	20	17	17	13	-7	-4
<b>Total for Control Center</b>	<b>123</b>	<b>107</b>	<b>118</b>	<b>111</b>	<b>-12</b>	<b>4</b>
<b>02 Division of Operations</b>						
Facil. Mgmt. Unit	142	116	124	103	-39	-13
Police Custodial (PDD)	0	0	1	0	0	0
Road Maint. Unit	108	99	105	98	-10	-1
Bridge Operations Section	9	8	11	8	-1	0
Drain Maint/Strm Wtr Maint.	21	19	19	19	-2	0
Mosquito Control Section	4	4	4	4	0	0
Traffic Maintenance Section	10	9	10	9	-1	0
<b>Total for Control Center</b>	<b>294</b>	<b>255</b>	<b>274</b>	<b>241</b>	<b>-53</b>	<b>-14</b>
<b>03 Division of Fleet Management</b>						
Fleet Management	30	28	28	28	-2	0
<b>Total for Control Center</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>-2</b>	<b>0</b>
<b>Total Full-Time</b>	<b>481</b>	<b>421</b>	<b>451</b>	<b>409</b>	<b>-72</b>	<b>-12</b>

**Full-Time Headcount**

The chart at the left details DPW’s full-time staffing.

Reflected in the chart is the incorporation of Planning and Real Estate within DPW.

In totality, DPW’s FY 13 proposed headcount is decreasing by 72 full-time employees versus FY 12 budget; however, 13 of those positions are due to savings from initiatives in the Facility Management Unit.

The Operations control center was significantly impacted by reductions. The areas most affected were Labor, Maintenance, Operators and Heating, Ventilation, and Air-Conditioning (HVAC).



The chart above demonstrates the headcount data in the proposed FY 13 hierarchy for the consolidated departments.

**Expenses, Cont.**

<b>Part-Time and Seasonal Staffing Analysis consolidates DPW, Office of Real Estate Services and Planning</b>						
	<u>FY 12</u>	<u>Sept-12</u>	<u>FY 13</u>	<u>FY 13</u>	<u>Exec. vs</u>	<u>Exec. vs</u>
	<u>Adopted</u>	<u>Actual</u>	<u>Request</u>	<u>Executive</u>	<u>12 Adopt</u>	<u>Actual</u>
<b>PW 00 <u>Division of Administration</u></b>						
Administration Unit	5	3	5	5	0	2
Real Estate Services	0	0	0	0	0	0
<b>Total for Control Center</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>2</b>
<b>01 <u>Division of Engineering</u></b>						
Civil/Site Engineering Unit	1	1	1	1	0	0
Planning	9	10	10	10	1	0
<b>Total for Control Center</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>1</b>	<b>0</b>
<b>02 <u>Division of Operations</u></b>						
Facil. Mgmt. Unit	2	8	25	25	23	17
Road Maint. Unit	0	11	7	5	5	-6
Traffic Maintenance Section	0	0	0	0	0	0
<b>Total for Control Center</b>	<b>2</b>	<b>19</b>	<b>32</b>	<b>30</b>	<b>28</b>	<b>11</b>
<b>03 <u>Division of Fleet Management</u></b>						
Fleet Management	1	3	6	3	2	0
<b>Total for Control Center</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>0</b>
<b>Total Part-Time and Seasonal</b>	<b><u>18</u></b>	<b><u>36</u></b>	<b><u>54</u></b>	<b><u>49</u></b>	<b><u>31</u></b>	<b><u>13</u></b>



The chart above demonstrates the headcount data in the proposed FY 13 hierarchy for the consolidated departments.

- The FY 13 proposed budget reflects an increase of 31 part-time and seasonal employees as compared to the FY 12 budget.
  - The \$628,600 funding for the laborer I seasonal employees was in the FY 12 budget but the associated headcount was not included. The FY 13 proposed budget does include the same funding and now reflects 20 Laborer I Seasonal employees.
  - Additional positions in the FY 13 proposed budget are Laborer I, Clerk I, Custodial Worker I, Sign Painter and Fleet Automotive Mechanic.



Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$398,124	\$793,966	\$1,292,600	\$800,000	\$700,000	(\$592,600)	-45.8%	(\$100,000)	-12.5%
Fines & Forfeits	0	2,500	10,000	10,000	10,000	0	0.0%	0	0.0%
Invest Income	0	283	0	0	0	0	*****	0	*****
Rents & Recoveries	12,024,580	57,871,876	10,981,800	17,767,613	11,991,895	1,010,095	9.2%	(5,775,718)	-32.5%
Dept Revenues	1,412,135	1,514,983	47,380,256	46,714,231	47,133,555	(246,701)	-0.5%	419,324	0.9%
Cap Backcharges	4,208,987	4,389,952	5,420,164	1,500,000	1,500,000	(3,920,164)	-72.3%	0	0.0%
Interdept Revenues	21,458,425	17,828,864	20,022,996	20,022,996	17,978,937	(2,044,059)	-10.2%	(2,044,059)	-10.2%
Interfund Charges Rev	4,172,940	2,429,890	4,350,400	4,350,400	5,316,502	966,102	22.2%	966,102	22.2%
Fed Aid-Reimb Of Exp	570,779	11,936,328	6,025,000	9,498,831	10,163,217	4,138,217	68.7%	664,386	7.0%
State Aid-Reimb Of Exp	327,259	1,471,811	52,500,000	56,572,060	56,556,000	4,056,000	7.7%	(16,060)	0.0%
Due from Other Governments	0	291,390	0	13,557	0	0	*****	(13,557)	-100.0%
<b>Total</b>	<b>\$44,573,229</b>	<b>\$98,531,843</b>	<b>\$147,983,216</b>	<b>\$157,249,688</b>	<b>\$151,350,106</b>	<b>\$3,366,890</b>	<b>2.3%</b>	<b>(\$5,899,582)</b>	<b>-3.8%</b>

### Revenues

- The revenue chart above includes the consolidated DPW which now includes Planning and the Office of Real Estate Services.
  - The historical information for Planning is actual revenue of \$1.1 million and \$0.9 million in 2010 and 2011 respectively.
  - The historical information for the Office of Real Estate Services is actual revenue of \$22.8 million and \$68.1 million in 2010 and 2011 respectively. The FY 12 adopted revenue budget is \$127.6 million.
- DPW's proposed FY 12 revenue budget is increasing by \$3.4 million, or 2.3% from the FY 12 adopted amount.
- The two largest increases within revenue are in federal aid of \$4.1 million as well as state aid for \$4.1 million. This revenue is being offset by a comparable expense within the contractual services expense for the Veolia contract.
- The rents and recoveries revenue is increasing by \$1.0 million, or 9.2% which is due to an increase in the sale of county property.
- The capital backcharges are generated by those operating costs related to capital project planning carried out by DPW personnel, which are charged back to the appropriate capital project. This methodology was revised during FY 12 and savings are now directly recorded as a credit within the salary expense. The remaining expense is the indirect administrative charge from the Maximus report of \$1.5 million in 2013. The FY 13 budget is in line with the Office of Management and Budget's projections as well as OLBR projections.

**Revenues, Cont.**

- The inter department revenues declined by \$2.0 million, or 10.2% which occurred primarily in the newly created Real Estate Services responsibility center. This charge is allocated by Office of Management and Budget.
- The interfund charges revenue is increasing by \$1.0 million, or 22.2% as compared to the FY 12 adopted amount. The components for the change are \$0.8 million increase in the newly created Real Estate Services responsibility center and \$0.2 million within the Facility Management Unit. This charge is allocated by Office of Management and Budget.
- The chart below details departmental revenues for Planning, Office of Real Estate Services and the Department of Public Works in order to allow for a more equal comparison.

<b>Departmental Revenues</b>				
	<b>FY11</b>	<b>FY12</b>	<b>FY12</b>	<b>FY13</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>
Misc Receipts	\$ 395,821	\$ 610,000	\$ 323,583	\$ 360,000
Fees	118,450	165,000	118,600	165,000
Concessions	722,393	933,000	633,000	861,397
Subdivision Plan Review	30,073	50,000	14,000	50,000
Non-Stormwater Discharges-Stormwater	6,000	3,000	1,000	3,000
Inspector Services Backcharge	0	0	33,285	75,000
Plans	100,286	80,000	43,254	80,000
Bus Farebox	0	43,818,000	43,818,000	43,818,000
Bus Advertising	0	1,000,000	1,000,000	1,000,000
Non-Operating Revenue	0	600,256	600,256	600,158
Subdivision Inspection Fees	0	36,000	14,488	36,000
Reimb Expenses IGT	47,071	0	9,019	0
Administration Fee	160	0	0	0
Rule Book Sales	1,635	3,000	1,000	3,000
Film & Advert Activities	35,450	22,000	50,055	22,000
Subdivision Plan Review	38,648	30,000	33,984	40,000
239-K Review	18,996	30,000	20,707	20,000
<b>Grand Total</b>	<b>\$1,514,983</b>	<b>\$47,380,256</b>	<b>\$46,714,231</b>	<b>\$ 47,133,555</b>

**Revenue Sources new to DPW**

The three new revenue sources are:  
 Bus Farebox,  
 Bus Advertising and  
 Non-Operating Revenue.



These items were previously captured in Real Estate Services.

- The proposed FY 13 departmental revenues are expected to decrease minimally from the FY 12 amount. In 2012, the miscellaneous receipts code contained specific revenue that the Department of Public Works wanted separated in 2013. The newly added code in FY 13 is the inspector services backcharge.

Departmental Consolidation (\$ in millions)						
	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Executive Budget	Var.	%
<b><u>Planning</u></b>						
Full-Time Headcount	17	22	-	-	-	*****
Part-Time & Seasonal Headcount	11	11	-	-	-	*****
Expenses	49,175,882	50,309,298	-	-	-	*****
Revenue	1,141,521	902,464	-	-	-	*****
<b><u>Public Works Department</u></b>						
Full-Time Headcount	504	453	471	409	(62)	-13.2%
Part-Time & Seasonal Headcount	118	47	18	49	31	172.2%
Expenses	79,150,930	92,992,375	81,516,543	249,809,575	168,293,032	206.5%
Revenue	20,641,912	29,500,492	20,411,560	151,350,106	130,938,546	641.5%
<b><u>Real Estate</u></b>						
Full-Time Headcount	7	8	10	-	0.0	-100.0%
Part-Time & Seasonal Headcount	0	0	0	-	0.0	*****
Expenses	14,538,522	14,410,558	160,910,205	-	(160,910,205)	-100.0%
Revenue	22,789,796	68,128,888	127,571,656	-	(127,571,656)	-100.0%
<b><u>Consolidated Totals</u></b>						
Full-Time Headcount	528	483	481	409	(72)	-15.0%
Part-Time & Seasonal Headcount	129	58	18	49	31	172.2%
Expenses	142,865,334	157,712,231	242,426,748	249,809,575	7,382,827	3.0%
Revenue	44,573,229	98,531,844	147,983,216	151,350,106	3,366,890	2.3%

**Local Law 1-2012 Merging the Department of Real Estate into the Department of Public Works**

Local law 1-2012 amended the Nassau County Charter in relation to the establishment of a Division of Real Estate Services within the Department of Public Works.

Upon passage of the local law, the Department of Real Estate Services became the Office of Real Estate Services within the Department of Public Works. The Real Estate employees merged into DPW responsibility centers.

The merger is intended to generate operational efficiencies by eliminating duplicative work relating to the planning of space requirements, management, assignment and use of County owned buildings and grounds.

- The chart above details the consolidation of the previously known departments of Planning and the Office of Real Estate Services. Planning was incorporated into DPW in the FY 12 budget according to Local Law 5-2011. The Office of Real Estate Services is being incorporated into DPW as of January 1, 2013 to comply with Local Law 1-2012.

## Planning Responsibility Center

DPW Revenues by Responsibility Center From Planning					
(\$'s in millions)					
Responsibility Center	2011	2012	2013	Exec. vs. Adopted	
		Adopted Budget	Exec. Budget	Var.	%
Fines & Forfeits	0.00	0.01	0.01	0.0	0.0%
Dept Revenues	0.77	0.97	0.97	0.0	0.0%
Cap backcharges	0.09	0.32	0.00	-0.3	-100.0%
Federal Aid	0.04	0.03	0.08	0.1	200.0%
<b>Total without Inter. Trans.</b>	<b>0.90</b>	<b>1.32</b>	<b>1.06</b>	<b>0.0</b>	<b>-20.1%</b>

## Planning Revenues

- The above chart details the revenues included in the Planning responsibility center of DPW.
- The proposed 2013 revenues are down 20.1% from the adopted FY 12 level.
- The decrease is a function of the elimination of capital backcharges. These charges are now included in the salary and directly credit the expense instead of being reflected as revenues.
- The \$315,500 capital back charge revenues are for SEQRA related Hub and Master Plan work.
- The fines & forfeits revenue is collected when a developer does work without planning commission approval.
- Federal Aid for the department is increasing 200.0% from the adopted 2012 level. The increase is a function of

additional federal reimbursements related to Nassau HUB billings.

- An itemization of the departmental revenues may be found on the below. This revenue source is being held constant at the 2012 level.

DPW Departmental Revenues From Planning Itemization			
Revenue Source	2011 Actual Collections	2012 Adopted Budget	2013 Proposed Budget
Fees	\$118,450	\$165,000	\$165,000
Concessions	613,000	750,000	750,000
Administration Fee Revenue	160	0	0
Subdivision Inspection Fees	0	36,000	36,000
Film & Advertising Activities	35,450	22,000	22,000
<b>Total</b>	<b>\$767,060</b>	<b>\$973,000</b>	<b>\$973,000</b>

- These concession revenues originate from a ten-year contract between Nassau County and Signal Outdoor Advertising LLC. Signal was given the exclusive franchise to build, maintain, and place advertising on waiting facilities at public bus stops.
  - Signal pays the County a percentage of the revenues with an annual minimum of \$750,000. Timing issues are responsible for the \$613,000 2011 actual.
- The 2013 subdivision inspection fee budget is based upon closing one average major subdivision.



**Planning Expenses**

DPW Expenses by Responsibility Center, From Planning					
(\$'s in millions)					
Responsibility Center	2012		2013	Exec. vs. Adopted	
	2011	Adopted Budget	Exec. Budget	Var.	%
<b>Planning</b>					
Salaries	\$1.75	\$1.33	\$1.08	-0.2	-18.3%
Contractual Services	0.07	0.04	0.11	0.1	186.9%
Inter-Departmental Charges	0.57	0.80	0.62	-0.2	-23.2%
<b>Total Expenses</b>	<b>2.4</b>	<b>2.2</b>	<b>1.8</b>	<b>0.0</b>	<b>-16.6%</b>

- The above chart details the Planning responsibility center expenses included in the DPW budget.
- Total expenses for the responsibility center are decreasing 16.6% from the FY 12 level. The decrease is a function of lower salary costs.
- The FY 12 budget had included funding for 29 full-time employees. Since then, four planner I's have left, one planner II retired and one statistician II is being moved to the Administration control center.

- The 2013 salary costs reflect the projected salaries for 23 full-time employees, as well as health insurance buyback, supper money, longevity, and overtime.
- The contractual services line includes funding for both software and miscellaneous contracts. The miscellaneous contractual services line is increasing to \$104,000 from \$35,600.
- The miscellaneous contractual service budget funds both stenography services and soil & water conservation district services.
- The Planning responsibility center inter-departmental charges reflect information technology, telecommunication and indirect charges.
- All inter-departmental charges lines are decreasing from their 2012 allocation.

**Real Estate Services Responsibility Center**

DPW Revenues by Responsibility Center, From Real Estate Services (\$'s in millions)					
Responsibility Center	2012		2013	Exec. vs. Adopted	
	2011	Adopted Budget	Exec. Budget	Var.	%
Rents & Recoveries	56.8	11.0	12.0	1.0	9.2%
Dept Revenues	0.1	0.18	0.1	-0.1	-39.1%
Interdepartmental Revenues	10.9	11.9	9.8	-2.0	-17.1%
Interfund Charges Revenue	0.3	0.7	1.5	0.8	111.5%
<b>Total without Inter. Trans.</b>	<b>68.1</b>	<b>23.8</b>	<b>23.5</b>	<b>0.0</b>	<b>-1.2%</b>

**Real Estate Revenues**

- The FY 13 budget merges the Department of Real Estate Services with the Department of Public Works.
- The Real Estate Services Department is being budgeted in two separate responsibility centers, the Real Estate Services responsibility center and the Transit Bus responsibility center.
- The Real Estate Service responsibility center is where the County budgets for the costs and revenues associated with providing real estate services to County government including strategic planning, property acquisition and disposition, and building project planning and development.
- Total FY 13 revenues for the Real Estate Services responsibility center are declining 1.2% from the adopted FY 12 level. The decrease is a function of lower interdepartmental revenues and reduced departmental revenues.

- The rents & recoveries line is where the County budgets for rent from County properties, sale proceeds from sales of County owned property, coliseum utilities, coliseum concessions, coliseum rental and Mitchell Field Properties rental payments.

Rents & Recoveries			
	2012 Adopted	2013 Proposed	2013 vs. 2012
Rent County Property	\$ 201,400	\$ 221,084	9.77%
Sale County Property	5,000,000	6,000,000	20.00%
Coliseum Utilities	2,576,200	2,330,012	-9.56%
Coliseum Rental	225,100	283,385	25.89%
Coliseum Concessions	585,000	765,272	30.82%
Rental Mitchell Field Properties	2,394,100	2,392,142	-0.08%
<b>Total</b>	<b>\$ 10,981,800</b>	<b>\$ 11,991,895</b>	<b>9.20%</b>

- In 2011, the County securitized many of the rental streams associated with the Mitchell Field Properties. In that year the County collected a large upfront payment.
- The County only currently collects rent on six Mitchell Field Properties.
- Also, included in this line is \$6.0 million from real estate sales. These are considered a risk since due to the illiquidity of real estate and the sluggish housing market.

Rents & Recoveries R0709 Sale County Property Locations Identified for 2013 Sale
Franklin Square DPW Yard
Inwood DPW Yard
Glen Cove DPW Yard
Roslyn Senior Center
Woodbury Road
Oak Street DPW Yard

**Real Estate Revenues, Cont.**

- The departmental revenue line incorporates the concession revenues obtained at revenues at County-owned buildings in Mineola, 60 Charles Lindbergh and copy concessions at the Clerk’s Office.
  - The FY 13 \$0.1 million allocation correlates with the FY 11 \$0.1 million actual.

- Interdepartmental revenues are received for the allocated building occupancy charges of County departments. The decrease is a result of the County occupying less space as well as less costs being eligible for chargeback.
- The Interfund Charge Revenue line consists of \$0.7 million indirect charge recoveries and a new \$0.8 million interfund charge revenue other.

**Real Estate Expenses**

DPW Expenses by Responsibility Center, From Real Estate Services					
(\$'s in millions)					
Responsibility Center	2012		2013	Exec. vs. Adopted	
	2011	Adopted Budget	Exec. Budget	Var.	%
<b>Real Estate Services</b>					
Salaries	\$0.3	\$0.3	\$0.2	-0.1	-28.4%
General Expenses	\$0.0	\$0.1	\$0.1	0.0	0.0%
Contractual Services	\$0.4	\$0.1	\$0.1	0.0	0.0%
Other Expenses	13.3	13.9	14.6	0.8	5.6%
<b>Total Expenses</b>	<b>14.1</b>	<b>14.3</b>	<b>15.0</b>	<b>0.0</b>	<b>4.8%</b>

- The charts above detail the historic, adopted and proposed expenditures for the real estate services responsibility center.
- The expenses are detailed by object code.
- Total FY 13 expenditures are budgeted to increase by 4.8% from the FY 12 adopted level.
- The increase is a function of the transfer of greater other expenses spending.

- This expense line consists of the rental payments the County makes on the properties which it leases.
- The increase is a function of three new rental payments as well as contractual increases.
- The real estate service salary line is decreasing by 28.4% compared to the 2012 adopted level.

**Real Estate Expenses, Cont.**

- The salary line is decreasing due to the loss of one accounting executive.
  - Also included in this line is funding for longevity, supper money and overtime expenses.
- The responsibility center’s 2013 contractual services line is unchanged from the Adopted FY 12 level. The Real Estate Services responsibility center contracts with various firms for appraisal services required for real estate negotiations.

- The FY 13 general expenses line is unchanged at the FY 12 adopted level. The general expense line is used to cover the cost of travel, information technology supplies, miscellaneous supplies and office supplies.

**Transit Bus Responsibility Center**

DPW Revenues by Responsibility Center, From Transit Bus					
(\$'s in millions)					
Responsibility Center	2012		2013	Exec. vs. Adopted	
	2011	Adopted Budget	Exec. Budget	Var.	%
Dept Revenues	0.00	45.4	45.42	0.0	0.0%
Federal Aid	0.04	6.00	9.29	3.3	54.8%
State Aid	0.00	52.4	56.43	4.0	7.7%
<b>Total without Inter. Trans.</b>	<b>0.04</b>	<b>103.82</b>	<b>111.14</b>	<b>0.0</b>	<b>7.0%</b>

**Transit Bus Revenues**

- The FY 13 budget merges the Department of Real Estate Services with the Department of Public Works.
- The Real Estate Services Department is being budgeted in two separate responsibility centers, the Real Estate Services responsibility center and the Transit Bus responsibility center.

- The Transit Bus responsibility center is where the County budgets for liabilities and revenues associated with mass transportation, both bus and rail related.

**Transit Bus Revenues, Cont.**

- Total FY 13 revenues for the Transit Bus responsibility center are increasing 7.0% from the adopted 2012 level, but are unchanged from the current 2012 projection.
- The Departmental Revenues line consists of three revenue sources, bus fare box, bus advertising, and non-operating revenue.
  - An itemization of these revenues may be seen in the Veolia section.
  - The bus fare box revenues are collected by the MTA when a fare is paid. Those monies are then paid to Nassau County who passes them onto Veolia. When ridership increases, bus fare box follows suit.
  - Bus advertising revenues are the revenues made off of the advertisements on the buses as well as the bus stops.
  - All revenues are budgeted at their 2012 projected level.
- The majority of the Federal Aid payments represent Federal Transportation Authority monies. These monies are included at the 2012 projected level. See Veolia section.
- The State Aid line reflects the anticipated State Transportation Operating Assistance, (STOA), grants. These grant monies are a function of the ridership level.
- FY 13 State Aid payments are also budgeted at the current 2012 projected level. See Veolia section.

DPW Expenses by Responsibility Center, From Transit Bus					
(\$'s in millions)					
Responsibility Center	2012		2013	Exec. vs. Adopted	
	2011	Adopted Budget	Exec. Budget	Var.	%
<b>Transit Bus</b>					
Salaries	\$0.04	\$0.26	\$0.26	0.0	-2.0%
Contractual Services	0.00	103.92	111.31	7.4	7.1%
Mass Transportation	47.80	42.22	43.26	1.0	2.5%
Other Expenses	0.08	0.08	0.08	0.0	0.0%
<b>Total Expenses</b>	<b>47.9</b>	<b>146.5</b>	<b>154.9</b>	<b>0.0</b>	<b>5.8%</b>

- The charts above detail the historic, adopted and proposed expenditures for the transit bus responsibility center.
- The expenses are detailed by object code.
- Total FY 13 expenditures are budgeted to increase by 5.8% from the FY 12 adopted level.
- The increase is a function of greater contractual services and mass transportation spending.
  - The contractual services expense line is in-line with the current 2012 projection. The Veolia contract amount was raised to reflect the reception of more federal and state aid payments. See Veolia section.
- The mass transportation expense is increasing as a result of a new subsidy payment made to the MTA for the Mineola Intermodal Center.
- The salary line includes funding for three prior Real Estate Services employees.
  - The funded positions are Planner II and Transportation Planning Supervisor.

**Transit Bus Expenses, Cont.**

- The FY 13 other expenses line is unchanged at the FY 12 adopted level.
- The other expense line is used to fund the Pt. Lookout/LIDO Long Beach Bus Route.

Mass Transportation Funding				
		FY 12 Budget	Executive FY 13	% Change
<b>Mass Transportation (MM)</b>				
630	Metropolitan Suburban Bus Authority	\$1,930,100	\$1,930,000	0.0%
631	LIRR Station Maintenance	28,093,700	29,076,976	3.5%
632	MTA-LIRR Operating Assistance	11,583,800	11,583,800	0.0%
635	Handicapped Transportation System	609,500	609,600	0.0%
636	Intermodal Center Subsidy	0	65,000	*****
<b>Other Expenses (OO)</b>				
6H	Lido Beach Bus Route	75,000	75,000	0.0%
<b>Total Mass Transportation</b>		<b>\$42,292,100</b>	<b>\$43,340,376</b>	<b>2.5%</b>

- The Mass Transportation Funding chart details all County expenses related to bus and rail transportation.
- The Metropolitan Suburban Bus Authority and Handicapped Transportation System subsidies are the two historic payments made to support Nassau’s bus system. They are required so that the County may receive grant monies.
- The LIRR Station Maintenance payment is contractually set, and increases each year by the CPI.

- The MTA-LIRR Operating Assistance is payable annually. All Counties located within the Metropolitan Commuter District pay this assistance.
- The Lido Beach Bus Route payment is made annually. The amount is unchanged from the FY 12 adopted level.



Veolia

<b>Veolia Bus Contract</b>								
<b>Expense</b>		<b>2012</b>	<b>2012</b>			<b>2013</b>		
<b>Dept</b>	<b>Obj</b>	<b>Sub-Object</b>	<b>Adopted</b>	<b>Projection</b>	<b>Dept</b>	<b>Obj</b>	<b>Sub-Object</b>	<b>Amount</b>
RE	DE	DE500 - Misc Contractual Serv	103.9	111.1	PW	DE	DE1VE - Cont Serv - Veolia	111.1
<b>Revenues</b>			0.0	0.0				
<b>Dept</b>	<b>Obj</b>	<b>Sub-Object</b>	<b>2012</b>	<b>2012</b>			<b>2013</b>	
RE	BH	R081B - Bus Fare Box	43.8	43.8	PW	BH	R081B - Bus Fare Box	43.8
RE	BH	R081C - Bus Advertising	1.0	1.0	PW	BH	R081C - Bus Advertising	1.0
RE	BH	R081D - Non-OP Revenue	0.6	0.6	PW	BH	R081D - Non-OP Revenue	0.6
RE	FA	R0928 - FTA	6.0	9.3	PW	FA	R0928 - FTA	9.3
RE	SA	R1032 - STOA Grant	52.4	56.4	PW	SA	R1032 - STOA Grant	56.4
			103.8	111.1				111.1
<b>County Subsidies to Veolia</b>			<b>2012</b>	<b>2012</b>			<b>2013</b>	
<b>Dept</b>	<b>Obj</b>	<b>Sub-Object</b>	<b>0.0</b>	<b>0.0</b>			<b>0.0</b>	
RE	MM	MA630 - MSBA	1.9	1.9	PW	MM	MA630 - MSBA	1.9
RE	MM	MF635 - Handitransp Syst (504)	0.6	0.6	PW	MM	MF635 - Handitransp Syst (504)	0.6
			2.5	2.5				2.5

- The County is set up to act as a pass through for the NICE Bus system in that it will collect all revenues attributable to bus operations and pay them to NICE Bus in the form of a contractual payment. In 2012, the County was initially budgeted to collect \$103.8 million in revenues and pass them along to Veolia.
- After adoption of the 2012 budget, the County received an additional \$3.4 million in Federal Transportation Authority (FTA), grants, and an additional \$4.0 million in State Transportation Operating Assistance, (STOA), grants. These appropriations increased the total revenues and payments passed on to NICE Bus to \$111.2 million. The only 2012 County expense is \$2.5 million which represents the two subsidy payments historically made to the bus system.
- The proposed 2013 maintains the NICE Bus system revenues and expenses constant at the updated 2012 levels. It assumes continued collection of both the FTA and STOA grant monies at their current levels.

MTA Lawsuits

- Currently the County is involved with two lawsuits with the MTA. The County does not anticipate paying any of these lawsuits in 2013.
- The County is currently appealing a judgment against the County, for the MTA. The dispute was over the Mass Transportation Funding Agreement signed in December 1996.
  - The County was ordered to pay \$13.6 million in damages and \$5.0 million in interest as of March 8, 2011. Since the judgment remains unpaid the interest continues to accrue.
- Secondly, there is a roughly \$5.1 million lawsuit with the MTA regarding termination costs associated with the ending the relationship with MTA/Long Island Bus on December 31, 2011.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	16	16	16	11	8	(8)	-50.0%	(3)	-27.3%
Salaries	\$1,144,336	\$1,140,989	\$1,083,245	\$955,624	\$697,474	(\$385,771)	-35.6%	(\$258,150)	-27.0%
General Expenses	18,700	14,579	17,500	18,000	17,500	0	0.0%	(500)	-2.8%
Contractual Services	1,495	1,495	1,500	1,500	1,500	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,164,531</b>	<b>\$1,157,063</b>	<b>\$1,102,245</b>	<b>\$975,124</b>	<b>\$716,474</b>	<b>(\$385,771)</b>	<b>-35.0%</b>	<b>(\$258,650)</b>	<b>-26.5%</b>

### Expenses

- The total FY 13 proposed budget is decreasing by \$0.4 million, or 35.0% as compared to the FY 12 budget and \$0.3 million, or 26.5% as compared to the OLBR projection.
  - The FY 13 proposed budget includes a salary savings initiative of \$213,152 with a corresponding headcount decrease of three heads. This initiative is in addition to the prior year targeted reduction of \$135,764.



Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$142,161	\$109,822	\$100,000	\$275,000	\$100,000	\$0	0.0%	(\$175,000)	-63.6%
Dept Revenues	58,917	22,780	20,500	20,500	528,500	508,000	2478.0%	508,000	2478.0%
Cap Backcharges	61,459	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$262,537</b>	<b>\$132,602</b>	<b>\$120,500</b>	<b>\$295,500</b>	<b>\$628,500</b>	<b>\$508,000</b>	<b>421.6%</b>	<b>\$333,000</b>	<b>112.7%</b>

**Revenues**

- The FY 13 proposed revenue budget is increasing by \$0.5 million when compared to the FY 12 budget and \$0.3 million to the OLBR projection.
- Departmental revenues are expected to increase due to a vendor registration/subscription fee of \$100 in order to use the County’s procurement system. However, to-date the ordinance to establish such fee has not yet been voted on by the legislature.
  - The Purchasing Department will begin imposing the registration upon its passage. The fee will be applied to each vendor at the time of their annual renewal. Revenue estimates were calculated to be a minimum of \$528,000.
- The FY 13 proposed rents and recoveries is remaining consistent with the FY 12 budget however; OLBR is projecting \$275,000 due to additional revenue from selling surplus county assets.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	12	12	9	9	(3)	-25.0%	0	0.0%
Part-Time and Seasonal	18	8	21	8	21	0	0.0%	13	162.5%
Salaries	\$797,685	\$743,547	\$758,395	\$694,822	\$711,744	(\$46,651)	-6.2%	\$16,922	2.4%
Equipment	618	958	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	158,001	148,532	160,500	160,500	160,500	0	0.0%	0	0.0%
Contractual Services	108,239	114,240	125,000	125,000	125,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,064,544</b>	<b>\$1,007,277</b>	<b>\$1,048,895</b>	<b>\$985,322</b>	<b>\$1,002,244</b>	<b>(\$46,651)</b>	<b>-4.4%</b>	<b>\$16,922</b>	<b>1.7%</b>

**Expenses**

- The Office of Records Management, under the supervision of the County Clerk, administers and maintains the central records and documents storage facility for all agencies of County government.
- Documents on file comply with mandated retention schedules and are subject to retrieval by originating agencies. The office also provides production capability for microfilming services.
- The total FY 13 expense budget for the office is decreasing 4.4% from the FY 12 Adopted and is increasing 1.7% from OLBR’s current projection. The FY 13 Budget has funding for the current full-time staffing. The Office is losing its three vacant positions.
- The 2012 salary line was understated since it contained a negative adjustment of \$30,307 representing the savings anticipated from workforce reduction. No savings from initiative line is included in the FY 13 salary line.
- All other expense lines are being held constant at the adopted 2012 level.
- In the out-years of the plan, salary expenses are projected to increase 0.1% and OTPS expense are forecast to rise 2.9%.
- It should be mentioned that the objectives of the Office are to install high-density shelving, install and maintain proper HVAC, humidity control, electronic inventory management and water and fire detection systems in accordance with New York State requirements. The proposed 2012 Capital Improvement Plan provides \$12.5 million in funding from 2013 to 2015 for the Records Center Renovation project (90031).

## 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 million cap. In 2004, the County and the Authority entered into a financing agreement setting forth the financial relationships of the entities.

## Sewer and Storm Water Finance Authority Expenses

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$281,688	\$220,304	\$950,000	\$950,000	\$950,000	\$0	0.0%	\$0	0.0%
Interest	8,321,256	7,992,356	7,678,894	7,678,894	7,309,831	(369,063)	-4.8%	(369,063)	-4.8%
Principal	7,295,000	7,360,000	7,800,000	7,800,000	7,955,000	155,000	2.0%	155,000	2.0%
Trans Out To SSW	70,084,737	75,000,000	0	0	0	0	*****	0	*****
Trans To SSW For Debt Svc	33,969,638	32,704,005	100,872,046	100,872,046	101,116,109	244,063	0.2%	244,063	0.2%
<b>Total</b>	<b>\$119,952,319</b>	<b>\$123,276,665</b>	<b>\$117,300,940</b>	<b>\$117,300,940</b>	<b>\$117,330,940</b>	<b>\$30,000</b>	<b>0.0%</b>	<b>\$30,000</b>	<b>0.0%</b>

- FY 13 expenses for the Sewer & Storm Water Finance Authority (SFA) are increasing minimally, when compared to the FY 12 adopted budget.
- SFA retains sufficient funding to pay its operating expenses and debt service costs and transfers the remainder to the District.
- The contractual services budget of \$1.0 million will remain consistent to the FY 12 budget and the OLBR projection.
  - These costs represent fees for letters of credit, rating agency fees, audit fees and miscellaneous fees.
- Principal and interest are decreasing by a combined total of \$0.2 million, or 1.4% as compared to the FY 12 budget and OLBR's projection.
- The FY 13 transfer to the Sewer and Storm Water District of \$101.1 million is increasing by \$0.2 million, or 0.2% as compared to the FY 12 budget and OLBR's projection.
  - This is the amount transferred to the Sewer and Storm Water District after the Authority's debt service payments are settled.

**Sewer and Storm Water Finance Authority Revenues**

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$30,272	\$27,655	\$30,000	\$30,000	\$60,000	\$30,000	100.0%	\$30,000	100.0%
Dept Revenues	0	3,126,332	0	0	0	0	*****	0	*****
Property Tax	116,037,607	119,041,428	117,270,940	117,270,940	117,270,940	0	0.0%	0	0.0%
<b>Total</b>	<b>\$116,067,879</b>	<b>\$122,195,415</b>	<b>\$117,300,940</b>	<b>\$117,300,940</b>	<b>\$117,330,940</b>	<b>\$30,000</b>	<b>0.0%</b>	<b>\$30,000</b>	<b>0.0%</b>

- Investment income is increasing in FY 13 when compared to the adopted FY 12; which is due to an anticipated higher rate of return.
- Property taxes remain unchanged at \$117.3 million.

Sewer and Storm Water Financing Authority				
Multi Year Plan				
<u>EXPENSE</u>	<u>2013 Proposed</u>	<u>2014 Proposed</u>	<u>2015 Proposed</u>	<u>2016 Proposed</u>
Contractual Services	\$1.0	\$1.0	\$1.0	\$1.0
Interest	7.3	7.0	6.6	6.3
Principal	8.0	8.4	8.4	8.4
Trans Out To SSW For Debt Service	<u>101.1</u>	<u>101.0</u>	<u>101.3</u>	<u>101.2</u>
<b>EXPENSE TOTAL</b>	<b>\$117.3</b>	<b>\$117.4</b>	<b>\$117.3</b>	<b>\$116.8</b>
<u>REVENUE</u>				
Invest Income	0.1	0.1	0.1	0.1
Property Tax	<u>117.3</u>	<u>117.3</u>	<u>117.3</u>	<u>117.3</u>
<b>REVENUE TOTAL</b>	<b>\$117.3</b>	<b>\$117.4</b>	<b>\$117.4</b>	<b>\$117.4</b>

- The table above indicates the Administration's MYP baseline for the Authority.
- The Sewer Finance Authority MYP does not show any property tax increases in the out-years.

**Sewer and Storm Water Resource District Expenses**

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	239	267	304	267	305	1	0.3%	38	14.2%
Part-Time and Seasonal	2	1	2	1	2	0	0.0%	1	100.0%
Salaries	\$17,345,270	\$18,987,709	\$19,332,216	\$18,171,375	\$19,978,384	\$646,168	3.3%	1,807,009	9.9%
Fringe Benefits	8,752,309	10,231,853	11,614,028	10,470,071	11,402,304	(211,724)	-1.8%	932,233	8.9%
Equipment	55,759	260,126	323,900	323,900	323,900	0	0.0%	0	0.0%
General Expenses	10,174,986	10,717,353	14,540,674	14,540,674	15,537,274	996,600	6.9%	996,600	6.9%
Contractual Services	21,315,605	20,051,865	24,020,600	24,020,600	27,725,100	3,704,500	15.4%	3,704,500	15.4%
Utility Costs	10,011,490	7,642,998	10,749,300	10,749,300	11,134,900	385,600	3.6%	385,600	3.6%
Interest	8,347,671	7,350,411	9,143,079	9,143,079	8,318,051	(825,028)	-9.0%	(825,028)	-9.0%
Principal	21,895,500	18,078,500	16,677,500	16,677,500	14,434,000	(2,243,500)	-13.5%	(2,243,500)	-13.5%
Interfund Charges	27,335,437	29,616,448	36,720,711	32,215,588	32,634,695	(4,086,016)	-11.1%	419,107	1.3%
Other Suits & Damages	0	507,620	538,500	538,500	538,500	0	0.0%	\$0	0.0%
Operations & Man. Reserve	0	0	20,557,100	20,557,100	26,058,760	5,501,660	26.8%	5,501,660	26.8%
<b>Total</b>	<b>\$125,234,028</b>	<b>\$123,444,883</b>	<b>\$164,217,608</b>	<b>\$157,407,687</b>	<b>\$168,085,868</b>	<b>\$3,868,260</b>	<b>2.4%</b>	<b>\$10,678,181</b>	<b>6.8%</b>

- FY 13 expenditures are increasing by 2.4%, or \$3.8 million as compared to the FY 12 adopted budget which is driven by salaries, general expenses, contractual services, utility costs and the Operations and Maintenance Reserve (O&M) offset by some decreases in debt service costs.
- The FY 13 salaries are \$0.6 million as compared to the FY 12 adopted budget. The driving factors for the increase are the inclusion of terminal leave and lag payout in addition to standard time and over time capital backcharges of \$424,749.
- The FY 13 salaries are increasing by 9.9%, or \$1.8 million as compared to the current projections which is due to vacancies.
- The FY 12 fringe benefits expense is increasing by \$0.9 million from OLBR's projections which is due to higher health insurance costs.
- The Sewer and Storm Water District continues to have staffing issues associated with the Sewage Plant Operator, Plant Maintenance Mechanic and Power Plant Operator title series.

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

- The Sewer and Storm Water District, working in conjunction with Civil Service, eliminated the Sewage Maintenance Worker titles and merged those functions into the Equipment Operator titles this year. This is expected to ensure that adequate personnel can be hired and are available to handle all types of work that are done within the County road right of way.
- The FY 13 OTPS costs for general expenses and contractual services are increasing by \$4.7 million versus the FY 12 budget.
- The general expense is increasing by \$1.0 million, or 6.9% in FY 13. The driving factors are diesel fuel and sewage and drainage supplies due to overall increased volumes.
- The contractual services expense is increasing by \$3.7 million, or 15.4% in FY 13. The largest increase is for miscellaneous services of \$1.6 million followed by sludge disposal of \$0.9 million. The FY 13 budget contains two new components not previously included in FY 12. The new expenses are engineering of \$0.7 million and professional services of \$0.5 million.

<b>SSW 2013 Proposed Budget Contractual Services Expense</b>					
(\$'s in millions)					
	<u>Historical</u>	<u>2012</u>	<u>2013</u>	<u>Adopted</u>	
<b>Control Center</b>	<b>2011</b>	<b>Adopted Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>
Miscellaneous Contractual Serv	\$10.2	\$13.0	\$14.6	\$1.6	12.3%
Engineering	-\$0.2	\$0.0	\$0.7	0.7	*****
Sanitary Solid Waste Disposal	\$0.6	\$1.1	\$1.1	0.0	0.0%
Sludge Disposal	9.2	9.7	10.6	0.9	9.3%
Medical/Psychiatric Services	0.1	0.1	0.1	0.0	0.0%
Radio & Communications	0.0	0.1	0.1	0.0	0.0%
Professional Services	0.2	0.0	0.5	0.5	*****
<b>Total</b>	<b>20.1</b>	<b>24.0</b>	<b>27.7</b>	<b>3.7</b>	<b>15.4%</b>

- The miscellaneous services increase is due several factors. There is an engine generator issue at the Bay Park Plant that requires secondary engine generators to be on site as a contractual service.
  - The sewage plants' budget requires emergency funds in the case of a process issue within the facilities.
  - The recent hiring of the large number of trainee positions in the area of Plant Maintenance Mechanic requires that the department brings in an outside contractor to assist in the training of these people on some of the specialized equipment at the facilities.
- There are increased costs associated with O&M compliance as directed by the New York State Department of Environmental Conservation (NYSDEC). And increased costs of running the Glen Cove Plant, Severn Trent.

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

- The sludge disposal increase is due to increased costs and volumes of treated sludge.
  - The engineering expense is to retain engineers to address NYSDEC compliance issues, collection system issues and other general operation assistance.
  - The professional services expense is for both professional services for public-private partnership (P3) transaction and additional assistance with the ongoing study to include a water usage fee based system for the establishment of the sewer and storm water rates. It is not clear if this is for Morgan Stanley.
- The FY 13 utility costs expense is increasing by \$0.4 million, or 3.6% as compared to the FY 12 budget which is composed of fuel, water and light due to operational demands from the increased volumes.
- Principal and interest are decreasing by a combined total of \$3.1 million, or 11.9% as compared to FY 12 which is due to less borrowing.
- The FY 12 interfund charges expense is decreasing by \$4.1 million, or 11.1% as compared to the FY 12 adopted budget. The decrease in FY 13 is due to a year on year decline in the indirect cost chargeback and capital debt service charges. The interfund charges consist of \$17.2 million for indirect cost chargeback, \$0.6 million for County Attorney charges and \$14.5 million for the capital debt service charges of NIFA issued bonds or General Obligation bonds for past capital projects.
- The O&M must equal 25% of the District's budgeted operating expenses. In FY 13, the Administration has changed the previously used methodology to also include the indirect chargeback costs within interfund charges (HH). The indirect costs represent DPW personnel expenses that support the Sewer and Storm Water District. This resulted in funding for the FY 13 O&M expense at \$26.1 million which is an increase of \$5.5 million, or 26.8% from the FY 12 adopted levels and OLBR projections.
- If the previously used method was applied to the FY 13 budget, OLBR estimates the O&M expense would be \$21.5 million which is \$4.5 million lower than the amount in the proposed budget for 2013.



**Sewer and Storm Water Resource District Revenues**

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$52,784,573	\$35,537,547	\$18,327,668	\$18,327,668	\$49,260,265	\$30,932,597	168.8%	\$30,932,597	168.8%
Permits & Licenses	297,436	859,215	734,800	734,800	734,800	0	0.0%	0	0.0%
Invest Income	1,132,743	433,040	1,141,500	346,500	220,000	(921,500)	-80.7%	(126,500)	-36.5%
Rents & Recoveries	1,315,183	1,065,861	71,000	66,998	71,000	0	0.0%	4,002	6.0%
Rev Offset To Expense	0	0	164,900	0	0	(164,900)	-100.0%	0	*****
Dept Revenues	2,031,875	1,774,171	40,004,300	2,004,300	14,432,300	(25,572,000)	-63.9%	12,428,000	620.1%
Cap Backcharges	392,600	450,800	650,000	650,000	0	(650,000)	-100.0%	(650,000)	-100.0%
Debt Svc From Capital	335,000	543,184	0	0	0	0	*****	0	*****
Fed Aid-Reimb Of Exp	0	112,043	0	0	0	0	*****	0	*****
Interfund Transfers	104,054,375	107,704,006	100,872,046	100,872,046	101,116,109	244,063	0.2%	244,063	0.2%
State Aid-Reimb Of Exp	0	18,675	0	0	0	0	*****	0	*****
Due from Other Governm	0	0	2,251,394	2,251,394	2,251,394	0	0.0%	0	0.0%
<b>Total</b>	<b>\$162,343,785</b>	<b>\$148,498,542</b>	<b>\$164,217,608</b>	<b>\$125,253,706</b>	<b>\$168,085,868</b>	<b>\$3,868,260</b>	<b>2.4%</b>	<b>\$42,832,162</b>	<b>34.2%</b>

- FY 13 overall revenue for the District is increasing by \$3.8 million, or 2.4%.
- The District is using additional fund balance of \$30.9 million which is primarily due to a decrease in departmental revenue of \$25.6 million and an increase in the O&M Fund of \$5.5 million.
- The exempt users charge within the departmental revenues has been lowered from \$38.0 million budgeted in FY 12, for a full year's collection, to \$12.6 million which was determined to be more accurate upon completion of an external rate study.
  - To-date no exempt fees have been collected which is in litigation due to a Temporary Restraining Order (TRO).
- The FY 13 revenue from other governments will remain consistent with the FY 12 revenue of \$1.2 million from Cedarhurst and \$1.1 million from Lawrence. Effective January 1, 2012, Nassau County assumed the responsibility for Cedarhurst, with 3 full-time employees, and Lawrence, with 7 full-time employees. The Cedarhurst employees will remain consistent but the Lawrence employees are proposed at 5 full-time employees and 1 seasonal.
  - The Cedarhurst and Lawrence plants are expected to be diverted to Bay Park in Fall/Winter of 2013. Work is being performed on pipe crossing a New York State road. Necessary upgrades for the diversion at Bay Park are not yet completed.



**Sewer and Storm Water Usage Fee**

In FY 11 two fees were proposed, the aforementioned high water usage fee as well as a sewer fee for not-for-profit organizations. The County expected to impose service charges upon exempt users and high water users for the use of services of sewage facilities maintained by the District at a rate not to exceed \$0.01 per gallon of water entering the County's sewage system. The FY 11 adopted budget only included the Exempt Users Charge and High Water Users revenue of \$19 million for half of the year. The Request for Proposal (RFP) process was enacted to select a vendor who would perform a rate study to calculate the correct amount to be charged. Subsequently, the process will also identify the high water users amongst all the parcels. The half year sewer fee was expected to be billed in arrears on the January 2012 property tax invoice but was not, due to pending litigation.

The FY 12 contained \$38.0 million which anticipated a full year's collections. The 2012 Multi-Year Plan projected revenue to remain consistent at \$38.0 million in years FY 12 through FY 15. It is anticipated that all users will eventually be transitioned to the sewer usage fee.

The FY 13 proposed budget contains the exempt user revenues however, the County has not collected any revenues in 2011 or 2012 due to ongoing litigation. Additionally, the rate study vendor has yielded a preliminary determination that the previous revenue was too aggressive. The new expected revenue has been lowered to \$12.6 million for a full year's collection. It is anticipated that the fees will be billed through the Treasurer's office once the litigation is resolved.

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

<b>Sewer and Storm Water Resource District</b>				
<b>Multi Year Plan</b>				
<b>(\$'s in millions)</b>				
<b>EXPENSE</b>	<b>2013 Proposed</b>	<b>2014 Proposed</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Salaries, Wages & Fees	\$20.0	\$20.1	\$20.1	\$21.0
Fringe Benefits	11.4	12.5	13.3	14.2
Equipment	0.3	0.3	0.3	0.4
General Expenses	15.5	16.0	16.5	16.9
Contractual Services	27.7	28.5	29.4	30.2
Utility Costs	11.1	11.0	11.1	11.0
Interest	8.3	8.3	8.3	8.3
Principal	14.4	14.4	14.4	14.4
Interfd Chgs - Interfund Charges	32.6	40.4	43.9	47.8
Other Expense	<u>26.6</u>	<u>22.7</u>	<u>27.7</u>	<u>28.5</u>
<b>EXPENSE TOTAL</b>	<b>168.1</b>	<b>174.3</b>	<b>185.0</b>	<b>192.8</b>
<b>REVENUE</b>				
Fund Balance	49.3	0.0	0.0	0.0
Permits & Licenses	0.7	0.7	0.7	0.7
Invest Income	0.2	0.1	0.0	0.0
Rents & Recoveries	0.1	0.1	0.1	0.1
Dept Revenues	14.4	14.4	14.4	14.4
Due Fr Govts - Due From Other Govts	2.3	2.3	2.3	2.3
Interfd Tsfs - Interfund Transfers	<u>101.1</u>	<u>101.0</u>	<u>101.3</u>	<u>101.2</u>
<b>REVENUE TOTAL</b>	<b>168.1</b>	<b>118.6</b>	<b>118.8</b>	<b>118.7</b>

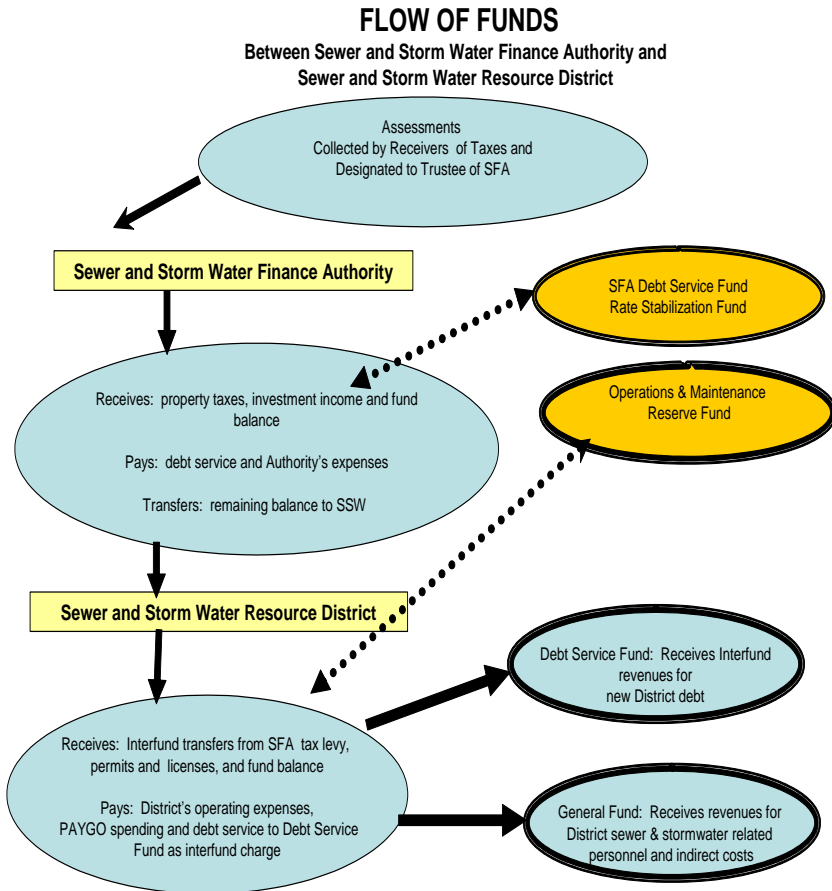
- The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District will be increasing its expenditures and revenues through FY 16.
- Salary, fringe, general expense and contractual services are expected to increase in the out-years.
- Interest and principal are expected to remain consistent in the out-years.

- The interfund charges are increasing in the out-years due to greater capital debt service charges. The increase may be attributed to the Administrations' plan to bond \$50 million on sewer related projects in all out years of the plan.
- There is no scheduled use of fund balance in 2014-2016.
- Permits & licenses, rents & recoveries, departmental revenue and due from other government are remaining consistent.



**Flow of Funds**

- Sewer tax assessments are collected and designated to a trustee by the Receiver of Taxes. The taxes flow to the Authority to first settle all of its financing obligations for debt service and operating expenses. In addition to property taxes, the Authority also earns investment income on reserve balances.
- The Authority retains the amount needed to settle obligations and then transfers the balance to the District. The District appropriates the amounts needed to settle its operating expenses and capital pay as you go spending. These amounts are categorized as interfund transfers from the Authority’s tax levy, permits and licenses, and fund balance.
- Related interfund revenues are booked to General Fund unallocated charges revenue for sewer and storm water districts.
- Reserve funds established under the Authority include the debt service fund and the Rate-Stabilization Reserve Fund. Both funds are held in trust by the Trustee until needed.
- The restriction that the Rate Stabilization Reserve Fund does not fall below \$7.0 million expired in 2006. The debt service fund includes a separate account for each series of bonds. There are no requirement limits set for the debt service reserve fund.
- The County established an Operations and Maintenance Reserve Fund (O&M Fund) for the District, funded in an amount equal to 25% of the District’s operating expense budgeted for the year. The O&M Fund is not considered available for operating expenses. However, according to the Financing Agreement, monies in the O&M Fund may be used to fund debt service.



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 laws.

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	770	783	816	633	634	(182)	-22.3%	1	0.2%
Part-Time and Seasonal	100	87	103	79	101	(2)	-1.9%	22	27.8%
Salaries	\$49,199,102	\$51,638,585	\$48,973,297	\$43,254,735	\$43,421,138	(\$5,552,159)	-11.3%	\$166,403	0.4%
Equipment	31,586	19,345	24,000	24,000	24,000	0	0.0%	0	0.0%
General Expenses	997,069	988,307	982,700	982,700	882,700	(100,000)	-10.2%	(100,000)	-10.2%
Contractual Services	12,356,033	10,727,003	7,931,409	8,376,409	8,632,335	700,926	8.8%	255,926	3.1%
Utility Costs	346	0	0	0	0	0	*****	0	*****
Inter-Dept. Charges	22,153,433	17,733,009	20,083,243	20,083,243	17,269,168	(2,814,075)	-14.0%	(2,814,075)	-14.0%
Recipient Grants	67,661,370	70,139,263	74,645,000	65,100,000	67,165,000	(7,480,000)	-10.0%	2,065,000	3.2%
Purchased Services	56,799,630	63,228,337	57,944,683	65,500,000	59,316,405	1,371,722	2.4%	(6,183,595)	-9.4%
Emerg Vendor Payments	61,714,048	65,903,610	64,396,824	61,026,000	62,430,000	(1,966,824)	-3.1%	1,404,000	2.3%
Medicaid	238,872,619	242,329,528	248,838,445	248,838,445	253,089,365	4,250,920	1.7%	4,250,920	1.7%
<b>Total</b>	<b>\$509,785,235</b>	<b>\$522,706,987</b>	<b>\$523,819,601</b>	<b>\$513,185,532</b>	<b>\$512,230,111</b>	<b>(\$11,589,490)</b>	<b>-2.2%</b>	<b>(\$955,421)</b>	<b>-0.2%</b>

**Expenses**

- The FY 13 proposed expense budget is \$512.2 million, which is \$11.6 million, or 2.2% less than the FY 12 adopted budget. The decrease is a function of reduced salaries and entitlement programs.
- In comparison to last year’s adopted budget, the FY 13 proposed salaries budget is decreasing by \$5.5 million. The Administration has reduced the heads through the offering of incentives, layoffs and the transfer of employees to the Grant Fund which alleviates the operating funds. In regards to the latter, the department currently has 45 heads more that are grant funded, 138, than it did in September of 2011 which was 93.
  - The FY 13 budget funds 634 heads which is one head greater than the full-time onboard headcount of 633 but represents a decrease of 182 heads from the previous year.
  - Although the budget includes a reduction of 10 heads and a corresponding \$708,488 savings, the department is basically at the proposed head count and the layoffs may not be necessary. Given the diminishing headcount, OLBR believes that further reduction could impact services. In addition, most positions within the Department of Social Services are reimbursed

**Expenses, Cont.**

through state and federal aid so there would be a corresponding decrease in aid should layoffs happen. A detailed headcount analysis at the responsibility center is included in the the next pages.

- Equipment expenses remain flat with the previous year.
- The FY 13 proposed general expense budget is \$100,000 lower than FY 12. The department pays for leased vehicles on a 3 year cycle; no payments are due in 2013.

<b>DSS Contractual Expenses</b>			
<b>Expense</b>	<b>2012</b>	<b>2013</b>	<b>Variance</b>
	<b>Adopted Budget</b>	<b>Proposed Budget</b>	
Miscellaneous Contractual Services	\$6,599,277	\$7,300,203	\$700,926
Systems & Programming	860,000	950,000	\$90,000
Program Agencies	472,132	382,132	(\$90,000)
<b>Total</b>	<b>\$7,931,409</b>	<b>\$8,632,335</b>	<b>\$700,926</b>

- The department’s fiscal 2013 proposed budget for contractual services is \$8.6 million, or \$700,926 more than the adopted 2012. The increase is due the contract with Nassau Health Care Corporation which covers an increase in registered nurses.
- Inter-departmental charges are decreasing by \$2.8 million in FY 13 from the adopted FY 12. Significant decreases in Health and Human Services and County Attorney chargebacks are contributing to the overall decline.

<b>Direct Assistance</b>			
<b>Expense</b>	<b>2012 Adopted</b>	<b>2013 Proposed</b>	<b>Variance</b>
	<b>Budget</b>	<b>Budget</b>	
Recipient Grants	\$74,645,000	\$67,165,000	(\$7,480,000)
Purchased Services	57,944,683	59,316,405	\$1,371,722
Emergency Vendor Payments	64,396,824	62,430,000	(\$1,966,824)
Medicaid	248,838,445	253,089,365	\$4,250,920
<b>Total</b>	<b>\$445,824,952</b>	<b>\$442,000,770</b>	<b>(\$3,824,182)</b>

- The department accomplishes its mission by providing services to needy families. The associated expenses, which have been reduced by \$3.8 million, are reflected in four separate expense lines: Recipient Grants, Purchased Services, Emergency Vendor Payments and Medicaid. The following is a discussion of each category.

**Expenses, Cont.**

- Recipient grants are budgeted to decrease by \$7.5 million year over year. As the economy recovers, the department has seen a decrease in caseloads in Temporary Assistance to Needy Families (TANF) and Safety Net Assistance (SNA) programs of approximately 5.0%. The decrease is driving the current projections which represent a savings from the FY 12 budget of \$9.5 million. The proposed budget increases the expenses by 3.2% from the current projections.
- Purchased Services has a budget of \$59.3 million which is an increase of \$1.4 million, or 2.4% from the prior year budget. The expense represents payments made to independent agencies that provide DSS clients with a variety of services such as Day Care, Adult and Child Protective Services, Foster Care, and Preventive Services. The proposed budget is however lower than the current projection of \$ 65.5 million for 2012.
  - There is a plan to revise the family income eligibility level from 275% to 200% of the poverty level for the County’s day care program. This will save approximately \$4.0 million. The decrease is in line with Westchester, Putnam and New York City. Suffolk is lower; its threshold is 100%.
- Emergency Vendor Payments are budgeted at \$62.4 million, a 3.1% decrease from 2012 adopted. This results from negotiated lower shelter rates and decreasing foster care caseloads.
- DSS’s 2013 Proposed Budget for Medicaid is \$253.1 million, a 1.7% increase from 2012 adopted. The increase is the result of the Medicaid cap of 2% for the County share portion, partially offset by lower costs in transportation services, and health insurance premiums. The 2% Medicaid cap is a result of the New York State 2012-2013 budget that reduces the annual escalating costs of Medicaid for counties and county property taxpayers by bringing the cap down from 3% to 2% in 2013. In 2014, the Medicaid cap will be further reduced to 1%, and 2015 the Medicaid local share cap will be flat.

<b>Medicaid Expenses</b>			
<b>Expense</b>	<b>2012 Adopted Budget</b>	<b>2013 Proposed Budget</b>	<b>Variance</b>
Physicians Services	\$172,458	\$121,989	(\$50,469)
Nursing Home Care	84,979	60,235	(\$24,744)
Home Aid Services	0	0	\$0
Health Ins. Premiums	1,578,611	1,381,362	(\$197,249)
Transportation	19,745	16,957	(\$2,788)
County Share	246,982,652	251,508,822	\$4,526,170
<b>Total</b>	<b>\$248,838,445</b>	<b>\$253,089,365</b>	<b>\$4,250,920</b>

- The department continues to seek efficiencies, such as performing audits on a regular basis. Adoption subsidy payments are now made to families via debit cards eliminating the need for manual checks. Also the department now electronically captures children’s attendance records from day care providers and uses that information to process payments.

**Expenses, Cont.**

Staffing Analysis -Full-Time						
	FY 12 <u>Adopted</u>	Sept-12 <u>Actual</u>	FY 13 <u>Request</u>	FY 13 <u>Executive</u>	Exec. vs 12 <u>Adopt</u>	Exec. vs <u>Actual</u>
<b>10 Administration</b>						
Administration	11	11	11	1	(10)	(10)
Support Services	32	24	27	27	(5)	3
Legal	6	6	6	6	0	0
Systems Administration	18	16	16	16	(2)	0
Staff Development	5	5	5	5	0	0
<b>Total for Control Center</b>	<b>72</b>	<b>62</b>	<b>65</b>	<b>55</b>	<b>(17)</b>	<b>(7)</b>
<b>20 Public Financial Assistance</b>						
Public Assistance	136	105	105	101	(35)	(4)
Community Relations & Hsing	14	14	16	15	1	1
Medical Assistance	145	88	93	92	(53)	4
Medical Services	12	12	12	12	0	0
Support Services	17	12	12	12	(5)	0
Accounting	42	29	33	31	(11)	2
Employment Program	3	2	4	3	0	1
Food Stamps	9	11	13	11	2	0
Support Collection Unit	68	50	50	50	(18)	0
<b>Total for Control Center</b>	<b>446</b>	<b>323</b>	<b>338</b>	<b>327</b>	<b>(119)</b>	<b>4</b>
<b>30 Services</b>						
Provider Services	1	3	1	1	0	(2)
Information Resource Referral	5	4	4	4	(1)	0
Children's Services	97	76	84	81	(16)	5
Child Protective Services	143	120	126	120	(23)	0
Adult Protective Services	26	21	22	22	(4)	1
Day Care Services	26	24	24	24	(2)	0
<b>Total for Control Center</b>	<b>298</b>	<b>248</b>	<b>261</b>	<b>252</b>	<b>(46)</b>	<b>4</b>
<b>Total Full-time</b>	<b><u>816</u></b>	<b><u>633</u></b>	<b><u>664</u></b>	<b><u>634</u></b>	<b><u>(182)</u></b>	<b><u>1</u></b>

- The total full-time staffing budget is decreasing from the FY 12 budget by 182 positions and increasing from the September 1, 2012 actual by one position.
- The Public Financial Assistance control center headcount is experiencing the largest budget to budget decrease as previously funded vacant positions are eliminated. Compared to the current on board the control center is experiencing a net gain of four positions.
- The control center for Services is decreasing by 46 full-time positions, of which 39 are related to Children's Services.
- The Administration responsibility center has decreased by 17 positions from their administrative staff.

**Expenses, Cont.**

Staffing Analysis - Part-Time						
	FY 12	Sept-12	FY 13	FY 13	Exec. vs	Exec. vs
	<u>Adopted</u>	<u>Actual</u>	<u>Request</u>	<u>Executive</u>	<u>11_Adopt</u>	<u>Actual</u>
<b>10 Administration</b>						
Administration	1	0	0	0	(1)	0
Support Services	10	6	10	10	0	4
Systems Administration	3	3	3	3	0	0
<b>Total for Control Center</b>	<b>14</b>	<b>9</b>	<b>13</b>	<b>13</b>	<b>(1)</b>	<b>4</b>
<b>20 Public Financial Assistance</b>						
Public Assistance	12	12	15	15	3	3
Community Relations & Hsing	3	2	2	2	(1)	0
Medical Assistance	13	9	11	11	(2)	2
Medical Services	0	0	0	0	0	0
Support Services	1	0	0	0	(1)	0
Accounting	8	7	8	8	0	1
Employment Program	1	0	0	0	(1)	0
Food Stamps	2	2	6	6	4	4
Support Collection Unit	4	3	3	3	(1)	0
<b>Total for Control Center</b>	<b>44</b>	<b>35</b>	<b>45</b>	<b>45</b>	<b>1</b>	<b>10</b>
<b>30 Services</b>						
Provider Services	0	1	0	0	0	(1)
Information Resource Referral	1	0	1	1	0	1
Children Services	13	9	10	10	(3)	1
Day Care Services	29	23	28	28	(1)	5
Child Protective Services	2	2	4	4	2	2
<b>Total for Control Center</b>	<b>45</b>	<b>35</b>	<b>43</b>	<b>43</b>	<b>(2)</b>	<b>8</b>
<b>Total Part-time and Seasonal</b>	<b><u>103</u></b>	<b><u>79</u></b>	<b><u>101</u></b>	<b><u>101</u></b>	<b><u>(2)</u></b>	<b><u>22</u></b>

- From a macro view, the total part-time head count is decreasing by two positions from the 2012 adopted budget.
- The budget to budget decrease is the net of the administration control center losing one head, the public financial assistance control center gaining one head and the services control center losing two positions.
- Compared to the current on board, the department is gaining 22 heads. Out of the 22 part-time heads, the public financial assistance control center is gaining 10 heads, the administration control center is gaining four and the services control center is gaining eight.



## **Program Descriptions**

### **Recipient Grants - TANF and Safety Net**

The largest components of the proposed budget for recipient grants will be used to fund Safety Net (\$32.0 million) and TANF (\$26.8 million). States receive a block grant allocation and are required to maintain a historical level of spending known as maintenance of effort. States may use 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.”

In December of 2001, the first TANF recipients began to reach the 5-year maximum term that a family would be allowed to participate in this program. Those individuals who are not eligible for other assistance programs can apply for the Safety Net program if they are single adults, childless couples, children living apart from any adult relative, families of persons abusing drugs or alcohol, families of persons refusing drug/alcohol screening, assessment or treatment, persons who have exceeded the 60-month limit on assistance, or aliens who are eligible for temporary assistance, but who are not eligible for federal reimbursement. Benefits are provided as cash for 24 months. After 24 months benefits may continue as non-cash payment (vendor check or voucher).

Various other programs, such as Subsidized Adoptions, Children in Foster Homes, and Low Income Home Energy Assistance (LIHEAP), are budgeted to receive \$8.4 million.

**Program Descriptions, Cont.****Emergency vendor payments**

Emergency vendor payments costs are related to various programs, including training schools, education of handicapped children, juvenile delinquents (CC65), Children in Institutions (CC62), and Persons in Need of Supervision (PINS). Expenses cover such items as room and board, education, and childcare.

**Purchased Services**

Purchased Services include costs associated with day care and homemaking. Child care is provided not only for individuals on temporary assistance, but also to those working families who meet income guidelines for subsidies.

Title XX Homemaker Services provide cooking, shopping, and cleaning to income eligible individuals above the Medicaid level and with limited resources.

**Medicaid**

Medicaid is a jointly-funded, federal-state health insurance program for certain 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 are used to 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. Until the implementation of the Medicaid cap, the amount that was the responsibility of the County varied depending on the type of expenditure. As part of the enacted State budget for 2012-2013, the cap was lowered from three percent to two percent. The cap change is expected to provide some relief to local governments.

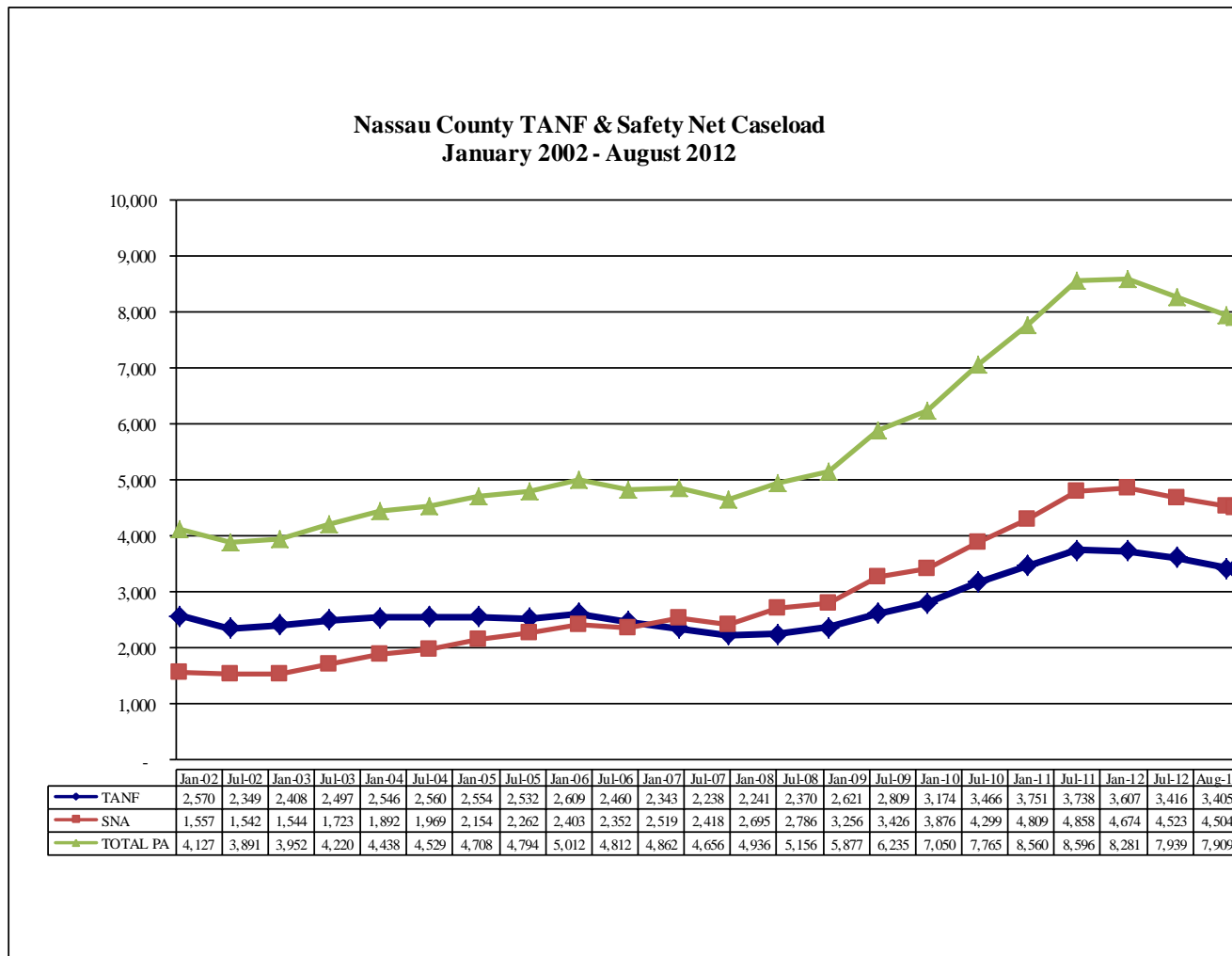
**Long Island Home Energy Assistance Program (LIHEAP)**

LIHEAP is a Federally-funded program that assists low-income households in paying their bills, energy crisis management, weatherization and energy-related home repairs.

**Expenses, Cont**

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2012	2013	Exec. vs. Adopted	
	2010	2011	Adopted Budget	Exec. Budget	Var.	%
Administration	\$27.2	\$23.2	\$23.0	\$22.6	-\$0.4	-1.8%
Public Financial Assis.	34.2	34.8	33.6	28.5	-5.2	-15.4%
Division of Services	18.8	19.2	21.4	19.2	-2.2	-10.2%
Juvenile Detention Ctr.	4.5	4.0	0.0	0.0	0.0	*****
Educ Handicapped Child	14.1	16.5	14.7	15.0	0.4	2.4%
Family Assistance	38.2	37.4	40.6	35.0	-5.6	-13.8%
Safety Net Assistance	37.9	41.3	42.9	41.5	-1.4	-3.2%
Children in Institutions	16.7	17.2	17.3	14.8	-2.5	-14.5%
Children in Foster Homes	2.0	1.9	2.1	2.2	0.1	4.7%
Juvenile Delinquents	8.0	10.0	8.8	8.0	-0.8	-8.6%
Training Schools	4.8	4.9	5.0	5.2	0.2	4.5%
Non Secure Detention	0.8	0.5	0.5	0.6	0.1	10.6%
Child. Foster Homes - 4E	0.8	0.8	0.8	0.8	0.1	6.6%
Subsidized Adoptions	5.0	4.8	5.3	5.3	0.0	0.0%
Burials	0.2	0.2	0.3	0.3	0.0	0.0%
Medicaid MMIS	240.7	242.3	248.8	253.1	4.3	1.7%
HEAP	0.7	0.5	1.0	1.0	0.0	0.0%
Title XX	55.0	63.2	57.9	59.3	1.4	2.4%
<b>Total</b>	<b>509.8</b>	<b>522.7</b>	<b>523.8</b>	<b>512.2</b>	<b>-11.6</b>	<b>-2.2%</b>

- Administration is decreasing from the 2012 budget because of \$0.4 million anticipated labor savings.
- The \$5.2 million reduction in the Public Financial Assistance control center is due to reduced salary expenses. The control center is losing 119 full-time positions compared to the prior year budget.
- Family assistance which consists of TANF is decreasing due to the reduction in caseloads.
- Medicaid is increasing by 1.7% over the prior year as dictated in the cap on the local share of Medicaid.



- The August 2012 total caseload of TANF and Safety Net is 7,909, down from both the prior month and prior year.
- Combined the 2013 caseload is expected to increase by approximately 2.2% percent from FY 12 projected.
- The FY 13 budget for Safety Net Assistance is \$3.8 million less the FY 12 budget.
- Family Assistance (TANF) is decreasing in 2013 by \$3.9 million over the FY 12 budget.

**CONTRACTUAL SERVICES 2012/2013**

	2012 BUDGET	2012 CONTRACT	2013 PROPOSED BUDGET
<b><u>Responsibility Center 1000 Administration</u></b>			
511 L.I. Council of Churches	100,000	100,000	100,000
500 American Record Mgt Systems	175,000	175,000	175,000
505 Scanning	950,000	440,635	950,000
500 Youth Summer Lunch Program	15,973	15,973	15,973
<b>Total</b>	<b>1,240,973</b>	<b>731,608</b>	<b>1,240,973</b>
<b><u>Responsibility Center 2100 Temporary Assistance</u></b>			
511 Nassau County Coalition Against Dom Viol. TANF	7,132	2,425	7,132
500 Circulo De La Hispanidad Homeless TANF	6,889	2,425	6,889
500 NUMC - Disability Determinations	0		290,000
500 EAC - HEAP & WRAP	300,000	300,000	300,000
500 Summit Security Svcs	685,000		685,000
511 Family Type Homes for Adults	115,000	42,001	115,000
<b>Total</b>	<b>1,114,021</b>	<b>346,851</b>	<b>1,404,021</b>
<b><u>Responsibility Center 2400 Medical Assistance</u></b>			
500 Salient Medicaid Fraud & Abuse	43,400	43,600	43,400
500 Bonadio & Co.	280,000	280,000	280,000
500 American Quality Review	80,000		80,000
500 Logisticare	567,200	587,196	567,200
500 NUMC - Nurses (PCA/DCAP)	2,050,000	2,050,000	2,350,000
<b>Total</b>	<b>3,020,600</b>	<b>2,960,796</b>	<b>3,320,600</b>
<b><u>Responsibility Center 2600 Employment</u></b>			
500 EAC - Education & Training	356,989		
500 EAC - Conciliation Services	96,917	96,917	96,917
500 Town of Oyster Bay	531,767	256,000	
500 Employment Coordinator		60,000	60,000
500 Long Beach Adult Learning Center	315,121		
500 FECS	391,749	391,749	391,749
500 EOC	379,272	622,417	750,417
500 NADAP		391,531	772,658
500 Career Arc Group - AKA Tweet			111,000
<b>Total</b>	<b>2,071,815</b>	<b>1,818,614</b>	<b>2,182,741</b>
<b><u>Responsibility Center 2800 Child Support</u></b>			
500 YMS Management Associates	125,000	125,000	125,000
500 EAC - Project Support	150,000	150,000	150,000
500 Laboratory Corp of America	24,000	24,000	24,000
511 Ultimate Process Server	90,000	65,000	90,000
<b>Total</b>	<b>389,000</b>	<b>364,000</b>	<b>389,000</b>
<b>TOTAL CONTROL CENTER 20</b>			
	<b>6,595,436</b>	<b>5,490,261</b>	<b>7,296,362</b>
<b><u>Responsibility Center 3200 Services To Children</u></b>			
500 Ultimate Process Server	10,000	10,000	10,000
511 Child Care Council of Nassau	70,000	70,000	70,000
500 Holiday Party for Foster Children	15,000		15,000
<b>Total</b>	<b>95,000</b>	<b>80,000</b>	<b>95,000</b>
<b>Total DE</b>	<b>7,931,409</b>		<b>8,632,335</b>

**Revenues**

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,930,015	\$1,636,139	\$0	\$55,849	\$1,900,000	\$1,900,000	*****	\$1,844,151	3302.0%
Dept Revenues	13,198,192	16,756,400	14,701,232	16,000,000	16,000,000	1,298,768	8.8%	0	0.0%
Interdept Revenues	78,898	67,705	100,600	100,600	227,068	126,468	125.7%	126,468	125.7%
Fed Aid-Reimb Of Exp	145,002,619	141,300,610	130,661,007	123,015,000	122,637,538	(8,023,469)	-6.1%	(377,462)	-0.3%
State Aid-Reimb Of Exp	97,404,590	67,945,675	63,158,116	62,568,000	60,450,178	(2,707,938)	-4.3%	(2,117,822)	-3.4%
<b>Total</b>	<b>\$258,614,314</b>	<b>\$227,706,529</b>	<b>\$208,620,955</b>	<b>\$201,739,449</b>	<b>\$201,214,784</b>	<b>(\$7,406,171)</b>	<b>-3.6%</b>	<b>(\$524,665)</b>	<b>-0.3%</b>

- The proposed FY 13 revenue budget is decreasing by \$7.4 million compared to the FY 12 adopted budget due to decreases in state and federal aid.
- Federal aid is decreasing from the FY 12 budget by \$8.0 million. The decrease coincides with lower salary reimbursements and decreased TANF expenses.
- State aid is budgeted to decrease by \$2.7 million from the adopted 2012 which is a factor of the reduction in Safety Net and salary expenses.
- The chart on the following page allocates State and Federal Aid by control center.

Revenues, Cont.

<b>FY 13 FEDERAL AND STATE AID BUDGET AS A % 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>
Administration	\$22,583,867	\$11,663,708	\$6,322,337	\$17,986,045	79.6%
Burials	275,000	0	5,000	5,000	1.8%
Children In Foster Homes (Non Iv-E)	2,226,100	1,088,050	533,145	1,621,195	72.8%
Children In Foster Homes-Ive	805,000	402,500	276,115	678,615	84.3%
Children In Institutions Pins/Dss	14,750,000	9,450,000	3,853,750	13,303,750	90.2%
Division Of Services	19,174,507	10,017,279	8,394,948	18,412,227	96.0%
Educ Handicapped Children	15,000,000	0	2,763,600	2,763,600	18.4%
Home Energy Assistance Program	990,000	990,000	0	990,000	100.0%
Juvenile Delinquents	8,000,000	3,150,000	1,120,000	4,270,000	53.4%
Nc Juvenile Detention Center	0	0	2,000,000	2,000,000	*****
Non Secure Detention	575,000	0	281,750	281,750	49.0%
Public Financial Assistance	28,469,967	20,420,801	14,416,633	34,837,434	122.4%
Real Estate Expense	1,000	0	0	0	0.0%
Safety Net	41,500,000	0	10,965,000	10,965,000	26.4%
Subsidized Adoptions	5,300,000	2,650,000	1,817,900	4,467,900	84.3%
Tanf	34,950,000	30,605,200	0	30,605,200	87.6%
Title XX/Ccbg	59,315,305	31,800,000	6,700,000	38,500,000	64.9%
Training Schools	5,225,000	0	0	0	0.0%
<b>Sub-Total</b>	<b>259,140,746</b>	<b>122,237,538</b>	<b>59,450,178</b>	<b>181,687,716</b>	<b>70.1%</b>
Medicaid Mmis	253,089,365	400,000	1,000,000	1,400,000	0.6%
<b>Total</b>	<b>\$512,230,111</b>	<b>\$122,637,538</b>	<b>\$60,450,178</b>	<b>\$183,087,716</b>	<b>35.7%</b>

➤ In FY 13 the total non-Medicaid budgeted reimbursement averages 70.1% of expenses.

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$33,126,891	\$48,354,353	\$45,021,808	\$41,689,442	\$55,069,710	\$10,047,902	22.3%	\$13,380,268	32.1%
Rents & Recoveries	277,059	392,571	0	162,879	0	0	*****	(162,879)	-100.0%
Dept Revenues	2,400	2,560	0	336	0	0	*****	(336)	-100.0%
Interdept Revenues	0	0	6,843,938	6,843,938	0	(6,843,938)	-100.0%	(6,843,938)	-100.0%
Interfund Charges Rev	2,306,010	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$35,712,359</b>	<b>\$48,749,484</b>	<b>\$51,865,746</b>	<b>\$48,696,595</b>	<b>\$55,069,710</b>	<b>\$3,203,964</b>	<b>6.2%</b>	<b>\$6,373,115</b>	<b>13.1%</b>

**Revenues**

- The proposed revenue budget for FY 13 is \$55.1 million. This is an increase of \$3.2 million, or 6.2% from the 2012 adopted budget and an increase of \$6.4 million, or 13.1% from the OLBR projection. The driver of TPVA’s revenue increase is the fines and forfeits revenue.
- The Administration budgeted \$55.1 million for fines and forfeits, a growth of \$10.0 million, or 22.3% and a \$13.4 million, or 32.1% increase compared to the OLBR’s projection.
- The fines and forfeits budget consists of four revenue sources, the Red Light Camera (RLC) program and ticket revenue in the form of fines and forfeits. In addition the department created and included two new sub-object codes for administrative fees for both of the revenue sources previously mentioned (detailed in chart to the right).
- In 2013 the interfund revenue of \$6.8 million was removed from the budget due to the elimination of the RLC fund in mid- 2012, which redirected all revenue associated with RLC to the General Fund.

- Previously the monies generated through the RLC fund were designated to provide funding for agencies that contract with Veterans Services and the Department of Human Services which is made up of Office of Mental Health, Chemical Dependency and Development Disabilities, Office for the Aging and the Office of Youth Services.

	2012 Adopted	2013 Proposed
R0603-Fines	19,777,526	17,544,170
R0630-Administrative Fees	-	6,573,540
<b>Fines Subtotal</b>	<b>19,777,526</b>	<b>24,117,710</b>
R0626-Red Light Camera	25,244,282	19,345,000
R0629-RLC Administrative Fees	-	11,607,000
<b>RLC Subtotal</b>	<b>25,244,282</b>	<b>30,952,000</b>
<b>Grand Total</b>	<b>45,021,808</b>	<b>55,069,710</b>



Revenues, Cont.

DATE TIME AMBER SPEED PHASE RTIME LANE FRAME  
 08/16/2009 11:36:43.1 AM 4.1 033 R 000.9 2 A  
 NC04-WB MERRICK RD @ BELLMORE AVE



DATE TIME AMBER SPEED PHASE RTIME LANE FRAME  
 08/16/2009 11:36:44.1 AM 4.1 033 R 002.0 2 B  
 NC04-WB MERRICK RD @ BELLMORE AVE



**Revenues, Cont.**

- In FY 13 the revenue from the non-Red Light Camera fines and forfeits is decreasing by \$2.2 million, or 11.3% from \$19.8 million to \$17.5 million in comparison to the 2012 adopted budget.
- As mentioned above the Executive budget includes a total of \$17.9 million for administrative fees revenue in the 2013 proposed budget. This is a result of the implementation of the \$30 fee that is charged by the department to defray costs for processing parking, traffic and RLC tickets.

TPVA Tickets Received YTD						
Issuing Agencies	August 2011 YTD		August 2012 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	44,943	69,452	42,686	60,789	-5.0%	-12.5%
All Other Agencies	23,263	20,586	23,448	21,829	0.8%	6.0%
<b>Grand total</b>	<b>68,206</b>	<b>90,038</b>	<b>66,134</b>	<b>82,618</b>	<b>-3.0%</b>	<b>-8.2%</b>

- The chart above shows parking and traffic tickets received for FY 12 in comparison to FY 11; parking tickets and traffic tickets are down 3.0% and 8.2% respectively
- Through August, the Nassau County Police Department, which issues the largest number of tickets, has cited 5.0% fewer parking and 12.5% fewer traffic tickets, than in the same period in 2011.

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	43	46	46	43	43	(3)	-6.5%	0	0.0%
Part-Time and Seasonal	34	34	35	28	28	(7)	-20.0%	0	0.0%
Salaries	\$3,042,376	\$3,343,431	\$2,835,441	\$3,140,531	\$2,951,366	\$115,925	4.1%	(\$189,165)	-6.0%
Equipment	603	3,027	21,800	21,800	8,700	(13,100)	-60.1%	(13,100)	-60.1%
General Expenses	244,323	222,185	325,180	325,180	265,210	(59,970)	-18.4%	(59,970)	-18.4%
Contractual Services	6,094,000	8,883,696	10,899,656	10,099,656	9,151,100	(1,748,556)	-16.0%	(948,556)	-9.4%
Inter-Dept. Charges	0	0	25,531,950	25,531,950	0	(25,531,950)	-100.0%	(25,531,950)	-100.0%
Interfund Charges	10,271,395	11,668,771	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$19,652,697</b>	<b>\$24,121,110</b>	<b>\$39,614,027</b>	<b>\$39,119,117</b>	<b>\$12,376,376</b>	<b>(\$27,237,651)</b>	<b>-68.8%</b>	<b>(\$26,742,741)</b>	<b>-68.4%</b>

**Expenses**

- The proposed FY 13 expense budget is decreasing by \$27.2 million compared to the adopted FY 12 budget. The decline is primarily attributed to the elimination of \$25.5 million for interfund charges and a reduction in contractual services.
- The FY 13 proposed salaries increased by \$115,925 due to savings initiative being included in the 2012 adopted budget
- TPVA’s full-time budgeted headcount for FY 13 is three less than the FY 12 adopted budget’s staffing level due to three vacant positions being eliminated. The titles that were eliminated include an Assistant Executive Director, a Clerk IV and a Cashier I. Part-time staffing has decreased by seven positions when compared to the adopted 2012 budget. The positions eliminated are five Clerk I’s, a Cashier I and a Traffic Prosecutor.
- The equipment budget for FY 13 is decreasing by \$13,100 due to a reduction of safety and security equipment expenses. General expenses are decreasing by \$59,970 in the proposed 2013 budget. The Agency has reduced miscellaneous supplies and expenses by \$48,000 due to lower volume of credit card transactions and processing. Additionally the department has decreased copying expenses by \$5,000 and reduced rental of equipment by \$4,000.
- The contractual services line for the 2013 proposed budget declined by \$1.7 million, or 16.0% from FY 12. However, OLBR’s projection reflects a decrease of \$948,556 due to contract negotiations that resulted in a decrease in the pricing structure of contractual expenses related to the RLC Program.
- As previously mentioned, the department eliminated the interdepartmental charges in 2013 due the RLC program revenue being redirected to the General fund versus the discontinued RLC Fund.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Int Penalty On Tax	\$26,521,038	\$28,164,975	\$28,500,000	\$28,500,000	\$28,800,000	\$300,000	1.1%	\$300,000	1.1%
Fines & Forfeits	14,620	42,016	20,000	20,000	50,000	30,000	150.0%	30,000	150.0%
Invest Income	2,290,079	2,888,580	3,331,500	2,310,864	2,780,000	(551,500)	-16.6%	469,136	20.3%
Rents & Recoveries	70,678	50,413	0	91,800	0	0	*****	(91,800)	-100.0%
Dept Revenues	497,779	626,052	750,100	750,100	775,000	24,900	3.3%	24,900	3.3%
Cap Backcharges	43,102	0	0	0	0	0	*****	0	*****
Debt Svc From Capital	0	0	75,000,000	0	0	(75,000,000)	-100.0%	0	*****
Special Taxes	2,580,390	2,849,267	3,200,000	3,200,000	3,360,000	160,000	5.0%	160,000	5.0%
<b>Total</b>	<b>\$32,017,686</b>	<b>\$34,621,303</b>	<b>\$110,801,600</b>	<b>\$34,872,764</b>	<b>\$35,765,000</b>	<b>(\$75,036,600)</b>	<b>-67.7%</b>	<b>\$892,236</b>	<b>2.6%</b>

**Revenues**

- The FY 13 proposed revenue budget is decreasing by \$75.0 million, or 67.7% in comparison to the 2012 adopted budget. The decrease is primarily a function of the exclusion of \$75 million in bond funds to cover property tax refunds.
  - The FY 13 expense budget includes \$18.0 million in operating funds to cover this expense. See the following property tax refund section.
- The FY 13 interest penalty on tax budget is increasing from the FY 12 level. The increase is a function of more delinquent tax payments.
  - This revenue source includes interest on taxes, tax sale expense, penalty on delinquent taxes, differential lien interest, tax lien advertising fees and listing fees for tax delinquent properties.

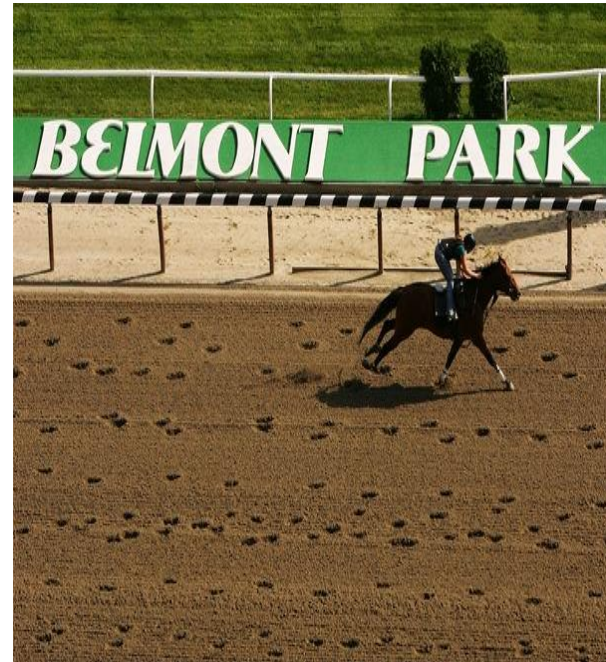
**Investment Income**  
 Investment income is generated as the County invests excess cash in certificate of deposits, money markets and time deposits and repurchase agreements. Although, the FY 13 investment income budget is declining 16.6% from the adopted 2012, the FY 13 is 20.3% higher than OLBR’s current forecast and greater than the current forecast for short-term interest rates. The 2012 investment income budget was optimistic. Currently, OLBR is projecting a \$1.0 million deficit. The 2013 – 2016 Multi-Year Plan holds investment income constant at the 2013 level. Looking forward, the Federal Reserve Bank of Philadelphia expects interest rates on three month treasury bills to be constant from 2012 through 2013. Holding the level constant in the out years seems reasonable. However, the 2013 increase must be viewed as a risk given the fragile nature of the economy.



## Revenues, Cont.

- The fines & forfeits line is increasing by \$30,000, or 150%. It is unclear how this increase will be achieved since currently OLBR estimates \$20,000 in 2012 fines & forfeits revenues.
- The departmental revenues budgeted at \$775,000 is where the County budgets for miscellaneous receipts, court and trust fees, cash bail, fees, and cash bail abandoned.
  - The largest revenue item in this category is cash bail. Cash bail is a sum of money exchanged for the release of an arrested person as a guarantee of that person's appearance for trial. This item is budgeted at \$0.3 million in the FY 13 Proposed Budget.
  - The Court and trust fees line represents a two percent charge on money in trust for an unsettled estate or foreclosure surplus. This line is in-line with the adopted 2012 level.
- The special taxes budget is comprised of revenues generated by the hotel motel tax, the entertainment tax, and the Belmont tax.
- Special tax revenues in the FY 13 proposed budget have increased 5%, or \$160,000 to \$3.4 million from the adopted FY 12 level.
- The increase is a function of greater hotel/motel tax collections. Refer to the Parks section for more information on the hotel motel tax. The FY 13 budget of \$800,000 is in-line with 2011's \$772,524 actual and 2010's \$765,778 actual.
- The entertainment tax, a surcharge for tickets sold at County venues with seating capacities over 2,500, is budgeted to remain constant at \$2.5 million. It should be mentioned that collections were short of budget in both 2010 and 2011.

- The Belmont tax is a tax collected upon admission to the park. The tax is equivalent to 3% of the admissions price.
  - Nassau County retains 75% of the collections since 75% of the park is located within Nassau County.
  - New York City collects the remaining 25% of the revenues.
  - This 2013 Proposed Budget includes \$60,000 in collections for this tax. That is \$5,000 greater than the adopted FY 2012.
  - The increase seems reasonable since 2011's actual was \$108,816.



Big Brown is ridden at Belmont Park - Elmont, NY - Jun 3, 2008 - Photo: Al Bello/Getty Images

Expense	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	35	34	35	29	33	(2)	-5.7%	4	13.8%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Other Suits & Damages	\$36,923,108	\$0	\$75,000,000	\$16,500,000	\$18,000,000	(\$57,000,000)	-76.0%	\$1,500,000	9.1%
Salaries	2,400,516	2,381,781	2,121,810	2,047,987	2,258,022	136,212	6.4%	210,035	10.3%
Equipment	5,620	0	7,700	7,700	8,000	300	3.9%	300	3.9%
General Expenses	229,203	259,900	243,700	243,700	329,800	86,100	35.3%	86,100	35.3%
Contractual Services	38,075	86,795	69,100	69,100	198,500	129,400	187.3%	129,400	187.3%
Other Suits & Damages	0	43,088,120	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$39,596,522</b>	<b>\$45,816,596</b>	<b>\$77,442,310</b>	<b>\$18,868,487</b>	<b>\$20,794,322</b>	<b>(\$56,647,988)</b>	<b>-73.1%</b>	<b>\$1,925,835</b>	<b>10.2%</b>

**Expenses**

- Total FY 13 proposed expense budget is decreasing by \$56.7 million from the Adopted 2012 Budget.
- The decrease is a function of reduced operating funds for tax certiorari payments. The FY 12 budget included \$75.0 million operating funds for the payment of property tax refunds. In 2013, the other suits & damages line contains \$18.0 million.
- These funds increase annually in the 2013 to 2016 MYP to cover the cost of property tax refunds. For additional information, see following property tax refund section.
- FY 13 salaries are increasing 6.4% from the FY 12 Adopted Budget. The increase is a function of a low FY 12 salary budget. The FY 12 salary budget did not fund terminal leave and included a negative salary adjustment of \$268,339 for the workforce reduction initiative.
- An analysis of the headcount reveals that the Office is losing two vacant positions.
- The FY 13 equipment budget is increasing \$300 or 3.9% from the FY 12 adopted level.
- The 2013 proposed general expense line is increasing 35.3% from the 2012 adopted amount.
  - The increase is a function of greater advertising expense tax lien spending as well as higher miscellaneous supplies costs.
- The FY 13 contractual services line is increasing \$129,400 from the 2012 budget.
  - The increase is a function of third-party debt collection service costs.

## Property Tax Refunds

- As of December 31, 2011 the backlog for property tax refund payments was estimated to be \$222.9 according to the 2011 CAFR.
- Through August 2012, the Administration has paid out a total of \$12.1 million in property tax refunds for 2,766 claims.
- To cover the property tax liability the Administration currently has \$43.1 million available in the form of payable operating funds as well as \$2.6 million available in the form of bond proceeds. This results in a total of \$45.7 million available to make property tax refund payments.
- The FY 13 expense budget includes \$18.0 million in operating funds to cover this expense. The out years of the plan incorporate the following amounts to cover property tax refund payments, \$36.3 million in 2014, \$52.8 million in 2015, and \$64.5 million in 2016.
- The operating funds budgeted to cover the anticipated property tax refund expense was intended to cover the County's exposure in case any one of three scenarios arise.
- First, if bonding approval is obtained. Under this scenario, \$56.0 million would be bonded in 2012, \$100.0 in 2013, \$85.0 in 2014, \$65.0 in 2015 and none in 2016 (\$305.0 million in total).
  - In 2012 to 2016 the debt service costs associated with the issuances would be paid out of the MYP plan allocation. This would entail the lowest interest costs and the longest amortization. Since the debt service costs are lower than the operating funding included in the Treasurer's Office budget, a pickup or pay go option would accrue.
- Under this scenario, the backlog would be settled by 2016, However the County would continue to make debt service payments in future years. It envisions the County paying off the entire backlog.
- Second, if no bonding is approved. The County would seek to implement structured settlements. Under this scenario, \$56 million would be structured in 2012, \$100 in 2013, \$85 in 2014, \$65 in 2015 and none in 2016 (\$305 million in total).
  - In 2012 to 2016 the resultant settlement costs would be paid out of the MYP plan allocation. This would entail greater interest costs than bonding, but shorter amortization. The County would save relative to scenario three.
  - Since the settlement costs are lower than the operating funding included in the Treasurer's Office budget, a pickup or pay go option would accrue. It is uncertain if homeowner would agree to be paid over time. However, their only other option would be to not be paid.
  - Under this scenario, the backlog would be settled by 2016, however the County would continue to make settlement payments in future years. It envisions the County paying off the entire backlog.
- Third, no bonding or structured settlements are achieved. Under this scenario, all that gets paid is those grievances which have been turned into money judgments.
  - That figure is projected at \$17.2 million for 2012. The proposed \$18.0 million roughly correlates with the Administration's current decision to only pay money judgments. Under this scenario the backlog continues to grow. Residential refunds increase by 12% annually or 1% a month while petitions and judgments grow at 3% a year.

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		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	3	3	5	6	3	100.0%	1	20.0%
Salaries	\$470,369	\$504,284	\$168,901	\$272,127	\$336,459	\$167,558	99.2%	\$64,332	23.6%
General Expenses	7,541	805	9,000	9,000	9,000	0	0.0%	0	0.0%
Contractual Services	0	0	700	700	700	0	0.0%	0	0.0%
Inter-Dept. Charges	294	229,051	1,165,219	1,165,219	694,120	(471,099)	-40.4%	(471,099)	-40.4%
<b>Total</b>	<b>\$478,203</b>	<b>\$734,140</b>	<b>\$1,343,820</b>	<b>\$1,447,046</b>	<b>\$1,040,279</b>	<b>(\$303,541)</b>	<b>-22.6%</b>	<b>(\$406,767)</b>	<b>-28.1%</b>

**Expenses**

- The overall FY 13 proposed expense budget is decreasing by \$303,541, or 22.6% compared to the FY 12 adopted budget due to a reduction in inter-departmental charges offset by a salary increase.
- The decrease in inter-departmental charges is due to reduced building occupancy and gasoline costs. The department moved last year to a new location at 2201 Hempstead Turnpike in East Meadow, which resulted in lower lease costs.
- Salaries are increasing by \$167,558 compared to the FY 12 adopted budget and \$64,332 compared to the current 2012 projection.
  - The increase compared to the FY 12 budget is due to an understated FY 12 salary line as well as the addition of three full-time positions.
  - The FY 12 salary line included a negative adjustment of \$22,855 for savings from initiative and did not fund terminal leave payments. As a result, OLBR is currently projecting a deficit of \$103,226 in FY 12 compared to the Adopted Budget. A budget transfer of \$95,000 was passed by the Legislature to cover the salary shortfall; however, the salary projection is still \$8,226 short of the modified budget.
- The FY 13 budget includes funding for one Community Service Representative and two Veterans Counselors that were not included in the FY 12 adopted. Compared to the current on board staffing, this is an increase of one position, the Director.



**Expenses, Cont.**

- General expenses are unchanged at 9,000 compared to the FY 12 adopted budget. This budget includes travel, education and training and railroad expenses.
- The \$700 contractual services expense covers the cost of software contracts.

Revenue	Historical		2012		2013	Exec. vs. Adopted		Exec. vs. Projected	
	2010	2011	Adopted Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interdept Revenues	\$0	\$0	\$1,538,194	\$1,537,760	\$346,159	(\$1,192,035)	-77.5%	(\$1,191,601)	-77.5%
Interfund Charges Rev	167	0	0	0	0	0	*****	0	*****
State Aid-Reimb Of Exp	0	0	32,900	32,900	32,900	0	0.0%	0	0.0%
<b>Total</b>	<b>\$167</b>	<b>\$0</b>	<b>\$1,571,094</b>	<b>\$1,570,660</b>	<b>\$379,059</b>	<b>(\$1,192,035)</b>	<b>-75.9%</b>	<b>(\$1,191,601)</b>	<b>-75.9%</b>

**Revenues**

- The revenue in the FY 13 proposed budget has been decreased by \$1.2 million or 75.9% from both the FY 12 adopted budget and the FY 12 projection.
- This decrease is the result of reduced interdepartmental revenues. The remaining revenue represents chargebacks to the Department of Social Services (DSS) for information and referral resources.
- State aid remains unchanged at \$32,900 compared to the FY 12 adopted level. The County receives reimbursement from the State based on the number of residents that are served.

