



NASSAU COUNTY LEGISLATURE

Office of Legislative Budget Review

**Review of the
Fiscal Year 2022 Budget
&
Multi-Year Plan**

Departmental Analysis

Nassau County Legislature

Richard Nicoletto, Presiding Officer
Kevan Abrahams, Minority Leader

Siela A. Bynoe

District 2

Denise Ford

District 4

William C. Gaylor III

District 6

Vincent T. Muscarella

District 8

Delia DeRiggi-Whitton

District 11

Thomas McKevitt

District 13

John R. Ferretti Jr.

District 15

Rose Marie Walker

District 17

Steven D. Rhoads

District 19

Carrié Solages

District 3

Debra Mulè

District 5

Howard J. Kopel

District 7

Ellen W. Birnbaum

District 10

James Kennedy

District 12

Laura Schaefer

District 14

Arnold W. Drucker

District 16

Joshua A. Lafazan

District 18

Office of Legislative Budget Review

Maurice Chalmers

Director

Helen Carlson

Chief Deputy Director

Linda Guerreiro

Manager of Fiscal Projects

Dawn Wood-Jones

Manager of Fiscal Projects

Deirdre Calley

Deputy Director

Lamartine Pierre

Senior Legislative Budget Analyst

Ivonne Puente

Senior Legislative Budget Analyst

Simone Petersen

Secretary to Director/Junior Budget Analyst

Maurice Chalmers
DIRECTOR
OFFICE OF LEGISLATIVE
BUDGET REVIEW



NASSAU COUNTY LEGISLATURE
1550 FRANKLIN AVENUE
MINEOLA, NEW YORK 11501-4895
TEL: (516) 571-6292

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 placed to the right of the "From:" line.

Date: October 8, 2021

Re: Departmental Analysis

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 2022 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>.

Table of Contents	i
Asian American Affairs	1
Assessment.....	2
Assessment Review Commission	4
Civil Service.....	6
Constituent Affairs.....	8
Consumer Affairs, Office of	9
Correctional Center, Nassau County.....	13
County Attorney.....	19
County Clerk.....	22
County Comptroller	24
County Executive.....	26
Courts.....	27
Crime Victims Advocate, Office of	29
Debt Service.....	31
District Attorney	36
Elections, Board of.....	40
Emergency Management	43
Fire Commission.....	45
Health, Department of.....	48
Hispanic Affairs	57
Housing.....	59
Human Resources	61

Human Rights, Commission of.....	62
Human Services	63
Information Technology	74
Investigations	76
Labor Relations.....	77
Legislature.....	78
Management and Budget, Office of.....	80
Medical Examiner	86
Minority Affairs	88
Nassau Community College	92
Parks, Recreation and Museums	108
Police Department.....	112
Probation.....	121
Public Administrator.....	125
Public Works Department (General Fund)	127
Records Management.....	138
Sewer and Storm Water Resource District	139
Shared Services.....	147
Social Services	149
Traffic and Parking Violations Agency	162
Treasurer	166
Veteran Services	169

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	0	3	4	3	6	2	50.0%	3	100.0%
Part-Time and Seasonal	0	2	4	4	4	0	0.0%	0	0.0%
Salaries	\$39,594	\$250,024	\$351,241	\$306,935	\$504,750	\$153,509	43.7%	\$197,815	64.4%
Equipment	690	0	5,000	25,000	5,000	0	0.0%	(20,000)	-80.0%
General Expenses	8,530	10,800	32,000	32,000	35,000	3,000	9.4%	3,000	9.4%
Total	\$48,814	\$260,825	\$388,241	\$363,935	\$544,750	\$156,509	40.3%	\$180,815	49.7%

Expenses

- Expenses in the Proposed FY 22 Budget are increasing by \$156,509 or 40.3% budget to budget, and \$180,815 or 49.7% when compared to OLBR’s projection.
- Salaries are driving the variance in expenses, budget to budget and compared to projections.
 - Compared to the FY 21 budget, the proposed budget adds funding for two full time positions.
 - Compared to the FY 21 projection, full time headcount is increasing by three in FY 22. The titles include a Senior Program Coordinator and two Program Coordinators.
 - Terminal leave is increasing by \$9,509 in FY 22, when compared to the NIFA Approved FY 21 Budget.
- Equipment remains flat at \$5,000, when compared to FY 21 Adopted Budget and consists of miscellaneous equipment.
 - The FY 21 equipment projection includes a one time equipment purchase.
- The proposed general expense budget is increasing by \$3,000 to \$35,000 for travel expenses. The additional travel expenses will allow staff to attend training workshops. This budget line also accounts for miscellaneous supplies, office supplies and copier paper.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$91,228	\$0	\$0	\$9,915	\$0	\$0	*****	(\$9,915)	-100.0%
Dept Revenues	40,764,303	45,367,056	43,344,004	52,735,333	55,145,000	11,800,996	27.2%	2,409,667	4.6%
Interfund Charges Rev	(700,503)	0	0	0	0	0	*****	0	*****
Interfund Transfers	1,613,124	429,332	0	0	0	0	*****	0	*****
Total	\$41,768,152	\$45,796,388	\$43,344,004	\$52,745,248	\$55,145,000	\$11,800,996	27.2%	\$2,399,752	4.5%

Revenues

- The Assessment Department revenue budget has one object code in FY 22, departmental revenues. In FY 22 four revenues sources are budgeted on this line, shown in the chart to the right.
- The Proposed FY 22 revenue budget is increasing by 27.2% from the FY 21 NIFA Approved Budget and increasing 4.5% from the current FY 21 projection.
- The departmental revenue line includes fees collected for the production of various reports. The FY 22 budget for these fees is unchanged from the FY 21 NIFA Approved Budget.
- Radius maps are generally required when a property owner seeks a special use permit or variance from a town or village. The FY 22 budget anticipates collecting \$20,000 from this fee, in-line with the FY 21 budget.
- The GIS Tax Map Verification Fee, currently set at \$355, 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.

Assessment Departmental Revenues			
SUBOBJ	21 NIFA	21	22
	Apprd.	Projection	Executive
Fees	125,000	130,107	125,000
Radius Maps Fee	19,004	23,932	20,000
GIS Tax Map Verification Fee	38,200,000	52,581,294	45,000,000
Revenue from Income & Expense Law	5,000,000	-	10,000,000
Total	43,344,004	52,735,333	55,145,000

- The FY 22 GIS Tax Map proposed budget is increasing \$6.8 million from the FY 21 NIFA Approved Budget. All of these revenues are considered a risk in FY 22 since Clerk Item # 347-21 was introduced which repeals these revenues. The current projection is trended based on the August 2021 year to date actuals.
- In FY 22 revenues from the Income and Expense law are increasing \$5.0 million, budget to budget. These are penalties collected for non-compliance in submitting the Annual Survey of Income and Expense form (ASIE). These revenues are considered a risk due to pending litigation and none have been collected through August 2021.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	140	152	154	156	162	8	5.2%	6	3.8%
Part-Time and Seasonal	2	2	2	3	3	1	50.0%	0	0.0%
Salaries	\$10,091,016	\$10,922,620	\$12,023,594	\$11,234,237	\$12,820,092	\$796,498	6.6%	\$1,585,855	14.1%
Equipment	0	0	10,000	10,000	0	(10,000)	-100.0%	(10,000)	-100.0%
General Expenses	513,390	354,191	1,084,500	1,084,500	1,154,500	70,000	6.5%	70,000	6.5%
Contractual Services	618,053	1,059,099	840,000	840,000	2,500,000	1,660,000	197.6%	1,660,000	197.6%
Other Expense	29,814,003	33,817,393	30,000,000	30,000,000	30,000,000	0	0.0%	0	0.0%
Total	\$41,036,461	\$46,153,303	\$43,958,094	\$43,168,737	\$46,474,592	\$2,516,498	5.7%	\$3,305,855	7.7%

Expenses

- The FY 22 Proposed Assessment Department expense budget is increasing by 5.7%, compared to the FY 21 NIFA Approved Budget and increasing 7.7% compared to the FY 21 projection. The increase is a function of greater salary and contractual services expenses.
- The budget to budget salary increase includes funding for eight full-time employees, one part-time employee, \$518,635 for retroactive pay, and \$511,950 for a CSEA COLA.
- FY 22 Assessment contractual services costs are increasing \$1.7 million from the FY 21 NIFA Approved Budget and the FY 21 projection. The increase is on the miscellaneous contractual services line.
- The FY 22 general expenses line is increasing \$70,000 compared to the FY 21 NIFA Approved Budget and the current FY 21 projection. The increase is a function of higher educational & training supplies offset by reduced postage delivery.
- FY 22 other expenses are unchanged at the FY 21 budgeted level. These represent other suits and damages costs for property tax refunds. In addition to the \$30.0 million budgeted in the Assessment Department to cover the cost of property tax refunds, FY 22 Dispute Assessment Fund, (DAF) charges will be levied at a rate where the County collects \$40.0 million.
- Currently, as of the August 2021 month end, the County had \$16.9 million in Assessment Department operating funds, \$30.4 million in the FY 20 year-end property tax refund accrual, and \$177.4 million in DAF cash equity.
- Additionally, the out-years of the Multi-Year Financial Plan include \$30.0 million in other suits & damages appropriation in the Assessment Department. Moreover, the Multi-Year Financial Plan Borrowing Schedules does not include any capital borrowings for property tax refund payments.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	53	61	63	64	70	7	11.1%	6	9.4%
Part-Time and Seasonal	2	3	2	2	3	1	50.0%	1	50.0%
Salaries	\$3,976,664	\$4,670,475	\$4,944,684	\$4,701,935	\$5,895,269	\$950,585	19.2%	\$1,193,334	25.4%
General Expenses	71,231	60,612	241,000	241,000	251,000	10,000	4.1%	10,000	4.1%
Total	\$4,047,895	\$4,731,086	\$5,185,684	\$4,942,935	\$6,146,269	\$960,585	18.5%	\$1,203,334	24.3%

Expenses

- The FY 22 Assessment Review Commission (ARC) expense budget is increasing \$1.0 million or 18.5% from the FY 21 NIFA Approved Budget and rising 24.3% from the current year projection.
- The budget to budget increase is a function of greater salary and general expense spending. The salary increase will enable the department to fill seven new full-time positions and one part-time and seasonal position.
- Also included in the budget to budget salary increase is \$205,100 in retroactive pay and \$215,348 in CSEA COLAs.
- Some of the full-time position titles recording higher headcounts are six Certified Assistant County Assessors, four Statistician Trainees, and one Financial Systems Administrator. Offsetting some of those increases are reductions in other titles.
 - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners, and the budget includes nine.
- The FY 22 general expenses line is increasing \$10,000 from both the FY 21 NIFA Approved Budget and current projection. The appropriation is used to fund office supplies, membership fees, postage, information technology supplies, educational, travel, copying and blueprint supplies, and miscellaneous supplies. The increase is on the membership fee line.

Revenues

- The FY 22 Proposed budget does not appropriate any revenues. However, in FY 19 the department collected \$153,520 in prior year recoveries and year to date in FY 21 the department has collected \$217,225 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, 2020, the County's outstanding property tax liability according to the Assessment Review Commission (ARC) was \$647.7 million. This represented a 10.3% increase from December 31, 2019's liability of \$587.4 million.
- Out of the total December 31, 2020 (ARC) liability, 49.7% or \$322.0 million was for class IV commercial grievances and 5.0% or \$32.5 million was for class I.
- According to the County Treasurer's Office, in FY 20 the County paid out \$50.1 million in property tax refunds. Bond proceeds were used to cover \$29,859, \$30.0 million was funded with operating funds and \$20.0 million in payments came from DAF charges.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	48	48	45	44	45	0	0.0%	1	2.3%
Part-Time and Seasonal	33	35	51	33	49	(2)	-3.9%	16	48.5%
Salaries	\$4,547,910	\$4,564,446	\$5,144,935	\$4,797,394	\$5,234,054	\$89,119	1.7%	\$436,660	9.1%
Equipment	29,599	23	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	216,332	154,862	278,569	278,569	360,319	81,750	29.3%	81,750	29.3%
Contractual Services	0	0	20,000	20,000	20,000	0	0.0%	0	0.0%
Total	\$4,793,842	\$4,719,331	\$5,448,504	\$5,100,963	\$5,619,373	\$170,869	3.1%	\$518,410	10.2%

Expenses

- The FY 22 Proposed Expense Budget is increasing by \$170,869, or 3.1%, compared to the FY 21 NIFA Approved Budget, and increasing by 10.2%, in comparison to OLBR’s projections.
- FY 22 salaries are increasing by \$89,119 budget to budget and increasing by 9.1% compared to the current projection. The proposed budget contains approximately \$347,603 in retro-pay and anticipated labor contract costs. The proposed full-time headcount remains flat budget to budget, and the part-time and seasonal headcount is decreasing by 2 positions.
- Equipment remains consistent when compared to both the FY 21 NIFA Approved Budget and the current projection.
- General expenses are increasing by \$81,750, or 29.3% when compared to the FY 21 NIFA Approved Budget. The increase is mainly in rents.
- The contractual services line remains flat when compared to the FY 21 NIFA Approved Budget and the current projection of \$20,000.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$725	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	420,433	269,541	420,150	420,150	3,220,100	2,799,950	666.4%	2,799,950	666.4%
Total	\$421,158	\$269,541	\$420,150	\$420,150	\$3,220,100	\$2,799,950	666.4%	\$2,799,950	666.4%

Revenues

- The FY 22 Proposed Budget for Civil Service revenue is increasing by \$2.8 million when compared budget to budget and OLBR’s projection.
- The increase is primarily due to the anticipated revenue from the Police Officer exam in 2022.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	37	15	15	15	15	0	0.0%	0	0.0%
Part-Time and Seasonal	2	2	2	3	3	1	50.0%	0	0.0%
Salaries	\$2,692,099	\$1,273,194	\$1,485,130	\$1,500,352	\$1,642,734	\$157,604	10.6%	\$142,382	9.5%
General Expenses	732,633	0	0	0	0	0	*****	0	*****
Total	\$3,424,732	\$1,273,194	\$1,485,130	\$1,500,352	\$1,642,734	\$157,604	10.6%	\$142,382	9.5%

* 2019 includes Printing & Graphics data

Expenses

- Constituent Affairs total expenditures in the FY 22 Proposed Budget are increasing by 10.6%, or \$157,604, budget to budget, due to a rise in salaries.
 - The proposed budget includes funding for an additional part time Press Assistant.
 - Terminal leave pay is rising by \$91,924 in FY 22.
 - The increase in salaries is also attributed to wages and title movements for FY 22.
- The general expense budget was eliminated due to the transfer of Printing and Graphics.
- Before the FY 20 budget, the Bureau of Printing and Graphics’ budget was under Constituent Affairs. It has since been transferred to Information Technology. The historical data listed above includes Printing and Graphics.

Revenue

- The FY 22 Proposed Budget does not include a budget for revenue. Historically, revenue was collected from Printing and Graphics services. In FY 20, an adjustment for interdepartmental revenues of -\$141,446 was recorded pertaining to Printing & Graphics. Since then this department hasn’t recorded revenue.

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).

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$5,552,009	\$4,015,023	\$4,449,500	\$4,449,500	\$4,449,500	\$0	0.0%	\$0	0.0%
Fines & Forfeits	543,117	274,180	1,350,000	350,000	1,350,000	0	0.0%	1,000,000	285.7%
Rents & Recoveries	8,370	1,125	100,000	50,000	100,000	0	0.0%	50,000	100.0%
Dept Revenues	125	0	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb of Exp	6,146	27,530	45,000	42,750	45,000	0	0.0%	2,250	5.3%
Total	\$6,109,767	\$4,317,857	\$5,944,700	\$4,892,450	\$5,944,700	\$0	0.0%	\$1,052,250	21.5%

Revenues

- The Proposed FY 22 Revenue Budget of \$5.9 million remains flat compared to the FY 21 NIFA Approved Budget but is increasing by \$1.1 million in comparison to OLBR’s projection.
- The main driver for the overall revenue projection to budget variance is tied to a \$1.0 million increase in fines & forfeitures.
 - OLBR’s projections are closely in line with OMB’s projections, previous year actuals and take into account low collections in FY 21.
 - The Department of Consumer Affairs 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 consumer complaints that are significantly time consuming, leading to lower than budgeted revenues.
- The FY 22 proposed rents & recoveries budget remains unchanged at the FY 21 Approved Budgeted amount of \$100,000. When compared to OLBR’s projections, rents & recoveries are increasing by \$50,000.
 - The rents & recoveries budget includes anticipated civil judgment revenues from judicial hearings on unpaid civil judgements.
 - The DCA holds in-person and virtual hearings officiated by a Judicial Hearing Officer in an attempt to recover outstanding fines.
- The proposed permits & licenses budget is unchanged at \$4.4 million.

Revenues, cont.

- Proposed FY 22 state aid revenue is level with the FY 21 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.

Permits & Licenses

- Proposed permits and licenses revenues are unchanged at \$4.4 million in FY 22. The chart below includes the FY 20 historical actual, the FY 21 NIFA Approved Budget, and the Proposed FY 22 Budget for each permit and license collected by the department:

Permits & Licenses	FY 20 Actual	FY 21 Budget	FY 22 Proposal	FY 22 Proposed vs. FY 21 Budget Variance
Home Improvement License	\$2,537,840	\$2,600,000	\$2,600,000	\$0
Weights and Measures	1,134,788	1,500,000	1,500,000	\$0
Taxi and Limo Registration	73,895	175,000	175,000	\$0
ATM Registration	98,810	140,000	140,000	\$0
Licensing	167,740	14,500	14,500	\$0
Health Club License	1,950	20,000	20,000	\$0
Total	\$4,015,023	\$4,449,500	\$4,449,500	\$0

- Home improvement licenses budgeted at \$2.6 million are renewed on a biannual basis. As a result, this fee’s annual result alternates between low yield and high yield years. Although the upcoming fiscal year is expected to be a low yield year as the department is still rebounding from COVID-19, the budgeted amount is flat.
- Weights & Measures fees have remained flat budget to budget at \$1.5 million and the fees include the Item Pricing Waiver Program. Weights & Measures mostly performs inspections of sales devices but will be assigned investigations related to gas stations, inaccurate scales, etc.

- The proposed budget includes \$175,000 for fees associated with taxi and limousine registration. The Department is precluded by State law from enforcing TLC rules/regulations against transportation network companies (Uber, Lyft).
- The ATM registration fee budget remains unchanged at the FY 21 Approved Budgeted amount of \$140,000. The ATM Registration budget includes both new registrations and renewals.
- The various licensing fee budget is constant at \$14,500.
- The proposed health club license budget is flat budget to budget at \$20,000. The Administration introduced this fee in FY 17.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	25	25	22	26	1	4.0%	4	18.2%
Salaries	\$1,878,812	\$1,610,085	\$1,928,033	\$1,687,962	\$2,063,915	\$135,882	7.0%	\$375,953	22.3%
Equipment	1,114	2,499	4,500	4,500	4,500	0	0.0%	0	0.0%
General Expenses	11,482	16,261	28,668	128,668	156,336	127,668	445.3%	27,668	21.5%
Contractual Services	39,819	37,302	50,000	50,000	150,000	100,000	200.0%	100,000	200.0%
Total	\$1,931,227	\$1,666,146	\$2,011,201	\$1,871,130	\$2,374,751	\$363,550	18.1%	\$503,621	26.9%

Expenses

- The Proposed FY 22 Expense Budget of \$2.4 million is 18.1% greater than the FY 21 NIFA Approved Budget. Proposed expenses are 26.9%, or \$503,621 more than the latest OLBR projections.
- Salary expenses are increasing by \$135,882, or 7.0%, budget to budget, and \$375,953, or 22.3% when compared to OLBR projections.
 - Compared to the FY 21 budget, full time headcount is increasing by one in FY 22. However, compared to the current staffing levels a net of four full time titles will be added including a Deputy Commissioner of Consumer Affairs, an Accountant III, a Consumer Affairs Investigator II and two Administrative Assistant Bilingual, offset by the loss of a Weights & Measures Inspector I.
 - Overtime and longevity are increasing by \$5,000 and \$6,020, respectively, while terminal leave is decreasing by \$30,457, compared to the FY 21 Approved Budget.
 - The proposed budget also includes funding of \$159,146 for the possible settlement of the CSEA contract.
- FY 22 proposed general expenses are up 445.3% to \$156,336 when compared to the FY 21 Approved Budget. The significant rise is a result of miscellaneous supplies & expenses for continued funding of the Smart Sprinkler Program.
 - The FY 21 general expense projection includes a mid-year adjustment to fund the Smart Sprinkler Program.
- Contractual services are increasing by \$100,000, budget to budget, and in comparison, to the projection. The \$100,000 increase reflects the need for additional judicial hearing officers to conduct hearings in order to collect outstanding fines as well as cover credit card fees.
- The equipment budget has remained constant at \$4,500 in the Proposed FY 22 Budget.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	968	887	922	879	930	8	0.9%	51	5.8%
Part-Time and Seasonal	6	2	4	2	8	4	100.0%	6	300.0%
Salaries	\$123,344,104	\$108,373,609	\$105,617,069	\$113,353,790	\$119,565,266	\$13,948,197	13.2%	\$6,211,476	5.5%
Workers Compensation	7,694,483	8,171,876	8,080,000	8,680,000	8,680,000	600,000	7.4%	0	0.0%
Equipment	127,114	100,044	170,207	170,207	190,207	20,000	11.8%	20,000	11.8%
General Expenses	3,357,308	3,353,299	3,326,446	3,326,446	3,428,403	101,957	3.1%	101,957	3.1%
Contractual Services	27,113,918	27,300,216	26,791,859	26,791,859	25,837,304	(954,555)	-3.6%	(954,555)	-3.6%
Utility Costs	1,623,553	1,575,798	1,553,241	1,553,241	1,553,241	0	0.0%	0	0.0%
Interfund Charges	1,204	0	0	0	0	0	*****	0	*****
Total	\$163,261,683	\$148,874,841	\$145,538,822	\$153,875,543	\$159,254,421	\$13,715,599	9.4%	\$5,378,878	3.5%

Expenses

- The Correctional Center's expenses for the FY 22 proposal of \$159.3 million is higher by \$13.7 million from the prior year budget and \$5.4 million compared to OLBR's current projection. The budget to budget increase is driven by salaries, workers compensation, general expenses and equipment offset by a decline in contractual services.
- The salaries for the proposal increased to \$119.6 million, a growth of \$13.9 million, or 13.2% budget to budget and \$6.2 million relative to OLBR's FY 21 projection. The higher salary is attributed to increased modifications for overtime, terminal leave, and the estimated impact of collective bargaining agreements with COBA and CSEA.
 - The proposed overtime budget for FY 22 surged to \$21.5 million, an increase of \$10.3 million compared to the prior year. The current year projection of \$25.3 million is producing a deficit of \$14.0 million for FY 21.
 - The FY 22 proposal increases the full-time headcount by eight positions, but versus the OLBR projection it is increasing by 51. The part-time and seasonal headcount rises by four positions budget to budget and increasing by six compared to the OLBR actual. An assessment of the Correctional Center's staffing analysis is detailed later in the report.
- The FY 22 budget for workers' compensation is \$8.7 million, which is \$0.6 million more than the prior year budget. This is attributed to increased Dpay and medical expenses.
- The FY 22 equipment expense budget increased by \$20,000 from the FY 21 NIFA Approved Budget and against the OLBR projection. The change is due to higher costs for office furniture/furnishings. General expenses of \$3.4 million grew by \$0.1 million in FY 22 compared to the FY 21 budget and the OLBR projection due to higher costs for food supplies.

Expenses Cont.

- The department's proposed FY 22 contractual expense budget of \$25.8 million declined by roughly \$1.0 million. This change is attributed to a lower expense for medical/psychiatric services offset by higher costs for building & maintenance services, sanitary solid waste disposal and miscellaneous contractual services.
- The contractual services line for medical/psychiatric services consists of the following four components, which have been provided by the Administration.
 - The contract budget between the Correctional Center and NHCC is \$19.2 million based on an inmate census of 600-799 according to the Administration. For the past few years the jail experienced a decline in the inmate population of roughly 200-250 inmates due to the State mandated Criminal Justice Reform (detailed later in report), which is a direct correlation for the reduction of the FY 22 budget proposal.
 - 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 & out-patient inmate healthcare services are budgeted at \$3.4 million and \$1.0 million respectively.
 - Lastly, the rehabilitation medicine services (RMS) has a budget of \$72,470. These allocated funds provide medical consulting services to facilitate in the resolution of 207-C disputes between the County of Nassau and the Correction Officers Benevolent Association.
- The FY 22 utility budget for light, power and water expense is flat at \$1.6 million.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2021	2022	Exec. vs. Approved	
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%
Correctional Center	\$156.2	\$142.9	\$138.8	\$152.0	\$13.2	9.5%
Office of the Sheriff	7.0	5.9	6.7	7.3	0.5	8.1%
Total	163.3	148.9	145.5	159.3	13.7	9.4%

- The FY 22 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$152.0 million and \$7.3 million with increases of \$13.2 million and \$0.5 million respectively.

Expenses, Cont.

<u>Staffing Analysis</u>						
	<u>FY 21</u> <u>NIFA</u> <u>Approved</u>	<u>Sept-21</u> <u>Onboard</u>	<u>FY 22</u> <u>Request</u>	<u>FY 22</u> <u>Executive</u>	<u>Exec. vs</u> <u>NIFA</u> <u>Approved</u>	<u>Exec. vs</u> <u>Onboard</u>
CC Full-time Staffing						
10 Correctional Center						
Uniform	775	745	783	783	8	38
Civilian	79	71	83	83	4	12
Sub-total Full-Time	854	816	866	866	12	50
20 Sheriff						
Uniform	58	53	53	53	(5)	0
Civilian	10	10	11	11	1	1
Sub-total Full-time	68	63	64	64	(4)	1
Total Full-time	922	879	930	930	8	51
CC Part-time and Seasonal						
10 Correctional Center	2	1	6	6	4	5
20 Sheriff	2	1	2	2	0	1
Total Part-time and Seasonal	4	2	8	8	4	6

- The Correctional Center’s full-time staffing for uniform officers is budgeted to rise from the FY 21 NIFA Approved Budget of 775 to 783, a staffing increase of eight positions. However, compared to the September actual of 745, the headcount is increasing by 38 positions. Based on the data in the schedule above, it should be noted that the department’s request mirrors what is allocated in the proposal. The Civilian headcount will rise by four positions budget to budget and increases by 12 positions relative to the current actual of 71.
- In FY 2021 the Department hired two classes of recruits, a class of 21 in January and 27 in May. The Administration planned to hire an additional class of 25-30 in September however the plan has not been implemented.
 - According to the Office of Management and Budget (OMB) their goal is to hire a class of 40 Correction Officers in FY 22, 20 in March and 20 in September. The timing of hires is reliant on how many candidates respond to canvas letters and the final approval from Civil Service.
 - The FY 22 proposal includes funding for civilian titles such as, plumbers, maintenance electrician, maintenance mechanic and assistant cooks.
 - The new recruits will offset the loss of staff due to separations, retirements and attrition. The average Officer attrition for FY 19 was 49, FY 20 was 64 and the FY 21 YTD estimate is 54. The department will need to outline a plan to best staff uniform and civilian titles if the current attrition continues to trend at these levels.

Expenses, Cont.

- The Office of the Sheriff's uniform full-time headcount dropped five positions, (Deputy Sheriffs) budget to budget and remains flat compared to OLBR actuals. The Civilian positions grew by one position with the FY 22 budget, and the OLBR onboard.
- The Proposed FY 22 part-time and seasonal headcount for the Correctional Center (CC10) grew by four positions budget to budget but five positions compared to the September actual. The Sheriff's (CC20) part-time and seasonal headcount is unchanged at two positions compared to the prior year budget but increased by one title from OLBR's current actual.
 - If target dates for new classes are delayed, attrition levels rise and/or the inmate population increases, the department's FY 22 overtime budget of \$21.5 million would be in jeopardy therefore OLBR has flagged it as a risk.

Raise the Age

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

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. The legislation was effective January 2020.

Source: Department of Probation

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$6,942	\$4,758	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	5,003	42,495	0	429,311	0	0	*****	(429,311)	-100.0%
Rev Offset To Expense	200,000	200,000	300,000	200,000	200,000	(100,000)	-33.3%	0	0.0%
Dept Revenues	1,901,895	1,438,127	2,300,000	2,300,000	2,300,000	0	0.0%	0	0.0%
Interdept Revenues	71,355	84,762	150,000	150,000	150,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	13,986,848	(786,557)	3,153,375	3,153,375	3,695,400	542,025	17.2%	542,025	17.2%
State Aid-Reimb of Exp	100,528	183,821	343,494	389,892	343,494	0	0.0%	(46,398)	-11.9%
Total	\$16,272,571	\$1,167,406	\$6,259,869	\$6,635,578	\$6,701,894	\$442,025	7.1%	\$66,316	1.0%

Revenues

- The FY 22 revenue budget increased to \$6.7 million, a growth of \$0.4 million budget to budget and grew by \$66,316 compared to OLBR's current projection. The budgeted increase is mainly attributed to changes to federal aid and revenue to offset expense.
- The FY 22 fines and forfeits budget are unchanged at \$13,000.
- The rents and recoveries budget for the FY 22 proposal is zero, however OLBR's projection reflects a prior year recovery from disencumbered funds of \$429,311.
- The revenue to offset expense declined by \$0.1 million compared to the prior year. This revenue is for commissary profits submitted to the Correctional Center, which offsets the salary expense for personnel who oversee the commissary.
- The Proposed FY 22 Budget for departmental revenue is constant at \$2.3 million compared to the prior year budget and OLBR's projection.
- This revenue for food services and transportation provided to the Juvenile Detention Center is allocated in the inter-departmental revenue budget, which remains flat at \$150,000 for FY 22.
- The Proposed FY 22 Budget includes \$3.7 million for federal aid, an increase of \$542,025 budget to budget. The revenue reflects State Criminal Alien Assistance Program (SCAAP), Title IV D and housing of federal inmates at the jail. The budget includes 24 inmates versus 15 in the prior year, which is the driver of the higher revenue (table depicted on the next page).
- The FY 22 state aid budget is flat at \$343,494 compared to the prior year budget but decreases by \$46,398 from OLBR's projection, which reflects higher state ready inmate reimbursement revenues.

Revenues, Cont.

<u>Annual Average Inmate Population Activity Indicators</u>				
<u>Indicators</u>	Actual <u>FY19</u>	Actual <u>FY20</u>	Projected <u>FY21</u>	Proposed <u>FY22</u>
Annual Total Admissions	6,971	2,314	2,200	2,260
Average Daily Nassau County Inmates	1,011	638	704	673
Average Daily Federal Inmates	25	26	24	24
Average Daily Parole Violators	37	21	22	22
Average Daily State Ready Inmates	9	9	30	20
Total Average Daily Inmate Population	1,082	694	780	739
<i>Source: Nassau County Correctional Center</i>				

- The chart above depicts the daily inmate population activity provided by the Correctional Center. There has been a change in activity since the Criminal Justice Reform legislation that was approved and effective January 2020.
- The annual total admissions for the FY 21 projection is decreasing by 114 inmates, or 4.9% compared to the FY 20 actual but is expected to slightly increase by 2.7% in FY 22.
- Total average daily inmate population for the FY 22 proposal is estimated to decline by 41 prisoners compared to the FY21 projection levels, however, from the FY 19 actual, the proposed inmate population decreased by 31.7%, or 343.
- The projected FY 21 state ready inmate count is higher by 21 compared to the prior year because they were being detained at the jail longer due to COVID. However, there is a reduction of ten inmates for FY 22 as the department expects inmate's time held at the jail to decline.
- As a result of the decrease in inmate population, the County's goal is to also implement the jail consolidation plan, which is an ongoing project and the completion date has not been determined. Furthermore, this could impact the goal of curtailing overtime expenses.

The Office of the County Attorney is comprised of six legal bureaus, a Special Investigations Unit, 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 Litigation.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	86	86	88	85	93	5	5.7%	8	9.4%
Part-Time and Seasonal	3	3	3	4	3	0	0.0%	(1)	-25.0%
Salaries	\$7,658,178	\$7,703,010	\$8,288,045	\$7,637,347	\$8,895,581	\$607,536	7.3%	\$1,258,234	16.5%
Equipment	900	7,297	16,000	16,000	16,000	0	0.0%	0	0.0%
General Expenses	618,965	545,908	650,473	650,473	805,473	155,000	23.8%	155,000	23.8%
Contractual Services	4,776,944	3,447,473	4,881,868	4,881,868	4,881,868	0	0.0%	0	0.0%
Total	\$13,054,987	\$11,703,687	\$13,836,386	\$13,185,688	\$14,598,922	\$762,536	5.5%	\$1,413,234	10.7%

Expenses

- The Proposed FY 22 Expenses for the County Attorney are increasing by 5.5%, or \$0.8 million, budget to budget, and increasing by 10.7%, or \$1.4 million, from the FY 21 projection.
- The increase in salaries of \$0.6 million, budget to budget, reflects the net increase of five full-time positions for a total of 93 employees. Salaries are increasing by \$1.3 million compared to OLBR’s projection with full-time headcount increasing by eight and part-time headcount decreasing by one.
 - Compared to current staffing levels, eight full-time titles will be added including Deputy County Attorney, Special Investigator I County Attorney, and County Attorney.
 - Terminal leave pay is increasing by \$345,495 and longevity is decreasing by \$7,859 in FY 22.
 - The budget also includes funding for a possible settlement of a CSEA contract.
- The part-time headcount is remaining flat, budget to budget, and decreasing by one position when compared to OLBR’s projection.
- The equipment line remains constant, budget to budget, at \$16,000 and is comprised of miscellaneous equipment.

Expenses Cont.

- The proposed general expenses budget is increasing by \$155,000, or 23.8%, when compared to both the FY 21 NIFA Approved Budget and OLBR’s projections. This is due to an increase in investigative expenses, partially offset by a decline in educational and training supplies.
- Contractual services are constant at \$4.9 million when compared to the FY 21 NIFA Approved Budget. Miscellaneous contractual services, legal services, and transcribing & briefs make up this line.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$410,388	\$251,250	\$610,000	\$610,000	\$610,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	4,815,415	1,297,231	4,015,695	1,987,273	2,935,686	(1,080,009)	-26.9%	948,413	47.7%
Dept Revenues	161,390	100,519	105,000	318,730	205,000	100,000	95.2%	(113,730)	-35.7%
Interdept Revenues	372,659	313,919	327,546	327,546	327,546	0	0.0%	0	0.0%
Interfund Charges Rev	15,565	12,599	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	242,973	279,201	255,000	255,000	255,000	0	0.0%	0	0.0%
Total	\$6,018,391	\$2,254,719	\$5,313,241	\$3,498,549	\$4,333,232	(\$980,009)	-18.4%	\$834,683	23.9%

Revenues

- The overall revenue budget for FY 22 is decreasing by \$1.0 million, or 18.4%, compared to the FY 21 budget and increasing by \$0.8 million, or 23.9%, compared to current projections driven by rents & recoveries.
- Fines & forfeitures are remaining flat at \$610,000 budget to budget.
- Rents and recoveries are decreasing by \$1.1 million, or 26.9%, compared to the FY 21 NIFA Approved Budget and increasing by \$0.9 million or 47.7%, compared to OLBR’s projections. The decline is primarily from decreases in cash recoveries and recovery damage compensation property, partially offset by increases in prior year recoveries and Police Department vehicle recovery.
- Interdepartmental revenues are remaining flat at \$327,546 when compared to both the FY 21 NIFA Approved Budget and the OLBR projections.
- Proposed FY 22 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.
- The chart on the next page illustrates the components of departmental revenue:

Revenues Cont.

Departmental Revenues				
Revenue Source	FY 20 Actual	FY 21 NIFA Approved Budget	FY 21 Projected	FY 22 Proposed
Miscellaneous Receipts	\$11,189	\$12,500	\$25,000	\$12,500
Fees	79,282	82,500	286,230	182,500
Contractual Services	9,594	7,500	5,000	7,500
Criminal Restitution	454	2,500	2,500	2,500
Total	\$100,519	\$105,000	\$318,730	\$205,000

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are increasing by \$100,000, budget to budget, but the increase is found only on the fees line.
 - According to the department, fees are increasing due to stronger performance in 2021. This revenue is derived from fees charged to the contractor for County Attorney’s legal and review services expended in contract processing.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$54,460	\$51,856	\$57,000	\$38,131	\$57,000	\$0	0.0%	\$18,869	49.5%
Rents & Recoveries	1,354	220	2,000	73,426	2,000	0	0.0%	(71,426)	-97.3%
Dept Revenues	52,887,677	57,560,974	51,229,420	64,397,721	61,474,820	10,245,400	20.0%	(2,922,901)	-4.5%
Total	\$52,943,491	\$57,613,049	\$51,288,420	\$64,509,278	\$61,533,820	\$10,245,400	20.0%	(\$2,975,458)	-4.6%

Revenues

- FY 22 Proposed County Clerk revenues have increased \$10.2 million from the FY 21 NIFA Approved Budget. Compared to the current FY 21 projection, revenues are falling by \$3.0 million.
- Subsequent to the drafting of the FY 22 Proposed Budget, Clerk Item #346-21 was clocked into the Legislature which reduces the per block fee from \$300 to \$50. The proposed rate reduction has been included as a risk in FY 22 and the out years of the Multi-Year Financial Plan.
- Using pending sales as a barometer for future housing market activity reveals that over the next three to six months the pace of Nassau County home sales should soften. Multiple Listing Service of Long Island figures show that in August 2021 the number pending sales fell 18.3% from the prior August. This followed a 27.6% decline in July 2021.
- However, pending median sale prices increased 10.2% in August 2021 and 12.0% in July 2021 compared to the prior year.

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

Revenue Source	Departmental Revenues				
	FY 21 Estimate	FY 21 Budget	FY 22 Exec.	22 Exec. vs. 21 Bud.	22 Exec. vs. 21 Est.
Fees	\$ 3,043	\$3,600	9,000	5,400	\$5,957
Court Fees	\$ 1,031,617	\$750,000	800,000	50,000	(\$231,617)
Mortgage Recording Fees	\$44,358,893	\$29,400,000	38,000,000	8,600,000	(\$6,358,893)
Deed Recording Fees	\$10,341,689	\$9,900,000	10,900,000	1,000,000	\$558,311
Real Estate Transfer Fees	\$ 22,139	\$25,000	25,000	-	\$2,861
Records Management	\$ 173,561	\$150,000	150,000	-	(\$23,561)
Mortgage Exp Reimbursement	\$ 2,590,335	\$2,825,820	2,825,820	-	\$235,485
Business Name Fee	\$ 38,462	\$55,000	45,000	(10,000)	\$6,538
Miscellaneous Fees	\$ 5,745,153	\$7,520,000	7,520,000	-	\$1,774,847
On Line Registration	\$ 92,829	\$600,000	1,200,000	600,000	\$1,107,171
	\$64,397,721	\$51,229,420	\$61,474,820	\$10,245,400	(\$2,922,901)

- All County Clerk revenues are held constant in the out years of the Multi-Year Financial Plan and thus contain risk if the proposed rate reduction is approved.

Expenses

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	80	85	89	82	90	1	1.1%	8	9.8%
Part-Time and Seasonal	25	21	80	18	80	0	0.0%	62	344.4%
Salaries	\$5,543,829	\$5,404,362	\$6,614,183	\$5,844,510	\$6,816,382	\$202,199	3.1%	\$971,872	16.6%
Equipment	45,061	47,669	47,500	47,500	117,500	70,000	147.4%	70,000	147.4%
General Expenses	189,362	101,933	275,986	275,986	245,500	(30,486)	-11.0%	(30,486)	-11.0%
Contractual Services	407,199	564,466	542,005	542,005	834,741	292,736	54.0%	292,736	54.0%
Total	\$6,185,450	\$6,118,430	\$7,479,674	\$6,710,001	\$8,014,123	\$534,449	7.1%	\$1,304,122	19.4%

- Total FY 22 Proposed expenses for the department are increasing 7.1% from the FY 21 NIFA Approved Budget and increasing 19.4% from the FY 21 projection.
- The increase is primarily a function of higher salary and contractual services expenses. The FY 22 Proposed budget will allow the department to fill all vacant positions as well as fill one additional full-time position. Additionally, the salary budget includes \$229,413 for retroactive pay and \$206,463 for a CSEA COLA.
- The FY 22 equipment budget is increasing 147.4%, or \$70,000 from the FY 21 budget and current projection. The increase is on the information technology and other office equipment appropriations.
- The FY 22 general expenses budget is falling by 11.0%, or \$30,486 from the FY 21 NIFA Approved Budget and current projection. Decreases are budgeted on the information technology supplies, educational & training supplies, miscellaneous supplies, travel related registration, and books, newspapers, periodicals expenses lines.
- The FY 22 contractual services line is increasing \$292,736 or 54.0% compared to the FY 21 NIFA Approved Budget. The increase is a function of higher systems & programming contractual services and new miscellaneous contractual services. The County Clerk’s Office also consolidated their on line registration contractual services expense on the systems & programming line.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	71	78	84	77	84	0	0.0%	7	9.1%
Part-Time and Seasonal	6	3	7	3	6	(1)	-14.3%	3	100.0%
Salaries	\$6,763,299	\$7,043,089	\$7,814,177	\$7,025,174	\$7,772,472	(\$41,705)	-0.5%	\$747,298	10.6%
Equipment	2,142	1,163	4,500	4,500	4,500	0	0.0%	0	0.0%
General Expenses	50,218	53,277	123,620	123,620	98,620	(25,000)	-20.2%	(25,000)	-20.2%
Contractual Services	472,849	682,019	948,000	948,000	948,000	0	0.0%	0	0.0%
Total	\$7,288,507	\$7,779,548	\$8,890,297	\$8,101,294	\$8,823,592	(\$66,705)	-0.8%	\$722,298	8.9%

Expenses

- The FY 22 Proposed Expenses are declining by \$66,705, or 0.8%, from the FY 21 budget while increasing by \$722,298, or 8.9%, from the projection.
- The salaries line is decreasing by \$41,705 and net one part-time position when compared to the FY 21 budget but growing by \$747,298 and a total of 10 employees, seven full-time and three part-time from the projection.
 - The proposed salary budget allows the department to fund critical full-time vacancies to remain in compliance with its mandates.
- Equipment, precisely office furniture, is remaining flat at \$4,500 when compared to the FY 21 and projection.
- General expenses, specifically postage delivery, is decreasing by \$25,000 in FY 22.
- Contractual services are remaining flat at \$948,000 in FY 22 against the FY 21 budget and projection.
 - These funds are allocated for financial and miscellaneous contractual services.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$266,011	\$271,656	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Dept Revenues	18,929	13,357	11,194	11,194	11,194	0	0.0%	0	0.0%
Total	\$284,940	\$285,013	\$311,194	\$311,194	\$311,194	\$0	0.0%	\$0	0.0%

Revenues

- The FY 22 revenues are remaining unchanged from both the FY 21 budget and the projection.
- The rents and recoveries revenue, precisely audit recovery, is flat at \$300,000 in the FY 22 budget.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	13	13	13	13	0	0.0%	0	0.0%
Salaries	\$1,559,892	\$1,550,944	\$1,613,468	\$1,613,468	\$1,671,018	\$57,550	3.6%	\$57,550	3.6%
Equipment	6,285	3,231	1,500	1,500	1,500	0	0.0%	0	0.0%
General Expenses	49,818	31,092	52,500	52,500	52,500	0	0.0%	0	0.0%
Contractual Services	90,000	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Total	\$1,705,995	\$1,585,267	\$1,767,468	\$1,767,468	\$1,825,018	\$57,550	3.3%	\$57,550	3.3%

Expenses

- The FY 22 budget is increasing by \$57,550, or 3.3%, when compared to the FY 21 budget and projection.
 - The salary expense, specifically terminal leave, is the reason for the increase.
- Equipment is funded at \$1,500 in FY 22.
- General expenses are remaining flat at \$52,500 in FY 22 as compared to the FY 21 budget and projection.
- Contractual services are unchanged at \$100,000 when compared to the FY 21 budget and projection.

Revenues

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$337,627	\$0	\$0	*****	(\$337,627)	-100.0%
Interfund Charges Rev	0	126	0	0	0	0	*****	0	*****
Total	\$0	\$126	\$0	\$337,627	\$0	\$0	*****	(\$337,627)	-100.0%

- Rents and recoveries, specifically recoveries prior year, is projected at \$337,627 to reflect actuals. Revenues are not anticipated in FY 22.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$887,117	\$772,209	\$832,948	\$768,784	\$850,115	\$17,167	2.1%	\$81,331	10.6%
Total	\$887,117	\$772,209	\$832,948	\$768,784	\$850,115	\$17,167	2.1%	\$81,331	10.6%

- The Proposed FY 22 Budget of \$0.8 million is increasing by \$17,167, or 2.1%, when compared to the FY 21 NIFA Approved Budget, and is increasing by 10.6% when compared to OLBR’s projection.
 - The budgeted increase is mainly due to a Medicare reimbursement surcharge, and a small rise in health insurance.
 - The increase compared to projection is mostly due to a \$72,035 rise in the cost of health insurance for retirees. The Administration included a 3.0% growth for health insurance premiums. The FY 22 budget is more than adequately funded for the anticipated growth in rates.
- The following chart details the NIFA Approved FY 21 Budget, OLBR Projection and the Proposed FY 22 Budget for fringe benefits by sub-object:

Subobject	FY21 NIFA	FY21	FY22	FY22	FY22
	Approved	OLBR Projected	Executive Budget	Executive vs. FY21 NIFA	Executive vs. OLBR Projected
Active Health Insurance	12,489	12,489	15,000	2,511	2,511
Dental Insurance	108	108	115	7	7
Medicare Reimbursement	250,000	250,000	250,000	0	0
Medicare Reimbursement Surcharge	0	3,222	10,000	10,000	6,778
Retiree Health Insurance	570,351	502,965	575,000	4,649	72,035
Grand Total	\$832,948	\$768,784	\$850,115	\$17,167	\$81,331

Revenues

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$817,036	\$743,442	\$828,000	\$828,000	\$785,000	(\$43,000)	-5.2%	(\$43,000)	-5.2%

- The FY 22 revenue budget is decreasing by \$43,000, or 5.2% when compared to both the FY 21 NIFA Approved Budget and the latest projection.
 - The state aid proposed budget of \$0.8 million represents the reimbursement from the State for health insurance costs.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	0	2	6	4	7	1	16.7%	3	75.0%
Salaries	\$0	\$164,676	\$365,420	\$362,952	\$576,375	\$210,955	57.7%	\$213,423	58.8%
Equipment	0	0	1,000	1,000	0	(1,000)	-100.0%	(1,000)	-100.0%
General Expenses	0	1,805	20,000	20,000	169,870	149,870	749.4%	149,870	749.4%
Contractual Services	0	0	105,000	105,000	100,000	(5,000)	-4.8%	(5,000)	-4.8%
Total	\$0	\$166,482	\$491,420	\$488,952	\$846,245	\$354,825	72.2%	\$357,293	73.1%

Expenses

- The FY 22 budget is increasing by \$354,825, or 72.2%, when compared to the FY 21 budget and \$357,293, or 73.1%, from the projection.
- Salaries are increasing by \$210,955, or 57.7%, and have one more full-time position, budget to budget.
 - The proposed salary budget accommodates wages and title movements for FY 22.
 - The FY 22 budgeted positions include one additional Deputy Director and two Program Coordinators but eliminates two Program Assistants.
 - The FY 22 budget contains an additional \$22,830 in terminal leave costs.
- Equipment expenses is not budgeted for in FY 22.
- The general expenses are growing by \$149,870, or 749.4% in FY 22. The increases are \$140,870 in miscellaneous supplies, \$6,000 in education & training as well as \$3,000 in printing.
- Contractual services, specifically legal, are declining by \$5,000 in FY 22.

Local Law 27-2019 established the Office of Crime Victim Advocate

The local law passed on November 25, 2019. The Office shall provide legal services to the victims and witnesses of a crime who are impacted by the disclosure requirements of New York Criminal Procedure Law Section 245 which went into effect on January 1, 2020.

Nassau County Office of Crime Victim Advocate

The Office of Crime Victim Advocate (OCVA) was created to ensure that victims of crime and witnesses to crime in Nassau County are afforded all the legal rights, protections and assistance they are entitled to under the law. OCVA is committed to treating victims and witnesses with dignity, fairness, and respect.

Services are available to all victims and witnesses regardless of race, national origin, immigration status, religion, sex, gender identity, sexual orientation, disability or age. The office has interpreter services available for hundreds of languages, including American Sign Language. All services are free of charge.

The Office of Crime Victim Advocate will:

- Provide legal assistance to victims and witnesses of crime who are served with judicial orders to show cause by criminal defendants or their representatives to gain access to their home or place of business;
- Provide legal assistance with any victim compensation applications;
- Provide legal assistance to any victim or witness with regards to any legal action related to New York Criminal Procedure Law Chapter 245;
- Provide information on victim's and witness's legal rights and protections with regards to criminal process; and
- Assist victims to submit comments to courts and parole boards.
- Nassau County is committed to helping survivors rebuild their lives and understands that victims have both short- term and long-term needs in the aftermath of a crime. The Office of Crime Victim Advocate is prepared to assist victims in connecting to other agencies that can provide additional services and resources such as housing, counseling and treatment.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$128,512,122	\$126,879,066	\$145,675,618	\$70,570,060	\$91,421,096	(\$54,254,522)	-37.2%	\$20,851,036	29.5%
Principal	108,281,185	118,680,000	129,075,000	44,635,000	32,470,001	(96,604,999)	-74.8%	(12,164,999)	-27.3%
Other Expense	143,834,052	74,150,515	14,832,050	(15,937,161)	57,359,852	42,527,802	286.7%	73,297,013	-459.9%
Total	\$380,627,358	\$319,709,582	\$289,582,668	\$99,267,899	\$181,250,949	(\$108,331,719)	-37.4%	\$81,983,050	82.6%

Debt Service Fund Expense

- Total debt payments, including Nassau County Interim Finance Authority (NIFA) set-asides and expense of loans, are expected to decrease by 37.4% or \$108.3 million in the FY 22 Proposed Budget from the FY 21 NIFA Approved Budget.
- The budget to budget decrease is the result of the FY 21 NIFA refunding of its own debt and County debt.
 - According to the Administration, due to the refunding, in FY 21 the County’s existing debt service expenses fell by \$296.4 million.
 - The FY 21 refunding savings include \$75.0 million from delaying a sinking fund payment from November 15, 2020 to November 15, 2021.
 - According to the Administration, due to the refunding, in FY 22 the County’s existing debt service expenses fell by \$164.4 million.
- Compared to the current FY 21 projection, FY 22 Proposed debt service expenses are increasing by \$82.0 million or 82.6%. The FY 21 projection for other expense reflects a refund of set asides from FY 20 to cover the sinking fund payment. When the sinking fund payment was postponed, the withheld collections were paid back to the County.
- The FY 22 budget to budget decrease in County principal and interest costs is driven by the amortization schedule of the existing debt as well as an allotment for future, planned debt issuances.
- The other expense line is where the County records the costs associated with the NIFA issued debt as well as the expense of issuing debt. Within the other expenses, NIFA set-aside costs are budgeted to increase by \$44.3 million budget to budget to \$55.9 million.

Debt Service Fund Expenses, Cont.

- The NIFA set asides are covered by sales tax that is set aside to cover debt service costs for all debt issued by NIFA.
 - The FY 22 Proposed expense of loans budget allotment is \$1.8 million lower than the FY 21 NIFA Approved Budget.
- 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.

Planned Future New Debt Issuances 2021 to 2025					
	FY 21 Planned	FY 22 Planned	FY 23 Planned	FY 24 Planned	FY 25 Planned
	Issues	Issues	Issues	Issues	Issues
Capital Borrowings					
Capital - General	200,000,000	200,000,000	150,000,000	150,000,000	150,000,000
Capital - SSWRD	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
Tax Certiorari					
Total Long-Term Borrowings	250,000,000	250,000,000	200,000,000	200,000,000	200,000,000
Short-Term Borrowings					
BANs	0	0	0	0	0
RANs	0	0	0	0	0
TANs	0	0	0	0	0
Total Short-Term Borrowings	0	0	0	0	0

- The County completes short-term borrowings to address timing differences between cash receipts and cash expenditures. BANs are issued in anticipation of a bond issuance. RANs are issued in the anticipation of the receipt of sales tax collections. TANs are issued in anticipation of property tax receipts.
- The short-term borrowing plan is shown on the bottom of the above chart; the County does not anticipate having to complete any short-term borrowings for the remainder of FY 21 through FY 25.
- The long-term borrowing plan is shown in the top section of the chart; this includes debt issuances for general capital purposes, tax certiorari payments, and sewer capital purposes.

Debt Service Fund Expenses, Cont.

- Over the remainder of FY 21, the County plans to issue \$250.0 million in bonds for general capital debt, and sewer debt. Legislative and NIFA approval are required to complete the long-term issuances.
- The County intends to issue \$250.0 million in FY 22 and \$200.0 million long term debt recurring from FY 23 through FY 25 to fund improvements to County infrastructure.

Debt Service Fund Revenue

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$1,110,716	\$1,112,216	\$1,111,716	\$1,111,716	\$1,114,091	\$2,375	0.2%	\$2,375	0.2%
Debt Svc From Capital	5,018,648	16,803,976	3,301,772	8,364,445	1,500,000	(1,801,772)	-54.6%	(6,864,445)	-82.1%
Debt Svc Chrgback Rev	329,637,745	254,278,414	236,712,852	45,823,011	134,193,787	(102,519,065)	-43.3%	88,370,776	192.9%
Interfund Charges Rev	39,419,895	40,156,287	42,467,612	38,588,225	43,359,331	891,719	2.1%	4,771,106	12.4%
Fed Aid-Reimb of Exp	4,743,738	4,796,167	4,760,031	4,760,031	773,404	(3,986,627)	-83.8%	(3,986,627)	-83.8%
Interfund Transfers	696,617	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	2,432,860	1,228,685	620,470	310,336	(918,349)	-74.7%	(310,134)	-50.0%
Authorized Capital Borrowing	0	129,662	0	(129,662)	0	0	*****	129,662	-100.0%
Total	\$380,627,358	\$319,709,582	\$289,582,668	\$99,138,236	\$181,250,949	(\$108,331,719)	-37.4%	\$82,112,713	82.8%

- Compared to the FY 21 NIFA Approved Budget, the aggregate total revenue for the Debt Service Fund in the FY 22 Proposed Budget is decreasing by \$108.3 million. According to the Administration, the decrease is primarily the result the FY 21 NIFA debt restructuring.
- 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.

Debt Service Fund Revenue – Cont.

Debt Service Fund Chargeback Revenues		
	FY 21 NIFA Apprvd.	Executive FY 22
Fire Commission	\$781,478	\$380,265
General Fund	\$213,031,251	\$122,105,427
Police District	\$929,627	\$392,323
Police Headquarters	\$21,970,496	\$11,315,772
Grand Total	\$236,712,852	\$134,193,787

- The chargeback increases or decreases in tandem with the amount borrowed as well as the amortization schedule of the capital borrowings related to the Fund.
- The chart above shows that 91.0% of the debt service chargebacks in the Proposed FY 22 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 Fund Interfund Charges		
	FY 21 NIFA Apprvd.	Executive FY 22
Sewer & Storm Water Resource District	\$31,399,470	\$33,682,885
Environmental Bond Act	\$11,068,142	\$9,676,446
Grand Total	\$42,467,612	\$43,359,331

- The Debt Service Fund interfund charges chart reflects the interfund charges budgeted at \$43.4 million in FY 22, up \$0.9 million from the FY 21 Adopted Budget.
- The debt service costs charged to the Sewer and Storm Water Resources District (\$33.7 million) and the Environmental Bond Fund (\$9.7 million) are booked as interfund charges.

Debt Service Fund DS from Capital		
	FY 21 NIFA Apprvd.	Executive FY 22
Bond Premium	\$1,951,772	\$1,500,000
RAN Premium	\$1,350,000	\$0
Grand Total	\$3,301,772	\$1,500,000

- In FY 22, \$1.5 million is included as debt service from capital. This represents a budget to budget decrease of \$1.8 million from the FY 21 NIFA Approved budget.
- FY 22 Proposed Bond premium revenue is decreasing \$0.5 million from the current budget.
- NIFA has the authority to limit the premium to cover the costs of issuance.
- The \$0.8 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 budget to budget decrease is due to the NIFA refunding.
- In FY 22, the Administration has budgeted to collect \$0.3 million in a state aid payment from New York State. The State will cover 25% of the interest paid on the debt issued to build the Family Court.
- The Debt Service Fund historically collected \$0.7 million in interfund transfer monies. These revenues were appropriated from the Bonded Indebtedness Reserve Fund to be used to provide partial payment of annual debt service costs.
- The \$1.1 million revenue offset to expense represents reimbursement payments from Nassau Community College for debt service expenses for termination pay borrowed by the County on their behalf.

Debt Service Fund Multi-Year Plan

2022-2025 Multi-Year Financial Plan				
Expense				
	2022 Plan	2023 Plan	2024 Plan	2025 Plan
Interest	\$91,421,096	\$104,778,557	\$108,103,068	\$111,237,163
Principal	\$32,470,001	\$132,585,000	\$146,485,000	\$117,415,001
Other Expense	\$57,359,852	\$98,417,954	\$104,589,082	\$125,693,294
Total	\$181,250,949	\$335,781,511	\$359,177,150	\$354,345,458

- 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.
- Total debt service expenses are budgeted to increase \$154.5 million in FY 23, \$23.4 million in FY 24, and decrease \$4.8 million in FY 25. Interest and NIFA Set-Asides costs are planned to increase in all years of the plan
- County principal costs are expected to increase in FY 23 and FY 24; and then fall \$29.1 million in FY 25.

2022-2025 Multi-Year Financial Plan				
Revenue				
	2022 Plan	2023 Plan	2024 Plan	2025 Plan
Revenue Offset to Expense	\$1,114,091	\$1,109,341	\$1,112,466	\$1,107,544
Capital Resources for Debt	\$1,500,000	\$1,200,000	\$1,200,000	\$1,200,000
Debt Service Chargeback Revenue	\$134,193,787	\$282,248,453	\$300,212,830	\$293,465,619
Interfund Charges Revenue	\$43,359,331	\$49,980,544	\$55,539,233	\$57,654,680
Fed. Aid -Reim. Of Expense	\$773,404	\$773,404	\$653,064	\$484,975
State Aid -Reim. Of Expense	\$310,336	\$469,769	\$459,558	\$432,639
Total	\$181,250,949	\$335,781,511	\$359,177,150	\$354,345,458

- The chart above details Debt Service Fund revenues as recorded in the MYP. The Plan includes the FY 21 NIFA refunding of County and NIFA debt.
- The capital resources for debt line reflects the anticipated bond premiums. Debt service chargeback revenues are budgeted to vary according to capital project completion timelines and amortization schedules.
- Total Interfund charge revenues are expected to increase annually through FY 25. 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	396	417	448	410	459	11	2.5%	49	12.0%
Part-Time and Seasonal	14	14	11	20	15	4	36.4%	(5)	-25.0%
Salaries	\$41,427,009	\$42,111,870	\$45,078,345	\$42,413,711	\$49,521,061	\$4,442,716	9.9%	\$7,107,350	16.8%
Equipment	64,626	361,013	100,000	600,000	755,000	655,000	655.0%	155,000	25.8%
General Expenses	1,326,355	1,538,569	1,390,500	1,640,500	1,896,500	506,000	36.4%	256,000	15.6%
Contractual Services	1,384,570	1,756,864	2,006,209	2,006,209	3,150,862	1,144,653	57.1%	1,144,653	57.1%
Total	\$44,202,560	\$45,768,315	\$48,575,054	\$46,660,420	\$55,323,423	\$6,748,369	13.9%	\$8,663,003	18.6%

Expenses

- The FY 22 Proposed Expense Budget of \$55.3 million for the District Attorney’s Office is increasing by \$6.7 million, or 13.9%, budget to budget, and \$8.7 million, or 18.6%, when compared to OLBR’s FY 21 projection. Salaries are driving the biggest variances in expenses.
- Salaries are increasing by \$4.4 million, or 9.9%, budget to budget, and \$7.1 million, or 16.8% compared to the OLBR projection.
 - Relative to the FY 21 budget, full time headcount is increasing by 11 in FY 22. However, compared to current staffing levels there are many title changes within the department with the net of 49 additional full time titles to assist with the Criminal Justice Reform.
 - The Department has notified OLBR that a class of 24 DA law assistants were recently hired, therefore not captured in our projection. This will drive the current headcount from 410 to 434 full time employees. Setting the proposed budget and OLBR’s projections side by side, the difference in full time headcount will be 25.
 - Terminal leave pay and additional shift pay are increasing by \$0.7 million and \$0.4 million, respectively, due to several employees leaving the department and the time constraints of complying with discovery reforms.

Expenses, Cont.

- The proposed budget also includes funding of \$1.5 million for the possible settlement of the CSEA Collective Bargaining Agreement and an Investigators Police Benevolent Association (IPBA) adjustment.
- Equipment expenses are increasing 655.0% to \$755,000 when compared to the FY 21 Approved Budget. A significant rise in Information Technology expenses of \$645,000 is driving the increase. According to the department, additional funding is needed to cover discovery reform equipment expenses.
 - The FY 21 equipment projection also includes additional funding for Information Technology expenses.
 - The proposed equipment budget includes smaller rises in office furniture and miscellaneous equipment totaling \$10,000 when compared to the FY 21 budget.
- General expenses are rising to \$1.9 million, an increase of \$0.5 million over the FY 21 budget and \$0.3 million compared to current projections. This is primarily attributed to increases across IT supplies & expenses, investigative expenses, witness protection and miscellaneous expenses driven by the pandemic and discovery reforms.
- Compared to the FY 21 budget and projections the proposed contractual services budget is rising by \$1.1 million to \$3.2 million mainly due to increases in miscellaneous contractual services, building rental and software contracts.
 - The miscellaneous contractual services budget includes an additional \$0.5 million to cover moving case files previously kept in the basement of the Traffic and Parking Violations Agency (TPVA) and a Robot Automation Process contract.
 - Building rental charges of \$421,309 cover several leased properties including a new place to store the case files mentioned above.
 - Software contracts make up 33.6%, or \$384,369 of the total increase in contractual services accounting for additional systems like Microsoft ATP, Azure and other professional services.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$0	\$1,500	\$0	\$0	\$0	\$0	*****	\$0	*****
Rents & Recoveries	99,832	1,681	0	193,789	0	0	*****	(193,789)	-100.0%
Dept Revenues	22,661	2,016	1,000	3,009	1,000	0	0.0%	(2,009)	-66.8%
Interdept Revenues	405,768	413,745	422,670	422,670	431,881	9,211	2.2%	9,211	2.2%
Interfund Charges Rev	275,000	206,250	250,000	250,000	250,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	40,496	39,498	55,947	55,947	57,540	1,593	2.8%	1,593	2.8%
State Aid-Reimb of Exp	76,793	72,953	76,793	72,953	76,793	0	0.0%	3,840	5.3%
Total	\$920,550	\$737,643	\$806,410	\$998,368	\$817,214	\$10,804	1.3%	(\$181,154)	-18.1%

Revenues

- The District Attorney’s proposed revenue budget of \$0.8 million is increasing by \$10,804, budget to budget, and decreasing by \$181,154, compared to OLBR’s projection.
- Interdepartmental revenues are rising by \$9,211, or 2.2%, budget to budget, and compared to OLBR’s projection attributed to a minor salary increase for the employees working on Department of Social Services (DSS) cases.
 - The department has an Interdepartmental Service Agreement (ISA) with DSS.
- Federal aid is budgeted at \$57,540 in the proposed FY 22 budget, an increase of \$1,593 to cover overtime expenses.
 - Federal aid is made up of Long Island Drug Enforcement Administration (LIDEA), Federal Bureau of Investigation (FBI) and Homeland Security Investigations (HSI) funding for investigator overtime in cases where the DA collaborates with these agencies.
- The proposed department revenues budget is unchanged at \$1,000, budget to budget and declines by \$2,009 from the current projection.
- The state aid budget is unchanged at \$76,793 in FY 22 and slightly increases relative to the FY 21 projection. State aid represents reimbursements 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 proposed interfund charges budget remains unchanged from the FY 21 budget level of \$250,000.
- Rents & recoveries are zero, budget to budget, however the OLBR projection includes \$193,789 from prior year grant appropriations and disencumbering prior year purchase orders.

- Rents & recoveries are zero, budget to budget, however the OLBR projection includes \$193,789 from prior year grant appropriations and disencumbering prior year purchase orders.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	153	142	161	141	160	(1)	-0.6%	19	13.5%
Part-Time and Seasonal	77	90	0	97	0	0	*****	(97)	-100.0%
Salaries	\$14,689,536	\$15,429,474	\$17,833,856	\$16,778,270	\$22,181,015	\$4,347,159	24.4%	\$5,402,745	32.2%
Equipment	18,162	32,350	66,500	66,500	70,000	3,500	5.3%	3,500	5.3%
General Expenses	1,906,324	2,949,788	3,154,860	3,154,860	3,428,840	273,980	8.7%	273,980	8.7%
Contractual Services	317,102	491,218	770,000	770,000	746,520	(23,480)	-3.0%	(23,480)	-3.0%
Total	\$16,931,124	\$18,902,830	\$21,825,216	\$20,769,630	\$26,426,375	\$4,601,159	21.1%	\$5,656,745	27.2%

Expenses

- The Board of Elections’ (BoE) Proposed expense budget has increased by \$4.6 million, or 21.1%, compared to FY 21 NIFA Approved Budget and increased by \$5.7 million, or 27.2%, compared to OLBR’s most recent projection. The budget growth is attributed to increases in salaries, equipment, and general expenses, offset by a decrease in contractual services.
- 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 \$4.3 million, or 24.4%, which is attributed to higher funding for full-time, part-time & seasonal staff, an anticipated impact of a Collective Bargaining Agreement, comp time cash, and terminal leave.
- The FY 22 full-time headcount is 160, which is one less than the 2021 NIFA Approved headcount, and nineteen more than OLBR’s projections.
 - The BoE receives funding to hire part-time and seasonal staff but is not assigned a headcount for these employees. As of September 9, 2021, there were 97 part-time and seasonal positions onboard.
- The proposed equipment budget is up \$3,500 from not only the FY 21 NIFA Approved Budget but also the latest projection. The increases are found in the educational and training and miscellaneous equipment lines.

Expenses, cont.

- The general expense budget is growing by 8.7% in FY 22, from \$3.2 million in FY 21 to \$3.4 million in the proposal. The increases are found in rents, information technology supplies, educational & training supplies, motor vehicles, and miscellaneous supplies, offset by declines in postage delivery and equipment maintenance & rental.
- The proposed contractual services budget is \$746,520, or \$23,480 lower than the FY 21 NIFA Approved Budget and the OLBR projection. The decrease is concentrated in the miscellaneous contractual services line.
- The chart below details the expenses across BoE’s three control centers.
 - Expenses in the Administration Control Center are increasing by \$375,069, or 8.3%, compared to the FY 21 NIFA Approved Budget.
 - The General Elections Control Center’s FY 22 budget is \$17.8 million, 19.6% higher than FY 21 due to increased salaries, general expenses, contractual services, and equipment.
 - The Primary Elections Control Center’s FY 22 budget is up 53.7% compared to FY 21, resulting primarily from funding increases of \$0.2 million for full-time positions, \$1.1 million for seasonal positions, and \$0.1 million in rent expenses, offset by lower miscellaneous contractual services.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2021	2022	Exec. vs. Approved		
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%	
Administration	\$3.9	\$3.9	\$4.5	\$4.9	\$0.4	8.3%	
General Elections	12.7	14.1	14.8	17.8	2.9	19.6%	
Primary Elections	0.3	1.0	2.4	3.8	1.3	53.7%	
Total	16.9	18.9	21.8	26.4	4.6	21.1%	

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$343,605	\$31,136	\$150,000	\$156,686	\$150,000	\$0	0.0%	(\$6,686)	-4.3%
Dept Revenues	12,482	6,297	40,000	40,000	40,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	34	0	0	0	0	0	*****	0	*****
Total	\$356,122	\$37,433	\$190,000	\$196,686	\$190,000	\$0	0.0%	(\$6,686)	-3.4%

Revenues

- The Proposed revenue budget for FY 22 remains flat when compared to the FY 21 NIFA Approved Budget, and is down \$6,686 when compared to the current projection.
- Rents & recoveries are flat at \$150,000 when compared to the FY 21 NIFA Approved Budget, and is down 4.3% when compared to OLBR’s projection. This revenue is generated by renting out voting machines to other municipalities.
- Departmental revenues are flat at \$40,000 when compared to both the FY 21 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	8	8	8	9	1	12.5%	1	12.5%
Part-Time and Seasonal	0	0	1	0	1	0	0.0%	1	*****
Salaries	\$963,605	\$848,052	\$987,768	\$984,404	\$1,172,790	\$185,022	18.7%	\$188,386	19.1%
Equipment	0	215,750	0	0	0	0	*****	0	*****
General Expenses	10,131	3,463,223	8,572	8,572	32,457	23,885	278.6%	23,885	278.6%
Interfund Charges	630,902	0	0	0	630,902	630,902	*****	630,902	*****
Total	\$1,604,637	\$4,527,025	\$996,340	\$992,976	\$1,836,149	\$839,809	84.3%	\$843,173	84.9%

Expenses

- The proposed expense budget for FY 22 is growing to \$1.8 million, an increase of \$0.8 million, or 84.3% budget to budget and \$0.8 million, or 84.9% compared to the OLBR projection. The driver of changes for the FY 22 proposal are due to increases in salary, general expenses and budgeted funds for interfund charges.
- The proposal includes an allocation of \$630,902 for interfund charges. According to the Department in the absence of federal funds, this expense was added to the budget to support the volunteer firefighter tuition program at Nassau Community College.
- Salary expenses are higher by 18.7% from FY 21 due to increase in salaries, overtime, termination leave, comp time cash and the estimated impact of collective bargaining and retroactive adjustments for CSEA members.
- The full-time headcount includes one additional position of an Administrative Officer I and the part-time headcount is unchanged at one compared to the prior year.
- The equipment line remains constant at zero budget to budget and compared to the OLBR projection.
- The FY 22 proposed budget for general expenses increased to \$32,457, an increase of \$23,885 due to higher expenses for clothing & uniform supplies and miscellaneous supplies & expenses.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fed Aid-Reimb of Exp	\$0	\$0	\$480,012	\$480,012	\$480,012	\$0	0.0%	\$0	0.0%
Gifts	9,874	0	0	0	0	0	*****	0	*****
Total	\$9,874	\$0	\$480,012	\$480,012	\$480,012	\$0	0.0%	\$0	0.0%

Revenues

- The Proposed FY 22 Budget allocates \$480,012 for federal aid, which is flat compared to the FY 21 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	93	90	91	82	98	7	7.7%	16	19.5%
Part-Time and Seasonal	31	34	35	32	35	0	0.0%	3	9.4%
Salaries	\$10,303,717	\$7,722,835	\$11,263,213	\$9,960,642	\$11,873,985	\$610,772	5.4%	\$1,913,343	19.2%
Fringe Benefits	6,086,033	4,650,812	6,419,389	6,272,076	9,268,921	2,849,532	44.4%	2,996,845	47.8%
Equipment	26,608	56,432	102,107	102,107	132,107	30,000	29.4%	30,000	29.4%
General Expenses	99,890	97,704	208,800	208,800	253,762	44,962	21.5%	44,962	21.5%
Contractual Services	4,635,618	4,572,091	4,887,378	4,887,378	4,887,378	0	0.0%	0	0.0%
Debt Svc. Chargebacks	828,439	719,030	781,478	199,420	380,265	(401,213)	-51.3%	180,845	90.7%
Inter-Dept. Charges	2,979,063	3,074,220	3,218,045	3,218,045	3,218,045	0	0.0%	0	0.0%
Trans To General Fund	0	4,416,449	0	0	0	0	*****	0	*****
Total	\$24,959,368	\$25,309,572	\$26,880,410	\$24,848,468	\$30,014,463	\$3,134,053	11.7%	\$5,165,995	20.8%

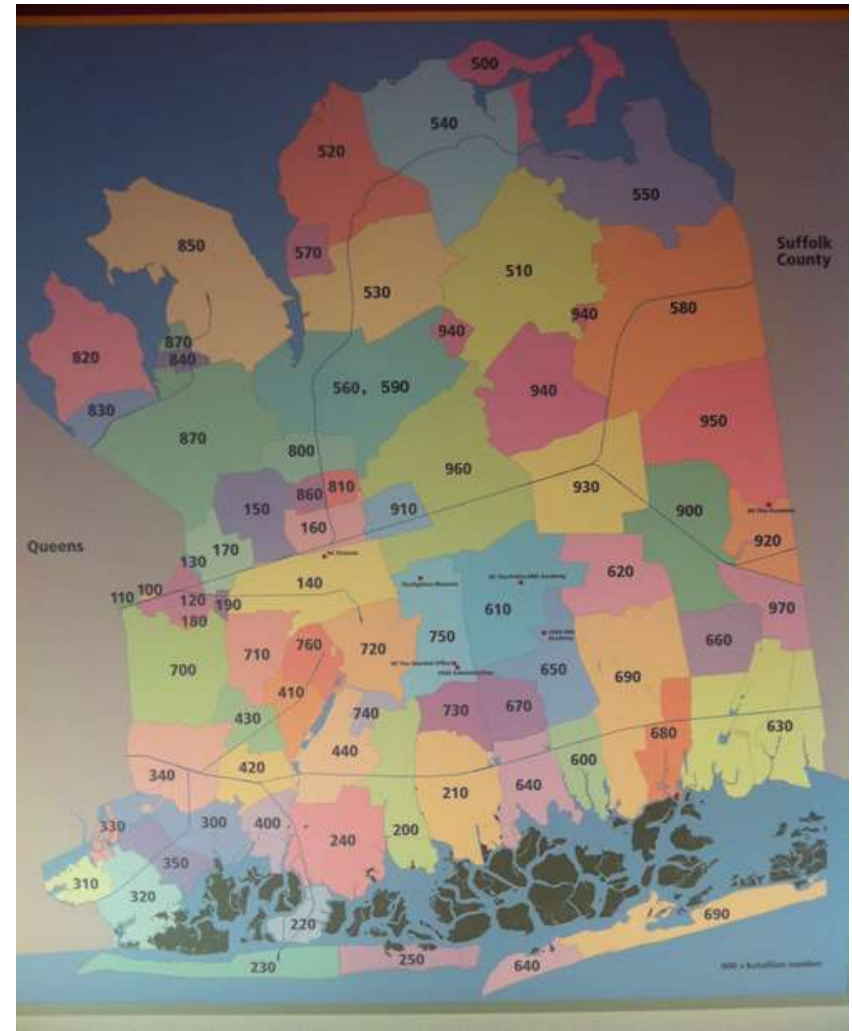
Expenses

- The FY 22 Proposed Expense Budget is increasing from the FY 21 NIFA Approved Budget by \$3.1 million or 11.7%, to \$30.0 million. Proposed expenses are 20.8%, or \$5.2 million more than the latest OLBR projections.
- Fringe benefits are driving the biggest variances in expenses. Fringe benefits will be \$2.8 million greater than those in FY 21 and \$3.0 million more than the FY 21 projection.
 - The proposed budget includes a pension repayment of \$2.4 million to pay off the remaining outstanding liability from deferring the expense in prior years. The FY 22 pension budget is also increasing due to rising rates and pensionable salaries.
 - Health insurance for current employees and retirees is expected to rise due to higher headcount and the annual increase in the health insurance growth rate for premiums.
- Salaries are increasing by \$610,772, or 5.4% from the FY 21 Adopted Budget and \$1.9 million or 19.2% from OLBR’s projection. This is mainly attributed to a spike in headcount.
 - Compared to the current staffing levels, 16 positions were added with the titles Fire Marshal Trainee, Fire Communications Technician I, Assistant Chief Fire Marshal, Laborer I, Accountant I and Administrative Assistant. Part time positions added include a Physician, Fire Communications Technician III and a Emergency Medical Services Instructor.
 - The proposed budget includes rises in terminal leave pay, lag payout and comp time cash for a combined \$102,022.
 - The proposed budget also includes funding of \$729,524 for the possible settlement of the CSEA Collective Bargaining Agreement.

Expenses, Cont.

- The FY 22 Proposed Budget includes a decline in debt service chargebacks of \$401,213 to \$380,265 due to the FY 21 NIFA refunding. For more information refer to the Debt Service write up.
- The equipment budget is increasing by \$30,000 to \$132,107, compared to the FY 21 budget. The additional funding is for communications equipment to install an antenna used to alert fire departments to calls within the County.
- General expenses rose by \$44,962 to \$253,762, budget to budget, to replace worn uniforms of current staff members and provide new uniforms to anticipated new hires.
- The proposed contractual services budget remains unchanged at \$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 with Eastern Communications for radio communication facilities and equipment to enable proper dispatch.
 - A contract with Nassau University Medical Center to provide OSHA mandated physical examinations for new hires and current staff.
 - Veterinarian care with Long Island Veterinary Specialists for the department’s canines.

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



Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$19,064	\$5,464	\$0	\$1,200	\$0	\$0	*****	(\$1,200)	-100.0%
Rents & Recoveries	110,311	21,236	0	41,943	0	0	*****	(41,943)	-100.0%
Dept Revenues	7,827,310	6,402,158	7,200,600	7,056,588	7,200,600	0	0.0%	144,012	2.0%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Interfund Transfers	37,659	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	123,410	12,878	154,800	147,060	154,800	0	0.0%	7,740	5.3%
Property Tax	16,436,923	18,463,145	19,120,319	19,119,119	22,254,372	3,134,053	16.4%	3,135,253	16.4%
Total	\$24,959,368	\$25,309,572	\$26,880,410	\$26,770,601	\$30,014,463	\$3,134,053	11.7%	\$3,243,862	12.1%

Revenues

- The Proposed FY 22 Revenue Budget is increasing by \$3.1 million or 11.7%, budget to budget, and increasing \$3.2 million, or 12.1%, when compared to OLBR’s FY 21 projection.
- The projected \$3.1 million rise in property tax to \$22.3 million is a result of a reallocation of funds. For more information refer to the Property Tax section in the Executive Summary.
- Departmental revenues are remaining flat at 7.2 million in FY 22.
 - Compared to the FY 21 projection, departmental revenues are increasing by \$144,012. The department is still experiencing the effects of COVID-19 with lower than expected revenue collection. The FY 22 Proposed Budget anticipates some revenue rebounding from COVID-19.
 - 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.
- Payment in lieu of taxes (PILOT) remains flat compared to FY 21.
- State aid is unchanged at \$154,800 in the proposed budget. However, according to the department it is expected to come in lower in FY 21 and unclear about FY 22.
 - 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.
 - Enrollment at the Fire Police EMS Academy is at an all time low. COVID-19 has decreased enrollment which has reduced the amounts of expected state aid.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	158	162	180	158	181	1	0.6%	23	14.6%
Part-Time and Seasonal	23	32	36	24	33	(3)	-8.3%	9	37.5%
Salaries	\$14,143,052	\$12,935,426	\$16,213,457	\$14,970,368	\$16,796,107	\$582,650	3.6%	\$1,825,739	12.2%
Fringe Benefits	(637)	(795)	0	0	0	0	*****	0	*****
Equipment	33,290	7,020	59,597	63,014	59,597	0	0.0%	(3,417)	-5.4%
General Expenses	587,088	533,554	791,663	795,663	791,663	0	0.0%	(4,000)	-0.5%
Contractual Services	551,401	360,684	375,072	375,072	475,259	100,187	26.7%	100,187	26.7%
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	4,769,761	3,747,180	5,767,822	5,767,822	5,767,822	0	0.0%	0	0.0%
Interfund Charges	180	0	0	0	0	0	*****	0	*****
Early Int./Special Ed	147,367,716	137,787,186	139,550,000	143,486,600	144,756,580	5,206,580	3.7%	1,269,980	0.9%
Total	\$172,451,851	\$160,370,255	\$167,757,611	\$170,458,539	\$173,647,028	\$5,889,417	3.5%	\$3,188,489	1.9%

Expenses

- Total FY 22 expenditures are increasing by \$5.9 million, or 3.5%, compared to the FY 21 NIFA Approved Budget and by \$3.2 million, or 1.9%, compared to the current projection. The increase budget to budget is due to provider payments for (Children’s Early Intervention Services and Pre-school Special Education), followed by salaries and a smaller rise in general expenses.
- Provider payments for the Children’s Early Intervention Services Program and Pre-school Education Program makes up 83.4% of the Proposed FY 22 expense budget. The \$144.8 million budget is increasing by \$5.2 million compared to the FY 21 budget, and by \$1.3 million from the FY 21 projection. The budgeted amount is \$3.0 million lower than the department requested amount of \$147.8 million, which would allow for potential growth in the rates or caseload. This will be discussed in more detail further in the report.
- The FY 22 salary line is increasing by \$582,336 or 3.6% budget to budget, and by \$1.8 million compared to the FY 21 projection. The salary budget includes an increase in termination pay of roughly \$0.4 million, annual step increases, as well as funding for the possible settlement of a CSEA contract of \$1.3 million.

Expenses, Cont.

- The rise compared to the projection accommodates for an increase of 23 full-time and nine part-time heads. According to the department these positions are replacing employees that retired in FY 20 or earlier.
 - The full-time positions to be filled include two Accountants, two Accounting Assistants, one Bilingual Administrative Assistant, three Administrative Assistants, three Public Health Nurses, Administrator, three Early Intervention Service Coordinators and 9 Sanitarian Trainees.
 - The part-time positions include eight Public Health seasonal Aides and one Clerk.
 - The FY 22 full-time budgeted headcount of 181 equals the department’s request and is also 23 full-time positions higher than the historical FY 19 level. The increase in staffing levels is in various areas to protect public health, including food safety and disease investigation and control.
 - Due to the COVID-19 pandemic, the department has incurred more responsibilities such as, providing comprehensive COVID-19 related services such as contact tracing, case investigations, and the COVID-19 call center.
- The following chart details the full-time, part-time and seasonal positions for the FY 21 NIFA Approved Budget, the September FY 21 actual staffing level, the FY 22 Departmental Request, and the FY 22 Proposed Budget:

Staffing Analysis							
	FY21 <u>Adopted</u>	Sept-21 <u>Actual</u>	FY22 <u>Request</u>	FY 22 <u>Executive</u>	Exec. vs NIFA <u>Approved</u>	Exec. vs <u>Actual</u>	
CC Full-time Staffing							
10 Administration	24	22	26	26	2	4	
20 Environmental Health	84	73	86	86	2	13	
30 Public Health Laboratories	11	9	9	9	(2)	0	
40 Public Health	20	18	21	21	1	3	
51 Childm Early Inter. Services	39	35	38	38	(1)	3	
54 Pre-School Education	2	1	1	1	(1)	0	
Total Full-time	<u>180</u>	<u>158</u>	<u>181</u>	<u>181</u>	<u>1</u>	<u>23</u>	
CC Part-time and Seasonal							
10 Administration	6	6	6	6	0	0	
20 Environmental Health	25	16	23	23	(2)	7	
40 Pubic Health	3	2	2	2	(1)	0	
51 Childm Early Inter. Services	2	0	2	2	0	2	
Total Part-time and Seasonal	<u>36</u>	<u>24</u>	<u>33</u>	<u>33</u>	<u>(3)</u>	<u>9</u>	

Expenses, Cont.

- As reflected on the previous page, the budgeted headcount is increasing by one full-time positions, but decreasing by three part-time positions compared to the FY 21 budget.
 - Budget to budget, the full-time heads in the FY 22 Executive budget includes the gain of two accounting positions in the Administration control center, two positions in Environmental Health, and one in Public Health, offset by a loss of two Chemists in Public Health Laboratories, one Administrative Assistant in Children’s Early Intervention Services and one Accounting Assistant in Pre-School Education.
 - Part-time and seasonal positions are decreasing by three, which consist of a loss of two Public Health Aides in Environmental Health and one Clerk in Public Health.
- The FY 22 Proposed Budget for equipment remains unchanged at \$59,597. The budget includes funding for information technology, medical and dental equipment and miscellaneous equipment.
- General expenses remain unchanged and are budgeted at \$0.8 million in FY 22. The largest funding amounts are included for equipment maintenance and rental, miscellaneous expenses, micro-biology medical supplies, and chemistry medical supplies.
- The budget for contractual services is increasing by \$100,187 in the FY 22 Proposed Budget for Ground & Public Water Supply Report and increased lab testing. According to the department, the contract for Ground & Public Water Supply Report was included in the budget last year under general expenses. The following chart provides the details the FY 22 Proposed funding by contract:

Heath Department Contracts	2021 NIFA Approved Budget	2022 Proposed Budget	2022 vs. 2021 Variance
Preschool Medicaid Billing	200,000	205,000	5,000
Pre-school Imaging Contract	20,000	15,000	(5,000)
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	55,000	55,187	187
Lab Testing Contingency	25,000	50,000	25,000
Ground & Public Water Supply Report	0	75,000	75,000
NUMC for OSHA physicals	12,464	12,464	0
Subtotal Contracts	375,072	475,259	100,187

Expenses, Cont.

- The FY 22 various direct expenses line remains flat at \$5.0 million. This is for contracted Public Health Services to the NuHealth.
- Inter-departmental charges remain unchanged at \$5.8 million in the FY 22 Proposed Budget. This budget line includes building occupancy charges, telecommunication, information technology charges, workers compensation, printing graphic and mail services expenses and indirect charges.
- The following chart provides the total expense by control center for historical FY 19, FY 20, the FY 21 NIFA Approved budget and the FY 22 Executive Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2021	2022	Exec. vs. Approved	
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$5.1	\$4.0	\$5.6	\$5.9	\$0.3	4.6%
Environmental Health	7.4	6.7	8.2	8.6	0.4	4.8%
Public Health	7.0	6.7	8.1	8.2	0.0	0.5%
Public Health Laboratories	1.6	1.5	1.8	1.8	0.0	0.0%
Childm Early Inter. Services	27.8	21.8	29.8	28.8	-1.0	-3.3%
Pre-School Education	123.5	119.6	114.1	120.3	6.2	5.4%
Total	172.5	160.4	167.8	173.6	5.9	3.5%

- The Administration control center is increasing by \$0.3 million or 4.6% due to mostly to salaries from the increase of two full-time positions, and an increase in terminal leave.
- Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. The FY 22

budget for Environmental Health is increasing by \$0.4 million, due to an increase in salaries from two full-time heads.

- Public Health budgeted at \$8.2 million, is increasing nominally by \$38,327, or 0.5%, due to a small rise in salaries. This control center 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 22 Proposed budget remains unchanged at \$1.8 million.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 22 Proposed budget of \$28.8 million is decreasing by \$1.0 million, or 3.3% due to reduced program agency services. In FY 21, the projection is \$5.1 million less than the FY 21 NIFA budget.
- 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 \$120.3 million in FY 22, which is an increase of \$6.2 million, or 5.4% compared to the FY 21 Approved Budget. The budget consists mostly of provider payments which is discussed on the next page.

Expenses, Cont.

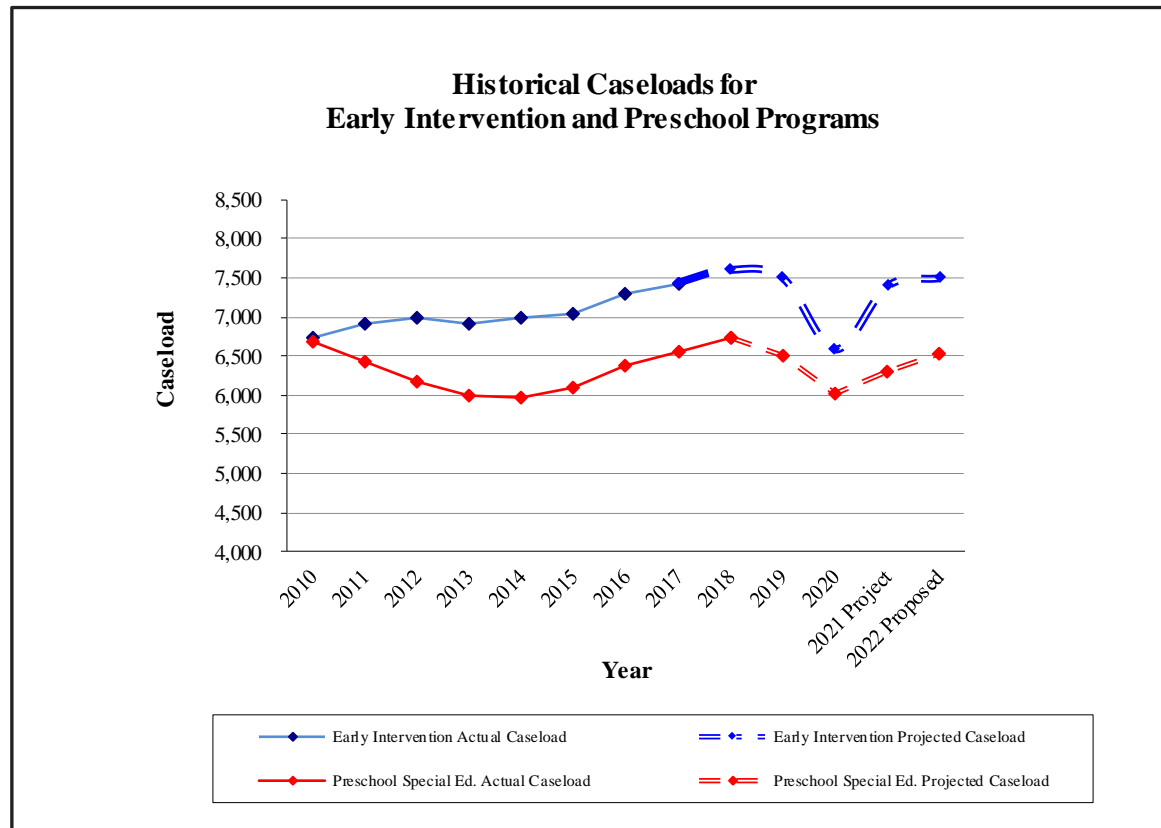
- Provider payments are increasing by \$5.2 million to \$144.8 million in the FY 22 Executive budget, when compared to the FY 21 NIFA Approved Budget. Of the total budget, \$120.0 million in payments is devoted to the Pre-school Education program and \$24.8 million is for Children’s Early Intervention Services. The chart below details this break-out:

Control Center	FY 20 Actual	FY21 NIFA		FY 22 Department Request	2022 Proposed Budget
		Approved Budget	FY 21 Projection		
Children Early Intervention Service	18,428,749	25,800,000	20,726,000	25,800,000	24,800,000
Pre-school Education	119,358,437	113,750,000	122,760,600	121,956,580	119,956,580
Grand Total	137,787,186	139,550,000	143,486,600	147,756,580	144,756,580

- When the FY 22 Proposed Budget is compared to the current projection in FY 21, it is only an increase of \$1.3 million. The FY 21 projection of \$143.5 million is currently producing a shortfall in the current year of roughly \$3.9 million. Despite the department requesting more funding last year, the FY 21 NIFA Approved budget did not provide enough for the current level of service. According to the department, since services are resuming after the impact of COVID-19 in FY 20, the FY 21 payments are projecting higher than budget, which will cause the FY 22 budget to increase. As such, the department is projecting the FY 22 cost to be higher than FY 21.
- Since the FY 22 budget is only growing a minimal growth of 0.9% compared to the FY 21 projection, there could be a potential for another shortfall next year if either rates or caseloads increase from their current levels. Furthermore, the FY 22 Proposed Budget, is \$3.0 million below the department’s requested amount of \$147.8 million. However, the department does state that the budget should be sufficient.
- According to the FY 22 Proposed Budget Summary Book, the budget includes the costs for all services for the anticipated caseload level as authorized by school districts to approved applicants. The County is currently pursuing State legislation to cap or mitigate the local cost of pre-school and early intervention services.

Expenses, Cont.

- The following chart provides historical and projected caseload data from FY 10 to the Proposed FY 22 Budget for the Early Intervention Program and the Pre-school Education Program.



- Under the Pre-school Education Program, the caseload data from FY 18-FY 20 are subject to revision since the years have not been closed. As seen in the chart above, there is a significant drop in cases in FY 20. After the drop in FY 20, the FY 21 projection assumes a caseload figure of 7,400 and the FY 22 Proposed Budget is 7,500 each for Early Intervention. For the Pre-school Education total program, caseloads of 6,300 are projected in FY 21 and 6,530 are budgeted in FY 22.

Expenses, Cont.

- 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.
- The following chart provides the caseload data for the Pre-school Education Program and the Children’s Early Intervention Program, provided by the department. 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 Cases 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.	
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
2019*	6,118	394	6,512	6.1%	5,665	1,835	7,500	24.5%	14,012
2020*	5,895	117	6,012	1.9%	5,462	1,124	6,586	17.1%	12,598
2021	6,000	300	6,300	4.8%	5,800	1,600	7,400	21.6%	13,700
Proposed 2022	6,200	330	6,530	5.1%	5,800	1,700	7,500	22.7%	14,030

*2018 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 significantly 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 decline to a minimal 1.9%.

- The total Pre-school Education Program caseloads have steadily increased each year from a low of 5,977 in FY 14, to a high of 6,732 in FY 18. After FY 18, there is a sharp decline to 6,012 in FY 20, which may be attributed to the slowdown of services from the COVID-19 pandemic. The FY 22 budgeted figure of 6,530 returns to a more normalized figure.
- For the Early Intervention Program, the number of ineligible children as a percentage of the total has increased from a low of 22.6% in FY 10 to a high of 28.3% in FY 16. Since the high that occurred in FY 16, percentages have declined steadily to 17.1% in FY 20. The department is projecting the total number of caseloads to increase to 7,400 in FY 21 and budgets 7,500 in FY 22.

Revenue

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,524,165	\$5,547,554	\$6,245,000	\$6,245,000	\$6,245,000	\$0	0.0%	\$0	0.0%
Fines & Forfeits	537,438	167,689	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	1,108,559	781,109	250,000	579,723	250,000	0	0.0%	(329,723)	-56.9%
Dept Revenues	7,946,428	4,896,442	6,201,000	6,249,786	6,661,000	460,000	7.4%	411,214	6.6%
Interfund Charges Rev	40,178	29,652	57,516	57,516	57,516	0	0.0%	0	0.0%
State Aid-Reimb of Exp	92,011,037	73,168,851	76,286,620	81,913,327	81,736,500	5,449,880	7.1%	(176,827)	-0.2%
Total	\$108,167,804	\$84,591,297	\$89,340,136	\$95,345,352	\$95,250,016	\$5,909,880	6.6%	(\$95,336)	-0.1%

- The proposed FY 22 revenue budget is increasing by \$5.9 million, or 6.6%, to \$95.3 million, compared to the FY 21 NIFA Approved Budget. This is due mostly to an increase in state aid, followed by a smaller increase in department revenues.
- The FY 22 Proposed Budget for permits and licenses remain unchanged at \$6.2 million. Fees charged under this revenue source include sanitation violations, swimming pool and beach inspections, temporary residence inspections, water supply plan review, and tattoo parlors.

- The FY 22 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 21 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.

Revenues, Cont.

- 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 21.
- Rents and recoveries continue to remain budgeted at \$250,000 in the FY 22 Proposed Budget. This revenue represents anticipated vendor recoveries.
- Department revenue is increasing by \$460,000, or 7.4% to \$6.7 million in the FY 22 Proposed Budget. The following chart details departmental revenue by sub-object code.

Departmental Revenues		
Revenue Source	FY 21 NIFA Approved	FY 22 Proposed
Miscellaneous Receipts	2,000	\$2,000
Fees	34,000	34,000
Early Intervention Servs Coord Rev	165,000	165,000
Pre-School Medicaid	4,000,000	4,460,000
Medicaid Fees, Early Intervention	2,000,000	2,000,000
Grand Total	\$6,201,000	6,661,000

- The increase in department revenue is mainly due to a rise in Medicaid fees for Pre-school Services. According to the department, Medicare revenue has been increasing with the exception of FY 20 due to COVID-19. The increase in Medicaid revenue will be more in line with expected 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.

- Medicaid fees for Early Intervention services, remains unchanged at \$2.0 million in the Proposed FY 22 Budget.
- The FY 22 Proposed Budget for state aid is increasing by \$5.5 million, or by 7.1%, to \$81.7 million, compared to the FY 21 NIFA Approved budget. The budgeted increase is related to the rise in pre-school expenses and the adjusted pre-school and early intervention revenue calculation from last year.
 - The FY 22 Proposed budget is more aligned with the FY 21 projection, which is currently producing a surplus in the current year.
 - State aid includes the reimbursement for expenditures related to Children’s Early Intervention services, Pre-school Education programs, and Public Article 6 funding.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	3	6	3	6	0	0.0%	3	100.0%
Part-Time and Seasonal	0	0	2	0	2	0	0.0%	2	*****
Salaries	\$285,183	\$222,519	\$441,121	\$272,673	\$504,750	\$63,629	14.4%	\$232,077	85.1%
Equipment	0	0	0	0	5,000	5,000	*****	5,000	*****
General Expenses	(3,500)	2,914	22,305	22,305	35,000	12,695	56.9%	12,695	56.9%
Total	\$281,683	\$225,433	\$463,426	\$294,978	\$544,750	\$81,324	17.5%	\$249,772	84.7%

Expenses

- The FY 22 Proposed Expense Budget is increasing by \$81,324, or 17.5%, from the FY 21 NIFA Approved Budget. Proposed expenses are 84.7%, or \$249,772, more than the latest projection.
- Full-time headcount is constant at six positions, budget to budget. The Administration is adding a Program Coordinator and removing an Administrative Aide.
- There are two Program Coordinator P/T positions budgeted for FY 22.
- Terminal leave is increasing by \$18,629 when compared to the FY 21 NIFA Approved Budget.
- The FY 22 proposed equipment budget line has \$5,000 allocated.
- The FY 22 proposed general expenses are increasing by \$12,695, or 56.9%, in comparison to both the FY 21 NIFA Approved Budget and OLBR’s projection. The increase is due to a growth in office supplies & copy paper, traveling expense, and miscellaneous supplies and expenses.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$4,994	\$0	\$0	\$290	\$0	\$0	*****	(\$290)	-100.0%
Dept Revenues	14,390	3,530	5,000	5,000	0	(5,000)	-100.0%	(5,000)	-100.0%
Total	\$19,384	\$3,530	\$5,000	\$5,290	\$0	(\$5,000)	-100.0%	(\$5,290)	-100.0%

Revenues

- The FY 22 Proposed revenues are decreasing by \$5,000, or 100.0%, when compared to the FY 21 NIFA Approved Budget, and \$5,290, or 100.00%, when compared to OLBR’s projection.
- The proposed FY 22 rents and recoveries line has no funds allocated.
- The proposed FY 22 departmental revenues line has no funds allocated due to the removal of miscellaneous receipts.

The Office of Housing administers the U.S Department of Housing and Urban Development (HUD) grant programs for the Section 8 Housing Choice Voucher Program (HCV).

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Rev Offset To Expense	136,398	101,172	150,883	154,000	154,000	3,117	2.1%	0	0.0%
Interfund Charges Rev	(27,298)	14,701	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	384,000	634,463	370,750	370,750	370,750	0	0.0%	0	0.0%
State Aid-Reimb of Exp	117,396	129,287	111,225	111,225	111,225	0	0.0%	0	0.0%
Total	\$610,496	\$879,623	\$632,858	\$635,975	\$635,975	\$3,117	0.5%	\$0	0.0%

Revenues

- The Proposed FY 22 Revenue Budget is increasing by \$3,117, or 0.5% from the FY 21 NIFA Approved Budget and is remaining flat from the FY 21 projection.
- The FY 22 proposed revenue offset to expense budget of \$154,000 is increasing by \$3,117, compared to the FY 21 budget. The budget represents a compensation reimbursement to the County from the Land Bank as per the Mutual Benefit Agreement between the two entities.
 - In FY 21, a new Executive Director was appointed accounting for the additional revenue offset to expense. The employee is on the County payroll and the Land Bank reimburses the County monthly for the employee’s salary, fringe and other related costs.
- The Office of Housing 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 the Office of Housing 65%, (50.0% Federal and 15.0% State), for the expenses incurred primarily for salary and fringe benefits. The reimbursement originates from the State and is passed through DSS to the Office of Housing.
- Federal and state aid is based on the reimbursement rate for the expenses for the aforementioned program, which in FY 22 are \$370,750 and \$111,225, respectively; unchanged from the FY 21 budgeted and projected levels.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	13	14	14	13	14	0	0.0%	1	7.7%
Salaries	\$1,050,144	\$1,004,583	\$1,161,161	\$1,261,971	\$1,110,925	(\$50,236)	-4.3%	(\$151,046)	-12.0%
Equipment	0	0	1,000	1,000	1,000	0	0.0%	0	0.0%
General Expenses	0	0	4,000	4,000	4,000	0	0.0%	0	0.0%
Interfund Charges	0	0	200,000	200,000	200,000	0	0.0%	0	0.0%
Total	\$1,050,144	\$1,004,583	\$1,366,161	\$1,466,971	\$1,315,925	(\$50,236)	-3.7%	(\$151,046)	-10.3%

Expenses

- The FY 22 expenditure budget is decreasing by \$50,236, or -3.7%, when compared to the FY 21 NIFA Approved Budget and by \$151,046, or -10.3% in comparison to OLBR's FY 2021 projection. Salaries are driving the variance in expenses.
- Salaries are decreasing by \$50,236 to \$1.1 million, in FY 22 when compared to the FY 21 budget. The decline is due to lower terminal leave pay partially offset by a small wage increase.
- Salaries are decreasing by \$151,046 when compared to OLBR's projections, although the proposed budget includes an additional Housing Case Manager position.
- The FY 22 proposed budget includes 100% reimbursable equipment and general expense funding of \$1,000 and \$4,000, respectively. This is in relation to the Mutual Benefit Agreement with Land Band Corp. mentioned above.
- The proposed interfund charges budget remains unchanged from the FY 21 budget level of \$200,000.
- The Office of Housing 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.
- It should be noted that as of September 2021 there are 35 full-time and three part-time housing employees whose salaries are funded by grants.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	6	8	8	9	1	12.5%	1	12.5%
Part-Time and Seasonal	2	2	4	10	4	0	0.0%	(6)	-60.0%
Salaries	\$717,689	\$663,963	\$841,249	\$877,293	\$947,537	\$106,288	12.6%	\$70,244	8.0%
General Expenses	10,189	10,637	21,595	21,595	31,000	9,405	43.6%	9,405	43.6%
Contractual Services	48,000	42,000	82,000	82,000	182,000	100,000	122.0%	100,000	122.0%
Total	\$775,878	\$716,600	\$944,844	\$980,888	\$1,160,537	\$215,693	22.8%	\$179,649	18.3%

Expenses

- The FY 22 Proposed Budget is increasing by \$215,693, or 22.8%, in comparison to the FY 21 NIFA Approved Budget.
- Headcount is increasing by one full-time position and remaining flat in part-time and seasonal positions compared to the FY 21 budget.
- Salaries are increasing by \$106,288, or by 12.6%, when compared budget to budget. The increase is mainly due to inclusion of 2 Manager of Human Resources positions offset by smaller title adjustments in the FY 22 Proposed Budget.
- General expenses are increasing by \$9,405 when compared to both the FY 21 NIFA Approved Budget and OLBR’s projections. This increase is mainly in miscellaneous supplies and copier paper expenses.
- The Contractual services line is increasing by \$100,000 when compared to both the FY 21 NIFA Approved Budget and OLBR’s projections. This increase is driven by miscellaneous contractual services.

Revenue

- The rents and recoveries revenue line is not budgeted for, but rather contains disencumbered funds as they occur. This line contains \$1,043 in FY 19 and has a total of \$19 projected in FY 21.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	4	5	5	6	1	20.0%	1	20.0%
Part-Time and Seasonal	0	1	0	0	0	0	*****	0	*****
Salaries	\$379,523	\$351,808	\$400,360	\$405,745	\$504,750	\$104,390	26.1%	\$99,005	24.4%
Equipment	0	0	0	0	5,000	5,000	*****	5,000	*****
General Expenses	1,329	790	3,960	3,960	35,000	31,040	783.8%	31,040	783.8%
Total	\$380,852	\$352,597	\$404,320	\$409,705	\$544,750	\$140,430	34.7%	\$135,045	33.0%

Expenses

- The FY 22 Proposed Budget is increasing by \$140,430, or 34.7%, compared to the FY 21 NIFA Approved Budget.
- The FY 22 full-time headcount is increasing by one when compared to the FY 21 NIFA Approved Budget. Salaries are increasing by \$104,390, budget to budget, and increasing by \$99,905 compared to OLBR projections. The department is not budgeting for any part-time employees in FY 22.
 - The largest component of the growth occurred in the Secretary and Special Assistant Community Relations positions being added to the FY 22 budget; the combined salaries totaled \$115,000. The salary increase is partially offset by the elimination of the Human Relations Representative I position with a salary of \$48,410.
 - Terminal leave has been increased by \$10,735 to a total of \$28,157. Longevity is remaining flat at \$1,475.
- The equipment line is funded in FY 22 at \$5,000 and it contains miscellaneous equipment.
- General expenses are increasing by \$31,040 compared to the FY 21 NIFA Approved Budget due to miscellaneous supplies and expenses.

Revenues

- The FY 22 Proposed Budget does not anticipate any revenue. Historically, revenue was collected from 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	56	58	61	58	59	(2)	-3.3%	1	1.7%
Part-Time and Seasonal	17	11	12	8	12	0	0.0%	4	50.0%
Salaries	\$4,891,154	\$4,673,643	\$5,276,291	\$5,282,715	\$5,217,469	(\$58,822)	-1.1%	(\$65,246)	-1.2%
Equipment	692	0	9,161	9,161	34,161	25,000	272.9%	25,000	272.9%
General Expenses	1,108,315	2,093,236	1,196,021	2,296,021	1,996,021	800,000	66.9%	(300,000)	-13.1%
Contractual Services	27,926,285	28,100,020	28,438,191	30,168,778	29,974,660	1,536,469	5.4%	(194,118)	-0.6%
Inter-Dept. Charges	2,891,177	2,760,683	3,759,852	3,759,852	3,759,852	0	0.0%	0	0.0%
Total	\$36,817,624	\$37,627,582	\$38,679,516	\$41,516,527	\$40,982,163	\$2,302,647	6.0%	(\$534,364)	-1.3%

Expenses

- The FY 22 expense budget for the Department of Human Services is increasing by \$2.3 million or 6.0% budget to budget, and decreasing by \$534,364 or 1.3% compared to the OLBR projection.
- FY 22 salaries have a decline of \$58,822 or 1.1% compared to the prior year budget, and a decline of \$65,246 or 1.2% compared to OLBR’s current projection. The proposed salary budget decreases termination pay by \$209,158, removes two fulltime positions and accommodates anticipated wage adjustments due to potential collective bargaining of \$425,993.
 - Within the full-time headcount, many positions shift; however, the net FY 22 proposal is decreasing by two positions budget to budget and increasing by one position compared to OLBR’s projection.
 - Part-time headcount is remaining constant budget to budget and increasing by four positions when compared to OLBR’s current projection.

Expenses, Cont.

- The equipment budget for FY 22 is increasing by \$25,000 due to an increase in communication equipment.
- General expenses are increasing by \$800,000 to \$2.0 million in FY 22 which is due to higher court remand expenses.
 - Court remands are \$1.9 million or 95.2% of the general expense budget. The following text box will further explain the court remands process.
 - Other costs include membership fees, office supplies, copying, referee fees, Grainger, educational, equipment maintenance, traveling, postage, postage delivery, and miscellaneous expenses.

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 100% 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 22 has a growth of \$1.5 million or 5.4% budget to budget. The program funding for the Offices within Human Services are illustrated in the charts on the following pages.
- Inter-departmental charges allocated by the Office of Management and Budget (OMB) for FY 22 is \$3.8 million which is unchanged. Some of the expenses on this line include printing graphic and mail services, postage, and information technology.

Expenses, Cont.

Office of the Aging Contracts				
Contract / Vendor	Description of services	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
Human Service outside audit review	Audits for aging, mental health and chemical dependency	75,523	75,523	0
EISEP Blanket	EISEP	2,989,553	2,989,553	0
Catholic Charities	CSE	710,425	710,425	0
Catholic Charities	Title IIIC-1 & Title IIIE	607,000	607,000	0
Catholic Charities	EISEP	1,248,395	1,248,395	0
Catholic Charities	Title IIIC-2	1,162,500	1,162,500	0
EAC	CSI	0	0	0
EAC	Title IIIB, Title IIIC-1 & Title IIID	1,816,653	1,816,653	0
EAC	Title IIIC-2	1,943,861	1,943,861	0
EAC	WIN (formerly SNAP) /EISEP (JASA)	210,000	210,000	0
FCA	Title IIIB Ombud, VII & LTCOP (now combined see below)	0	0	0
FCA	EISEP	1,227,257	1,227,257	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	0	0	0
Five Town	Title IIIC-1 (New Horizon Took Over)	0	0	0
Glen Cove	Title IIIB, Title IIIC-1 & Title IIIE	382,522	382,522	0
Great Neck	Title IIIB & Title IIIC-1	252,439	252,439	0
Herricks SC	CSE	109,040	109,040	0
Herricks SD	Title IIIC-1 & Title IIIE	238,309	238,309	0
Hispanic Brotherhood	Title IIIC-1	76,500	76,500	0
EAC	Long Beach (Formally JASA)	0	0	0

Expenses, Cont.

Office of the Aging Contracts				
Contract / Vendor	Description of services	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
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	233,747	233,747	0
LI Alzheimer	Title IIIE	235,245	235,245	0
Nassau Suffolk Law	Title IIIB	275,000	275,000	0
New Horizon	Title IIIE & CSE (Former Five Towns IIIC-1)	532,256	532,256	0
Peninsula Counseling Center	Title IIIE & CSE (New Horizon Took Over)	0	0	0
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	434,054	434,054	0
Salvation Army	WIN (formerly SNAP)	0	0	0
Self Help	Replaces Sal Army	1,133,015	1,133,015	0
Sid Jacobson	Title IIIE	97,549	97,549	0
Visiting Nurse Assoc.	WIN (formerly SNAP) see EAC	0	0	0
Sr. Cit. of Westbury Inc	Title IIIC-1	29,775	29,775	0
Harmony	CSE	0	0	0
Garden City Hotel	May Senior Conference & Luncheon	0	0	0
Milleridge	May Senior Conference & Luncheon	0	0	0
RFP's OFA Programs	RFP required by Comptroller's MOW/Case Mgmt	0	0	0
Total		\$16,914,939	\$16,914,939	\$0

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
Advisory Council-(Mineola, New Hyde Park, Williston Park, Herricks)	0	0	0
Belmont Child Care Asso	21,000	21,000	0
Big Brothers / Sisters of LI	45,620	45,620	0
Cedarmore	105,000	105,000	0
Circulo de la Hispanidad-(Long Beach)	169,566	169,566	0
City of Glen Cove Youth Bureau	70,887	70,887	0
Community Parent Center- (Bellmore, Merrick)	25,500	25,500	0
Community Wellness Council - (Bellmores/Merrick)	25,500	25,500	0
Concerned Citizens for Roslyn Youth	0	0	0
COPAY-(Great Neck)	27,675	27,675	0
EOC of Nassau County	165,200	165,200	0
EAC - Mediation Alternative Project	40,970	40,970	0
FCA/Nassau Haven-(County wide)	391,320	391,320	0
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	195,000	195,000	0
FCA Probation	0	300,116	300,116
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)	0	0	0
Gateway Youth Outreach-(Elmont)	388,071	388,071	0
Glen Cove Boys/girls club	41,549	41,549	0
Hempstead Hispanic Civic Association-(North Hempstead)	100,000	100,000	0

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
Hicksville Teen-Age Council-(Hicksville)	156,861	156,861	0
Hispanic Brotherhood of Rockville Centre-(RVC)	107,383	107,383	0
Hispanic Counseling Center-(Hempstead)	162,970	162,970	0
La Fuerza Unida-(Glen Cove)	133,866	133,866	0
Leadership Training	145,000	145,000	0
Littig House Community Center-(Port Washington)	165,751	165,751	0
Littig House Community Center-(Roosevelt)	384,500	384,500	0
Long Beach REACH combined-(LB)	401,140	401,140	0
Long Beach REACH (Westbury/New Cassel)	291,602	291,602	0
Long Island Advocacy-(County wide)	259,027	259,027	0
Long Island Crisis Center RHY	122,070	122,070	0
Long Beach Martin Luther King Center-(Long Beach)	180,000	180,000	0
Manhasset / Great Neck E.O.C.	100,000	100,000	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
Peace After School	114,000	114,000	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)	220,000	220,000	0
Tempo Youth Services	35,000	35,000	0
Time Out Club of Hempstead-(South Hempstead)	0	0	0
Uniondale Community Counseling Center	165,324	165,324	0
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	487,455	487,455	0
Youth & Family Counseling-(Oyster Bay/East Norwich)	69,840	69,840	0
Total	\$6,341,566	\$6,641,682	\$300,116

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
FEGS Mental Hygiene Court	0	0	0
Mental Health Association of Nassau County	301,155	884,684	583,529
Nassau Health Care Corporation (NHCC) Family Court Remands	1,153,939	1,153,939	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
David Hymowitz - Narcan Training	0	124,800	124,800
Federation Employment Guidance Services (FEGS.)	0	0	0
Hispanic Counseling Center	50,100	50,100	0
Long Island Crisis Center	278,692	862,221	583,529
North Shore Child & Family Guidance Center	50,100	50,100	0
North Shore Child & Family Guidance	830,177	1,413,706	583,529
South Nassau Hospital	100,200	100,200	0
Richard Remauro - Mental Health Court	80,640	80,640	0
Total	\$3,045,403	\$4,920,790	\$1,875,387

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
Family & Children's Association	514,034	0	(514,034)
Maryhaven Center of Hope	109,620	109,620	0
Wantagh School District	0	0	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
Southeast Nassau Guidance Center	0	0	0
Tempo Group	0	0	0
Subtotal	4,437,308	5,798,661	1,361,353
Court Remands Family Court (NHCC)	404,613	279,613	(125,000)
Medical /Psychiatric Services	339,765	339,765	0
Total Mental Health	5,181,686	6,418,039	1,236,353
Grand Total for Department of Human Services Contracts	\$28,438,191	\$29,974,660	\$1,536,469

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$21,123	\$12,480	\$16,500	\$16,500	\$16,500	\$0	0.0%	\$0	0.0%
Rents & Recoveries	1,321,184	21,279	20,000	754,825	20,000	0	0.0%	(734,825)	-97.4%
Dept Revenues	200	0	0	0	0	0	*****	0	*****
Interdept Revenues	0	100,000	100,000	100,000	100,000	0	0.0%	0	0.0%
Interfund Charges Rev	0	0	100,000	0	0	(100,000)	-100.0%	0	*****
Fed Aid-Reimb of Exp	5,961,471	5,093,075	4,921,437	4,921,437	4,921,437	0	0.0%	0	0.0%
State Aid-Reimb of Exp	12,757,182	8,931,486	10,815,352	10,274,584	10,806,552	(8,800)	-0.1%	531,968	5.2%
Total	\$20,061,160	\$14,158,320	\$15,973,289	\$16,067,346	\$15,864,489	(\$108,800)	-0.7%	(\$202,857)	-1.3%

Revenues

- The Proposed FY 22 revenue budget of \$15.9 million is declining by \$108,800, or 0.7%, compared to the FY 21 NIFA Approved Budget. This is due to a decrease in interfund charges and state aid reimbursement.
- Fines and Forfeits for FY 22 remains flat at \$16,500 budget to budget and when compared to projections. This revenue represents the department’s handicapped parking fine surcharge.
- The Proposed FY 22 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. This is consistent with the FY 21 NIFA Approved Budget.
- The interdepartmental revenue for FY 22 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 not allocated any funding for interfund revenue for FY 22.
- The FY 22 Proposed budget for federal aid remains constant at \$4.9 million. This NYS Pass Thru Federal Funds make up this budget line.
- State aid is declining minimally by \$8,800 or 0.1% compared to FY 21 NIFA Approved Budget due to a reduction in reimbursed expenses.
- 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	95	112	115	107	117	2	1.7%	10	9.3%
Part-Time and Seasonal	39	8	5	7	6	1	20.0%	(1)	-14.3%
Salaries	\$8,089,592	\$8,738,126	\$9,966,471	\$9,797,743	\$10,916,692	\$950,221	9.5%	\$1,118,949	11.4%
Equipment	10,400	3,304	0	0	0	0	*****	0	*****
General Expenses	641,685	2,147,649	2,986,450	2,986,450	3,576,250	589,800	19.7%	589,800	19.7%
Contractual Services	15,673,367	15,843,427	19,009,094	19,009,094	20,754,212	1,745,118	9.2%	1,745,118	9.2%
Utility Costs	3,725,075	3,311,830	3,573,300	3,573,300	3,573,300	0	0.0%	0	0.0%
Total	\$28,140,119	\$30,044,336	\$35,535,315	\$35,366,587	\$38,820,454	\$3,285,139	9.2%	\$3,453,867	9.8%

Expenses

- The Department of Information Technology (IT)’s proposed expenses are rising by \$3.3 million or 9.2%, budget to budget, and by \$3.5 million or 9.8% from projection.
- The proposed salary expenses are increasing by \$1.0 million from FY 21 and by \$1.1 million from projection.
 - FY 22 contains \$0.4 million in retroactive pay and \$0.4 million CSEA COLA costs. The capital backcharge credit is declining by \$0.2 million, budget to budget.
- General expenses are growing by \$0.6 million mainly due to postage delivery, information technology supplies, equipment maintenance & rental and miscellaneous supplies & expenses. A savings is occurring in clothing & uniform supplies.
- The proposed contractual services expenditure is increasing by \$1.7 million, from the FY 21 budget which is primarily due to growth in software contracts and systems & programming.
 - According to the Administration, the increase in contractual services will fund software and system upgrades.

Revenues

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,148,837	\$0	\$0	\$308,549	\$0	\$0	*****	(\$308,549)	-100.0%
Dept Revenues	302	104	2,000	2,000	2,000	0	0.0%	0	0.0%
Interdept Revenues	8,689,593	6,489,156	14,761,230	14,761,230	14,761,230	0	0.0%	0	0.0%
Interfund Charges Rev	177,350	123,846	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	0	202,714	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	402,062	(202,713)	0	0	0	0	*****	0	*****
Total	\$10,418,145	\$6,613,107	\$14,763,230	\$15,071,779	\$14,763,230	\$0	0.0%	(\$308,549)	-2.0%

- The proposed revenue budget is unchanged from the FY 21 budget but lower than the projection by \$308,549.
 - The current projection has prior year recoveries within rents and recoveries that contains actual monies of \$308,549. This revenue was not budgeted for in FY 22 nor FY 21.
- Departmental revenues, specifically miscellaneous receipts, remain unchanged at \$2,000.
- Interdepartment revenues hold steady at \$14.8 million when compared to both the FY 21 budget and projection.
 - IT performs services for several County departments that consist of Fire Commission, Health Department, Human Services, Probation, Public Works, Social Services, and the Police Department.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
General Expenses	\$0	\$0	\$1,000	\$1,000	\$100	(\$900)	-90.0%	(\$900)	-90.0%
Contractual Services	0	0	1,000	1,000	100	(900)	-90.0%	(900)	-90.0%
Total	\$0	\$0	\$2,000	\$2,000	\$200	(\$1,800)	-90.0%	(\$1,800)	-90.0%

Expenses

- The total FY 22 Proposed Expense Budget is \$200.
- There are no salary expense or corresponding headcount in the proposed FY 22 budget.
- General expenses for the proposed budget are set at \$100. This line is used for miscellaneous supplies and expenses.
- The FY 22 Proposed Budget for contractual services is \$100. These funds are for miscellaneous contractual services.

Revenue

- No revenues have been budgeted in FY 22 for the Office of Investigations.
- The rents and recoveries revenue line contains disencumbered funds as they occur. There is a total of \$269 reflected in FY 19.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	5	5	6	1	20.0%	1	20.0%
Salaries	\$611,857	\$456,590	\$503,623	\$499,604	\$566,400	\$62,777	12.5%	\$66,796	13.4%
General Expenses	4,426	1,850	5,000	5,000	7,500	2,500	50.0%	2,500	50.0%
Contractual Services	363,691	342,559	250,000	250,000	350,000	100,000	40.0%	100,000	40.0%
Total	\$979,973	\$800,999	\$758,623	\$754,604	\$923,900	\$165,277	21.8%	\$169,296	22.4%

Expenses

- The total FY 22 Proposed Expense Budget for the Office of Labor Relations is increasing by \$165,277, or 21.8%, compared to the FY 21 NIFA Approved Budget, mostly due increases in all object codes for salaries, general expenses and contractual services.
- Salaries are increasing by \$62,777, or 12.5%, compared to the FY 21 NIFA Approved Budget, and by \$66,796, or 13.4% compared to the FY 21 projection. The growth in salaries is due to a rise in termination costs, as well as the addition of one full-time position which is partially offset by a minor decline in the health insurance buyback cost.
- The FY 22 Proposed headcount budget is increasing by one full-time position from five to six positions, compared to the FY 21 Approved Budget, and by the FY 21 projection for the addition of an Assistant Director.
- The FY 22 general expense budget of \$7,500 is an increase of \$2,500 compared to the FY 21 NIFA Approved Budget and projection. The increase is for educational & training supplies and miscellaneous supplies & expenses.
- The FY 22 contractual services expense budget is increasing by \$100,000 compared to both the FY 21 budget and projection. The increase accommodates for the Office to work on the Collective Bargaining Agreements. This budget includes funding for labor arbitration, court reporting and outside counsel.

Revenue

- In FY 21, approximately \$37,339 in rents and recoveries are projected for prior year recoveries.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	93	95	98	93	99	1	1.0%	6	6.5%
Part-Time and Seasonal	54	23	25	28	28	3	12.0%	0	0.0%
Salaries	\$7,647,073	\$7,997,930	\$8,840,678	\$8,234,153	\$8,888,079	\$47,401	0.5%	\$653,926	7.9%
Equipment	79,740	44,625	81,358	81,358	113,358	32,000	39.3%	32,000	39.3%
General Expenses	1,637,482	1,732,359	1,725,866	1,725,866	1,746,353	20,487	1.2%	20,487	1.2%
Contractual Services	790,550	780,000	806,888	806,888	1,707,000	900,112	111.6%	900,112	111.6%
Transfer To EBF Fund	213,802	223,836	0	0	0	0	*****	0	*****
Total	\$10,368,648	\$10,778,750	\$11,454,790	\$10,848,265	\$12,454,790	\$1,000,000	8.7%	\$1,606,525	14.8%

Expenses

- The FY 22 total expenditures are increasing by \$1.0 million or 8.7%, compared to the FY 21 NIFA Approved Budget and by \$1.6 million, or 14.8% compared to the FY 21 projection. The increase is within all object codes for salaries, equipment, general expenses and contractual services compared to FY 21.
- In FY 22, salaries are increasing very minimally by \$47,401, or 0.5%, budget to budget and by \$653,926, or 7.9% compared to the FY 21 projection. The salary budget accommodates for some fluctuations in wages and titles.
 - 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 21 projected salary to the FY 21 NIFA Approved Budget, there is an expected savings of \$606,525.
- The FY 22 budgeted headcount is increasing by one full-time and three part-time and seasonal employees. Compared to the current staffing level, the budget reflects the possible addition of six full-time positions.
 - There are many fluctuations in titles, with one full-time position added each to Control Center 10 and 25, which is offset by the loss of one in Control Center 15, for a net gain of one full-time position overall within the department.
 - The gain of three part-time positions budget to budget, include two Legislative Seasonal Assistants and a Special Assistant.
- The FY 22 equipment line is increasing by \$32,000 to \$113,358. The increase is for miscellaneous expenses for Clerk of the Legislature, partially offset by a decrease of miscellaneous equipment for the IG. The budget also includes equipment for furniture/furnishings, and information technology expenses.

Expenses, Cont.

- The general expenses FY 22 Proposed Budget is increasing by \$20,487 to \$1.7 million which includes additional costs for office supplies & copy paper and Grainger expenses, which is partially offset by a decline in miscellaneous supplies and expenses.
- The FY 22 Proposed Budget for contractual services is increasing by \$900,112 to \$1.7 million. The increase cost is for the anticipated redistricting of the Legislative districts. The bulk, \$1.6 million, or 96.1%, 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 19, FY 20, the FY 21 NIFA Approved Budget and the FY 22 Proposed Budget.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2021	2022	Exec. vs. Approved		
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%	
Legislators-Majority	\$3.4	\$3.4	\$3.5	\$3.5	\$0.0	0.0%	
Legislators-Minority	2.4	2.5	2.6	2.6	0.0	0.0%	
Legislative Central Staff	3.1	3.2	3.3	4.3	1.0	30.2%	
Legislative Budget Review	0.8	0.8	1.0	1.0	0.0	0.0%	
Office of the Independ Inspector General	0.6	0.9	1.1	1.1	0.0	0.0%	
Total	10.4	10.8	11.5	12.5	1.0	8.7%	

- The \$1.0 million budgeted increase is due to a rise in the Legislative Central Staff for redistricting of the Legislative districts.
 - The FY 22 Proposed Budget for the Legislative Majority of \$3.5 million, remains unchanged.
 - The FY 22 Proposed Budget for the Legislative Minority remains unchanged at \$2.6 million.
 - The control center for the Office of Legislative Budget Review remains unchanged at \$958,185.
 - The control center for the Inspector General is flat at \$1.1 million.

Revenue

- In FY 19 and FY 20, the department generated \$143,727 and \$5,073, respectively, in revenue.
- In FY 21, roughly \$2.1 million is projected mostly from prior year recoveries.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	25	28	28	28	0	0.0%	0	0.0%
Part-Time and Seasonal	7	6	9	6	7	(2)	-22.2%	1	16.7%
Salaries	\$4,947,001	\$4,149,469	\$5,509,506	\$1,451,956	\$7,194,152	\$1,684,646	30.6%	\$5,742,196	395.5%
Fringe Benefits	24,301,368	19,926,399	24,666,209	24,666,352	24,869,620	203,411	0.8%	203,268	0.8%
Workers Compensation	7,543,635	7,206,549	8,202,100	8,202,100	8,202,100	0	0.0%	0	0.0%
Equipment	0	0	2,500	2,500	2,500	0	0.0%	0	0.0%
General Expenses	91,759	49,659	115,991	115,991	140,991	25,000	21.6%	25,000	21.6%
Contractual Services	1,826,289	1,564,673	2,360,479	2,360,479	2,110,479	(250,000)	-10.6%	(250,000)	-10.6%
Local Govt Asst Prog.	74,572,096	71,344,132	62,468,160	83,867,595	84,755,653	22,287,493	35.7%	888,058	1.1%
Debt Svc. Chargebacks	302,940,955	231,491,279	213,031,251	36,546,114	122,105,427	(90,925,824)	-42.7%	85,559,313	234.1%
Inter-Dept. Charges	5,074,549	3,471,672	5,806,343	5,806,343	5,806,343	0	0.0%	0	0.0%
Interfund Charges	22,717,429	22,715,033	22,452,054	22,452,054	22,201,060	(250,994)	-1.1%	(250,994)	-1.1%
Contingencies Reserve	468,428	(451,884)	0	0	0	0	*****	0	*****
NCIFA Expenditures	1,800,000	2,800,000	2,160,000	2,160,000	2,330,000	170,000	7.9%	170,000	7.9%
Other Expense	58,817,118	56,703,997	62,784,413	62,784,413	79,765,180	16,980,767	27.0%	16,980,767	27.0%
Transfer To FCF Fund	37,659	0	0	0	0	0	*****	0	*****
Transfer To COVID Fund	0	2,059,113	0	0	0	0	*****	0	*****
PDH Sales Tax Transfer	0	0	0	0	111,527,154	111,527,154	*****	111,527,154	*****
Total	\$505,138,285	\$423,030,090	\$409,559,006	\$250,415,897	\$471,010,659	\$61,451,653	15.0%	\$220,594,762	88.1%
Savings from Initiative			(8,397,286)		(10,000,000)	(1,602,714)	19.1%	(10,000,000)	*****
Consolidated Total	\$505,138,285	\$423,030,090	\$401,161,720	\$250,415,897	\$461,010,659	\$59,848,939	14.9%	\$210,594,762	84.1%

Expenses

- Total consolidated FY 22 Proposed Budget expenses for the department are increasing by \$59.8 million compared to the prior year budget and \$210.6 million compared to the current projection.
- Compared to the current projection, the FY 22 Proposed Budget increase is a function of greater salary, debt service chargebacks, other expenses, and a new sales tax transfer to the Police Headquarters Fund.
- The budget to budget increase is a function of higher salary, local government assistance, other expenses, and a new sales tax transfer to the Police Headquarters Fund; offset by a decline in debt service chargeback expenses.

Expenses, Cont.

- The budget-to-budget \$1.7 million salary budget increase, excluding attrition savings, is primarily a function of a new \$1.0 million accounting adjustment for living wage payments and higher terminal leave costs.
- The Proposed FY 22 Budget contains a \$10.0 million deduction for the anticipated attrition of 300 individuals, up from the prior year's attrition savings of \$8.4 million for 268 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.
- Excluding the savings from initiative, the FY 22 Proposed full-time headcount is unchanged budget to budget and compared to the current projection. The part-time and seasonal headcount is declining by two budget to budget and is increasing by one compared to the current projection. Compared to the FY 21 Budget, there is one less budget examiner part-time and one less operations analyst part-time.
- The FY 22 fringe benefit expense line is increasing \$0.2 million budget to budget and compared to the current projection. The increase is the result of higher Medicare reimbursement expenses.
- 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. In the FY 22 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are unchanged at the FY 21 NIFA Approved Budget.
- The Local Government Assistance Program, (LGA) represents the local share of the sales tax revenue allocated to the County's three towns, two cities and incorporated villages.
 - LGA is a function of sales tax collections, the County has to pay out 1/17th of its sales tax collections to the towns and cities located within Nassau County.
 - In FY 22, LGA payments for the three towns and the two cities are each budgeted to receive an increase of 36.4% compared to the FY 21 Adopted budget. The increase is in-line with the budgeted sales tax increase. The Aid to Villages payment is unchanged at the FY 21 NIFA Approved level.
- The Proposed FY 22 Budget for equipment is unchanged from the FY 21 Adopted Budget level. This appropriation funds safety and security equipment purchases.
- The Proposed FY 22 Budget for general expenses is increasing by \$25,000 from the FY 21 Adopted Budget on the member fee line.
- FY 22 Proposed Budget Office contractual services expenses are decreasing \$250,000 budget to budget. The decrease is on the miscellaneous contractual services line.

Expenses, Cont.

- Inter-department charges in the FY 22 Proposed Budget are unchanged from the FY 21 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Interfund charges in the FY 22 Proposed Budget are decreasing \$250,994 budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall FY 22 Proposed Budget other expenses are rising by \$17.0 million from the FY 21 NIFA Approved level. The following chart details these expenses.

Other Expenses - 00				
Expense	2020 Actual	2021 NIFA Apprvd.	2022 Exec. Budget	22 Exec. Vs. 21 NIFA Apprvd.
Insurance On Bldngs	\$292,745	\$320,000	\$1,320,000	\$1,000,000
Legal Aid Society	7,697,474	7,789,910	8,678,232	888,322
Bar Assn NC Pub Def	5,697,459	7,740,410	7,830,640	90,230
Resident Tuition	5,216,780	6,750,000	6,750,000	0
FIT Resident Tuition	9,020,500	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	72,084	72,085	74,300	2,215
Other Suits & Damages	28,594,947	30,000,000	45,000,000	15,000,000
Total	\$56,703,997	\$62,784,413	\$79,765,180	\$16,980,767

- The budget to budget increase is primarily a function of a \$15.0 million increase in other suits & damages expenses, which includes attorney fees and attorney gross proceeds.
- OLBR has included this increase as an opportunity since the revenues in the Special Revenue Fund could be used to pay these expenses.

- FY 22 Proposed Budget resident tuition and FIT resident tuition expenses are unchanged budget to budget. These expenses will be completely offset by billing back the local town and cities; shown on the revenue offset to expense line. The FIT resident tuition line is for residents who attend the Fashion Institute of Technology.
- Budget to budget insurance on buildings costs are increasing by \$1.0 million. The Administration is looking into cyber and excess policies.
- Legal Aid Society and Bar Association expenses are contractually set. In FY 22 Legal Aid Society costs are rising \$0.9 million and Bar Association expenses are increasing \$90,230 budget to budget.
- New York State Association of Counties expenses are increasing \$2,215 budget to budget.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fines & Forfeits	928,668	351,826	950,000	375,000	475,000	(475,000)	-50.0%	100,000	26.7%
Rents & Recoveries	1,366,398	962,294	18,500,000	5,253,962	18,550,000	50,000	0.3%	13,296,038	253.1%
Rev Offset To Expense	17,050,594	15,994,691	18,850,000	18,850,000	18,850,000	0	0.0%	0	0.0%
Interdept Revenues	57,323,973	55,057,118	58,807,355	58,807,355	58,807,355	0	0.0%	0	0.0%
Pymnt In Lieu of Taxes	25,977,415	24,421,730	26,304,488	26,304,488	29,066,122	2,761,634	10.5%	2,761,634	10.5%
Debt Svc From Capital	0	0	132,006,796	0	0	(132,006,796)	-100.0%	0	*****
Interfund Charges Rev	29,831,876	29,496,576	28,313,150	28,313,150	28,062,156	(250,994)	-0.9%	(250,994)	-0.9%
Fed Aid-Reimb of Exp	(2,387,693)	(624,060)	0	83,160	0	0	*****	(83,160)	-100.0%
Interfund Transfers	11,821,570	21,853,030	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	(3,367,538)	(323,623)	337,000	1,351,632	337,000	0	0.0%	(1,014,632)	-75.1%
Sales Tax Countywide	1,135,850,422	1,081,608,600	933,897,683	1,288,234,249	1,280,179,167	346,281,484	37.1%	(8,055,082)	-0.6%
Sales Tax Part County	118,856,778	89,564,801	89,982,151	89,982,151	94,820,833	4,838,682	5.4%	4,838,682	5.4%
Property Tax	29,895,072	39,864,866	42,189,502	44,013,707	2,000,000	(40,189,502)	-95.3%	(42,013,707)	-95.5%
OTB 5% Tax	1,793,667	875,360	955,000	955,000	1,710,000	755,000	79.1%	755,000	79.1%
OTB Profits	18,000,000	9,000,000	5,000,000	10,750,000	20,000,000	15,000,000	300.0%	9,250,000	86.0%
Total	\$1,442,941,202	\$1,368,103,208	\$1,356,093,125	\$1,573,273,854	\$1,552,857,633	\$196,764,508	14.5%	(\$20,416,221)	-1.3%

Revenues

- Total FY 22 Proposed OMB revenues are budgeted to decrease by \$20.4 million or 1.3% from the current projection. The decline is a function of the property tax reduction, lower than projected Countywide Sales tax collections, and lower State-Aid. Offsetting these declines is a \$9.3 million increase in OTB Profits and a \$13.3 million increase in rents & recoveries.
- Total FY 22 sales tax countywide revenues are increasing by \$346.3 million from the FY 21 NIFA Approved Budget. According to the Administration, the FY 22 sales tax collections budget, including deferrals, was based upon three 3.1% annual increases from the FY 19 year-end actual inclusive of deferrals.
 - The prior year deferred piece in FY 22 is a \$25.8 million reduction. The Administration states that 1.5% growth is budgeted for sales tax collections in the out years of the Multi-Year Financial Plan.
 - For a more detailed analysis, see the Sales Tax section in the Executive Summary.

Revenues, Cont.

- Horse racing and gambling revenues were appropriated to record increases budget to budget. Nassau County derives two revenue streams from horseback racing. These revenue sources are titled 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 22 Budget includes \$20.0 million, an increase of \$15.0 million from the FY 21 Adopted Budget and \$9.3 million from the current projection. Year-to-date through September 18, 2020 the County has collected \$10.8 million from this revenue source.
 - 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 22 budget is increasing \$755,000 from the FY 21 Adopted Budget.
- The FY 22 Proposed fine and forfeits line is decreasing \$475,000 budget to budget. This line includes revenues for forfeited bail and other fines. The revenue allocation is more in-line with the FY 20 actual.
- The FY 22 rents & recoveries line is roughly unchanged budget to budget; but increasing \$13.3 million compared to the current projection. This line appropriates cash recoveries, prior year recoveries, and workmen's compensation recoveries. The cash recovery line was new to the FY 21 budget; and according to the Administration represented capital project close out cash.
- The FY 22 revenue offset to expense budget is unchanged compared to the FY 21 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 FY 22 Proposed Budget has Interdepartmental revenue unchanged compared to the FY 21 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.
- Inter-fund charge 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 22 Proposed Budget includes a total of \$28.1 million, down \$0.3 million from the FY 21 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.

Revenues, Cont.

- FY 22 state aid reimbursement is flat budget to budget. This line appropriates funds for the legalization of medical marijuana and reimbursement for indigent legal services at the Legal Aid Society. The current project includes non-recurring state aid for discovery reform in the Probation, District Attorney, and Police departments.
- Compared to the FY 21 NIFA Approved Budget, the FY 22 Proposed General Fund property tax levy is decreasing by \$40.2 million. In the five Major Funds, property taxes are declining \$70.0 million or 8.5%.
- In the out-years of the Multi-Year Financial Plan, the Major Funds property tax levy is budgeted to increase \$55.0 million from FY 22 to FY 25.
- For more discussion of the FY 22 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with various PILOT agreements. The FY 22 PILOT line is increasing by \$2.8 million compared to the FY 21 NIFA Approved Budget. The increase is on both the LIPA / PSEG PILOT line and the other sources PILOT line.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	76	82	85	86	91	6	7.1%	5	5.8%
Part-Time and Seasonal	16	20	23	17	16	(7)	-30.4%	(1)	-5.9%
Salaries	\$7,721,019	\$7,937,053	\$9,317,572	\$9,089,340	\$10,368,472	\$1,050,900	11.3%	\$1,279,132	14.1%
Equipment	50,622	85,736	154,594	154,594	155,839	1,245	0.8%	1,245	0.8%
General Expenses	589,894	708,897	670,392	670,392	888,913	218,521	32.6%	218,521	32.6%
Contractual Services	3,310	35,718	40,068	40,068	40,068	0	0.0%	0	0.0%
Total	\$8,364,845	\$8,767,404	\$10,182,626	\$9,954,394	\$11,453,292	\$1,270,666	12.5%	\$1,498,898	15.1%

Expenses

- The FY 22 Proposed Expense Budget for the Medical Examiner’s office is rising by \$1.3 million, or 12.5%, budget to budget, and by \$1.5 million, or 15.1%, when compared to OLBR’s FY 21 projection. This is due to an increase in all categories with the exception of contractual services.
- Salaries are increasing by \$1.1 million, or 11.3% to \$10.4 million, budget to budget. Budgeted headcount is increasing by 6 to 91 full-time employees and decreasing by 7 to 16 part-time employees in FY 22. Compared to current staffing levels, full time headcount is increasing by five positions and decreasing by one part time position.
 - Terminal leave pay and overtime are increasing a total of \$130,072 in the proposed budget.
 - The proposed budget also includes funding of \$709,553 for the possible settlement of the CSEA Collective Bargaining Agreement.
 - There are many title changes across its various disciplines.
- General expenses are increasing by \$218,521 to \$888,913 in the Proposed FY 22 Budget throughout several lines including building supplies & maintenance, medical supplies & expenses and equipment maintenance & rental.
- The proposed FY 22 equipment budget is rising by \$1,245, or 0.8% to \$155,839, budget to budget and compared to OLBR’s projection to provide additional funding for medical and dental equipment partially offset by the removal of the miscellaneous equipment budget.
- The FY 22 proposed contractual service line remains constant, budget to budget and compared to OLBR projections.

Revenues

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$104,105	\$0	\$0	\$51,436	\$0	\$0	*****	(\$51,436)	-100.0%
Dept Revenues	16,463	15,522	25,000	15,000	25,000	0	0.0%	10,000	66.7%
Fed Aid-Reimb of Exp	2,580	0	0	0	0	0	*****	0	*****
Total	\$123,148	\$15,522	\$25,000	\$66,436	\$25,000	\$0	0.0%	(\$41,436)	-62.4%

- The FY 22 Proposed Revenue Budget is constant at \$25,000 budget to budget and is decreasing by \$41,436 or 62.4% when compared to OLBR’s projection.
- Rents & recoveries are zero in the prior year, however the OLBR projection includes \$51,436 from prior year disencumbrances and grant fund recoveries.
- Department revenues remain unchanged at \$25,000 for the FY 22 Proposed Budget and is increasing by \$10,000 when compared to OLBR’s projection. Department revenues are made up of fees for information requested by subpoenas or correspondence with attorneys.
- Federal aid is zero in the proposed budget and has not been received since FY 19.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	7	8	8	11	3	37.5%	3	37.5%
Part-Time and Seasonal	1	0	4	0	4	0	0.0%	4	*****
Salaries	\$332,908	\$443,505	\$711,778	\$762,433	\$1,056,945	\$345,167	48.5%	\$294,512	38.6%
Equipment	0	0	0	0	25,000	25,000	*****	25,000	*****
General Expenses	8,425	2,802	49,569	49,569	60,000	10,431	21.0%	10,431	21.0%
Contractual Services	0	0	5,000	5,000	5,000	0	0.0%	0	0.0%
Total	\$341,333	\$446,307	\$766,347	\$817,002	\$1,146,945	\$380,598	49.7%	\$329,943	40.4%

Expenses

- Expenses in the Proposed FY 22 Budget are increasing by \$380,598 or by 49.7% when compared to the FY 21 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 40.4% in the proposal.
- The proposed salary budget is 48.5% higher than the FY 21 NIFA Approved Budget and 38.6% higher than the latest projection. The FY 22 proposal increased by three full-time positions and remained flat in part-time and seasonal positions, compared to the FY 21 Budget.
 - The three full-time positions include 2 Senior Program Coordinators and a Director of Special Projects.
 - Higher terminal leave costs are also contributing to the salary increase.
- Equipment includes \$25,000 for miscellaneous equipment in the Proposed FY 22 Budget.
- General expenses are increasing by \$10,431 compared to both the FY 21 NIFA Approved Budget and the projection. This increase is in office supplies, copy paper, miscellaneous supplies and traveling expenses.
- FY 22 Contractual services are unchanged when compared to both the FY 21 NIFA Approved Budget and current projection.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$5,402	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	0	4,724	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	10,624	(4,724)	0	0	0	0	*****	0	*****
Total	\$16,026	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

- No revenues have been budgeted in FY 22 for the Office of Minority Affairs.
- The rents and recoveries revenue line contained disencumbered funds.
- Federal Aid reimbursement reflects revenues received from the Federal government.
- The State Aid reimbursement shows monies received from New York State.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	7	8	8	11	3	37.5%	3	37.5%
Part-Time and Seasonal	1	0	4	0	4	0	0.0%	4	*****
Salaries	\$332,908	\$443,505	\$711,778	\$762,433	\$1,056,945	\$345,167	48.5%	\$294,512	38.6%
Equipment	0	0	0	0	25,000	25,000	*****	25,000	*****
General Expenses	8,425	2,802	49,569	49,569	60,000	10,431	21.0%	10,431	21.0%
Contractual Services	0	0	5,000	5,000	5,000	0	0.0%	0	0.0%
Total	\$341,333	\$446,307	\$766,347	\$817,002	\$1,146,945	\$380,598	49.7%	\$329,943	40.4%

Expenses

- Expenses in the Proposed FY 22 Budget are increasing by \$380,598 or by 49.7% when compared to the FY 21 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 40.4% in the proposal.
- The proposed salary budget is 48.5% higher than the FY 21 NIFA Approved Budget and 38.6% higher than the latest projection. The FY 22 proposal increased by three full-time positions and remained flat in part-time and seasonal positions, compared to the FY 21 Budget.
 - The three full-time positions include 2 Senior Program Coordinators and a Director of Special Projects.
 - Higher terminal leave costs are also contributing to the salary increase.
- Equipment includes \$25,000 for miscellaneous equipment in the Proposed FY 22 Budget.
- General expenses are increasing by \$10,431 compared to both the FY 21 NIFA Approved Budget and the projection. This increase is in office supplies, copy paper, miscellaneous supplies and traveling expenses.
- FY 22 Contractual services are unchanged when compared to both the FY 21 NIFA Approved Budget and current projection.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$5,402	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	0	4,724	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	10,624	(4,724)	0	0	0	0	*****	0	*****
Total	\$16,026	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

- No revenues have been budgeted in FY 22 for the Office of Minority Affairs.
- The rents and recoveries revenue line contained disencumbered funds.
- Federal Aid reimbursement reflects revenues received from the Federal government.
- The State Aid reimbursement shows monies received from New York State.

	Historical		2021		2022	2022 vs. 2021		Projected vs. 2022	
	2019	2020	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	974	964	965	866	868	(97)	-10.1%	2	0.2%
Salaries	\$118,604,788	\$117,410,418	\$104,704,761	\$110,236,545	\$111,095,507	\$6,390,746	6.1%	\$858,962	0.8%
Fringe Benefits	57,572,256	56,248,623	51,747,500	53,599,825	56,317,288	\$4,569,788	8.8%	2,717,463	5.1%
Equipment	1,604,868	1,163,094	2,092,891	2,092,891	1,956,466	(\$136,425)	-6.5%	(136,425)	-6.5%
General Expenses	6,988,690	6,285,628	7,622,304	7,622,303	6,713,315	(\$908,989)	-11.9%	(908,988)	-11.9%
Contractual Services	7,951,374	6,533,474	8,257,473	8,257,473	8,373,916	\$116,443	1.4%	116,443	1.4%
Utility Cost	5,028,142	3,464,537	3,631,185	2,931,185	3,654,000	\$22,815	0.6%	722,815	24.7%
Debt Service	1,153,638	1,442,416	1,085,011	1,085,011	1,085,011	\$0	0.0%	0	0.0%
Interfund Charges	2,608,796	2,050,069	2,423,786	2,423,786	2,423,786	\$0	0.0%	0	0.0%
County Scholarships	25,800	26,800	555,000	555,000	535,000	(\$20,000)	-3.6%	(20,000)	-3.6%
Total	\$201,538,352	\$194,625,059	\$182,119,911	\$188,804,019	\$192,154,289	\$10,034,378	5.5%	\$3,350,270	1.8%

Expenses

- Expenses are budgeted to increase by 5.5%, or \$10.0 million, compared to the Adopted FY 2020-2021 Budget. Increases in salaries, fringe benefits, contractual services, and utility costs contribute the bulk of this rise in the expense budget.
- Salaries in the FY 2021-2022 Adopted Budget are increasing by \$0.9 million or 0.8%, when compared to the FY 2020-2021 salary projection, and are increasing by 6.1%, or \$6.4 million when comparing budget to budget. Salaries make up 57.8% of the FY 2021-2022 expense budget. FY 2021-2022 budgeted full-time headcount is decreasing by 97, budget to budget, and growing by 2 when compared to FY 2020-2021 projected numbers, prior to salary savings built into the budget.
- In total there are \$1.4 million in salary adjustments, some of which includes \$1.1 million in negative salary adjustments (ZZ5). The savings is based on preliminary projected salaries and anticipates decrease in staff level due to voluntary attrition.
 - The salary adjustments consist of \$1.9 million for additional pooled part-time lines and adjuncts. This budget may be used if enrollment is higher than expected.
 - Approximately, \$0.6 million in adjustments has been budgeted for unforeseeable comp time used during the pandemic just in case the College is not reimbursed by Federal Emergency Management Agency (FEMA) or Higher Education Emergency Relief Fund (HEERF) grant funds.

Expenses, Cont.

- The College has budgeted a 2.0% general increase for CSEA, NCC Administrators Association (NCCAA), and Ordinance employees. The 2.0% reflects both a Cost of Living Adjustment (COLA) and step adjustment.
 - The CSEA contract expired December 31, 2017.
 - The NCCAA was formed in 2018 and a contract still needs to be negotiated.
 - The Nassau Community College Federation of Teachers (NCCFT) contract was recently renewed for a two-year term and expires on August 31, 2022. A COLA of 1.0%, step increase of 1.0%, and a 0.5% promotion increase was budgeted for a total amount of \$1,276,816 including FICA.
 - According to the College, the Adjunct Faculty Association (AFA) members have a 2.35% COLA worth approximately \$402,943 including FICA in the salary adjustment line. This is based on the current agreement that is in place until September 30, 2022.
- Termination pay is increasing by \$1.3 million to \$3.0 million, budget to budget. Typically, the College budgets approximately \$1.7 million for termination pay to fund normal attrition from retirements. According to the College, this difference is mostly an adjustment to the FY 2020-2021 budget that was understated as an Early Retirement Incentive Program (ERIP) was done and had many retirements outside the ERIP.
 - Fringe benefits are increasing by \$4.6 million or 8.8%, when comparing budget to budget, which is the associated fringe benefit savings from the salary reductions that were not achieved, followed by smaller increases in state retirement, teachers retirement, social security, Medicare reimbursement, health insurance for retirees, and MTA mobility tax.
 - General expenses are declining by \$0.9 million or 11.9%, when compared to FY 2020-2021. The decrease is due to more efficient processes as the College transitions to more paperless activities and adds some automated procedures.
 - Contractual services are increasing by \$0.1 million to \$8.4 million compared to FY 2020-2021. According to the College, the budget has been revised to be more in line with last year.
 - Equipment expenses are decreasing by \$0.1 million in the Adopted Budget. Approximately, \$1.2 million of the \$2.0 million is allocated for technology expenses.
 - County scholarships and other scholarships are decreasing by \$20,000 in the Adopted Budget for enrollment and retention initiatives.
 - Other Than Personal Services (OTPS) are decreasing in the Adopted Budget. Equipment, general expenses, and scholarships are declining budget to budget. More detail is provided under the OTPS section.

Fringe Benefits

Nassau Community College Fringe Benefit Expenses							
	2021 Adopted Budget	OLBR Projection	Adopted 2022 Budget	2022 Adopted vs. 2021 Adopted	Percent	2022 Adopted vs. 2021 Projection	Percent
State Retirement	\$5,387,949	5,247,127	\$5,753,037	365,088	6.8%	505,910	9.6%
Teachers Retirement	\$1,984,427	1,815,751	\$2,011,997	27,570	1.4%	196,246	10.8%
Social Security	\$7,643,448	7,790,809	\$7,905,265	261,817	3.4%	114,456	1.5%
Health Insurance	\$22,587,672	19,699,304	\$20,871,854	(1,715,818)	-7.6%	1,172,550	6.0%
TIAA CREF	\$5,785,942	5,080,057	\$5,184,566	(601,376)	-10.4%	104,509	2.1%
Optical Plan	\$110,000	95,270	\$110,000	0	0.0%	14,730	15.5%
Unemployment	\$100,000	100,000	\$100,000	0	0.0%	0	0.0%
Dental Insurance	\$554,271	535,935	\$520,000	(34,271)	-6.2%	(15,935)	-3.0%
Medicare Reimbursement	\$2,500,000	2,600,000	\$2,600,000	100,000	4.0%	0	0.0%
Health Insurance Retirees	\$9,883,145	9,599,796	\$10,219,477	336,332	3.4%	619,681	6.5%
Retirees Optical	\$13,000	13,000	\$13,000	0	0.0%	0	0.0%
MTA Mobility Tax	\$355,996	362,860	\$368,592	12,596	3.5%	5,732	1.6%
CSEA Legal Fund	\$55,000	52,500	\$52,500	(2,500)	-4.5%	0	0.0%
Workers Compensation	\$607,417	607,417	\$607,000	(417)	-0.1%	(417)	-0.1%
Savings to Budget	(5,820,767)	-	\$0	5,820,767	****	0	****
Total	\$51,747,500	\$53,599,825	\$56,317,288	\$4,569,788	8.8%	\$2,717,463	5.1%

- The FY 2021-2022 Adopted Budget for fringe benefits is \$56.3 million, which represents 29.3% of the operating budget. The budget is increasing by \$4.6 million, or 8.8%, budget to budget, and by \$2.7 million, or 5.1%, compared to the projection.
- The growth is mostly attributed to the elimination of savings to budget that was included in the prior year's budget. The College anticipated fringe benefit savings that correspond to salary reductions related to retirement incentives, reduced headcount, released time savings, overtime, as well as part-time and adjunct reductions; however, these savings didn't fully come to fruition.
- The Adopted Budget for health insurance for active and retirees is decreasing by \$1.4 million, budget to budget, however it is increasing by approximately \$1.8 million compared to the projection. The decline in the Adopted Budget is due to some retirements and attrition without back filling positions.
 - The variance compared to the projection is due to increased salaries and from inflating the health insurance rate by 5.0%.
 - The 5.0% growth rate appears reasonable based on the past five-year historical average NYSHIP rates of 4.9% for individual and 5.1% for the family plan.

Fringe Benefits, Cont.

- The TIAA CREF budget for FY 2021-2022 is declining by \$601,376 or 10.4% compared to the prior year and rising by \$104,509 compared to the current projection. According to the College the budget reduction is due to an ERIP that was offered to NCC full-time staff in FY 2021 and expect the reduction of contribution based on the ERIP.
- The FY 2021–2022 State Retirement System’s budget of \$5.8 million is increasing by \$365,088 budget to budget and \$505,910 compared to the prior year. The contribution rate in the retirement plan that represents most College employees is projected to be 18.3%, which is a rise from the 16.2% in the current bill.
- Social Security expenses are growing by \$261,817 in the FY 2021–2022 Adopted Budget and \$114,456 compared to projections. Social Security costs are a direct correlation to the increase in salary expenses.
- The budget for the New York State Teacher’s Retirement System (NYSTRS) of roughly \$2.0 million is increasing nominally by \$27,570, or 1.4%, budget to budget, but is increasing by \$196,246 compared to the current projection. According to the college, the budget is based on the FY 2021-2022 NYSTRS Employer Contribution Rate (ECR) of 9.80%, an increase of 2.83% compared to last year. This retirement cost is a function of the salaries that are subject to the ECR.
- The Medicare Reimbursement budget is increasing by \$100,000 to \$2.6 million, which is consistent with the current’s year projection.

Headcount

FULL-TIME HEADCOUNT									
Union	On Board June 2021		Adopted 2021-2022		Difference			Salary %	
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Chg	
NCCFT	487	\$46,892,435	487	\$47,114,085	0	\$221,650	0.0%		0.5%
CSEA	313	18,583,246	315	18,960,275	2	\$377,029	0.6%		2.0%
ORD	66	7,066,666	66	6,383,020	0	(683,646)	0.0%		-9.7%
TOTAL	866	\$72,542,347	868	\$72,457,380	2	(84,967)	0.2%		-0.1%

- The chart above illustrates **full-time** headcounts for College employees. It compares current on-board to the Adopted FY 2021-2022 headcounts. The full-time headcount has increased by 2 when compared to the current on-board while the salary line is decreasing by \$84,967, prior to any reductions brought about by incentives, retirements, attrition or other reductions. The ZZ5 savings that are anticipated are not reflected in the chart above because they are assigned to a **special payroll** category and not rolled in the F/T (Full-Time) summary.

Headcount, Cont.

- There are currently 487 NCCFT employees on board and the NCCFT headcount in the Adopted Budget will remain constant to match the needs of the institution.
- The Adopted Budget has 315 CSEA employees, two more than the current on board.
- There are currently 66 Ordinance employees on board and the Ordinance headcount in the Adopted Budget will remain constant to match the needs of the institution.

Other Than Personal Services

- OTPS spending in FY 2021–2022 will be about \$0.9 million, or 3.6%, less than that of the FY 2020-2021 Modified Budget. The following chart details the OTPS spending from the 2020 actual to the current Adopted Budget:

Nassau Community College OTPS Budget Comparison FY 2020 - 2022						
	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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 2021/2022</u>	<u>Proj/Bud</u>
Equipment	\$1,163,094	\$2,092,891	\$2,092,891	\$1,956,466	(\$136,425)	(\$136,425)
General Expenses	6,285,628	7,622,304	7,622,303	6,713,315	(908,989)	(908,988)
Contractual Services	6,533,474	8,257,473	8,257,473	8,373,916	116,443	116,443
Utility Costs	3,464,537	3,631,185	2,931,185	3,654,000	22,815	722,815
Debt Service	1,442,416	1,085,011	1,085,011	1,085,011	0	0
Interfund Charges	2,050,069	2,423,786	2,423,786	2,423,786	0	0
Scholarships	26,800	555,000	555,000	535,000	(20,000)	(20,000)
	\$20,966,018	\$25,667,650	\$24,967,649	\$24,741,494	(\$926,156)	(\$226,155)

- 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 expenses. The total budgeted expense bottom line, however, remains the same.
- The overall decrease in OTPS spending in the Adopted Budget is driven mostly by the \$0.1 million reduction in equipment, the \$0.9 million decline in general expenses, and the \$20,000 decrease in scholarships, offset by increases in contractual services and utility costs.

Other Than Personal Services, Cont.

- The FY 2021-2022 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.
- General expenses are decreasing by \$0.9 million due to more efficient processes as the College transitions to more paperless activities and adds some automated procedures.
- The College expects to increase contractual services by \$0.1 million compared to the FY 2020-2021 Modified Budget. The budget has been revised to include marketing expenses.
- Equipment expenses are decreasing by \$0.1 million compared to the FY 2020-2021 Modified Budget.

Expense Recap

- The Adopted FY 2021-2022 expense budget represents a \$10.0 million budget to budget increase in expenses as a result of increases in salary expenses, fringe benefits, contractual services, and utility cost. These increases are partially offset by decreases in equipment, general expenses, and county scholarships.

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 and the specifics of the agreement.
- The budget includes initiatives of \$1.1 million in anticipated salary adjustment savings which are based on decreased staff due to voluntary attrition in addition to retirement incentives. The inclusion of these savings will need to be managed by the College to ensure they are realized in order to offset any decreases in revenue.

	Historical		2021		2022	2021 vs. 2022		Projected vs. 2021	
	2019	2020	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$77,350,468	\$76,521,793	\$70,848,444	\$66,612,379	\$66,612,379	(\$4,236,065)	-6.0%	\$0	0.0%
Property Tax	52,206,883	52,193,814	52,206,883	52,206,883	52,206,883	0	0.0%	0	0.0%
State Aid	44,036,001	42,928,062	38,568,732	37,236,705	38,422,182	(146,550)	-0.4%	1,185,477	3.2%
Rev. Lieu Spons. Share	13,660,752	13,751,939	11,504,979	11,504,979	11,504,979	0	0.0%	0	0.0%
Rev. Offset To Expense	3,159,171	2,781,797	3,698,847	3,698,847	4,068,732	369,885	10.0%	369,885	10.0%
Service Fees	7,821,139	7,258,574	6,809,557	6,099,310	6,099,310	(710,247)	-10.4%	0	0.0%
Rents & Recoveries	1,847,279	658,598	852,923	852,923	852,923	0	0.0%	0	0.0%
Investment Income	434,769	335,528	300,000	300,000	300,000	0	0.0%	0	0.0%
Fund Balance Appropriated	1,021,890	(1,805,046)	(2,670,454)	10,328,016	12,086,901	14,757,355	-552.6%	1,758,885	17.0%
Total	\$201,538,352	\$194,625,059	\$182,119,911	\$188,840,042	\$192,154,289	\$10,034,378	5.5%	\$3,314,247	1.8%

Revenues

- Overall, the Adopted FY 2021-2022 Budget includes 5.5%, or \$10.0 million, more revenue than the Adopted FY 2020-2021 Budget due to fund balance appropriation, which more than offsets the revenue sources negatively impacted by the coronavirus pandemic. In comparison to the FY 2020-2021 projection, revenue is up 1.8%, or \$3.3 million, in FY 2021-2022.
- The College received Federal grants that will reimburse the loss of revenue due to the pandemic, in turn reducing the negative operating results on the fund balance. These funds are recorded in the unreserved fund balance. A detailed breakdown of the grants and fund balance can be found later in this report.
- The student revenue budget is dropping by 6.0%, or \$4.2 million when compared to the prior year. Student enrollment in FY 2021-2022 is budgeted at the same level as the FY 2020-2021 projection of 10,444. Enrollment continues to decline as the College experienced an 8.7% drop in FY 2018-2019, 5.6% in FY 2019-2020 and projects a 16.6% decline in FY 2020-2021.
- State aid is declining to \$38.4 million, or \$146,550 less than the prior year’s adopted budget. In comparison to the FY 2020-2021 projection, state aid is up 3.2%, or \$1.2 million, in FY 2021-2022. State aid in FY 2020-2021 was cut 5.0% due to the COVID-19 pandemic.
- The County’s share of College revenue, the property tax levy, remains at \$52.2 million in FY 2021-2022. The property tax levy has remained at this level since FY 2008-2009.
- The adopted service fees budget is decreasing by \$710,247, to \$6.1 million, when compared to the Adopted FY 2020-2021 Budget, solely from a decline in enrollment.

- The Adopted FY 2021-2022 Budget includes \$12.1 million in fund balance usage to be offset by the transfer of HEERF funds. Current projections for FY 2020-2021 no longer include a replenishment to the fund balance, instead \$10.3 million will be used to offset expenses.

Grant Funding

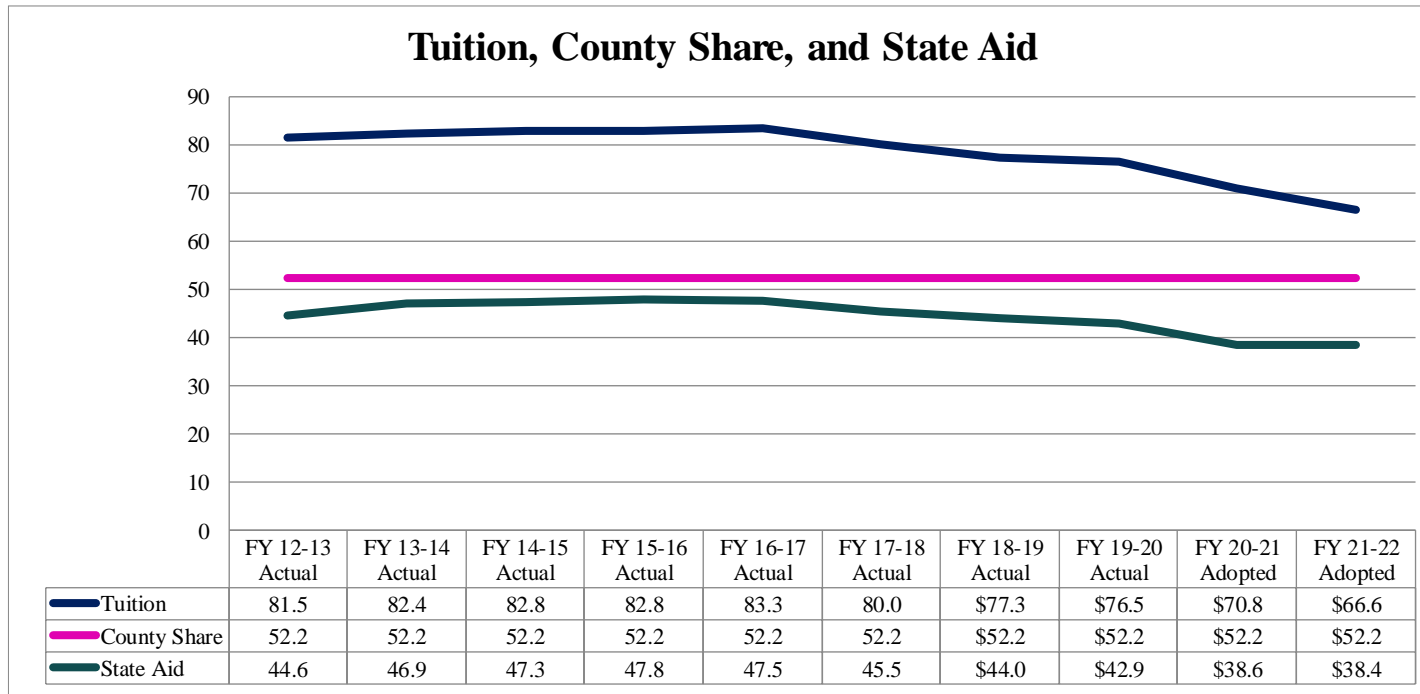
- The following chart details the amount of funds that will be received by year.

Higher Education Emergency Relief Fund (HEERF)					
Grant Year	Institutional Funds		Total Institutional funding	Student Funds	Total Grant Award
	Loss of Revenue to be reimbursed	Non-Operating Expenses		Distribution to Students	
2019-2020	\$ -	\$ 800,000	\$ 800,000	\$ 1,971,900	\$ 2,771,900
2020-2021	\$ 10,076,554	*\$3,200,000	\$ 13,276,554	\$ 20,461,478	\$ 33,738,032
2021-2022	\$ 12,000,000	\$ 3,000,000	\$ 15,000,000	\$ 8,939,107	\$ 23,939,107
2022-2023	\$ 12,000,000	\$ 3,840,878	\$ 15,840,878	\$ -	\$ 15,840,878
Total Grant Award	\$ 34,076,554	*\$10,840,878	\$ 44,917,432	\$ 31,372,485	\$ 76,289,917

* FY 2020-2021 includes \$2.0 million in grants from the Town of Hempstead.

- In total, the College is set to receive a \$76.3 million from Higher Education Emergency Relief Fund (HEERF) grants.
- Grants from HEERF totaling \$44.9 million will be used to reimburse losses in FY 2020 through FY 2023.
- Of the \$44.9 million, \$34.2 million reimburses loss of revenue from state aid, tuition and fees, while \$10.8 million cover non-operating expenses.
- Funds were also received from HEERF for student grants to be disbursed without obligation, to all students that qualified based on criteria set by HEERF and SUNY. These grants totaling \$31.4 million are not included in the adopted FY 2021-2022 operating budget.
- The College is set to receive \$15.8 million (\$12.0 million operating and \$3.8 million non-operating expenses) in FY 2022-2023.

FY 2013 Actual – 2022 Adopted
(\$ in millions)



- State aid is \$38.4 million in the Adopted FY 2021-2022 Budget, about 20.0% of the overall revenue budget. State aid has been trending downward since FY 2016-2017 as enrollment decreases at the College.
- The County share is \$52.2 million in FY 2021-2022, accounting for approximately 27.2% 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 \$66.6 million, or 34.7% of FY 2021-2022 revenue. Although the rate has steadily increased, the revenue source has been declining since FY 2016-2017.

Tuition

- The tuition budget is down about \$4.2 million from the level Adopted for FY 2020-2021. 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 over 5.0% since FY 2015-2016. The pandemic has negatively impacted enrollment in FY 2020-2021 with enrollment decreasing significantly by 16.6%.
- Student enrollment for FY 2021-2022 is projected to remain at the previous year’s projected level of 10,444 Full Time Equivalent (FTEs).

Year	FTE Count	% Change	Tuition	% Change
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	13,256	-8.69%	5,350	4.86%
FY 19-20	12,515	-5.59%	5,600	4.67%
FY 20-21*	10,444	-16.55%	5,800	3.57%
FY 21-22*	10,444	0.00%	5,800	0.00%

*Projected FTEs in FY 20-21 and FY 21-22

- Tuition is set to remain unchanged at \$2,900 per semester or \$5,800 a year in the adopted budget. As the table below demonstrates, Nassau’s tuition rate is higher than both Suffolk’s and Westchester’s rates.

FY 2021-2022 Yearly Tuition Comparison				
	Current	FY 2021-2022 Adopted	Increase	Diff from Nassau
Nassau	\$5,800	\$5,800	\$0	-
Suffolk	5,470	5,470	0	-330
Westchester	4,730	4,780	50	-1,020

Property Tax Levy

- The property tax levy remains flat at \$52.2 million in the Adopted FY 2021-2022 Budget.
- The County's contribution represents approximately 27.2% of total revenue.

State Aid

- Compared to the Adopted FY 2020-2021 Budget, state aid declines by \$146,550, or 0.4% in FY 2021-2022.
- In comparison to the FY 2020-2021 projection, state aid is up 3.2%, or \$1.2 million, in FY 2021-2022. The increase is a result of the reinstatement of the 98% floor method.
- The FTE reimbursement rate rose from \$2,947 to \$2,997.

Revenue in Lieu of Sponsor Share

- This revenue stream has remained unchanged at \$11.5 million, budget to budget. The decline in student enrollment is offset by an increase in the chargeback rate to other counties of \$5,960, or 6.6%.
- 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.

Revenue Offset to Expenses

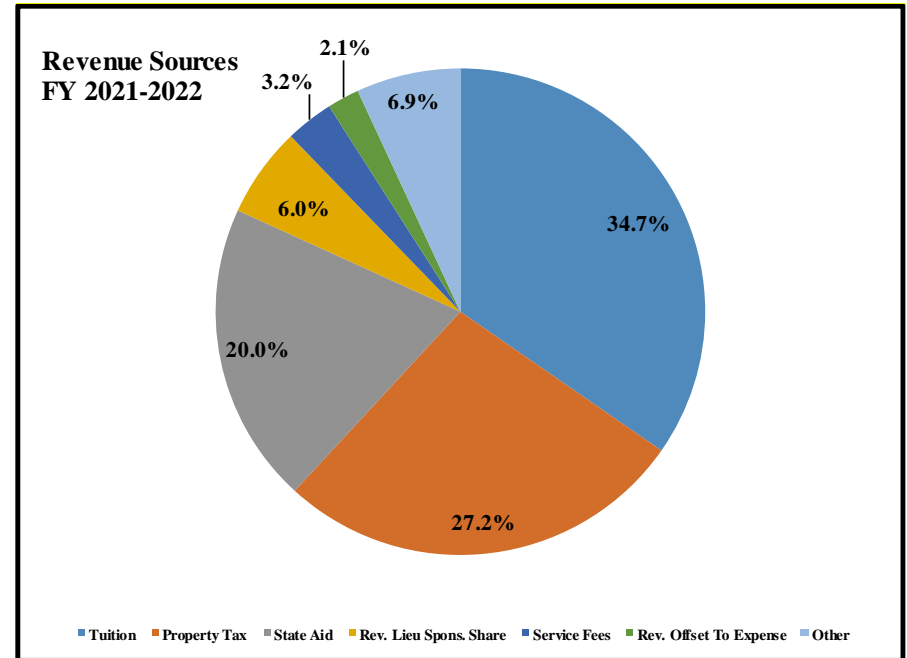
- This revenue source is comprised of commissions, contracts, and fees to cover special course offerings. These special offerings include continuing education, corporate education, and English as a Second Language (ESL), among other courses.
- The FY 2021-2022 revenue offset to expense budget is \$4.1 million, or 10.0% greater than the prior year due to an increase in continuing education. According to the College, the increase in student population is based on workforce development needs arising from economic factors affecting the area.

Rents and Recoveries

- This revenue is mainly generated as a result of liquidating prior year encumbrances. Budget to budget and compared to the FY 2020-2021 academic projection, rents and recoveries are expected to remain unchanged.

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 remains flat at \$0.3 million compared to the adopted budget and current year projections.



Service Fees

- The Adopted FY 2021-2022 service fee budget is about \$0.7 million or 10.4% less than the Adopted FY 2020-2021 service fee budget.
- All of the services fees remain unchanged in the adopted budget. However, the overall service fee budget is declining as a result of lower student enrollment than the Adopted FY 2020-2021 Budget.

Adopted FY 2021 vs. Adopted FY 2022						
Service Fee: Source	Fee	FY 2020-2021		FY 2021-2022		Variance
		Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$3,423,283	\$250	\$3,066,230	\$0	(357,053)
Student Lab	100	999,517	100	895,267	0	(104,250)
Application	55	527,828	55	472,775	0	(55,053)
NG Check	20	7,000	20	6,270	0	(730)
Academic Transcript Fees	30	0	30	0	0	-
Late Registration	30	139,162	30	124,647	0	(14,515)
Nursing Evaluation	75	351	75	314	0	(37)
Tuition Pay Plan	40	274,044	40	245,461	0	(28,583)
Change of Program	25	1,099	25	984	0	(115)
Consolidated Fee	30	598,146	30	535,758	0	(62,388)
Convenience Fee	18	206,576	18	185,030	0	(21,546)
Vehicle Registration	55	488,628	55	437,663	0	(50,965)
Immunization Transcript Fees	5	5,252	5	4,704	0	(548)
Late Payment- Tuition	25	28,684	25	25,692	0	(2,992)
Late Paymnt- Tuit Paymnt Plan	25	109,987	25	98,515	0	(11,472)
Totals		\$6,809,557		\$6,099,310		(710,247)

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 minimum fund balance required for FY 2021-2022 is \$7.3 million. At the end of FY 2021-2022, the fund balance would sit at approximately \$22.1 million, or 12.2% of FY 2020-2021 operating budget.
 - The fund balance would remain threshold compliant if FY 2020-2021 and FY 2021-2022 results proceed as projected. However, if the HEERF grants are not received as expected the unreserved fund balance may be underfunded. According to the College, they will receive \$10.1 million in FY 2020-2021, \$12.0 million in FY 2021-2022 and \$12.0 million in FY 2022-2023 through HEERF grants.
 - 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 2019-2020 Unappropriated Fund Balance	\$19,983,426
FY 2020-2021 Projected Operating Results	(10,328,016)
Reserved Fund to Unreserved Fund Transfer	2,500,000
Projected HEERF Grant	10,076,554
Projected FY 2020-2021 Unappropriated Fund Balance	22,231,964
FY 2021-2022 Projected Operating Results	(12,086,901)
Projected HEERF Grant	12,000,000
Projected FY 2021-2022 Unappropriated Fund Balance	\$22,145,063

Fund Balance, Cont.

- In the Fiscal Year ending August 31, 2020, New York State Community Colleges held on average 15.1% of budgeted expenditures in an unreserved fund balance.
- At 10.9%, Nassau Community College ranked 19th out of 30 among Community Colleges in terms of fund balance as a percentage of expenditures.
- Nassau ranked higher than Suffolk but lower than the average and Westchester, who ranked #1 at 46.4%.
- These rankings are calculated on the \$22.1 million Fund Balance the College reported in its NYS Annual Report for the Fiscal Year ending August 31, 2020. 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, 2020				
Rank	Community College	Unreserved Fund Balance	Total Expenditures*	Percent Fund Balance to Expenditure
1	Westchester	54,089,646	116,651,573	46.37%
2	Herkimer	7,932,713	23,146,407	34.27%
3	F-I-T	75,320,461	226,244,402	33.29%
4	Niagara	14,299,535	47,428,820	30.15%
5	North Country	4,283,578	15,154,295	28.27%
6	Genesee	10,970,901	40,157,000	27.32%
7	Onondaga	17,512,966	69,570,394	25.17%
8	Corning	5,959,402	27,940,081	21.33%
9	Columbia-Greene	3,592,001	17,249,925	20.82%
10	Hudson Valley	16,470,601	98,141,024	16.78%
11	Jamestown	5,540,983	33,600,250	16.49%
12	Schenectady	4,476,005	29,260,618	15.30%
13	Cayuga	4,471,721	29,780,256	15.02%
14	Ulster	3,513,308	24,942,674	14.09%
15	Fulton-Montgomery	2,334,400	17,195,818	13.58%
16	Finger Lakes	5,953,133	46,325,825	12.85%
17	Jefferson	3,371,902	28,617,980	11.78%
18	Adirondack	3,734,413	32,097,599	11.63%
19	Nassau	22,143,797	204,115,813	10.85%
20	Broome	5,701,525	56,310,955	10.13%
21	Monroe	12,095,365	121,800,000	9.93%
22	Suffolk	20,810,539	221,471,667	9.40%
23	Mohawk Valley	4,550,459	50,806,187	8.96%
24	Orange County	4,691,101	62,069,302	7.56%
25	Erie	7,615,525	105,921,281	7.19%
26	Dutchess	3,688,804	64,603,829	5.71%
27	Tompkins - Cortland	1,942,401	35,695,519	5.44%
28	Rockland	3,175,352	67,683,835	4.69%
29	Clinton	366,297	12,485,268	2.93%
30	Sullivan	(3,866,982)	16,303,020	-23.72%

* 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 could miss target if enrollment declines more than expected; the College built its budget on the assumption that enrollment will remain unchanged at the projected FY 2020-2021 level.
- A risk to the budget would materialize if FTEs continue to decline after HEERF funding ends. The College must formulate a plan in order to remain sustainable past the HEERF cash injection.
- There is a risk that the College won't receive the budgeted level of grant revenue.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	145	139	144	143	149	5	3.5%	6	4.2%
Part-Time and Seasonal	692	632	1,076	734	1,076	0	0.0%	342	46.6%
Salaries	\$18,565,718	\$16,779,188	\$18,569,753	\$18,076,068	\$19,556,364	\$986,611	5.3%	\$1,480,296	8.2%
Equipment	615,952	311,365	567,300	567,300	463,300	(104,000)	-18.3%	(104,000)	-18.3%
General Expenses	1,550,142	859,101	1,519,554	1,519,554	1,448,554	(71,000)	-4.7%	(71,000)	-4.7%
Contractual Services	6,844,888	6,466,045	7,401,570	7,401,570	8,011,693	610,123	8.2%	610,123	8.2%
Total	\$27,576,700	\$24,415,698	\$28,058,177	\$27,564,492	\$29,479,911	\$1,421,734	5.1%	\$1,915,419	6.9%

Expenses

- Total FY 22 Proposed Expenses are increasing by \$1.4 million, or 5.1%, when compared to the FY 21 NIFA Approved Budget and increasing by \$1.9 million, or 6.9%, compared to OLBR’s current projection.
- Salaries are increasing by \$1.0 million when compared, budget to budget. Full-time headcount for FY 22 is increasing by five positions and part-time and seasonal positions are consistent when compared to the FY 21 NIFA Approved Budget. The increases in salaries are primarily due to retroactive pay and a CSEA COLA included in the budget for a total of \$881,585.
- The FY 21 proposed equipment line is decreasing by \$104,000 when compared to FY 21. The reduction is in recreational equipment and miscellaneous equipment.
- Proposed FY 22 general expenses are decreasing by \$71,000 when compared to FY 21 NIFA Approved Budget. This decrease is in postage delivery.
- Contractual services are increasing by \$610,123, or 8.2% compared to both the FY 21 NIFA Approved Budget and OLBR’s projections. The growth is mainly in custodial and tree removal & trimming services.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,957,696	\$1,987,430	\$2,545,400	\$2,545,400	\$1,989,450	(\$555,950)	-21.8%	(\$555,950)	-21.8%
Rev Offset To Expense	0	765	0	0	0	0	*****	0	*****
Dept Revenues	23,573,464	15,707,993	20,851,083	19,168,517	23,985,214	3,134,131	15.0%	4,816,697	25.1%
Fed Aid-Reimb of Exp	0	16,089	0	0	0	0	*****	0	*****
Special Taxes	2,825,000	2,399,526	2,825,000	2,825,000	2,825,000	0	0.0%	0	0.0%
Total	\$28,356,160	\$20,111,802	\$26,221,483	\$24,538,917	\$28,799,664	\$2,578,181	9.8%	\$4,260,747	17.4%

Revenues

- The FY 22 Proposed Budget increases total revenues by \$2.6 million, or 9.8%, from the FY 21 NIFA Approved Budget.
- Departmental revenues are increasing by \$3.1 million when compared to the FY 22 Proposed Budget and by \$4.8 million when compared to OLBR’s projection. The increase in revenues is mainly due to anticipated cabana rentals along with an incline within greens fees in the Red and White courses. This is due to the anticipated return of visitors to parks, beaches and golf courses after the Covid-19 pandemic.
- The FY 22 Proposed Budget remains flat in special taxes proceeds in comparison to both the Adopted FY 21 Budget the current projection.
- Rents and recoveries, specifically rent county property, is declining by \$0.6 million, budget to budget.

General Fund Hotel / Motel Tax (\$ in millions)			
	FY20 Actual	FY21 Budget	FY22 Proposed
Treasurer	\$0.6	\$0.8	\$0.8
Parks	\$2.4	\$2.8	\$2.8
Total	\$3.0	\$3.6	\$3.6

- The chart above details the FY 20 actual, the FY 21 budget and the FY 22 Proposed Budget for the Hotel/Motel tax collections.
- Current Discover Long Island figures shown that August FY 21 average occupancy rates in Nassau County were up 6.9 percentage points from the August FY 20 average. Similarly, August FY 21 average rental rates have increased \$28.28 from August FY 20.

Revenues, Cont.

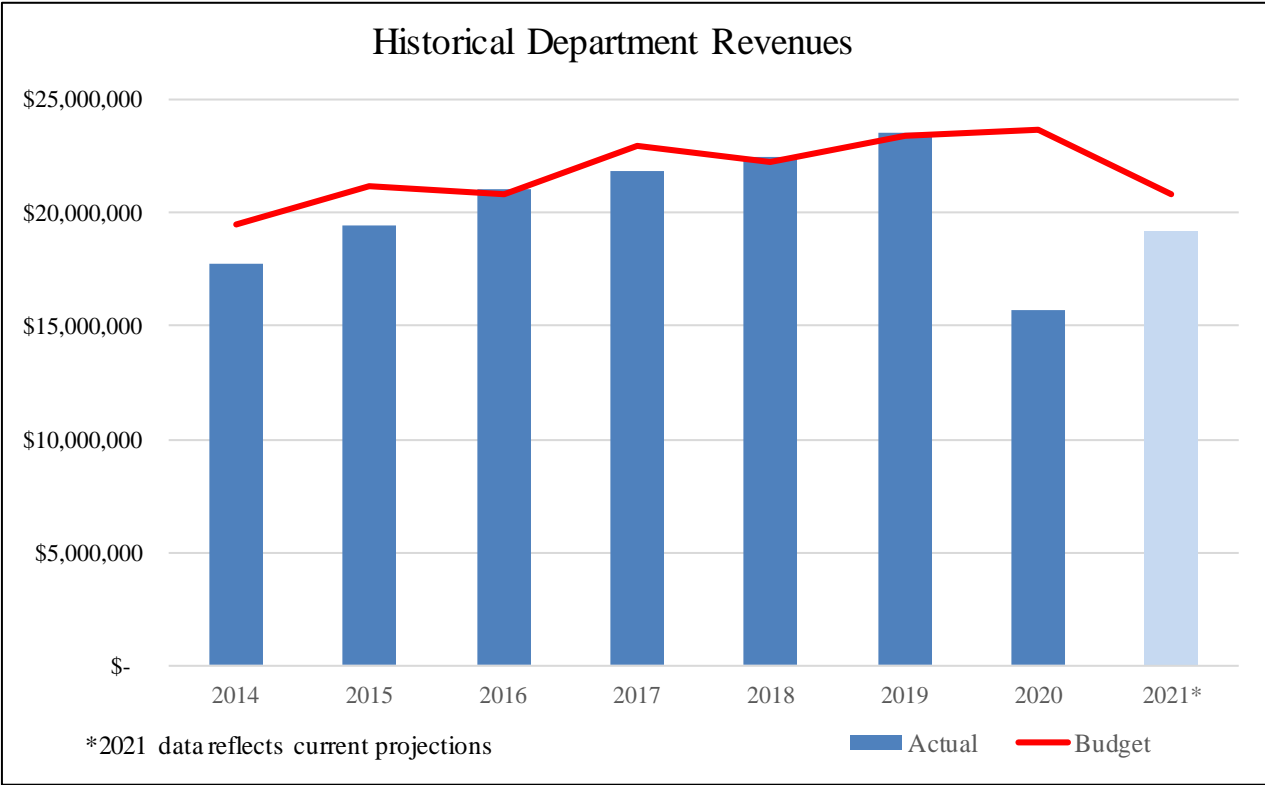
➤ The charts below list all actual revenues collected in FY 20, the FY 21 NIFA Adopted Budget and the FY 22 Proposed Budget.

Revenue Source	Revenue		
	FY 20 Actual	FY 21 Adopted	FY 22 Proposed
RENT COUNTY PROPERTY	\$1,058,855	\$1,701,400	\$1,145,450
LANDMARK PROPERTY RENTAL	928,574	844,000	844,000
MISC RECEIPTS	4,924	1,000	1,000
SPECIAL COUNSEL FEES	(180)	0	0
FEES	20	0	0
CONCESSIONS	772,103	1,076,500	1,282,611
GREENS FEES	1,425,578	1,095,700	1,095,700
CADDY CART FEES	33,323	45,900	42,000
SWIMMING POOLS	1,091,959	2,320,600	2,320,600
ICE RINKS	122,534	363,000	363,000
OLD BETHAGE HIST VIL	25,561	500,000	500,000
MUSEUM OF NAT HISTRY	26,538	70,000	70,000
RENTAL OF EQUIPMENT	0	20,000	20,000
SUMMER DAY CAMPS	13,200	13,200	13,200
SPECIAL USE PERMITS	247,468	271,950	330,000
SUMMER RECREATION PROG FEES	73,389	960,000	960,000
ICE SKATE RENTAL	22,346	42,500	32,000
ICE SKATE SHARPENING	0	250	0
ICE SKATE LOCKR FEES	32	300	300
ICE SKATE LESSONS	0	17,500	6,000
MARINA WANTAGH	579,997	575,000	575,000
ROLLER SKATE ADMISSN	0	1,000	200
BEACH PARKING	252,856	440,000	440,000
CABANA RENTALS	544,541	1,940,000	2,832,870
MINIA TURE GOLF	269,772	360,000	325,000
COMMERCIAL PARKING	35,960	14,000	20,000
CAMPING FEES	555,378	1,086,000	1,086,000
SERVICE FEES	0	2,000	2,000
SPECIAL SPORTS PROG	118,695	400,000	400,000
FED FEMA REIMBURSEMENT	16,089	0	0
OPEN SPACE USA GE FEE	3,708	7,800	78,000
AERODROME FIELD USA GE FEE	5,595	7,500	7,500
BATTING CA GE FEES	8,270	90,000	70,000
HOTEL/MOTEL ROOM TAX	549,526	975,000	975,000
HOTEL MOTEL PROCEEDS PK97	1,680,000	1,680,000	1,680,000
HM HISTORIC BLDG REST PK98	170,000	170,000	170,000

Revenue Source	Revenue		
	FY 20 Actual	FY 21 Adopted	FY 22 Proposed
MISCELLANEOUS	\$765	\$0	\$0
LIFESTYLE PROGRAMS	0	1,000	1,000
LEISURE PASS FEE	480,129	667,000	625,000
CANCER PROJECT	896	0	0
WELW YN REVENUE	0	1,000	1,000
LA UNCHING RAMPS	54,717	64,510	64,510
TENNIS COURTS	478	25,900	16,000
ROOM RENTALS	23,533	98,600	98,600
PICNIC RESERVATION PERMITS	55,202	214,800	214,800
SWIMMING PROGRAMS	143,358	307,000	307,000
ATHLETIC FIELD FEES / CHARGES	1,183,707	1,386,198	1,386,198
ROBERT WOOD JOHNSON AIDS GRANT	50	0	0
COUNTY LEAGUE REGISTRATION	0	1,000	0
TOURNAMENT FEES	770	0	0
GOLF CART FEES	1,183,854	1,308,000	1,275,000
DRIVING RANGE FEES	1,178,399	870,000	1,095,000
ALCOHOL PERMITS	14,470	41,825	41,825
GOLF RESERVATION FEES	28,801	339,500	325,000
GOLF NO SHOW FEE	15,781	2,000	2,000
FILM & ADVERT ACTIVITIES	679,425	888,200	888,200
NON-RESIDENT FEES	0	151,500	151,500
PITCH & PUTT CLUB RENTAL	2	500	250
PITCH & PUTT FEES	4,611	15,000	15,000
PITCH & PUTT BALL SALES	59	2,000	500
REDEEMABLE CERTIFICATES	66,074	93,850	93,850
IKE GREENS FEES RED COURSE	1,382,656	400,000	1,400,000
IKE GREENS FEES WHITE COURSE	1,443,177	650,000	1,575,000
IKE GREENS FEES BLUE COURSE	1,534,279	1,600,000	1,535,000
Total	\$20,111,802	\$26,221,483	\$28,799,664

Revenues, Cont.

- The graph below compares the historical actual department revenues against the budgeted amounts.
 - The departmental revenues are the largest portion of proceeds on the prior page.



Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,124	3,049	3,285	3,257	3,313	28	0.9%	56	1.7%
Part-Time and Seasonal	420	482	505	483	520	15	3.0%	37	7.7%
Salaries	456,509,122	417,555,992	465,055,150	458,567,862	487,158,482	22,103,332	4.8%	28,590,620	6.2%
Fringe Benefits	293,649,378	267,931,130	311,591,572	303,003,604	362,180,078	50,588,506	16.2%	59,176,474	19.5%
Workers Compensation	12,973,509	12,867,477	13,135,000	13,935,000	15,500,000	2,365,000	18.0%	1,565,000	11.2%
Equipment	451,894	1,033,128	1,291,725	1,641,725	3,297,560	2,005,835	155.3%	1,655,835	100.9%
General Expenses	7,322,359	7,403,270	7,736,331	10,736,331	10,617,007	2,880,676	37.2%	(119,324)	-1.1%
Contractual Services	10,446,734	11,541,740	11,812,304	11,812,304	17,929,494	6,117,190	51.8%	6,117,190	51.8%
Utility Costs	3,500,064	2,743,780	4,162,802	4,162,802	4,619,851	457,049	11.0%	457,049	11.0%
Debt Svc. Chargebacks	25,868,351	22,068,105	22,900,123	9,077,477	11,708,095	(11,192,028)	-48.9%	2,630,618	29.0%
Inter-Dept. Charges	53,460,911	48,234,768	52,057,683	52,057,683	52,057,683	0	0.0%	0	0.0%
Interfund Charges	100,796	0	0	0	0	0	*****	0	*****
Trans To General Fund	11,821,570	17,436,582	0	0	0	0	*****	0	*****
Total	\$876,104,689	\$808,815,971	\$889,742,690	\$864,994,789	\$965,068,250	\$75,325,560	8.5%	\$100,073,461	11.6%

Expenses

- Total FY 22 Police Department expenses of \$965.1 million are increasing by \$75.3 million, or 8.5%, when compared to the FY 21 budget and by \$100.1 million, or 11.6%, from projection.
- The budget to budget increases in expenses are mainly due to higher costs of \$22.1 million in salaries, \$50.6 million in fringe, \$2.4 million in workers compensation, \$2.0 million in equipment, \$2.9 million in general expenses, \$6.1 million in contractual services and \$0.5 million in utility costs. An estimated \$11.2 million of savings are anticipated in debt service chargebacks.
- Full-time headcount is increasing by 28 compared to the FY 21 budget and 56 from the projection.
 - The proposed headcount, as compared to the FY 21 budget, adds 13 Intelligence Analysts – AA2UA.
 - Additionally, six new positions are being added to support the Body Worn Camera program.
- Part-time headcount is growing by 15 when compared to the FY 21 budget and 37 from the projection.
 - The proposed headcount, as compared to the FY 21 budget, adds 14 School Crossing Guards PT – AA2AD.

Expenses, Cont.

- Still in salaries but not associated with headcount, the budget includes \$10.6 million for retroactive pay, \$8.1 million for Police COLA, \$6.4 million for body camera pay, \$5.0 million more in overtime, \$3.4 million more in terminal leave and \$2.6 million for CSEA COLA. Overtime is growing by \$2.1 million to \$23.2 million in the Police District Fund and by \$3.0 million to \$26.8 million in the Police Headquarters Fund.
 - The proposed overtime costs are lower than the expenditures for the last few years of \$50.3 million in FY 18, \$56.3 million in FY 19 and \$59.6 million in FY 20. The Monthly County Budget Report dated July 31, 2021 estimates costs of \$61.3 million.
 - The FY 22 budget includes a savings adjustment of a negative \$14.0 million, with a corresponding reduction of 61 positions.
 - The previous year's savings from initiatives which was a negative 22 positions and \$-850,000 was eliminated in the FY 22 budget.
 - Termination expense, in the proposed budget, is \$29.5 million, a \$3.4 million decrease from the FY 21 budget of \$32.9 million. The FY 22 Proposed Budget anticipates some 120 officers will leave which equates to an estimated individual payout of \$245,600.
 - The Administration's FY 22 proposed budget assumes two additional classes with an estimated 75 officers in each. These new members will offset the impact of the sworn personnel separating from service.
- The \$362.2 million fringe benefit budget in the Police Department is increasing by \$50.6 million, or 16.2%, from the FY 21 budget; and by \$59.2 million, or 19.5% compared to the projection. The significant rise is mostly due to paying off the outstanding liability from deferring the pension obligation in prior years. A new subobject code (AB29F) was created to budget the \$51.3 million outstanding liability expense, which is the portion that is allocated for PDH. The remaining PDD allocation is budgeted in the MYP to be paid in FY 23.
- The FY 22 Proposed Budget includes an increase of \$10.0 million in health insurance for active employees, however this is mostly offset by a \$10.7 million credit in anticipated savings from labor agreements. The health insurance growth is sufficient to fund the additional union headcount and the annual growth in the health insurance premiums. The \$10.7 million credit is at risk if the unions do not settle contracts in FY 22 with those specific terms.
 - In addition to the \$51.3 million outstanding pension liability, the proposed budget includes \$105.4 million in FY 22 pension obligations due this year for both for ERS and PFRS. The \$105.4 million billed for the current year, remains unchanged compared to last year's budget. Since pension contribution rates are rising, the budget would be expected to increase, however the rise is not seen since the annual installments that are due in the current FY 22 bill.
 - Social security expenses remained unchanged and are budgeted at \$31.0 million in FY 22.

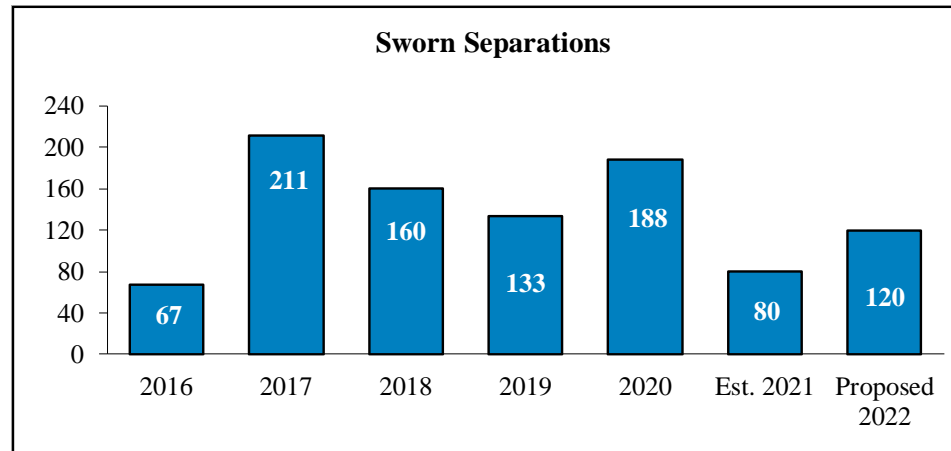
Expenses, Cont.

- The equipment expense is increasing mostly as a result of information technology, safety & security equipment, communication equipment, miscellaneous equipment and office furniture offset by savings in medical/dental and building equipment.
- General expenses are growing by \$2.9 million in FY 22. Costs growing by more than \$0.5 million, budget to budget, are gasoline and motor vehicles supplies.
- Contractual services are growing by \$6.1 million, or 51.8%, in FY 22. According to the Administration, the contractual increase provides resources for the Body Camera Worn program and other Police reform measures.
 - In summary, there is \$5.0 million more in miscellaneous contractual services and \$1.2 million more in radio & communications.
- Debt service chargebacks are decreasing by \$11.2 from the FY 21 budget while growing by \$2.6 million from the projection.
- Included in the FY 22 budget is funding for 2,506 sworn officers, one more than September actuals and 11 more than FY 21 budget.
- There are 807 civilian positions in the proposed budget which is an increase of 55 from current staffing and 17 from the FY 21 budget.
 - There are 17 more CSEA positions in the FY 22 budget versus FY 21 and 56 more than presently on board.

Full-time Police Department Headcount by Union					
<u>Sworn</u>	<u>2021 Approved</u>	<u>Sept. Actuals</u>	<u>2022 Executive</u>	<u>2022 vs 2021</u>	<u>2022 vs Actuals</u>
PBA	1,775	1,827	1,780	5	(47)
DAI	360	325	360	0	35
SOA	360	353	366	6	13
Subtotal	<u>2,495</u>	<u>2,505</u>	<u>2,506</u>	<u>11</u>	<u>1</u>
<u>Civilian</u>					
CSEA	778	739	795	17	56
ORD	12	13	12	0	(1)
Subtotal	<u>790</u>	<u>752</u>	<u>807</u>	<u>17</u>	<u>55</u>
Grand Total	<u>3,285</u>	<u>3,257</u>	<u>3,313</u>	<u>28</u>	<u>56</u>

- The Police Benevolent Association (PBA) is budgeted at 1,780, five more than FY 21 however, the current staffing is 1,827 officers.
- The FY 22 budget funds 360 positions for the Detectives Association Inc (DAI) and 366 for the Superior Officers Association (SOA).
 - Currently DAI and SOA have 35 and 13, respectively, less member on board when compared to the FY 22 budget.

Expenses, Cont.

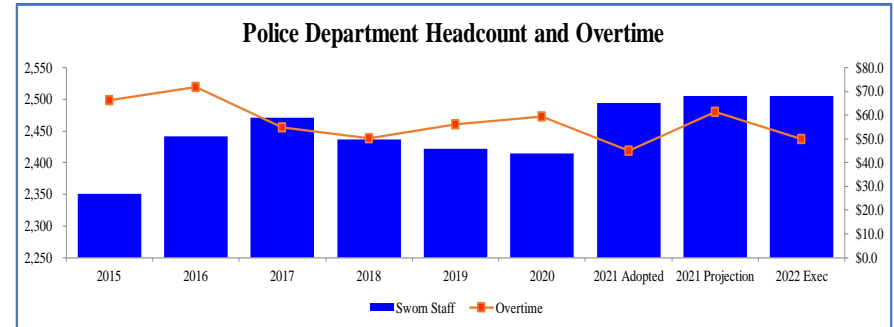


- FY 16, FY 17, FY 18, FY 19 and FY 20 retirements were 67, 211, 160, 133 and 188, respectively. The Administration anticipates some 80 officers will leave this year.
- The Administration estimates some 120 officers will leave in FY22.



Expenses, Cont.

- The current budgeted uniform strength is 2,506 and the September actuals is 2,505.
- It is estimated that 80 officers could leave service in FY 21.
- Due to the six to seven-month training period, the impact on overtime of the future classes may be delayed.
- After all recruits are fully deployed, it is hoped their presence will continue to drive down the blended overtime rate.



Headcount and Overtime

The County began hiring new recruits in order to mitigate overtime costs.

In FY 18, the County hired some 118 new police officers while approximately 117 were employed in FY 19. The FY 20 hiring plan was impeded by COID-19 however, the County was still able to bring an estimated 178 new police officers on board. According to the department, there were 161 officers hired in June of FY 21. Another class is expected to begin in November with approximately 75 -100 recruits.

The proposed FY 22 budget anticipates funding for two additional classes of 75 recruits in each.



Police Headquarters Expenses

Police Headquarters Expenses						
(\$'s in millions)						
	Historical		2021	2022	Exec. vs. Conformed	
	2019	2020	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,439	1,446	1,547	1,582	35	2.3%
Part-Time and Seasonal	58	51	82	83	1	1.2%
Salaries	\$234.0	\$225.9	\$235.4	\$242.1	\$6.7	2.9%
Fringe Benefits	154.8	146.3	165.8	213.2	47.3	28.5%
Workers Compensation	4.6	4.5	4.2	6.3	2.1	48.8%
Equipment	0.2	0.2	0.8	2.5	1.7	200.3%
General Expenses	3.5	3.9	4.0	6.2	2.2	55.8%
Contractual Services	10.0	11.0	10.9	16.6	5.7	52.0%
Utility Costs	2.2	1.4	2.7	2.7	0.0	1.1%
Debt Svc. Chargebacks	23.6	21.2	22.0	11.3	(10.7)	-48.5%
Inter-Dept. Charges	28.7	25.0	29.1	29.1	0.0	0.0%
Trans To General Fund	11.8	17.4	0.0	0.0	0.0	0.0%
Total	\$473.4	\$457.0	\$475.0	\$530.1	\$55.1	11.6%

- Headquarter expenses are growing by \$55.1 million, or 11.6%, compared to the FY 21 budget.
- The largest growths are happening in salaries and fringe benefits.
- Salaries have increases of \$4.2 million in retroactive pay, \$2.0 million in Police sworn COLA, \$2.3 million in CSEA COLA, \$3.0 million in overtime and \$1.6 million in body camera pay. Terminal leave is decreasing by \$2.0 million in FY 22. The negative salary adjustment line grows by \$1.2 million.

- Fringe benefits are increasing by \$47.3 million.
 - A small cost growth is occurring in health insurance for current employees.
 - Fringes include pension repayments of \$51.3 million, new in FY 22, to partially pay off prior year's deferrals.
- Equipment, mainly information technology, is increasing by \$1.0 million budget to budget.
- General expenses are growing by \$2.2 million in FY 22 which is primarily within gasoline, motor vehicle supplies, investigative and miscellaneous supplies.
- Contractual services are increasing by \$5.7 million in FY 22 primarily due to higher miscellaneous and radio & communications costs being offset by lower legal costs.
- Debt services costs are declining by \$10.7 million in FY 22.

Police District Expenses

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2021	2022	Exec. Vs. Conformed	
	2019	2020	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,685	1,603	1,738	1,731	(7)	-0.4%
Part-Time and Seasonal	362	431	423	437	14	3.3%
Salaries	\$222.5	\$191.6	\$229.7	\$245.0	\$15.4	6.7%
Fringe Benefits	138.9	121.7	145.8	149.0	3.3	2.2%
Workers Compensation	8.3	8.4	8.9	9.2	0.3	3.4%
Equipment	0.2	0.8	0.5	0.8	0.4	76.0%
General Expenses	3.8	3.5	3.7	4.4	0.7	17.5%
Contractual Services	0.5	0.5	0.9	1.3	0.4	49.5%
Utility Costs	1.3	1.3	1.5	1.9	0.4	29.4%
Debt Svc. Chargebacks	2.3	0.8	0.9	0.4	(0.5)	-57.8%
Inter-Dept. Charges	24.7	23.2	22.9	22.9	0.0	0.0%
Interfund Charges	0.1	0.0	0.0	0.0	0.0	*****
Total	\$402.7	\$351.8	\$414.7	\$435.0	\$20.3	4.9%

- District expenses are increasing by \$20.3 million, or 4.9%, compared to the FY 21 budget.
- The largest growths are occurring in salaries followed by fringe benefits.

- Salaries are increasing by \$15.4 million, or 6.7%, from the FY 21 budget.
 - Significant cost growth is happening in retroactive pay, Police sworn COLA, overtime and body camera pay, of \$6.4 million, \$6.1million, \$2.1 million and \$4.9 million, respectively.
 - The proposed salary budget accommodates wages and title movements for FY 22.
 - Terminal leave is decreasing by \$1.4 million in FY 22.
 - FY 22 has a negative salary adjustment of \$5.0 million and headcount reduction of 61 positions; in FY 21 it was \$4.0 million.
- The fringe benefit line is growing by \$3.3 million.
 - Growth is being recorded in health insurance for current employees and being offset by a decline fringe savings.
- General expenses, specifically gasoline, motor vehicle supplies and clothing & uniform costs are growing by \$0.1 million or greater.
- Contractual services, specifically miscellaneous and radio & communications expenses, are increasing by more than \$0.2 million each.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Permits & Licenses	5,199,285	5,037,880	5,761,582	5,419,391	5,757,764	(\$3,818)	-0.1%	\$338,373	6.2%
Fines & Forfeits	29,162,944	21,353,320	28,072,134	21,536,548	24,935,991	(\$3,136,143)	-11.2%	\$3,399,443	15.8%
Invest Income	301,450	76,927	150,000	45,000	45,000	(\$105,000)	-70.0%	\$0	0.0%
Rents & Recoveries	354,096	456,266	66,140	634,564	66,140	\$0	0.0%	(\$568,424)	-89.6%
Dept Revenues	28,959,260	24,831,372	25,813,259	21,813,259	27,318,796	\$1,505,537	5.8%	\$5,505,537	25.2%
Interdept Revenues	13,007,624	11,436,321	14,150,032	14,222,498	14,150,032	\$0	0.0%	(\$72,466)	-0.5%
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	199,931	258,383	0	0	0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	376,623	767,691	595,000	976,493	75,000	(\$520,000)	-87.4%	(\$901,493)	-92.3%
Interfund Transfers	0	0	0	0	111,527,154	\$111,527,154	*****	\$111,527,154	*****
State Aid-Reimb of Exp	1,138,993	860,875	800,000	760,000	750,000	(\$50,000)	-6.3%	(\$10,000)	-1.3%
Property Tax	769,083,867	756,272,739	763,953,316	763,953,316	731,008,765	(\$32,944,551)	-4.3%	(\$32,944,551)	-4.3%
Special Taxes	24,986,898	24,679,139	24,685,282	24,185,282	23,737,663	(\$947,619)	-3.8%	(\$447,619)	-1.9%
Total	\$898,466,916	\$871,726,858	\$889,742,690	\$879,242,296	\$965,068,250	\$75,325,560	8.5%	\$85,825,954	9.8%

Revenues

- The proposed revenues are increasing by \$75.3 million, or 8.5%, when compared to FY 21 budget and by \$85.8 million, or 9.8%, when compared to projection.
- The main increase is within interfund transfer of \$ 111.5 million. Due to the property tax decrease and shift between funds, this \$111.5 million is a necessary transfer from sales tax revenue in order to support expenses in Police Headquarters.
- Property tax is decreased by \$32.9 million, or 4.3% compared to FY 21. The Administration lowered property taxes by \$70.0 million in the Major Funds for FY 22. The Police District Fund is up by \$20.5 million while the Police Headquarters Fund is down by \$53.4 million.
- The public safety fee, within fines & forfeits, is decreasing by \$3.3 million to \$23.5 million in FY 22, budget to budget. These revenues are considered at risk since clerk item # 345-21 has been introduced which would repeal this fee.
- The ambulance fees, within departmental revenues, are growing by \$1.9 million to \$24.7 million in FY 22, budget to budget.

Police Headquarters Revenues

Police Headquarters Revenues						
(\$'s in millions)						
	Historical		2021	2022	Exec. vs. Conformed	
	2019	2020	NIFA	Executive Budget	Var.	%
			Approved Budget			
Permits & Licenses	\$0.7	\$1.2	\$1.1	\$1.1	\$0.0	0.0%
Fines & Forfeits	28.0	20.5	26.7	23.5	(3.3)	-12.2%
Invest Income	0.1	0.0	0.1	0.0	(0.0)	-70.0%
Rents & Recoveries	0.2	0.2	0.1	0.1	0.0	0.0%
Rev Offset To Expense	0.0	0.0	0.0	0.0	0.0	*****
Dept Revenues	26.1	22.5	23.2	25.0	1.8	7.7%
Interdept Revenues	12.7	11.1	14.2	14.2	0.0	0.0%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.1	0.1	0.0	0.0	0.0	*****
blank	0.0	0.0	0.0	0.0	0.0	*****
Fed Aid-Reimb of Exp	0.4	0.8	0.6	0.1	(0.5)	-87.4%
Interfund Transfers	0.0	0.0	0.0	111.5	111.5	*****
State Aid-Reimb of Exp	1.1	0.9	0.8	0.8	(0.1)	-6.3%
Property Tax	370.2	366.2	374.7	321.2	(53.4)	-14.3%
Special Taxes	25.0	24.7	24.7	23.7	(0.9)	-3.8%
Total	\$473.4	\$457.0	\$475.0	\$530.1	\$55.1	11.6%

- The Headquarters revenue budget is growing in FY 22 by \$55.1 million, or 11.6%, from the FY 21 budget.
- Interfund transfer of \$111.5 million is new in FY 22.
- Property taxes are falling by \$53.4 million in FY 22.
- The public safety fee within fines & forfeitures, is falling to \$23.5 million in FY 22, a decrease of \$3.3 million.
 - The public safety fee became effective January 2, 2017 which assigned a \$55 fee on traffic and camera violations.
 - Clerk item # 345-21 was introduced on the committee meeting of Sep 13, 2021. The item proposes to repeal the public safety fee.

Police District Revenues

	Historical		2021	2022	Exec. vs. Conformed	
	2019	2020	NIFA	Executive Budget	Var.	%
			Approved Budget			
Permits & Licenses	\$4.5	\$3.9	\$4.6	\$4.6	(\$0.0)	-0.1%
Fines & Forfeits	\$1.2	\$0.9	\$1.4	\$1.5	\$0.1	9.5%
Invest Income	\$0.2	\$0.1	\$0.1	\$0.0	(\$0.1)	-70.0%
Rents & Recoveries	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	*****
Rev Offset To Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Dept Revenues	\$2.8	\$2.4	\$2.6	\$2.3	(\$0.3)	-10.8%
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	\$0.1	\$0.0	\$0.0	\$0.0	*****
blank	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Fed Aid-Reimb of Exp	\$0.0	\$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	398.9	390.1	389.3	409.8	20.5	5.3%
Total	\$425.0	\$414.7	\$414.7	\$435.0	\$20.3	4.9%

- District revenues are growing by \$20.3 million, or 4.9%, from the FY 21 budget.
- Property tax is rising by \$20.5 million due to a shift between fund allocations.
- Fines and forfeits, specifically alarm permit fines, are increasing by \$0.1 million.
- Departmental revenue, mainly the tow truck franchise fee is decreasing by \$259,180.
- Investment income is budgeted to decline by \$70,000.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	178	178	184	175	201	17	9.2%	26	14.9%
Part-Time and Seasonal	10	11	20	13	24	4	20.0%	11	84.6%
Salaries	\$17,357,536	\$18,002,876	\$19,240,775	\$17,926,111	\$21,710,867	\$2,470,092	12.8%	\$3,784,756	21.1%
Equipment	26,148	10,277	35,023	35,023	36,470	1,447	4.1%	1,447	4.1%
General Expenses	245,300	131,198	314,802	314,802	324,531	9,729	3.1%	9,729	3.1%
Contractual Services	584,552	750,606	940,442	940,442	1,192,000	251,558	26.7%	251,558	26.7%
Utility Costs	0	0	472	472	0	(472)	-100.0%	(472)	-100.0%
Inter-Dept. Charges	943,169	788,009	1,569,108	1,569,108	1,569,108	0	0.0%	0	0.0%
Total	\$19,156,705	\$19,682,967	\$22,100,622	\$20,785,958	\$24,832,976	\$2,732,354	12.4%	\$4,047,018	19.5%

Expenses

- The FY 22 Proposed Budget for expenses is \$24.8 million, a rise of \$2.7 million, or 12.4%, from the prior year, however higher by \$4.0 million or, 19.5% compared to the projection. This is primarily due to higher salaries expense and contractual services.
- The FY 22 salaries are increasing by \$2.5 million budget to budget and \$3.8 million relative to the OLBR projection. The growth in salaries is mainly attributed to increases to headcount, overtime, terminal leave, and the estimated \$1.6 million impact of the anticipated Collective Bargaining Agreement with CSEA.
- The proposal for FY 22 funds 201 full-time positions, 17 more positions compared to FY 21 NIFA Approved Budget and 26 more titles versus the September on-board. The Administration has implemented a plan to hire staff within Probations to assist in areas of Criminal Justice Reform and Raise the Age. According to the department a class of four Probation Officers Trainees (POT) was hired in September and another class of nine POTs is expected to start in October.
 - Probation is canvassing and expects to hire various titles such as an Accountant, Administrative Assistant, Probation Assistants and Youth Group Worker Aides in FY 22 pending a certification list. Further, the department’s budget includes promotions for Probation Officers to Supervisors.
- The part-time and seasonal headcount includes 24, an increase of four budget to budget and 11 positions compared to the current onboard. The part-time headcount nets out to an additional four positions, budget to budget. The title experiencing the largest salary growth is the Youth Group Worker Aids.
- The proposed equipment budget increased minimally by \$1,447 due to higher office furniture/furnishings, copying equipment and information technology costs offset by lower communication and educational and training equipment expenses.

Expenses, Con't

- The FY 22 general expenses grew to \$324,531, up by \$9,729 compared to the prior year budget and the OLBR projection. The change is mostly due to higher Grainger expenses offset by less costs for medical supplies & expenses and clothing & uniform supplies.
- The contractual budget of about \$1.2 million is growing by \$251,558 budget to budget and compared to OLBR’s projection. The increase is mostly driven by more funding for electronic monitoring, miscellaneous contractual services and Leadership Training Institute (LTI) for educational needs at the Juvenile Detention Center. Countering the increases is declining program agencies expenditures.
- Inter-departmental charges remain flat at \$1.6 million for the FY 22 proposal.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$191,460	\$0	\$53,775	\$0	\$0	*****	(\$53,775)	-100.0%
Dept Revenues	1,448,224	540,236	1,196,643	471,703	1,066,643	(130,000)	-10.9%	594,940	126.1%
Fed Aid-Reimb of Exp	109,642	116,123	32,500	53,764	39,050	6,550	20.2%	(14,714)	-27.4%
State Aid-Reimb of Exp	6,173,916	6,015,930	5,056,541	5,183,350	9,921,326	4,864,785	96.2%	4,737,976	91.4%
Total	\$7,731,782	\$6,863,749	\$6,285,684	\$5,762,592	\$11,027,019	\$4,741,335	75.4%	\$5,264,427	91.4%

Revenues

- The FY 22 revenue budget of \$11.0 million is rising by \$4.7 million, or 75.4%, from the prior year budget and growing by \$5.3 million, or 91.4% versus OLBR’s projection. This change is mostly attributed to an increase in state aid and a minimal rise in federal aid offset by reduced departmental revenues.
- Rents & recoveries is zero budget to budget but compared to OLBR’s projection reflects a decrease of \$53,775 due to prior year disencumbrances.
- The FY 22 proposal funds \$1.1 million for the departmental revenues which is decreasing by roughly \$0.1 million and increases by \$0.6 million relative to the current projection. This is due to declining fee collections resulting from the continuous negative impact of COVID-19.
- The department’s FY 22 state aid budget surged by \$4.9 million budget to budget and grew by \$4.7 million compared to the current projection. The state aid budget consists of the three revenue components that drives the increase. The proposal reinstated \$3.3 million for Raise the Age, an additional \$0.9 million was allocated for Juvenile Delinquent Care and \$0.6 million more for state aid block grant funding from New York State Division of Criminal Justice Services (NYSDCJS).

Revenues, Cont.

- The federal aid budget for FY 22 includes an additional \$6,550 budget to budget but decreases by \$14,714 compared to the OLBR projection. The changes are due to adjustments for New York State pass thru federal funds.
- 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	ACTUAL	PROJECTED	PROPOSED	%
	2019	2020	2021	2022	CHANGE
Investigations- Criminal Division	3,724	2,014	4,364	4,400	0.8%
Supervision - Criminal Division	5,396	4,983	5,400	5,400	0.0%
Response Under Supervision (RSU) - Criminal Division**	5,574	2,247	2,500	4,500	80.0%
Alcohol Interlock Monitoring (AIM)	689	545	788	800	1.5%
GPS Electronic Monitoring-PreTrial	0	70	147	300	104.1%
Juvenile Intake - Juvenile Delinquents	481	397	420	500	19.0%
Juvenile Supervision - Juvenile Delinquents	82	88	95	100	5.3%
Juvenile Supervision - (PINS)*	10	12	16	20	25.0%
Investigations Family Division	189	153	200	200	0.0%
Total Caseloads	16,145	10,509	13,930	16,220	16.4%
* Persons In Need of Supervision					
** These are actual cases screened, not total cases arraigned					
Source: Probation Department					

- The FY 21 caseloads are expected to increase by 2,290 or 16.4% contingent on the impact of COVID-19.
 - In the Criminal Division: Investigations and Response under Supervision are projected to increase by 0.8% and 80.0% respectively and Supervision is flat at 5400 cases.
 - The Alcohol Interlock Monitoring (AIM) projected FY 21 caseloads will increase by 44.6% compared to FY 20 and relative to the FY 22 proposal, a 1.5 % increase is expected.
 - The GPS Electronic Monitoring is increasing by 153 cases, or 104.1% which is expected to rise as pre-trial caseloads grow.
 - The activity indicators for both the Juvenile Intake and Supervision for Juvenile Delinquents are increasing by 80 and 5 respectively. The Juvenile Supervision for PINS cases are also higher by 4.
 - The Investigations Family Division category is constant at 200 cases in the proposal.

Revenues, Cont.

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

Raise the Age

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

Source: Department of Probation

Electronic Monitoring

The Probation Department currently has two types of Electronic Monitoring (EM) units; Global Positioning Satellite (GPS) and Secure Continuous Remote Alcohol Monitoring (SCRAM). Both are ankle bracelet technology; GPS provides real time capability to track probationers whereabouts at all times and SCRAM can monitor alcohol in the body to determine alcohol usage. Both systems are Court Ordered and aids in probationer’s rehabilitation. These technologies are used from pre-disposition to post-disposition phases and monitors defendants/probationers 24 hours a day seven days a week.”

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 oversee approximately 1,500 offenders who are sentenced for DWI convictions.

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. The legislation was 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	6	5	7	1	16.7%	2	40.0%
Part-Time and Seasonal	0	0	1	0	2	1	100.0%	2	*****
Salaries	\$507,360	\$506,474	\$568,382	\$551,782	\$650,323	\$81,941	14.4%	\$98,541	17.9%
General Expenses	1,830	1,270	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	10,000	10,000	20,500	20,500	10,000	(10,500)	-51.2%	(10,500)	-51.2%
Total	\$519,189	\$517,743	\$592,049	\$575,449	\$663,490	\$71,441	12.1%	\$88,041	15.3%

Expenses

- The Proposed FY 22 Budget expenses are increasing 12.1% budget to budget and 15.3% compared to OLBR’s current projection.
- The increase is mostly in the salary expense line, which grew by \$81,941 from FY 21 and \$98,541 compared to the latest projection. This is due to the addition of one full-time (Accountant I) and one part-time (Account Assistant I) position. These wage movements also include anticipated step and COLA increases for CSEA union members which is offset by a decrease of termination leave.
- The FY 22 contractual budget decreased by \$10,500, which was earmarked for software contracts in the prior year that didn’t come to fruition.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$58	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	454,402	227,917	450,000	200,000	450,000	0	0.0%	250,000	125.0%
Total	\$454,460	\$227,917	\$450,000	\$200,000	\$450,000	\$0	0.0%	\$250,000	125.0%

Revenue

- The FY 22 proposed revenue budget of \$450,000 remains constant compared to the FY 21 NIFA Approved but increases by \$250,000 compared to the current projections. 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.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	391	382	391	370	405	14	3.6%	35	9.5%
Part-Time and Seasonal	74	65	84	60	80	(4)	-4.8%	20	33.3%
Salaries	\$28,066,441	\$28,953,328	\$31,715,823	\$28,913,137	\$35,696,100	\$3,980,277	12.5%	\$6,782,963	23.5%
Fringe Benefits	0	(3,512)	0	0	0	0	*****	0	*****
Workers Compensation	1,997,074	1,731,984	1,740,000	2,280,000	2,430,000	690,000	39.7%	150,000	6.6%
Equipment	142,336	130,368	142,021	142,021	152,101	10,080	7.1%	10,080	7.1%
General Expenses	6,755,646	5,621,155	7,692,002	8,642,002	7,880,740	188,738	2.5%	(761,262)	-8.8%
Contractual Services	141,949,021	146,446,248	137,976,877	150,328,859	152,545,622	14,568,745	10.6%	2,216,763	1.5%
Utility Costs	23,702,397	22,503,975	23,920,523	24,920,523	26,294,462	2,373,939	9.9%	1,373,939	5.5%
Var Direct Expenses	300,000	250,000	250,000	250,000	250,000	0	0.0%	0	0.0%
Inter-Dept. Charges	12,359,563	12,858,259	15,407,945	15,407,945	15,407,945	0	0.0%	0	0.0%
Interfund Charges	21,728	0	0	0	0	0	*****	0	*****
Mass Transportation	44,582,043	42,803,407	46,280,511	46,280,511	46,780,511	500,000	1.1%	500,000	1.1%
Other Expense	13,516,762	14,429,327	14,389,199	14,389,199	14,879,826	490,627	3.4%	490,627	3.4%
Total	\$273,393,010	\$275,724,537	\$279,514,901	\$291,554,197	\$302,317,307	\$22,802,406	8.2%	\$10,763,110	3.7%

Expenses

- The Department of Public Works' (DPW) FY 22 Proposed Expense budget is increasing by \$22.8 million, or 8.2% from the FY 21 NIFA Approved Budget and \$10.8 million, or 3.7% from OLBR's projection.
- Salaries are increasing by \$4.0 million or 12.5% from the FY 21 NIFA Approved Budget and by \$6.8 million or 23.5% from the FY 21 projection. The salary budget is increasing mainly due to increased headcount, overtime, and capital back-charges. The budget also includes \$2.8 million funding for a possible settlement of a CSEA contract and retroactive pay.
 - The salary increase from OLBR's projection is mainly driven by an increase in headcount from the current on-board employees.
 - The FY 22 Proposed Budget adds fourteen full-time positions but reduces part-time and seasonal employees by four positions, compared to the FY 21 NIFA Approved Budget.
 - Full-time positions are discussed in further detail later in the report.
- Workers' compensation costs are increasing by \$0.7 million from the FY 21 NIFA Approved Budget and by \$0.2 million when compared to OLBR's projection.

Expenses, Cont.

- Equipment costs are increasing by \$10,080 or 7.1% when compared to the FY 21 NIFA Approved Budget, mainly driven by increased miscellaneous equipment costs.
- General expenses costs are increasing by \$188,738, or 2.5% when compared to the FY 21 NIFA Approved Budget.
 - The increase is driven by growth in office supplies & copy paper, education, advertising/public notices, Grainger expenses, educational & training supplies, gasoline, and diesel fuel. These increases are offset by declines in outside vendor repairs, traffic and highway supplies, and miscellaneous supplies.
- Contractual services (DE) are increasing by \$14.6 million or 10.6% from FY 21. This is mainly due to a \$15.3 million increased spending on the TransDev Services, Inc. contract for the NICE bus service. Other increases are found in miscellaneous contractual services, sanitary solid waste disposal, street light & signal maintenance, medical/psychiatric services, traffic management center, rodent control services, and tank testing repair & compliance, offset by a decline in building & maintenance services.
- Utility costs are increasing by \$2.4 million or, 9.9% versus the FY 21 NIFA Approved Budget. This is due to increases in fuel, light, power, water, brokered gas, Tri-Gen Nassau District Energy Corp., and water.
- Various direct expenses are constant at \$250,000 budget to budget.
- The inter-departmental charges are constant at \$15.4 million budget to budget. The budget includes printing graphics and mail services, information technology charges, telecommunication charges, and indirect charges.
- The FY 22 Proposed interfund charges line has no funds allocated.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$0.5 million when compared to FY 21.
- Other expense, which includes rent, is increasing by \$0.5 million or 3.4% budget to budget.

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2021	2022	Exec. vs. Approved	
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$21.1	\$21.6	\$25.5	\$27.2	\$1.7	6.8%
Division of Engineering	186.1	189.4	179.4	198.5	19.2	10.7%
Division of Operations	14.3	13.5	16.3	18.3	2.0	11.9%
Fleet Management	8.0	7.9	8.5	8.7	0.2	2.4%
Facilities Management	43.9	43.4	49.8	49.6	-0.3	-0.5%
Total	273.4	275.7	279.5	302.3	22.8	8.2%

- In totality, the FY 22 expense budget is increasing by \$22.8 million, or 8.2%, versus the FY 21 NIFA Approved Budget.
- The Administration Control Center is rising by \$1.7 million in FY 22.
 - The primary increases are in salaries, rent, workers’ compensation triad – medical, and miscellaneous and tank testing repair & compliance costs within contractual services.
- The Division of Engineering Control Center is increasing by \$19.2 million in FY 22.
 - The primary factors driving this are a \$15.3 million increase for contractual services for the NICE Bus, \$1.8 million in salaries, \$1.4 million in street light & signal maintenance, and \$0.5 million in LIRR station maintenance.
- The Division of Operations Control Center’s budget is increasing by \$2.0 million in FY 22.
 - The growth is mainly due to increased salaries and miscellaneous contractual services.
- The Fleet Management Control Center budget is increasing by \$203,922 in FY 22.
 - The growth is mainly due to increased funding in salaries, gasoline, and diesel fuel.
- The Facilities Management Control Center is decreasing by \$262,577 million in FY 22.

Expenses, Cont.

- The primary driver is a decrease of \$4.0 million in building & maintenance services, offset by increases in salaries including overtime, miscellaneous, and sanitary solid waste disposal within contractual services; and light, power, water, brokered gas, Tri-Gen Nassau District Energy Corp., and water within the utilities budget.



Expenses, Cont.

DPW 2022 Proposed Budget Contractual Services Expense					
	Historical	2021	2022	Exec. vs. Approved	
	2020 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$134,447,395	\$121,259,918	\$136,510,500	\$15,250,582	12.6%
Miscellaneous Contractual Serv	3,637,247	4,687,531	6,221,559	1,534,028	32.7%
Sanitary Solid Waste Disposal	190,000	0	190,000	190,000	*****
Street Light & Signal Maintenance	3,000,000	3,000,000	4,350,000	1,350,000	45.0%
Medical/Psychiatric Services	1,799	45,500	55,500	10,000	22.0%
Laundry Services	0	72,000	72,000	0	0.0%
Building & Maintenance Svcs	881,018	4,926,471	664,011	(4,262,460)	-86.5%
GPC Warehouse Management	198,000	150,000	150,000	0	0.0%
Traffic Management Center	2,147,457	2,167,457	2,450,000	282,543	13.0%
Rodent Control Services	205,000	260,000	275,000	15,000	5.8%
Construction & Demolition Debris Removal	99,840	162,000	162,000	0	0.0%
Tree Removal & Trimming Services	649,250	0	0	0	*****
Software Contracts	23,169	32,000	32,000	0	0.0%
Professional Services	0	69,000	69,000	0	0.0%
Emergency Response Cost - Contractual Ex	302,991	0	0	0	*****
Tank Testing Repair & Compliance	663,082	1,145,000	1,344,052	199,052	17.4%
Total	\$146,446,248	\$137,976,877	\$152,545,622	\$14,568,745	10.6%

- As illustrated above, contractual services are increasing by \$14.6 million in FY 22. The four largest variances are as follows: \$15.3 million increase for the NICE Bus, \$4.3 million decline for building & maintenance services, \$1.5 million rise for miscellaneous contractual services, and \$1.4 million increase for street light & signal maintenance.
- Additionally, smaller rises can be found in traffic management center, tank testing repair & compliance, sanitary solid waste disposal, rodent control services, and medical/psychiatric services.

Expenses, Cont.

Staffing Analysis							Exec. vs	
			FY 21	Sept-21	FY 22	FY 22	21	Exec. vs
			Approved	Actual	Request	Executive	Approved	Actual
CC Full-Time Staffing								
PW	00	Division of Administration	39	39	47	47	8	8
	01	Division of Engineering	79	73	86	86	7	13
	02	Division of Operations	135	129	132	132	(3)	3
	03	Fleet Management	38	37	40	40	2	3
	06	Facilities Management	100	92	100	100	0	8
Total Full-Time			391	370	405	405	14	35
CC Part-Time and Seasonal								
PW	00	Division of Administration	3	1	2	2	(1)	1
	01	Division of Engineering	11	10	12	12	1	2
	02	Division of Operations	26	15	25	25	(1)	10
	03	Fleet Management	2	2	2	2	0	0
	06	Facilities Management	42	32	39	39	(3)	7
Total Part-Time and Seasonal			84	60	80	80	(4)	20

- The FY 22 full-time headcount is budgeted to increase by 14 positions when compared to the FY 21 NIFA Approved Budget but is increasing by 35 from the current onboard as of September. The department requested 405 total heads and was approved for that quantity. Included in the increase are two Deputy Commissioners within Administration.
- The FY 22 part-time and seasonal staff contains 80 heads which is four less than the FY 21 NIFA Approved Budget and is increasing by 20 heads from the current onboard as of September. They include one in Administration, two in Engineering, 10 in Operations, and seven in Facilities Management.



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.

Mass Transportation Funding				
Mass Transportation (MM)	FY 20 Actual	FY 21 Budget	Executive FY 22	2022 - 2021 % Change
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	30,996,873	32,092,219	32,592,219	1.6%
632 MTA-LIRR Operating Assistance	9,267,034	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%
	\$42,803,407	\$46,280,511	\$46,780,511	1.1%
Other Expenses (OO)				
6H Lido Beach Bus Route	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	0.0%
Mass Transportation and Lido Beach	\$42,878,407	\$46,355,511	\$46,855,511	1.1%

- 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				
	2020 Actuals	2021 OMB Projection	2021 NIFA Approved	2022 Proposed
County Contractual Service Payment	\$134,447,395	\$132,460,500	\$121,259,918	\$136,510,500
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
Total County Expenses	\$136,986,895	\$135,000,000	\$123,799,418	\$139,050,000
Fare Box Revenues	19,034,378	24,061,379	31,216,838	31,350,000
Bus Advertising	672,200	693,100	820,000	520,000
Non-Operating Revenue	344,400	0	200,900	172,200
County Capital Match	700,000	700,000	700,000	700,000
Federal Transportation Authority	38,673,617	5,600,000	5,600,000	22,100,000
Reimbursed Expense	700,000	700,000	700,000	700,000
STOA Grant	63,556,320	91,679,470	69,180,000	77,306,208
Total County Revenues	\$123,680,915	\$123,433,949	\$108,417,738	\$132,848,408
Net County Contribution	(13,305,980)	(11,566,051)	(15,381,680)	(6,201,592)

- 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 the County of Nassau.
- 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 22 Budget estimates the County could be responsible for a shortfall of \$6.2 million.
- Total bus revenues are increasing by \$24.4 million when compared to the 2021 NIFA Approved Budget.
 - The main drivers of this revenue growth are a \$16.5 million increase in Federal Transportation Authority and an \$8.1 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$2,227,948	\$1,567,742	\$2,100,000	\$2,285,700	\$1,925,801	(\$174,199)	-8.3%	(\$359,899)	-15.7%
Rents & Recoveries	12,101,471	14,829,283	18,925,122	10,525,122	15,947,043	(2,978,079)	-15.7%	5,421,921	51.5%
Rev Offset To Expense	279,980	291,851	280,000	280,000	200,000	(80,000)	-28.6%	(80,000)	-28.6%
Dept Revenues	43,727,111	22,252,953	34,164,738	27,009,279	33,884,200	(280,538)	-0.8%	6,874,921	25.5%
Interdept Revenues	17,519,762	15,457,317	19,086,773	19,086,773	19,086,773	0	0.0%	0	0.0%
Interfund Charges Rev	5,408,600	3,813,006	3,170,000	3,170,000	3,170,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	12,375,350	39,414,393	7,347,966	7,458,569	24,074,000	16,726,034	227.6%	16,615,431	222.8%
State Aid-Reimb of Exp	74,596,201	64,327,500	69,986,200	91,679,470	78,009,208	8,023,008	11.5%	(13,670,262)	-14.9%
Total	\$168,236,423	\$161,954,046	\$155,060,799	\$161,494,913	\$176,297,025	\$21,236,226	13.7%	\$14,802,112	9.2%

Revenues

- DPW's FY 22 Proposed revenue Budget is increasing by \$21.2 million from the FY 21 budget and \$14.8 million from OBLR's projection.
- Permits & licenses are decreasing by \$174,199 from FY 21. The decline is driven by declines in road opening and cost of construction fee, offset by increases in traffic signal permits and hauling.
- Rents and recoveries revenue are decreasing by \$3.0 million, or 15.7%, but increasing by \$5.4 million, or 51.5%, compared to the projection. The budgeted decline is driven mainly by a \$2.9 million decrease in the sale of County property and a \$126,001 decrease in Mitchell Field veterans housing project.
 - Current projections are at \$10.5 million due to recent sales of County properties waiting to be finalized.
- Revenues offset to expense is decreasing by \$80,000 in FY 22.
- Departmental revenues are decreasing by \$280,538 from FY 21 but is increasing by \$6.9 million compared to the projection. The budget to budget decrease is mainly due to declines in 239F plan review – initial submission, plans, bus advertising, non-operating revenue, and rule book sales, offset by an increase in bus fare box.
- Interdepartmental revenues are remaining flat at \$19.1 million budget to budget.
- Interfund revenues are remaining flat at \$3.2 million budget to budget.
- Federal aid is increasing by \$16.7 million to \$24.1 million from the FY 21 NIFA Approved budget and \$16.6 million from OLBR's projection. Funds from the Federal Transportation Authority, NYS Pass Thru Federal Funds, and reimbursed expenditures make up this line.

Revenues, Cont.

- State aid is increasing by \$8.0 million, or 11.5%, to \$78.0 million from FY 21. The sole driver is the increase in the State Operating Assistance (STOA) grant.

Departmental Revenues			
	2020	2021	2022
	Actual	Approved	Proposed
239F Plan (I)	\$19,500	100,000	87,000
239F Plan (R)	740	0	0
Misc Receipts	56,512	20,000	0
Fees	630,640	600,000	600,000
Concessions	763,122	770,000	770,000
Subdivision Plan Review (R080A)	0	1,000	0
Inspector Services Backcharge	176,493	165,000	165,000
Plans	94,700	50,000	0
Bus Fare Box	19,034,378	31,216,838	31,350,000
Bus Advertising	672,200	820,000	520,000
Non-Operating Revenue	344,400	200,900	172,200
Subdivision Inspection Fees	386,149	150,000	150,000
Rule Book Sales	0	1,000	0
Film & Advert Activities	74,120	70,000	70,000
Total	\$22,252,953	\$34,164,738	\$33,884,200

- The table above shows DPW’s departmental revenues.
- The Proposed FY 22 departmental revenues are declining by \$280,538 when compared to FY 21.
 - Fare box revenue is increasing by \$133,162 from the FY 21 Approved Budget.
 - Fees are constant at \$600,000 million while bus advertising is budgeted at \$520,000 in FY 22. Concessions are remaining constant at \$0.8 million.

Rents & Recoveries				
	2020	2021	2022	2022 vs. 2021 %
	Actual	Approved	Proposed	Change
Cash Recovery	\$11,320	\$0	\$0	0.0%
Recvry Prior Yr Appr	\$670,727	\$0	\$0	0.0%
Rent County Property	626,248	584,413	591,246	1.2%
Sale County Property	5,721,191	8,550,000	5,645,000	-34.0%
Coliseum Utilities	1,058,494	1,781,350	1,781,350	0.0%
Coliseum Rental	2,154,632	3,550,000	3,600,000	1.4%
Rental Mitchell Field Properties	2,514,435	2,544,747	2,540,836	-0.2%
Lost and Abandoned Property	1,180	0	0	0.0%
Mitchell Field Veterans Housing Project	1,574,653	1,467,342	1,341,341	-8.6%
Marriott Lighthouse Heating & Chilling	484,836	447,270	447,270	0.0%
Grt Fd Recov For Prior Periods - AA Exp	11,568	0	0	0.0%
Total	\$14,829,283	\$18,925,122	\$15,947,043	-15.7%

- 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 \$2.9 million in FY 22.
 - The rent of County property is budgeted at \$591,246 in FY 22. Mitchell Field Veterans Housing Project is decreasing by \$126,001 when compared to FY 21.

Revenues, Cont.

- Coliseum Utilities is remaining constant at \$1.8 million from FY 21.
- Rental of Mitchell Field Properties is decreasing by \$3,911 or 0.2% in the FY 2022 Proposed Budget.
- The Proposed FY 22 contains Coliseum rental of \$3.6 million, a 1.4% rise from FY 21.



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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	10	10	11	8	10	(1)	-9.1%	2	25.0%
Part-Time and Seasonal	3	2	21	2	21	0	0.0%	19	950.0%
Salaries	\$703,314	\$679,726	\$980,293	\$858,822	\$1,040,857	\$60,564	6.2%	\$182,035	21.2%
Equipment	54,476	136,425	114,800	324,800	275,000	160,200	139.5%	(49,800)	-15.3%
General Expenses	34,388	22,168	106,000	106,000	111,000	5,000	4.7%	5,000	4.7%
Contractual Services	110,158	80,192	120,010	120,010	135,000	14,990	12.5%	14,990	12.5%
Total	\$902,336	\$918,511	\$1,321,103	\$1,409,632	\$1,561,857	\$240,754	18.2%	\$152,225	10.8%

Expenses

- The Proposed FY 22 Budget is increasing by \$240,754, or 18.2% from the FY 21 NIFA Approved Budget, and increasing by \$152,225 or 10.8% compared to OLBR’s current projection.
 - Salaries are increasing \$60,564, or by 6.2% budget to budget, and increasing by \$182,035, or 21.2% compared to OLBR’s projection. The proposed budget includes \$66,467 in retro pay and anticipated costs associated with labor contracts.
 - FY 22 proposed full-time headcount in comparison to the FY 21 NIFA Approved Budget is decreasing by one position. The part-time and seasonal headcount is remaining consistent.
- The equipment line is increasing by \$160,200, or 139.5% when compared to the FY 21 NIFA Approved Budget and decreasing by \$49,800 compared to OLBR’s projection. The increase in equipment is mainly in Information Technology.
- General expenses are increasing by \$5,000 when compared to the FY 21 NIFA Approved Budget and OLBR’s projection. This is mainly due to an increase in Grainger expenses.
- The FY 22 Proposed Budget for contractual services is increasing by \$14,990 in comparison to both the FY 21 NIFA Approved Budget and OLBR’s projection. The increase is in miscellaneous contractual services.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$34,300	\$29,500	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Interest	6,144,750	5,576,250	4,986,500	4,986,500	4,368,250	(618,250)	-12.4%	(618,250)	-12.4%
Principal	11,370,000	11,795,000	12,365,000	12,365,000	12,865,000	500,000	4.0%	500,000	4.0%
Trans Out To SSW	121,116,369	140,120,000	144,795,524	144,795,524	144,879,774	84,250	0.1%	84,250	0.1%
Trans To Debt Service Fund	17,514,750	0	0	0	0	0	*****	0	*****
Total	\$156,180,169	\$157,520,750	\$162,447,024	\$162,447,024	\$162,413,024	(\$34,000)	0.0%	(\$34,000)	0.0%

- The FY 22 expenses for the Sewer & Storm Water Finance Authority (SFA) are declining by \$34,000, budget to budget.
- The SFA retains funding to pay its operating expenses and debt service costs then transfers the remainder to the District.
- The funding for contractual services in FY 22 is \$300,000; same as the FY 21 budget and projection levels.
- In FY 22, budget to budget, interest is decreasing by \$618,250 while principal is increasing by \$500,000.
- The FY 22 Proposed Budget includes \$144.9 million transfer to the Sewer and Storm Water Resources District (SSW).

Sewer and Storm Water Finance Authority Revenues

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$241,929	\$33,399	\$35,000	\$35,000	\$1,000	(\$34,000)	-97.1%	(\$34,000)	-97.1%
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	17,514,750	0	0	0	0	0	*****	0	*****
Property Tax	130,284,209	149,332,644	154,559,286	154,559,286	154,559,286	0	0.0%	0	0.0%
Total	\$155,893,626	\$157,218,781	\$162,447,024	\$162,447,024	\$162,413,024	(\$34,000)	0.0%	(\$34,000)	0.0%

- Property tax is remaining steady at \$154.6 million in FY 22 as compared to the FY 21 budget and projected levels.
- Investment income is anticipated to decline to \$1,000 in FY 22.
- The FY 22 Proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is flat when compared to FY 21 and previous years.
 - This represents the Sewer Finance Authority’s share of the Long Island Power Authority (LIPA) PILOT payment.



Sewer District Tax Rebalancing Plan

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

Sewer and Storm Water Finance Authority Revenues, Cont.

Sewer and Storm Water Financing Authority Multi Year Plan (MYP) (\$'s in millions)				
Expense	2022 Proposed	2023 Plan	2024 Plan	2025 Plan
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	4.4	3.7	3.1	2.5
Principal	12.9	13.4	10.3	8.6
Trans Out To SSW	144.9	144.9	148.8	150.9
Expense Total	\$162.4	\$162.4	\$162.4	\$162.4
Revenue	2022 Proposed	2023 Plan	2024 Plan	2025 Plan
Invest Income	\$0.0	\$0.0	\$0.0	\$0.0
Payment in Lieu of Taxes	7.9	7.9	7.9	7.9
Property Tax	154.6	154.6	154.6	154.6
Revenue Total	\$162.4	\$162.4	\$162.4	\$162.4

- The table above indicates the Administration’s MYP baseline for the Authority.
- Total expenses and revenues are projected to remain flat at \$162.4 million through FY 25.



- Contractual services of \$0.3 million remains unchanged in all years.
- Interest is expected to decline, year over year, while principal is anticipated to grow in FY 23 and then decrease in FY 24 and FY 25.
- The transfer out to SSW is \$144.9 million in FY 22, \$144.9 million in FY 23, \$148.8 million in FY 24 and \$150.9 million in FY 25.
- The table, which is in millions, does not show the investment income of \$1,000 in each year of the MYP.
- The PILOT revenue is expected to remain consistent at \$7.9 million.
- The Sewer Finance Authority’s MYP indicates property taxes will remain consistent at \$154.6 million throughout the plan.



Sewer and Storm Water Resource District Expenses

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	96	90	91	78	93	2	2.2%	15	19.2%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$10,220,307	\$8,494,962	\$9,079,692	\$8,754,586	\$8,259,717	(\$819,975)	-9.0%	(\$494,869)	-5.7%
Fringe Benefits	8,379,684	7,719,517	11,659,270	8,830,155	12,189,615	530,345	4.5%	3,359,460	38.0%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	1,105,009	108,798	1,278,370	1,278,370	1,290,910	12,540	1.0%	12,540	1.0%
Contractual Services	63,632,560	64,755,963	73,004,033	73,004,033	73,303,650	299,617	0.4%	299,617	0.4%
Utility Costs	5,724,436	4,992,684	7,695,000	7,695,000	8,414,725	719,725	9.4%	719,725	9.4%
Interest	1,152,140	915,519	2,946,825	2,446,825	3,557,387	610,562	20.7%	1,110,562	45.4%
Principal	10,301,551	9,664,066	10,197,736	8,697,736	10,442,613	244,877	2.4%	1,744,877	20.1%
Interfund Charges	35,359,744	35,958,764	37,774,460	34,533,576	40,057,885	2,283,425	6.0%	5,524,309	16.0%
Other Expense	0	2,926	5,358,500	5,358,500	5,358,500	0	0.0%	0	0.0%
Total	\$135,875,431	\$132,613,199	\$159,003,886	\$150,608,781	\$162,885,002	\$3,881,116	2.4%	\$12,276,221	8.2%

- The FY 22 expenditures are increasing by \$3.8 million, or 2.4%, as compared to the FY 21 Approved Budget and by \$12.3 million, or 8.2%, from the current projection.
- Salaries are declining by \$0.8 million in FY 22, budget to budget. The proposed salary budget accommodates wages and title movements that net out at two more full-time positions when compared to the FY 21 budget.
 - The transfer to/from SSW of \$0.8 million is being eliminated in FY 22. Terminal leave is declining by \$0.3 million in FY 22.
 - Retroactive pay and CSEA COLA are increasing by \$0.3 million each.
- Fringe benefits are growing by \$0.5 million, budget to budget which is primarily due to pension repayment costs of \$1.7 million.
 - Offsetting increases are occurring in social security, health insurance for current employees and health insurance for retirees of \$0.2 million, \$0.4 million and \$0.4 million, respectively.
- Contractual services are increasing by \$0.3 million, budget to budget, which is occurring in the professional services line for \$0.2 million and sanitary solid waste disposal for \$0.1 million.
- Interest and principal, for bonded debt, are expected to rise by \$0.9 in FY 22 when compared to the FY 21 budget.

Sewer and Storm Water Resource District Expenses, Cont.

- Other expense is flat at \$5.4 million in FY 22 when compared to the budget and projection.
- Interfund charges, specifically capital debt service charges, are increasing by \$2.3 million, budget to budget.

SSW Proposed Budget Contractual Services Expense						
	2019	2020	2021	2022	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$1,070,119	\$853,636	\$1,462,350	\$1,458,150	-\$4,200	-0.3%
Engineering	49,914	8,007	110,000	110,000	0	0.0%
Sanitary Solid Waste Disposal	632,810	545,715	635,500	735,500	100,000	15.7%
Professional Services	61,879,718	63,348,604	70,796,183	71,000,000	203,817	0.3%
Total	\$63,632,561	\$64,755,963	\$73,004,033	\$73,303,650	\$299,617	0.4%

- Total contractual services costs are increasing by \$0.3 million, or 0.4%, in FY 22 which is mainly due to sanitary solid waste disposal and the professional services lines that 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															
Historical												2021	2022	Exec. vs. Adopted	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Adopted Budget	Exec. Budget	Var.	%
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	\$10,220,307	\$8,494,962	\$9,079,692	\$8,259,717	-819,975	-9.0%
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	8,379,684	7,719,517	11,659,270	12,189,615	530,345	4.5%
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	1,105,009	108,798	1,278,370	1,290,910	12,540	1.0%
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	63,632,560	64,755,963	73,004,033	73,303,650	299,617	0.4%
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	5,724,436	4,992,684	7,695,000	8,414,725	719,725	9.4%
Total	\$67,599,661	\$67,631,767	\$75,984,808	\$85,427,360	\$78,810,670	\$92,935,141	\$90,036,490	\$86,987,109	\$89,157,055	\$89,061,996	\$86,071,924	\$102,716,365	\$103,458,617	\$742,252	0.7%
SUEZ annual savings					11,983,302	10,071,311	7,860,242	6,670,957	5,730,108	2,809,592	\$0	\$2,999,826			
Net costs to reflect savings					\$80,951,839	\$79,965,179	\$79,126,867	\$82,486,098	\$83,331,888	\$83,262,332	\$102,716,365	\$100,458,791			

- 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 is being budgeted at an amount of \$3.0 million in the FY 22 Proposed Budget.

Full-Time SSW Staffing Analysis							
RC	RC Description	FY 21 Approved	Sept-21 Actual	FY 22 Request	FY 22 Executive	Exec. vs 21 Approved	Exec. vs Actual
SSW County Employees							
6110	Sewage Disposal Bay Park	10	9	9	9	(1)	0
6120	Sewage Disposal Cedar Creek	16	15	19	19	3	4
6140	Sewage Disposal Services Lawrence	2	2	2	2	0	0
6150	Sewage Disposal Services Cedarhurst	3	3	3	3	0	0
6210	Sewage Maint Services Bay Park	2	2	2	2	0	0
6220	Sewage Maint Services Cedar Creek	3	2	2	2	(1)	0
Total SSW County Employees		36	33	37	37	1	4
SSW Leased United Water Employees							
7000	Sewer Revenue / Fringe - Oper Cont	1	0	1	1	0	1
7110	Sewage Disposal Services - Oper Cont	24	19	19	19	(5)	0
7120	Sewage Disposal Services - Oper Cont	8	8	8	8	0	0
7140	Sewage Disp / Lawrence - Oper Cont	1	1	1	1	0	0
7210	Sewage Maint Services - Oper Cont	8	6	16	16	8	10
7220	Sewage Maint Services - Oper Cont	13	11	11	11	(2)	0
Total SSW Leased Employees		55	45	56	56	1	11
SSW Total (County & Lease FT Employees)		91	78	93	93	2	15

- The table above shows the difference between SSW County employees and SSW workers leased to SUEZ.
 - In the Proposed FY 22 Budget, there are 37 sewer employees while 56 personnel are hired out to SUEZ.
- County employees, in FY 22, are increasing by one when compared to FY 21 budget and by four to the actual on board staff.
- The Proposed FY 22 leased employees are growing by one when compared to the prior budget and by 11 against the existing staff.
- According to the department, only 33 not 56 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$3,689,899	\$0	\$554,086	(\$2,751,214)	\$12,922,402	\$12,368,316	2232.2%	\$15,673,616	-569.7%
Permits & Licenses	1,460,262	1,174,166	627,500	627,500	750,000	122,500	19.5%	122,500	19.5%
Invest Income	990,171	278,453	100,000	75,000	80,000	(20,000)	-20.0%	5,000	6.7%
Rents & Recoveries	7,186,440	2,874,555	0	1,083,588	2,999,826	2,999,826	*****	1,916,238	176.8%
Dept Revenues	1,421,566	1,406,289	1,271,000	1,271,000	1,253,000	(18,000)	-1.4%	(18,000)	-1.4%
Debt Svc From Capital	0	7,543,437	11,655,776	5,491,562	0	(11,655,776)	-100.0%	(5,491,562)	-100.0%
Fed Aid-Reimb of Exp	10,724	5,361	0	15,821	0	0	*****	(15,821)	-100.0%
Interfund Transfers	121,116,369	140,120,000	144,795,524	144,795,524	144,879,774	84,250	0.1%	84,250	0.1%
Due from Other Gov't	0	2,989,232	0	0	0	0	*****	(0)	-100.0%
Total	\$135,875,431	\$156,391,493	\$159,003,886	\$150,608,781	\$162,885,002	\$3,881,116	2.4%	\$12,276,221	8.2%

- The FY 22 overall revenue for the District is increasing by \$3.9 million, or 2.4%, from the FY 21 Approved Budget and by \$12.3 million, or 8.2%, from the projection.
- Fund balance is allocated at \$12.9 million in FY 22.
 - The OLBR projected fund balance usage is what would be used in order to balance the fund. The year end figures may differ depending on how the revenue and expense items finalize.
 - The FY 19 and FY 20 historical fund balance represents the usage, if needed. Fund balance was not required in FY 20 but FY 19 needed \$3.7 million. The FY 21 budget allocated \$0.6 million for fund balance.
- Permit & licenses revenue is increasing by \$0.1 million in FY 22, budget to budget, for greater verification of permits/connections of \$125,000 offset by industrial permit decline of \$2,500.
- The FY 22 investment income is expected to decline by \$20,000, as compared to the FY 21 budget.
- The rents and recoveries line, specifically enterprise fund recoveries of \$3.0 million, is allocated in FY 22; no monies were budgeted for in FY 21.
- The debt service from capital of \$11.7 million in FY 21 which had been for restructuring proceeds has been eliminated in FY 22.
- Interfund transfers, specifically transfer in from the Sewer Finance Authority, is increasing by \$84,250 or 0.1%, in the FY 22 Proposed Budget when compared to the prior budget and the projection.

Sewer and Storm Water District, Multi-Year Plan

Sewer and Storm Water Resource District Multi Year Plan (\$'s in millions)				
<u>EXPENSE</u>	<u>2022 Proposed</u>	<u>2023 Plan</u>	<u>2024 Plan</u>	<u>2025 Plan</u>
Salaries, Wages & Fees	\$8.3	\$8.3	\$8.6	\$8.8
Fringe Benefits	12.2	9.7	10.0	10.2
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.3	1.3	1.3	1.3
Contractual Services	73.3	73.7	74.0	74.4
Utility Costs	8.4	8.0	7.6	7.6
Interest	3.6	1.5	1.2	0.8
Principal	10.4	7.9	6.9	4.8
Interfd Chgs - Interfund Charges	40.1	48.1	53.4	55.7
Other Expenses	5.4			
EXPENSE TOTAL	\$162.9	\$158.5	\$162.9	\$163.6
<u>REVENUE</u>				
Fund Balance	\$12.9	\$8.5	\$9.1	\$4.2
Permits & Licenses	0.8	0.8	0.8	0.8
Invest Income	0.1	0.1	0.1	0.1
Rents & Recoveries	3.0	3.0	3.0	6.4
Dept Revenues	1.3	1.3	1.3	1.3
Transfer From SFA (Interfund Transfer)	144.9	144.9	148.8	150.9
REVENUE TOTAL	\$162.9	\$158.5	\$162.9	\$163.6

- The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District is expecting costs to decrease in FY 23 but increase in FY 24 and FY 25. The revenues keep pace with expenses and are expected to cover the costs in all years.
- Salaries, specifically CSEA COLA, are increasing minimally in FY 23 and by \$0.3 million in both FY 24 and FY 25.
- Fringe benefits decline in FY 23 then grow in the rest of out-years. Pension repayment cost of \$1.7 million are allocated in FY 22.

- The equipment expense is budgeted at \$10,000 in FY 22, FY 23, FY 24, and FY 25.
- General expenses of \$1.3 million are remaining flat in the out-years.
- Contractual services, specifically professional services, is increasing by an estimated \$0.4 million each year from FY 23 to FY 25.
- Utility costs are decreasing in the out-years mainly driven by lower brokered gas.
- Interest and principal are decreasing in the out-years.
- The interfund charges are expected to increase due to greater capital debt service charges.
 - Capital debt increases by \$8.1 million in FY 23, \$5.3 million in FY 24 and \$2.2 million in FY 25.
- Fund balance is appropriated at \$12.9 million in FY 22, \$8.5 million in FY 23, \$9.1 million in FY 24 and \$4.2 million in FY 25.
- Permits & licenses are holding steady at \$0.8 million in all years.
- Rents & recoveries, specifically enterprise fund recoveries, are \$3.0 million from FY 22 through FY 24 then rising to \$6.4 million in FY 25.
- The transfer from SFA is allocated at \$144.9 million in FY 22 and FY 23, \$148.8 million in FY 24 and \$150.9 million in FY 25.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	12	12	12	12	0	0.0%	0	0.0%
Part-Time and Seasonal	1	1	1	1	2	1	100.0%	1	100.0%
Salaries	\$1,129,988	\$1,119,077	\$1,184,973	\$1,136,053	\$1,255,172	\$70,199	5.9%	\$119,119	10.5%
General Expenses	12,908	12,655	15,678	15,678	15,678	0	0.0%	0	0.0%
Contractual Services	0	70,000	147,000	147,000	192,000	45,000	30.6%	45,000	30.6%
Total	\$1,142,897	\$1,201,732	\$1,347,651	\$1,298,731	\$1,462,850	\$115,199	8.5%	\$164,119	12.6%

Expenses

- The total FY 22 proposed expense budget of \$1.5 million is increasing by \$115,199, or 8.5%, when compared to the FY 21 NIFA Approved Budget.
- Salaries are increasing by \$70,199, or 5.9%, budget to budget, and rising by \$119,119, or 10.5%, from the current projection. This is mainly due to increases in terminal leave and the anticipated impact of a collective bargaining agreement offset by changes in salaries.
 - Full-time headcount is constant at 12 in FY 22. The department is adding a Buyer and removing the Food Inspector II position.
 - Part-time headcount is higher by one position when compared to the prior year budget. The department is adding a part-time Food Inspector I position.
- The FY 22 general expenses line remains constant at \$15,678, budget to budget, and when compared to OLBR’s projections.
 - Some of the items in this category include advertising/public notices, office supplies & copy paper, and miscellaneous supplies and expenses.
- The contractual services line in FY 22 funds \$192,000, which is an increase of \$45,000. This is due to a rise in miscellaneous contractual services.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$217,087	\$313,688	\$220,000	\$220,016	\$215,000	(\$5,000)	-2.3%	(\$5,016)	-2.3%
Dept Revenues	164,267	35,239	61,000	61,000	60,000	(1,000)	-1.6%	(1,000)	-1.6%
Total	\$381,355	\$348,927	\$281,000	\$281,016	\$275,000	(\$6,000)	-2.1%	(\$6,016)	-2.1%

Revenues

- The total proposed FY 22 revenue budget is decreasing by \$6,000, or 2.1%, when compared to the FY 21 NIFA Approved Budget, and by about the same amount when compared to the OLBR projection.
- Rents and recoveries are decreasing by \$5,000 from the prior year budget due to a decline in sale of County property.
 - This revenue also includes proceeds from online auction which is unchanged at \$200,000.
- The departmental revenues line is decreasing by \$1,000 attributed to a decline in miscellaneous receipts.

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

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	561	532	555	506	555	0	0.0%	49	9.7%
Part-Time and Seasonal	87	62	95	47	91	(4)	-4.2%	44	93.6%
Salaries	\$44,271,194	\$41,135,585	\$47,861,673	\$42,090,450	\$48,988,622	\$1,126,949	2.4%	\$6,898,172	16.4%
Equipment	10,267	987	11,720	11,720	11,720	0	0.0%	0	0.0%
General Expenses	701,068	609,377	722,200	747,200	747,200	25,000	3.5%	0	0.0%
Contractual Services	7,102,112	7,169,119	7,127,802	7,127,802	7,146,082	18,280	0.3%	18,280	0.3%
Inter-Dept. Charges	15,277,381	13,986,499	20,262,808	20,262,808	20,272,021	9,213	0.0%	9,213	0.0%
Recipient Grants	47,925,382	42,911,465	50,800,000	46,351,111	50,850,000	50,000	0.1%	4,498,889	9.7%
Purchased Services	65,759,615	63,959,005	70,421,798	69,506,357	70,485,373	63,575	0.1%	979,016	1.4%
Emerg Vendor Payments	59,578,323	51,115,238	57,570,142	59,820,142	61,145,142	3,575,000	6.2%	1,325,000	2.2%
Medicaid	243,103,487	228,467,567	234,916,221	210,481,003	236,533,590	1,617,369	0.7%	26,052,587	12.4%
Total	\$483,728,830	\$449,354,842	\$489,694,364	\$456,398,593	\$496,179,750	\$6,485,386	1.3%	\$39,781,157	8.7%

Expenses

- The proposed expense budget for the Department of Social Services (DSS) is \$496.2 million.
- Expenses are increasing by \$6.5 million budget to budget and by \$39.8 million compared to OLBR’s latest projection.
- The proposed salaries are increasing by \$1.1 million compared to the prior year’s budget and rising by \$6.9 million above the latest projection. The rise in salaries compared to budget, is mostly due to anticipated collective bargaining adjustments for Civil Service Employees Association (CSEA) union members, increased terminal leave and promotions offset by fluctuations in title changes.
- The equipment budget remains flat at \$11,720.
- The FY 22 proposal allocates \$747,200 for general expenses, an increase of \$25,000 budget to budget due to a rise in court remand expenses.
- FY 22 contractual expenses are \$7.1 million, with a nominal growth in expenses of \$18,280 budget to budget and compared to OLBR projections (discussed later in the report).
- Inter-departmental charges for the FY 22 proposal remains consistent with the prior year at about \$20.3 million with a slight uptick.

Expenses, cont.

The FY 22 proposal raises Medicaid costs by \$1.6 million versus the FY 21 NIFA Approved Budget. However, compared to the OLBR projections the budget reflects a growth of \$26.1 million due to reduction in weekly share payments by New York State and indigent care payments in FY 21.

- The budget to budget increase is concentrated in the County Share.
- A summary of DSS’s major programs is included at the end of the expense section.
- The FY 22 proposal increases Safety Net Assistance Control Center by \$1.8 million. and decreases the Family Assistance Control Center by \$0.5 million. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs, respectively.
- The Medicaid MMIS Control Center grew by \$1.6 million as previously mentioned.
- The FY 22 budget expenses increased \$1.0 million for both the Educational Handicapped Child and the Division of Services Control Centers. These higher expenses are due to higher educational and salaries costs.
- The proposed budget for the Training School expenses grew by \$0.6 million budget to budget due to room and board costs.
- The proposed budget for the Children in Institutions Control Center’s expenses rose by \$0.4 million to budget due to room and board, educational and other emergency costs.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2021	2022	Exec. vs. Approved	
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%
Family Assistance	\$22.5	\$16.6	\$24.8	\$24.2	-\$0.5	-2.2%
Subsidized Adoptions	4.9	5.0	5.1	5.2	0.1	2.0%
Juvenile Delinquents	2.0	2.2	2.3	2.4	0.1	4.4%
Training Schools	4.6	3.4	3.3	3.8	0.6	17.7%
Educ Handicapped Child	21.8	18.6	20.5	21.5	1.0	4.9%
Child. Foster Homes - IVE	0.6	0.5	0.7	0.6	-0.1	-7.7%
Burials	0.2	0.3	0.3	0.3	0.0	0.0%
Medicaid MMIS	243.1	228.5	234.9	236.5	1.6	0.7%
HEAP	0.3	0.3	0.4	0.4	0.0	0.0%
Title XX	65.8	64.0	70.4	70.5	0.1	0.1%
Administration	21.3	20.0	27.0	27.0	0.0	0.0%
Public Financial Assis.	24.0	22.2	25.4	25.6	0.2	0.9%
Division of Services	22.0	20.7	23.5	24.5	1.0	4.1%
Safety Net Assistance	39.2	36.1	39.0	40.8	1.8	4.6%
Children in Institutions	9.5	9.4	10.4	10.8	0.4	3.9%
Children in Foster Homes	1.2	1.2	1.2	1.5	0.3	20.9%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
Total	483.7	449.4	489.7	496.2	6.5	1.3%

Expenses, cont.

Direct Assistance

- Recipient grants, purchased services, and emergency vendor payments account for about 36.8% 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 \$3.7 million.

Direct Assistance			
Expense	2021 NIFA Approved	2022 Proposed Budget	Variance
Recipient Grants	\$50,800,000	\$50,850,000	\$50,000
Purchased Services	70,421,798	70,485,373	63,575
Emergency Vendor Payments	57,570,142	61,145,142	3,575,000
Total	\$178,791,940	\$182,480,515	\$3,688,575

- 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 22 Proposed Budget have increased minimally by \$50,000 budget to budget. This change is due to higher subsidized adoption expenses.
 - The proposal is about 9.7% higher than the latest Department’s projection of \$46.4 million. TANF cases declined 28.6% from August 2020 to August 2021. SNA cases have declined 25.1% during this same period. The projection reflects the reduction of TANF and SNA cases.
 - However, it appears that the Administration reserved some cushion should FY 22 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 especially in the climate of COVID -19.
- Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients. The FY 22 proposal is increasing by \$3.6 million to \$61.1 million compared to the prior year and \$1.3 million versus the projection of roughly \$59.8 million. Among these services are shelter care, room and board and educational payments which are the primary drivers of the rising costs.
 - According to the Department, shelter costs have increased due to housing more of the County’s homeless population, as a result shelter care, and room and board expenses are growing by \$1.9 million and about \$1.0 million respectively. In addition, educational expenses have risen by \$1.1 million in FY 22, which is attributed to higher projected per diem rates which are set by New York State for providing care to children in institutions.

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 protective adult services, foster care, and other preventive services. The proposed budget for FY 22 is growing by 0.1% budget to budget and by 1.4% versus projection. This is mostly due to increases in adoption fees, homemaker child costs and protective adult services, which are partially offset by reduced preventive mandated project and homemaking provider expenses.
- At \$64.1 million, daycare expenses account for most of the proposed FY 22 purchased services budget. The proposal remains flat compared to the FY 21 daycare budget and 1.7% greater than the latest projection, demonstrated in the chart below. The department’s reduction in caseloads were attributed to COVID-19 as a result of stimulus packages and other funds provided by the federal government. It appears that the Administration provides a cushion in the proposal should daycare caseloads and expenses increase in FY 22.

Year	Children in Daycare Count as of August 31	Adopted Daycare Services Budget	Year End Expense*
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	5,699	62,530,268	59,451,753
FY2020	3,928	63,468,222	60,000,000
FY2021*	4,294	64,065,441	63,000,000
FY2022		64,065,441	

**FY21 is the current year end projection*

Expenses, cont.

Medicaid

- The proposed budget increases Medicaid by \$1.6 million, or, 0.7% compared to the prior year budget. As the chart below demonstrates, the budget to budget increase is concentrated in the County Share line.
 - Medicaid expenses increased mainly due to the of \$1.6 million for County share. This change is attributed to the County’s FY 22 weekly share payment based on 52 cycles in State Fiscal year 2021/2022.
 - The FY 22 Health insurance premiums are less by \$0.4 million which are offset by the same amount for Medicaid Assistance (MA) spenddown reconciliation payments for refunds to clients.
 - Nursing Home Care expenses and physicians’ services shifted equally.
 - The FY 22 budget remains flat for home aid services, indigent care and transportation costs.

Medicaid Expenses			
Expense	2021 NIFA Approved	2022 Proposed Budget	Variance
County Share	\$219,046,581	\$220,663,950	\$1,617,369
Health Insurance Premiums	455,000	\$30,000	(\$425,000)
Home Aid Services	50,000	\$50,000	\$0
Indigent Care	15,119,640	\$15,119,640	\$0
MA Spenddown Recon Payments	0	\$425,000	\$425,000
Nursing Home Care	200,000	\$204,000	\$4,000
Physicians' Services	5,000	\$1,000	(\$4,000)
Transportation	40,000	\$40,000	\$0
Total	\$234,916,221	\$236,533,590	\$1,617,369

Expenses, Cont.

- The Proposed FY 22 Budget has a full-time headcount of 555 employees. This headcount is flat budget to budget and 49 more than the projection.
- The proposed budget incorporates staffing changes versus the prior year budget. Highlights include the following changes:
 - Administration Control Center: The FY 22 staffing plan for Administration and Legal add three positions while Staff Development, and Systems Administration Responsibility Centers (RC) removes two positions for a net addition of one position for this RC.
 - Public Financial Assistance Control Center: The proposal eliminates five positions in the Support Collection Unit but is offset by other title changes for a total decline of five positions budget to budget and this Responsibility Center increases 15 positions from the September onboard actuals.
 - Services Control Center: The FY 22 budget increases by four positions in this control center from the prior year budget and 25 versus the current actual. Adult Protective Services increases by three positions and Child Protective Services and Day Care Services both rise by one title each. Offsetting the increases is an elimination of one title in Children Services.

Staffing Analysis Full-Time						
	FY21 NIFA <u>Approved</u>	Sept-21 <u>Actual</u>	FY 22 <u>Request</u>	FY 22 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<u>Administration</u>						
Administration	11	10	12	12	1	2
Legal	4	4	6	6	2	2
Staff Development	5	3	4	4	(1)	1
Support Services	27	23	27	27	0	4
Systems Administration	5	4	4	4	(1)	0
Total for Control Center	52	44	53	53	1	9
<u>Public Financial Assistance</u>						
Accounting	19	18	21	21	2	3
Cnty. Rtls. & Hsng.	32	27	31	31	(1)	4
Disabled Client Assistance	8	7	7	7	(1)	0
Employment Program	5	6	6	6	1	0
Food Stamps	23	19	22	22	(1)	3
Investigations/Recoveries	10	8	11	11	1	3
Medical Assistance	7	7	6	6	(1)	(1)
Medical Services	4	4	4	4	0	0
Public Assistance	84	82	84	84	0	2
Support Collection Unit	40	34	35	35	(5)	1
Support Services	5	5	5	5	0	0
Total for Control Center	237	217	232	232	(5)	15
<u>Services</u>						
Provider Services	0	7	0	0	0	(7)
Adult Protective Services	25	23	28	28	3	5
Child Preventive Services	29	22	29	29	0	7
Child Protective Services	123	111	124	124	1	13
Children's Services	58	50	57	57	(1)	7
Day Care Services	31	32	32	32	1	0
Total for Control Center	266	245	270	270	4	25
Grand Total	555	506	555	555	0	49

Expenses, Cont.

➤ The proposed budget has a part-time headcount of 91 employees. This headcount is 44 more positions than the September 2021 actual and four titles less budget to budget. The changes are in the following control centers:

- **Administration Control Center:** The FY 22 staffing plan increases by ten positions compared to the onboard September actuals. All the Responsibility Centers have increased positions except for Legal, which decreased by one.
- **Public Financial Assistance Control Center:** The FY 22 proposal lowered the positions by a total of four, Public Assistance decreased by seven positions while Community Relations & Housing increased by three. The September actuals reflect increases across most RC's, totaling 15 positions.
- **Services Control Center:** The onboard titles grew by 19 positions compared to the FY 22 proposal. Most of the increases are in Child Protective Services, with a total increase of 17 positions.

Staffing Analysis Part-Time						
	FY21 NIFA <u>Approved</u>	Sept-21 <u>Actual</u>	FY 22 <u>Request</u>	FY 22 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<u>Administration</u>						
Administration	1	0	1	1	0	1
Legal	0	1	0	0	0	(1)
Staff Development	1	0	1	1	0	1
Support Services	10	3	10	10	0	7
Systems Administration	3	1	3	3	0	2
Total for Control Center	15	5	15	15	0	10
<u>Public Financial Assistance/Support Services</u>						
Accounting	1	1	1	1	0	0
Community Relations & Housing	5	3	8	8	3	5
Disabled Client Assistance Program (DCAP)	4	3	4	4	0	1
Employment Program	2	0	2	2	0	2
Food Stamps	6	3	6	6	0	3
Medical Assistance	4	3	4	4	0	1
Public Assistance	15	6	8	8	(7)	2
Support Collection Unit	3	2	3	3	0	1
Support Services	1	1	1	1	0	0
Total for Control Center	41	22	37	37	(4)	15
<u>Services</u>						
Adult Protective Services	1	1	1	1	0	0
Child Preventive Services	1	0	1	1	0	1
Child Protective Services	31	14	31	31	0	17
Children's Services	4	3	4	4	0	1
Day Care Services	2	2	2	2	0	0
Total for Control Center	39	20	39	39	0	19
Total Part Time	95	47	91	91	(4)	44

Expenses, Cont.

- FY 22 Proposed contractual expenses are increasing by 0.3%, budget to budget (depicted below and on the following page) and compared to current projections.
- The contractual services expense increase add up to \$82,085, however the Administration RC decline of \$63,805 offsets the costs for a net increase of \$18,280 for FY 22.

Contractual Services	2021 NIFA Approved	FY 22 Proposed Budget	Difference
Administration Responsibility Center			
LI Council of Churches	60,000	-	(\$60,000)
Long Island Cares	25,000	25,000	\$0
Island Harvest	25,000	25,000	\$0
American Record Management Systems	200,000	175,000	(\$25,000)
Staff Training	10,000	10,000	\$0
Scanning	1,173,000	1,190,595	\$17,595
Car Leasing	36,400	40,000	\$3,600
Total	1,529,400	1,465,595	(\$63,805)
Temporary Assistance to Needy Families (TANF) Responsibility Center			
The Safe Center, LI DV TANF	19,750	20,200	\$450
Circulo De La Hispanidad Homeless TANF	19,751	20,201	\$450
EAC - HEAP & WRAP	432,965	439,459	\$6,494
Truview	802,801	814,843	\$12,042
Family Type Homes for Adults	40,000	40,000	\$0
Total	1,315,267	1,334,703	\$19,436
Medical Assistance Responsibility Center			
CFCO Case Management	-	-	-
NUMC - Nurses (PCA/DCAP)	2,529,485	2,567,427	37,942
Total	2,529,485	2,567,427	37,942

Expenses, Cont.

Contractual Services	2021 NIFA Approved	FY 22 Proposed Budget	Difference
Employment Responsibility Center			
NADAP	923,565	937,418	13,853
Town Of Oyster Bay	349,348	354,588	5,240
Total	\$1,272,913	\$1,292,006	19,093
Child Support Responsibility Center			
YMS Management Associates	125,000	126,875	1,875
EAC - Project Support	156,060	158,401	2,341
Laboratory Corp of America	20,000	20,000	-
One World Judicial Services	60,000	60,000	-
Total	361,060	365,276	4,216
Services to Children Responsibility Center			
One World Judicial Services	10,000	10,000	-
Child Care Council of Nassau	93,177	94,575	1,398
Foster Children Services Events	16,500	16,500	-
Total	119,677	121,075	1,398
Total Contractual Expense	7,127,802	7,146,082	18,280

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.

The individuals that are 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,893,887	\$2,758,607	\$800,000	\$3,038,287	\$800,000	\$0	0.0%	(\$2,238,287)	-73.7%
Dept Revenues	17,199,503	20,398,724	20,828,500	20,837,864	21,751,820	923,320	4.4%	913,956	4.4%
Interdept Revenues	42,357	43,672	44,000	44,000	44,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	124,582,705	106,594,691	121,932,226	118,063,409	122,043,425	111,199	0.1%	3,980,016	3.4%
State Aid-Reimb of Exp	47,864,435	37,890,813	41,558,417	41,163,690	41,595,770	37,353	0.1%	432,080	1.0%
Total	\$191,582,887	\$167,686,507	\$185,163,143	\$183,147,250	\$186,235,015	\$1,071,872	0.6%	\$3,087,765	1.7%

- The proposed budget is roughly \$1.1 million or 0.6% higher in revenue than in the prior year budget and \$3.1 million, or 1.7% more compared to OLBR's current projection. The changes compared to budget, are in department revenue, federal and state aid. About 87.9% of the proposed revenue budget is federal and state aid.
- The FY 22 rents & recoveries remain flat at \$0.8 million compared to the NIFA Approved Budget but declines by roughly \$2.2 million relative to OLBR's projection due to prior year recoveries.
- The department revenue is rising to \$21.8 million, an increase of about \$0.9 million attributable mostly to additional revenue for other welfare receipts which is due to the increase in the school district share of Education of Handicapped Children payments from 36.85% to 56.85%. Offsetting this increase is county-client reimbursement and spousal refusal recoveries and costs that can fluctuate from year to year that have been decreasing for the past few years.
- 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 22 proposal allocates roughly \$0.1 million more for federal aid than the prior year and roughly \$4.0 million more than the current projections.
 - There are increases of about \$186,000 for reimbursed expenses and \$50,000 subsidized adoptions offset by a \$125,000 decrease of adult and dependent children assistance.

Revenues, cont.

Governmental Aid

- Each year, the State reimburses the County for specific program expenses. For example, the County receives reimbursement for 29.0% of SNA-related expenditures. The state aid for the FY 22 proposal has increased nominally by 0.1% budget to budget and 1.0% more than the latest projection. This increase is mainly attributed to an increase in home relief reimbursement offset by reimbursed expenditures.
- Excluding Medicaid expenses, federal and state aid funds 62.1% of DSS’s proposed expenses. However, the percentage of the reimbursement drops to 33.0% once the Medicaid Control Center is factored into the calculation.

FY 22 FEDERAL AND STATE AID BUDGET AS % OF EXPENSE BY CONTROL CENTER						
	Control Center	Expenses	Federal Aid	State Aid	\$ Federal/ State Funded	% Federal/ State Funded
10	Administration	27,020,925	9,762,816	5,221,015	14,983,831	55.5%
72	Burials	300,000	0	1,000	1,000	0.3%
63	Children In Foster Homes (Non IV-E)	1,453,600	400,000	300,000	700,000	48.2%
69	Children In Foster Homes (IV-E)	600,000	300,000	75,000	375,000	62.5%
62	Children In Institutions PINS/DSS	10,750,000	3,000,000	1,720,000	4,720,000	43.9%
30	Division Of Services	24,500,158	13,778,147	6,605,928	20,384,075	83.2%
53	Education of Handicapped Children	21,500,000	0	25,000	25,000	0.1%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
65	Juvenile Delinquents	2,350,000	500,000	340,000	840,000	35.7%
68	Non Secure Detention	575,000	0	250,000	250,000	43.5%
20	Public Financial Assistance	25,644,562	14,402,462	7,112,327	21,514,789	83.9%
61	Safety Net	40,800,000	0	10,760,500	10,760,500	26.4%
70	Subsidized Adoptions	5,225,000	1,450,000	1,935,000	3,385,000	64.8%
60	Family Assistance (TANF)	24,220,142	21,000,000	100,000	21,100,000	87.1%
76	Title XX/CCBG	70,481,773	57,000,000	5,000,000	62,000,000	88.0%
66	Training Schools	3,825,000	0	0	0	0.0%
	Sub-Total	259,646,160	121,793,425	39,445,770	161,239,195	62.1%
73	Medicaid MMIS	236,533,590	250,000	2,150,000	2,400,000	1.0%
	Total	\$496,179,750	\$122,043,425	\$41,595,770	\$163,639,195	33.0%

TRAFFIC & PARKING VIOLATIONS AGENCY

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$72,059,000	\$44,446,832	\$75,625,000	\$51,652,393	\$78,725,000	\$3,100,000	4.1%	\$27,072,607	52.4%
Invest Income	0	0	0	5,752	0	0	*****	(5,752)	-100.0%
Rents & Recoveries	501,262	9,977	35,000	2,047,089	35,000	0	0.0%	(2,012,089)	-98.3%
Dept Revenues	11,193	0	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	0	18,533	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	18,533	(18,533)	0	0	0	0	*****	0	*****
Total	\$72,589,989	\$44,456,809	\$75,660,000	\$53,705,233	\$78,760,000	\$3,100,000	4.1%	\$25,054,767	46.7%

Revenues

- The revenue budget for FY 22 is \$78.8 million, an increase of \$3.1 million, or 4.1% from the prior year budget and rising by \$25.1 million, or 46.7% compared to the OLBR projection.
- Within the FY 22 proposal, the fines and forfeits budget includes parking and traffic fines revenue of \$26.4 million and Red Light Camera (RLC) revenue of \$48.1 million including administrative fees for both. In addition, boot and tow revenue is \$2.3 million and the new revenue added to the proposal is the “School Bus Stop Arm Camera” for \$2.0 million; all fine/fee allocations are depicted in the following table:
 - The FY 22 budget for fines (parking & traffic) revenue in the proposal rose to \$16.0 million, an increase of \$4.0 million and the related administrative fee of \$10.4 million is higher by \$1.0 million. The total of \$5.0 million is greater budget to budget and \$13.2 million more relative to the OLBR projection. According to the Administration the increase in fines includes revenue from the transfer of trucking violation cases from District Court to TPVA.

Fines and Forfeits	2021 NIFA Approved	2022 Proposed	Prop 2022 vs. Adpt FY21
R0603-Fines	12,000,000	16,000,000	4,000,000
R0630-Administrative Fee	9,425,000	10,425,000	1,000,000
Fines Subtotal	21,425,000	26,425,000	5,000,000
R0626-Red Light Camera (RLC)	23,000,000	26,000,000	3,000,000
R0629-RLC Administrative Fee	22,050,000	22,050,000	-
RLC Subtotal	45,050,000	48,050,000	3,000,000
R0633-Boot & Tow Total	2,250,000	2,250,000	-
R0635 - Ticket Reconciliation Program (TRP)	6,900,000	0	(6,900,000)
R0636-School Bus Stop Arm Camera	0	2,000,000	2,000,000
Grand Total	75,625,000	78,725,000	3,100,000

Revenues, Cont.

- The RLC portion of the FY 22 revenue is \$26.0 million and the related administrative fee is \$22.1 million, which represents 295 operational cameras. RLC revenue is increasing by \$3.0 million and the associated administrative fee is flat.
- The boot and tow fee FY 22 budget (\$175 per violation) is consistent with the prior year budget at \$2.3 million. However, OLBR’s projection is zero since no revenue is expected to be collected in FY 21.
- The School Bus Stop Arm Camera FY 22 budget of \$2.0 million is based on 8,000 violations (\$250 per violation). The proposal eliminates \$6.9 million for the Ticket Reconciliation Program (TRP) that was included in FY 21 but was never implemented.
- TPVA’s overall fines and forfeits budget of \$78.7 million may be challenging to achieve so OLBR has flagged \$10.3 million of the revenue as a risk based on the climate of COVID-19, historical trends and the reliance of school districts opting in the School Bus Stop Arm Camera initiative. Alternatively, there could be opportunities if violations rebound to the pre Covid-19 levels and several school districts decide to opt in the School Bus Stop Arm Camera program.



School Bus Stop Arm Camera

This program utilizes a school bus photo violation monitoring systems to identify drivers that illegally pass school buses and enforces a penalty of \$250 to violators that do not adhere to this law.



Revenues, Cont.

- Investment income is zero, budget to budget, however the OLBR projection includes \$5,752 for interest on default judgements.
- The FY 22 rents and recoveries budget is flat at \$35,000 from FY 21 but compared to the OLBR projection decreases by \$2.0 million due to prior year disencumbrances.

TPVA Tickets Received YTD						
Issuing Agencies	August 2020 YTD		August 2021 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	19,683	40,791	31,417	35,680	59.6%	-12.5%
All Other Agencies	7,012	10,734	10,859	23,797	54.9%	121.7%
Grand total	26,695	51,525	42,276	59,477	58.4%	15.4%

- The table above displays parking and traffic tickets issued through August 2021 compared to the same time period the prior year; total parking and traffic tickets increased 58.4% and 15.4% respectively.
- The Nassau County Police Department generated a year over year increase of 59.6% for parking tickets while traffic tickets declined by 12.5%.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan					
Revenue Sources	2022 Proposed	2023 Plan	2024 Plan	2025 Plan	
Fines	16,000,000	16,000,000	16,000,000	16,000,000	
TV Fines Administrative Fees	10,425,000	10,425,000	10,425,000	10,425,000	
Red Light Camera (RLC)	26,000,000	26,000,000	26,000,000	26,000,000	
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	
School Bus Stop Arm Camera	2,000,000	2,000,000	2,000,000	2,000,000	
Total Fines & Forfeits Revenue	\$78,725,000	\$78,725,000	\$78,725,000	\$78,725,000	

- The Multi Year Plan (MYP) in the schedule above illustrates TPVA’s revenue through FY 25. The out-year plan includes total fines and forfeits revenue of \$78.7 million, for each year, a total increase of \$3.1 million compared to the FY 21 NIFA Approved Budget of \$75.6 million.

TRAFFIC & PARKING VIOLATIONS AGENCY

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	47	43	43	42	45	2	4.7%	3	7.1%
Part-Time and Seasonal	39	31	31	27	29	(2)	-6.5%	2	7.4%
Salaries	\$3,597,484	\$3,326,198	\$3,704,067	\$3,279,850	\$3,821,101	\$117,034	3.2%	\$541,251	16.5%
Equipment	2,152	0	20,200	20,200	8,500	(11,700)	-57.9%	(11,700)	-57.9%
General Expenses	227,463	190,080	273,690	273,690	139,990	(133,700)	-48.9%	(133,700)	-48.9%
Contractual Services	12,276,373	10,755,125	12,305,000	10,005,000	12,855,000	550,000	4.5%	2,850,000	28.5%
Total	\$16,103,473	\$14,271,403	\$16,302,957	\$13,578,740	\$16,824,591	\$521,634	3.2%	\$3,245,851	23.9%

Expenses

- The FY 22 proposal for expenses is growing by \$0.5 million, or 3.2%, budget to budget and compared to OLBR’s projection, increasing by \$3.2 million, or 23.9%. This is attributed to rises in contractual services and salary expenses offset by reductions in equipment and general expenses.
- The FY 22 proposed salaries are up by \$0.1 million and compared to OLBR’s current projection is \$0.5 million higher. These changes are occurring because of the insertion of collective bargaining adjustments of \$250,543 and additional over-time offset by lower costs for termination leave, comp time cash and health insurance buyback.
- TPVA’s FY 22 full-time headcount increased by two positions budget to budget and three positions relative to OLBR’s projection. The changes include the addition of four Administrative Assistants offset by the elimination of one Assistant to the Executive Director and one Clerk II. The part-time positions dropped by two titles, which consist of three Clerk I’s, offset by one Clerk Typist I budget to budget. However, the headcount increases by two compared to OLBR’s projection.
- The proposed FY 22 equipment budget is declining by \$11,700 compared to the prior year budget and relative to the projection due to lower information technology expenses. General expenses are lower by \$133,700 for FY 22 and compared to OLBR’s projection which is attributed to reduced spending for miscellaneous supplies and expenses.
- The FY 22 proposal for the contractual services budget of \$12.9 million is \$550,000 higher budget to budget, which is mostly due to the School Bus Stop Arm Camera vendor fee (could range from 33.0% to 33.5% of collected revenue) and funding for 25 judicial hearing officers offset by the decreased allocation for a third party collection vendor.
 - The OLBR projection takes into account the negative impact that the pandemic had on TPVA relative to the RLC vendor (35% of collected revenue). OMB kept the contract line on par with the FY 21 budget with the expectations of revenue rebounding from COVID. Lastly, the \$75,000 included in contractual services for computer products remains flat for the FY 22 proposal.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$2,816	\$2,373	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	13,503,162	3,942,795	3,562,534	2,129,947	2,270,000	(1,292,534)	-36.3%	140,053	6.6%
Rents & Recoveries	91,961	550,034	0	397,457	0	0	*****	(397,457)	-100.0%
Dept Revenues	700,286	611,092	990,000	726,432	507,000	(483,000)	-48.8%	(219,432)	-30.2%
Pymnt In Lieu of Taxes	0	187,051	0	174,621	0	0	*****	(174,621)	-100.0%
Special Taxes	3,059,155	1,205,586	1,400,000	872,817	1,550,000	150,000	10.7%	677,183	77.6%
Int Penalty On Tax	35,965,806	34,276,953	32,669,723	31,665,319	34,825,000	2,155,277	6.6%	3,159,681	10.0%
Total	\$53,323,187	\$40,775,884	\$38,622,257	\$35,966,593	\$39,152,000	\$529,743	1.4%	\$3,185,407	8.9%

Revenues

- Revenues in the Proposed FY 22 Budget are increasing by \$0.5 million, or 1.4%, from the FY 21 NIFA Approved Budget.
- FY 22 interest penalty on taxes revenues are budgeted to record a 6.6% increase compared to the FY 21 NIFA Approved Budget and an 8.9% increase compared to the 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.
 - According to the Administration, the increase is in anticipation of more homeowners paying in arrears.
- The Proposed FY 22 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 and cash balance increases. The Proposed FY 22 Budget is down \$1.3 million

from the FY 21 Budget and up \$0.1 million from the current projection.

- According to the Administration, the investment income budget assumed higher cash balances offset by lower interest rates.
- FY 22 departmental revenues are budgeted to decrease \$483,000 compared to the FY 21 NIFA Approved Budget and \$219,432 relative to the current projection.
 - Some of the revenues on this line include miscellaneous receipts, cash bail, fees, ambulance fee collections, and P-Card.
 - The budget to budget decrease is largely due to the elimination of the P-Card appropriation. No P-Card revenues have been collected from FY 19 through year-to-date FY 21.

Revenues, Cont.

- The special tax line revenues are budgeted to increase by 10.7% in the FY 22 Proposed Budget from the FY 21 NIFA Approved level. The revenue source contains five sub-objects detailed in the chart below.

Revenue Source	Special Taxes		
	FY 21 NIFA Apprvd.	FY 22 Proposed	22 Prop. vs. 21 NIFA Apprvd.
Belmont Admission Tax	\$0	\$0	\$0
Hotel / Motel Tax	\$750,000	\$750,000	0
Entertainment Tax	\$250,000	\$200,000	(50,000)
Entertainment Tax - NY Islanders	\$0	\$200,000	200,000
Entertainment Tax - Beach Concerts	\$400,000	\$400,000	0
Total Special Taxes	\$1,400,000	\$1,550,000	\$150,000

- 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 22 proposal does not include any appropriation for this revenue source. No revenues from this source have been collected in FY 21.
- Hotel/motel collections are budgeted at \$0.8 million in the Proposed FY 22 Budget, unchanged from the FY 21 NIFA Approved Budget.
 - The FY 22 Proposed Budget seems reasonable given current trends. In FY 20, the Treasurer’s Office hotel motel tax allocation was \$0.62 million. The FY 21 projections for this revenue source is \$0.7 million, in line with the FY 22 appropriation.

- With stronger FY 22 growth, there is a potential opportunity on this line. These revenues were \$1.2 million in FY 19.
- Additionally, current Discover Long Island figures shown that August FY 21 average occupancy rates in Nassau County were up 6.9 percentage points from the August FY 20 average. Similarly, August FY 21 average rental rates have increased \$28.28 from August FY 20.
- 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 FY 22 beach concerts line is unchanged at the FY 21 Adopted Budget level. Year-to-date through August 2021, no revenues have been recorded on this line.
 - The FY 22 Proposed Budget allocates \$200,000 for NY Islanders games, year-to-date through August 2021, \$171,161 has been collected on this line.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	29	28	29	25	27	(2)	-6.9%	2	8.0%
Part-Time and Seasonal	1	1	1	1	0	(1)	-100.0%	(1)	-100.0%
Salaries	\$1,887,483	\$1,985,219	\$2,173,920	\$1,864,032	\$2,076,162	(\$97,758)	-4.5%	\$212,130	11.4%
Equipment	0	0	1,000	1,000	2,000	1,000	100.0%	1,000	100.0%
General Expenses	308,579	317,552	325,728	325,728	715,127	389,399	119.5%	389,399	119.5%
Contractual Services	374,154	246,040	498,552	498,552	382,764	(115,788)	-23.2%	(115,788)	-23.2%
Total	\$2,570,215	\$2,548,811	\$2,999,200	\$2,689,312	\$3,176,053	\$176,853	5.9%	\$486,741	18.1%

Expenses

- Expenses in the FY 22 Proposed Budget are 5.9% higher than the FY 21 NIFA Approved Budget.
- The increase is a function of greater general expense and equipment spending offset by reduced salary and contractual services expenses.
- The budget to budget salary expense reduction is due to full-time headcount decreasing by two positions and the part-time and seasonal headcount falling by one. Compared to the current projection, the FY 22 Proposed salary expense will enable the department to fill two vacant full-time positions.
- Contributing to the budget to projection salary increase is \$79,975 in CSEA COLAs, \$83,200 in retroactive pay, and higher terminal leave costs.
- The FY 22 Proposed equipment budget is rising by \$1,000 from both the FY 21 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover office furniture / furnishings expenses.

- The Proposed FY 22 general expenses budget is increasing \$0.4 million, from the FY 21 NIFA Approved level and current projection. Some of the major items on this expense line are advertising tax lien and miscellaneous supply costs.
- The majority of the general expenses budget to budget increase is on the advertising tax lien line.
- The Proposed FY 22 budget for contractual services is decreasing 23.2%, or \$115,788, when compared to FY 21 NIFA Approved level. The line funds miscellaneous, financial, and software contractual services expenses.

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

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	8	7	9	1	12.5%	2	28.6%
Salaries	\$510,111	\$465,962	\$592,979	\$536,562	\$657,651	\$64,672	10.9%	\$121,089	22.6%
General Expenses	9,443	4,552	13,850	13,850	13,850	0	0.0%	0	0.0%
Contractual Services	2,000	2,000	45,000	45,000	46,000	1,000	2.2%	1,000	2.2%
Total	\$521,554	\$472,514	\$651,829	\$595,412	\$717,501	\$65,672	10.1%	\$122,089	20.5%

Expenses

- The FY 22 Proposed Expenses are up \$65,672, or 10.1%, budget to budget and \$122,089, or 20.5% from projection.
- Salaries are increasing by \$64,672, or 10.9%, and adding one additional full-time position, budget to budget.
 - The proposed salary budget accommodates wages and title movements for FY 22.
 - The FY 22 budget is eliminating one of the Veterans Counselor II but adding two Veterans Counselor I positions.
 - The proposed budget also includes funding for the possible settlement of the CSEA contract. The FY 22 budget contains retroactive pay of \$20,793 and CSEA COLA of \$19,652.
- General expenses are flat at \$13,850 when compared to both the FY 21 budget and projection.
- Contractual services are increasing by \$1,000 which is for uniform rental.



Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$0	\$159	\$0	\$0	\$0	\$0	*****	\$0	*****
State Aid-Reimb of Exp	0	70,000	59,703	59,703	70,000	10,297	17.2%	10,297	17.2%
Total	\$0	\$70,159	\$59,703	\$59,703	\$70,000	\$10,297	17.2%	\$10,297	17.2%

Revenues

- The State reimburses the Agency for expenses related to administering veterans’ assistance programs. The monies are anticipated to grow by \$10,297 to \$70,000 in FY 22.

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.

