



# **NASSAU COUNTY LEGISLATURE**

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**Office of Legislative Budget Review**

**Review of the  
Fiscal Year 2020 Budget  
&  
Multi-Year Plan  
Departmental Analysis**

# *Nassau County Legislature*

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**Kevan Abrahams, Minority Leader**

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**Inter-Departmental Memo**

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

From: Maurice Chalmers, Director  
Office of Legislative Budget Review

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

Date: October 16, 2019

Re: Departmental Analysis

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Pursuant to §183 of the Nassau County Charter, the Office of Legislative Budget Review has prepared an analysis of the County Executive's proposed operating budget for Fiscal Year 2020 and Multi-Year Plan. Our report is made up of two parts: the enclosed Departmental Analysis, and an Executive Summary. For those departments that testified at the budget hearings, the review contained in the Departmental Analysis may have been revised from what appeared in our hearing documents. I would like to thank the County Executive's financial team for their cooperation during this process. As always, my staff and I remain ready to provide whatever assistance the Legislature may require during the budget process. This document will be made available to your constituents at <https://www.nassaucountyny.gov/2384/Budget-Documents>.

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The Office of Asian American Affairs (OAAA) is a charter mandated agency that was established in 2019 and serves as a voice for the Asian American Community of Nassau County. OAAA is a center of information for the Asian community regarding economic, political, cultural, and social issues that may arise. The Office of Asian American Affairs aims to further the development, advancement and betterment of economic, employment, business and cultural opportunities for the Asian American residents of the County.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	0	0	0	0	6	6	*****	6	*****
Part-Time and Seasonal	0	0	0	0	4	4	*****	4	*****
Salaries	\$0	\$0	\$0	\$90,500	\$455,000	\$455,000	*****	\$364,500	402.8%
Equipment	0	0	0	5,000	5,000	5,000	*****	0	0.0%
General Expenses	0	0	0	24,500	32,000	32,000	*****	7,500	30.6%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$492,000</b>	<b>\$492,000</b>	<b>*****</b>	<b>\$372,000</b>	<b>310.0%</b>

**Expenses**

- Expenses in the Proposed FY 20 Budget are increasing by \$372,000 or 310.0% when compared to OLBR’s projections. The department received funding mid-year as part of the FY 19 Modified Budget which is not reflected in this report.
- The proposed salary budget is increasing to \$455,000 in FY 20.
  - The budget includes six full time positions consisting of an Executive Director, a Deputy Director, two Program Coordinators, a Community Outreach Worker and an Administrative Aide.
  - The remaining four positions are for a part time Administrative Assistant and a Program Coordinator, as well as two seasonal Clerks.
  - As of September 2019, an Executive Director and part time Program Coordinator have been hired. The Administration is in the process of transferring these positions to the department. A candidate is currently being screened for the full time Program Coordinator position.
- Equipment remains flat at \$5,000, when compared to FY 19 Modified Budget and consists of miscellaneous equipment.
- General expenses are increasing to \$32,000 from the \$24,500 funding provided in FY 19. This budget line accounts for office supplies, copier paper, travel expenses, but mainly miscellaneous supplies.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	0	0	0	0	22,000	22,000	*****	22,000	*****

**Revenue**

- The FY 20 Proposed Budget for state-aid reimbursement of expenses of \$22,000 are linked to the Summer Youth Program. The program runs May through August and strives to enables underprivileged teens to gain marketable skills through employment.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$43,478,390	\$39,803,574	\$42,674,635	\$37,241,135	\$45,179,004	\$2,504,369	5.9%	\$7,937,869	21.3%
Interfund Charges Rev	0	700,503	0	0	0	0	*****	0	*****
Interfund Transfers	0	425,692	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$43,478,390</b>	<b>\$40,929,769</b>	<b>\$42,674,635</b>	<b>\$37,241,135</b>	<b>\$45,179,004</b>	<b>\$2,504,369</b>	<b>5.9%</b>	<b>\$7,937,869</b>	<b>21.3%</b>

**Revenues**

- The Assessment Department revenue budget has one object code in FY 20, departmental revenues. Three revenues sources are budgeted on this line, shown in the chart to the right.
- The Proposed FY 20 revenue budget is increasing by 5.9% from the FY 19 NIFA Approved Budget and increasing 21.3% from the current FY 19 projection.
- The departmental revenue line includes fees collected for the production of various reports. The FY 20 budget for these fees is \$60,000 up slightly from the FY 19 NIFA Approved Budget. This may prove conservative as the County collected \$158,431 on this line in FY 18.
- Radius maps are generally required when a property owner seeks a special use permit or variance from a town or village.
- The FY 20 budget anticipates collecting \$19,004 from this fee, in-line with the FY 19 budget and current FY 19 projection. This may prove conservative since the FY 18 actual was \$34,753.

Assessment Departmental Revenues			
SUBOBJ	19 NIFA		
	Apprd.	19 Projection	20 Executive
Fees	55,631	122,131	60,000
Radius Maps Fee	19,004	19,004	19,004
GIS Tax Map Verification Fee	42,600,000	37,100,000	45,100,000
<b>Total</b>	<b>42,674,635</b>	<b>37,241,135</b>	<b>45,179,004</b>

- The GIS Tax Map Verification Fee is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording.
- Nassau’s current GIS Tax Map fee rate is \$355.
- The FY 20 GIS Tax Map proposed budget is increasing \$2.5 million from the FY 19 NIFA Approved Budget and \$8.0 million from the current projection. OLBR is projecting \$8.0 million of budgetary risk on this line.

**Multi-Year Plan Revenue**

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



Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	123	113	203	140	203	0	0.0%	63	45.0%
Part-Time and Seasonal	2	2	2	2	2	0	0.0%	0	0.0%
Salaries	\$8,948,957	\$8,412,814	\$10,729,057	\$10,659,673	\$13,369,429	\$2,640,372	24.6%	\$2,709,756	25.4%
Equipment	0	0	0	0	10,000	10,000	*****	10,000	*****
General Expenses	267,274	294,180	385,341	1,351,781	851,500	466,159	121.0%	(500,281)	-37.0%
Contractual Services	628,653	814,035	250,000	1,750,000	3,440,000	3,190,000	1276.0%	1,690,000	96.6%
Other Expense	0	29,500,171	30,000,000	30,000,000	30,000,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$9,844,884</b>	<b>\$39,021,200</b>	<b>\$41,364,398</b>	<b>\$43,761,454</b>	<b>\$47,670,929</b>	<b>\$6,306,531</b>	<b>15.2%</b>	<b>\$3,909,475</b>	<b>8.9%</b>

### Expenses

- The FY 20 Proposed Assessment Department expense budget is increasing by 15.2%, compared to the FY 19 NIFA Approved Budget and increasing 8.9% compared to the FY 19 projection. Higher contractual services and salary costs are the primary drivers of the increase.
- The budget to budget salary increase will enable the department to fill its current 63 vacant positions. According to the Administration, the salary increase is necessary for staff expansion to handle the anticipated increase in Small Claims Assessment Review (SCAR) cases.
- The FY 20 general expenses line is increasing \$466,159 compared to the FY 19 NIFA Approved Budget and declining \$500,281 from the current FY 19 projection. The budget to budget increase is primarily a function of higher postage delivery and educational and training expenses.
- FY 20 Assessment contractual services costs are increasing \$3.2 million from the FY 19 NIFA Approved Budget and \$1.7 million from the FY 19 projection. The increase is on the miscellaneous contractual services line with a slight offset from the elimination of \$250,000 in software contracts. According to the Budget Office, \$2.0 million of the funds will be used to hire additional Small Claims Assessment Review (SCAR) Officers and \$1.4 million will be used to cover software costs.
- FY 20 other expenses are unchanged at the FY 19 budgeted level. These represent other suits and damages costs for property tax refunds. Additionally, State enabled changes to the Dispute Assessment Fund (DAF) will result in greater payment flexibility from the DAF fund. Due to these changes, only \$30.0 million in operating funds has been set as the budgeted other expense level from FY 20 through FY 23. DAF charges will be levied at a rate where the County collects \$40.0 million in FY 20.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	29	31	56	53	72	16	28.6%	19	35.8%
Part-Time and Seasonal	2	2	2	2	2	0	0.0%	0	0.0%
Salaries	\$2,407,755	\$2,371,815	\$3,174,972	\$3,891,475	\$5,436,804	\$2,261,832	71.2%	\$1,545,329	39.7%
General Expenses	31,024	43,145	99,000	99,000	241,000	142,000	143.4%	142,000	143.4%
<b>Total</b>	<b>\$2,438,779</b>	<b>\$2,414,960</b>	<b>\$3,273,972</b>	<b>\$3,990,475</b>	<b>\$5,677,804</b>	<b>\$2,403,832</b>	<b>73.4%</b>	<b>\$1,687,329</b>	<b>42.3%</b>

**Expenses**

- The FY 20 Assessment Review Commission (ARC) expense budget is increasing \$2.4 million or 73.4% from the FY 19 NIFA Approved Budget and 42.3% from the current year projection; driven by increases in the salary and general expenses lines.
- The salary line increase is a function of higher full-time headcount. The FY 20 Proposed Budget includes funding for 72 full-time and two part-time employee positions, an increase of 16 full-time positions.
- The FY 20 Proposed headcount correlates with the department request and includes funding for nine commissioners, 22 Certified Assistant County Assessors and five Assistant County Assessors. These headcount increases are offset by decreases in other job titles.
  - According to the Administration, the hiring plan will increase staff in order to respond to an expected increase in Small Claims Assessment Review (SCAR) filings.
  - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners.
- The FY 20 general expenses line is increasing \$142,000 from both the FY 19 NIFA Approved Budget and current projection. The appropriation is used to fund office supplies, membership fees, postage, information technology supplies, educational, travel and miscellaneous supplies. According to the Administration, the increase is necessary due to the increase in mailings to taxpayers grieving their assessments, related postage, computer supplies, membership dues and mandated educational training.

**Revenues**

- The FY 20 Proposed budget does not appropriate any revenues. However, year-to-date in FY 19 the department has collected \$153,520 in prior year recoveries.

**Tax Refund Liability**

- The Assessment Review Commission is a quasi-judicial arm of the County which reviews assessment claims in order to provide residents with timely and appropriate relief from excessive valuations. Reducing over-assessments on the tentative roll before the actual tax bills are sent out results in a decrease to the County's tax refund liability.
- As of December 31, 2018, the County's outstanding property tax liability according to the Assessment Review Commission (ARC) was \$578.1 million. This represented a 2.2% increase from December 31, 2017's liability of \$565.9 million.
- Out of the total December 31, 2018 (ARC) liability, 43.5% or \$251.2 million was for class IV commercial grievances and 7.2% or \$41.5 million was for class I.
- Historically, from 2014 through 2018, Treasurer's Office figures show that the County on average has paid out \$85.5 million in annual property tax refunds.
- Year-to-date through August 23, 2019, Treasurer's Office figures show that the County has paid \$87.4 million to cover property tax refund payments. Bond proceeds were used to cover \$61.4 million of that expense, \$1.8 million of operating funds were utilized and \$24.3 of Dispute Assessment Funds (DAF) were processed.
- Currently, as of the September 2019 month end, the County had \$38.8 million in Assessment Department operating funds and \$207.0 million in DAF cash equity.
- The proposed FY 20 budget contains \$30.0 million in other suits & damages appropriation in the Assessment Department and the County plans to levy \$40.0 million DAF charges.
- Additionally, the out-years of the Multi-Year Financial Plan include \$30.0 million in other suits & damages appropriation in the Assessment Department.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	51	46	46	48	48	2	4.3%	0	0.0%
Part-Time and Seasonal	41	37	49	33	51	2	4.1%	18	54.5%
Salaries	\$4,833,608	\$4,526,689	\$5,114,305	\$4,702,968	\$5,344,224	\$229,919	4.5%	\$641,256	13.6%
Equipment	0	0	0	0	5,000	5,000	*****	5,000	*****
General Expenses	235,486	127,632	250,847	250,847	268,569	17,722	7.1%	17,722	7.1%
Contractual Services	0	0	50,000	50,000	20,000	(30,000)	-60.0%	(30,000)	-60.0%
<b>Total</b>	<b>\$5,069,094</b>	<b>\$4,654,320</b>	<b>\$5,415,152</b>	<b>\$5,003,815</b>	<b>\$5,637,793</b>	<b>\$222,641</b>	<b>4.1%</b>	<b>\$633,978</b>	<b>12.7%</b>

**Expenses**

- The FY 20 Proposed Expense Budget is increasing by \$0.2 million, or 4.1%, compared to the FY 19 NIFA Approved Budget, and increasing by 12.7%, in comparison to OLBR’s projections.
- FY 20 salaries are increasing by \$0.6 million, or by 13.6% compared to the current projection. The proposed full-time headcount increases by 2 positions budget to budget, and the part-time and seasonal headcount increases by 18 positions compared to the current projection.
  - The salary increase also funds a \$173,669 budget to budget rise in terminal leave costs.
- General expenses are increasing by \$17,722, or 7.1% budget to budget. The increase is mainly in the state portion of exam fees and traveling expenses, which is used for training.
- The contractual services line is decreasing by \$30,000, or by -60.0% when compared to both the FY 19 NIFA Approved Budget and OLBR’s projection. The decrease is in miscellaneous contractual services.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$51,267	\$1,842	\$50,000	\$50,000	\$0	(\$50,000)	-100.0%	(\$50,000)	-100.0%
Dept Revenues	2,015,666	380,354	420,800	420,800	420,350	(450)	-0.1%	(450)	-0.1%
<b>Total</b>	<b>\$2,066,933</b>	<b>\$382,196</b>	<b>\$470,800</b>	<b>\$470,800</b>	<b>\$420,350</b>	<b>(\$50,450)</b>	<b>-10.7%</b>	<b>(\$50,450)</b>	<b>-10.7%</b>

**Revenues**

- The FY 20 Proposed Budget for Civil Service revenue is decreasing by \$50,450 or by -10.7% when compared to both the FY 19 NIFA Approved Budget and OLBR’s projection.
- The decrease is in the rents and recoveries line and is due to the elimination of NHCC reimbursements. The department does not anticipate receiving the NHCC reimbursements in FY 20.
- The departmental revenues line decreases by a minimal \$450 budget to budget, the decrease is primarily a function of lower miscellaneous receipts.

The Nassau County Office of Community Development (OCD) consists of two divisions. The Community Development division is the overall administrative agent for the Consolidated Programs of the U. S. Department of Housing and Urban Development: the Community Development Block Grant (CDBG) Program, the HOME Investment Partnerships (HOME) Program and the Emergency Solutions Grants (ESG) Program. The CD division also administers the Neighborhood Stabilization Program (NSP) and the Brownsfields Revolving Loan Fund (BRLF). Neither of these two programs are currently receiving funding.

The Housing and Homeless Service division administers the U.S Department of Housing and Urban Development (HUD) grant programs for the Section 8 Housing Choice Voucher Program (HCV). The Office of Community Development and the Department of Housing met with the Office of Management & Budget subsequent to the release of the FY 20 Proposed Budget and will separate the divisions into two departments.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	0	57,921	150,883	150,883	150,883	0	0.0%	0	0.0%
Interfund Charges Rev	0	27,298	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	729,601	426,999	370,750	370,750	370,750	0	0.0%	0	0.0%
State Aid-Reimb of Exp	60,026	73,821	111,225	111,225	111,225	0	0.0%	0	0.0%
<b>Total</b>	<b>\$789,627</b>	<b>\$586,038</b>	<b>\$632,858</b>	<b>\$632,859</b>	<b>\$632,858</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$1)</b>	<b>0.0%</b>

**Revenues**

- FY 20 Proposed revenue budget is remaining flat from both the FY 19 NIFA Approved Budget level and the FY 19 projection.
- The \$150,883 revenue offset to expense represents a compensation reimbursement to the County from the Land Bank as per the Mutual Benefit Agreement between the two entities. The employee is on the County payroll and the Land Bank reimburses the County monthly for the employee’s salary, fringe and other employment related costs.
- The OCD has a Memorandum of Understanding (MOU) with the Department of Social Services (DSS) to provide staffing support services to assist in the Homeless Intervention and Employment program. DSS reimburses OCD 65%, (50.0% Federal and 15.0% State), for the expenses incurred (primarily salary and fringe benefits). The reimbursement originates from the State and is passed through DSS to OCD.
- Federal and state aid is based on the reimbursement rate for the expenses for the aforementioned program, which in FY 20 are \$370,750 and \$111,225, respectively; unchanged from the FY 19 budgeted and projected levels.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	14	13	13	13	17	4	30.8%	4	30.8%
Salaries	\$823,333	\$1,938,122	\$875,562	\$1,004,670	\$1,227,965	\$352,403	40.2%	\$223,295	22.2%
Interfund Charges	0	0	0	0	200,000	200,000	*****	200,000	*****
<b>Total</b>	<b>\$823,333</b>	<b>\$1,938,122</b>	<b>\$875,562</b>	<b>\$1,004,670</b>	<b>\$1,427,965</b>	<b>\$552,403</b>	<b>63.1%</b>	<b>\$423,295</b>	<b>42.1%</b>

**Expenses**

- The FY 20 expenditure budget is increasing by \$552,403, or 63.1%, when compared to the FY 19 NIFA Approved Budget and by \$423,295 in comparison to OLBR’s FY 19 projection. Additional staff and interfund charges are contributing to the larger expense budget.
- Salaries are rising by \$352,403 to \$1.2 million, or 40.2%, in FY 20 when compared to FY 19. The increase is due to greater headcount and terminal leave.
  - Budgeted full-time headcount will be going up by four to 17 full-time employees.
  - The new positions include a Program Coordinator, Administrative Assistant and two Housing Case Managers.
  - The additional staff will help reduce caseloads for more efficient case management.
  - The budget also includes some funding for a Director and Fiscal Advisor without a corresponding headcount figure.
- The proposed budget includes a new budget line of \$200,000 for interfund charges.
- The \$17.5 million in HUD funding for the CDBG, HOME, and the Emergency Solutions Grant Program (ESG) programs is reflected in the Grant Fund, not the General Fund operating budget.
- The Nassau County OCD is the local administrator for the New York State Division of Housing and Community Renewal (DHCR) Housing Choice Voucher Program (Section 8). Nassau County manages annual rent subsidies on behalf of Nassau County residents. This is also funded through the Grant Fund. In FY 20, the department estimates the administration of rent subsidies based on 2,575 households.
- It should be noted that as of September 2019 there are 38 full-time and part-time housing employees whose salaries are funded by grants.

The Office of Constituent Affairs is responsible for the County Executive’s press and constituent affairs operations. The Office informs the public of County policies, programs, and actions through various media outlets as well as addresses, directs, and formulates responses to constituent issues. The Office operates as a liaison between the County Executive and the County Legislature.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	34	37	37	37	15	(22)	-59.5%	(22)	-59.5%
Part-Time and Seasonal	3	1	1	2	1	0	0.0%	(1)	-50.0%
Salaries	\$2,226,805	\$2,485,002	\$2,743,887	\$2,746,017	\$1,443,125	(\$1,300,762)	-47.4%	(\$1,302,892)	-47.4%
Equipment	20,315	0	0	0	0	0	*****	0	*****
General Expenses	1,191,436	1,330,470	1,007,400	1,007,400	0	(1,007,400)	-100.0%	(1,007,400)	-100.0%
<b>Total</b>	<b>\$3,438,556</b>	<b>\$3,815,472</b>	<b>\$3,751,287</b>	<b>\$3,753,417</b>	<b>\$1,443,125</b>	<b>(\$2,308,162)</b>	<b>-61.5%</b>	<b>(\$2,310,292)</b>	<b>-61.6%</b>

**Expenses**

- Constituent Affairs total expenditures in the FY 20 Proposed Budget are decreasing by 61.5%, or \$2.3 million, budget to budget, as a result of shifting the Bureau of Printing and Graphics division to the Department of Information Technology.
- Salaries are declining by \$1.3 million, or 47.4% to \$1.4 million in the FY 20 Proposed Budget.
  - The \$1.4 million expense in salaries is being reduced by the transfer of Printing and Graphics accounting for \$1.3 million. The difference of \$49,862 is attributed to wages and title movements for FY 20.
  - The reduction in full-time headcount of 22 is due to the transfer of staff to the IT department. The FY 20 budget also eliminates the part-time press assistant position when compared to OLBR’s projection.
- The general expense budget of \$1.0 million is being eliminated due to the transfer of Printing and Graphics.



Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interdept Revenues	\$281,798	\$279,026	\$766,550	\$766,550	\$0	(\$766,550)	-100.0%	(\$766,550)	-100.0%

**Revenue**

- The FY 20 Proposed Budget eliminates revenues previously in the Constituent Affairs budget as it relates to the Bureau of Printing and Graphics.

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

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$5,474,675	\$4,733,603	\$5,617,720	\$5,617,720	\$4,449,500	(\$1,168,220)	-20.8%	(\$1,168,220)	-20.8%
Fines & Forfeits	2,123,123	847,759	1,600,000	550,000	1,350,000	(250,000)	-15.6%	800,000	145.5%
Rents & Recoveries	139	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Dept Revenues	300	261	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb of Exp	38,998	32,669	45,000	45,000	45,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$7,637,234</b>	<b>\$5,614,292</b>	<b>\$7,362,920</b>	<b>\$6,312,920</b>	<b>\$5,944,700</b>	<b>(\$1,418,220)</b>	<b>-19.3%</b>	<b>(\$368,220)</b>	<b>-5.8%</b>

\* 2018 forward reflects the combination with TLC

**Revenues**

- In the FY 20 Proposed Budget, DCA’s revenue is down 19.3%, from \$7.4 million in the FY 19 NIFA Approved Budget to \$5.9 million in FY 20. Compared to the current projection, revenue is down 5.8%, or \$0.4 million.
- The main driver for the overall revenue variance is tied to a \$1.2 million budget to budget decrease in permits & licenses.
  - FY 20 is an off year for home improvement license revenue, accounting for \$936,285 of the overall budget to budget revenue variance.
  - The other budget to budget variances include a \$130,500 decrease in licensing fees attributed to a data entry error, and \$101,435 in taxi and limousine registration fees.
- The proposed fines & forfeitures budget is \$1.4 million, 15.6% less than the FY 19 NIFA Approved Budget. The proposed budget is \$800,000, or 145.5% greater than the latest OLBR projection. DCA issues fines to businesses violating County and State law and regulations. For example, the County would issue a fine to a home improvement business operating without a Nassau County license.
  - According to the department, resources have been allocated to investigations surrounding Super Storm Sandy consumer complaints that are significantly time consuming, leading to the proposed decline budget to budget.

**Revenues, cont.**

- The rents & recoveries budget remains flat at \$100,000 in the FY 20 Proposed Budget.
  - FY 19 was the first year the DCA held hearings officiated by a Judicial Hearing Officer, as opposed to staff, in an attempt to recover outstanding fines. Hearings are set to continue in FY 20 as a contract is already in place for a Judicial Hearing Officer.
  - The County has recently won through legal action the ability to convert unpaid violations into civil judgments, per the department.
- Proposed FY 20 state aid revenue is level with the FY 19 NIFA Approved Budget. The State reimburses the County for expenses that the Division of Weights & Measures may incur in connection with the gasoline sampling program. The State caps the County’s reimbursement.
- The proposed departmental revenue budget remains flat at \$200, aligned with FY 18 actuals.

**Permits & Licenses**

- Proposed permits and licenses revenue are down 20.8% from \$5.6 million in FY 19, to \$4.4 million in FY 20. The chart below includes the FY 18 historical actual, the FY 19 NIFA Approved Budget, and the Proposed FY 20 Budget for each permit and license collected by the department:

Permits & Licenses	FY 18 Actual	FY 19 Budget	FY 20 Proposal	FY 20 Proposed vs. FY 19 Budget Variance
Home Improvement License	\$2,648,850	\$3,536,285	\$2,600,000	(\$936,285)
Weights and Measures	1,552,200	1,500,000	1,500,000	\$0
Taxi and Limo Registration	174,109	276,435	175,000	(\$101,435)
ATM Registration	127,940	140,000	140,000	\$0
Licensing	225,604	145,000	14,500	(\$130,500)
Health Club License	4,900	20,000	20,000	\$0
<b>Total</b>	<b>\$4,733,603</b>	<b>\$5,617,720</b>	<b>\$4,449,500</b>	<b>(\$1,168,220)</b>

- Proposed home improvement license receipts are down 26.5% from the FY 19 budget. Home improvement licenses are renewed on a biannual basis. As a result, this fee’s annual result alternates between low yield and high yield years. The upcoming fiscal year is expected to be a low yield year, accounting for the variance budget to budget. When compared to FY 18, the most recent low yield year, the FY 20 proposed revenue budget is only down 1.8%. DCA handles about 10,000 home improvement licenses over its two-year cycle.

- Weights & Measures fees have remained flat budget to budget at \$1.5 million. These fees are a function of the number of investigations conducted by staff.
- The proposed budget includes \$175,000 for fees associated with taxi and limousine registration, \$101,435 less than the FY 19 Approved Budget. According to the department, the 36.7% decline reflects the difficulty with enforcing transportation network companies like Uber and Lyft.
- The ATM registration fee budget remains unchanged at the FY 19 Approved Budgeted amount of \$140,000. The ATM Registration budget includes both new registrations and renewals.
- The various licensing fee budget decreased from \$145,000 in the FY 19 Approved Budget to \$14,500 in the Proposed FY 20 Budget. According to the department, this is a data-entry error and DCA is seeking a technical adjustment in order to keep the licensing fee budget flat at \$145,000 for FY 20.
- The proposed health club license budget is flat budget to budget at \$20,000. The Administration introduced this fee in FY 17. The department is working on an enforcement program to increase compliance.

**Expenses**

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	34	28	30	26	30	0	0.0%	4	15.4%
Part-Time and Seasonal	0	0	0	0	1	1	*****	1	*****
Salaries	\$2,230,552	\$2,022,146	\$2,218,601	\$1,923,467	\$2,199,481	(\$19,120)	-0.9%	\$276,014	14.3%
Equipment	4,858	3,673	33,500	33,500	38,500	5,000	14.9%	5,000	14.9%
General Expenses	13,714	9,085	15,418	15,418	30,668	15,250	98.9%	15,250	98.9%
Contractual Services	5,145	27,480	40,000	40,000	0	(40,000)	-100.0%	(40,000)	-100.0%
<b>Total</b>	<b>\$2,254,269</b>	<b>\$2,062,384</b>	<b>\$2,307,519</b>	<b>\$2,012,385</b>	<b>\$2,268,649</b>	<b>(\$38,870)</b>	<b>-1.7%</b>	<b>\$256,264</b>	<b>12.7%</b>

\* 2018 forward reflects the combination with TLC

- The proposed expense budget of \$2.3 million is 1.7% less than the FY 19 NIFA Approved Budget. Proposed expenses are 12.7%, or \$256,264 more than the latest OLBR projections.
- The FY 20 budget removes funding for contractual services. According to the department, this is a data-entry error and they are seeking a technical adjustment in order to keep the contractual services budget flat at \$40,000 for FY 20. The department uses the contractual services budget for judicial hearing officers and stenographers needed to conduct hearings in order to collect outstanding fines.
- Salary expenses are down \$19,120, or 0.9%, budget to budget, and rising \$276,014, or 14.3% when compared to OLBR projections.
  - Full-time headcount is remaining flat, budget to budget, while increasing by four, compared to OLBR’s projection. Part-time headcount is increasing by one employee budget to budget and compared to OLBR’s projection.
  - The department has combined the Consumer Affairs Investigator title series and the Taxi & Limousine Investigator title series into a new Consumer Protection Investigator title series with Civil Service.
  - Terminal leave and longevity payments are decreasing a combined \$61,325, compared to the FY 19 Approved Budget.
- FY 20 proposed equipment expenses are up 14.9% to \$38,500 when compared to the FY 19 Approved Budget and OLBR’s current projections.
  - The increase in equipment will support the Weight and Measure’s inspector transition to using iPads and portable printers instead of issuing inspection certificates and violations on paper, by hand.
- The general expense budget has grown 98.9% from \$15,418 to \$30,668 in the Proposed FY 20 Budget due to an increase in clothing and uniform supplies to equip investigators and inspectors with uniforms.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	969	951	1,031	968	1,024	(7)	-0.7%	56	5.8%
Part-Time and Seasonal	3	3	4	6	4	0	0.0%	(2)	-33.3%
Salaries	\$118,784,276	\$122,996,157	\$118,062,397	\$121,708,888	\$113,837,102	(\$4,225,295)	-3.6%	(\$7,871,786)	-6.5%
Workers Compensation	7,639,651	8,951,297	8,630,000	8,630,000	8,080,000	(550,000)	-6.4%	(550,000)	-6.4%
Equipment	225,779	113,917	197,207	197,207	197,207	0	0.0%	0	0.0%
General Expenses	3,004,409	3,129,980	3,201,446	3,201,446	3,326,446	125,000	3.9%	125,000	3.9%
Contractual Services	29,971,355	31,979,455	25,091,859	28,091,859	26,791,859	1,700,000	6.8%	(1,300,000)	-4.6%
Utility Costs	1,679,625	1,642,662	1,690,673	1,690,673	1,553,241	(137,432)	-8.1%	(137,432)	-8.1%
<b>Total</b>	<b>\$161,305,095</b>	<b>\$168,813,469</b>	<b>\$156,873,582</b>	<b>\$163,520,073</b>	<b>\$153,785,855</b>	<b>(\$3,087,727)</b>	<b>-2.0%</b>	<b>(\$9,734,218)</b>	<b>-6.0%</b>

### Expenses

- The Correctional Center's FY 20 expense budget is declining by \$3.1 million to \$153.8 million or 2.0% from the FY 19 NIFA Approved Budget and by \$9.7 million or 6.0% compared to OLBR's current projection.
- The salaries for FY 20 are \$113.8 million, a drop of \$4.2 million or 3.6%, in comparison to the prior year budget, however OLBR's FY 19 projection reflects a decrease of \$7.9 million, mostly attributed overtime. Offsetting these declines is the increase of \$1.4 million for terminal leave and the inclusion of step increases for members of the Correction Officers Benevolent Association (COBA) and the Civil Service Employees Association (CSEA) unions.
  - The proposed overtime budget for FY 20 is \$15.3 million, a \$4.8 million decrease budget to budget, but a significant reduction of \$11.6 million compared to OLBR's projection of \$26.9 million which is in line with the FY 18 actual of \$26.7 million.
  - The proposed budget reduces the full-time headcount by seven but compared to the OLBR projection it is increasing by 56. The part-time and seasonal headcount is unchanged budget to budget and decreasing by two compared to the OLBR actual. An assessment of the Correctional Center's staffing analysis is reflected on the following pages.
- The FY 20 budget for workers' compensation is \$8.1 million, a decrease of \$550,000 or 6.4% compared to the prior year budget and the current projection. The reduction of medical and disability payments is due to the use of funding secured from the Second Injury Settlement Fund.
- The FY 20 equipment expense budget of \$197,207 remains flat compared to FY 19. Some of these expenses include heavy duty and safety and security equipment.

**Expenses Cont.**

- General expenses in FY 20 increased to \$3.3 million, a rise of \$125,000 compared to the prior year's budget of \$3.2 million. This increase is attributed to higher miscellaneous supplies and expenses.
- The department's proposed FY 20 contractual expense budget of \$26.8 million is growing by \$1.7 million budget to budget due to additional costs for inmate medical/psychiatric services at NUMC. However, compared to projections, the FY 20 proposal is decreasing by \$1.3 million. The contractual services object-code consists of three components, which the amounts have not been broken out by the Administration, therefore OLBR cannot quantify values within this budget line.
- Although the FY 20 proposal has increased, OLBR believes that the budget is underfunded by roughly \$2.4 million based on average trends over the past few years, hence this is identified as a risk. In addition, there is a dispute between the Administration and Nassau Health Care Corporation (NHCC) for outstanding amounts which must be reconciled. Depending on the outcome of this dispute, the County may owe payments to NHCC. The detailed expenses are listed below.
  - The contract between Nassau Health Care Corporation (NHCC) and Nassau County Correctional Center (NCCC).
  - The NHCC utility expenses (a pass through for GDF SUEZ Energy for the Correctional Center's use of chilled water, air conditioning and steam for heat) and in-patient and out-patient inmate healthcare services.
  - The Rehabilitation Medicine Services (RMS). These allocated funds provide medical consulting services to facilitate in the resolution of 207-C disputes between the County of Nassau and the Correction Officers Benevolent Association.
- The utility expenses are being reduced by \$137,432. Decreases in fuel and light power water are attributed to the lowered expenses.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2019	2020	Exec. vs. Approved	
	2017	2018	NIFA Approved Budget	Exec. Budget	Var.	%
Correctional Center	\$154.5	\$161.6	\$149.4	\$146.8	-\$2.6	-1.7%
Office of the Sheriff	6.8	7.2	7.5	7.0	-0.5	-6.8%
<b>Total</b>	<b>161.3</b>	<b>168.8</b>	<b>156.9</b>	<b>153.8</b>	<b>-3.1</b>	<b>-2.0%</b>

- The FY 20 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$146.8 million and \$7.0 million with declines of \$2.6 million and \$0.5 million respectively.

Expenses, Cont.

<b>Staffing Analysis</b>						
	<u>FY 19</u> <u>NIFA Approved</u>	<u>Sept-19</u> <u>Actual</u>	<u>FY 20</u> <u>Request</u>	<u>FY 20</u> <u>Executive</u>	<u>Exec. vs</u> <u>NIFA Conf.</u>	<u>Exec. vs</u> <u>Actual 19</u>
<b>CC Full-time Staffing</b>						
10 Correctional Center						
Uniform	867	820	889	855	(12)	35
Civilian	85	81	103	91	6	10
Sub-total Full-Time	952	901	992	946	(6)	45
20 Sheriff						
Uniform	63	56	56	68	5	12
Civilian	16	11	10	10	(6)	(1)
Sub-total Full-time	79	67	66	78	(1)	11
<b>Total Full-time</b>	<b>1,031</b>	<b>968</b>	<b>1,058</b>	<b>1,024</b>	<b>(7)</b>	<b>56</b>
<b>CC Part-time and Seasonal</b>						
10 Correctional Center	2	4	2	2	0	(2)
20 Sheriff	2	2	2	2	0	0
<b>Total Part-time and Seasonal</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>(2)</b>

- The Correctional Center's full-time staffing for uniform officers is budgeted to increase from the September 2019 actual of 820 by 35 positions. However, compared to the Proposed FY19 Budget of 867, the headcount is decreasing by 12 positions. Based on the data in the schedule above, it should be noted that the Correctional Center's request included 34 more full-time employees compared to what is allocated in the proposal. The Civilian headcount will grow by six positions budget to budget and ten positions versus the current actual of 81.
  - The Department hired a class of 40 recruits year-end FY 18, and they were fully deployed by April 12, 2019. Another class of 25 started in June, graduated and were deployed in August. According to the Administration two additional classes are expected to be hired in FY 20; a class of 20 in March and 40 in July, all hires are pending the Civil Service (CS) process. However, the headcount levels remain low for uniformed Officers as previously mentioned, therefore, this may prove counter-productive in reducing overtime in the facility. The timing of hires is reliant on how many candidates respond to canvas letters and the final approval from CS.
- In addition, the average Correction Officer attrition for FY17, FY 18 were 63 and 42 respectively and the FY 19 YTD estimate is 30. These totals continue to be unusually high, given that the average separation levels have historically been 25-30 officers annually.
  - With the current hiring plan, the department seems to barely be keeping pace with current attrition levels and will need to frame a plan to best staff uniform and civilian titles.



**Expenses, Cont.**

- The Proposed FY 20 part-time and seasonal headcount for the Correctional Center remains flat at two positions budget to budget. Compared to the September actual, headcount declined by two Seasonal Clerical Assistants and one Assistant Rehab Counselor offset by the addition of one Clerk Typist I position.
- The Office of the Sheriff’s uniform full-time headcount increased by five positions budget to budget and by 12 compared to actuals. The department plans to hire staff as mandated by the State for the Raise the Age and Bail Reform initiatives depicted below.
  - The Civilian positions decreased budget to budget by six and by one compared to actuals. The proposal, however, includes a headcount of ten which is equivalent to the department’s request.
- The department’s part-time and seasonal headcount is constant at two positions.
- The Administration’s drastic reduction in overtime expenses is driven by State mandated programs known as “Raise the Age” and “Bail Reform”. Lastly there is a plan to hire additional Correctional Officers in the Spring and Fall of FY 20. The timing of the hires is reliant on how many candidates respond to canvas letters and pending final approval from Civil Service. If target dates for new classes are delayed and attrition levels continue to rise, the department’s overtime budget of \$15.3 million for the proposal would be in jeopardy. The Department’s overtime request was \$21.9 million for this expense. OLBR is flagging the difference as a risk.

**Raise the Age**

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

The Legislation will extend to 17-year-old youths to receive identical services under RTA law effective October 1, 2019.

*Source: Department of Probation*

**Criminal Justice Reform**

On April 1, 2019, New York State passed criminal justice reform legislation known as “Bail Reform” that eliminates cash bail and pretrial detention for many types of misdemeanor and nonviolent felonies. This legislation will be effective January 2020.

*Source: Department of Probation*

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$29,715	\$14,975	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	6,451,910	73,192	0	4,384	0	0	*****	(4,384)	-100.0%
Rev Offset To Expense	200,000	200,000	300,000	300,000	300,000	0	0.0%	0	0.0%
Dept Revenues	2,483,697	2,008,533	2,300,000	2,300,000	2,300,000	0	0.0%	0	0.0%
Interdept Revenues	67,279	66,104	150,000	150,000	150,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	2,652,858	5,334,851	3,153,375	3,153,375	3,153,375	0	0.0%	0	0.0%
State Aid-Reimb of Exp	81,555	78,625	3,343,494	113,994	343,494	(3,000,000)	-89.7%	229,500	201.3%
<b>Total</b>	<b>\$11,967,014</b>	<b>\$7,776,281</b>	<b>\$9,259,869</b>	<b>\$6,034,753</b>	<b>\$6,259,869</b>	<b>(\$3,000,000)</b>	<b>-32.4%</b>	<b>\$225,116</b>	<b>3.7%</b>

## Revenues

- The revenue budget for FY 20 is decreasing by \$3.0 million, or 32.4%, budget to budget and rising by \$225,116 or 3.7% compared to OLBR's projection. The variance is attributed to a reduction in state aid.
- The FY 19 fines and forfeits budget are unchanged at \$13,000.
- The rents and recoveries budget for the proposed FY 20 is zero budget to budget, however OLBR's projection reflects a prior year recovery from disencumbered funds of \$4,384.
- The revenue to offset expense also remains fixed at \$300,000 for FY 20. This revenue is for commissary profits submitted to the Correctional Center, that offsets the salary expense for personnel who oversee the commissary.
- The Proposed FY 20 Budget for departmental revenue is constant at \$2.3 million compared to the prior year budget.
- The FY 20 for interdepartmental revenue budget is flat at \$150,000. This revenue is for food services and transportation provided to the Juvenile Detention Center.
- The Proposed FY 20 Budget includes \$3.2 million for federal aid, which is flat budget to budget. The revenue reflects housing 15 federal inmates at the jail (table depicted on the next page). The current projection for OLBR and the department indicates an inmate population based on the current average trend of 25. This may result in a revenue opportunity of \$602,250 for the department.
- The FY 20 state aid budget is decreasing by \$3.0 million. The Department included an initiative in the prior year budget that would allow Nassau University Medical Center (NUMC) to bill Medicaid for eligible inmates housed at the jail that receive healthcare services, unfortunately it did not come to fruition and was removed from the proposed budget.

**Revenues, Cont.**

- In addition, the Correctional Center allocated \$229,500 for Raise the Age State reimbursement, however this revenue could be at risk pending State approval for the departments submitted budget.
- This budget also funds \$113,994 received from New York State for transporting state ready inmates and parole violators between State facilities and the Nassau County Correctional Center (depicted in the following table).

<b><u>Annual Average Inmate Population Activity Indicators</u></b>				
<b><u>Indicators</u></b>	Actual <u>2017</u>	Actual 2018	Projected <u>2019</u>	Proposed <u>2020</u>
Total Admissions	8,863	8,055	7,613	7,348
Federal Inmates	29	25	24	23
Parole Violators	37	35	32	31
State Ready Inmates	15	10	12	12
Nassau County Inmates	1,152	1,057	994	961
<b>Average Daily Inmate Population</b>	<b>1,233</b>	<b>1,127</b>	<b>1,062</b>	<b>1,027</b>
<i>Source: Nassau County Correctional Center</i>				

- The total admissions and average daily inmate population is estimated to decrease by 3.5% and 3.3% respectively compared to the current projections. According to the Department the Proposed FY 20 inmate population indicator for total admission is contingent on Bail Reform which could result in further significant reductions.

The Office of the County Attorney is comprised of six legal bureaus, and the Administration Unit that supervises the activities of the bureaus. The legal bureaus are: Family Court, Litigation & Appeals, Municipal Finance, Municipal Transactions, Legal Counsel, and Property Assessment.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	82	78	96	86	99	3	3.1%	13	15.1%
Part-Time and Seasonal	4	3	2	3	2	0	0.0%	(1)	-33.3%
Salaries	\$8,275,809	\$6,777,174	\$7,695,441	\$7,648,671	\$8,948,617	\$1,253,176	16.3%	\$1,299,946	17.0%
Equipment	600	1,000	1,000	1,000	16,000	15,000	1500.0%	15,000	1500.0%
General Expenses	640,085	685,672	615,473	615,473	650,473	35,000	5.7%	35,000	5.7%
Contractual Services	4,772,794	4,718,868	4,781,868	4,781,868	4,881,868	100,000	2.1%	100,000	2.1%
<b>Total</b>	<b>\$13,689,288</b>	<b>\$12,182,714</b>	<b>\$13,093,782</b>	<b>\$13,047,012</b>	<b>\$14,496,958</b>	<b>\$1,403,176</b>	<b>10.7%</b>	<b>\$1,449,946</b>	<b>11.1%</b>

**Expenses**

- The FY 20 expenses for the County Attorney are increasing by 10.7%, or \$1.4 million, budget to budget, and increasing by 11.1%, or \$1.4 million, from the FY 19 projection.
- The increase in salaries of \$1.3 million, budget to budget, reflects the net increase of 3 full-time positions for a total of 99 employees. Full-time headcount has decreased by 13 when compared to OLBR’s projection. The requirement for additional staff is to settle the backlog of tax certiorari claims and the large influx of litigations within the County.
  - Full-time headcount includes hiring in both the Deputy County Attorney and Attorney’s Assistant I positions. The Deputy County Attorney line is increasing by \$1.2 million.
  - The budget also accommodates the step adjustments for eligible CSEA members.
- The part-time headcount remains flat, budget to budget, and decreasing by one position when compared to OLBR’s projection.
- The equipment line is increasing, budget to budget, to \$16,000 due to an increase in miscellaneous equipment.
- The Proposed general expenses budget reflects an increase of \$35,000, budget to budget, for educational and training supplies.
- Contractual services are up 2.1% or \$100,000 when compared to the FY 19 NIFA Approved Budget. This is primarily due to an increase in legal services, slightly offset by reductions in miscellaneous contractual services.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$422,850	\$362,688	\$610,000	\$610,000	\$610,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	533,432	1,259,119	3,015,000	5,757,765	3,750,000	735,000	24.4%	(2,007,765)	-34.9%
Dept Revenues	58,278	78,975	180,000	180,000	105,000	(75,000)	-41.7%	(75,000)	-41.7%
Interdept Revenues	669,906	372,361	405,599	405,599	501,526	95,927	23.7%	95,927	23.7%
Fed Aid-Reimb of Exp	116,017	126,929	255,000	255,000	255,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	0	0	265,695	0	265,695	0	0.0%	265,695	*****
<b>Total</b>	<b>\$1,800,483</b>	<b>\$2,200,073</b>	<b>\$4,731,294</b>	<b>\$7,208,364</b>	<b>\$5,487,221</b>	<b>\$755,927</b>	<b>16.0%</b>	<b>(\$1,721,143)</b>	<b>-23.9%</b>

**Revenues**

- The overall revenue budget for FY 20 is rising by \$755,927, or 16.0%, compared to the FY 19 budget and decreasing by \$1.7 million compared to current projections.
- Rents and recoveries are increasing by \$735,000, or 24.4%, compared to the FY 19 NIFA Approved Budget and decreasing by \$2.0 million or 34.9% compared to the OLBR projections. The growth is primarily from increases in recovery damage compensation property, lost and abandoned property, retroactive settlement reimbursement, and prior year recoveries, offset by declines in workmen’s compensation.
- Fines & forfeitures are remaining flat budget to budget.
- Interdepartmental revenues are rising \$95,927, or 23.7%, when compared to the FY 19 NIFA Approved Budget for services provided to the Department of Social Services.
- Proposed FY 20 federal aid reimbursement is flat budget to budget and is related to the work that the County Attorney performs for the Social Services Title IVD program.
- Proposed FY 20 state aid reimbursement is at \$265,695 due to the Raise the Age initiative.
- The chart on the next page illustrates the components of departmental revenue:

**Revenues Cont.**

<b>Departmental Revenues</b>				
<b>Revenue Source</b>	<b>FY 18 Actual</b>	<b>FY 19 NIFA Approved Budget</b>	<b>FY 19 Projected</b>	<b>FY 20 Proposed</b>
Miscellaneous Receipts	\$22,074	\$55,000	\$55,000	\$25,000
Fees	47,819	70,000	70,000	50,000
Contractual Services	7,675	35,000	35,000	20,000
Criminal Restitution	1,408	20,000	20,000	10,000
<b>Total</b>	<b>\$78,975</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$105,000</b>

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are decreasing by \$75,000 to \$105,000, a fall of 41.7% budget to budget.

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

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$83,351	\$43,944	\$57,000	\$57,000	\$57,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	125,811	42,698	2,000	2,000	2,000	0	0.0%	0	0.0%
Dept Revenues	57,541,581	52,322,633	54,309,420	50,661,146	51,229,420	(3,080,000)	-5.7%	568,274	1.1%
<b>Total</b>	<b>\$57,750,744</b>	<b>\$52,409,275</b>	<b>\$54,368,420</b>	<b>\$50,720,146</b>	<b>\$51,288,420</b>	<b>(\$3,080,000)</b>	<b>-5.7%</b>	<b>\$568,274</b>	<b>1.1%</b>

**Revenues**

- Compared to the FY 19 NIFA Approved Budget, FY 20 County Clerk revenues are budgeted to decrease by 5.7% budget to budget or increase 1.1% compared to the current Office of Legislative Budget Review (OLBR) projection.
- The budget to budget decrease is warranted as the housing market has been sluggish. On a year-to-date basis, August 2019 Multiple Listing of Long Island figures show the home sales have fallen 3.0% and median home prices have risen 2.7%.
- Forecasting the FY 20 housing market is complex due the recent Federal Reserve interest rate cut and uncertainty related to federal tax changes.
- Given these housing market parameters, Moody’s Economy.com was most recently projecting an 0.9% drop in FY 20 new Nassau County mortgages and a 19.0% decline in FY 20 Nassau County refinancings. This forecast is shown on the following page.

- The chart below itemizes County Clerk Departmental Revenues by sub-object code.

Revenue Source	Departmental Revenues				
	FY 19 Estimate	FY 19 Budget	FY 20 Exec.	20 Exec. vs. 19 Bud.	20 Exec. vs. 19 Est.
Fees	\$33,590	\$3,600	3,600	-	(\$29,990)
Court Fees	\$772,850	\$750,000	750,000	-	(\$22,850)
Mortgage Recording Fees	\$28,298,763	\$32,400,000	29,400,000	(3,000,000)	\$1,101,237
Deed Recording Fees	\$10,501,045	\$9,400,000	9,900,000	500,000	(\$601,045)
Real Estate Transfer Fees	\$26,344	\$25,000	25,000	-	(\$1,344)
Records Management	\$143,539	\$150,000	150,000	-	\$6,461
Mortgage Exp Reimbursement	\$2,825,820	\$2,825,820	2,825,820	-	\$0
Business Name Fee	\$45,755	\$55,000	55,000	-	\$9,245
Miscellaneous Fees	\$7,407,440	\$8,100,000	7,520,000	(580,000)	\$112,560
On Line Registration	\$606,000	\$600,000	600,000	-	(\$6,000)
	<b>\$50,661,146</b>	<b>\$54,309,420</b>	<b>\$51,229,420</b>	<b>(\$3,080,000)</b>	<b>\$568,274</b>

**Revenues, Cont.**

- The chart below details Moody’s Analytics most current forecast for new mortgages, mortgage refinances and median home sale prices in Nassau County from FY 19 to FY 23.
- The forecast envisions decreases in FY 20 new mortgage and mortgage refinancing growth in Nassau.

<b>2019 to 2023 Nassau County Economic Forecast</b>					
<b>Projected Annual Growth Rates*</b>					
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
New Mortgages	2.1%	-0.9%	4.7%	4.1%	3.2%
Mrt Refinances	81.6%	-19.0%	-16.0%	-27.2%	-13.4%
Median Home Sale Price	4.3%	4.2%	3.9%	3.6%	4.2%

Source: Moody's Economy.com

- In-light of the complex housing market trends, the Department had requested an even greater decrease in FY 20 County Clerk Departmental Revenues.
- They envisioned an additional \$2.5 million decrease from the FY 20 Proposed Budget level on the mortgage recording and deed recording lines. Since the housing market trends have been hard to decipher, OLBR is projecting a \$1.0 million risk in County Clerk mortgage recording revenues.
- In the out years of the Multi-Year Financial Plan, all County Clerk revenue sources are held constant at the Proposed FY 20 Budget amount.



**Expenses**

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	73	81	87	80	87	0	0.0%	7	8.7%
Part-Time and Seasonal	36	31	80	25	80	0	0.0%	55	220.0%
Salaries	\$5,245,273	\$5,257,795	\$6,193,960	\$5,921,384	\$6,455,689	\$261,729	4.2%	\$534,305	9.0%
Equipment	41,023	175,445	60,000	60,000	60,000	0	0.0%	0	0.0%
General Expenses	202,470	128,120	322,986	322,986	312,986	(10,000)	-3.1%	(10,000)	-3.1%
Contractual Services	461,411	562,322	541,734	541,734	542,005	271	0.1%	271	0.1%
<b>Total</b>	<b>\$5,950,177</b>	<b>\$6,123,683</b>	<b>\$7,118,680</b>	<b>\$6,846,104</b>	<b>\$7,370,680</b>	<b>\$252,000</b>	<b>3.5%</b>	<b>\$524,576</b>	<b>7.7%</b>

- Total FY 20 Proposed expenses for the department are increasing 3.5% from the FY 19 NIFA Approved Budget and increasing 7.7% from the FY 19 projection.
- The increase is primarily a function of higher salary expenses. The FY 20 Proposed budget will allow the department to fill all vacant positions and maintains the FY 19 NIFA Approved Budgeted headcount.
- The FY 20 equipment budget is unchanged from the current budgeted level. This appropriation funds information technology and miscellaneous equipment, other office equipment, and office furniture / furnishings.
- The FY 20 general expenses budget is falling by 3.1% from the FY 19 NIFA Approved Budget level. The decrease is on the miscellaneous supplies and expenses line.
- The FY 20 contractual services line is increasing \$271.00 compared to the FY 19 NIFA Approved Budget. This is primarily a function of greater contract costs associated with the on-line registration maintenance.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	75	72	85	71	86	1	1.2%	15	21.1%
Part-Time and Seasonal	13	4	7	6	7	0	0.0%	1	16.7%
Salaries	\$6,517,695	\$6,576,235	\$7,659,675	\$6,964,600	\$7,869,461	\$209,786	2.7%	\$904,861	13.0%
Equipment	0	4,685	3,220	3,220	4,500	1,280	39.8%	1,280	39.8%
General Expenses	42,695	40,947	124,422	124,422	134,422	10,000	8.0%	10,000	8.0%
Contractual Services	484,508	660,436	858,000	858,000	920,000	62,000	7.2%	62,000	7.2%
<b>Total</b>	<b>\$7,044,898</b>	<b>\$7,282,304</b>	<b>\$8,645,317</b>	<b>\$7,950,242</b>	<b>\$8,928,383</b>	<b>\$283,066</b>	<b>3.3%</b>	<b>\$978,141</b>	<b>12.3%</b>

**Expenses**

- The FY 20 expenses are increasing by \$0.3 million, or 3.3%, from the FY 19 budget and \$1.0 million, or 12.3% from the projection.
- The salaries line is increasing by \$0.2 million when compared to the FY 19 budget and \$0.9 million versus the projections.
  - The proposed salary budget allows the department to fund critical full-time vacancies to remain in compliance with its mandates.
  - Terminal leave is increasing by \$0.2 million in FY 20.
- Equipment expenses are increasing by \$1,280 for office furniture / furnishings.
- General expenses are increasing by \$10,000 in FY 20 which is for interpreter services.
- Contractual services are growing by \$62,000 in FY 20.
  - Financial costs are increasing by \$70,000 while miscellaneous contractual services are decreasing by \$8,000.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$377,427	\$337,005	\$250,000	\$250,000	\$300,000	\$50,000	20.0%	\$50,000	20.0%
Dept Revenues	13,279	17,853	11,194	11,194	11,194	0	0.0%	0	0.0%
<b>Total</b>	<b>\$390,707</b>	<b>\$354,858</b>	<b>\$261,194</b>	<b>\$261,194</b>	<b>\$311,194</b>	<b>\$50,000</b>	<b>19.1%</b>	<b>\$50,000</b>	<b>19.1%</b>

**Revenues**

- The FY 20 revenues are growing by \$50,00 compared to the FY 19 budget and to the projection.
- The rents and recoveries revenue, specifically audit recoveries, is increasing by \$50,000 to \$300,000 in the FY 20 Proposed Budget. This better aligns the budget with historical actuals.
  - This line represents recoveries of Federal Insurance Contribution Act (FICA) refunds. These monies represent refunds of FICA tax overpayments collected from the County, its employees and retirees on disability leave.
- The departmental revenue line is consistent with both the FY 19 budget and projections.
  - The budget is primarily made up of the COBRA admin fee line. It is for bills associated with salary garnishments and administrative costs from employees that participate in the Consolidated Omnibus Budget Reconciliation Act (COBRA).

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	14	14	14	12	13	(1)	-7.1%	1	8.3%
Part-Time and Seasonal	1	0	5	0	5	0	0.0%	5	*****
Salaries	\$2,390,303	\$1,810,350	\$1,814,860	\$1,702,536	\$1,717,859	(\$97,001)	-5.3%	\$15,323	0.9%
General Expenses	32,794	28,936	68,000	68,000	68,000	0	0.0%	0	0.0%
Contractual Services	215,000	0	215,000	215,000	215,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$2,638,097</b>	<b>\$1,839,286</b>	<b>\$2,097,860</b>	<b>\$1,985,536</b>	<b>\$2,000,859</b>	<b>(\$97,001)</b>	<b>-4.6%</b>	<b>\$15,323</b>	<b>0.8%</b>

**Expenses**

- The FY 20 budget is decreasing by \$97,001, or 4.6%, when compared to the FY 19 budget while increasing by \$15,323, or 0.8% from the projections.
  - The budget decrease is centralized within salaries.
    - The proposed salary budget accommodates wages and title movements for FY 20.
    - Positions that were eliminated consist of a Program Coordinator and a Special Assistant which were offset by the addition of a Secretary.
- General expenses are holding steady at \$68,000 in FY 20.
- Contractual services are unchanged when compared to the FY 19 budget and projection.

**Revenues**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$4,170	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
<b>Total</b>	<b>\$4,170</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</b>

- In FY 17, the department had \$4,170 in prior year recoveries. No revenues are anticipated in FY 19 nor in FY 20.

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

**Expenses**

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$1,046,738	\$1,068,329	\$1,234,691	\$933,674	\$1,165,108	(\$69,583)	-5.6%	\$231,434	24.8%

- The Proposed FY 20 Budget of \$1.2 million is decreasing by \$69,583, or -5.6%, when compared to the FY 19 NIFA Approved Budget, but is increasing by \$231,434, or 24.8% when compared to OLBR’s projection. The decrease of \$69,583 is mostly due to health insurance for retirees, partially offset by an increase in Medicare Reimbursement.
- The increase compared to the FY 19 projection, is due to a rising growth rate for health insurance costs. The FY 20 Proposed Budget includes a growth rate assumption of 6.0%. Based on inflating the FY 19 projection by this rate, the budget for retirees may be overfunded by roughly \$162,675.
- The following chart details the NIFA Approved FY 19 Budget, OLBR Projection and the Proposed FY 20 Budget fringe benefits by sub-object:

Subobject	FY19 NIFA	FY19	FY20	FY20	FY20
	Approved	OLBR Projected	Executive Budget	Executive vs. FY19 NIFA	Executive vs. OLBR Projected
Active Health Insurance	15,000	15,000	15,000	0	0
Dental Insurance	108	108	108	0	0
Medicare Reimbursement	219,583	219,583	250,000	30,417	30,417
Medicare Reimbursement Surcharge	0	3,393	0	0	(3,393)
Retiree Health Insurance	1,000,000	695,590	900,000	(100,000)	204,410
<b>Grand Total</b>	<b>\$1,234,691</b>	<b>\$933,674</b>	<b>\$1,165,108</b>	<b>(\$69,583)</b>	<b>\$231,434</b>

**Revenues**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$1,023,248	\$1,041,430	\$1,023,248	\$910,165	\$1,150,000	\$126,752	12.4%	\$239,835	26.4%

- The FY 20 revenue budget is increasing by \$126,752, or 12.4%, compared to the FY 19 NIFA Approved Budget, and by \$239,835, or 26.4% when compared to OLBR’s projection.
  - The state aid proposed budget of \$1.2 million represents the reimbursement from the State for health insurance costs.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$112,844,560	\$119,559,627	\$132,208,523	\$132,120,713	\$143,698,791	\$11,490,268	8.7%	\$11,578,078	8.8%
Principal	94,230,000	97,170,000	106,280,000	106,280,000	119,869,999	13,589,999	12.8%	13,589,999	12.8%
Other Expense	158,001,619	164,373,534	149,965,970	149,994,140	133,667,635	(16,298,335)	-10.9%	(16,326,505)	-10.9%
<b>Total</b>	<b>\$365,076,179</b>	<b>\$381,103,160</b>	<b>\$388,454,493</b>	<b>\$388,394,853</b>	<b>\$397,236,425</b>	<b>\$8,781,932</b>	<b>2.3%</b>	<b>\$8,841,572</b>	<b>2.3%</b>

### Debt Service Fund Expense

- Total debt payments, including Nassau County Interim Finance Authority (NIFA) set-asides and expense of loans, are expected to increase by 2.3% or \$8.8 million in the FY 20 Proposed Budget from the FY 19 NIFA Approved Budget.
- The interest and principal lines are budgeted to record annual increases.
- The other expense line is where the County books the costs associated with the NIFA issued debt. The NIFA debt costs are budgeted to decrease by \$15.5 million budget to budget.
  - The cost of issuing debt, the expense of loans, is also included on the other expense line. The FY 20 Proposed expense of loans budget allotment is \$0.8 million lower than the FY 19 NIFA Approved Budget.
  - The FY 20 Proposed Budget increase in principal and interest costs are driven by the amortization schedule of the existing debt as well as an allotment for future, planned debt issuances.
- The overall debt service budget seems reasonable since the debt service baseline incorporates \$379.2 million for existing obligations and Appendix C in the Administration's Summary Book states that the existing County debt, as of September 15, 2019, is amortized to cost \$375.5 million in FY 20.
  - However, a budget transfer may be required as the NIFA set-asides sub-object contains \$131.0 million in appropriation and the September 15, 2019 schedule expects NIFA debt to cost \$133.2 million in FY 20. Moreover, comparing the FY 20 County principal budget of \$119.9 million to the September 15, 2019 schedule results in a funding shortfall of \$6.2 million.

**Debt Service Fund Expenses, Cont.**

- The NIFA set asides reflect sales tax that is set aside to cover debt service costs for all debt issued by NIFA.
  - In the out years of the MYP, NIFA set asides are decreasing as its existing debt amortizes and no additional debt is issued. NIFA’s statutory authority to borrow on behalf of the County ended in 2007.
- The chart below details the current Debt Service Baseline of planned future borrowings as reflected in the proposed Multi-Year Financial Plan (MYP). The future amounts are subject to change.
- The long-term borrowing plan is shown in the top section of the below chart; this includes debt issuances for general capital purposes, tax certiorari payments, and sewer capital purposes.

<b>Planned Future New Debt Issuances 2019 to 2023</b>					
	<b>FY 19 Planned</b>	<b>FY 20 Planned</b>	<b>FY 21 Planned</b>	<b>FY 22 Planned</b>	<b>FY 23 Planned</b>
	<b>Issues</b>	<b>Issues</b>	<b>Issues</b>	<b>Issues</b>	<b>Issues</b>
<b>Capital Borrowings</b>					
Capital - General		141,710,000	150,000,000	150,000,000	150,000,000
Capital - SSWRD	98,375,000	35,385,000	50,000,000	50,000,000	50,000,000
Tax Certiorari	200,000,000				
<b>Total Long-Term Borrowings</b>	<b>298,375,000</b>	<b>177,095,000</b>	<b>200,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>
<b>Short-Term Borrowings</b>					
BANs	100,000,000	200,000,000	200,000,000	200,000,000	200,000,000
RANs	78,725,000	80,000,000	80,000,000	80,000,000	80,000,000
TANs	220,000,000	220,000,000	220,000,000	220,000,000	220,000,000
<b>Total Short-Term Borrowings</b>	<b>398,725,000</b>	<b>500,000,000</b>	<b>500,000,000</b>	<b>500,000,000</b>	<b>500,000,000</b>

- Over the remainder of FY 19, the County plans to issue \$398.7 million in short-term notes and \$298.4 million in bonds for sewer debt, and tax certiorari payments. Legislative and NIFA approval may be required to complete these issuances.
- Short-term debt is shown on the bottom of the above chart; issuances are budgeted at \$398.7 million in FY 19 and then are to rise to \$500.0 million from FY 20 through FY 23.
- From FY 19 to FY 23 the Administration expects to issue both Revenue Anticipation Notes (RAN) and Tax Anticipation Notes (TAN) notes. RANs are issued in the anticipation of the receipt of sales tax collections. TANs are issued in anticipation of property tax receipts. RANs and TANs are typically issued to address timing differences between cash receipts and cash expenditures.



**Debt Service Fund Revenue**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$8,285	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Rev Offset To Expense	1,237,002	1,112,466	1,110,716	1,110,716	1,112,216	1,500	0.1%	1,500	0.1%
Debt Svc From Capital	6,944,947	6,171,797	3,540,000	3,568,170	2,700,000	(840,000)	-23.7%	(868,170)	-24.3%
Debt Svc Chrgback Rev	324,193,308	330,949,397	339,089,116	337,026,769	342,359,793	3,270,677	1.0%	5,333,024	1.6%
Interfund Charges Rev	27,885,598	35,201,933	39,225,857	39,200,394	46,314,121	7,088,264	18.1%	7,113,727	18.1%
Fed Aid-Reimb of Exp	4,807,039	4,755,145	4,792,187	4,792,187	4,750,295	(41,892)	-0.9%	(41,892)	-0.9%
Interfund Transfers	0	2,912,422	696,617	696,617	0	(696,617)	-100.0%	(696,617)	-100.0%
Authorized Capital Borrowing	0	0	0	2,000,000	0	0	*****	(2,000,000)	-100.0%
<b>Total</b>	<b>\$365,076,179</b>	<b>\$381,103,160</b>	<b>\$388,454,493</b>	<b>\$388,394,853</b>	<b>\$397,236,425</b>	<b>\$8,781,932</b>	<b>2.3%</b>	<b>\$8,841,572</b>	<b>2.3%</b>

- Compared to the FY 19 NIFA Approved Budget, aggregate total revenue for the Debt Service Fund is increasing by \$8.8 million in the Proposed FY 20 Budget. Compared to the current projection, the FY 20 Proposed Budget debt service revenues are increasing \$8.8 million.
- The \$1.1 million revenue offset to expense represents reimbursement payments from Nassau Community College for debt service expenses for termination pay incurred by the County on their behalf.
- Debt service expenses are allocated to the fund in which the capital project is associated. The fund receiving the benefit is charged the expense and the Debt Service Fund collects the chargeback revenue.
- These chargeback revenues are included in the Police Headquarters Fund, the Police District Fund, the General Fund and the Fire Commission Fund, along with revenues from non-major operating funds, including the Sewer and Storm Water Resources District Fund and the Environmental Bond Fund.
- The \$3.3 million budget to budget increase in debt service chargeback revenues and the \$7.1 million budget to budget increase in interfund charges revenue are due to the amortization schedule of the capital projects.
- The \$4.8 million included as federal aid reimbursement of expense is derived from credit subsidy payments received on the issuance of Build America Bonds, BABs, which the County issued in FY 09 and FY 10.
- The \$0.7 million interfund transfer represented monies appropriated from the Bonded Indebtedness Reserve Fund to be used to provide partial payment of annual debt service costs.

**Debt Service Fund Revenue – Cont.**

Debt Service Fund Chargeback Revenues		
	FY 19 NIFA Apprvd.	Executive FY 20
Fire Commission	\$832,277	\$778,948
General Fund	\$312,430,736	\$318,953,249
Police District	\$2,296,995	\$840,989
Police Headquarters	\$23,529,108	\$21,786,607
Grand Total	\$339,089,116	\$342,359,793

- The chart above shows that 93.2% of the debt service chargebacks in the Proposed FY 20 Budget are related to the General Fund. Each Fund has a corresponding expense line for debt service charges.
- The General Fund debt service chargeback is located in the Office of Management and Budget.
- Debt service chargebacks are only increasing in the General Fund, a decrease is budgeted in the other funds. The chargeback increases or decreases in tandem with increases and decreases in the amount borrowed as well as the amortization schedule of the capital projects related to the fund.

Debt Service Fund Interfund Charges		
	FY 19 NIFA Apprvd.	Executive FY 20
Interfund Revenues From SSW	\$28,656,964	\$35,257,216
Environmental Bond Act Revenue	\$10,568,893	\$11,056,905
Grand Total	\$39,225,857	\$46,314,121

- The Debt Service Fund interfund charges chart above reflects the interfund charges budgeted at \$46.3 million in FY 20.
- The debt service costs charged to the Sewer and Storm Water Resources District (\$35.3 million) and the Environmental Bond Fund (\$11.1 million) are booked as interfund charges.
- Revenue from the SSW fund is increasing \$6.6 million in FY 20 from the FY 19 NIFA Approved Budget.

Debt Service Fund DS from Capital		
	FY 19 NIFA Apprvd.	Executive FY 20
Bond Premium	\$2,400,000	\$1,200,000
RAN Premium	\$1,140,000	\$1,500,000
Grand Total	\$3,540,000	\$2,700,000

- In FY 20, \$1.2 million is included as bond premium. This represents a decrease of \$1.2 million from the FY 19 NIFA Approved Budget.
- FY 20 Proposed RAN premium revenue is increasing \$360,000 from the current budget.
- NIFA has the authority to limit the premium to cover the costs of issuance.

**Debt Service Fund Multi-Year Plan**

2020-2023 Multi-Year Financial Plan				
Expense				
	2020 Proposed	2021 Plan	2022 Plan	2023 Plan
Interest	\$143,698,791	\$148,964,959	\$151,992,191	\$154,751,922
Principal	\$119,869,999	\$137,300,000	\$152,975,000	\$154,150,000
Other Expense	\$133,667,635	\$103,765,945	\$87,090,430	\$65,639,376
<b>Total</b>	<b>\$397,236,425</b>	<b>\$390,030,904</b>	<b>\$392,057,621</b>	<b>\$374,541,298</b>

- The chart above details the out-year expenses of the Debt Service Fund. Interest and principal costs are budgeted according to the amortization schedule as the County pays off existing debt and adds on future obligations.
- The other expenses line is decreasing from FY 20 through FY 23. Within the other expense line, FY 23 NIFA set-asides payments are forecast to decline \$68.0 million compared to FY 20; the County is issuing debt on its own so the NIFA debt is not being replaced.

2020-2023 Multi-Year Financial Plan				
Revenue				
	2020 Proposed	2021 Plan	2022 Plan	2023 Plan
Revenue Offset to Expense	\$1,112,216	\$1,111,716	\$1,114,091	\$1,109,341
Capital Resources for Debt	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000
Debt Service Chargeback Revenue	\$342,359,793	\$332,527,409	\$330,706,418	\$308,405,879
Interfund Charges Revenue	\$46,314,121	\$50,456,473	\$54,355,493	\$59,202,888
Fed. Aid -Reim. Of Expense	\$4,750,295	\$3,235,306	\$3,181,619	\$3,123,190
<b>Total</b>	<b>\$397,236,425</b>	<b>\$390,030,904</b>	<b>\$392,057,621</b>	<b>\$374,541,298</b>

- The chart above details Debt Service Fund revenues as recorded in the MYP.
- The capital resources for debt line reflects the anticipated bond premiums. This budget line remains unchanged through FY 23.
- Debt service chargeback revenues are budgeted to vary according to capital project completion timelines and amortization schedules.
- Interfund charge revenues are expected to increase annually through FY 23. Included in this line are the revenues associated with the environmental bond issuances as well as the bond issuances made by the County for the sewers.

The primary mission of the District Attorney’s Office is to provide for the safety and security of the residents of Nassau County by investigating and prosecuting crime. The Office was established pursuant to the provisions of Section 700, County Government Law and consists of six divisions: Major Case, General Litigation, Investigations, Conviction Integrity, Administrative, and Community Relations.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	375	377	385	396	424	39	10.1%	28	7.1%
Part-Time and Seasonal	15	13	10	14	11	1	10.0%	(3)	-21.4%
Salaries	\$37,789,921	\$37,613,111	\$42,708,360	\$41,372,191	\$43,714,852	\$1,006,492	2.4%	\$2,342,661	5.7%
Equipment	47,285	62,855	65,500	65,500	490,000	424,500	648.1%	424,500	648.1%
General Expenses	870,856	1,171,011	1,102,000	1,102,000	1,431,000	329,000	29.9%	329,000	29.9%
Contractual Services	1,447,946	1,339,663	1,407,079	1,407,079	2,037,037	629,958	44.8%	629,958	44.8%
<b>Total</b>	<b>\$40,156,007</b>	<b>\$40,186,641</b>	<b>\$45,282,939</b>	<b>\$43,946,770</b>	<b>\$47,672,889</b>	<b>\$2,389,950</b>	<b>5.3%</b>	<b>\$3,726,119</b>	<b>8.5%</b>

**Expenses**

- The FY 20 proposed expense budget for the District Attorney’s Office is increasing by \$2.4 million, or 5.3%, budget to budget, and \$3.7 million, or 8.5%, when compared to OLBR’s FY 19 projection.
- The increase in salary is contributing to the rise in expenses. Salaries will be \$1.0 million more than those of FY 19 due to contractual step adjustments for members of the CSEA and IPBA unions and adjustments for non-union employees. According to the department, the Criminal Justice Reforms which will require additional staff is also contributing to the increase in salaries.
  - The budget to budget salary increase does not include the \$1.5 million from the FY 19 Investigative Police Benevolent Association (IPBA) contract award.
  - Overtime expenses are increasing by \$150,000 over the FY 19 levels, while terminal leave, comp time cash payments, and longevity payments are decreasing by \$372,609, \$94,235, and \$14,304, respectively, when compared to FY 19.
  - The proposed salary credit budget increases the salaries allocated to grants by \$369,618 for FY 20. This is a result of a new grant that requires an addition 12 employees.

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**Expenses, Cont.**

- Full-time headcount is growing by 39, while part-time and seasonal employees will increase by one budget to budget. Compared to OLBR's projection, full-time headcount will rise by 28 and three part-time and seasonal positions will be removed. The increase in headcount is attributed the Criminal Justice Reforms taking effect in FY 20.
  - The District Attorney's Office is one of the departments with the largest variances from the requested headcount to the proposed budget. The department requested 459 positions but only received funding for 424. According to the department, they are in discussions with the Office of Management and Budget to fully fund the ten requested Discovery Expeditior positions instead of the four included in the proposal.
- Equipment expenses are rising \$424,500 or 648.1%, when compared to the FY 19 Approved Budget.
  - According to the Department, the increase is due to the Criminal Justice Reforms. Recent changes in asset forfeiture laws limit the availability of this resource to the department resulting in greater reliance on operating funds.
  - The additional funds allocated for equipment will be used to purchase information technology (IT) equipment such as desktop scanners, storage, backup hardware, servers, firewall protection and discovery platform.
- General expenses rose to \$1.4 million, an increase of \$329,000 over the FY 19 budget and current projections; this is mainly due to a rise in IT supplies. The budgets for investigative and miscellaneous expenses are increasing, a total of \$190,000, compared to FY 19, as the department will no longer be able to continue covering these expenses with asset forfeiture funds. This is also due to the Criminal Justice Reforms.
- The FY 19 NIFA Approved Budget of \$1.4 million for contractual services, is going up by \$629,958 in the Proposed FY 20 Budget to \$2.0 million.
  - Software contracts make up 61.7%, or \$388,388 of the total increase in contractual services, budget to budget. The largest contract expense is for the department's case management system that covers the annual maintenance and support agreement.
  - Building rental charges of \$210,000 are also driving the rise in contractual services. The new expense line covers two leased properties with annual rent increases and renewal options. Previously, these charges were covered by asset forfeiture funds.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$0	\$7,500	\$0	\$0	\$0	\$0	*****	\$0	*****
Rents & Recoveries	54,785	66,699	0	99,832	0	0	*****	(99,832)	-100.0%
Dept Revenues	1,761	3,431	1,000	21,003	2,500	1,500	150.0%	(18,503)	-88.1%
Interdept Revenues	269,380	301,015	307,035	307,035	413,744	106,709	34.8%	106,709	34.8%
Interfund Charges Rev	275,000	250,000	250,000	250,000	250,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	35,651	36,235	36,000	36,000	36,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	76,793	76,793	76,793	76,793	76,793	0	0.0%	0	0.0%
<b>Total</b>	<b>\$713,370</b>	<b>\$741,673</b>	<b>\$670,828</b>	<b>\$790,663</b>	<b>\$779,037</b>	<b>\$108,209</b>	<b>16.1%</b>	<b>(\$11,626)</b>	<b>-1.5%</b>

**Revenues**

- The District Attorney’s proposed revenue budget is increasing by \$108,209 to \$779,037 mainly due to an increase in interdepartmental revenues for services provided to the Department of Social Services.
- Interdepartmental revenues are rising \$106,709, or 34.8%, budget to budget, and compared to OLBR’s projection.
  - The department has an Interdepartmental Service Agreement (ISA) with the Department of Social Services. According to the department, the increase represents fringe benefits added to the ISA for the first time.
- The rent & recoveries budget for FY 20 is zero but the OLBR projection reflects \$99,832 due to prior year disencumbrances.
- Department revenues are increasing by \$1,500, budget to budget but decreasing by \$18,503, compared to OLBR projections. Current projections include actuals of \$21,003 from investigation cost recoveries.
- Federal aid is budgeted at \$36,000 in FY 20, which is constant with FY 19. This is U.S. Drug Enforcement Administration (DEA) funding for investigator overtime in cases where the DA collaborates with that agency. The District Attorney’s Office submits claims for the amount of overtime worked with the DEA.
- State aid budgeted is unchanged at \$76,793 in FY 20 and 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.
- The department expects to receive an additional \$25,000 in interfund charges revenue in FY 19. However, this has not yet come to fruition.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	159	153	155	153	156	1	0.6%	3	2.0%
Part-Time and Seasonal	74	78	0	77	0	0	*****	(77)	-100.0%
Salaries	\$14,863,257	\$15,256,726	\$15,841,836	\$15,314,184	\$19,077,418	\$3,235,582	20.4%	\$3,763,234	24.6%
Equipment	70,667	72,667	58,081	58,081	70,880	12,799	22.0%	12,799	22.0%
General Expenses	1,455,303	2,140,313	2,253,290	2,253,290	2,766,835	513,545	22.8%	513,545	22.8%
Contractual Services	439,097	461,427	513,087	513,087	579,549	66,462	13.0%	66,462	13.0%
<b>Total</b>	<b>\$16,828,325</b>	<b>\$17,931,133</b>	<b>\$18,666,294</b>	<b>\$18,138,642</b>	<b>\$22,494,682</b>	<b>\$3,828,388</b>	<b>20.5%</b>	<b>\$4,356,040</b>	<b>24.0%</b>

### Expenses

- The Board of Elections' (BoE) proposed expense budget has grown by \$3.8 million, or 20.5%, compared to FY 19 and \$4.4 million, or 24.0%, compared to OLBR's most recent projection. The most significant budget increases are on the salaries and general expenses lines.
- According to the department, New York State Election Law Section 3-300, Election Personnel, grants the Board autonomy over all personnel and staffing matters, under the condition that the Board spends within its appropriation from the County Legislature.
- Budget to budget, salary expenses are up \$3.2 million, or 20.4% and compared to current projections, are up 24.6%, or \$3.8 million. These changes are mostly due to the following:
  - There is approximately a \$2.7 million increase in compensation budgeted for Election Inspectors Elect, Election Inspector Instructors, and Election Clerks due to the County's support of early voting passed by New York State.
- The FY 20 headcount is 156, which is one more than the 2019 NIFA Approved headcount.
  - The BoE receives funding to hire part-time and seasonal staff but is not assigned a headcount for these employees. As of September 1, 2019, there were 77 part-time and seasonal positions onboard.

**Expenses, cont.**

- The proposed equipment budget is up 22.0%, or \$12,799, from not only the FY 19 NIFA Approved Budget but also the latest projection. The largest increase is found in the election/voting equipment line.
- The general expense budget is growing by 22.8% in FY 20, from \$2.3 million in FY 19 to \$2.8 million in the proposal. The most significant changes are in rents and copying and blueprint supplies and expenses. Advertising is the only item within general expenses that saw a reduction.
- The proposed contractual services budget is \$579,549, or 13.0% higher than the FY 19 NIFA Approved Budget. The budget to budget variance is concentrated in the miscellaneous contractual services line.
- The chart below details the proposed expense changes across BoE’s three control centers.
  - Expenses in the Administration Control Center are decreasing slightly by \$4,319, or -0.1%, compared to the FY 19 NIFA Approved Budget.
  - The General Election Control Center’s FY 20 budget is \$14.5 million, about 13.1% higher than FY 19 due to increased salaries and general expenses, offset by a decrease in contractual services.
  - The Primary Elections Control Center’s FY 20 budget is up 150.7% compared to FY 19, resulting from a combination of increased funding for additional election inspector positions and general expenses.

<b>Expenses by Control Center</b>							
<b>(\$'s in millions)</b>							
<b>Control Center</b>	<b>Historical</b>		<b>2019</b>	<b>2020</b>	<b>Exec. vs. Approved</b>		
	<b>2017</b>	<b>2018</b>	<b>NIFA Approved Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>	
Administration	\$3.5	\$3.9	\$4.4	\$4.4	\$0.0	-0.1%	
General Elections	11.9	12.7	12.8	14.5	1.7	13.1%	
Primary Elections	1.4	1.3	1.4	3.6	2.1	150.7%	
<b>Total</b>	<b>16.8</b>	<b>17.9</b>	<b>18.7</b>	<b>22.5</b>	<b>3.8</b>	<b>20.5%</b>	



Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$181,850	\$245,367	\$150,000	\$195,530	\$150,000	\$0	0.0%	(\$45,530)	-23.3%
Dept Revenues	32,289	15,778	40,000	40,000	40,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$230,712</b>	<b>\$261,144</b>	<b>\$190,000</b>	<b>\$235,530</b>	<b>\$190,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$45,530)</b>	<b>-19.3%</b>

**Revenues**

- The proposed revenue budget for FY 20 remains flat when compared to the FY 19 NIFA Approved Budget.
- The Board of Elections budgets \$150,000 in rents & recoveries, a figure consistent with the FY 19 NIFA Approved Budget. This revenue is driven by renting out voting machines to other municipalities.
- Departmental revenues are flat at \$40,000 when compared to both the FY 19 NIFA Approved Budget and OLBR’s projection. This item includes miscellaneous receipts.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	6	8	8	8	0	0.0%	0	0.0%
Part-Time and Seasonal	0	0	1	0	1	0	0.0%	1	*****
Salaries	\$613,874	\$771,301	\$993,614	\$857,778	\$1,077,757	\$84,143	8.5%	\$219,979	25.6%
General Expenses	4,491	2,495	8,572	8,572	8,572	0	0.0%	0	0.0%
<b>Total</b>	<b>\$618,365</b>	<b>\$773,796</b>	<b>\$1,002,186</b>	<b>\$866,350</b>	<b>\$1,086,329</b>	<b>\$84,143</b>	<b>8.4%</b>	<b>\$219,979</b>	<b>25.4%</b>

**Expenses**

- The expense budget for FY 20 is rising by \$84,143 to \$1.1 million budget to budget and by \$219,979 compared to the OLBR projection.
  - The FY 20 proposed salary expenses are growing by 8.5% budget to budget due to increases in overtime, termination leave, and step adjustments for eligible Civil Service Employee Association union members. Offsetting these increases is a nominal decrease in comp time cash compared to the FY 19 NIFA Approved Budget.
- The full-time and part-time headcounts remain flat budget to budget.
- The OLBR September actual is also flat for full-time titles but increases by one position for the part-time headcount compared to FY 20.
- The general expense budget remains constant at \$8,572 for the Proposed FY 20 Budget.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$305,514	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	0	0	480,012	480,012	480,012	0	0.0%	0	0.0%
<b>Total</b>	<b>\$305,514</b>	<b>\$0</b>	<b>\$480,012</b>	<b>\$480,012</b>	<b>\$480,012</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The Proposed FY 20 Budget allocates \$480,012 for federal aid, which is flat compared to the FY 19 NIFA Approved Budget and OLBR’s projection.
  - The revenue represents a pass-thru from New York State that reimburses the County for qualifying salary expenses. The funds represent the Emergency Management Performance Grant (EMPG), for which there is a 50% cost match.



Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	90	84	88	93	96	8	9.1%	3	3.2%
Part-Time and Seasonal	33	32	36	31	35	(1)	-2.8%	4	12.9%
Salaries	\$10,954,321	\$9,651,110	\$10,514,692	\$10,577,434	\$11,523,139	\$1,008,447	9.6%	\$945,705	8.9%
Fringe Benefits	5,689,625	5,947,950	6,108,190	6,110,213	6,485,830	377,640	6.2%	375,617	6.1%
Equipment	62,798	74,204	33,056	33,056	142,107	109,051	329.9%	109,051	329.9%
General Expenses	152,278	108,294	197,800	197,800	213,800	16,000	8.1%	16,000	8.1%
Contractual Services	4,668,088	4,658,205	4,762,188	4,762,188	4,887,378	125,190	2.6%	125,190	2.6%
Debt Svc. Chargebacks	806,306	826,706	832,277	832,277	778,948	(53,329)	-6.4%	(53,329)	-6.4%
Inter-Dept. Charges	2,457,794	2,515,030	2,874,997	2,874,997	3,218,045	343,048	11.9%	343,048	11.9%
Interfund Charges	0	9,737	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$24,791,210</b>	<b>\$23,791,235</b>	<b>\$25,323,200</b>	<b>\$25,387,965</b>	<b>\$27,249,247</b>	<b>\$1,926,047</b>	<b>7.6%</b>	<b>\$1,861,282</b>	<b>7.3%</b>

**Expenses**

- The FY 20 Proposed Expense Budget is growing from the FY 19 NIFA Approved Budget by \$1.9 million or 7.6%, to \$27.2 million. This is due to an increase in all categories with the exception of debt service chargebacks.
- Salaries are driving the biggest increase in expenses. Salaries will be \$1.0 million more than those of FY 19.
  - The proposed budget includes eight additional full-time positions budget to budget and one less part-time position. However, compared to OLBR’s projections a total of three full-time and four part-time positions will be added.
  - Compared to the current staffing levels, the three new full-time positions include two Fire Communications Technician I and one Fire Communications Technician II, while the part-time staff will include a Physician and

three additional Emergency Medical Service Instructors. In addition, nine Fire Marshal Trainees will transition to Fire Marshal I’s.

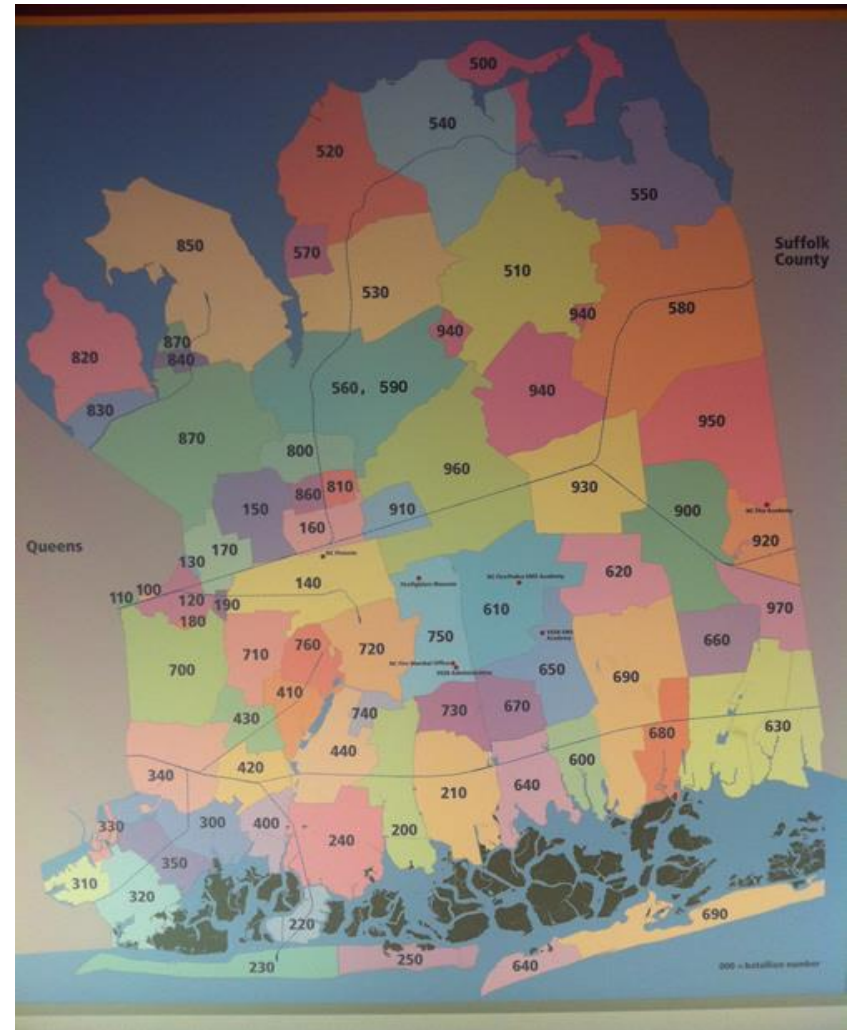
- The additional funding is set to speed the process for building permits and enhance safety by conducting more inspections.
- Longevity and overtime are rising \$25,142 and \$25,000, respectively, compared to FY 19.
- The proposed salary line also accommodates the contractual steps for eligible CSEA employees.
- Fringe benefits are increasing by \$377,640, or 6.2%, to \$6.5 million for the FY 20 Proposed Budget. Compared to the FY 19 projection, fringe expenses have a growth of \$375,617, or 6.1%.

**Expenses, Cont.**

Health insurance, pension, Medicare and social security costs are driving the rise in fringe benefits.

- Inter-departmental charges are rising by \$343,048 to \$3.2 million, when compared to the 2019 NIFA Approved Budget due mostly to increases in fleet maintenance and building occupancy charges.
- The equipment budget is increasing by \$109,051 to \$142,107, compared to FY 19. Communications equipment is the main driver with a \$90,000 increase and a smaller increase of \$12,628 is in miscellaneous equipment costs.
- Contractual services are increasing by \$125,190 in FY 20 to \$4.9 million. The largest contract expense is \$4.4 million for the Vocational Education and Extension Board (VEEB) contract.
  - In addition to the VEEB contract, the training contract for volunteer firemen, contractual services also includes the following contracts:
    - A service & maintenance contract for radio communication facilities and equipment to enable proper dispatch. The contractual services cost is rising in FY 20, as a result of expired warranties and additional equipment to be purchased.
    - A contract with Nassau University Medical Center to provide OSHA mandated physical examinations for new hires and current staff.
    - Veterinarian care for the department’s canines.
- General expenses are increasing \$16,000 to \$213,800 budget to budget. The main driver for this increase is a \$7,000 rise in miscellaneous supplies along with smaller increases in grainger, postage and office supplies.

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



Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$3,555	\$9,141	\$0	\$9,485	\$0	\$0	*****	(\$9,485)	-100.0%
Rents & Recoveries	13,212	25,026	0	81,930	0	0	*****	(81,930)	-100.0%
Dept Revenues	7,845,966	7,552,137	8,300,600	7,600,600	8,200,600	(100,000)	-1.2%	600,000	7.9%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Interfund Transfers	257,510	385,841	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	150,840	158,225	180,000	180,000	180,000	0	0.0%	0	0.0%
Property Tax	16,115,436	15,256,174	16,437,909	16,436,922	18,463,956	2,026,047	12.3%	2,027,034	12.3%
<b>Total</b>	<b>\$24,791,210</b>	<b>\$23,791,235</b>	<b>\$25,323,200</b>	<b>\$24,713,628</b>	<b>\$27,249,247</b>	<b>\$1,926,047</b>	<b>7.6%</b>	<b>\$2,535,619</b>	<b>10.3%</b>

**Revenues**

- The Proposed FY 20 Revenue Budget is increasing by \$1.9 million to \$27.2 million due to an increase in property tax offset by a small reduction in department revenue.
  - The projected \$2.0 million rise in property tax to \$18.5 million is a result of a reallocation of funds. For more information refer to the Property Tax section in the Executive Summary.
  - Fee collections are budgeted to decrease \$100,000 in FY 20. Factors that contribute to the revenue generation of fees include the number of experienced Fire Marshals able to conduct testing, the number of permits applied for and the amount of new construction projects in the County. The recent reduction of the Welding & Cutting Certificate of Fitness fee may also be contributing to the decline in revenue.
- The Fire Commission collects fees generated from mandatory compliance testing under a variety of State and local public safety laws. Examples of fees collected include fire alarms, smoke alarms, sprinkler system, bulk storage, and emergency light testing fees.
- State aid and payment in lieu of taxes are level with FY 19.
  - State aid is made up of tuition reimbursements from New York State for teaching emergency medical courses to emergency service providers who serve communities within Nassau County.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	177	155	175	158	167	(8)	-4.6%	9	5.7%
Part-Time and Seasonal	29	26	36	23	36	0	0.0%	13	56.5%
Salaries	\$16,240,004	\$13,984,400	\$15,574,385	\$14,531,918	\$15,631,121	\$56,736	0.4%	\$1,099,203	7.6%
Equipment	57,865	87,014	43,000	43,000	59,597	16,597	38.6%	16,597	38.6%
General Expenses	625,033	605,814	746,663	746,663	921,663	175,000	23.4%	175,000	23.4%
Contractual Services	305,093	380,781	342,353	342,353	375,072	32,719	9.6%	32,719	9.6%
Var Direct Expenses	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0.0%	0	0.0%
Inter-Dept. Charges	5,415,730	4,956,853	5,722,958	5,722,958	5,767,822	44,864	0.8%	44,864	0.8%
Early Int./Special Ed	134,875,965	135,579,637	135,500,000	149,000,000	137,000,000	1,500,000	1.1%	(12,000,000)	-8.1%
<b>Total</b>	<b>\$162,519,690</b>	<b>\$160,594,499</b>	<b>\$162,929,359</b>	<b>\$175,386,892</b>	<b>\$164,755,275</b>	<b>\$1,825,916</b>	<b>1.1%</b>	<b>(\$10,631,617)</b>	<b>-6.1%</b>

## Expenses

- Total FY 20 expenditures are increasing by \$1.8 million or 1.1%, compared to the FY 19 Approved Budget due mostly to increases in all categories, excluding various direct expenses. The largest increase can be found in provider payments for (Children's Early Intervention Services and Pre-school Special Education). However, compared to the FY 19 projection, the budget is decreasing significantly by \$10.6 million, also due to provider payments.
- Provider Payments for the Pre-school Education Program and Children's Early Intervention Services Program makes up 83.2% of the Proposed FY 20 expense budget. The \$137.0 million budget is increasing by \$1.5 million compared to the FY 19 NIFA Approved Budget, however it is decreasing by \$12.0 million from the FY 19 projection. According to the department, the FY 20 budget for provider payments is not sufficient to cover the projected rise for the number of children that need to be served and New York State approved rate increases. As such, the department believes this could be a potential \$19.4 million risk. Provider payments will be discussed in more detail later on in the report.
- The FY 20 salary line is increasing minimally by \$56,736, or 0.4% budget to budget, and by \$1.1 million compared to the FY 19 projection. Despite the budgeted headcount decrease, salaries are increasing due to steps, as well as grade progressions for certain titles. While the budget funds step increases for CSEA employees, it does not include any Cost of Living Adjustments (COLA) since the Collective Bargaining Agreement expired on December 31, 2017.

**Expenses, Cont.**

- The salary increase compared to projection, accommodates for the staffing level to increase by nine full-time and 13 part-time positions. According to the department, the full-time positions to be filled include an Accounting Assistant, Public Health Engineer Trainee, 5 Sanitarian Trainees, a Public Health Nurse I, an Early Intervention Service Coordinator I.
    - The part-time positions include four Clerk I’s, one Board Member, two Public Health Aids and 6 seasonal positions.
  - Please be aware that the FY 20 budget of 167 is 18 positions below the department’s request of 185. According to the department, they will not be able to fulfill all of their mandates and deliverables if these positions are not filled in their budget. Over the years, the department has continued to adhere to prior budget reductions, and as a result they are below the minimal staffing level necessary for satisfying mandates. The department expressed that these positions are vital for achieving their mandates.
    - The current full-time staffing level of 158, is well below historical levels, it is 19 full-time positions below the FY 17 actual
- The following chart details the full-time, part-time and seasonal positions for the FY 19 NIFA Approved Budget, the September 1, 2019 staffing level, the FY 20 Departmental Request, and the FY 20 Proposed Budget:

Staffing Analysis							
	FY 19 Adopted	Sept-19 Actual	FY 20 Request	FY 20 Executive	Exec. vs NIFA Approved	Exec. vs Actual	
<b>CC Full-time Staffing</b>							
10 Administration	26	20	25	21	(5)	1	
20 Environmental Health	82	73	84	79	(3)	6	
30 Public Health Laboratories	11	11	11	11	0	0	
40 Public Health	14	14	20	15	1	1	
51 Childrn Early Inter. Services	39	39	43	40	1	1	
54 Pre-School Education	3	1	2	1	(2)	0	
<b>Total Full-time</b>	<b><u>175</u></b>	<b><u>158</u></b>	<b><u>185</u></b>	<b><u>167</u></b>	<b><u>(8)</u></b>	<b><u>9</u></b>	
<b>CC Part-time and Seasonal</b>							
10 Administration	6	5	6	6	0	1	
20 Environmental Health	25	15	25	25	0	10	
40 Public Health	3	2	3	3	0	1	
51 Childrn Early Inter. Services	2	1	2	2	0	1	
<b>Total Part-time and Seasonal</b>	<b><u>36</u></b>	<b><u>23</u></b>	<b><u>36</u></b>	<b><u>36</u></b>	<b><u>0</u></b>	<b><u>13</u></b>	



**Expenses, Cont.**

- As reflected on the previous page, the budgeted headcount is decreasing by eight full-time compared to the FY 19 budget.
  - Budget to budget, the full-time heads in the FY 20 Executive budget includes the loss of five full-time administrative positions in the Administration, three full-time positions in Environmental Health, and two in the Pre-school program, which is offset by the gain of one in Public Health, and one Children’s Early Intervention Services.
- The FY 20 Proposed Budget for equipment is increasing by \$16,597 or 38.6%, due to rises in information technology equipment for Children’s Early Intervention services and miscellaneous equipment for Environmental Health.
- General expenses are increasing by \$175,000 in FY 20 due mostly to a rise in miscellaneous supplies and expenses for the Public Health Lab. The Public Health Lab is changing locations and will need additional funding for the move. Once the current building is vacated, it will be sold. This budget also includes expenses for micro-biology, chemistry medical, traveling, equipment maintenance and copying/blueprint supplies and miscellaneous costs.
- The budget for contractual services is increasing by \$32,719 to \$375,072, or 9.6%, in the Proposed FY 20 Budget, due to rises in the contracts for Pre-school Medicaid billing and Imaging.
  - The following chart details the FY 19 NIFA Approved Budget & the FY 20 Executive Budget funding by contract:

Heath Department Contracts	2019 NIFA Approved Budget	2020 Proposed Budget	2020 vs. 2019 Variance
Preschool Medicaid Billing	178,904	200,000	21,096
Pre-school Imaging Contract	13,190	20,000	6,810
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	50,187	55,000	4,813
Lab Testing Contingency	25,000	25,000	0
NUMC for OSHA physicals	12,464	12,464	0
<b>Subtotal Contracts</b>	<b>342,353</b>	<b>375,072</b>	<b>32,719</b>

**Expenses, Cont.**

- The FY 20 various direct expenses line remains flat at \$5.0 million. This is for contracted Public Health Services to the Nassau Health Care Corporation.
- Inter-departmental charges is increasing minimally by \$44,864, or 0.8%. This budget line includes building occupancy charges, information technology charges, workers compensation, printing and graphic expenses and indirect charges.
- The following chart provides the total expense by control center for FY 17, FY 18, the FY 19 Approved budget and the FY 20 Executive Budget.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2019	2020	Exec. vs. Approved		
	2017	2018	NIFA Approved Budget	Exec. Budget	Var.	%	
Administration	\$5.8	\$4.9	\$5.8	\$5.4	-\$0.4	-6.8%	
Public Health	7.2	7.4	7.5	7.7	0.2	2.5%	
Environmental Health	8.6	7.4	8.2	8.3	0.0	0.4%	
Public Health Laboratories	1.5	1.7	1.7	2.0	0.2	14.2%	
Childm Early Inter. Services	30.6	29.1	31.1	31.1	0.0	0.0%	
Pre-School Education	108.8	110.1	108.5	110.3	1.8	1.6%	
<b>Total</b>	<b>162.5</b>	<b>160.6</b>	<b>162.9</b>	<b>164.8</b>	<b>1.8</b>	<b>1.1%</b>	

- The Administration control center is decreasing by \$394,428, or 6.8% due to mostly to a decline in salaries from reduced termination, longevity and headcount.
- Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. The FY 20

budget for Environmental Health is increasing minimally by \$30,086 or 0.4%, due to a rise in salaries from higher wages for Sanitarians. In addition, there is an increase in costs for miscellaneous equipment.

- Public Health budgeted at \$7.7 million, is increasing by \$190,206, or 2.5%, due mostly to the increased headcount for salaries and interdepartmental charges for building occupancy and information technology. Public Health provides disease control, quality improvement epidemiology and research, as well as Public Health Emergency Preparedness in order to respond to public health threats.
- The Public Health Lab provides services to address and protect the residents of Nassau County against environmental health risks including but not limited to water, water supply, and mosquito testing. The FY 20 Proposed budget is increasing minimally by \$243,721, or 14.2%, due to salaries and miscellaneous general expenses.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 20 Proposed budget of \$31.1 million remains basically unchanged. The Executive budget includes \$31.1 million but the department requested an actual increase of \$31.9 million in provider payments.
- The Pre-school Education Program is devoted to providing special education services to pre-school children (ages 3-5). This control center is budgeted for \$110.3 million in FY 20, which is an increase of \$1.8 million, or 1.6% compared to the FY 19 Approved Budget. The budget consists mostly of provider payments which is discussed on the next page.

**Expenses, Cont.**

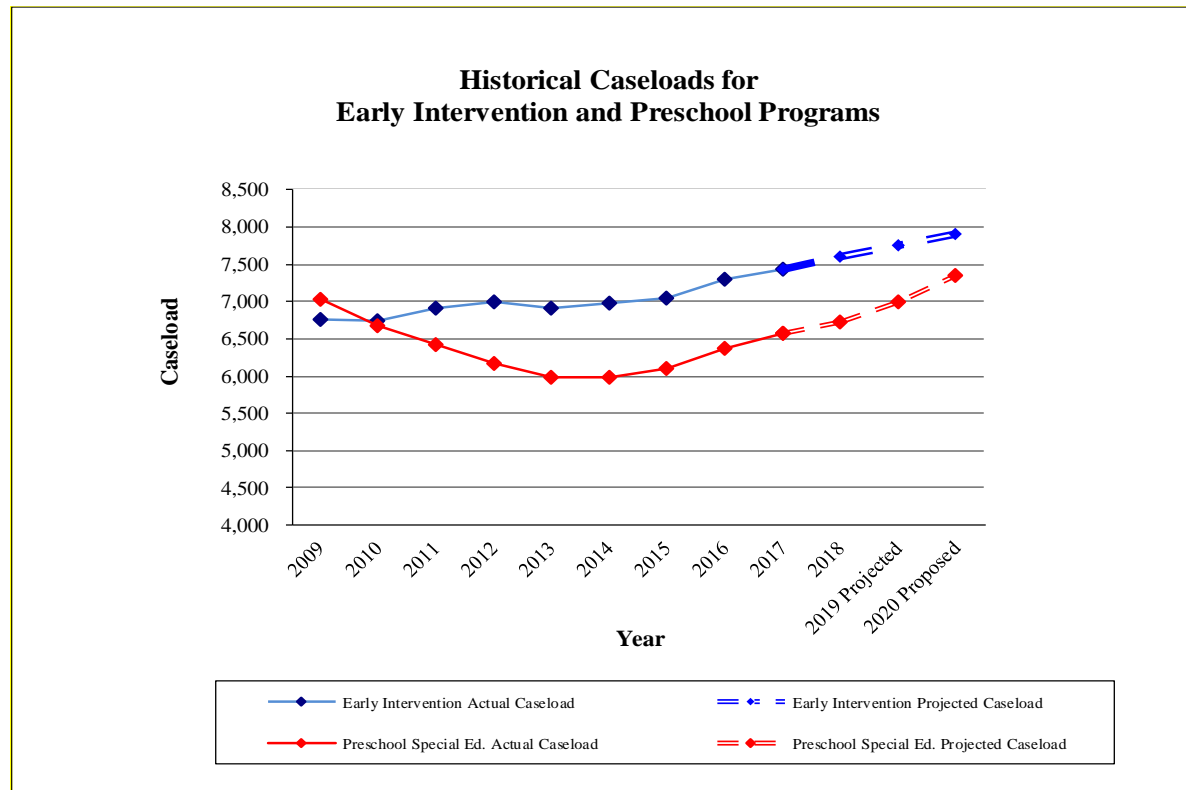
➤ Provider payments is increasing \$1.5 million to \$137.0 million in the FY 20 Executive budget. Of the total budget, \$110.0 million in payments is devoted to the Pre-school Education program and \$27.0 million is for Children’s Early Intervention Services. The chart below details this break-out:

<b>Control Center</b>	<b>FY 18 Actual</b>	<b>FY19 NIFA Approved Budget</b>	<b>FY 19 Projection</b>	<b>FY 20 Department Request</b>	<b>2020 Proposed Budget</b>
Children Early Intervention Service	25,757,090	27,400,000	27,000,000	28,000,000	27,000,000
Pre-school Education	109,822,547	108,100,000	122,000,000	128,380,000	110,000,000
<b>Grand Total</b>	<b>135,579,637</b>	<b>135,500,000</b>	<b>149,000,000</b>	<b>156,380,000</b>	<b>137,000,000</b>

- For the two programs, the FY 20 Proposed budget is increasing by \$1.5 million compared to the FY 19 Budget, however it is \$19.4 million below the department’s requested amount.
- The department’s requested budget for the Pre-school Education program is based on the current projections and authorizations that are submitted to the school district for eligible children.
- As stated previously, the department has expressed concerns that the Provider Payment budget is not sufficient to cover their projected increases. The department projects that \$156.4 million will be needed to fund the FY 20 budget in order to accommodate the rising number of children being served and approved rate increases from New York State. The increase in children and rates will also trigger rises in Pre-school related services, SEIT services and transportation costs, etc. This is an entitlement program and as such, the department is required to cover these costs. The \$156.4 million requested is 19.4 million more than the amount in the FY 20 Proposed budget. This shortage may need to be addressed through a technical adjustment prior to Adopting the budget.

**Expenses, Cont.**

- The following chart provides historical and projected caseload data from FY 09 to the Proposed FY 20 Budget for the Early Intervention Program and the Pre-school Education Program.



- Under the Pre-school Education Program, the caseload data from FY 16-FY 18 are subject to revision since the years have not been closed. The FY 19 projection and FY 20 Proposed Budget assume caseload figures of 7,757 and 7,912 respectively for Early Intervention. For the Pre-school Education total program, caseloads of 7,000 are projected in FY 19 and 7,350 are budgeted in FY 20.
- It is difficult for the department to project caseload figures since the State allows the school districts up to four years to submit authorizations to the County. More caseload data is depicted on the next page.

**Expenses, Cont.**

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

**Children in the Early Intervention and Preschool Program By Year**

Year	Pre-school Education Program				Early Intervention Program				Total Children in both programs
	Preschool Approved	Preschool Ineligible	Total Preschool Cases	% of Ineligible Preschool	Early Int. Approved	Early Int. Ineligible	Total Early Int. Cases	% of Ineligible Early Int.	
2008	6,327	751	7,078	10.6%	5,149	1,480	6,629	22.3%	13,707
2009	6,193	830	7,023	11.8%	5,307	1,445	6,752	21.4%	13,775
2010	5,843	836	6,679	12.5%	5,220	1,521	6,741	22.6%	13,420
2011	5,640	779	6,419	12.1%	5,230	1,679	6,909	24.3%	13,328
2012	5,506	667	6,173	10.8%	5,276	1,715	6,991	24.5%	13,164
2013	5,368	614	5,982	10.3%	5,119	1,788	6,907	25.9%	12,889
2014	5,420	557	5,977	9.3%	5,089	1,895	6,984	27.1%	12,961
2015	5,569	536	6,105	8.8%	5,130	1,919	7,049	27.2%	13,154
2016*	5,847	527	6,374	8.3%	5,234	2,064	7,298	28.3%	13,672
2017*	6,063	502	6,565	7.6%	5,504	1,928	7,432	25.9%	13,997
2018*	6,278	454	6,732	6.7%	5,770	1,835	7,605	24.1%	14,337
Project 2019	6,571	429	7,000	6.1%	5,947	1,810	7,757	23.3%	14,757
Proposed 2020	6,946	404	7,350	5.5%	6,127	1,785	7,912	22.6%	15,262

\*2016 and subsequent years are subject to change for Preschool since these years are still open.

- As depicted in the table above, the number of Pre-School ineligible as a percentage of the total Program has been steadily decreasing each year from FY 10 through FY 20, as less children have been found to be ineligible. For example, in FY 10 the percentage of ineligible children equated to 12.5% of the total, and in FY 20 the percentage is projected at 5.5%.
- The total Pre-school Education Program caseload has steadily increased each year from a low of 5,977 in FY 14, to a projected high of 7,350 in the Proposed 20 Budget. This represents a projected overall caseload increase of 23.0%.
- For the Early Intervention Program, the number of ineligible children as a percentage of the total has increased from a low of 21.4% in FY 09 to a high of 28.3% in FY 16. Caseloads had very little fluctuation from FY 11 to FY 14. Since FY 14 caseloads are projected to increase by 13.3% to the Proposed budgeted amount of 7,912.

## Revenue

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,295,826	\$6,834,984	\$6,010,840	\$6,010,840	\$6,245,000	\$234,160	3.9%	\$234,160	3.9%
Fines & Forfeits	178,995	305,885	245,000	385,000	300,000	55,000	22.4%	(85,000)	-22.1%
Rents & Recoveries	407,865	240,686	200,000	880,621	250,000	50,000	25.0%	(630,621)	-71.6%
Dept Revenues	5,203,505	8,063,570	4,486,000	5,398,000	5,401,000	915,000	20.4%	3,000	0.1%
Interfund Charges Rev	42,171	41,412	57,516	57,516	57,516	0	0.0%	0	0.0%
State Aid-Reimb of Exp	75,100,932	85,822,790	74,723,808	77,623,808	76,987,500	2,263,692	3.0%	(636,308)	-0.8%
<b>Total</b>	<b>\$87,229,294</b>	<b>\$101,309,327</b>	<b>\$85,723,164</b>	<b>\$90,355,785</b>	<b>\$89,241,016</b>	<b>\$3,517,852</b>	<b>4.1%</b>	<b>(\$1,114,769)</b>	<b>-1.2%</b>

- The proposed FY 20 revenue budget is increasing by \$3.5 million, or 4.1%, to \$89.2 million, compared to the FY 19 Approved Budget. This is due to increases in all categories with the exception of interfund charges. The largest rise of \$2.3 million occurs in state aid.
- The FY 20 Proposed Budget for permits and licenses is increasing by \$234,160 to \$6.2 million. The increase is from fees charged for inspections of food establishments, day camp permits, and hazardous material registration fees.
  - Besides the fees above, permits and licenses also includes fees charged for sanitation violations, swimming pool and beach inspections, temporary residence inspections, water supply plan review, and tattoo parlors.
- The FY 20 Proposed Budget for fines and forfeits is increasing by \$55,000 to \$300,000, from the FY 19 NIFA Approved Budget.
  - Fines collected for violations include improper food handling, improper storage of toxic and hazardous material, day camp code violations, water quality violations and cross connection violations.
- The inter-fund charges revenue budget of \$57,516 is reimbursement for services received from the Grant Fund. The budget remains flat compared to FY 19.
- Rents and recoveries are increasing by \$50,000 to \$250,000. This revenue represents anticipated vendor recoveries.

**Revenues, Cont.**

- Department revenue is increasing by \$915,000 to \$5.4 million in the FY 20 Proposed Budget. The following chart details departmental revenue by sub-object code.

<b>Departmental Revenues</b>		
<b>Revenue Source</b>	<b>FY 19 NIFA Approved</b>	<b>FY 20 Proposed</b>
Miscellaneous Receipts	\$2,000	\$2,000
Fees	34,000	34,000
Early Intervention Servs Coord Rev	300,000	165,000
Pre-School Medicaid	3,000,000	4,000,000
Medicaid Fees, Early Intervention	1,150,000	1,200,000
<b>Grand Total</b>	<b>\$4,486,000</b>	<b>5,401,000</b>

- The increase in department revenue is mainly due to a rise of \$1.0 million in Pre-school Medicaid, which is due to a Medicaid rate increase from FY 19, as a result the billing provider is maximizing the department’s reimbursement.
  - When the County provides services for Pre-school education, the department will receive a percentage of cost reimbursement through either Medicaid or state aid. The revenue from Medicaid is budgeted in departmental revenue and the revenue from state aid is budgeted under the state aid revenue source.
  - The FY 20 Proposed Budget for department revenue includes \$1.2 million in reimbursement for the Medicaid administrative costs related to Early Intervention Services.

- The FY 20 Proposed Budget for state aid is significantly increasing by \$2.3 million, or 3.0%, to \$77.0 million, compared to both the FY 19 NIFA Approved budget and projection.
  - The rise in state aid results from higher reimbursement from increased reimbursable expenditures as well as rate increases related to Children’s Early Intervention and Pre-school Special Education Programs.

Formerly known as the Coordinating Agency for Spanish Americans, the Office of Hispanic Affairs (OHA) strives to coordinate resources for the Latino community that help educate, empower, and integrate individuals to foster greater participation in Nassau County’s social, economic, and civic life. The Office establishes relevant links for the Latino community and community-based organizations with County departments including Office of Minority Affairs, Office of Asian Affairs, Parks, Recreations and Museums, Emergency Management, Social Services, Human Services and more. The department also facilitates partnerships, training, and support services for County departments to help ensure understanding and cooperation between the County and the Latino community.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	3	4	5	7	3	75.0%	2	40.0%
Part-Time and Seasonal	1	0	0	0	0	0	*****	0	*****
Salaries	\$287,902	\$187,171	\$243,563	\$269,328	\$458,000	\$214,437	88.0%	\$188,672	70.1%
General Expenses	450	4,245	3,249	3,249	26,805	23,556	725.0%	23,556	725.0%
Contractual Services	0	0	0	0	3,000	3,000	*****	3,000	*****
<b>Total</b>	<b>\$288,352</b>	<b>\$191,415</b>	<b>\$246,812</b>	<b>\$272,577</b>	<b>\$487,805</b>	<b>\$240,993</b>	<b>97.6%</b>	<b>\$215,228</b>	<b>79.0%</b>

**Expenses**

- The FY 20 Proposed expense budget is increasing by \$240,993, or 97.6%, from the FY 19 NIFA Approved Budget. Proposed expenses are 79.0%, or \$215,228, more than the latest projection. Full-time headcount is increasing by 3, budget to budget.
  - The Proposed Budget reflects the addition of a Deputy Director, Community Outreach Worker, and Program Coordinator positions.
- Terminal leave is increasing by \$18,437 when compared to the FY 19 NIFA Approved Budget.
- The FY 20 Proposed general expenses, specifically in the miscellaneous line, are increasing by \$23,556, or 725.0%, in comparison to both the FY 19 NIFA Approved Budget and OLBR’s projection.
- The FY 20 Proposed contractual services budget line is funded at \$3,000 for miscellaneous contractual services.



Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$4,994	\$0	\$0	*****	(\$4,994)	-100.0%
Dept Revenues	26,665	275	20,000	20,000	10,000	(10,000)	-50.0%	(10,000)	-50.0%
<b>Total</b>	<b>\$26,665</b>	<b>\$275</b>	<b>\$20,000</b>	<b>\$24,994</b>	<b>\$10,000</b>	<b>(\$10,000)</b>	<b>-50.0%</b>	<b>(\$14,994)</b>	<b>-60.0%</b>

**Revenues**

- The FY 20 Proposed revenues are decreasing by \$10,000, or 50.0%, when compared to the FY 19 NIFA Approved Budget and \$14,994, or 60.0%, when compared to OLBR’s projection.
- The Proposed FY 20 rents and recoveries line has no funds allocated. However, OLBR projected an amount of \$4,994 due to prior year recoveries.
- The FY 20 Proposed departmental revenues are decreasing by \$10,000, or, 50.0%, as compared to both the FY 19 NIFA Approved Budget and OLBR’s projection. According to the Administration, there is a decrease in charges for basic services such as filling out government forms. The expectation is that vulnerable residents may not be able to pay for these services.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	7	7	7	8	1	14.3%	1	14.3%
Part-Time and Seasonal	2	2	6	2	6	0	0.0%	4	200.0%
Salaries	\$768,987	\$689,963	\$807,368	\$828,847	\$921,200	\$113,832	14.1%	\$92,353	11.1%
General Expenses	9,601	9,602	10,290	10,290	16,195	5,905	57.4%	5,905	57.4%
Contractual Services	0	0	262,000	262,000	68,000	(194,000)	-74.0%	(194,000)	-74.0%
<b>Total</b>	<b>\$778,588</b>	<b>\$699,566</b>	<b>\$1,079,658</b>	<b>\$1,101,137</b>	<b>\$1,005,395</b>	<b>(\$74,263)</b>	<b>-6.9%</b>	<b>(\$95,742)</b>	<b>-8.7%</b>

**Expenses**

- The FY 20 Proposed Budget is decreasing by \$74,263, or -6.9%, compared to the FY 19 NIFA Approved Budget. This is mainly due to a decline in contractual services.
- Headcount increased by one full-time position and remains flat in part-time positions compared to the FY 19 Budget.
- Salaries increased by \$113,832, or by 14.1%, when compared budget to budget. The increase is mainly due to an addition of a full-time Human Resources Coordinator position, and some title changes.
- General expenses are increasing by \$5,905 when compared to both the FY 19 NIFA Approved Budget and OLBR’s projections, mainly due to advertising and public notices expenses.
- The Contractual services line is decreasing by \$194,000 when compared to both the FY 19 NIFA Approved Budget and OLBR’s projections. This is mainly due to the elimination of various employee trainings in the proposed FY 20 from the FY 19 budget.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	6	5	5	(1)	-16.7%	0	0.0%
Part-Time and Seasonal	0	0	0	0	1	1	*****	1	*****
Salaries	\$524,805	\$475,846	\$473,670	\$366,036	\$454,719	(\$18,951)	-4.0%	\$88,683	24.2%
General Expenses	1,931	768	4,201	5,145	4,201	0	0.0%	(944)	-18.3%
<b>Total</b>	<b>\$526,737</b>	<b>\$476,614</b>	<b>\$477,871</b>	<b>\$371,181</b>	<b>\$458,920</b>	<b>(\$18,951)</b>	<b>-4.0%</b>	<b>\$87,739</b>	<b>23.6%</b>

**Expenses**

- The FY 20 Proposed Budget is decreasing by \$18,951, or 4.0%, compared to the FY 19 NIFA Approved Budget.
- The FY 20 full-time headcount is decreasing from six positions to five when compared to the FY 19 NIFA Approved Budget. Salaries are decreasing by \$18,951, budget to budget, and increasing by \$88,683 compared to OLBR projections.
  - The largest component of the decline occurred in the Secretary and Clerk Stenographer I positions being eliminated from the FY 20 budget; the combined salaries totaled \$115,734. The salary decline is partially offset by the addition of the Human Relations Representative I position with a salary of \$73,105.
  - Terminal Leave has been reduced by \$1,806 to a total of \$3,000. Longevity is remaining flat at \$1,475.
- The department is budgeting for only one part-time employee, a Clerk I.
- General expenses are remaining flat at \$4,201 compared to the FY 19 NIFA Approved Budget. Items in this category include office supplies & copy paper and miscellaneous supplies and expenses.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$127	\$0	\$0	*****	(\$127)	-100.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$127</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>(\$127)</b>	<b>-100.0%</b>

**Revenues**

- The FY 20 Proposed budget does not anticipate any revenue. However, OLBR’s most recent projection has rents & recoveries at \$127 based on prior year recoveries.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	59	53	56	56	62	6	10.7%	6	10.7%
Part-Time and Seasonal	8	39	11	17	11	0	0.0%	(6)	-35.3%
Salaries	\$5,031,638	\$4,740,096	\$5,041,234	\$4,878,041	\$5,562,854	\$521,620	10.3%	\$684,813	14.0%
Equipment	2,682	511	14,161	14,161	14,161	0	0.0%	0	0.0%
General Expenses	1,375,257	1,127,836	1,296,041	1,296,041	1,296,041	0	0.0%	0	0.0%
Contractual Services	25,536,677	25,626,436	28,657,991	28,657,991	28,683,191	25,200	0.1%	25,200	0.1%
Inter-Dept. Charges	2,297,230	1,561,673	3,603,546	3,603,546	3,755,852	152,306	4.2%	152,306	4.2%
<b>Total</b>	<b>\$34,243,484</b>	<b>\$33,056,553</b>	<b>\$38,612,973</b>	<b>\$38,449,780</b>	<b>\$39,312,099</b>	<b>\$699,126</b>	<b>1.8%</b>	<b>\$862,319</b>	<b>2.2%</b>

**Expenses**

- The FY 20 expense budget for the Department of Human Services is increasing by roughly \$0.7 million, or 1.8% budget to budget, and by 0.9 million, or 2.2% compared to the OLBR projection.
- FY 20 salaries have a growth of 10.3% compared to the prior year budget and 14.0% or, \$684,813 compared to OLBR’s current projection.
- The full-time headcount for FY 20 is increasing by six positions budget to budget. Part-time headcount is flat budget to budget and is decreasing by six compared to OLBR’s current projection.
  - The salary increase is due to six employees being moved from Grant Fund to General Fund. Also, the rise in salaries are attributed to step increases.
  - Salary increases are being offset by declines in terminal leave of \$124,921 and longevity of \$79,419.

**Expenses, Cont.**

- The equipment budget for FY 20 remains constant at \$14,161.
- General expenses are flat at \$1.3 million in FY 20. General expenses include membership fees, office supplies, and traveling expenses. Court remand expenses are also included in this budget line.
  - Court remands are \$1.2 million or 92.6% of the general expense budget, which is unchanged for the Proposed FY 20 budget. The following text box will further explain the court remands process:

**Court Remands**

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

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

- Contractual services budget for FY 20 has a minimal growth of \$25,200 or roughly 0.1% at \$28.7 million. The program funding for the Offices within Human Services are illustrated in the charts on the following pages.
- Interdepartmental charges are allocated by the Office of Management and Budget (OMB). The budget for FY 20 is \$3.8 million, a \$152,306 increase or 4.2%, when compared to the FY 19 NIFA Approved Budget and the OLBR projection. There were increases in information technology charges, fleet maintenance charges, building occupancy charges, gasoline charges, and indirect charges, offset by a decrease in telecommunication charges. Printing graphics and mail services, postage charges, and telecommunication charges remain flat.

**Expenses, Cont.**

<b>Office of the Aging Contracts</b>				
<b>Contract / Vendor</b>	<b>Description of services</b>	<b>2019 NIFA Approved</b>	<b>2020 Proposed Budget</b>	<b>2020 Proposed vs. 2019 NIFA Approved</b>
Human Service outside audit review	Audits for aging, mental health and chemical dependency	75,523	75,523	0
EISEP Blanket	EISEP	3,000,000	3,000,000	0
Catholic Charities	CSE	623,402	623,402	0
Catholic Charities	Title IIIC-1 & Title IIIE	661,457	661,457	0
Catholic Charities	EISEP	1,325,500	1,325,500	0
Catholic Charities	Title IIIC-2	1,315,442	1,315,442	0
EAC	CSI	30,900	30,900	0
EAC	Title IIIB, Title IIIC-1 & Title IIID	2,149,909	2,149,909	0
EAC	Title IIIC-2	2,015,443	2,015,443	0
EAC	WIN (formerly SNAP) /EISEP (JASA)	300,000	300,000	0
FCA	Title IIIB Ombud, VII & LTCOP ( now combined see below	0	0	0
FCA	EISEP	1,037,350	1,037,350	0
FCA	Title IIIB SFC & HIICAP	363,301	363,301	0
FCA	Title IIIC-1	201,020	201,020	0
FCA	HEAP & SAFE	330,000	330,000	0
FISH	CSE	15,699	15,699	0
Five Town	Title IIIC-1 ( New Horizon Took Over )	74,600	74,600	0
Glen Cove	Title IIIB, Title IIIC-1 & Title IIIE	357,802	357,802	0
Great Neck	Title IIIB & Title IIIC-1	246,669	246,669	0
Herricks SC	CSE	99,514	99,514	0
Herricks SD	Title IIIC-1 & Title IIIE	206,634	206,634	0
Hispanic Brotherhood	Title IIIC-1	47,248	47,248	0
EAC	Long Beach ( Formally JASA )	0	0	0

**Expenses, Cont.**

<b>Office of the Aging Contracts</b>				
<b>Contract / Vendor</b>	<b>Description of services</b>	<b>2019 NIFA Approved</b>	<b>2020 Proposed Budget</b>	<b>2020 Proposed vs. 2019 NIFA Approved</b>
EAC	No. Merrick ( Formally JASA )	0	0	0
EAC	Title IIIC-2 ( Formally JASA )	0	0	0
JASA	EISEP ( Now EAC Win/EISEP see EAC above	0	0	0
Life Enrichment	Title IIIB & Title IIIC-1	206,517	206,517	0
LI Alzheimer	Title IIIE	125,245	125,245	0
Nassau Suffolk Law	Title IIIB	237,953	237,953	0
New Horizon	Title IIIE & CSE ( Former Five Towns IIIC-1 )	432,549	432,549	0
Peninsula Counseling Center	Title IIIE & CSE (New Horizon Took Over) )	0	0	0
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	347,188	347,188	0
Salvation Army	WIN (formerly SNAP)	0	0	0
Self Help	Replaces Sal Army	950,000	950,000	0
Sid Jacobson	Title IIIE	98,299	98,299	0
Visiting Nurse Assoc.	WIN (formerly SNAP) see EAC	0	0	0
Sr. Cit. of Westbury Inc	Title IIIC-1	25,775	25,775	0
Harmony	CSE	0	0	0
Garden City Hotel	May Senior Conference & Luncheon	0	0	0
Milleridge	May Senior Conference & Luncheon	14,000	14,000	0
RFP's OFA Programs	RFP required by Comptroller's MOW/Case Mgmt	0	0	0
<b>Total</b>		<b>16,914,939</b>	<b>16,914,939</b>	<b>0</b>



**Expenses, Cont.**

<b>Office of Youth Services Contracts</b>			
<b>Contract / Vendor</b>	<b>2019 NIFA Approved</b>	<b>2020 Proposed Budget</b>	<b>2020 Proposed vs. 2019 NIFA Approved</b>
Advisory Council-(Mineola, New Hyde Park, Williston Park, Herricks)	0	0	0
Belmont Child Care Asso	20,000	21,000	1,000
Big Brothers / Sisters of LI	44,620	45,620	1,000
Circulo de la Hispanidad-(Long Beach)	169,566	169,566	0
City of Glen Cove Youth Bureau	70,887	70,887	0
Community Parent Center- (Bellmore, Merrick)	23,765	24,765	1,000
Community Wellness Council - (Bellmores/Merrick)	10,000	11,000	1,000
Concerned Citizens for Roslyn Youth	143,923	143,923	0
COPA Y-(Great Neck)	26,675	27,675	1,000
EOC of Nassau County	165,200	165,200	0
EAC - Mediation Alternative Project	39,970	40,970	1,000
FCA/Nassau Haven-(County wide)	391,320	391,320	0
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	195,000	195,000	0
FCA Probation	98,053	0	(98,053)
FCA/Walkabout for Young Men & Women-(County wide)	357,490	357,490	0
Five Towns Community Center	411,894	411,894	0
Floral Park Youth Council	0	0	0
HELP (formerly Freeport Pride)	373,630	309,723	(63,907)
Gateway Youth Outreach-(Elmont)	395,071	388,071	(7,000)
Glen Cove Boys/girls club	40,549	41,549	1,000
Hempstead Hispanic Civic Association-(North Hempstead)	32,770	33,770	1,000

**Expenses, Cont.**

<b>Contract / Vendor</b>	<b>2019 NIFA Approved</b>	<b>2020 Proposed Budget</b>	<b>2020 Proposed vs. 2019 NIFA Approved</b>
Hicksville Teen-Age Council-(Hicksville)	156,861	156,861	0
Hispanic Brotherhood of Rockville Centre-(RVC)	87,383	107,383	20,000
Hispanic Counseling Center-(Hempstead)	162,970	162,970	0
La Fuerza Unida-(Glen Cove)	133,866	133,866	0
Littig House Community Center-(Port Washington)	165,751	165,751	0
Littig House Community Center-(Roosevelt)	280,000	384,500	104,500
Long Beach REACH combined-(LB)	401,140	401,140	0
Long Beach REACH (Westbury/New Cassel)	241,602	291,602	50,000
Long Island Advocacy-(County wide)	107,027	259,027	152,000
Long Island Crisis Center RHY	122,020	122,020	0
Long Beach Martin Luther King Center-(Long Beach)	180,000	180,000	0
Manhasset / Great Neck E.O.C.	98,386	98,386	0
Mentoring USA Long Beach	0	0	0
Mineola School District	0	0	0
Nassau County Coalition Against Domestic Violence-(County wide)	0	0	0
North Shore Boys and Girls Club-(Glen Head)	0	0	0
Project Challenge	0	0	0
RFP's non service areas	0	0	0
Resource Direct - NYS YS entry system	0	0	0
The Safe Center	57,535	57,535	0
Seaford Wellness Ctr	0	0	0
STRONG Youth-(Uniondale, Roosevelt, Hempstead)	218,250	218,250	0
Tempo Youth Services	30,875	31,875	1,000
Time Out Club of Hempstead-(South Hempstead)	176,540	0	(176,540)
Uniondale Community Counseling Center	163,682	163,682	0
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	477,455	487,455	10,000
Youth & Family Counseling-(Oyster Bay/East Norwich)	69,840	69,840	0
<b>Total</b>	<b>6,341,566</b>	<b>6,341,566</b>	<b>0</b>

**Expenses, Cont.**

<b>Office of Mental Health, Chemical Dependency and Development Disabilities Contracts</b>			
<b>Contract / Vendor</b>	<b>2019 NIFA Approved</b>	<b>2020 Proposed Budget</b>	<b>2020 Proposed vs. 2019 NIFA Approved</b>
FEGS Mental Hygiene Court	0	0	0
Mental Health Association of Nassau County	301,555	301,555	0
Nassau Health Care Corporation (NHCC) Family Court Remands	1,173,539	1,173,539	0
South Shore Child Guidance	50,100	50,100	0
The Rehabilitation Institute	50,100	50,100	0
Advocacy/Support Services	0	0	0
Assessment and Review	0	0	0
Behavioral Wellness center	0	0	0
Angelo Mellilo Center for Mental Health	50,100	50,100	0
Catholic Charities	0	0	0
Central Nassau Guidance	50,100	50,100	0
Federation Employment Guidance Services (FEGS.)	0	0	0
Hispanic Counseling Center	50,100	50,100	0
Long Island Crisis Center	278,692	278,692	0
North Shore Child & Family Guidance Center	50,100	50,100	0
North Shore Child & Family Guidance	830,177	830,177	0
South Nassau Hospital	100,200	100,200	0
Richard Remauro - Mental Health Court	80,640	80,640	0

Expenses, Cont.

<b>Office of Mental Health, Chemical Dependency and Development Disabilities Contracts</b>			
<b>Contract / Vendor</b>	<b>2019 NIFA Approved</b>	<b>2020 Proposed Budget</b>	<b>2020 Proposed vs. 2019 NIFA Approved</b>
Family & Children's Association	527,034	527,034	0
Maryhaven Center of Hope	109,620	109,620	0
Wantagh School District	37,000	37,000	0
Assoc. for Children with Learning Disabilities	56,217	56,217	0
Assoc. for the Help for Retarded Children	630,098	630,098	0
United Cerebral Palsy of Assoc. of Nassau County	81,936	81,936	0
South Shore Child Guidance	50,000	50,000	0
Southeast Nassau Guidance Center	0	0	0
South Shore Child Guidance Association	0	0	0
Tempo Group	0	0	0
The Rehabilitation Institute	50,000	50,000	0
United Cerebral Palsy of Assoc. of Nassau County	84,586	84,586	0
<b>Subtotal</b>	<b>4,507,308</b>	<b>4,507,308</b>	<b>0</b>
<b>Court Remands Family Court (NHCC)</b>	<b>429,613</b>	<b>579,613</b>	<b>150,000</b>
<b>Medical /Psychiatric Services</b>	<b>464,565</b>	<b>339,765</b>	<b>(124,800)</b>
<b>Total Mental Health</b>	<b>5,401,486</b>	<b>5,426,686</b>	<b>25,200</b>
<b>Grand Total for Department of Human Services Contracts</b>	<b>28,657,991</b>	<b>28,683,191</b>	<b>25,200</b>

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$18,443	\$19,355	\$16,500	\$16,500	\$16,500	\$0	0.0%	\$0	0.0%
Rents & Recoveries	1,101,132	247,825	20,000	1,311,045	20,000	0	0.0%	(1,291,045)	-98.5%
Dept Revenues	200	726	0	0	0	0	*****	0	*****
Interdept Revenues	0	31,468	100,000	100,000	100,000	0	0.0%	0	0.0%
Interfund Charges Rev	1,100,000	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,618,942	5,323,671	4,933,310	4,933,310	4,921,437	(11,873)	-0.2%	(11,873)	-0.2%
State Aid-Reimb of Exp	10,050,555	13,462,872	11,253,031	11,503,031	11,654,062	401,031	3.6%	151,031	1.3%
<b>Total</b>	<b>\$17,889,272</b>	<b>\$19,085,918</b>	<b>\$16,422,841</b>	<b>\$17,963,886</b>	<b>\$16,811,999</b>	<b>\$389,158</b>	<b>2.4%</b>	<b>(\$1,151,887)</b>	<b>-6.4%</b>

**Revenues**

- The Proposed FY 20 revenue budget is rising to \$16.8 million, a growth of \$389,158 or 2.4% compared to FY 19 NIFA Approved Budget. This is primarily due to increases in state aid, offset by a slight decrease in federal aid (the NYS Pass Thru Federal Funds reimbursement).
- Fines and Forfeits for FY 20 remain flat at \$16,500 budget to budget. This revenue represents the department’s handicapped parking fine surcharge.
- The Proposed FY 20 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. This is a consistent figure compared to the FY 19 NIFA Approved Budget.
- The interdepartmental revenue for FY 20 remains constant at \$100,000. It represents the referral of services from the Office of the Aging to the Department of Social Services (DSS). The department receives funding from DSS for Title XX (Social Security Block Grant).
- The Administration has allocated \$100,000 for interfund revenue, which is derived from a Grant Fund transfer.
- The FY 20 Proposed budget for federal aid is decreasing by \$11,873 or 0.2%. The reason for the decrease is because the tentative awards for federal aid were lower than the targets set by the budget office. Once the department receives the Notice of Grant Award (NGA), they can adjust the revenue in FY 20 by a supplemental appropriation.
- State aid is rising by \$401,031 or 3.6% compared to FY 19 due to extra revenue in the Office of the Aging from more funding for the NY Connects program.
- The department has provided the information in the following text boxes to explain the key programs that are sponsored by state funding.

**Funding Sources**

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

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

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

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

*Source: Department of Human Services*

**Office of the Aging (OFA)**

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

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

*Source: Department of Human Services*

**Funding Sources**

**Office of Youth Services (OYS)**

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

*Source: Department of Human Services*

**Office of Youth Services (OYS)**

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

*Source: Department of Human Services*

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

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

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

*Source: Department of Human Services*

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	87	86	91	95	132	41	45.1%	37	38.9%
Part-Time and Seasonal	82	48	80	39	52	(28)	-35.0%	13	33.3%
Salaries	\$8,599,714	\$7,763,307	\$7,437,041	\$7,533,180	\$11,179,518	\$3,742,477	50.3%	\$3,646,338	48.4%
Fringe Benefits	0	(4,897)	0	0	0	0	*****	0	*****
Equipment	149,821	0	0	0	25,000	25,000	*****	25,000	*****
General Expenses	282,710	621,303	1,129,550	1,129,550	3,279,450	2,149,900	190.3%	2,149,900	190.3%
Contractual Services	11,932,362	13,765,736	16,990,566	16,990,566	18,785,071	1,794,505	10.6%	1,794,505	10.6%
Utility Costs	3,846,694	3,997,095	4,299,480	4,299,480	3,573,300	(726,180)	-16.9%	(726,180)	-16.9%
<b>Total</b>	<b>\$24,811,301</b>	<b>\$26,142,544</b>	<b>\$29,856,637</b>	<b>\$29,952,776</b>	<b>\$36,842,339</b>	<b>\$6,985,702</b>	<b>23.4%</b>	<b>\$6,889,563</b>	<b>23.0%</b>

**Expenses**

- The Department of Information Technology (IT)’s proposed expenses are up 23.4%, budget to budget, or \$7.0 million.
  - The Administration is transferring the Bureau of Printing & Graphics from Constituent Affairs to IT. The new responsibility center has approximately \$3.5 million in associated costs.
- The proposed salary expenses are increasing by \$3.7 million, from FY 19 of which approximately \$1.5 million is a result of the transfer.
  - According to the Administration, additional staff will provide technical support for the county-wide reassessment.
  - The proposed salary budget accommodates wages and title movements for FY 20. The part-time and seasonal budget anticipates 30 less clerical assistant seasonal positions but adds two part-time workers. Some full-time positions being added are, database and technology specialists and systems programmers II.
  - The FY 20 capital back charge for straight time salary credit, is decreasing by \$0.5 million from \$1.5 million in FY 19.
- The FY 20 proposed equipment expense, new in FY 20, is for the Printing and Graphics responsibility center.
- The proposed general expenses are growing by \$2.1 million, from the FY 19 budget and projection.
  - The largest increase of \$1.5 is for postage delivery related to Printing and Graphics.
- Contractual service costs are up \$1.8 million, or 10.6%, in FY 20, compared budget to budget and to the projection which is primarily due to software contracts and other contracts.



**Expenses, cont.**

- The proposed utility costs are decreasing by \$0.7 million, from FY 19 budget and projections within the cellular phone and telephone expenses.
- The following table illustrates historical costs in FY 17 and FY 18, the FY 19 budget, and the FY 20 proposed contractual services expenses.

Information Technology's Contractual Services						
	Historical		2019	2020	Exec. vs. Conformed	
	2017	2018	NIFA Conf. Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$2,007,686	\$2,537,710	\$279,593	\$213,400	-\$0.1	-23.7%
Systems & Programming	100,000	104,500	4,276,500	\$4,521,000	0.2	5.7%
Software Contracts	9,824,676	11,123,265	12,434,473	14,050,671	1.6	13.0%
GPC Warehouse Management	0	261	0	-	0.0	*****
<b>Total</b>	<b>\$11,932,362</b>	<b>\$13,765,736</b>	<b>\$16,990,566</b>	<b>\$18,785,071</b>	<b>\$1.8</b>	<b>10.6%</b>

- The largest increase is occurring in software contracts.
  - According to the Administration, the increase is primarily as result of county-wide IT related services including the new Department of Assessment software that will assist in the county-wide assessment revaluation and other contracts.

- The table below details the transfer of Printing and Graphics from Constituent Affairs to IT.

Departmental Consolidation of Printing and Graphics				
	2019	2020	Approved	
	Adopted Budget	Executive Budget	Variance	%
	<b>CFGEN3000</b>	<b>ITGEN1250</b>		
Full-Time Headcount	22	23	1	4.5%
Part-Time & Seasonal Headcount	0	0	0	*****
<b><u>Expenses</u></b>				
Salaries	1,350,624	1,488,929	138,305	10.2%
Equipment	0	25,000	25,000	*****
General Expenses	1,007,400	2,026,200	1,018,800	101.1%
Contractual Expenses	0	3,000	3,000	*****
<b>Total Expenses</b>	<b>2,358,024</b>	<b>3,543,129</b>	<b>1,185,105</b>	<b>50.3%</b>
<b><u>Revenues</u></b>				
Interdepartment Revenues	766,550	781,313	14,763	1.9%
<b>Total Revenues</b>	<b>766,550</b>	<b>781,313</b>	<b>14,763</b>	<b>1.9%</b>

- In FY 20, all Printing and Graphics costs are rising with the largest increase happening in general expenses.
  - The bulk of the increase is for postage delivery as well as equipment maintenance and rental.

**Revenues**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$90,909	\$0	\$0	\$1,122,221	\$0	\$0	*****	(\$1,122,221)	-100.0%
Dept Revenues	1,507	102	2,000	2,000	2,000	0	0.0%	0	0.0%
Interdept Revenues	6,059,085	6,081,003	10,989,432	10,989,432	14,761,230	3,771,798	34.3%	3,771,798	34.3%
Interfund Charges Rev	230,116	183,113	304,988	304,988	0	(304,988)	-100.0%	(304,988)	-100.0%
State Aid-Reimb of Exp	274,943	0	290,000	290,000	250,000	(40,000)	-13.8%	(40,000)	-13.8%
<b>Total</b>	<b>\$6,656,560</b>	<b>\$6,264,218</b>	<b>\$11,586,420</b>	<b>\$12,708,641</b>	<b>\$15,013,230</b>	<b>\$3,426,810</b>	<b>29.6%</b>	<b>\$2,304,589</b>	<b>18.1%</b>

- The proposed revenue budget is 29.6%, or \$3.4 million, above the FY 19 budget and 18.1%, or \$2.3 million, above the current projection.
  - The Administration is transferring the Bureau of Printing & Graphics from Constituent Affairs to IT. The new responsibility center has approximately \$0.8 million in associated revenue.
- The proposed interdepartmental revenue is increasing by \$3.8 million, to \$14.8 million, when compared to the FY 19 budget and projections.
  - IT performs services for several County departments which consist of Fire Commission, Human Services, Health Department, Probation, Public Works, and the Police Department.
    - The services allotted for Police Headquarters are increasing in FY 20 from FY 19.
- Interfund charges revenue are being eliminated in the FY 20 Proposed Budget.
  - The FY 20 budget does not anticipate receiving grant monies, primarily for methadone clinics, that were in the FY 19 budget.
- State Aid, specifically, reimbursed expense, is decreasing by \$40,000 in FY 20 from FY 19. This decrease has an equal expense loss and headcount reduction of 30 clerical assistant seasonal positions.
  - This revenue supports the New York State Summer Youth Employment Program (SYEP). SYEP provides summer employment and education opportunities to eligible resident youth from low-income households.
    - The \$250,000 in FY 20 correlates with 50 clerical assistant seasonal employees.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	2	0	0	0	0	0	*****	0	*****
Salaries	\$151,235	\$2,452	\$0	\$0	\$0	\$0	*****	\$0	*****
General Expenses	1,381	0	10,000	10,000	1,000	(9,000)	-90.0%	(9,000)	-90.0%
Contractual Services	0	0	15,000	15,000	1,000	(14,000)	-93.3%	(14,000)	-93.3%
<b>Total</b>	<b>\$152,616</b>	<b>\$2,452</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$2,000</b>	<b>(\$23,000)</b>	<b>-92.0%</b>	<b>(\$23,000)</b>	<b>-92.0%</b>

**Expenses**

- The total FY 20 Proposed Expense Budget is decreasing by \$23,000 when compared to the FY 19 budget.
- There are no salary expense or corresponding headcount in the proposed FY 20 budget.
- General expenses for the proposed budget are set at \$1,000, a decline of \$9,000 from FY 19.
- The FY 20 Proposed Budget for contractual services is \$1,000. These funds are for miscellaneous contractual services, they are decreasing by \$14,000 from the FY 19 budget and OLBR’s projection.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	6	8	7	6	(2)	-25.0%	(1)	-14.3%
Part-Time and Seasonal	0	0	1	0	0	(1)	-100.0%	0	*****
Salaries	\$390,691	\$423,903	\$684,833	\$640,926	\$590,000	(\$94,833)	-13.8%	(\$50,926)	-7.9%
General Expenses	725	2,552	3,741	3,741	3,741	0	0.0%	0	0.0%
Contractual Services	498,256	260,419	377,612	377,612	250,000	(127,612)	-33.8%	(127,612)	-33.8%
<b>Total</b>	<b>\$889,672</b>	<b>\$686,873</b>	<b>\$1,066,186</b>	<b>\$1,022,279</b>	<b>\$843,741</b>	<b>(\$222,445)</b>	<b>-20.9%</b>	<b>(\$178,538)</b>	<b>-17.5%</b>

**Expenses**

- The total FY 20 Proposed Expense Budget for the Office of Labor Relations is decreasing by \$222,445, or 20.9%, compared to the FY 19 NIFA Approved Budget, due to a decline in salaries and contractual services.
- Salaries are decreasing by \$94,833, or 13.8%, compared to the FY 19 Approved Budget, which is mostly due to the reduction in staff. Compared to the current projection, salaries are decreasing by \$50,926, due to the elimination of one full-time position.
- The FY 20 Proposed headcount budget is decreasing by two full-time and one part-time position compared to the FY 19 Approved Budget, and by one full-time position compared to the current staffing level.
  - The titles that were removed from the proposed budget include a Program Coordinator, a Project Coordinator and a Seasonal Clerk. Of the eliminated titles, the Program Coordinator is currently on-board. However, the Program Coordinator will be transferred to the Department of Human Resources.
- The FY 20 general expense budget of \$3,741 remains unchanged compared to the FY 19 budget and projection. The budget includes office supplies, educational & training supplies and miscellaneous supplies & expenses.
- The FY 20 contractual services expense budget is decreasing by \$127,612 for miscellaneous contractual services, compared to both the FY 19 budget and the FY 19 projection. The department plans to assign fewer matters to outside counsel, bringing more work in-house to reduce the number of arbitrations through an early resolution. Beside outside counsel and labor arbitration costs, the budget includes court reporting costs.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	82	85	96	93	99	3	3.1%	6	6.5%
Part-Time and Seasonal	32	54	28	54	29	1	3.6%	(25)	-46.3%
Salaries	\$5,724,489	\$6,907,260	\$8,107,533	\$7,836,147	\$8,721,345	\$613,812	7.6%	\$885,198	11.3%
Equipment	43,505	22,044	96,312	96,312	81,358	(14,954)	-15.5%	(14,954)	-15.5%
General Expenses	2,033,702	1,708,606	1,820,649	1,820,649	1,725,866	(94,783)	-5.2%	(94,783)	-5.2%
Contractual Services	805,000	819,450	916,888	916,888	806,888	(110,000)	-12.0%	(110,000)	-12.0%
Transfer To EBF Fund	0	146,183	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$8,606,696</b>	<b>\$9,603,543</b>	<b>\$10,941,382</b>	<b>\$10,669,996</b>	<b>\$11,335,457</b>	<b>\$394,075</b>	<b>3.6%</b>	<b>\$665,461</b>	<b>6.2%</b>

### Expenses

- The FY 20 total expenditures are increasing by \$394,075, or 3.6%, compared to the FY 19 NIFA Approved Budget and by \$665,461, or 6.2% compared to the FY 19 projection. The increase is in salaries, which is partially offset by declines in equipment, general expenses, and contractual services.
- In FY 20, salaries are increasing by \$613,812 million, or 7.6%, budget to budget and by \$885,198 compared to the FY 19 projection. The salary rise is mainly due to an increase in the full-time headcount, and a small rise in terminal leave.
  - The Legislature has historically returned surpluses to the operating fund and should vacant positions remain unfilled, these funds will be returned to the General Fund. When comparing the FY 19 projected salary to the current year NIFA Approved Budget, there is an expected savings of \$271,386.
- The FY 20 budgeted headcount is increasing by three full-time positions and one part-time employee. Compared to the current staffing level, the budget reflects the addition of six full-time employees and the reduction of 25 seasonal positions
  - The full-time headcount includes additional support staff for the Office of the Inspector General (OIG). The OIG is realigning her budget with title movements for a net increase of three additional full-time positions. Titles include Inspector Oversight Specialists and a Deputy Inspector General (Chief of Investigations).
  - The additional part-time employee compared to budget is a seasonal intern position for the Legislature. The current on-board seasonal positions are expected to drop to the budgeted amount.

**Expenses, Cont.**

- The equipment line is decreasing by \$14,954 budget to budget, due to a reduction in miscellaneous equipment for the Inspector General ‘s Office.
- The FY 20 Proposed Budget of \$1.7 million for general expenses is decreasing by \$94,783 compared to the FY 19 Approved Budget. The decline is mainly in miscellaneous expenses for the OIG, partially offset by rises in office, travel, rail/air and educational supply expenses. The budget also funds postage, office supplies and copy paper expenses for the Legislature.
- The FY 20 Proposed Budget for contractual services is decreasing by \$110,000 to \$806,888. The decrease reflects a reduction of \$60,000 within the Majority and \$50,000 within the Legislative Central Staff Office.
  - The bulk, \$740,000, or 91.7%, of the contractual service budget is in the Legislative Clerk’s Office. These costs include stenographic recording, mail sorting and the production of the Legislature’s journal of proceedings.
- The following chart details total expenses by control center for FY 17, FY 18, the FY 19 NIFA Approved Budget and the FY 20 Proposed Budget.

<b>Expenses by Control Center</b>							
(\$'s in millions)							
<b>Control Center</b>	<b>Historical</b>		<b>2019</b>	<b>2020</b>	<b>Exec. vs. Approved</b>		
	<b>2017</b>	<b>2018</b>	<b>NIFA Approved Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>	
Legislators-Majority (Min 2000-2009)	\$3.0	\$3.4	\$3.4	\$3.5	\$0.1	2.0%	
Legislators-Minority (Maj 2000-2009)	1.8	2.2	2.5	2.5	0.0	2.0%	
Legislative Central Staff	3.1	3.2	3.3	3.3	0.1	1.6%	
Legislative Budget Review	0.7	0.8	0.9	1.0	0.0	2.0%	
Office of the Independ Inspector General	0.0	0.0	0.9	1.1	0.2	23.2%	
<b>Total</b>	<b>8.6</b>	<b>9.6</b>	<b>10.9</b>	<b>11.3</b>	<b>0.4</b>	<b>3.6%</b>	

- The \$0.4 million increase is due to rises in the Independent Office of the Inspector General, the Legislative Majority and the Legislative Central staff control centers.

**Expenses, Cont.**

- The FY 20 Proposed Budget for the Legislative Majority is \$3.5 million, an increase of \$67,733 due mostly to budgeted salaries, partially offset by a decline in miscellaneous contractual services.
- The FY 20 Proposed Budget for the Legislative Minority reflects a nominal increase of \$49,260, budget to budget.
- The control center for the Legislative Clerk reflects an increase of \$51,794, due to greater budgeted salaries, which is partially offset by a decline in contractual services.
- The control center for the Office of Legislative Budget Review reflects a nominal rise of \$18,788.
- The control center for the Inspector General reflects a rise of \$206,500 due to a rise in salaries from increasing the headcount for the support staff, which is partially offset by reductions in general expenses and equipment.

**The Office of the Inspector General**

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	25	19	23	26	31	8	34.8%	5	19.2%
Part-Time and Seasonal	2	2	3	7	9	6	200.0%	2	28.6%
Salaries	\$4,073,679	\$4,245,876	\$4,326,119	\$4,468,265	\$5,323,391	\$997,272	23.1%	\$855,126	19.1%
Fringe Benefits	22,857,961	24,340,663	25,626,209	25,628,537	26,666,209	1,040,000	4.1%	1,037,672	4.0%
Workers Compensation	8,984,404	8,065,605	9,117,349	9,117,349	8,202,100	(915,249)	-10.0%	(915,249)	-10.0%
Equipment	0	0	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	82,076	171,689	109,991	109,991	117,991	8,000	7.3%	8,000	7.3%
Contractual Services	1,641,537	1,661,336	2,114,479	2,114,479	2,360,479	246,000	11.6%	246,000	11.6%
Local Govt Asst Prog.	68,332,237	72,047,855	73,681,618	73,358,493	75,065,514	1,383,896	1.9%	1,707,021	2.3%
Debt Svc. Chargebacks	300,479,063	308,404,322	312,430,736	308,260,019	318,953,249	6,522,513	2.1%	10,693,230	3.5%
Inter-Dept. Charges	4,130,795	3,938,502	4,329,314	4,329,314	5,806,343	1,477,029	34.1%	1,477,029	34.1%
Interfund Charges	24,297,122	29,564,123	23,095,916	23,095,916	23,095,916	0	0.0%	0	0.0%
Contingencies Reserve	220,179	13,434	0	0	0	0	*****	0	*****
NCIFA Expenditures	1,500,000	1,500,000	2,475,000	2,475,000	2,000,000	(475,000)	-19.2%	(475,000)	-19.2%
Transfer To PDH (Suits & Damages)	27,023,884	0	0	0	0	0	*****	0	*****
Other Expense	30,054,930	82,944,821	60,087,025	60,087,025	63,031,471	2,944,446	4.9%	2,944,446	4.9%
Trans To Litigation Fund	0	8,000,000	0	0	0	0	*****	0	*****
Transfer To FCF Fund	257,510	385,841	0	0	0	0	*****	0	*****
Trans To Capital Fund	991,853	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$494,927,230</b>	<b>\$545,284,067</b>	<b>\$517,398,756</b>	<b>\$513,049,388</b>	<b>\$530,627,663</b>	<b>\$13,228,907</b>	<b>2.6%</b>	<b>\$17,578,275</b>	<b>3.4%</b>
<b>Savings from Initiative</b>			<b>(5,168,485)</b>		<b>(7,476,199)</b>	<b>(2,307,714)</b>	<b>44.6%</b>	<b>(7,476,199)</b>	<b>*****</b>
<b>Consolidated Total</b>	<b>\$494,927,230</b>	<b>\$545,284,067</b>	<b>\$512,230,271</b>	<b>\$513,049,388</b>	<b>\$523,151,464</b>	<b>\$10,921,193</b>	<b>2.1%</b>	<b>\$10,102,076</b>	<b>2.0%</b>

**Expenses**

- Total consolidated FY 20 Proposed Budget expenses for the department are increasing by \$10.9 million compared to the prior year budget and \$10.1 million compared to the current projection.
- Excluding attrition savings, total expenses are increasing \$13.2 million budget to budget; and \$17.6 million compared to the current projection.



**Expenses, Cont.**

- The Proposed FY 20 Budget contains a \$7.5 million deduction for the anticipated attrition of 260 individuals, up from the prior year's attrition savings of \$5.2 million for 222 individuals.
- The County-wide attrition coded as savings from initiative, are shown below the line in the chart on the prior page. These figures are centrally located in the Office of Management and Budget (OMB) as it is not known where the separations will occur.
- The FY 20 Proposed headcount, excluding the savings from initiative, shows an increase of eight full-time employees from the FY 19 NIFA Approved Budget while part-time and seasonal headcount is increasing by six budget to budget.
- Excluding the savings from initiative, FY 20 salaries are increasing \$1.0 million from the FY 19 NIFA Approved Budget to accommodate the budgeted hiring.
- The FY 20 fringe benefit expense line is increasing \$1.0 million from the FY 19 NIFA Approved level. The increase is primarily due to higher medicare reimbursement and health insurance for retirees costs.
- The Police Department, Corrections, Community College and Public Works maintain their own portion of workers' compensation within their respective budgets, all other workers' compensation costs are accounted for in OMB's budget. Within the Office of Management and Budget, workers' compensation expenses are decreasing \$0.9 million compared to the FY 19 NIFA Approved Budget. According to the Administration, the decrease is a function of both fewer cases as well as paying off cases with New York State (NYS) buyout funds. For more detail see the Executive Summary.
- The Local Government Assistance Program, (LGA) represents the local share of the sales tax revenue allocated to the County's three towns, two cities and incorporated villages.
  - LGA is a function of sales tax collections, the County has to pay out 1/17<sup>th</sup> of its sales tax collections to the towns and cities located within Nassau County.
  - In FY 20, LGA payments for the three towns and the two cities are each budgeted to receive an increase of 1.9% compared to the FY 19 OMB budget. The Aid to Villages payment is unchanged at the FY 19 NIFA Approved level.
- The Proposed FY 20 Budget is unchanged for equipment and contains a slight increase of \$8,000 for general expenses compared to the FY 19 NIFA Approved level.
- FY 20 Proposed Budget Office contractual services expenses are budgeted to rise 11.6% from the FY 19 NIFA Approved level. This funding covers payments for miscellaneous contractual services and financial contractual services.

**Expenses, Cont.**

- The FY 20 Proposed Budget includes \$319.0 million of debt service chargebacks, an \$6.5 million increase compared to the FY 19 NIFA Approved Budget. The increase reflects projected amortization and debt service expenses related to previously issued and forecasted new borrowings.
- Inter-Department charges in the FY 20 Proposed Budget are increasing \$1.5 million from the FY 19 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Interfund charges in the FY 20 Proposed Budget are unchanged budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall FY 20 Proposed Budget other expenses are increasing \$2.9 million from the FY 19 NIFA Approved level. The following chart details these expenses.

Other Expenses - OO				
Expense	2018 Actual	2019 NIFA Apprvd.	2020 Exec. Budget	20 Exec. Vs. 19 NIFA Apprvd.
HIPPA Payments	\$0	\$25,000	\$0	(\$25,000)
Insurance On Bldngs	309,980	1,400,000	750,000	(650,000)
Legal Aid Society	7,152,125	7,330,928	7,697,474	366,546
Bar Assn NC Pub Def	7,296,357	7,648,989	7,648,989	0
Resident Tuition	6,780,869	3,500,000	6,750,000	3,250,000
FIT Resident Tuition	9,469,769	10,000,000	10,000,000	0
Long Beach Payment	106,233	106,233	106,233	0
Lido-Pt. Lookout Fire District	5,775	5,775	5,775	0
NYS Assn Counties	69,285	70,100	73,000	2,900
Other Suits & Damages	51,754,429	30,000,000	30,000,000	0
<b>Total</b>	<b>82,944,821</b>	<b>60,087,025</b>	<b>63,031,471</b>	<b>\$2,944,446</b>

- The increase is primarily a function of higher resident tuition expenses. FY 20 Proposed Budget Resident tuition expenses are increasing \$3.3 million budget to budget and are in-line with the FY 18 actual. These expenses will be completely

offset by billing back the local town and cities; shown on the revenue offset to expense line.

- Legal Aid Society and Bar Association expenses are contractually set. In FY 20 Legal Aid Society costs are rising \$366,546 and Bar Association expenses are flat, budget to budget.
- New York State Association of Counties expenses are rising \$2,900 budget to budget.
- FY 20 Proposed Budget funding for insurance on buildings is declining by \$0.7 million compared to the FY 19 NIFA Approved level.
- No HIPPA payments are projected in FY 19 and these expenses have been eliminated from the FY 20 Proposed Budget.
- All other FY 20 Proposed Budget lines are unchanged from the FY 19 NIFA Approved level.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fines & Forfeits	752,730	1,079,547	900,000	900,000	1,050,000	150,000	16.7%	150,000	16.7%
Rents & Recoveries	2,024,680	1,887,099	8,500,000	8,356,525	8,500,000	0	0.0%	143,475	1.7%
Rev Offset To Expense	15,173,802	17,976,416	15,600,000	15,600,000	18,850,000	3,250,000	20.8%	3,250,000	20.8%
Dept Revenues	620,000	0	0	0	0	0	*****	0	*****
Interdept Revenues	56,037,363	55,132,161	56,354,268	56,354,268	58,807,355	2,453,087	4.4%	2,453,087	4.4%
Pymnt In Lieu of Taxes	15,751,467	24,292,305	19,883,045	19,883,045	21,782,660	1,899,615	9.6%	1,899,615	9.6%
Interfund Charges Rev	30,179,078	28,511,777	28,957,012	28,957,012	28,957,012	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	46,243	0	92,400	92,400	0	(92,400)	-100.0%	(92,400)	-100.0%
Interfund Transfers	0	13,417,922	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	214,581	321,936	242,200	242,200	262,000	19,800	8.2%	19,800	8.2%
Sales Tax Countywide	1,063,296,291	1,098,692,063	1,124,968,823	1,119,475,689	1,161,262,757	36,293,934	3.2%	41,787,068	3.7%
Sales Tax Part County	88,097,284	101,271,973	118,856,752	118,337,389	115,409,606	(3,447,146)	-2.9%	(2,927,783)	-2.5%
Property Tax	54,363,024	48,904,028	30,484,577	32,457,473	46,981,211	16,496,634	54.1%	14,523,738	44.7%
OTB 5% Tax	2,071,300	1,929,170	2,100,000	2,100,000	1,938,000	(162,000)	-7.7%	(162,000)	-7.7%
OTB Profits	0	3,000,000	20,000,000	13,000,000	20,000,000	0	0.0%	7,000,000	53.8%
<b>Total</b>	<b>\$1,328,627,845</b>	<b>\$1,396,416,397</b>	<b>\$1,426,939,077</b>	<b>\$1,415,756,001</b>	<b>\$1,483,800,601</b>	<b>\$56,861,524</b>	<b>4.0%</b>	<b>\$68,044,600</b>	<b>4.8%</b>

**Revenues**

- Total FY 20 Proposed OMB revenues are budgeted to increase by \$56.9 million or 4.0% from the FY 19 NIFA Approved level. The following increases contributed to the budget to budget revenue growth; \$32.8 million in heightened net sales tax collections, \$16.5 million in higher property taxes, \$3.3 million in higher revenue offset to expenses, \$2.5 million in increased interdepartmental revenues and \$1.9 million in greater Payment in Lieu of Taxes (PILOT) payments.
- The previous increases are offset by FY 20 budget to budget declines in OTB 5% tax revenues and federal aid reimbursements.
- The FY 20 Proposed fine and forfeits line is increasing \$0.2 million budget to budget. This line includes revenues for forfeited bail and other fines. The increase is on the forfeited bail line and the revenue allocation is in-line with the FY 18 actual.
- The FY 20 rents & recoveries line is unchanged budget to budget. These revenues reflect prior year recoveries.

**Revenues, Cont.**

- The FY 20 revenue offset to expense budget is increasing \$3.3 million compared to the FY 19 NIFA Approved level. The County bills back its resident tuition cost to the local town and cities. Also included on this line is the \$2.1 million in revenues collected for the flexible benefits program. There is an equal expense line for reimbursements to employees. The increase reflects the resident tuition increase budgeted on the other expenses line.
- The FY 20 Proposed Budget has Interdepartmental revenue is rising \$2.5 million compared to the FY 19 NIFA Approved Budget. These revenues represent the allocation of indirect administrative charges incurred by one department on behalf of another department within the Major Operating Funds. The increase is a function of greater Social Services, Police District and Police Headquarters charges.
- Inter-fund revenues are used to budget reimbursement for Major Operating Funds that provide services to non-Major Operating Fund entities. These include services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District funds. The FY 20 Proposed Budget includes a total of \$29.0 million, unchanged from the FY 19 NIFA Approved level.
  - The County guaranteed debt for the Nassau Health Care Corporation (NHCC), and this is where the County shows the reimbursement of the County debt expense.
- FY 20 state aid reimbursement is increasing \$19,800 budget to budget primarily due to anticipated higher legalization of medical marijuana revenues. The state aid line also covers reimbursement for indigent legal services at the Legal Aid Society.
- Total FY 20 sales tax revenues are increasing by \$32.8 million from the FY 19 NIFA Approved Budget. According to the Administration, the recurring sales tax collections budget was based upon 1.9% growth on top of a revised based plus \$14.6 million to reflect net internet sales tax collections after Aid and Incentives for Municipalities (AIM) payments are deducted.
  - The prior year deferred piece in FY 20 is \$7.1 million, down \$5.5 million from FY 19's \$12.5 million prior year deferred sales tax revenues. In the out-years 2.0% growth is budgeted for sales tax, excluding the prior year deferral components.
  - For a more detailed analysis, see the Sales Tax section in the Executive Summary.
- Compared to the FY 19 NIFA Approved Budget, the FY 20 Proposed General Fund property tax levy is increasing by \$16.5 million. In all funds, the FY 20 property tax levy is increasing \$25.0 million or 2.6% from the FY 19 NIFA Conformed level. In the five major funds, property taxes are rising \$5.7 million or 0.7%. According to the Administration, the major funds increase is due to restoration of taxes and elimination of exemption following home sales.
- For more discussion of the FY 20 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with PILOT agreements. The FY 20 PILOT line is increasing by \$1.9 million compared to the FY 19 NIFA Approved Budget. The increase is primarily on the LIPA / PSEG PILOT line.

**Revenues, Cont.**

- Nassau County derives two revenue streams from horseback racing. These revenue sources are entitled OTB Profits and OTB 5% Tax (Surcharge).
  - OTB profit collections are based on an agreement between Nassau County and Nassau OTB where OTB would give Nassau County annual recurring revenue. The Proposed FY 20 Budget includes \$20.0 million, unchanged from the current budget. According to the Administration, the agreement specifies quarterly payments of \$5.0 million to be made in February, May, August and November. Year-to-date through September 26, 2019 the County has collected two payments totaling \$8.0 million.
  - The OTB 5% Tax revenue represents collections from the 5% surcharge placed on all winning bets made at any of the five New York State OTBs on races that occur at Belmont. The Proposed FY 20 budget is decreasing \$162,000 from the current budget.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	71	73	97	76	78	(19)	-19.6%	2	2.6%
Part-Time and Seasonal	14	12	16	16	18	2	12.5%	2	12.5%
Salaries	\$7,418,559	\$7,607,239	\$9,382,175	\$7,801,065	\$8,650,975	(\$731,200)	-7.8%	\$849,910	10.9%
Equipment	(3,847)	25,372	69,615	69,615	134,215	64,600	92.8%	64,600	92.8%
General Expenses	652,440	581,437	788,253	788,253	789,699	1,446	0.2%	1,446	0.2%
Contractual Services	38,240	1,620	38,660	38,660	38,660	0	0.0%	0	0.0%
<b>Total</b>	<b>\$8,105,391</b>	<b>\$8,215,669</b>	<b>\$10,278,703</b>	<b>\$8,697,593</b>	<b>\$9,613,549</b>	<b>(\$665,154)</b>	<b>-6.5%</b>	<b>\$915,956</b>	<b>10.5%</b>

**Expenses**

- The FY 20 proposed expense budget for the Medical Examiner’s office is decreasing by \$665,154, or 6.5%, budget to budget, and increasing by \$915,956, or 10.5%, when compared to OLBR’s FY 19 projection.
- Budgeted full-time headcount is dropping by 19 to 78 employees and part-time headcount is rising by two to 18 employees in FY 20. Full-time and part-time headcount is going up by two employees each compared to OLBR projections.
  - The Medical Examiner’s (ME) Office is one of the departments with the largest variances from the requested headcount to the proposed budget. The department requested 100 positions but only received funding for 78. The department has expressed concerns with the proposed headcount, stating it will hinder their ability to meet required deadlines. According to the ME’s Office, the Criminal Justice Reform is labor-intensive and the office requires adequate staffing to be compliant with the new legislation.
- Salaries are decreasing by \$731,200, or 7.8% to \$8.7 million, budget to budget due to reductions in headcount and longevity payments offset by rises in terminal leave and step adjustments for eligible CSEA union employees.
- The proposed FY 20 equipment budget is rising by \$64,600, or 92.8% to \$134,215 because of the additional expenses for medical and dental equipment for the new full service multi-disciplinary lab.
- General expenses are increasing by \$1,446 to \$789,699 in the Proposed FY 20 Budget. This is due to additional costs in office supplies and copy paper to stock the new lab.
- The FY 20 proposed contractual service line remains flat at \$38,660 budget to budget and compared to OLBR projections.

**Revenues**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$4,272	\$0	\$0	\$104,105	\$0	\$0	*****	(\$104,105)	-100.0%
Dept Revenues	28,479	24,064	25,000	25,000	25,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	0	18,685	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$32,751</b>	<b>\$42,749</b>	<b>\$25,000</b>	<b>\$129,105</b>	<b>\$25,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$104,105)</b>	<b>-80.6%</b>

- The rents & recoveries budget for FY 20 is zero but the OLBR projection reflects \$104,105 due to prior year disencumbrances and grant fund recoveries.
- Department revenues remain unchanged at \$25,000 for the FY 20 Proposed Budget.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	3	6	5	10	4	66.7%	5	100.0%
Part-Time and Seasonal	1	2	3	1	4	1	33.3%	3	300.0%
Salaries	\$446,022	\$211,060	\$465,150	\$351,698	\$862,950	\$397,800	85.5%	\$511,252	145.4%
General Expenses	6,495	1,230	40,408	40,408	49,569	9,161	22.7%	9,161	22.7%
Contractual Services	3,768	600	14,161	14,161	5,000	(9,161)	-64.7%	(9,161)	-64.7%
<b>Total</b>	<b>\$456,285</b>	<b>\$212,890</b>	<b>\$519,719</b>	<b>\$406,267</b>	<b>\$917,519</b>	<b>\$397,800</b>	<b>76.5%</b>	<b>\$511,252</b>	<b>125.8%</b>

**Expenses**

- Expenses in the Proposed FY 20 Budget are increasing by \$0.4 million or by 76.5% when compared to the FY 19 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 125.8% in the proposal.
  - According to the Administration the increase funding is because OMA is spearheading a disparity study and establishing meaningful Minority and Women-owned Business Enterprise (MWBE) contracting goals.
- The proposed salary budget is 85.5% higher than the FY 19 NIFA Approved Budget and 145.4%, or \$0.5 million, higher than the latest projection. The FY 20 proposal has an additional 4 full-time positions and one part-time position. The additional full-time positions include a Special Assistant, a Program Supervisor, an Attorney and a Deputy Director compared to the current budget.
- General expenses are increasing by 22.7%, this increase is in miscellaneous supplies and expenses.
- Contractual services are decreasing by \$9,161 when compared to the FY 19 NIFA Approved Budget and the latest projection. This decrease is in miscellaneous contractual services.



Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$5,402	\$0	\$0	*****	(\$5,402)	-100.0%
State Aid-Reimb of Exp	0	0	22,000	22,000	22,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$27,402</b>	<b>\$22,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$5,402)</b>	<b>-19.7%</b>

**Revenue**

- The FY 20 Proposed Budget for state-aid reimbursement expenses of \$22,000 remains flat budget to budget. This revenue is used for salaries towards an internship program.

	Historical		2019		2020	2020 vs. 2019		Projected vs. 2020	
	2017	2018	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	1,017	1,012	1,038	968	988	(50)	-4.8%	20	2.1%
Salaries	\$122,533,020	\$122,582,297	\$122,875,166	\$118,726,941	\$119,117,667	(\$3,757,499)	-3.1%	390,726	0.3%
Fringe Benefits	55,891,350	57,022,042	60,241,000	57,923,781	58,155,274	(\$2,085,726)	-3.5%	231,493	0.4%
Equipment	1,770,095	1,813,500	1,912,774	1,912,774	1,917,470	\$4,696	0.2%	4,696	0.2%
General Expenses	9,258,749	7,148,315	7,885,650	7,885,650	8,469,226	\$583,576	7.4%	583,576	7.4%
Contractual Services	7,860,517	7,981,248	8,828,609	8,828,609	8,692,077	(\$136,532)	-1.5%	(136,532)	-1.5%
Utility Cost	4,224,962	4,007,039	4,287,000	4,287,000	4,072,300	(\$214,700)	-5.0%	(214,700)	-5.0%
Debt Service	400,875	1,024,139	1,088,799	1,088,799	1,085,445	(\$3,354)	-0.3%	(3,354)	-0.3%
Interfund Charges	2,345,495	2,840,080	2,648,000	2,648,000	2,551,354	(\$96,646)	-3.6%	(96,646)	-3.6%
County Scholarships	48,852	27,400	55,000	55,000	55,000	\$0	0.0%	0	0.0%
<b>Total</b>	<b>\$204,333,915</b>	<b>\$204,446,060</b>	<b>\$209,821,998</b>	<b>\$203,356,554</b>	<b>\$204,115,813</b>	<b>(\$5,706,185)</b>	<b>-2.7%</b>	<b>\$759,259</b>	<b>0.4%</b>

**Expenses**

- Expenses are budgeted to decrease by 2.7%, or \$5.7 million, compared to the Adopted FY 2018-2019 Budget. As is customary with the College during the fiscal year, there had been some adjustments made to the FY 2018-2019 Adopted Budget to reallocate expense lines, however, the bottom line approved by the Legislature remained unchanged.
- Salaries in the FY 2019-2020 Adopted Budget are increasing by \$0.4 million or 0.3%, when compared to the FY 2018-2019 salary projection, but are decreasing by 3.1%, or \$3.8 million when comparing budget to budget. Salaries make up 58.4% of the FY 2019-2020 expense budget. FY 2019-2020 budgeted headcount is decreasing by 50, budget to budget, and growing by 20 when compared to FY 2018-2019 projected numbers.
  - In total there are \$4.6 million in anticipated salary savings from various initiatives which include attrition with limited backfill, employee leave without pay, reduced workload, part-time savings, and SUNY chargebacks. If these savings are not achieved, there will be additional fiscal pressure on the budget.

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**Expenses, Cont.**

- The Nassau Community College Federation of Teachers (NCCFT) is going into the third and final year of their contract. The Cost of Living Adjustment (COLA) the members are receiving is 1.5%. The COLA for NCCFT employees has been included in the FY 2019-2020 Budget.
  - According to the College, the Adjunct Faculty Association (AFA) members do have a COLA budgeted at approximately \$1.4 million. It is all budgeted in the salary adjustment line. The COLA represents Cost of Living Adjustments for FY 2019 and FY 2020 of 2.5% each year.
  - The CSEA contract expired December 31, 2017 and, no COLAs have been included in the Adopted Budget.
- The Adopted Budget for termination pay of \$1.7 million is in line with the current year Adopted Budget. Typically, the College budgets approximately \$1.7 million for termination pay to fund normal attrition from retirements. This would cover projections for known retirees taking multi-year payouts and make provisions for anticipated new retirees and terminations.
- Fringe benefits are decreasing by \$2.1 million or 3.5%, when comparing budget to budget, which is mostly a result of declines in New York State teacher's retirement system, social security, TIAA, worker's compensation, and health insurance expenditures.
- Other Than Personal Services (OTPS) are rising in the Adopted Budget due to strong general expense growth. Contractual services, utility costs, debt service and interfund charges are declining budget to budget. More detail is provided under the OTPS section.

**Headcount**

FULL-TIME HEADCOUNT								
Union	On Board May 2019		Adopted 19-20		Difference			
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Salary % Chg
NCCFT	558	\$51,700,952	561	\$52,629,430	3	\$928,478	0.5%	1.8%
CSEA	336	19,979,201	347	20,396,206	11	\$417,005	3.3%	2.1%
ORD	74	8,063,826	80	7,518,859	6	(544,967)	8.1%	-6.8%
<b>TOTAL</b>	<b>968</b>	<b>\$79,743,979</b>	<b>988</b>	<b>\$80,544,495</b>	<b>20</b>	<b>800,516</b>	<b>2.1%</b>	<b>1.0%</b>

- The chart above illustrates full-time headcounts for College employees. It compares current on-board to the Adopted FY 2019-2020 headcounts. The full-time headcount has increased by 20 when compared to the current on-board, along with the salary increasing by \$0.8 million. The rise in budgeted salaries for full-time positions is being offset by several savings initiatives such as the part-time savings initiative and employee reduced workload, along with the \$1.0 million reduction in anticipated salary savings.
  - Included on the Ordinance line are savings from foundation reimbursements, capital chargebacks, and grant chargebacks.
- There are currently 74 Ordinance employees on board and the headcount in the Adopted Budget will increase by six to match the needs of the institution.

**Fringe Benefits**

Nassau Community College Fringe Benefit Expenses							
	2019 Adopted Budget	OLBR Projection	Adopted 2020 Budget	2020 Adopted vs. 2019 Adopted	Percent	2020 Adopted vs. 2019 Projection	Percent
State Retirement	\$5,551,000	\$5,381,275	\$5,404,279	(\$146,721)	-2.6%	\$23,004	0.4%
Teachers Retirement	2,674,000	\$2,406,626	2,035,987	(638,013)	-23.9%	(370,639)	-15.4%
Social Security	9,165,000	\$8,667,067	8,768,590	(396,410)	-4.3%	101,523	1.2%
Health Insurance	22,522,000	\$21,544,104	22,445,497	(76,503)	-0.3%	901,393	4.2%
TIAA CREF	6,139,000	\$5,797,827	5,813,367	(325,633)	-5.3%	15,540	0.3%
Optical Plan	110,000	\$105,529	110,000	0	0.0%	4,471	4.2%
Unemployment	100,000	\$100,000	100,000	0	0.0%	0	0.0%
Dental Insurance	570,000	\$599,700	554,271	(15,729)	-2.8%	(45,429)	-7.6%
Medicare Reimbursement	1,630,000	\$2,033,360	1,630,000	0	0.0%	(403,360)	-19.8%
Health Insurance Retirees	10,377,000	\$9,913,768	10,209,467	(167,533)	-1.6%	295,699	3.0%
Retirees Optical	13,000	\$11,730	13,000	0	0.0%	1,270	10.8%
MTA Mobility Tax	427,000	\$403,672	408,400	(18,600)	-4.4%	4,728	1.2%
CSEA Legal Fund	59,000	\$55,125	55,000	(4,000)	-6.8%	(125)	-0.2%
Workers Compensation	904,000	\$904,000	607,416	(296,584)	-32.8%	(296,584)	-32.8%
<b>Total</b>	<b>\$60,241,000</b>	<b>\$57,923,781</b>	<b>\$58,155,274</b>	<b>(\$2,085,726)</b>	<b>-3.5%</b>	<b>\$231,493</b>	<b>0.4%</b>

- The FY 2019-2020 Adopted Budget for fringe benefits is \$58.2 million, which represents 28.5% of the operating budget. The budget is decreasing by \$2.1 million, or 3.5%, budget to budget, but is increasing by \$231,493, or 0.4%, compared to the projection.
  - The FY 2019-2020 adopted budget reflects declines in all sub-object categories except for the optical plans, unemployment insurance and Medicare reimbursement which remains unchanged. The FY 2018-2019 Adopted Budget for fringe benefits was overfunded due to vacancies, and as a result there is a projected surplus of \$2.3 million in the current year.
- The FY 2019–2020 State Retirement System’s budget of \$5.4 million is decreasing by \$146,721 budget to budget, but more aligned with the current projection.
  - The contribution rate in the retirement plan that represents most College employees remains constant at 15.9%. The budget is based on the 2020 New York State & Local Retirement System projected bill that is provided by the New York State Comptroller.

**Fringe Benefits, Cont.**

- The budget for the New York State Teacher's Retirement System (NYSTRS) of \$2.0 million is declining by \$638,013, or 23.9%, budget to budget and \$370,639 compared to the current projection. The change is due to a drop in the NYSTRS Employer Contribution Rate (ECR). The rate is decreasing from 10.62% in FY 2018–2019 to 8.86% in FY 2019-2020, which is a 16.6% reduction. This retirement cost is a function of the salaries that are subject to the ECR.
- The social security adopted budget of \$8.8 million is decreasing by \$396,410 compared to the FY 2018-2019 Adopted Budget. The social security budget appears realistic since salaries are declining and this cost is a function of salaries. The adopted budget is in line with the current projections.
- The adopted budget for health insurance for active employees and retirees is decreasing by a total \$244,036 budget to budget, however the budget is increasing by \$1.2 million compared to the current projection. The variance compared to the projection is due to the health insurance rate which was finalized lower than last year's budget assumption. According to the college the FY 2018-2019 budget included a 9.2% rate vs. the New York State's Quarterly Experience Report (NYSHIP) actual rate of 2.8% for the family plan.
  - The college adopted budget assumes a health insurance growth rate of 5.9% reflected by the best estimate assumptions in the latest NYSHIP report. Based on the current full-time headcount of 968 level, the health insurance budget seems realistic, however, if staffing rises to the full-time budgeted headcount of 988, the health insurance budget could be at risk by roughly \$376,000. However, this amount of risk may be reduced based on the timing of hiring new personnel.
- The TIAA FY 2019-2020 budget has been reduced by \$325,633 to \$5.8 million budget to budget which is attributed to favorable actual trends.
- The worker's compensation budget for FY 2019-2020 is decreasing by \$296,584, or 32.8%, compared to the prior year's budget.

**Other Than Personal Services**

- OTPS spending in FY 2019–2020 will be about \$0.1 million, or 0.5%, more than that of the FY 2018-2019 Modified Budget. The following chart details the OTPS spending from the 2018 actual to the current Adopted Budget:

Nassau Community College OTPS Budget Comparison FY 2018 - 2020						
	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>		
	<u>Operating</u>	<u>Modified</u>	<u>Projected</u>	<u>Adopted</u>	Variance	Variance
	<u>Results</u>	<u>Budget</u>	<u>Oper. Results</u>	<u>Budget</u>	<u>Mod 2019/2020</u>	<u>Proj/Bud</u>
Equipment	\$1,813,500	\$1,912,774	\$1,912,774	\$1,917,470	\$4,696	\$4,696
General Expenses	7,148,315	7,885,650	7,885,650	8,469,226	583,576	583,576
Contractual Services	7,981,248	8,828,609	8,828,609	8,692,077	(136,532)	(136,532)
Utility Costs	4,007,039	4,287,000	4,287,000	4,072,300	(214,700)	(214,700)
Debt Service	1,024,139	1,088,799	1,088,799	1,085,445	(3,354)	(3,354)
Interfund Charges	2,840,080	2,648,000	2,648,000	2,551,354	(96,646)	(96,646)
Scholarships	27,400	55,000	55,000	55,000	0	0
	<u>\$24,841,721</u>	<u>\$26,705,832</u>	<u>\$26,705,832</u>	<u>\$26,842,872</u>	<u>\$137,040</u>	<u>\$137,040</u>

- Historically, the College has adjusted spending for OTPS on an as needed basis. Sometimes OTPS spending shifts at year’s end due to surpluses in other areas of the budget to fund needed expenses. The total budgeted expense bottom line however, remains the same.
- The overall increase in OTPS spending in the Adopted Budget is driven mostly by the \$0.6 million growth in general and equipment expenses, offset by the reduction in contractual services, utility costs, debt service, and interfund charges.
- The FY 2019-2020 debt service budget includes \$1.1 million from the debt related to the termination costs associated with the prior borrowing for the retirement incentives that were offered to CSEA and NCCFT members. The slight decline is due to the renegotiation of the debt agreements with the College and the County.

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**Other Than Personal Services, Cont.**

- General expenses are increasing by \$0.6 million due to rising rental costs at 500 Endo Boulevard and the use of prior year encumbrances to pay for various insurance policies. In addition, the budget was increased for the Radio Technology program within the Allied Health Science department.
- Contractual services are decreasing by \$0.1 million compared to the FY 2018-2019 Modified Budget.
- Utility costs are decreasing by \$0.2 million compared to the FY 2018-2019 Modified Budget.

**Expense Recap**

- The Adopted FY 2019-2020 expense budget represents a \$5.7 million budget to budget decrease in expenses as a result of decreases in salary expenses, fringe benefits, contractual, utility cost, debt service and interfund charges. These decreases are partially offset by increases in equipment and general expenses.

**Expense Risks**

- With the CSEA contract expired since December 31, 2017, there could be a potential risk of salary increases from a new negotiated contract that may occur.
- The budget includes a \$4.6 million in anticipated salary adjustment savings. Besides the natural attrition, savings includes approximately \$1.0 million in part-time savings initiative, \$0.6 million in employee reduced workload, \$0.6 million in capital project chargebacks, and \$0.5 million in grant chargebacks. The Administration must find a way to reach this goal or any shortfalls will negatively impact the budget.
- Health insurance could include roughly \$376,000 if the current staffing level rises to the budgeted headcount amount.

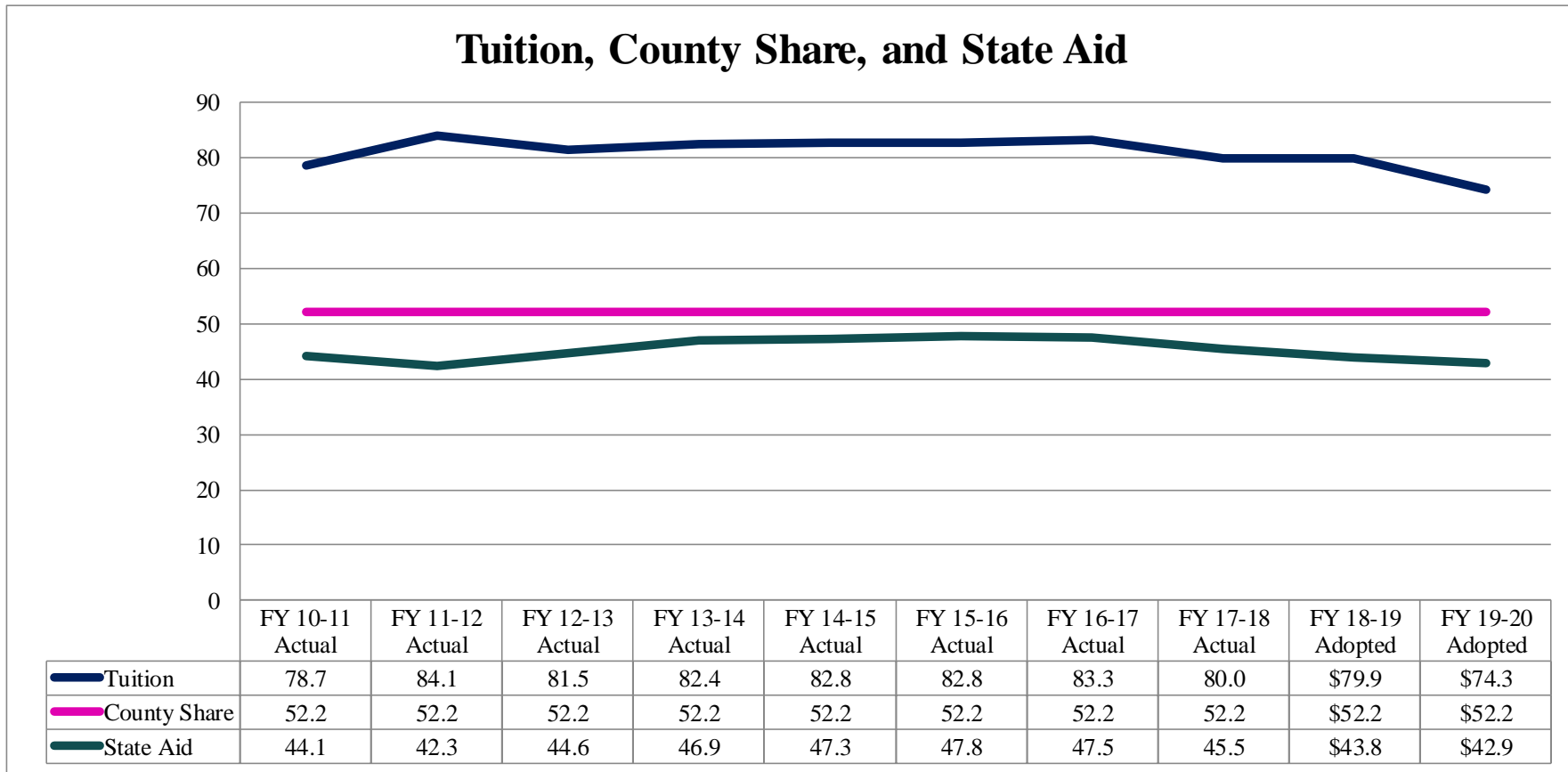


	Historical		2019		2020	2020 vs. 2019		Projected vs. 2020	
	2017	2018	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$83,304,372	\$80,006,973	\$79,945,884	\$76,723,247	\$74,285,312	(\$5,660,572)	-7.1%	(\$2,437,935)	-3.2%
Property Tax	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	0	0.0%	0	0.0%
State Aid	47,450,986	45,532,689	43,750,916	43,879,369	42,928,062	(822,854)	-1.9%	(951,307)	-2.2%
Rev. Lieu Spons. Share	13,871,235	13,256,896	14,700,000	14,268,390	14,472,733	(227,267)	-1.5%	204,343	1.4%
Rev. Offset To Expense	3,931,364	4,221,304	4,421,004	4,421,004	4,623,559	202,555	4.6%	202,555	4.6%
Service Fees	7,330,887	8,658,437	8,102,311	7,864,417	7,274,586	(827,725)	-10.2%	(589,831)	-7.5%
Rents & Recoveries	614,174	584,597	990,000	990,000	1,524,678	534,678	54.0%	534,678	54.0%
Investment Income	129,530	226,432	205,000	205,000	300,000	95,000	46.3%	95,000	46.3%
Fund Balance Appropriated	0	2,006,320	5,500,000	5,500,000	6,500,000	1,000,000	18.2%	1,000,000	18.2%
<b>Total</b>	<b>\$208,839,431</b>	<b>\$206,700,531</b>	<b>\$209,821,998</b>	<b>\$206,058,310</b>	<b>\$204,115,813</b>	<b>(\$5,706,185)</b>	<b>-2.7%</b>	<b>(\$1,942,497)</b>	<b>-0.9%</b>

## Revenues

- Overall, the Adopted FY 2019-2020 Budget includes 2.7%, or \$5.7 million, less revenue than the Adopted FY 2018-2019 Budget. In comparison to the FY 2018-2019 projection revenue is down 0.9%, or \$1.9 million, in FY 2019-2020.
- The College faces another substantial enrollment decline in FY 2019-2020 of 7.5%. The College experienced a 7.2% drop in FY 2016-2017, 6.5% in FY 2017-2018, and projects an 8.9% decline in FY 2018-2019. As a result of the declining enrollment, the Adopted budget increases the tuition rate and appropriates \$6.5 million from the fund balance.
  - Even with the tuition hike, the student revenues/tuition budget is 3.2%, or \$2.4 million, less than the current projection.
- The State increased its assistance per Full-Time Student Equivalent (FTE) by \$100 in the FY 2019-2020 budget. This increase sets the rate at \$2,947 per FTE which is a positive development. The College state aid revenue calculation is heavily reliant on the FTEs which have been declining in the past couple of years. The introduction of a modified base state aid formula in FY 2019-2020 allows for an additional \$1.0 million in state aid to be captured that would not be otherwise possible under the existing base aid formula.
- The County’s share of College revenue, the property tax levy, remains \$52.2 million in FY 2019-2020. The property tax levy has remained at \$52.2 million since FY 2008-2009.
- Revenue in lieu of sponsor share is down \$0.2 million budget to budget due to declining enrollment, even though the College anticipates an increase of 11.4% in the chargeback rate. Compared to the latest academic year projections, revenue in lieu of sponsor share is up \$0.2 million, or 1.4%.

**FY 2011 Actual – 2020 Adopted**  
(\$ in millions)



- State aid is \$42.9 million in the Adopted FY 2019-2020 Budget, about 21.0% of the overall revenue budget. State aid has been trending downward since FY 2015-2016 as enrollment decreased at the College.
- The County share is \$52.2 million in FY 2019-2020, accounting for approximately 25.6% of total revenue. The County share is the College’s most stable revenue source, it’s immune not only to changes in student enrollment but also shifting priorities in Albany. Although the funding has been stable, it has been over a decade since the County share was last increased.
- Student revenues are \$74.3 million, or 36.4% of FY 2019-2020 revenue. The College has steadily increased its tuition rate since FY 2013-2014, offsetting the flat property tax levy, variable State support, and declining enrollment.

**Tuition**

- The tuition budget is down about \$5.7 million from the level Adopted for FY 2018-2019. Tuition is a function of student enrollment and tuition rates. The tuition rate is one of the few revenue sources wholly controlled by the College.
- The enrollment and tuition figures can be found in the table to the right. As the table illustrates, enrollment at the College has declined about six percent or more each year beginning in FY 2015-2016.

Year	FTE Count	% Change	Tuition	% Change
FY 08-09	18,427	0.77%	\$3,552	3.44%
FY 09-10	19,392	5.24%	3,622	1.97%
FY 10-11	19,691	1.54%	3,732	3.04%
FY 11-12	19,274	-2.12%	3,990	6.91%
FY 12-13	18,756	-2.69%	3,990	0.00%
FY 13-14	18,382	-1.99%	4,088	2.46%
FY 14-15	17,862	-2.83%	4,234	3.57%
FY 15-16	16,725	-6.37%	4,534	7.09%
FY 16-17	15,521	-7.20%	4,868	7.37%
FY 17-18	14,517	-6.47%	5,102	4.81%
FY 18-19*	13,219	-8.94%	5,350	4.86%
FY 19-20*	12,228	-7.50%	\$5,600	4.67%

\*Projected FTEs in FY 18-19 and FY 19-20

- The College instituted a \$250, or 4.7%, tuition increase to stave off the revenue loss from the 7.5% enrollment decline expected in FY 2019-2020. As the table below demonstrates, Nassau’s tuition rate is higher than both Suffolk’s and Westchester’s rates.

FY 2019-2020 Yearly Tuition Comparison				
	Current	FY 2019-2020 Adopted	Increase	Diff From Nassau
Nassau	\$5,350	\$5,600	\$250	-
Suffolk	5,220	5,470	250	-130
Westchester	4,430	4,580	150	-1,020

### **Property Tax Levy**

- The property tax levy remains flat at \$52.2 million in the Adopted FY 2019-2020 Budget.
- The County's contribution represents approximately 25.6% of total revenue.

### **State Aid**

- Compared to the Adopted FY 2018-2019 Budget, state aid dips 1.9% to \$42.9 million in FY 2019-2020.
- Even though the State increased its FTE reimbursement rate by \$100, up to \$2,947 per FTE in FY 2019-2020, state aid is budgeted to decrease by \$0.8 million.
  - The State has imposed midyear cuts in the past. Further stress would be put on the budget should midyear cuts occur.
- The State Base Aid formula has been modified for FY 2019-2020 allowing for three methods of calculating the base state aid. The modified formula sets the base aid to be the greater of the existing state aid formula or 98% of the base aid from the prior fiscal year. The existing state aid formula calculates the base aid two ways. First, by applying the base aid rate to the prior year enrollment. Second, it applies the base aid rate by a weighted average of FTE's from the prior three years.
  - In scenarios where FTE's are declining the modified State base formula allows for a higher base state aid. In contrast, when enrollment is rising or unchanged the existing formula will generate a higher base state aid.

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

- This revenue stream has decreased \$0.2 million to \$14.5 million, or 1.5%, budget to budget. The decrease is due to declining student enrollment. The College anticipates an increase of 11.4% in the chargeback rate to other counties.
- Revenue in lieu of sponsor share is an assortment of collections, including tuition from international students, students from out of state, and students from New York State without a certificate of residency from their home county. The bulk of this revenue source comes from charging back other counties for the cost of educating their residents at Nassau Community College (NCC).
- The charge back rate for non-resident FTEs is a function of Nassau's property tax contribution, and FTE levels.
  - Individual non-resident students pay tuition. The County collects the chargeback rate from the non-resident student's home county.
  - In the event a student cannot produce a certificate of residency from their home county, the student is charged double tuition.
- A joint SUNY/CUNY Task Force was created to conduct a study and make recommendations for changes in the calculations of chargeback rates.

**Revenue Offset to Expenses**

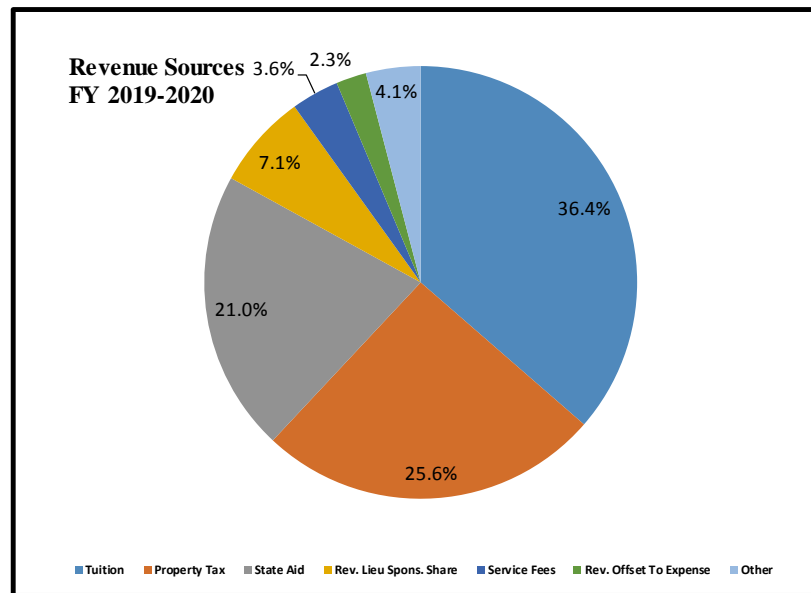
- This revenue source is comprised of commissions, contracts, and fees to cover special course offerings. These special offerings include continuing education, corporate education, and English as a Second Language (ESL), among other courses.
- The FY 2019-2020 revenue offset to expense budget is \$4.6 million with current academic year projections at \$4.4 million. The FY 2019-2020 budget is \$0.2 million, or 4.6% greater than the Adopted FY 2018-2019 Budget.

**Rents and Recoveries**

- Most of this revenue is generated as a result of liquidating prior year encumbrances. Compared to both the current academic year projection and the Adopted FY 2018-2019 Budget, rents and recoveries are expected to increase by \$0.5 million or 54.0% in FY 2019-2020.
  - According to the College, there are currently many active plant and facility projects occurring and the \$1.5 million budget is the best estimate of the amount expected for the next fiscal year.

**Investment Income**

- The College Treasurer manages several interest-bearing accounts. Additionally, the County Treasurer handles some of this revenue on the College’s behalf. Investments are by their very nature directly affected by market interest rates.
  - Investment income has increased \$0.1 million or 46.3%, compared to both the budget and current year projections.



**Service Fees**

- The Adopted FY 2019-2020 service fee budget is about \$0.8 million or 10.2%, less than the Adopted FY 2018-2019 service fee budget.
- The application fee increases from \$50 to \$55 and the late registration fee increases from \$25 to \$30 per semester. Even though some service fees are rising, revenue from each service fee is declining as they are driven by student enrollment.

Adopted FY 2019 vs. Adopted FY 2020						
Service Fee: Source	FY 2018-2019		FY 2019-2020		Variance	
	Fee	Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$4,073,173	\$250	\$3,657,062	\$0	(416,112)
Student Lab	100	1,173,536	100	1,067,775	0	(105,760)
Application	50	628,033	55	563,874	5	(64,159)
NG Check	20	8,329	20	7,478	0	(851)
Academic Transcript Fees	30	15,735	30	0	0	(15,735)
Late Registration	25	165,581	30	148,666	5	(16,916)
Nursing Evaluation	75	417	75	375	0	(43)
Tuition Pay Plan	40	326,070	40	292,759	0	(33,311)
Change of Program	25	1,308	25	1,174	0	(134)
Consolidated Fee	30	711,700	30	638,993	0	(72,707)
Convenience Fee	18	245,793	18	220,683	0	(25,110)
Vehicle Registration	55	581,391	55	521,996	0	(59,394)
Immunization Transcript Fees	5	6,249	5	5,611	0	(638)
Late Payment- Tuition	25	34,130	25	30,643	0	(3,487)
Late Paymnt- Tuit Paymnt Plan	25	130,867	25	117,498	0	(13,369)
<b>Totals</b>		<b>\$8,102,311</b>		<b>\$7,274,586</b>		<b>(827,725)</b>

**Fund Balance**

- The Board of Trustees established a fund balance policy which states that “an unreserved, unrestricted fund balance of no less than 4.0% of the prior year’s operating budget” must be maintained. The FY 2019-2020 budget appropriates \$6.5 million from the fund balance, more than triple the FY 2017-2018 appropriation.
  - At the end of FY 2019-2020, the fund balance would sit at approximately \$8.8 million, or \$6.5 million less than the previous year.
  - The fund balance would remain threshold compliant if FY 2018-2019 and FY 2019-2020 results proceed as planned. However, NCC has relied heavily on the unreserved fund in recent years due to declining student enrollment. The College is close to depleting the fund as it approaches the minimum balance required for FY 2019-2020 of \$8.4 million. The fund balance for FY 2019-2020 is expected to be 4.2% of FY 2018-2019 operating budget.
  - NCC relies on the fund balance to cover shortfalls caused by a worse than expected decline in enrollment, including deficits in tuition, service fees, payroll contract negotiations, and state aid revenue shortfall.

Fund Balance Reconciliation	
FY 2017-2018 Unappropriated Fund Balance	<b>\$18,105,112</b>
Adopted FY 2018-2019 Fund Balance Appropriation	<b>(5,500,000)</b>
FY 2018-2019 Projected Operating Results	<b>2,730,268</b>
Projected FY 2018-2019 Unappropriated Fund Balance	<b>15,335,380</b>
Adopted FY 2019-2020 Fund Balance Appropriation	<b>(6,500,000)</b>
Projected FY 2019-2020 Unappropriated Fund Balance	<b>\$8,835,380</b>

**Fund Balance, Cont.**

- In the Fiscal Year ending August 31, 2018, New York State Community Colleges held on average 12.4% of budgeted expenditures in an unreserved fund balance.
- At 9.7%, Nassau Community College ranked 17<sup>th</sup> out of 30 among Community Colleges in terms of fund balance as a percentage of expenditures.
- This figure represents an improvement from previous years as Nassau normally ranks last compared to Westchester and Suffolk but this year ranked higher than Suffolk.
- These rankings are calculated on the \$19.8 million Fund Balance the College reported in its NYS Annual Report for the Fiscal Year ending August 31, 2018. The State requires only actual expenditures in this report.
- These rankings evaluate the College’s performance as of two years ago. They do not reflect the College’s current climate.

Community College Fund Balance Comparison				
As of Fiscal Year Ending August 31, 2018				
Rank	Community College	Unreserved Fund Balance	Total Expenditures*	Percent Fund Balance to Expenditure
1	Herkimer	\$7,099,753	\$21,330,864	33.28%
2	North Country	4,873,779	14,954,958	32.59%
3	Niagara	14,366,989	45,110,717	31.85%
4	Corning	6,956,120	29,038,350	23.95%
5	F-I-T	52,562,673	222,097,047	23.67%
6	Genesee	7,961,230	38,741,349	20.55%
7	Westchester	20,262,892	113,376,199	17.87%
8	Erie	18,470,884	106,381,454	17.36%
9	Schenectady	4,773,900	28,855,603	16.54%
10	Onondaga	11,368,324	71,412,798	15.92%
11	Jamestown	4,760,730	30,903,112	15.41%
12	Jefferson	3,452,869	27,000,198	12.79%
13	Monroe	14,808,160	119,425,105	12.40%
14	Cayuga	3,555,480	28,799,102	12.35%
15	Columbia-Greene	1,821,863	15,604,270	11.68%
16	Finger Lakes	5,104,508	46,453,934	10.99%
17	Nassau	19,826,480	204,706,837	9.69%
18	Fulton-Montgomery	1,717,210	18,023,881	9.53%
19	Mohawk Valley	4,722,492	49,845,597	9.47%
20	Ulster	2,200,883	23,984,678	9.18%
21	Broome	4,327,321	55,497,656	7.80%
22	Suffolk	16,059,199	216,056,406	7.43%
23	Adirondack	2,266,589	30,905,101	7.33%
24	Rockland	3,934,935	64,169,987	6.13%
25	Dutchess	3,121,343	65,266,953	4.78%
26	Tompkins - Cortland	1,437,336	40,842,705	3.52%
27	Orange County	1,676,985	61,074,955	2.75%
28	Hudson Valley	2,526,186	94,951,981	2.66%
29	Clinton	(170,059)	13,086,376	-1.30%
30	Sullivan	(2,695,367)	16,097,234	-16.74%

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



**Opportunities & Risks**

- Enrollment sensitive revenues such as tuition, service fees, state aid and revenue in lieu of sponsor share would miss target if enrollment declines more than expected; the College built its budget on the assumption that enrollment would decline 7.5% in FY 2019-2020.
- A risk to the budget would materialize should the State slash the reimbursement rate mid-year, an action the State took in the past.
- Continued usage of fund balance could become a problem in the near future and other revenue sources would then become necessary.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	149	137	143	145	147	4	2.8%	2	1.4%
Part-Time and Seasonal	1,029	871	1,091	692	1,091	0	0.0%	399	57.7%
Salaries	\$21,474,447	\$18,988,861	\$20,578,704	\$20,005,476	\$20,480,059	(\$98,645)	-0.5%	\$474,583	2.4%
Equipment	418,100	393,466	553,698	553,698	640,300	86,602	15.6%	86,602	15.6%
General Expenses	1,727,354	1,441,429	1,565,468	1,565,468	1,569,554	4,086	0.3%	4,086	0.3%
Contractual Services	6,391,226	6,790,338	7,046,496	7,046,496	7,191,570	145,074	2.1%	145,074	2.1%
<b>Total</b>	<b>\$30,011,127</b>	<b>\$27,614,093</b>	<b>\$29,744,366</b>	<b>\$29,171,138</b>	<b>\$29,881,483</b>	<b>\$137,117</b>	<b>0.5%</b>	<b>\$710,345</b>	<b>2.4%</b>

**Expenses**

- Total FY 20 proposed expenses are increasing by \$137,117, or 0.5%, when compared to the FY 19 NIFA Approved Budget and increasing by \$0.7 million, or 2.4%, compared to OLBR’s FY 19 projection.
- Salaries are increasing by \$0.5 million when compared to the current OLBR projection. Full-time headcount for FY 20 increases by 4 full-time positions and part-time and seasonals remained the same when compared to the FY 19 NIFA Approved Budget.
- The FY 20 proposed equipment line has increased \$86,602 compared to FY 19. This is due to an increase of \$35,898 in recreational equipment and \$50,280 for miscellaneous equipment.
- Proposed FY 20 general expenses are increasing by a minimal \$4,086 when compared to FY 19 NIFA Approved Budget. This increase is driven by \$5,300 in Grainger expenses and \$1,427 in postage delivery.
- Contractual Services are increasing by \$145,074, or 2.1% compared to both the FY 19 NIFA Approved Budget and OLBR’s projections. The largest increase of \$192,484 is in miscellaneous contractual services, for ground and maintenance services to Parks buildings and facilities.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$0	(\$1,470)	\$0	\$0	\$0	\$0	*****	\$0	*****
Rents & Recoveries	1,715,272	2,338,944	2,541,778	2,541,778	2,541,778	0	0.0%	0	0.0%
Rev Offset To Expense	100	0	0	0	0	0	*****	0	*****
Dept Revenues	21,850,608	22,449,407	23,428,502	23,428,502	23,651,083	222,581	1.0%	222,581	1.0%
Interdept Revenues	76,874	0	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	0	30,388	0	0	0	0	*****	0	*****
Special Taxes	2,524,999	2,625,000	2,825,000	2,825,000	2,825,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$26,167,854</b>	<b>\$27,442,268</b>	<b>\$28,795,280</b>	<b>\$28,795,280</b>	<b>\$29,017,861</b>	<b>\$222,581</b>	<b>0.8%</b>	<b>\$222,581</b>	<b>0.8%</b>

**Revenues**

- The FY 20 Proposed Budget increases total revenues by \$0.2 million, or 0.8%, in comparison to the FY 19 NIFA Approved Budget. The increase is mainly in the departmental revenues line.
- Departmental revenues are increasing by \$0.2 million, primarily due to revenue increases in greens fees in the red, white and blue golf courses.
- The FY 20 Proposed Budget remains flat in Hotel/Motel tax proceeds in comparison to FY 19 budget.
- The chart to the right details the FY 18 actual, the FY 19 budget and the FY 20 Proposed Budget for the Hotel/Motel tax collections.

General Fund Hotel / Motel Tax (\$ in millions)			
	FY18 Actual	FY19 Budget	FY20 Proposed
Treasurer	\$1.2	\$1.1	\$1.1
Parks	\$2.6	\$2.8	\$2.8
<b>Total</b>	<b>\$3.8</b>	<b>\$3.9</b>	<b>\$3.9</b>

- If current trends continue, the FY 20 Proposed Budget appears reasonable, if not slightly conservative. Current Discover Long Island figures shown that year-to-date through July FY 19 average occupancy rates in Nassau County were up 0.3 percentage points from the FY 18 year-to-date average. Similarly, year-to-date through July FY 19 average rental rates increased \$3.71.

**Revenues, Cont.**

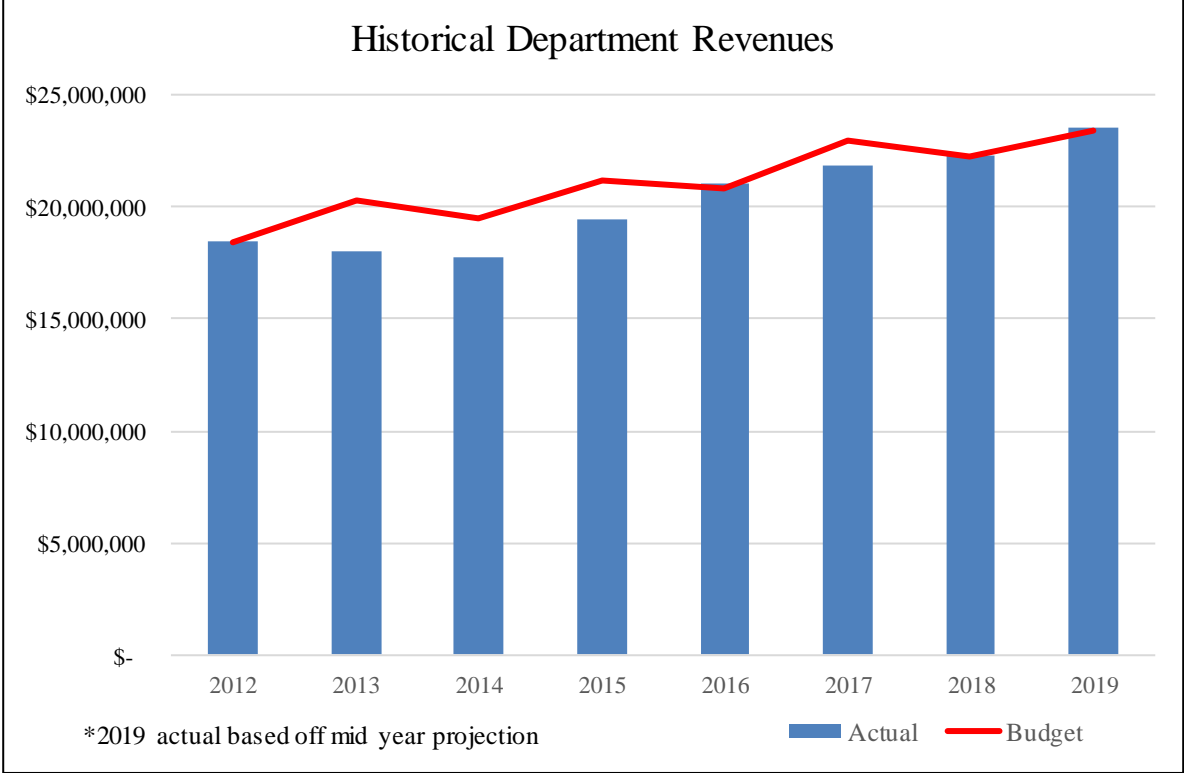
- The charts below list all actuals collected in FY 18, and budgeted amounts in FY 19 and FY 20.

Revenue Source	Revenue		
	FY 18 Actual	FY 19 Approved	FY 20 Proposed
ROAD OPENING	(\$1,470)	\$0	\$0
RECVRY PRIOR YR APPR	83,275	0	0
RECVRY DAMGE CO PROP	7,500	0	0
RENT COUNTY PROPERTY	1,020,469	979,700	979,700
LANDMARK PROPERTY RENTAL	1,227,700	1,562,078	1,562,078
MISC RECEIPTS	-1,065	1,000	1,000
FEES	300	0	0
CONCESSIONS	2,339,947	1,929,500	1,929,500
GREENS FEES	911,438	1,150,700	1,150,700
CADDY CART FEES	37,042	45,900	45,900
SWIMMING POOLS	2,195,159	2,125,600	2,125,600
ICE RINKS	366,508	363,000	363,000
OLD BETHAGE HIST VIL	525,420	575,000	575,000
MUSEUM OF NAT HISTRY	69,778	83,250	83,250
RENTAL OF EQUIPMENT	37,225	20,000	20,000
SUMMER DAY CAMPS	12,000	21,340	21,340
SPECIAL USE PERMITS	317,389	242,450	255,950
SUMMER RECREATION PROG FEES	1,105,871	1,110,000	960,000
ICE SKATE RENTAL	28,886	42,500	42,500
ICE SKATE SHARPENING	139	250	250
ICE SKATE LOCKR FEES	433	300	300
ICE SKATE LESSONS	5,880	17,500	17,500
MARINA WANTAGH	562,111	525,115	570,000
ROLLER SKATE ADMISSN	396	1,000	1,000
BEACH PARKING	418,762	475,000	475,000
CABANA RENTALS	2,731,115	2,940,000	2,940,000
MINIA TURE GOLF	245,206	380,000	380,000
SAILING PROGRAM	240	0	0
COMMERCIAL PARKING	17,637	14,000	14,000
CAMPING FEES	991,328	985,304	1,006,000
ADVERTISING REVENUE	50,000	50,000	50,000
SERVICE FEES	684	2,000	2,000
SPECIAL SPORTS PROG	385,139	400,000	400,000
FED FEMA REIMBURSEMENT	30,388	0	0
OPEN SPACE USA GE FEE	14,855	4,300	7,800
AERODROME FIELD USA GE FEE	5,258	7,500	7,500
BAT TING CAGE FEES	23,720	80,000	80,000

Revenue Source	Revenue		
	FY 18 Actual	FY 19 Approved	FY 20 Proposed
HOTEL/MOTEL ROOM TAX	\$975,000	\$975,000	\$975,000
HOTEL MOTEL PROCEEDS PK97	1,480,000	1,680,000	1,680,000
HM HISTORIC BLDG REST PK98	170,000	170,000	170,000
LIFESTYLE PROGRAMS	36	1,000	1,000
LEISURE PASS FEE	583,662	699,700	699,700
WELWYN REVENUE	1,000	1,000	1,000
LAUNCHING RAMPS	60,359	64,520	64,520
TENNIS COURTS	8,866	25,900	25,900
ROOM RENTALS	91,123	71,600	71,600
PICNIC RESERVATION PERMITS	208,414	204,800	204,800
SWIMMING PROGRAMS	292,594	305,000	305,000
ATHLETIC FIELD FEES / CHARGES	1,415,633	1,233,198	1,273,198
COUNTY LEAGUE REGISTRATION	0	1,000	1,000
GOLF CART FEES	1,118,666	1,308,000	1,308,000
DRIVING RANGE FEES	771,303	845,100	845,100
ALCOHOL PERMITS	39,970	39,825	39,825
GOLF RESERVATION FEES	251,999	339,500	339,500
GOLF NO SHOW FEE	1,647	2,000	2,000
FILM & ADVERT ACTIVITIES	46,512	4,000	4,000
NON-RESIDENT FEES	163,286	151,500	151,500
PITCH & PUTT CLUB RENTAL	494	2,000	2,000
PITCH & PUTT FEES	19,216	35,000	35,000
PITCH & PUTT BALL SALES	769	2,500	2,500
REDEEMABLE CERTIFICATES	88,772	98,850	98,850
IKE GREENS FEES RED COURSE	1,203,759	1,300,000	1,400,000
IKE GREENS FEES WHITE COURSE	1,392,379	1,550,000	1,650,000
IKE GREENS FEES BLUE COURSE	1,290,147	1,550,000	1,600,000
<b>Total</b>	<b>\$27,442,268</b>	<b>\$28,795,280</b>	<b>\$29,017,861</b>

**Revenues, Cont.**

The graph below compares the historical actual department revenues against the budgeted amounts.



Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,244	3,145	3,352	3,124	3,298	(54)	-1.6%	174	5.6%
Part-Time and Seasonal	460	439	458	420	505	47	10.3%	85	20.2%
Salaries	498,723,730	457,029,239	488,733,880	461,756,009	476,690,556	(12,043,324)	-2.5%	14,934,547	3.2%
Fringe Benefits	278,530,762	294,490,750	308,815,538	295,737,257	303,242,331	(5,573,207)	-1.8%	7,505,074	2.5%
Workers Compensation	12,365,547	12,766,973	14,935,000	14,935,000	13,135,000	(1,800,000)	-12.1%	(1,800,000)	-12.1%
Equipment	660,293	288,129	734,286	734,286	760,273	25,987	3.5%	25,987	3.5%
General Expenses	6,759,901	7,372,760	7,395,324	7,395,324	7,780,975	385,651	5.2%	385,651	5.2%
Contractual Services	11,648,672	12,930,841	13,527,971	13,527,971	13,369,545	(158,426)	-1.2%	(158,426)	-1.2%
Utility Costs	4,003,589	3,835,322	4,118,335	4,118,335	4,041,552	(76,783)	-1.9%	(76,783)	-1.9%
Debt Svc. Chargebacks	22,907,939	21,718,369	25,826,103	25,934,473	22,627,596	(3,198,507)	-12.4%	(3,306,877)	-12.8%
Inter-Dept. Charges	50,936,963	49,087,758	47,006,864	47,006,864	52,057,683	5,050,819	10.7%	5,050,819	10.7%
Interfund Charges	0	21	0	0	0	0	*****	0	*****
Trans To Litigation Fund	0	5,000,000	0	0	0	0	*****	0	*****
Trans To General Fund	0	13,417,922	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$886,537,396</b>	<b>\$877,938,084</b>	<b>\$911,093,301</b>	<b>\$871,145,519</b>	<b>\$893,705,511</b>	<b>(\$17,387,790)</b>	<b>-1.9%</b>	<b>\$22,559,992</b>	<b>2.6%</b>

## Expenses

- Total FY 20 Police Department expenses of \$893.7 million are decreasing by \$17.4 million, or 1.9%, when compared to the FY 19 budget of \$911.1 million but increasing by \$22.6 million, or 2.6%, from OLBR's projection.
  - The budget to budget decrease in expenses is mainly due to savings of \$12.0 million in salaries and \$5.6 million in fringe benefits. Lower costs of \$1.8 million in workers compensation and \$3.2 million in debt service chargebacks are also budgeted.
  - Inter-department charges are growing by \$5.1 million, and this is primarily due to information technology, indirect and building occupancy charges.
- Full-time headcount is decreasing by 54, or 1.6%, compared to the FY 19 budget, but increasing by 174 when compared to OLBR's projection of 3,124.
- Part-time headcount is increasing by 47, or 10.3%, when compared to the FY 19 budget and by 85, or 20.2%, when compared to OLBR's projection.

**Expenses, Cont.**

- The proposed headcount, as compared to the FY 19 budget, anticipates a shift from School Crossing Guards - AA2AC who get benefits and are decreasing by nine positions to School Crossing Guards PT - AA2AD who are increasing by 25. The FY 20 budget also includes 30 more part-time and seasonal security officers.
- Salaries are decreasing by \$12.0 million, or 2.5%, to \$476.7 million, budget to budget.
  - Overtime is decreasing by \$0.5 million which is all centralized within The Police Headquarters Fund.
  - The FY 20 budget includes a negative savings from an initiative adjustment of \$1.2 million, with a corresponding decrease of 17 heads.
  - The FY 20 budget contains an \$8.8 million salary adjustment credit to account for attrition savings.
  - Termination expense, in the proposed budget, is \$36.3 million, a \$1.7 million decrease from the FY 19 budget of \$38.0 million. The FY 20 Proposed Budget anticipates some 120 officers will leave which is based on an average payout estimated at \$295,000.
  - The Administration's FY 20 proposed budget contemplates the hiring up to 200 police officers. The additional police officers will offset the impact of those sworn personnel separating from service.
  - The department had 160 sworn personnel who separated from service in FY 18 and estimates that 150 will separate in FY 19.
- Fringe benefits in the Police Department are declining by \$5.6 million, or 1.8%, from the FY 19 budget to \$303.2 million in the FY 20 Proposed Budget. The decrease is mostly due to lower retirement and health insurance costs. Offsetting these savings are growths in Medicare reimbursement and health insurance for retiree costs.
  - The FY 20 Proposed Budget includes \$91.3 million for Police pension expense obligations. This is a decrease of \$4.5 million compared to the FY 19 Approved NIFA Budget. The FY 19 Approved Budget was overfunded since it included the cost of the entire PFRS expense, instead of the minimum amount due under the State's Stabilization program (which was the amount the County paid).
  - Health insurance expenses for active employees is decreasing by \$3.9 million compared to the FY 19 budget, however the budget for retirees are increasing by \$1.1 million for a total overall health insurance decrease of \$2.8 million. However, if the headcount increases to the budgeted headcount amount of 3,298, there could be a health insurance deficit up to roughly \$3.0 million.
  - Approximately \$368,282 in savings are anticipated in the Social Security Contribution. Since social security costs are a percentage of salary costs and budgeted salary costs are declining this appears reasonable.

**Expenses, Cont.**

- Workers’ comp is decreasing by 12.1%, or \$1.8 million, compared to the FY 19 budget and projections. Medical is remaining flat while dpay and indemnity costs are declining \$0.8 million and \$1.0 million respectively.
- Debt service chargebacks are decreasing by \$3.2 million, or 12.4%, from the FY 19 budget and by \$3.3 million, or 12.8%, from the projections.
  - The budget is in line with the amortization schedule of debt.
- Included in the FY 20 budget is funding for 2,492 sworn officers, 136 more than September actuals.
- There are 806 civilian positions in the proposed budget which is an increase of 38 from current staffing but 53 less than the FY 19 budget.

Full-time Police Department Headcount by Union					
Sworn	2019 Approved	Sept. Actuals	2020 Executive	2020 vs 2019	2020 vs Actuals
PBA	1,775	1,699	1,775	0	76
DAI	360	303	360	0	57
SOA	358	354	357	(1)	3
<b>Subtotal</b>	<b><u>2,493</u></b>	<b><u>2,356</u></b>	<b><u>2,492</u></b>	<b><u>(1)</u></b>	<b><u>136</u></b>
<b><u>Civilian</u></b>					
CSEA	844	757	794	(50)	37
ORD	15	11	12	(3)	1
<b>Subtotal</b>	<b><u>859</u></b>	<b><u>768</u></b>	<b><u>806</u></b>	<b><u>(53)</u></b>	<b><u>38</u></b>
<b>Grand Total</b>	<b><u>3,352</u></b>	<b><u>3,124</u></b>	<b><u>3,298</u></b>	<b><u>(54)</u></b>	<b><u>174</u></b>

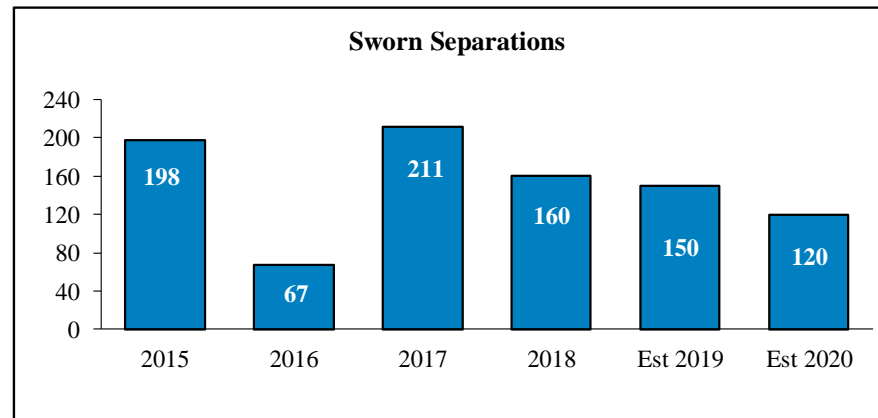
- There are 50 less CSEA positions in the FY 20 budget versus FY 19. Some positions being reduced consist of Hostler, Information Technology Specialist I and II, Police Automotive Mechanic as well as Police Automotive Shop Supervisor I.
- The FY 20 budget continues to fund all 360 Detectives Association Inc (DAI) position but one less position in Superior Officers Association (SOA).



**Expenses, Cont.**

Police Department Full-Time Staffing Analysis					
	FY 19	FY 20	FY 20	Exec. vs	Exec. vs
	Approved	Request	Executive	19 Approved	Request
AA6IK-POLICE AUTOMOTIVE MECHANIC	46	34	34	(12)	0
AA6IP-POLICE AUTOMOTIVE SHOP SUPERVISOR I	6	3	3	(3)	0
AA7RA-HOSTLER	13	5	5	(8)	0
AAADA-CLK TYPIST I	27	19	19	(8)	0
AAADK-CLK TYPIST II	7	13	13	6	0
AABPA-POLICE SERVICE AIDE	88	101	101	13	0
AABPF-POLICE SERVICE AIDE TRAINEE	68	54	49	(19)	(5)
AADUO-INFORMATION TECHNOLOGY SPECIALIST I	4	1	1	(3)	0
AADUT-INFORMATION TECH SPECIALIST II	9	6	6	(3)	0
AADUY-INFORMATION TECHNOLOGY SPEC III	0	3	3	3	0

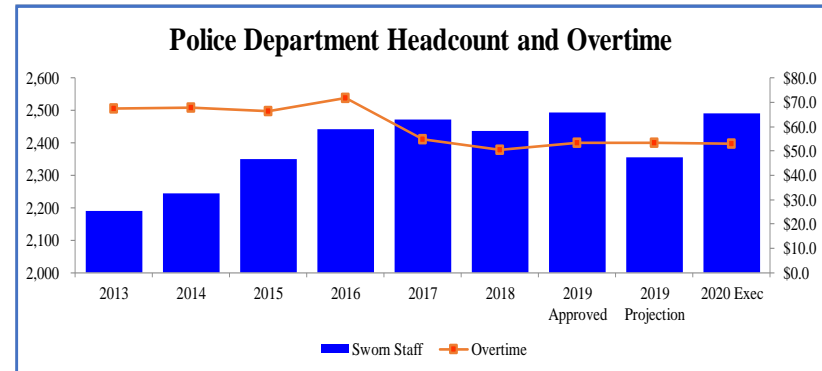
- The table above details the positions that had a variance of three or more positions, budget to budget.



- FY 15, FY 16, FY 17 and FY 18 retirements were 198, 67, 211 and 160. The department’s most current estimate for FY 19 is 150 officers.
- The department added approximately 28 officers in May and expect up to an additional 100 more in November 2019.

**Expenses, Cont.**

- The current budgeted uniform strength is 2,493 while the September actuals are 2,356. An estimated 120 officers are expected to leave in FY 20.
- Due to the six to seven-month training period, the impact on overtime of the future classes may be delayed.
- The FY 20 Proposed Budget has funding for 2,492 uniform personnel. After all recruits are fully deployed, it is hoped their presence will continue to drive down overtime costs.



**Headcount and Overtime**

To reduce overtime, the County began hiring new recruits

In FY 19, the County hired approximately 28 new police officers in May 2019 and up to another 100 are anticipated to be hired in November. The Police Department estimates 150 sworn officers will leave in FY 19.

The proposed FY 20 budget assumes hiring up to another 200.



**Police Headquarters Expenses**

Police Headquarters Expenses						
(\$'s in millions)						
	Historical		2019	2020	Exec. vs. Conformed	
	2017	2018	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,507	1,429	1,614	1,544	(70)	-4.3%
Part-Time and Seasonal	48	55	51	82	31	60.8%
Salaries	\$266.3	\$237.8	\$251.0	\$243.3	(\$7.7)	-3.1%
Fringe Benefits	147.4	154.1	163.8	160.2	(3.6)	-2.2%
Workers Compensation	4.0	4.2	4.2	4.2	0.0	0.0%
Equipment	0.5	0.2	0.5	0.5	0.0	5.4%
General Expenses	3.2	3.3	3.6	3.7	0.1	2.8%
Contractual Services	10.7	12.4	12.1	12.3	0.2	1.9%
Utility Costs	2.9	2.5	2.9	2.6	(0.3)	-10.4%
Debt Svc. Chargebacks	20.7	19.5	23.5	21.8	(1.7)	-7.4%
Inter-Dept. Charges	25.8	24.9	24.8	29.1	4.3	17.5%
Interfund Charges	0.0	0.0	0.0	0.0	0.0	*****
Other Expense	0.0	0.0	0.0	0.0	0.0	*****
Trans To Litigation Fund	0.0	0.0	0.0	0.0	0.0	*****
Transfer To EBF Fund	0.0	0.0	0.0	0.0	0.0	0.0%
Trans To General Fund	0.0	13.4	0.0	0.0	0.0	0.0%
<b>Total</b>	<b>\$481.4</b>	<b>\$472.3</b>	<b>\$486.5</b>	<b>\$477.8</b>	<b>(\$8.6)</b>	<b>-1.8%</b>

- Headquarter expenses are decreasing by \$8.6 million, or 1.8%, compared to the FY 19 budget.
- The largest declines are happening in salaries, fringe benefits and debt service chargebacks.

- The salary costs contain negative (credit) modifications.
  - The negative adjustments savings from initiative is a \$1.2 million with a corresponding headcount decrease of 17 while the salary adjustment line is a negative \$4.5 million for attrition.
  - Longevity is decreasing by \$1.5 million while differential and overtime are each declining by \$0.5 million in FY 20.
- Fringe benefits are decreasing by \$3.6 million.
  - Savings in police retirement and health insurance are being eroded by increases in Medicare reimbursement health insurance for retirees.
- Debt service chargebacks are decreasing by \$1.7 million in FY 20.
- Inter department charges are growing by \$4.3 million in FY 20.
  - Costs are increasing in building occupancy, indirect and information technology charges.

**Police District Expenses**

<b>Police District Expenses</b>						
<b>(\$'s in millions)</b>						
<b>Control Center</b>	<b>Historical</b>		<b>2019</b>	<b>2020</b>	<b>Exec. Vs. Conformed</b>	
	<b>2017</b>	<b>2018</b>	<b>NIFA Approved Budget</b>	<b>Executive Budget</b>	<b>Var.</b>	<b>%</b>
Full-Time Headcount	1,737	1,716	1,738	1,754	16	0.9%
Part-Time and Seasonal	412	384	407	423	16	3.9%
Salaries	\$232.4	\$219.2	\$237.8	\$233.4	(\$4.4)	-1.8%
Fringe Benefits	131.1	140.4	145.0	143.0	(2.0)	-1.4%
Workers Compensation	8.4	8.6	10.7	8.9	(1.8)	-16.8%
Equipment	0.2	0.1	0.3	0.3	(0.0)	0.0%
General Expenses	3.6	4.0	3.8	4.1	0.3	7.5%
Contractual Services	0.9	0.5	1.4	1.0	(0.4)	-26.9%
Utility Costs	1.2	1.4	1.2	1.4	0.2	19.4%
Debt Svc. Chargebacks	2.2	2.2	2.3	0.8	(1.5)	-63.4%
Inter-Dept. Charges	25.1	24.2	22.2	22.9	0.7	3.2%
Trans To Litigation Fund	0.0	5.0	0.0	0.0	0.0	*****
Transfer To EBF Fund	0.0	0.0	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$405.1</b>	<b>\$405.7</b>	<b>\$424.6</b>	<b>\$415.9</b>	<b>(\$8.8)</b>	<b>-2.1%</b>

- District expenses are declining by \$8.8 million, or 2.1%, compared to the FY 19 budget.
- The greatest decreases are within salaries, fringe benefits, workers compensation and debt service chargebacks.
- Salaries are decreasing by \$4.4 million, or 1.8%, over the FY 19 budget however, headcount is increasing.
  - Terminal leave is decreasing by \$2.0 million and longevity is declining by \$0.5 million, budget to budget.
  - FY 20 has a negative salary adjustment of \$4.3 million; basically, the same amount in FY 19.
- The fringe benefit line is decreasing by \$2.0 million.
  - Savings are being recorded in Police Retirement, Social Security Contribution and Health Insurance being offset by an increase in Medicare reimbursement.
- Workers compensation costs will decrease by \$1.0 million in indemnity and \$0.8 million in dpay in FY 20.
- Debt service chargebacks are decreasing by \$1.5 million in FY 20.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Permits & Licenses	5,759,230	4,876,029	5,761,582	5,461,582	5,761,582	\$0	0.0%	\$300,000	5.5%
Fines & Forfeits	21,600,594	31,833,764	36,028,665	36,028,665	36,028,665	\$0	0.0%	\$0	0.0%
Invest Income	49,271	196,441	225,000	225,000	225,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	366,807	632,470	66,140	131,398	66,140	\$0	0.0%	(\$65,258)	-49.7%
Dept Revenues	26,449,818	26,942,263	28,774,437	27,244,999	28,774,436	(\$1)	0.0%	\$1,529,437	5.6%
Interdept Revenues	14,792,833	12,863,677	12,727,514	12,727,514	14,150,032	\$1,422,518	11.2%	\$1,422,518	11.2%
Pymnt In Lieu of Taxes	25,695,945	25,695,945	25,695,945	25,695,945	25,695,945	\$0	0.0%	\$0	0.0%
Interfund Charges Rev	381,242	262,372	6,385,000	6,385,000	385,000	(\$6,000,000)	-94.0%	(\$6,000,000)	-94.0%
Fed Aid-Reimb of Exp	(2,562,367)	1,053,563	725,000	725,000	725,000	\$0	0.0%	\$0	0.0%
Interfund Transfers	27,023,884	0	0	0	0	\$0	*****	\$0	*****
State Aid-Reimb of Exp	931,606	882,914	930,000	930,000	930,000	\$0	0.0%	\$0	0.0%
Property Tax	743,249,523	747,764,672	769,088,736	769,088,736	756,278,429	(\$12,810,307)	-1.7%	(\$12,810,307)	-1.7%
Special Taxes	24,504,949	25,027,093	24,685,282	24,685,282	24,685,282	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$888,243,335</b>	<b>\$878,031,202</b>	<b>\$911,093,301</b>	<b>\$909,329,121</b>	<b>\$893,705,511</b>	<b>(\$17,387,790)</b>	<b>-1.9%</b>	<b>(\$15,623,610)</b>	<b>-1.7%</b>

**Revenues**

- The proposed revenues are decreasing by \$17.4 million, or 1.9%, when compared to FY 19 budget and by \$15.6 million, or 1.7% when compared to OLBR’s projection.
- The largest components, of the decline in the Police Department revenue, are in property tax and interfund charges revenue offset by an increase in inter department revenues.
- Property tax is lower by \$12.8 million, or 1.7% compared to FY 19. The Police District Fund is down by \$8.8 million, or 2.2% while the Police Headquarters Fund declined by \$4.0 million, or 1.7%. The changes are the result of reallocations between funds.
- Interfund charges revenue decreased by \$6.0 million which is due to the elimination of asset forfeiture funding.
- The public safety fee, within fines & forfeits, is remaining flat at \$34.7 million in FY 20.
- The ambulance fees, within departmental revenues, remain unchanged at \$25.5 million in FY 20.

**Police Headquarters Revenues**

Police Headquarters Revenues							
(\$'s in millions)							
	Historical		2019		2020		Exec. vs. Conformed
	2017	2018	NIFA Approved Budget	NIFA Executive Budget	Var.	%	
Fund Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****	
Permits & Licenses	1.1	0.9	1.1	1.1	0.0	0.0%	
Fines & Forfeits	20.4	30.8	34.7	34.7	0.0	0.0%	
Invest Income	0.0	0.0	0.1	0.1	0.0	0.0%	
Rents & Recoveries	0.2	0.4	0.1	0.1	0.0	0.0%	
Dept Revenues	23.7	24.3	26.0	26.0	0.0	0.0%	
Interdept Revenues	14.5	12.6	12.7	14.2	1.4	11.2%	
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%	
Interfund Charges Rev	0.2	0.1	6.2	0.2	(6.0)	-96.2%	
Fed Aid-Reimb of Exp	0.7	1.1	0.7	0.7	0.0	0.0%	
Interfund Transfers	27.0	0.0	0.0	0.0	0.0	*****	
State Aid-Reimb of Exp	0.9	0.9	0.9	0.9	0.0	0.0%	
Property Tax	359.1	367.3	370.2	366.2	(4.0)	-1.1%	
Special Taxes	24.5	25.0	24.7	24.7	0.0	0.0%	
<b>Total</b>	<b>\$481.4</b>	<b>\$472.3</b>	<b>\$486.5</b>	<b>\$477.8</b>	<b>(\$8.6)</b>	<b>-1.8%</b>	

- The Headquarters revenue budget is decreasing in FY 20 by \$8.6 million, or 1.8% from the FY 19 budget. Offsetting the decline is an increase in inter departmental revenues.
- Interfund charges revenue is decreasing by \$6.0 million which is a result of the asset forfeiture funding being eliminated.
- The tax levy collections are reducing by \$4.0 million.
- The public safety fee within fines & forfeitures, is remaining flat at \$34.7 million.
  - The Public Safety Fee became effective January 2, 2017 which assessed a \$55 fee on traffic and camera violations.

**Police District Revenues**

Police District Revenues							
(\$'s in millions)							
	Historical		2019		2020		Exec. vs. Conformed
	2017	2018	NIFA Approved Budget	NIFA Executive Budget	Var.	%	
Fund Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****	
Permits & Licenses	4.6	4.0	4.6	4.6	0.0	0.0%	
Fines & Forfeits	1.2	1.0	1.4	1.4	0.0	0.0%	
Invest Income	0.0	0.2	0.2	0.2	0.0	0.0%	
Rents & Recoveries	0.2	0.2	0.0	0.0	0.0	*****	
Dept Revenues	2.7	2.7	2.7	2.7	(0.0)	0.0%	
Interdept Revenues	0.3	0.3	0.0	0.0	0.0	*****	
Pymnt In Lieu of Taxes	16.8	16.8	16.8	16.8	0.0	0.0%	
Interfund Charges Rev	0.1	0.2	0.2	0.2	0.0	0.0%	
Fed Aid-Reimb of Exp	(3.3)	0.0	0.0	0.0	0.0	*****	
Interfund Transfers	0.0	0.0	0.0	0.0	0.0	*****	
State Aid-Reimb of Exp	0.0	0.0	0.0	0.0	0.0	*****	
Property Tax	384.1	380.5	398.9	390.1	(8.8)	-2.2%	
<b>Total</b>	<b>\$406.8</b>	<b>\$405.8</b>	<b>\$424.6</b>	<b>\$415.9</b>	<b>(\$8.8)</b>	<b>-2.1%</b>	

- District revenues are falling by \$8.8 million, or 2.1%, from the FY 19 Budget.
  - The tax levy collections are being reduced by \$8.8 million.
- Departmental revenues are basically unchanged at \$2.7 million.
  - The fees, tow truck franchise fee and village fees are all remaining basically unchanged in FY 20.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	180	166	239	178	203	(36)	-15.1%	25	14.0%
Part-Time and Seasonal	9	10	21	10	20	(1)	-4.8%	10	100.0%
Salaries	\$17,061,513	\$15,888,870	\$19,862,691	\$17,329,966	\$20,020,032	\$157,341	0.8%	\$2,690,066	15.5%
Equipment	32,220	30,569	40,023	40,023	40,023	0	0.0%	0	0.0%
General Expenses	275,010	194,359	313,709	313,709	325,302	11,593	3.7%	11,593	3.7%
Contractual Services	528,045	524,901	536,557	536,557	558,600	22,043	4.1%	22,043	4.1%
Utility Costs	0	0	472	472	472	0	0.0%	0	0.0%
Inter-Dept. Charges	2,536,515	1,020,171	2,605,237	2,605,237	1,569,108	(1,036,129)	-39.8%	(1,036,129)	-39.8%
<b>Total</b>	<b>\$20,433,303</b>	<b>\$17,658,869</b>	<b>\$23,358,689</b>	<b>\$20,825,964</b>	<b>\$22,513,537</b>	<b>(\$845,152)</b>	<b>-3.6%</b>	<b>\$1,687,573</b>	<b>8.1%</b>

**Expenses**

- The Proposed FY 20 Budget for expenses is \$22.5 million, a decrease of \$0.8 million, or 3.6%, budget to budget, however, it is an increase of \$1.7 million or, 8.1% compared to OLBR’s projection.
- The FY 20 salaries are growing to \$20.0 million, a nominal increase of \$157,341 from the FY 19 NIFA Approved Budget and by \$2.7 million compared to OLBR’s projection. According to the Administration the Probation Department will implement new operational requirements as mandated by the “Raise the Age” (RTA) legislation (described on the following page).
- The proposal for FY 20 funds 203 full-time positions, a reduction of 36 positions compared to the prior year budget, but higher by 25 versus OLBR’s on-board. It should be noted that the Department request included 53 more full-time employees compared to what is allocated in the proposal. Probation expects to hire a class of eight Probation Officer Trainees by year-end, pending the approval of the Administration and in FY 20 additional staff of 31 is anticipated relative to RTA. It is unclear if the Department will be able to meet all mandates with the request for additional heads being denied.
- The part-time budget allocates one less position budget to budget but adds ten compared to the current onboard.
- The proposed equipment budget is unchanged for the FY 20 Proposed Budget at \$40,023, which includes communication and safety security equipment.
- According to the Administration, the implementation of Raise the Age is the driver of the \$33,636 increase of the other than personal services (OTPS) expenses for FY 20.
  - The proposal funds an additional 11,593 in FY 20 for general expenses. The budget of \$325,302 includes an increase due to higher costs for information technology supplies & expenses, medical supplies, miscellaneous supplies & expenses and food supplies offset by equipment maintenance & rental expenses.

**Expenses Con't**

- The contractual expense budget of \$558,600 is rising by \$22,043, or 4.1% from the prior year’s budget and compared to OLBR’s projection. The growth is driven by additional funding for electronic monitoring costs. Countering the increase are reductions in miscellaneous contractual services and chaplaincy expenses.
- The FY 20 budget for Interdepartmental charges allocates \$1.0 million less in funding. These changes are attributed to reductions in information technology, building occupancy and indirect charges.

**Revenues**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$37,784	\$50	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	1,337,948	1,477,482	1,604,000	1,604,000	1,624,000	20,000	1.2%	20,000	1.2%
Fed Aid-Reimb of Exp	104,831	101,474	28,500	32,348	28,500	0	0.0%	(3,848)	-11.9%
State Aid-Reimb of Exp	6,354,534	6,091,943	7,928,655	5,646,802	7,220,674	(707,981)	-8.9%	1,573,872	27.9%
<b>Total</b>	<b>\$7,835,097</b>	<b>\$7,670,948</b>	<b>\$9,561,155</b>	<b>\$7,283,150</b>	<b>\$8,873,174</b>	<b>(\$687,981)</b>	<b>-7.2%</b>	<b>\$1,590,024</b>	<b>21.8%</b>

- The FY 20 revenue budget of \$8.9 million is declining by \$687,981 or 7.2%, from the prior year budget and growing by \$1.6 million versus OLBR’s projection. This change is attributed to a reduction in state aid, offset by a nominal increase in department revenue.
- Both rents & recoveries and federal aid revenues remain flat for the FY 20 proposal.
- The FY 20 departmental revenue budget funds \$1.6 million, an increase of \$20,000 for the 1% fee on bail revenue.
- The department’s FY 20 state aid budget is reduced to \$7.2 million, a decrease of \$707,981 budget to budget, but, growing by \$1.6 million compared to the OLBR projection. The state aid budget consists of the following revenue sources:
  - Probation receives an annual state aid block grant from New York State Division of Criminal Justice Services (NYS DCJS) which increased by \$229,712 for FY 20.
  - The FY 20 proposal decreases the state aid that is allotted for the New York States’ Office of Children and Family Services (OCFS) by \$218,731. This portion of the revenue is based on the collection of monthly data from the Juvenile Detention Attendance System (JDAS) and subsequently reimburses Probation for eligible meals and child detention costs.



**Revenues, Cont.**

- The \$1.9 million designated for reimbursement for the Raise the Age program decreased by \$718,962 versus the prior year budget. However, compared to OLBR’s projection, this represents an increase of \$1.6 million. According to the Administration State approval of the County’s submitted budget for RTA remains pending, therefore OLBR has identified this revenue as a risk pending the approval.
- The Department of Probation has provided the information in the table below and the explanations for the fluctuations in activity indicators.

ACTIVITY INDICATORS					
INDICATOR	ACTUAL 2017	ACTUAL 2018	PROJECTED 2019	PROPOSED 2020	% CHANGE
Investigations- Criminal Division	3,375	3,350	3,400	3,000	-11.8%
Supervision - Criminal Division	5,672	5,492	5,300	5,200	-1.9%
Pre-Trial/Intake- Criminal Division**	5,101	4,022	4,500	5,000	11.1%
Alcohol Interlock Monitoring (AIM)	1,127	546	700	700	0.0%
Juvenile Intake - Juvenile Delinquents	430	395	420	450	7.1%
Juvenile Supervision - Juvenile Delinquents	53	76	80	100	25.0%
Juvenile Supervision - (PINS)*	10	8	10	15	50.0%
Investigations Family Division	312	165	190	220	15.8%
<b>Total Caseloads</b>	<b>16,080</b>	<b>14,054</b>	<b>14,600</b>	<b>14,685</b>	<b>0.6%</b>
* Persons In Need of Supervision					
** These are actual cases screened, not total cases arraigned					
<i>Source: Probation Department</i>					

- In the Criminal Division, Investigations and Supervision caseloads are projected to decline by 11.8% and 1.9% respectively in the FY 20 proposal based on current trends. However, Pre-Trial/Intake cases are expected to increase by 500 cases, or 11.1% in FY 20 compared to FY 19. Moreover, the Alcohol Interlock Monitoring (AIM) caseloads are flat at 700.
- The activity indicators for both the Juvenile Intake and Supervision on the behalf of Juvenile Delinquents are increasing by 7.1% and 25.0% respectively. This change is attributable to the “Raise the Age (RTA)” Legislation (detailed below). The caseloads for Juvenile Supervision (PINS) are also expected to rise by 50.0% for FY 20 due to RTA.
- The Investigations Family Division category are projected to grow by 30 cases or 15.8% in FY 20 compared to the FY 19 projection of 190.

**Revenues, Cont.**

- The department has provided the information in the text boxes to describe the key programs that are sponsored by state funding.

**Electronic Monitoring (EM)**

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

*Source: Department of Probation*

**Leandra's Law**

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

*Source: Department of Probation*

**Revenues, Cont.****Raise the Age**

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

The Legislation will extend to 17-year-old youths to receive identical services under RTA law effective October 1, 2019.

*Source: Department of Probation*

**Criminal Justice Reform**

On April 1, 2019, New York State passed criminal justice reform legislation known as “Bail Reform” that eliminates cash bail and pretrial detention for many types of misdemeanor and nonviolent felonies. This legislation will be effective January 2020.

*Source: Department of Probation*

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	6	6	6	0	0.0%	0	0.0%
Part-Time and Seasonal	0	0	1	0	2	1	100.0%	2	*****
Salaries	\$576,123	\$477,835	\$560,214	\$569,760	\$624,995	\$64,781	11.6%	\$55,235	9.7%
General Expenses	1,285	1,374	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	0	14,500	10,000	10,000	34,200	24,200	242.0%	24,200	242.0%
<b>Total</b>	<b>\$577,408</b>	<b>\$493,709</b>	<b>\$573,381</b>	<b>\$582,927</b>	<b>\$662,362</b>	<b>\$88,981</b>	<b>15.5%</b>	<b>\$79,435</b>	<b>13.6%</b>

### Expenses

- The Proposed FY 20 Budget expenses are up 15.5% budget to budget and up 13.6% compared to OLBR's most recent projection.
- The growth is concentrated in the salary expense line, which rose by 11.6% budget to budget and 9.7% compared to the latest projection. This is due to an addition of one part-time Accountant I and a step increase for a Civil Service Employees Association (CSEA) union member. The inclusion of terminal leave and health insurance buyback of \$26,514 and \$2,000 respectively, also impact the increase of the salary expenses. The \$24,200 rise in contractual costs is specifically earmarked for the purchase of case management software for FY 20.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$58	\$0	\$0	*****	(\$58)	-100.0%
Dept Revenues	600,122	308,141	250,000	250,000	250,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$600,122</b>	<b>\$308,141</b>	<b>\$250,000</b>	<b>\$250,058</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$58)</b>	<b>0.0%</b>

### Revenue

- The Public Administrator's fees are based on a percentage of the gross assets of the estates that the office administers. Revenue can vary each year based on the number of estates the County processes. The proposed revenue budget remains flat at \$250,000 for the FY 20 proposal.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	427	388	424	391	416	(8)	-1.9%	25	6.4%
Part-Time and Seasonal	68	61	62	74	84	22	35.5%	10	13.5%
Salaries	\$32,850,932	\$27,697,806	\$31,816,199	\$29,994,506	\$33,746,660	\$1,930,461	6.1%	\$3,752,154	12.5%
Workers Compensation	2,032,597	2,078,239	2,280,000	2,280,000	1,740,000	(540,000)	-23.7%	(540,000)	-23.7%
Equipment	59,434	86,259	150,932	150,932	162,021	11,089	7.3%	11,089	7.3%
General Expenses	5,540,509	6,215,457	7,604,619	7,604,619	7,974,277	369,658	4.9%	369,658	4.9%
Contractual Services	131,169,397	136,043,632	141,953,218	141,953,218	147,708,898	5,755,680	4.1%	5,755,680	4.1%
Utility Costs	22,390,755	23,597,258	23,976,227	23,976,227	24,822,411	846,184	3.5%	846,184	3.5%
Var Direct Expenses	0	250,000	250,000	250,000	250,000	0	0.0%	0	0.0%
Inter-Dept. Charges	12,949,899	12,728,642	15,694,302	15,694,302	15,407,945	(286,357)	-1.8%	(286,357)	-1.8%
Mass Transportation	43,575,675	44,127,503	44,792,592	44,792,592	45,134,383	341,791	0.8%	341,791	0.8%
Other Expense	10,302,326	13,385,950	13,742,526	13,742,526	14,111,485	368,959	2.7%	368,959	2.7%
<b>Total</b>	<b>\$260,871,525</b>	<b>\$266,210,745</b>	<b>\$282,260,615</b>	<b>\$280,438,922</b>	<b>\$291,058,080</b>	<b>\$8,797,465</b>	<b>3.1%</b>	<b>\$10,619,158</b>	<b>3.8%</b>

### Expenses

- The Department of Public Works FY 20 Proposed expense budget is increasing by \$8.8 million, or 3.1% from the FY 19 NIFA Approved Budget and \$10.6 million, or 3.8% from OLBR's projection.
- Salaries are increasing by \$1.9 million or 6.1% from the FY 19 NIFA Approved Budget and \$3.8 million or 12.5% from the 2019 OLBR projection. The salary increase is due to less capital chargebacks, less overtime expenses offset by steps for CSEA employees.
  - The FY 20 Proposed Budget eliminates eight full-time positions but added 22 part-time and seasonal employees. The salaries of seasonal employees increased \$400,000 from the FY 19 budget.
  - Full-time positions are discussed in further details later in the report.
  - The 12.5% increase from OLBR's projection is driven by an increase in headcount from current on-board employees.
- Workers' compensation costs are decreasing \$540,000 or -23.7%, when compared to the FY 19 NIFA Approved budget. The decrease is due to a decline in medical costs.

**Expenses, Cont.**

- Equipment costs are increasing \$11,089 or 7.3% when compared to the FY 19 NIFA Approved Budget, mainly driven by increased heavy duty and lab & testing equipment costs.
- General expenses costs are increasing by \$369,658, or 4.9% when compared to the FY 19 NIFA Approved Budget.
  - The increase is driven by rises in office supplies & copy paper, trucks & tractors, membership fees, Grainger expenses, educational & training supplies, traffic and highway supplies, miscellaneous supplies, and GPC parts and materials. These increases are offset by declines in outside vendor repairs, advertising, gasoline, motor vehicles supplies, and equipment maintenance and rental.
- Contractual services (DE) are increasing by \$5.8 million or 4.1% from FY 19. The largest rises consist of \$4.2 million for bus services, \$706,457 for the Traffic Management Center, and \$401,389 for miscellaneous contractual services. The department points out that the Traffic Management Center is 80% reimbursed.
- Utility costs are increasing by \$846,184 or, 3.5% versus the FY 19 NIFA Approved Budget. The increases include \$369,376 in brokered gas, \$304,353 in light and power, \$289,989 in fuel, and \$23,651 in water. There are savings in Tri-Gen Nassau Distribution Energy Corp. of \$141,185.
- The inter-departmental charges are decreasing by \$286,357 or -1.8%, budget to budget, mainly due to indirect charges.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$341,791 when compared to FY 19.
- Other expense, which includes rent, is increasing by \$368,959 or 2.7% budget to budget.

**Expenses, Cont.**

<b>Expenses by Control Center</b>						
(\$'s in millions)						
<b>Control Center</b>	<b>Historical</b>		<b>2019</b>	<b>2020</b>	<b>Exec. vs. Approved</b>	
	<b>2017</b>	<b>2018</b>	<b>NIFA Approved Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>
Administration	\$16.0	\$20.0	\$24.4	\$24.8	\$0.4	1.5%
Division of Engineering	176.4	180.0	187.3	192.8	5.5	2.9%
Division of Operations	27.0	25.5	15.1	16.4	1.3	8.9%
Fleet Management	6.9	7.0	8.2	9.2	1.0	11.8%
Facilities Management	34.7	33.7	47.3	47.9	0.7	1.4%
<b>Total</b>	<b>260.9</b>	<b>266.2</b>	<b>282.3</b>	<b>291.1</b>	<b>8.8</b>	<b>3.1%</b>

- In totality, the FY 20 expense budget is increasing by \$8.8 million, or 3.1%, versus the FY 19 NIFA Approved Budget.
- The Administration Control Center is rising by \$357,378 in FY 20.
  - The primary increases are \$368,959 in rent, \$179,236 in building & maintenance services within (DE), and 157,759 in salaries.
- The Division of Engineering Control Center is increasing by \$5.5 million in FY 20.
  - The primary factors driving this increase are \$4.2 million for contractual services for NICE buses, \$706,457 for the Traffic Management Center, and \$341,791 for LIRR station maintenance.
- The Division of Operations Control Center’s budget is increasing by \$1.3 million in FY 20.
  - Mainly due to increased headcount and from \$555,748 less in capital back-charges for overtime within salaries.

**Expenses, Cont.**

- The Fleet Management Control Center budget is increasing by \$1.0 million in FY 20 mostly within interdepartmental charges.
- The Facilities Management Control Center is increasing by \$652,175 in FY 20.
  - The primary drivers are an increase of \$422,283 in salaries due to overtime capital back-charges credits; increase in general expenses of \$356,143, contractual services of \$148,942, and utilities of \$902,831.





Expenses, Cont.

DPW 2020 Proposed Budget Contractual Services Expense					
	Historical	2019	2020	Exec. vs. Approved	
	2018 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$126,225,227	\$131,272,429	\$135,447,395	\$4,174,966	3.2%
Miscellaneous Contractual Serv	4,312,856	3,724,870	4,126,259	401,389	10.8%
Sanitary Solid Waste Disposal	125,000	153,380	153,380	0	0.0%
Street Light & Signal Maintenance	2,737,685	2,850,000	3,000,000	150,000	5.3%
Medical/Psychiatric Services	8,052	45,500	45,500	0	0.0%
Laundry Services	47,201	50,000	72,000	22,000	44.0%
Building & Maintenance Svcs	956,448	711,779	891,015	179,236	25.2%
GPC Warehouse Management	183,220	150,000	150,000	0	0.0%
Traffic Management Center	748,156	1,461,000	2,167,457	706,457	48.4%
Rodent Control Services	210,000	243,728	250,000	6,272	2.6%
Construction & Demolition Debris Removal	24,932	157,892	159,892	2,000	1.3%
Software Contracts	19,921	34,640	32,000	(2,640)	-7.6%
Professional Services	0	40,000	69,000	29,000	72.5%
Tank Testing Repair & Compliance	444,934	1,058,000	1,145,000	87,000	8.2%
<b>Total</b>	<b>\$136,043,632</b>	<b>\$141,953,218</b>	<b>\$147,708,898</b>	<b>\$5,755,680</b>	<b>4.1%</b>

- As illustrated above, contractual services are growing by \$5.8 million in FY 20. The three largest increases are as follows: \$4.2 million for the Veolia NICE Bus, \$706,457 for the Traffic Management Center and \$401,389 for miscellaneous contractual services.
  - Additionally, cost escalations of \$179,236 are occurring in building and maintenance services and another \$150,000 in street light and signal maintenance.

Expenses, Cont.

				Staffing Analysis					
				FY 19	Sept-19	FY 20	FY 20	Exec. vs	Exec. vs
				Approved	Actual	Request	Executive	19	Actual
								Approved	Actual
<b>CC Full-Time Staffing</b>									
PW	00	Division of Administration		38	37	37	35	(3)	(2)
	01	Division of Engineering		90	80	96	91	1	11
	02	Division of Operations		138	132	146	144	6	12
	03	Fleet Management		42	38	41	40	(2)	2
	06	Facilities Management		116	104	109	106	(10)	2
<b>Total Full-Time</b>				<b>424</b>	<b>391</b>	<b>429</b>	<b>416</b>	<b>(8)</b>	<b>25</b>
<b>CC Part-Time and Seasonal</b>									
PW	00	Division of Administration		3	2	3	3	0	1
	01	Division of Engineering		11	9	11	11	0	2
	02	Division of Operations		4	27	26	26	22	(1)
	03	Fleet Management		2	2	2	2	0	0
	06	Facilities Management		42	34	42	42	0	8
<b>Total Part-Time and Seasonal</b>				<b>62</b>	<b>74</b>	<b>84</b>	<b>84</b>	<b>22</b>	<b>10</b>

- The FY 20 full-time headcount is budgeted to decrease by eight positions when compared to the FY 19 NIFA Approved Budget but is increasing by 25 from the current onboard as of September. The department requested 13 additional heads in their submission which was not approved. It is hoped that the non-approval of these heads will not affect services/operations.
- The FY 20 part-time and seasonal staff contains 22 more heads than the FY 19 budget, which is made up of 10 Laborers and 12 Equipment Operators.



**Expenses, Cont.**

- The following chart provides the titles with the largest headcount variances when comparing FY 20 to FY 19.

Public Works Department Full-Time Staffing Analysis						
	FY 19	FY 20	FY 20	Exec. vs	Exec. vs	
	Approved	Request	Executive	19	Request	
				Approved		
AA4KK-LABORER I	26	23	22	(4)	(1)	
AA5NK-EQPT OPERATOR II	61	73	68	7	(5)	
AA5OA-EQPT OPERATOR III	36	28	28	(8)	0	
AA6AK-AUTOMOTIVE SERVICER	8	6	5	(3)	(1)	
AA6BC-AUTOMOBILE MECHANIC	16	13	13	(3)	0	
AA6MK-MAINT CARPENTER	7	4	4	(3)	0	
AAJCA-CNSTN INSPTR I	13	6	6	(7)	0	
AAJCM-PUB WORKS PROJECT MANAGER II	0	5	4	4	(1)	
AAJCN-PUB WORKS PROJECT MANAGER III	0	4	4	4	0	
AAKPC-TRF SIGNL INSPTR TRN	0	3	3	3	0	
AAKPD-TRAFFIC SIG INSP I	4	1	1	(3)	0	

- The Equipment Operator II is increasing by seven positions from 61 to 68. The Equipment Operator III is decreasing by eight positions from 36 to 28. Also, the Construction Inspector I is declining by seven positions from thirteen to six.
- The table also shows the corresponding variance to the requested headcount.

**Expenses, Cont.**

**Transit Bus Expenses**

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

<b>Mass Transportation Funding</b>				
				<b>2020 - 2019</b>
	<b>FY 18 Actual</b>	<b>FY 19 Budget</b>	<b>Executive FY 20</b>	<b>% Change</b>
<b>Mass Transportation (MM)</b>				
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	30,004,211	30,604,300	30,946,091	1.1%
632 MTA-LIRR Operating Assistance	11,583,792	11,583,792	11,583,792	0.0%
635 Handicapped Transportation System	609,500	609,500	609,500	0.0%
636 Intermodal Center Subsidy	<u>0</u>	<u>65,000</u>	<u>65,000</u>	0.0%
	<b>44,127,503</b>	<b>44,792,592</b>	<b>45,134,383</b>	0.8%
<b>Other Expenses (OO)</b>				
6H Lido Beach Bus Route	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0.0%</u>
<b>Mass Transportation and Lido Beach</b>	<b>\$44,202,503</b>	<b>\$44,867,592</b>	<b>\$45,209,383</b>	<b>0.8%</b>

- The Mass Transportation Funding chart details the County expenses related to bus and rail transportation.
- The Metropolitan Suburban Bus Authority and Handicapped Transportation System subsidies are the two historic payments of \$2.5 million made to support Nassau’s bus system. They are required so that the County may receive grant monies.

- The MTA-LIRR Operating Assistance is payable annually. The budget is unchanged at \$11.6 million. All Counties located within the Metropolitan Commuter District pay this assistance.
- The Lido Beach Bus Route budget of \$75,000 is remaining unchanged.



**Transdev Services, Inc.**

	NICE Bus			
	2018 Actuals	2019 OMB Projection	2019 NIFA Approved	2020 Proposed
County Contractual Service Payment	126,225,227	130,462,349	131,272,429	135,447,395
County Bus Subsidy Payment	1,930,000	1,930,000	1,930,000	1,930,000
County Handicapped Transit	609,500	609,500	609,500	609,500
<b>Total County Expenses</b>	<b>128,764,727</b>	<b>133,001,849</b>	<b>133,811,929</b>	<b>137,986,895</b>
Fare Box Revenues	43,160,528	40,102,298	44,455,344	40,102,298
Bus Advertising	294,167	750,000	550,000	820,000
Non-Operating Revenue	589,334	344,000	637,760	200,900
County Capital Match	700,000	700,000	700,000	700,000
Federal Transportation Authority	5,600,000	5,600,000	5,600,000	5,600,000
Reimbursed Expense	700,000	700,000	700,000	700,000
STOA Grant	69,328,700	74,352,000	70,715,274	74,352,000
<b>Total County Revenues</b>	<b>120,372,728</b>	<b>122,548,298</b>	<b>123,358,378</b>	<b>122,475,198</b>
<b>Net County Contribution</b>	<b>(8,391,999)</b>	<b>(10,453,551)</b>	<b>(10,453,551)</b>	<b>(15,511,697)</b>

- The County is set up to act as a pass through for the NICE Bus system. Contractual disbursement payments are made to Transdev for operating the transit system from all corresponding bus revenues paid to Nassau County.
- The budgeted County expense, not including the contractual service payment, is \$2.5 million which represents the two subsidy payments historically made to the bus system. However, the County may have to make up any shortfalls between expenses and revenues. The Proposed FY 20 Budget estimates the County could be responsible for a shortfall of \$15.5 million.
- Total bus revenues are decreasing by \$883,180 when compared to the 2019 NIFA Approved Budget.
  - The main drivers of this revenue decline are a \$4.4 million decrease in fare box revenues partially offset by the \$3.7 million anticipated increase in the Statewide Mass Transportation Operating Assistance (STOA) grant.
  - The grant monies are a function of the ridership level and the quality/type of services provided. Documentation is provided to New York State each year and allocation is predicated on service levels voted on by the senate and the assembly.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$2,174,108	\$1,960,839	\$2,194,000	\$2,194,000	\$2,284,000	\$90,000	4.1%	\$90,000	4.1%
Fines & Forfeits	0	0	500	500	0	(500)	-100.0%	(500)	-100.0%
Rents & Recoveries	14,550,747	16,525,708	18,306,586	13,506,586	16,714,365	(1,592,221)	-8.7%	3,207,779	23.7%
Rev Offset To Expense	282,351	281,069	300,000	300,000	300,000	0	0.0%	0	0.0%
Dept Revenues	49,972,074	46,077,584	48,048,368	48,048,368	43,874,198	(4,174,170)	-8.7%	(4,174,170)	-8.7%
Interdept Revenues	15,587,226	15,696,357	18,597,913	18,597,913	19,086,773	488,860	2.6%	488,860	2.6%
Interfund Charges Rev	4,965,810	5,916,416	5,774,109	5,774,109	3,420,000	(2,354,109)	-40.8%	(2,354,109)	-40.8%
Fed Aid-Reimb of Exp	1,608,385	7,611,829	6,780,800	6,780,800	7,347,966	567,166	8.4%	567,166	8.4%
State Aid-Reimb of Exp	67,954,237	70,057,121	71,515,274	71,515,274	75,152,000	3,636,726	5.1%	3,636,726	5.1%
Due from Other Gov't	(43,750)	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$157,051,187</b>	<b>\$164,126,923</b>	<b>\$171,517,550</b>	<b>\$166,717,550</b>	<b>\$168,179,302</b>	<b>(\$3,338,248)</b>	<b>-1.9%</b>	<b>\$1,461,752</b>	<b>0.9%</b>

## Revenues

- DPW's FY 20 Proposed revenue budget is decreasing by \$3.3 million from the FY 19 budget and increasing by \$1.5 million from the projection.
- Permits & licenses are increasing by \$90,000 from FY 19 and OLBR's projection. The rise is driven by a \$200,000 increase in the cost of construction fee, offset by a \$50,000 decrease in the impact assessment fee, \$40,000 in the traffic signal permit, and \$20,000 in hauling.
- Rents and recoveries revenue are decreasing by \$1.6 million or -8.7%. The decline is driven by a \$1.1 million decrease in the rent of County property and \$1.6 million decrease in the sale of County property, offset by a \$571,350 increase in Coliseum utilities, \$459,551 increase in the rental of Mitchell Field, and \$117,270 for Marriott lighthouse heating & chilling.
- Revenues offset to expense remains flat at \$300,000 in FY 20.
- Departmental revenues are decreasing by \$4.2 million from FY 19 which is mainly due to a \$4.4 million decrease in bus fare box revenue offset by a \$1.0 million increase in fees.
- Interdepartmental revenues are increasing \$488,860 or 2.6% budget to budget.
- Interfund revenues are declining by \$2.4 million to \$3.4 million due to a \$2.3 million decrease in other interfund revenues and a \$30,000 decrease in Stop DWI Grant revenues.

**Revenues, Cont.**

- State aid is increasing by \$3.6 million, or 5.1%, to \$75.2 million. The sole driver is the increase in the State Operating Assistance (STOA) grant.

Departmental Revenues			
	2018	2019	2020
	Actual	Approved	Proposed
239F Plan ( I )	\$112,500	250,000	100,000
239F Plan ( R )	1,850	10,000	0
Misc Receipts	888	1,000	25,000
Fees	351,106	300,000	1,300,000
Concessions	926,690	1,059,264	920,000
Subdivision Plan Review (R080A)	700	60,000	1,000
Inspector Services Backcharge	84,333	100,000	150,000
Plans	44,490	50,000	50,000
Bus Fare Box	43,160,528	44,455,344	40,102,298
Bus Advertising	294,167	550,000	820,000
Non-Operating Revenue	589,334	637,760	200,900
Subdivision Inspection Fees	471,150	500,000	150,000
Rule Book Sales	80	5,000	5,000
Film & Advert Activities	39,769	70,000	50,000
<b>Total</b>	<b>\$46,077,584</b>	<b>\$ 48,048,368</b>	<b>\$ 43,874,198</b>

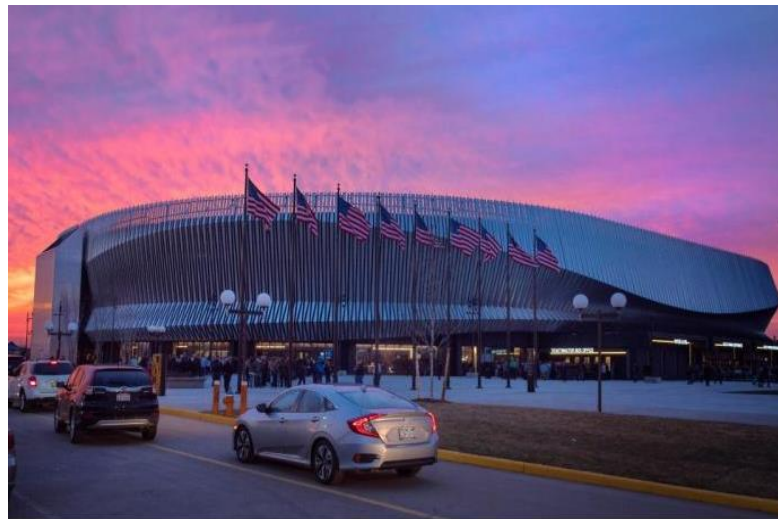
- The table above shows DPW’s departmental revenues.
- The proposed FY 20 departmental revenues are declining by \$4.2 million when compared to the FY 19.
  - Fare box revenue is decreasing by \$4.4 million from the FY 19 Approved Budget.
  - Fees are increasing by \$1.0 million while bus advertising is budgeted at \$820,000 in FY 20. The increase in fees can be attributed to a rise in subdivision fees.

Rents & Recoveries				
	2018	2019	2020	2020 vs. 2019 %
	Actual	Approved	Proposed	Change
Recvry Prior Yr Appr	\$1,005,033	\$0	\$0	0.0%
Rent County Property	862,232	1,718,837	584,345	-66.0%
Sale County Property	6,884,932	8,000,000	6,450,000	-19.4%
Coliseum Utilities	1,428,852	1,210,000	1,781,350	47.2%
Coliseum Rental	3,007,757	3,150,000	3,091,090	-1.9%
Vendor Recoveries	22,669	0	0	0.0%
Rental Mitchell Field Properties	1,345,922	2,456,281	2,915,832	18.7%
Mitchell Field Veterans Housing Project	1,335,427	1,441,468	1,444,478	0.2%
Marriott Lighthouse Heating & Chilling	519,141	330,000	447,270	35.5%
Construction Period Rent For Coliseum	20,000	0	0	0.0%
Islander's Coliseum Payment	83,333	0	0	0.0%
Grt Fd Recov For Prior Periods - AA Exp	10,410	0	0	0.0%
<b>Total</b>	<b>\$16,525,708</b>	<b>\$18,306,586</b>	<b>\$16,714,365</b>	<b>-8.7%</b>

- The rents & recoveries line is where the County budgets for rent and sales of County property as well as Mitchell Field and coliseum revenues.
  - The sale of County property is decreasing by \$1.6 million in FY 20.
  - The rent of County property is decreasing \$1.1 million in FY 20. Approximately \$1.0 million in new ground leases did not materialize in 2019.

**Revenues, Cont.**

- Coliseum Utilities is budgeted at \$1.8 million, a 47.2% increase from FY 19.
- Rental of Mitchell Field Properties is increasing by \$459,551 or 18.7% in the FY 2020 Proposed Budget.
- The proposed FY 20 contains Coliseum rental of \$3.1 million, a 1.9% decline from FY 19.





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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	11	13	10	13	0	0.0%	3	30.0%
Part-Time and Seasonal	3	3	21	3	21	0	0.0%	18	600.0%
Salaries	\$789,635	\$704,946	\$1,013,401	\$835,354	\$971,896	(\$41,505)	-4.1%	\$136,542	16.3%
Equipment	278,031	58,037	149,200	149,200	154,800	5,600	3.8%	5,600	3.8%
General Expenses	31,928	105,864	156,000	156,000	156,000	0	0.0%	0	0.0%
Contractual Services	24,530	35,915	125,000	125,000	125,010	10	0.0%	10	0.0%
<b>Total</b>	<b>\$1,124,124</b>	<b>\$904,762</b>	<b>\$1,443,601</b>	<b>\$1,265,554</b>	<b>\$1,407,706</b>	<b>(\$35,895)</b>	<b>-2.5%</b>	<b>\$142,152</b>	<b>11.2%</b>

**Expenses**

- The Proposed FY 20 Budget is decreasing by \$35,895, or -2.5% from the FY 19 NIFA Approved Budget, and is increasing by \$142,152, or 11.2% from OLBR’s current projection.
  - Salaries are decreasing \$41,505, or by -4.1% compared budget to budget, and increasing by \$136,542, or 16.3% compared to OLBR’s projection.
  - FY 20 full-time headcount in comparison to the FY 19 NIFA Approved Budget remains consistent. The salary decrease is mainly due to the alignment of positions. The FY 20 budget to projection increase will allow the department to fill its current vacancies and cover their heightened terminal leave costs.
- The equipment line is increasing by \$5,600, or 3.8% when compared budget to budget and OLBR’s projection. The increase is mainly in information technology costs.
- General expenses of \$156,000 is remaining consistent budget to budget.
- The FY 20 Proposed Budget of \$125,010 for contractual services accounts for miscellaneous contractual services.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,922	\$18,377	\$0	\$0	\$0	\$0	*****	\$0	*****

**Revenue**

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

## Finance Authority and District

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

## Sewer and Storm Water Finance Authority Expenses

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$29,665	\$28,800	\$900,000	\$900,000	\$997,507	\$97,507	10.8%	\$97,507	10.8%
Interest	7,202,750	6,685,500	6,144,750	6,144,750	5,576,250	(568,500)	-9.3%	(568,500)	-9.3%
Principal	10,345,000	10,815,000	11,370,000	11,370,000	11,795,000	425,000	3.7%	425,000	3.7%
Trans Out To SSW	105,572,000	115,518,000	0	0	0	0	*****	0	*****
Trans To SSW For Debt Svc	0	0	119,747,197	119,747,197	138,841,624	19,094,427	15.9%	19,094,427	15.9%
Trans To Debt Service Fund	17,547,750	17,500,500	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$140,697,165</b>	<b>\$150,547,800</b>	<b>\$138,161,947</b>	<b>\$138,161,947</b>	<b>\$157,210,381</b>	<b>\$19,048,434</b>	<b>13.8%</b>	<b>\$19,048,434</b>	<b>13.8%</b>

- The FY 20 expenses for the Sewer & Storm Water Finance Authority (SFA) are increasing by \$19.0 million, budget to budget.
- The SFA retains funding to pay its operating expenses and debt service costs then transfers the remainder to the District.
  - In FY 20, budget to budget, interest is decreasing by \$568,500 while principal is increasing by \$425,000.
- The FY 20 Proposed Budget includes \$138.9 million transfer to the Sewer and Storm Water Resources District for Debt Service which is an increase of \$19.1 million from the FY 19 budget and projected levels.

**Sewer and Storm Water Finance Authority Revenues**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$13,665	\$165,431	\$25,000	\$25,000	\$25,000	\$0	0.0%	\$0	0.0%
Pymnt In Lieu of Taxes	7,852,738	7,852,738	7,852,738	7,852,738	7,852,738	0	0.0%	0	0.0%
Interfund Transfers	17,547,750	17,500,500	0	0	0	0	*****	0	*****
Property Tax	115,010,494	124,763,537	130,284,209	130,284,209	149,332,643	19,048,434	14.6%	19,048,434	14.6%
<b>Total</b>	<b>\$140,424,647</b>	<b>\$150,282,206</b>	<b>\$138,161,947</b>	<b>\$138,161,947</b>	<b>\$157,210,381</b>	<b>\$19,048,434</b>	<b>13.8%</b>	<b>\$19,048,434</b>	<b>13.8%</b>

- Property tax is growing by \$19.0 million or 14.6% in FY 20 from the FY 19 Budget and OLBR projected levels.
- The FY 20 Proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is remaining flat when compared to FY 17, FY 18, and FY 19.
  - This represents the Sewer Finance Authority’s share of the Long Island Power Authority (LIPA) PILOT payment.



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

Sewer and Storm Water Financing Authority Multi Year Plan (MYP) (\$'s in millions)				
Expense	2020 Proposed	2021 Plan	2022 Plan	2023 Plan
Contractual Services	\$1.0	\$1.0	\$1.0	\$1.0
Interest	5.6	5.0	4.4	3.7
Principal	11.8	12.4	12.9	13.4
Trans Out To SSW For Debt Service	138.8	138.9	139.0	139.0
<b>Expense Total</b>	<b>\$157.2</b>	<b>\$157.2</b>	<b>\$157.2</b>	<b>\$157.2</b>
Revenue				
Invest Income	0.0	0.0	0.0	0.0
Payment in Lieu of Taxes	7.9	7.9	7.9	7.9
Property Tax	149.3	149.3	149.3	149.3
<b>Revenue Total</b>	<b>\$157.2</b>	<b>\$157.2</b>	<b>\$157.2</b>	<b>\$157.2</b>

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

- Total expenses and revenues are projected to remain flat at \$157.2 million through FY 23.
- Contractual Services of \$1.0 million will remain flat in all years.
- Interest is expected to decline, year over year, while principal is anticipated to grow.
- The debt service amount is changing slightly.
- The table, which is in millions, does not show the investment income of \$25,000 each year of the MYP.
- The PILOT revenue of \$7.9 million is budgeted to be unchanged.
- The Sewer Finance Authority’s MYP indicates property taxes are remaining consistent at \$149.3 million throughout the plan.



**Sewer and Storm Water Resource District Expenses**

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	133	107	113	96	99	(14)	-12.4%	3	3.1%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$11,717,001	\$9,727,942	\$10,288,904	\$9,912,764	\$9,505,595	(\$783,309)	-7.6%	(\$407,169)	-4.1%
Fringe Benefits	9,296,258	9,005,389	9,546,528	9,045,444	9,397,114	(149,414)	-1.6%	351,670	3.9%
Equipment	9,686	7,658	15,000	15,000	10,000	(5,000)	-33.3%	(5,000)	-33.3%
General Expenses	127,257	915,224	1,248,370	1,248,370	1,278,370	30,000	2.4%	30,000	2.4%
Contractual Services	61,119,036	62,004,080	64,068,608	64,068,608	65,153,850	1,085,242	1.7%	1,085,242	1.7%
Utility Costs	4,727,557	7,504,420	6,775,000	6,775,000	7,695,000	920,000	13.6%	920,000	13.6%
Interest	3,412,027	1,382,952	3,088,895	3,088,895	2,588,805	(500,090)	-16.2%	(500,090)	-16.2%
Principal	9,529,367	9,713,490	9,411,051	9,411,051	8,895,174	(515,877)	-5.5%	(515,877)	-5.5%
Interfund Charges	24,434,334	33,279,779	34,322,246	34,322,246	41,107,216	6,784,970	19.8%	6,784,970	19.8%
Other Expense	394,000	6,504,978	538,500	538,500	358,500	(180,000)	-33.4%	(180,000)	-33.4%
<b>Total</b>	<b>\$124,766,523</b>	<b>\$140,045,912</b>	<b>\$139,303,102</b>	<b>\$138,425,878</b>	<b>\$145,989,624</b>	<b>\$6,686,522</b>	<b>4.8%</b>	<b>\$7,563,746</b>	<b>5.5%</b>

- The FY 20 expenditures are increasing by \$6.7 million, or 4.8%, as compared to the FY 19 Approved Budget and by \$7.6 million, or 5.5%, from OLBR's projections.
- Salaries are declining by \$0.8 million in FY 20 from the FY 19 Budget. The proposed salary budget accommodates wages and title movements which nets out at 14 less full-time positions when compared to the FY 19 budget.
  - The capital overtime and salary credits are growing from \$0.2 million to \$0.6 million in FY 20.
- Fringe benefits are decreasing by \$0.1 million, budget to budget.
  - Lower health insurance costs are being offset by marginal increasing in other fringe benefit costs.
- Equipment costs are declining due to lower anticipated miscellaneous expenses.
- General expenses are rising by \$30,000 in FY 20, from FY 19 which is mainly due to diesel fuel costs.
- Utility costs are increasing by \$1.0 million, budget to budget, which is primarily due to brokered gas charges.
- Interest and principal are each expected to decrease by \$0.5 million in FY 20 when compared to FY 19.

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

- Interfund Charges are increasing by \$6.8 million, budget to budget.
  - Capital debt service charges are growing by \$6.6 million while indirect and other expenses are increasing by \$0.2 million.
- Other expense, specifically, other suits and damages, is decreasing by \$0.2 million, in FY 20.

	SSW Proposed Budget Contractual Services Expense					
	2017	2018	2019	2020	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$60,494,036	\$61,364,016	\$1,438,608	\$1,408,350	(\$30,258)	-2.1%
Engineering	0	39,735	130,000	110,000	-20,000	-15.4%
Sanitary Solid Waste Disposal	625,000	600,000	620,000	635,500	15,500	2.5%
Professional Services	0	0	61,880,000	63,000,000	1,120,000	1.8%
<b>Total</b>	<b>\$61,119,036</b>	<b>\$62,004,081</b>	<b>\$64,068,608</b>	<b>\$65,153,850</b>	<b>\$1,085,242</b>	<b>1.7%</b>

- Total contractual services costs are increasing by \$1.1 million in FY 20 primarily due to the professional services line which contains the appropriation for the SUEZ Water Long Island Inc. (SUEZ) contracted expense.

	Sewer and Storm Water Personnel, General, Contractual and Utility Expenses SUEZ Contract Itemized										2019		2020	Exec. vs. Adopted	
	Historical										Adopted Budget	Exec. Budget	Var.	%	
	2010	2011	2012	2013	2014	2015	2016	2017	2018						
Salaries, Wages & Fees	\$17,345,270	\$18,987,703	\$17,632,617	\$18,201,634	\$19,328,151	\$14,322,045	\$12,539,692	\$11,717,001	\$9,727,942	\$10,288,904	\$9,505,595	-783,309	-7.6%		
Fringe Benefits	8,752,309	10,231,853	10,396,177	11,249,934	11,899,140	10,891,809	9,943,016	9,296,258	9,005,389	9,546,528	9,397,114	-149,414	-1.6%		
General Expenses	10,174,987	10,717,350	12,340,469	15,050,376	10,754,820	170,602	758,115	127,257	915,224	1,248,370	1,278,370	30,000	2.4%		
Contractual Services	21,315,604	20,051,865	26,138,571	29,683,615	28,821,454	59,927,425	61,857,408	61,119,036	62,004,080	64,068,608	65,153,850	1,085,242	1.7%		
Utility Costs	10,011,491	7,642,996	9,476,974	11,241,801	8,007,104	7,623,260	4,938,259	4,727,557	7,504,420	6,775,000	7,695,000	920,000	13.6%		
<b>Total</b>	<b>\$67,599,661</b>	<b>\$67,631,767</b>	<b>\$75,984,808</b>	<b>\$85,427,360</b>	<b>\$78,810,670</b>	<b>\$92,935,141</b>	<b>\$90,036,490</b>	<b>\$86,987,109</b>	<b>\$89,157,055</b>	<b>\$91,927,410</b>	<b>\$93,029,929</b>	<b>\$1,102,519</b>	<b>1.2%</b>		
<b>SUEZ annual guaranteed savings</b>						<b>11,983,302</b>	<b>10,071,311</b>	<b>7,860,242</b>	<b>6,670,957</b>	<b>\$6,000,000</b>	<b>\$4,200,000</b>				
<b>Net costs to reflect guaranteed savings</b>						<b>\$80,951,839</b>	<b>\$79,965,179</b>	<b>\$79,126,867</b>	<b>\$82,486,098</b>	<b>\$85,927,410</b>	<b>\$88,829,929</b>				

- The table above contains the historical, budget and proposed expenditures associated with personnel, general, contractual and utility costs of the SUEZ contract.

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

- The 2010 and 2011 actuals were captured for normalcy as 2012 and 2013 contain Superstorm Sandy related expenses. Superstorm Sandy hit New York on October 29, 2012
- The annual savings have decreased by \$1.8 million to \$4.2 million in the FY 20 Proposed Budget when compared to FY 19. The County should audit this contract to ensure full compliance with its legal aspect.

Full-Time SSW Staffing Analysis								
		FY 19	Sept-19	FY 20	FY 20	Exec. vs	Exec. vs	
		Approved	Actual	Request	Executive	19 Approved	Actual	
<b>RC</b>	<b>RC Description</b>	<b>SSW County Employees</b>						
	6000 Sewer Revenue / Fringe / Misc. Acc	2	0	2	2	0	2	
	6110 Sewage Disposal Bay Park	11	11	9	9	(2)	(2)	
	6120 Sewage Disposal Cedar Creek	24	16	18	18	(6)	2	
	6140 Sewage Disposal Services Lawrence	2	2	2	2	0	0	
	6150 Sewage Disposal Services Cedarhurst	0	3	3	3	3	0	
	6210 Sewage Maint Services Bay Park	2	2	2	2	0	0	
	6220 Sewage Maint Services Cedar Creek	3	3	3	3	0	0	
	<b>Total SSW County Employees</b>	<b>44</b>	<b>37</b>	<b>39</b>	<b>39</b>	<b>(5)</b>	<b>2</b>	
<b>RC</b>	<b>RC Description</b>	<b>SSW Leased United Water Employees</b>						
	7000 Sewer Revenue / Fringe - Oper Cont	1	1	1	1	0	0	
	7110 Sewage Disposal Services - Oper Cont	29	25	25	25	(4)	0	
	7120 Sewage Disposal Services - Oper Cont	11	8	9	9	(2)	1	
	7140 Sewage Disp / Lawrence - Oper Cont	1	1	1	1	0	0	
	7210 Sewage Maint Services - Oper Cont	10	9	9	9	(1)	0	
	7220 Sewage Maint Services - Oper Cont	17	15	15	15	(2)	0	
	<b>Total SSW Leased Employees</b>	<b>69</b>	<b>59</b>	<b>60</b>	<b>60</b>	<b>(9)</b>	<b>1</b>	
<b>SSW Total (County &amp; Lease FT Employees)</b>		<b>113</b>	<b>96</b>	<b>99</b>	<b>99</b>	<b>(14)</b>	<b>3</b>	

- The table above shows the difference between SSW County employees and SSW workers leased to SUEZ.
  - In the Proposed FY 20 Budget, there are 39 sewer employees while 60 personnel are hired out to SUEZ.
- County employees, in FY 20, are declining by five when compared to FY 19 but increasing by two over the actual on-board staff.
- The Proposed FY 20 leased employees are decreasing by nine when compared to the prior budget but increasing by one versus the existing staff.
- According to the department, only 47 not 59 people are leased employees. The staff will need to be re-aligned between the responsibility centers accordingly.



**Sewer and Storm Water Resource District Revenues**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$12,037,817	\$14,207,109	\$10,480,905	\$9,828,158	\$0	(\$10,480,905)	-100.0%	(\$9,828,158)	-100.0%
Permits & Licenses	1,854,419	1,380,041	1,553,000	1,253,000	1,455,000	(98,000)	-6.3%	202,000	16.1%
Invest Income	449,766	881,978	200,000	555,523	200,000	0	0.0%	(355,523)	-64.0%
Rents & Recoveries	7,952,847	6,759,864	6,040,000	5,760,000	4,240,000	(1,800,000)	-29.8%	(1,520,000)	-26.4%
Dept Revenues	1,279,754	1,262,917	1,282,000	1,282,000	1,253,000	(29,000)	-2.3%	(29,000)	-2.3%
Fed Aid-Reimb of Exp	71,566	36,003	0	0	0	0	*****	0	*****
Interfund Transfers	105,572,000	115,518,000	119,747,197	119,747,197	138,841,624	19,094,427	15.9%	19,094,427	15.9%
Due from Other Gov't	(4,451,647)	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$124,766,522</b>	<b>\$140,045,912</b>	<b>\$139,303,102</b>	<b>\$138,425,878</b>	<b>\$145,989,624</b>	<b>\$6,686,522</b>	<b>4.8%</b>	<b>\$7,563,746</b>	<b>5.5%</b>

- The FY 20 overall revenue for the District is increasing by \$6.7 million, or 4.8%, from the FY 19 Approved Budget and by \$7.6 million or 5.5% from the projection.
- Fund balance is not budgeted for in FY 20.
  - The FY 17 and FY 18 historical fund balance represents the usage.
- Investment income is expected to remain flat, budget to budget although historical and projected amounts exceed the FY 20 budget.
- The rents and recoveries line, specifically in enterprise fund recoveries, is decreasing by \$1.8 million, budget to budget.
- Departmental revenues are decreasing by \$29,000, budget to budget, as a result of less contractual services income being offset by higher fees and waste disposal revenues.
- Interfund transfers, specifically transfer in from the Sewer Finance Authority, is increasing by \$19.1 million or 15.9% in the FY 20 Proposed Budget. This is a result of the Property Tax increase.

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

<b>Sewer and Storm Water Resource District Multi Year Plan (\$'s in millions)</b>				
<b>EXPENSE</b>	<b>2020 Proposed</b>	<b>2021 Plan</b>	<b>2022 Plan</b>	<b>2023 Plan</b>
Salaries, Wages & Fees	\$9.5	\$9.8	\$10.1	\$10.5
Fringe Benefits	9.4	10.0	10.4	10.9
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.3	1.3	1.3	1.3
Contractual Services	65.2	66.4	67.7	69.0
Utility Costs	7.7	7.8	7.9	8.1
Interest	2.6	2.1	1.6	1.2
Principal	8.9	8.9	9.2	9.4
Interfd Chgs - Interfund Charges	41.1	45.2	49.1	55.9
Other Expenses	0.4	0.4	0.4	0.4
<b>EXPENSE TOTAL</b>	<b>\$146.0</b>	<b>\$151.8</b>	<b>\$157.7</b>	<b>\$166.7</b>
<b>REVENUE</b>				
Fund Balance	\$0.0	\$1.0	\$1.0	\$1.0
Permits & Licenses	1.5	1.5	1.5	1.5
Invest Income	0.2	0.2	0.2	0.2
Rents & Recoveries	4.2	4.2	4.2	4.2
Dept Revenues	1.3	0.3	0.3	0.3
Transfer From SFA	138.8	138.8	138.8	138.8
<b>REVENUE TOTAL</b>	<b>\$146.0</b>	<b>\$146.0</b>	<b>\$146.0</b>	<b>\$146.0</b>
Sewer & Stormwater Possible Levy Increase	\$0.0	\$5.8	\$11.7	\$20.7
Surplus / (Deficit)	\$0.0	\$0.0	\$0.0	\$0.0

- The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District is expecting costs to increase in the out-years while revenues remain stagnant.

- Salaries and fringe benefits are growing in the out-years.
- The equipment expense is budgeted at \$10,000 in FY 20, FY 21, FY 22, and FY 23.
- General expenses are remaining flat in the out-years.
- Contractual services, specifically professional services, is increasing by an estimated \$1.3 million each year from FY 21 to FY 23.
- Interest is decreasing in all the out-years while principal is increasing.
- The interfund charges are expected to increase due to greater capital debt service charges.
  - The capital debt increases are \$4.1 million in FY 21, \$3.9 million in FY 22 and \$6.8 million in FY 23.
- Fund balance of \$1.0 million is included in FY 21, FY 22 and FY 23.
- Permits & licenses of \$1.5 million, investment income of \$0.2 million, rents & recoveries of \$4.2 million all hold steady in each of the out-years.
- The transfer from SFA stays constant at \$138.8 million in the out-years.
- The Administration included a possible levy increase as a gap closing measure.
  - The increase consists of \$5.8 million in FY 21, \$11.7 million in FY 22 and \$20.7 million in FY 23.

**Sewer and Storm Water Resource District****County Executive Curran 's Press Release dated September 13, 2019: County Executive Curran Discovers Sewer and Storm Water Resource Fund Misallocation**

In part it stated:

**Multi-Year, Multi-Million Dollar Mistake**

The inquiry determined that sewer and storm water taxes had been incorrectly calculated since the 2016 levy under a faulty methodology. Upon a detailed review of the financial model, used year after year, the County found that sewer expenses had not been properly divided between the three zones starting with the 2016 budget. The County also determined that during the same period, some debt service amounts were not allocated correctly among all three zones either.

The error may have been initiated in 2016 after SUEZ Water Long Island, Inc. assumed control of the sewer collection and disposal systems in the County. This contract led to the transfer of 77 employees who were no longer assigned to sewer operations from the Sewer and Storm Water Resources District Fund to the General Fund within the Department of Public Works. This appears to be a factor contributing to the misallocation of sewer funds. The incorrect formula for allocation of expenses between zones was embedded in the financial model.

As a result of these errors, from 2016 through 2019 levies, property owners in the sewer disposal-only zone of assessment were overtaxed by an estimated \$13.9 million, while property owners in storm water zones were overtaxed by an estimated \$4.5 million. At the same time, property owners in the collection and disposal zone were undertaxed by an estimated \$18.4 million.

**Sewer District Tax Rebalancing Plan**

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

The Department of Shared Services is responsible, under New York State Municipal Purchasing law, for the purchase of all materials, supplies, equipment, and services as covered by the County Charter for all County departments with the exception of the Board of Elections. Shared Services meets its responsibilities through applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	10	11	11	12	14	3	27.3%	2	16.7%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$894,341	\$978,565	\$952,152	\$1,145,606	\$1,243,900	\$291,748	30.6%	\$98,294	8.6%
General Expenses	21,322	14,843	22,468	22,468	15,178	(7,290)	-32.4%	(7,290)	-32.4%
Contractual Services	15,500	0	0	0	78,500	78,500	*****	78,500	*****
<b>Total</b>	<b>\$931,163</b>	<b>\$993,408</b>	<b>\$974,620</b>	<b>\$1,168,074</b>	<b>\$1,337,578</b>	<b>\$362,958</b>	<b>37.2%</b>	<b>\$169,504</b>	<b>14.5%</b>

**Expenses**

- The total proposed expense budget is increasing by \$362,958, or 37.2%, when compared to the FY 19 NIFA Approved Budget.
- Salaries are growing by \$291,748, or 30.6%, budget to budget.
  - The department has increased full-time headcount by three positions to 14 when compared to FY 19.
    - The department is budgeting salaries for the hiring of two Deputy Commissioners of Shared Services, two Buyer II, and a Technical Coordinator II, offset by the removal of both a Purchasing Specialist and a Technical Coordinator.
- The general expenses line is decreasing by \$7,290, or 32.4%, budget to budget, primarily due to a decline in listing fees.
  - Items in this category include office supplies, advertising/public notices, traveling, equipment maintenance, copying/blueprint supplies, and miscellaneous supplies and expenses.
- The contractual services line is funded in FY 20 at \$78,500.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$379,662	\$346,743	\$380,000	\$380,000	\$230,000	(\$150,000)	-39.5%	(\$150,000)	-39.5%
Dept Revenues	164,464	110,706	185,025	185,025	30,025	(155,000)	-83.8%	(155,000)	-83.8%
<b>Total</b>	<b>\$544,127</b>	<b>\$457,449</b>	<b>\$565,025</b>	<b>\$565,025</b>	<b>\$260,025</b>	<b>(\$305,000)</b>	<b>-54.0%</b>	<b>(\$305,000)</b>	<b>-54.0%</b>

**Revenues**

- The total Proposed FY 20 revenue budget is decreasing by \$305,000, or 54.0%, when compared to the FY 19 NIFA Approved Budget.
- Rents and recoveries are decreasing by \$150,000 when compared to the prior year budget due to a decline in online auction revenue.
  - This revenue includes proceeds from online auction and sales from County property.
- The departmental revenues line is decreasing by \$155,000 due to no revenue anticipated from online vendor registration/subscription. The department no longer requires an online registration fee for vendors.

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

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	615	577	601	561	576	(25)	-4.2%	15	2.7%
Part-Time and Seasonal	82	73	93	87	95	2	2.2%	8	9.2%
Salaries	\$48,795,662	\$44,698,577	\$47,494,583	\$45,108,229	\$48,707,028	\$1,212,445	2.6%	\$3,598,799	8.0%
Equipment	14,134	14,176	11,720	11,720	11,720	0	0.0%	0	0.0%
General Expenses	694,512	721,572	642,000	642,000	732,200	90,200	14.0%	90,200	14.0%
Contractual Services	7,452,365	6,717,211	6,887,790	7,187,790	7,727,802	840,012	12.2%	540,012	7.5%
Inter-Dept. Charges	13,412,836	15,019,442	18,601,093	18,601,093	20,427,862	1,826,769	9.8%	1,826,769	9.8%
Recipient Grants	52,090,497	51,416,407	52,130,000	49,530,000	51,130,000	(1,000,000)	-1.9%	1,600,000	3.2%
Purchased Services	67,822,234	66,208,070	68,587,875	68,587,875	69,724,579	1,136,704	1.7%	1,136,704	1.7%
Emerg Vendor Payments	48,249,523	51,541,093	49,360,000	52,255,000	53,225,000	3,865,000	7.8%	970,000	1.9%
Medicaid	233,191,869	238,959,000	242,521,767	242,521,767	238,209,048	(4,312,719)	-1.8%	(4,312,719)	-1.8%
<b>Total</b>	<b>\$471,723,631</b>	<b>\$475,295,548</b>	<b>\$486,236,828</b>	<b>\$484,445,474</b>	<b>\$489,895,239</b>	<b>\$3,658,411</b>	<b>0.8%</b>	<b>\$5,449,765</b>	<b>1.1%</b>

**Expenses**

- The proposed expense budget for the Department of Social Services (DSS) is \$489.9 million.
- Expenses are rising by \$5.4 million or 1.1% for FY 20 in contrast to OLBR’s latest projection.
  - The FY 20 proposal is \$3.7 million greater than the FY 19 Approved Budget due to increases in all expense lines, excluding the declines in Medicaid and recipient grants.
- The proposed salaries are increasing \$1.2 million, or 2.6% budget to budget and by \$3.6 million, or 8.0% above the latest projection. The salary increase compared to budget, stems from step increases for Civil Service Employees Association (CSEA) union members and promoting Social Welfare Examiners offset by full-time headcount reductions (detailed further in the report).
- The equipment budget remains flat at \$11,720. The FY 20 proposal allocates \$732,200 for general expenses; a growth of \$90,200 budget to budget and from the latest projection. Most of the change is attributable to higher postage expenses of roughly \$0.1 million offset by nominal fluctuations of other expenses.

**Expenses, cont.**

- FY 20 contractual expenses of \$7.7 million increased 12.2% budget to budget and 7.5% compared to OLBR projections (discussed later in the report).
- Inter-departmental charges are \$20.4 for the FY 20 proposal.
- The proposed budget reduces \$4.3 million or 1.8% less for Medicaid versus the FY 19 NIFA Approved Budget. The budget to budget decline is concentrated in the County Share, which is due to decreased County’s weekly Medicaid payments in FY 20.
  - A summary of DSS’s major programs is included at the end of the expense section.
  - The FY 20 proposal increases by \$1.2 million for Safety Net Assistance Control Center and decreases \$0.4 million from the Family Assistance Control Center. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs, respectively.
  - The FY 20 budget increases the Public Financial Assistance Control Center by \$1.4 million due to step increases for CSEA union members within salaries and an increased allocation for miscellaneous contractual service costs.
  - The proposed budget for the Administration Control Center’s expenses grew by 9.0% budget to budget. DSS’s interdepartmental charges are managed out of this control center.
  - The Administration reduced the Medicaid MMIS Control Center by \$4.3 million as previously mentioned, there is a decrease of weekly payments in FY 20.
  - The proposed budget increases the Title XX Control Center’s expenses by about \$1.1 million or 1.7% budget to budget. Daycare and adult services are handled in this control center.
- The FY20 the Educational Handicapped Child Control Center’s expenses rose by 12.1% budget to budget due to additional educational costs.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2019	2020	Exec. vs. Approved	
	2017	2018	NIFA Approved Budget	Exec. Budget	Var.	%
Family Assistance	\$23.6	\$25.3	\$24.9	\$24.5	-\$0.4	-1.6%
Subsidized Adoptions	4.6	4.9	5.0	5.0	0.1	1.0%
Juvenile Delinquents	2.0	2.0	2.0	2.1	0.1	2.5%
Training Schools	3.5	3.2	2.8	2.8	0.0	0.0%
Educ Handicapped Child	16.0	17.2	16.5	18.5	2.0	12.1%
Child. Foster Homes - IVE	0.9	0.8	0.9	0.8	-0.1	-11.4%
Burials	0.2	0.2	0.3	0.3	0.0	-3.8%
Medicaid MMIS	233.2	239.0	242.5	238.2	-4.3	-1.8%
HEAP	0.3	0.4	0.4	0.4	0.0	0.0%
Title XX	67.8	66.2	68.6	69.7	1.1	1.7%
Administration	19.7	21.2	25.0	27.3	2.3	9.0%
Public Financial Assis.	27.4	24.1	25.1	26.5	1.4	5.6%
Division of Services	23.2	21.9	23.5	23.8	0.3	1.3%
Safety Net Assistance	37.5	38.2	37.3	38.5	1.2	3.2%
Children in Institutions	10.2	9.0	9.8	9.9	0.1	1.3%
Children in Foster Homes	1.0	1.1	1.2	1.2	-0.1	-4.1%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
<b>Total</b>	<b>471.7</b>	<b>475.3</b>	<b>486.2</b>	<b>489.9</b>	<b>3.7</b>	<b>0.8%</b>

**Expenses, cont.**

**Direct Assistance**

- Recipient grants, purchased services, and emergency vendor payments account for about 35.5% of DSS’s proposed expense budget. These costs are associated with several Social Service programs, such as Temporary Assistance to Needy Families (TANF) and Safety Net Assistance (SNA). As the table below demonstrates, direct assistance expenses are growing by roughly \$4.0 million

Direct Assistance			
Expense	2019 NIFA Approved	2020 Proposed Budget	Variance
Recipient Grants	\$52,130,000	\$51,130,000	(\$1,000,000)
Purchased Services	68,587,875	69,724,579	1,136,704
Emergency Vendor Payments	49,360,000	53,225,000	3,865,000
<b>Total</b>	<b>\$170,077,875</b>	<b>\$174,079,579</b>	<b>\$4,001,704</b>

- A large part of recipient grant funding is used to make payments to DSS clients eligible for TANF and SNA benefits. Recipient grant expenses in the FY 20 proposal are down 1.9% or \$1.0 million budget to budget.
  - TANF cases declined 20.7% from August 2018 to August 2019. SNA cases have declined 8.7% during this period also. The decrease in recipient grant expenses budget to budget reflects the reduction of TANF and SNA cases.
- The proposal is about 3.2% higher than the latest projection, as the Administration reserved some cushion if FY 20 TANF and SNA caseloads increase. The County’s TANF and SNA caseload fluctuates year to year and is subject to several variables outside the County’s control.
- Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients. The FY 20 budget is rising to \$53.2 million, a growth of \$3.9 million, or, 7.8% budget to budget and roughly \$1.0 million versus the OLBR’s projection. Among these services are shelter care and educational payments which are the primary drivers of increased expenses.
  - According to the Department, shelter costs have increased 39% from August 2018-August 2019 due to housing more of the County’s homeless population, as a result shelter costs are growing \$2.7 million. In addition, the Committee on Special Education payments have risen by \$1.9 million for FY 20.



**Expenses, cont.**

**Direct Assistance, cont.**

- Purchased services are payments made to independent agencies that provide DSS clients with a variety of services such as day care, adult and child protective services, foster care, and other preventive services. The proposed budget for FY 20 is growing by \$1.1 million compared to the prior year budget. This is mostly due to increases in adoption fees, protective adult services, and family and group daycare, which are offset by homemaking and preventive mandated projects expenses.
- At \$63.5 million, daycare expenses account for most of the proposed FY 20 purchased services budget. The proposal is \$0.9 million more than the FY 19 daycare budget and the latest projection, demonstrated in the chart below. The increase in the proposal per DSS is attributed to the rise in the State issued day care market rate, which increased in May 2019. However, the increase is not automatic, but must be submitted by the vendor.

Year	Children in Daycare Count as of August 31	Adopted Daycare Services Budget	Year End Expense*
FY2012	6,139	49,656,400	58,618,658
FY2013	5,659	52,000,000	57,433,441
FY2014	5,893	53,500,000	58,459,627
FY2015	5,560	60,904,184	60,944,363
FY2016	5,799	59,404,184	60,848,145
FY2017	6,016	61,204,184	61,389,436
FY2018	5,592	61,304,184	60,057,201
FY2019*	5,600	62,530,268	62,530,268

*\*FY19 is the current year end projection*

**Expenses, cont.**

**Medicaid**

- The proposed budget decreases Medicaid by \$4.3 million, or, 1.8% compared to the prior year budget. As the chart below demonstrates, the budget to budget decline is concentrated in the County Share budget line.
  - The County Share dropped because the State’s FY 19-20 budget decreased the County’s weekly Medicaid payments by one less weekly payment cycle compared to the prior year which had 53.
  - Health insurance premiums are declining in the FY 20 proposal due to the payment responsibilities shifting to Nursing Home Care.

<b>Medicaid Expenses</b>			
<b>Expense</b>	<b>2019 NIFA Approved</b>	<b>2020 Proposed Budget</b>	<b>Variance</b>
County Share	\$228,555,027	\$224,242,668	(\$4,312,359)
Health Insurance Premiums	260,000	139,640	(\$120,360)
Home Aid Services	50,000	50,000	\$0
Indigent Care	13,566,740	13,566,740	\$0
Nursing Home Care	80,000	200,000	\$120,000
Physicians' Services	5,000	5,000	\$0
Transportation	5,000	5,000	\$0
<b>Total</b>	<b>\$242,521,767</b>	<b>\$238,209,048</b>	<b>(\$4,312,719)</b>

**Expenses, Cont.**

- The Proposed FY 20 Budget has a full-time headcount of 576 employees. This headcount is 25 less than the NIFA Approved Budget and 15 more than the OLBR projection.
- The proposed budget makes a few staffing changes relative to the current on-board. Highlights include the following changes:
  - Administration Control Center: The FY 20 staffing plan for both the Support Services and Systems Administration Responsibility Centers (RC) removes two positions. The Administration RC adds a Deputy Commissioner.
  - Public Financial Assistance Control Center: The proposal eliminates seven positions from the previous year budget but adds three position from the September 1st actual on board.
  - Services Control Center: The proposal decreases by 15 positions in this control center from the prior year budget. Child Preventive Services declines by nine, seven in Child Protective Services, and four in the Children’s Services. Offsetting the decreases are additions of titles in Daycare Services and Adult Protective Services, four and one respectively.

Staffing Analysis Full-Time						
	FY19 NIFA <u>Approved</u>	Sept-19 <u>Actual</u>	FY 20 <u>Request</u>	FY 20 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<b><u>Administration</u></b>						
Administration	11	9	11	12	1	3
Legal	4	4	4	4	0	0
Staff Development	5	5	5	5	0	0
Support Services	31	28	29	29	(2)	1
Systems Administration	8	6	6	6	(2)	0
<b>Total for Control Center</b>	<b>59</b>	<b>52</b>	<b>55</b>	<b>56</b>	<b>(3)</b>	<b>4</b>
<b><u>Public Financial Assistance</u></b>						
Accounting	20	20	24	20	0	0
Cnty. Rtls. & Hsng.	27	33	33	33	6	0
Disabled Client Assistance	8	9	9	9	1	0
Employment Program	8	7	7	7	(1)	0
Food Stamps	20	24	25	25	5	1
Investigations/Recoveries	9	10	9	9	0	(1)
Medical Assistance	16	6	6	7	(9)	1
Medical Services	4	4	4	4	0	0
Public Assistance	95	87	86	87	(8)	0
Support Collection Unit	42	41	45	43	1	2
Support Services	8	6	6	6	(2)	0
<b>Total for Control Center</b>	<b>257</b>	<b>247</b>	<b>254</b>	<b>250</b>	<b>(7)</b>	<b>3</b>
<b><u>Services</u></b>						
Adult Protective Services	25	26	26	26	1	0
Child Preventive Services	47	38	38	38	(9)	0
Child Protective Services	120	106	122	113	(7)	7
Children's Services	64	60	60	60	(4)	0
Day Care Services	29	32	33	33	4	1
<b>Total for Control Center</b>	<b>285</b>	<b>262</b>	<b>279</b>	<b>270</b>	<b>(15)</b>	<b>8</b>
<b>Grand Total</b>	<b>601</b>	<b>561</b>	<b>588</b>	<b>576</b>	<b>(25)</b>	<b>15</b>

**Expenses, Cont.**

- The proposed budget has a part-time headcount of 95 employees. This headcount is eight more than the September 1, 2019 actual and two more budget to budget. Highlights include the following changes:
  - Administration Control Center: The FY 20 staffing plan increases by seven positions budget to budget. The Administration, Support Services and Systems Administration responsibility centers staff grew by one, five and one respectively.
  - Public Financial Assistance Control Center: The proposal decreased seven positions within various responsibility centers.
  - Services Control Center: The FY 20 Proposed budget includes an additional 11 positions in the Child Protective Services responsibility center versus the onboard.

Staffing Analysis Part-Time						
	FY19 NIFA <u>Approved</u>	Sept-19 <u>Actual</u>	FY 20 <u>Request</u>	FY 20 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<b><u>Administration</u></b>						
Administration	0	1	1	1	1	0
Staff Development	1	1	1	1	0	0
Support Services	5	6	10	10	5	4
Systems Administration	2	3	3	3	1	0
<b>Total for Control Center</b>	<b>8</b>	<b>11</b>	<b>15</b>	<b>15</b>	<b>7</b>	<b>4</b>
<b><u>Public Financial Assistance</u></b>						
Accounting	3	1	1	1	(2)	0
Community Relations & Housing	7	5	5	5	(2)	0
Disabled Client Assistance Program (DCAP)	4	4	4	4	0	0
Employment Program	0	1	2	2	2	1
Food Stamps	6	5	6	6	0	1
Medical Assistance	6	3	4	4	(2)	1
Public Assistance	17	25	15	15	(2)	(10)
Support Collection Unit	4	3	3	3	(1)	0
Support Services	1	1	1	1	0	0
<b>Total for Control Center</b>	<b>48</b>	<b>48</b>	<b>41</b>	<b>41</b>	<b>(7)</b>	<b>(7)</b>
<b><u>Services</u></b>						
Adult Protective Services	1	1	1	1	0	0
Child Preventive Services	1	1	1	1	0	0
Child Protective Services	25	20	31	31	6	11
Children's Services	5	4	4	4	(1)	0
Day Care Services	5	2	2	2	(3)	0
<b>Total for Control Center</b>	<b>37</b>	<b>28</b>	<b>39</b>	<b>39</b>	<b>2</b>	<b>11</b>
<b>Total Part Time</b>	<b><u>93</u></b>	<b><u>87</u></b>	<b><u>95</u></b>	<b><u>95</u></b>	<b><u>2</u></b>	<b><u>8</u></b>

**Expenses, Cont.**

- Proposed contractual expenses are growing by 12.2%, an increase of \$0.8 million to \$7.7 million budget to budget (depicted below and on the following page).
  - The Medical Assistance Responsibility Center is the primary driver of the rising contract expenses for the FY 20 proposal. The largest increase of \$0.5 million relates to DSS’s existing contract for nursing services and the development of a new contract for management services.
  - The contract costs also surged due to new State legislation, Community First Choice Option (CFCO) per DSS. The Department stated that DSS must provide Assistive Technology, Environmental Modifications, and Vehicle Modifications for certain eligible Medicaid recipients.

Contractual Services	2019 NIFA Approved	FY 20 Proposed Budget	Difference
<b>Administration Responsibility Center</b>			
LI Council of Churches	\$60,000	60,000	\$0
Long Island Cares	25,000	25,000	-
Island Harvest	25,000	25,000	-
American Record Management Systems	175,000	175,000	-
Staff Training	10,000	10,000	-
Scanning	1,150,000	1,173,000	23,000
Car Leasing	36,400	36,400	-
<b>Total</b>	<b>\$1,481,400</b>	<b>\$1,504,400</b>	<b>\$23,000</b>
<b>Temporary Assistance to Needy Families (TANF) Responsibility Center</b>			
The Safe Center, L.I., Domestic Violence TANF	\$17,384	17,384	-
Circulo De La Hispanidad Homeless	\$17,384	17,384	-
EAC-HEAP & WRAP	432,965	432,965	-
Truview	790,938	802,801	11,863
Family Type Homes for Adults	40,000	40,000	-
<b>Total</b>	<b>\$1,298,671</b>	<b>\$1,310,534</b>	<b>\$11,863</b>
<b>Medical Assistance Responsibility Center</b>			
CFCO Case Management		250,000	250,000
NUMC-Nurses (PCA/DCAP)	1,980,635	2,503,735	523,100
<b>Total</b>	<b>1,980,635</b>	<b>\$2,753,735</b>	<b>\$773,100</b>

**Expenses, Cont.**

Contractual Services	2019 NIFA Approved	FY 20 Proposed Budget	Difference
<b>Employment Responsibility Center</b>			
EAC - Concillation Services	\$124,772	126,644	1,872
EOC	292,498	242,498	(50,000)
NADAP	905,456	923,565	18,109
Town of Oyster Bay	292,498	349,348	56,850
<b>Total</b>	<b>\$1,615,224</b>	<b>\$1,642,055</b>	<b>\$26,831</b>
<b>Child Support Responsibility Center</b>			
YMS Management Associates	\$125,000	125,000	-
EAC - Project Support	156,060	158,401	2,341
Laboratory Corporation of America	24,000	24,000	-
Ultimate Process Server	90,000	90,000	-
<b>Total</b>	<b>\$395,060</b>	<b>\$397,401</b>	<b>\$2,341</b>
<b>Services to Children Responsibility Center</b>			
One World Judicial Services	\$10,000	10,000	-
Child Care Council of Nassau	91,800	93,177	1,377
Foster Children Services/ Events	15,000	16,500	1,500
<b>Total</b>	<b>\$116,800</b>	<b>\$119,677</b>	<b>\$2,877</b>
<b>Total Contractual Expense</b>	<b>6,887,790</b>	<b>7,727,802</b>	<b>840,012</b>

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

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

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

*Source: Department of Social Services*

**Expenses, Cont.**

**Emergency Vendor Payments**

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

*Source: Department of Social Services*

**Medicaid**

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

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

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

*Source: Department of Social Services*

**Purchased Services**

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

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

*Source: Department of Social Services*



Revenues

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,528,383	\$1,384,114	\$800,000	\$1,893,842	\$800,000	\$0	0.0%	(\$1,093,842)	-57.8%
Dept Revenues	15,691,653	17,034,441	16,613,180	16,613,180	17,817,140	1,203,960	7.2%	1,203,960	7.2%
Interdept Revenues	296,019	36,368	40,000	40,000	40,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	119,904,183	120,762,614	118,373,895	115,613,998	120,335,975	1,962,080	1.7%	4,721,977	4.1%
State Aid-Reimb of Exp	51,395,502	42,565,087	50,404,175	50,299,627	47,508,638	(2,895,537)	-5.7%	(2,790,989)	-5.5%
<b>Total</b>	<b>\$189,815,739</b>	<b>\$181,782,625</b>	<b>\$186,231,250</b>	<b>\$184,460,647</b>	<b>\$186,501,753</b>	<b>\$270,503</b>	<b>0.1%</b>	<b>\$2,041,106</b>	<b>1.1%</b>

- The proposed budget has about \$0.3 million more in revenue than in the prior year budget and \$2.0 million more compared to OLBR's current projection. The changes compared to budget, are in department revenue, federal and state aid. About 90.0% of the proposed revenue budget is federal and state aid.
- The FY 20 rents & recoveries remain flat at \$0.8 million compared to the NIFA Approved Budget but declines by roughly \$1.1 million versus OLBR's projection due to prior year recoveries.
- The department revenue grew by \$1.2 million due to an additional allocation in funding for other welfare receipts revenues.
- The federal government also reimburses the County for its administration of specific social programs. For instance, the County receives 100% reimbursement for its TANF-related expenditures. The FY 20 proposal allocates roughly \$2.0 million more for federal aid than the prior year.
  - This is mainly attributed to an additional \$1.5 million in the Child Care Block Grant (CCBG). According to the department, the County has been repeatedly rewarded with CCBG money for its investment in the daycare program. In addition, there is an increase of \$0.7 million for reimbursed expenses offset by a decrease of \$0.3 million for subsidized federal aid for adopted children.
  - As of August 31, 2019, TANF cases were down 20.7% compared to August 2018 and SNA cases were also down 8.7% during this time.
- Each year, the State reimburses the County for specific program expenses. For example, the County receives reimbursement for 29.0% of SNA-related expenditures. There is 5.7% less state aid reimbursement budget to budget and 5.5% less than the latest projection.

**Revenues, cont.**

**Governmental Aid**

- Excluding Medicaid expenses, federal and state aid defrays 65.7% of DSS’s proposed expense. However, the percentage of the reimbursement drops to 34.3% once the Medicaid Control Center is factored into the calculation.

<b>FY 20 FEDERAL AND STATE AID BUDGET AS % OF EXPENSE BY CONTROL CENTER</b>						
	<b>Control Center</b>	<b>Expenses</b>	<b>Federal Aid</b>	<b>State Aid</b>	<b>\$ Federal/ State Funded</b>	<b>% Federal/ State Funded</b>
10	Administration	27,263,953	9,861,554	4,534,724	14,396,278	52.8%
72	Burials	250,000	0	1,000	1,000	0.4%
63	Children In Foster Homes (Non IV-E)	1,181,100	375,000	400,000	775,000	65.6%
69	Children In Foster Homes (IV-E)	775,000	500,000	175,000	675,000	87.1%
62	Children In Institutions PINS/DSS	9,875,000	3,500,000	2,200,000	5,700,000	57.7%
30	Division Of Services	23,825,822	12,130,842	7,944,891	20,075,733	84.3%
53	Education of Handicapped Children	18,500,000	0	3,316,320	3,316,320	17.9%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
65	Juvenile Delinquents	2,050,000	585,000	400,000	985,000	48.0%
68	Non Secure Detention	575,000	0	250,000	250,000	43.5%
20	Public Financial Assistance	26,516,837	15,433,579	6,811,703	22,245,282	83.9%
61	Safety Net	38,500,000	0	10,575,000	10,575,000	27.5%
70	Subsidized Adoptions	5,000,000	1,650,000	1,900,000	3,550,000	71.0%
60	Family Assistance (TANF)	24,500,000	21,000,000	1,500,000	22,500,000	91.8%
76	Title XX/CCBG	69,723,479	55,000,000	5,000,000	60,000,000	86.1%
66	Training Schools	2,750,000	0	0	0	0.0%
	<b>Sub-Total</b>	<b>251,686,191</b>	<b>120,235,975</b>	<b>45,008,638</b>	<b>165,244,613</b>	<b>65.7%</b>
73	Medicaid MMIS	238,209,048	100,000	2,500,000	2,600,000	1.1%
	<b>Total</b>	<b>\$489,895,239</b>	<b>\$120,335,975</b>	<b>\$47,508,638</b>	<b>\$167,844,613</b>	<b>34.3%</b>

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$67,504,302	\$80,101,385	\$79,111,315	\$72,249,333	\$73,725,000	(\$5,386,315)	-6.8%	\$1,475,667	2.0%
Invest Income	0	5,139	0	0	0	0	*****	0	*****
Rents & Recoveries	52,450	78,340	35,000	286,735	35,000	0	0.0%	(251,735)	-87.8%
Dept Revenues	3,040	806	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$67,559,792</b>	<b>\$80,185,669</b>	<b>\$79,146,315</b>	<b>\$72,536,068</b>	<b>\$73,760,000</b>	<b>(\$5,386,315)</b>	<b>-6.8%</b>	<b>\$1,223,932</b>	<b>1.7%</b>

**Revenues**

- The revenue budget for FY 20 is \$73.8 million, a decrease of \$5.4 million, or 6.8% from budget to budget and rising \$1.2 million, or 1.7% compared to the OLBR projection. The budget decline is primarily attributed to a significant reduction of Boot and Tow revenue offset by increases in Red Light Camera (RLC) and Fines revenue.
- Within the fines and forfeits budget are parking and traffic fines revenue of \$23.9 million and RLC revenue of \$47.6 million, which includes administrative fees for both. In addition, boot and tow revenue is \$2.3 million for the FY 20 proposal; all fine/fee allocations are depicted in the table on the following page.
  - The FY 20 budget for fines revenue increased by \$1.0 million, which OLBR is identifying as a risk based on historical trends. The corresponding administrative fee of \$9.4 million is decreasing by \$0.4 million. The total source of revenue is higher by \$615,921.
  - The RLC portion of the FY 20 revenue is \$25.5 million and the related administrative fee is \$22.1 million, which represents 288 operational cameras. RLC revenue is increasing by \$940,928, but the associated administrative fee is decreasing minimally by \$53,164, an overall growth of \$887,764.
- The Proposed FY 20 Budget for the boot and tow fee, (\$175 per violation) has declined by \$6.9 million to \$2.3 million. However, OLBR’s projection is roughly \$2.0 million therefore flagging \$235,000 as a risk.
- The Administration is budgeting \$35,000 for rents and recoveries in the proposed FY 20 budget, which is constant with the FY 19 NIFA Approved Budget. The OLBR projection reflects \$251,735 in prior year recoveries.

Revenues, Cont.

	2019 NIFA Approved	2020 Proposed	Prop 2020 vs. Adpt FY19
<b>Fines and Forfeits</b>			
R0603-Fines	13,500,000	14,500,000	1,000,000
R0630-Administrative Fee	9,809,079	9,425,000	(384,079)
<b>Fines Subtotal</b>	<b>23,309,079</b>	<b>23,925,000</b>	<b>615,921</b>
R0626-Red Light Camera (RLC)	24,559,072	25,500,000	940,928
R0629-RLC Administrative Fee	22,103,164	22,050,000	(53,164)
<b>RLC Subtotal</b>	<b>46,662,236</b>	<b>47,550,000</b>	<b>887,764</b>
R0633-Boot & Tow Total	9,140,000	2,250,000	(6,890,000)
<b>Grand Total</b>	<b>79,111,315</b>	<b>73,725,000</b>	<b>(5,386,315)</b>



**Boot and Tow**

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

**Revenues, Cont.**

TPVA Tickets Received YTD						
Issuing Agencies	August 2018 YTD		August 2019 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	50,478	84,093	48,112	85,731	-4.7%	1.9%
All Other Agencies	17,247	24,720	18,574	21,029	7.7%	-14.9%
<b>Grand total</b>	<b>67,725</b>	<b>108,813</b>	<b>66,686</b>	<b>106,760</b>	<b>-1.5%</b>	<b>-1.9%</b>

- The table above displays parking and traffic tickets issued through August 2019 compared to the same time period last year; parking tickets received decreased 1.5% and traffic tickets dropped by 1.9%.
- The Nassau County Police Department generated a year over year decline of 4.7% for parking tickets while traffic tickets rose 1.9%

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan					
Revenue Sources	2020 Proposed	2021 Plan	2022 Plan	2023 Plan	
Fines	14,500,000	14,500,000	14,500,000	14,500,000	
TV Fines Administrative Fees	9,425,000	9,425,000	9,425,000	9,425,000	
Red Light Camera (RLC)	25,500,000	25,500,000	25,500,000	25,500,000	
RLC Administrative Fees	22,050,000	22,050,000	22,050,000	22,050,000	
Boot & Tow	2,250,000	2,250,000	2,250,000	2,250,000	
<b>Total Fines &amp; Forfeits Revenue</b>	<b>\$73,725,000</b>	<b>\$73,725,000</b>	<b>\$73,725,000</b>	<b>\$73,725,000</b>	

- The Multi Year Plan (MYP) in the schedule above illustrates TPVA’s revenue through FY 23. The out-year plan includes total fines and forfeits revenue of \$73.7 million, which will remain constant from FY 20 through FY 23.

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	48	46	48	47	47	(1)	-2.1%	0	0.0%
Part-Time and Seasonal	41	38	37	39	38	1	2.7%	(1)	-2.6%
Salaries	\$3,939,664	\$3,503,239	\$3,794,255	\$3,796,171	\$4,031,994	\$237,739	6.3%	\$235,823	6.2%
Equipment	6,328	3,527	10,400	10,400	20,200	9,800	94.2%	9,800	94.2%
General Expenses	187,360	200,343	266,315	266,315	273,690	7,375	2.8%	7,375	2.8%
Contractual Services	10,699,984	12,868,382	12,546,800	12,546,800	12,195,000	(351,800)	-2.8%	(351,800)	-2.8%
<b>Total</b>	<b>\$14,833,336</b>	<b>\$16,575,492</b>	<b>\$16,617,770</b>	<b>\$16,619,686</b>	<b>\$16,520,884</b>	<b>(\$96,886)</b>	<b>-0.6%</b>	<b>(\$98,802)</b>	<b>-0.6%</b>

**Expenses**

- The FY 20 Proposed Budget for expenses is marginally decreasing by \$0.1 million, or 0.6%, budget to budget and compared to OLBR’s projection. This is primarily attributed to a decrease in contractual expenses offset by an increase in salaries due the insertion of step increases for members of the Civil Service Employees Association (CSEA) unions.
- The FY 20 proposed salaries are rising by \$237,739 compared to the prior year budget and \$235,823 higher than OLBR’s projection.
- The full-time headcount decreased by one position (Cashier I) compared to the NIFA Approved budget but in line with OLBR’s on board projection.
- TPVA’s FY 20 part-time positions increased by one title (Clerk Typist I) budget to budget and seasonal headcount decreased by one position (Clerical Assistant Seasonal) compared to OLBR’s projection.
- The proposed FY 20 equipment budget grew by 94.2% to \$20,200 an increase of \$9,800. This is due to higher costs for information technology, safety & security equipment and office furniture/furnishings expenditures.
- The FY 20 budget for general expenses is rising to \$273,690, a nominal increase of \$7,375 attributed to additional costs for office supplies & copy paper, educational & training supplies, copying blueprint supplies and equipment maintenance & rental costs offset by miscellaneous supplies and expenses.
- The contractual services budget allocates \$12.2 million for the proposed FY 20 budget, a reduction of \$351,800 compared to the prior year budget and the OLBR projection. The decrease in expenses is largely due to a decline of roughly \$1.0 million for outside vendors offset by an increase of \$725,200 for RLC revenue collection.

Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$2,280	\$2,238	\$5,000	\$5,000	\$0	(\$5,000)	-100.0%	(\$5,000)	-100.0%
Invest Income	4,167,617	9,386,846	9,955,000	10,955,000	9,500,000	(455,000)	-4.6%	(1,455,000)	-13.3%
Rents & Recoveries	322,937	615,176	0	15,571	0	0	*****	(15,571)	-100.0%
Dept Revenues	583,087	683,376	850,919	850,919	934,000	83,081	9.8%	83,081	9.8%
Pymnt In Lieu of Taxes	236,932	692,479	0	0	0	0	*****	0	*****
Special Taxes	3,060,227	2,984,311	3,000,000	3,000,000	2,950,000	(50,000)	-1.7%	(50,000)	-1.7%
Int Penalty On Tax	33,211,630	36,764,558	34,612,500	34,612,500	36,912,500	2,300,000	6.6%	2,300,000	6.6%
<b>Total</b>	<b>\$41,584,708</b>	<b>\$51,128,983</b>	<b>\$48,423,419</b>	<b>\$49,438,990</b>	<b>\$50,296,500</b>	<b>\$1,873,081</b>	<b>3.9%</b>	<b>\$857,510</b>	<b>1.7%</b>

**Revenues**

- Revenues in the Proposed FY 20 Budget are increasing by \$1.9 million, or 3.9%, from the FY 19 NIFA Approved Budget. The increase is primarily due to \$2.3 million in heightened interest penalty on tax collections.
- FY 20 interest penalty on taxes revenues are budgeted to record a 6.6% increase compared to both the FY 19 NIFA Approved Budget and current projection.
  - Six revenue sources roll up on the interest penalty on taxes line. These include differential lien interest, interest on taxes, listing fee – tax delinquencies, online tax lien sale, penalty on delinquent taxes and tax lien advertising fee.
  - The greater revenue is due to an increase in the listing fee.
- The Proposed FY 20 Budget does not appropriate any fines and forfeits revenues.
- Investment income revenue is generated as the County invests its cash and it rises in tandem with interest rate increases. The

Proposed FY 20 Budget is conservative relative to the current projection.

- Given the recent reduction in interest rates, the FY 20 Proposed Budget is reasonable. Additionally, the Federal Reserve indicated that one more rate cut is possible in 2019.<sup>1</sup>
- FY 20 departmental revenues are budgeted to increase \$83,081 or 9.8% compared to the FY 19 NIFA Approved Budget. The increase is a function of fee revenues.
  - Also, contributing to the budget to budget increase is a \$34,000 rise in ambulance fee collections. The increase

<sup>1</sup> Borak, Donna, “The Fed Cut Rates for the Second Time This Year”, [CNN.com](http://CNN.com), September 18, 2019.

**Revenues, Cont.**

- brings the budget appropriation in-line with the FY 18 actual.
- The special tax line revenues are budgeted to decrease by 1.7% in the FY 20 Proposed Budget from the FY 19 NIFA Approved level. The revenue source contains five sub objects detailed in the chart below.

Special Taxes			
Revenue Source	FY 19 NIFA Apprvd.	FY 20 Exec.	20 Exec. vs. 19 NIFA Apprvd.
Adm Tax Belmont Park	\$200,000	\$150,000	-\$50,000
Hotel/Motel Room Tax	1,100,000	\$1,100,000	0
Entertainment Tax	250,000	\$250,000	0
Entertainment Tax - Beach Concerts	600,000	\$600,000	0
Nassau Events Center	850,000	\$850,000	0
<b>Total Special Taxes</b>	<b>\$3,000,000</b>	<b>\$2,950,000</b>	<b>(\$50,000)</b>

- The budgeted special tax decrease is a function of lower Belmont Admissions Tax. The Belmont Admissions tax is collected upon admission to Belmont Park. The tax is equivalent to 3% of the admission price, and Nassau retains 75% of the collections, as three quarters of the park is located within Nassau County.
  - The FY 20 proposal includes \$150,000 in collections for this tax, down \$50,000 from the FY 19 NIFA Approved Budget. This budget appears reasonable since the FY 18 actual was \$146,993.
- Hotel/motel collections are budgeted at \$1.1 million in the Proposed FY 20 Budget, unchanged from the FY 19 NIFA Approved Budget.

- The FY 20 Proposed Budget seems reasonable given that year-to-date through August 2019 collections are relatively unchanged from the prior in year. FY 18 hotel / motel collections were \$1.17 million.
- If current trends continue, the FY 20 Proposed Budget appears reasonable, if not slightly conservative. Current Discover Long Island figures shown that year-to-date through July FY 19 average occupancy rates in Nassau County were up 0.3 percentage points from the FY 18 year-to-date average. Similarly, year-to-date through July FY 19 average rental rates increased \$3.71.
- The Entertainment tax is a surcharge on tickets sold at venues in the County with seating capacities of 2,500 seats or more. It is shown on several sub object lines to itemize where the ticket was sold.
  - The Nassau Events Center line represents the Entertainment Tax – Coliseum collections.
  - All FY 20 Proposed Budget entertainment tax revenues are unchanged from the FY 19 NIFA Approved Budget.



Expense	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	26	30	29	34	4	13.3%	5	17.2%
Part-Time and Seasonal	2	1	1	1	0	(1)	-100.0%	(1)	-100.0%
Salaries	\$2,114,433	\$1,842,219	\$2,208,128	\$2,024,447	\$2,361,578	\$153,450	6.9%	\$337,131	16.7%
Equipment	1,173	0	2,000	2,000	2,000	0	0.0%	0	0.0%
General Expenses	289,096	289,096	361,836	361,836	408,508	46,672	12.9%	46,672	12.9%
Contractual Services	184,979	155,158	344,620	344,620	621,268	276,648	80.3%	276,648	80.3%
Other Expense	80,364,075	(34,139)	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$82,953,756</b>	<b>\$2,252,334</b>	<b>\$2,916,584</b>	<b>\$2,732,903</b>	<b>\$3,393,354</b>	<b>\$476,770</b>	<b>16.3%</b>	<b>\$660,451</b>	<b>24.2%</b>

**Expenses**

- Expenses in the FY 20 Proposed Budget are 16.3% higher than the FY 19 NIFA Approved Budget.
- The increase is a function of greater salary, contractual services and salary expenses.
- Budget to budget full-time headcount is increasing by four. According to the Administration, the addition of staff is necessary to bolster the County’s accounts receivable function and to better collaborate with Town Tax Receivers.
- The FY 20 Proposed equipment budget is unchanged from both the FY 19 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover information technology expenses.
- The Proposed FY 20 general expenses budget is rising 12.9%, from the FY 19 NIFA Approved level and current projection. The expense line covers primarily advertising tax lien and miscellaneous supply costs.
- The Proposed FY 20 budget for contractual services is increasing 80.3%, or \$276,648, when compared to FY 19 NIFA Approved level. The increase is attributable to higher miscellaneous and

financial contractual services expenses, and is in-line with the department’s request.

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		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	10	7	9	(1)	-10.0%	2	28.6%
Salaries	\$487,123	\$493,607	\$570,535	\$510,938	\$603,257	\$32,722	5.7%	\$92,319	18.1%
General Expenses	10,975	10,271	14,348	14,348	14,600	252	1.8%	252	1.8%
Contractual Services	2,000	1,888	2,000	2,000	7,000	5,000	250.0%	5,000	250.0%
<b>Total</b>	<b>\$500,099</b>	<b>\$505,766</b>	<b>\$586,883</b>	<b>\$527,286</b>	<b>\$624,857</b>	<b>\$37,974</b>	<b>6.5%</b>	<b>\$97,571</b>	<b>18.5%</b>

**Expenses**

- The FY 20 expenses are up \$37,674, or 6.5%, budget to budget, and \$97,571, or 18.5% when compared to OLBR’s projection.
- Salaries are increasing to \$603,257, or 5.7%, in FY 20 when compared to the FY 19 Adopted Budget.
  - The proposed salary budget accommodates wages and title movements for FY 20.
  - The FY 20 budget is eliminating one of the Veterans Counselor Trainee positions along with associated cost of \$30,481. The Veterans Counselor II title is increasing by \$35,520 while the related headcount remains at two.
- General expenses, specifically within miscellaneous supplies, is increasing by \$252 when compared to both the FY 19 budget and projections.
- Contractual services are increasing by \$5,000 to \$7,000 which is concentrated within the miscellaneous line.
  - The additional monies will support the Bi-Annual Veterans Stand Down expenses.



Revenue	Historical		2019		2020	Exec. vs. Approved		Exec. vs. Projected	
	2017	2018	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$59,703	\$59,703	\$59,703	\$59,703	\$59,703	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$59,703</b>	<b>\$59,703</b>	<b>\$59,703</b>	<b>\$59,703</b>	<b>\$59,703</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The State reimburses the Agency for expenses related to administering veterans’ assistance programs.
  - The amount of \$59,703 has remained constant.

**Stand Down**

The Bi-Annual Veterans Stand Down provides Veterans a Holiday Meal, VA Enrollment, support services, pantry items, clothing, haircuts and one-on-one counseling provided by many representatives from our federal, state, and local agencies.

The Mission of the Stand Down is to provide essential, critical services to our less fortunate veterans and to inform them of what services they are entitled to. The Stand Down allows veterans the opportunity to receive all services provided, free of charge.

