

Overview of the Fiscal Year 2023

Executive Budget



Nassau County Office of Legislative Budget Review

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October 6, 2022

Agencies Scheduled to Testify:

Comptroller

Corrections

District Attorney

Fire Commission

Management & Budget

Police Department

Probation

Nassau County Legislature

Hon. Richard Nicoletto,
Presiding Officer

Hon. Kevan Abrahams,
Minority Leader

Maurice Chalmers
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Inter-Departmental Memo

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

From: Maurice Chalmers, Director
Office of Legislative Budget Review

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

Date: October 3, 2022

Re: FY 23 Budget Hearing – October 6, 2022

Enclosed please find our preliminary review of the FY 23 Executive Budget for the specific agencies scheduled to appear at the Legislative Budget Hearing on October 6, 2022. The attached analysis includes two years of historical expenditures and revenues, as well as the Office of Legislative Budget Review's (OLBR) projections for FY 22. OLBR's final review of the FY 23 Proposed Budget will be updated with information that is discussed and gathered from this hearing.

County Comptroller

The FY 23 Proposed Expenses are increasing by \$1.2 million, or 13.9%, from the FY 22 budget and by \$1.4 million, or 16.5%, from the projection. The salaries line is increasing by \$1.3 million and net seven full-time position when compared to the FY 22 budget and growing by \$1.5 million with a total of 22 employees, 18 full-time and four part-time from the projection. Retro pay, CSEA COLA and terminal leave are growing by \$0.3 million, \$0.2 million and \$0.1 million respectively, budget to budget. The FY 23 Proposed Revenues are declining by \$0.3 million from the FY 22 budget and \$34,729 from the projection. The rents and recoveries revenue, precisely audit recovery, is decreasing by \$0.3 million in the FY 23 budget from the prior year.

Correctional Center

The Correctional Center's expenses for the FY 23 Proposed Budget are \$2.1 million higher than the prior year budget and \$5.4 million less compared to OLBR's current projection. The budget to budget increase is driven by all budget lines except for the equipment budget which is flat for FY 23.

The salaries for the proposed budget increased to \$120.5 million, a growth of \$0.9 million, or 0.8% budget to budget and decreased \$6.6 million, or 5.2% relative to OLBR's FY 22 projection. The higher salary is attributed to increased headcount, terminal leave, education stipends and to the anticipated impact of Collective Bargaining Agreements (CBA's) with COBA and CSEA, offset by a lower overtime budget. The proposed overtime budget for FY 23 decreased to \$15.0 million, a decline of \$6.5 million compared to the prior year. The current year projection is \$30.1 million and attaining this reduction in FY 23 will be challenging.

The FY 23 proposal increases the full-time headcount by 10 positions, but versus the OLBR projection it is increasing by 78. The part-time and seasonal headcount rises by one position budget to budget and higher by seven compared to the OLBR actual.

General expenses of \$3.8 million grew by \$0.4 million in FY 23 compared to the prior year and the OLBR projection due to higher Grainger expenses and increased costs for food supplies. The department's proposed FY 23 contractual expense budget of \$26.0 million increased by \$0.2 million. This change is attributed to a higher expense for medical/psychiatric services.

The FY 23 revenue budget decreased by \$1.0 million to \$5.7 million, budget to budget, and \$0.2 million compared to OLBR's current projection. The budgeted decrease is mainly attributed to changes to department revenues and federal aid. The Proposed FY 23 Budget for departmental revenue decreased by \$0.6 million to \$1.7 million budget to budget. This drop is due to lower fees received that includes disciplinary checks, telephone fees and miscellaneous receipts such as Enforcement Division landlord & tenant adjudications. The Proposed FY 23 Budget includes \$3.3 million for federal aid, a decrease of \$445,000 budget to budget. The revenue reflects State

Criminal Alien Assistance Program (SCAAP), Title IV D and housing of federal inmates at the jail. SCAAP funding has been reduced due to the lower federal inmates housed at the jail.

District Attorney's Office

The FY 23 Proposed Expense Budget of \$57.1 million for the District Attorney's Office is increasing by \$1.8 million, or 3.3%, budget to budget, and \$4.6 million, or 8.0%, when compared to OLBR's FY 22 projection. Salaries are driving the biggest variances in expenses, partially offset by a reduction in contractual services. Salaries are increasing by \$2.5 million, or 5.0%, budget to budget, and \$5.3 million, or 11.3%, compared to the OLBR projection due to an increase in headcount, terminal pay and funding for possible labor negotiations. The proposed budget includes funding of \$2.7 million for the possible settlement of the CSEA Collective Bargaining agreement and an Investigators Police Benevolent Association (IPBA) adjustment.

The District Attorney's proposed revenue budget of \$0.9 million is increasing by \$147,439 from rises in interdepartmental revenues, interfund charges revenue, and federal aid reimbursement of expenses, budget to budget, and increasing by \$120,054, compared to OLBR's projection.

Fire Commission

The FY 23 Proposed Expense Budget is decreasing from the FY 22 NIFA Approved Budget by \$52,296 or -0.2%, to \$30.0 million. Proposed expenses are -0.9%, or \$258,929 less than the latest OLBR projections. Fringe benefits are driving the biggest variances in expenses which is partially being offset by increases in salaries, contractual services, debt service and interdepartmental charges. Salaries are increasing by \$627,376, or 5.3% from the FY 22 Adopted Budget and \$264,471, or 2.2% from OLBR's projection. This is mainly attributed to a spike in headcount and additional funding for the possible settlement of labor contracts, offset by a reduction in overtime. The FY 23 Proposed budget decreases overtime by \$500,000. The Administration anticipates that the hiring of additional Fire Marshals in the FY 23 budget will help generate additional overtime savings. However, according to the department, it can take two years to train a new hire before realizing any savings. The proposed contractual services budget increased to \$5.0 million. The largest contract expense is \$4.5 million for the Vocational Education and Extension board (VEEB) contract.

The Proposed FY 23 Revenue Budget is decreasing by \$52,296 or, -0.2%, budget to budget, and increasing by 380,534 or, 1.3%, when compared to OLBR's FY 22 projection. Departmental revenues decrease \$400,600 from the FY 22 approved amount of \$7.2 million to \$6.8 million budget to budget which is more in line with the FY 22 projection. This reflects a more normalized figure after the low that occurred from the COVID pandemic.

Office of Management and Budget

Total consolidated FY 23 Proposed Budget expenses for the Office of Management and Budget are increasing by \$193.7 million compared to the prior year budget and \$130.2 million compared to the current projection. The budget to budget increase is a function of heightened local government assistance payments, debt service chargebacks, other expenses, a higher sales tax transfer to the Police Headquarters Fund, and a new sales tax transfer to the Fire Commission Fund. The Proposed FY 23 Budget contains a \$10.0 million deduction for the anticipated attrition of 314 individuals, unchanged from the prior year's attrition savings of \$10.0 million for 300 individuals. The FY 23 fringe benefit expense line was transferred from the Office of Management and Budget to the Fringe Benefits department. These costs reflect the retiree fringe costs associated with the Nassau Health Care Corporation. Overall FY 23 Proposed Budget other expenses are rising by \$25.5 million from the FY 22 NIFA Approved level; this increase is primarily due to a new \$25.0 million contingency reserve.

Total FY 23 Proposed OMB revenues are budgeted to increase by \$23.3 million or 1.4% from the current projection. The increase is primarily a function of greater sales tax Part County collections. Total FY 23 sales tax countywide revenues, including deferrals, are increasing by \$152.3 million from the FY 22 NIFA Approved Budget. According to the Administration, the FY 23 sales tax collections budget, excluding deferrals, was based upon 1.8% annual growth from their adjusted FY 22 year-end projection. Compared to the FY 22 NIFA Approved Budget, the FY 23 Proposed General Fund property tax levy is unchanged budget to budget. In the five Major Funds, property taxes are also remaining constant. In the out-years of the Multi-Year Financial Plan, the Major Funds property tax levy is budgeted to remain constant.

Police Department

Total FY 23 Police Department expenses of \$1,039.4 million are increasing by \$74.4 million, or 7.7%, when compared to the FY 22 budget and by \$54.0 million, or 5.5%, from projection. The budget to budget increase in expenses is mainly due to higher costs of \$35.6 million in salaries, \$14.3 million in fringe benefits, \$2.3 million in workers compensation, \$0.6 million in equipment, \$1.9 million in general expenses, \$5.0 million in contractual services, \$13.6 million in debt service chargebacks and \$2.1 million in inter-department charges. An estimated \$1.0 million of savings are anticipated in utility costs. Full-time headcount is increasing by 44 compared to the FY 22 budget and 106 from the projection. The \$376.4 million fringe benefit budget in the Police Department is increasing by \$14.3 million, or 3.9%, from the FY 22 budget; and by \$5.5 million, or 1.5% compared to the projection. This is mostly due to increasing health insurance for current and retirees, Medicare reimbursement costs and NYS police retirement. General expenses are growing by \$1.9 million in FY 23. The largest growth of \$1.4 million is occurring within gasoline. Contractual services are growing by \$5.0 million, or 27.7%, in FY 23. The largest growths are \$4.5 million in miscellaneous contractual, \$0.8 million in radio & communications, \$0.6 million in legal costs being offset by savings of \$1.0 million in Police union legal fees. According to the Administration,

miscellaneous contractual expense provides funding for a new Police cadet exam. Debt service chargebacks are increasing by \$13.6 million to \$25.3 million from the FY 22 budget and projection.

The FY 23 Proposed Revenue Budget of \$1,039.4 million are increasing by \$74.4 million, or 7.7%, when compared to FY 22 budget and by \$77.0 million, or 8.0%, when compared to projection. The main increase is within interfund transfer of \$54.1 million. This amount reflects the transfer from sales tax revenue in order to support expenses in Police Headquarters. Property tax is increased by \$22.1 million, or 3.0% compared to FY 22 and the projection.

Probation

The FY 23 Proposed Budget for expenses is \$26.9 million, an increase of \$2.0 million, or 8.2%, from the current budget, and higher by \$2.5 million or, 10.1% compared to the projection. This is primarily due to higher salaries expense and contractual services. The salaries are increasing by \$2.2 million budget to budget and \$2.7 million relative to the OLBR projection. The growth in salaries is mainly attributed to increases to headcount, overtime, terminal leave, and the estimated impact of the anticipated Collective Bargaining Agreement with CSEA. The FY 23 Proposal funds 209 full-time positions, eight more positions compared to FY 22 NIFA Approved Budget and 24 more titles versus the September on-board. The Administration expects to hire additional employees to facilitate with staffing needs due to the State mandated Raise the Age Program. The part-time and seasonal headcount includes 22, two less positions budget to budget and eight more compared to the current onboard.

The contractual budget of about \$1.4 million is growing by \$202,000 budget to budget and is slightly higher compared to OLBR's projection. The increase is mostly driven by a rise in miscellaneous contractual services and program agencies expenditures related to the JDC programs for Raise the Age.

The FY 23 revenue budget of \$11.6 million is rising by \$0.5 million, or 4.8%, from the FY 22 budget and minimally relative to OLBR's projection. This change is mostly attributed to an increase in department revenue and a slight rise in federal aid. The FY 23 proposal funds \$1.6 million for departmental revenues which is increasing by roughly \$0.5 million. This increase is due to additional collection of backlog/outstanding fees. The federal aid budget for FY 23 increased by \$25,102 due to funding from New York State pass thru federal funds.

TABLE OF CONTENTS

(1) Comptroller	1
(2) Correctional Center.....	3
(3) District Attorney.....	9
(4) Fire Commission	13
(5) Management & Budget	17
(6) Police Department	23
(7) Probation	32

Expense	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	78	77	84	73	91	7	8.3%	18	24.7%
Part-Time and Seasonal	3	3	6	2	6	0	0.0%	4	200.0%
Salaries	\$7,043,089	\$7,171,707	\$7,772,472	\$7,579,849	\$9,037,515	\$1,265,043	16.3%	\$1,457,666	19.2%
Equipment	1,163	4,290	4,500	4,500	4,500	0	0.0%	0	0.0%
General Expenses	53,277	35,809	98,620	98,620	61,620	(37,000)	-37.5%	(37,000)	-37.5%
Contractual Services	682,019	917,002	948,000	948,000	948,000	0	0.0%	0	0.0%
Total	\$7,779,548	\$8,128,808	\$8,823,592	\$8,630,969	\$10,051,635	\$1,228,043	13.9%	\$1,420,666	16.5%

Expenses

- The FY 23 Proposed Expenses are increasing by \$1.2 million, or 13.9%, from the FY 22 budget and by \$1.4 million, or 16.5%, from the projection.
- The salaries line is increasing by \$1.3 million and net seven full-time position when compared to the FY 22 budget and growing by \$1.5 million with a total of 22 employees, 18 full-time and four part-time from the projection.
 - The proposed salary budget allows the department to fund critical full-time vacancies, that were either unfilled or removed in prior years, to remain in compliance with its mandates. The Nassau Forward project will require additional staff time, which may be capitalized.
 - Retro pay, CSEA COLA and terminal leave are growing by \$0.3 million, \$0.2 million and \$0.1 million respectively, budget to budget.
- Equipment, precisely office furniture, is remaining flat at \$4,500 when compared to the FY 22 and projection.
- General expenses, mainly in postage delivery, is decreasing by \$37,000 in FY 23.
- Contractual services are remaining flat at \$948,000 in FY 23 against the FY 22 budget and projection.
 - These funds are allocated for financial and miscellaneous contractual services.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$271,656	\$27,792	\$300,000	\$80,000	\$45,271	(\$254,729)	-84.9%	(\$34,729)	-43.4%
Dept Revenues	13,357	8,658	11,194	11,194	11,194	0	0.0%	0	0.0%
Total	\$285,013	\$36,450	\$311,194	\$91,194	\$56,465	(\$254,729)	-81.9%	(\$34,729)	-38.1%

Revenues

- The FY 23 revenues are declining by \$0.3 million from the FY 22 budget and \$34,729 from the projection.
- The rents and recoveries revenue, precisely audit recovery, is decreasing by \$0.3 million in the FY 23 budget from the prior year.
- Departmental revenues are unchanged in the proposed budget as compared the FY 22.
 - These include COBRA administrative fees as well as fees revenues.

Expense	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	887	879	930	862	940	10	1.1%	78	9.0%
Part-Time and Seasonal	2	2	8	2	9	1	12.5%	7	350.0%
Salaries	\$108,373,609	\$117,713,608	\$119,565,266	\$127,105,453	\$120,514,024	\$948,758	0.8%	(\$6,591,429)	-5.2%
Workers Compensation	8,171,876	8,300,177	8,680,000	8,680,000	8,732,000	52,000	0.6%	52,000	0.6%
Equipment	100,044	73,048	190,207	190,207	190,207	0	0.0%	0	0.0%
General Expenses	3,353,299	3,250,245	3,428,403	3,428,403	3,806,691	378,288	11.0%	378,288	11.0%
Contractual Services	27,300,216	25,508,367	25,837,304	25,837,304	26,037,304	200,000	0.8%	200,000	0.8%
Utility Costs	1,575,798	1,702,833	1,553,241	1,553,241	2,083,926	530,685	34.2%	530,685	34.2%
Total	\$148,874,841	\$156,548,278	\$159,254,421	\$166,794,608	\$161,364,152	\$2,109,731	1.3%	(\$5,430,456)	-3.3%

Expenses

- The Correctional Center's expenses for the FY 23 Proposed Budget are \$2.1 million higher than the prior year budget and \$5.4 million less compared to OLBR's current projection. The budget to budget increase is driven by all budget lines except for the equipment budget which is flat for FY 23.
- The salaries for the proposed budget increased to \$120.5 million, a growth of \$0.9 million, or 0.8% budget to budget and decreased \$6.6 million, or 5.2% relative to OLBR's FY 22 projection. The higher salary is attributed to increased headcount, terminal leave, education stipends and to the anticipated impact of collective bargaining agreements with COBA and CSEA, offset by a lower overtime budget.
 - The proposed overtime budget for FY 23 decreased to \$15.0 million, a decline of \$6.5 million compared to the prior year. The current year projection is \$30.1 million and attaining this reduction in FY 23 will be challenging.
 - The FY 23 proposal increases the full-time headcount by 10 positions, but versus the OLBR projection it is increasing by 78. The part-time and seasonal headcount rises by one position budget to budget and higher by seven compared to the OLBR actual. A valuation of the Correctional Center's staffing analysis is detailed later in the report.
- The FY 23 budget for workers' compensation is \$8.7 million which represents a nominally increase of \$52,000 compared to the prior year budget. This is attributed to increased Dpay and medical expenses offset by reduced indemnity costs.
- The FY 23 equipment expense budget remains unchanged budget to budget and against the OLBR projection.
- General expenses of \$3.8 million grew by \$0.4 million in FY 23 compared to the prior year and the OLBR projection due to higher Grainger expenses and increased costs for food supplies.

Expenses Cont.

- The department's proposed FY 23 contractual expense budget of \$26.0 million increased by \$0.2 million. This change is attributed to a higher expense for medical/psychiatric 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 due to the State mandated Criminal Justice Reform (detailed later in report).
 - 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 \$1.2 million respectively. The in-patient & out-patient inmate care line increased \$0.2 million for the FY 23 proposal.
 - 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 23 utility budget for light, power and water expense grew by \$0.5 million due to higher energy costs.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2022	2023	Exec. vs. Approved	
	2020	2021	NIFA Approved Budget	Exec. Budget	Var.	%
Correctional Center	\$142.9	\$149.9	\$152.0	\$152.8	\$0.8	0.5%
Office of the Sheriff	5.9	6.7	7.3	8.5	1.3	17.6%
Total	148.9	156.5	159.3	161.4	2.1	1.3%

- The FY 23 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$152.8 million and \$8.5 million with increases of \$0.8 million and \$1.3 million respectively.

Expenses, Cont.

Staffing Analysis						
	FY 22	Sept-22	FY 23	FY 23	Exec. vs	Exec. vs
	<u>NIFA</u>	<u>Onboard</u>	<u>Request</u>	<u>Executive</u>	<u>NIFA</u>	<u>Onboard</u>
	<u>Approved</u>	<u>Onboard</u>	<u>Request</u>	<u>Executive</u>	<u>Approved</u>	<u>Onboard</u>
CC Full-time Staffing						
10 Correctional Center						
Uniform	783	726	790	790	7	64
Civilian	83	76	75	75	(8)	(1)
Sub-total Full-Time	866	802	865	865	(1)	63
20 Sheriff						
Uniform	53	52	65	65	12	13
Civilian	11	8	10	10	(1)	2
Sub-total Full-time	64	60	75	75	11	15
Total Full-time	930	862	940	940	10	78
CC Part-time and Seasonal						
10 Correctional Center	6	1	7	7	1	6
20 Sheriff	2	1	2	2	0	1
Total Part-time and Seasonal	8	2	9	9	1	7

- The Correctional Center’s full-time staffing for uniform officers is budgeted to rise from the FY 22 NIFA Approved Budget of 783 to 790, a staffing increase of seven positions; compared to the September actual of 726, the headcount is increasing by 64 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 drop by eight positions budget to budget and one position relative to the current actual.
- In FY 2022 the Department hired two classes of recruits, a class of 10 in April and 18 in May. The Administration planned to hire an additional class of 20 in September, however the plan has not yet been implemented.
 - According to the Office of Management and Budget (OMB) their goal is to hire 60 Correction Officers in FY 23, 30 in March and 30 in July. The timing of hires is reliant on how many candidates respond to canvas letters and the final approval from Civil Service.
 - According to the Office of Management and Budget the FY 23 proposal also includes funding for a class of ten Deputy Sheriff positions.
 - The new recruits will offset the loss of staff due to separations, retirements, and attrition. The average Officer attrition for FY 20 was 64, FY 21 was 51, FY 22 YTD estimate is 47 and 50 are anticipated for FY 23. The full-time headcount depicted in the table above includes 30 attritions in total for the proposal. If the current attrition continues to trend at these levels the department will need to outline a plan to maintain headcount for staff uniform and civilian titles

Expenses, Cont.

- The Office of the Sheriff's uniform full-time headcount in FY 23 gained 12 positions, (Deputy Sheriffs) budget to budget and 13 compared to OLBR actuals. The Civilian positions decreased by one position with the FY 23 budget and grew by two relative to OLBR's onboard.
- The Proposed FY 23 part-time and seasonal headcount for the Correctional Center (CC10) grew by one position budget to budget but six 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 23 overtime budget of \$15.0 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$4,758	\$625	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	42,495	429,810	0	210,575	0	0	*****	(210,575)	-100.0%
Rev Offset To Expense	200,000	1,297,142	200,000	200,000	200,000	0	0.0%	0	0.0%
Dept Revenues	1,438,127	1,541,195	2,300,000	1,700,000	1,700,000	(600,000)	-26.1%	0	0.0%
Interdept Revenues	84,762	88,766	150,000	150,000	150,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	(786,557)	2,506,920	3,695,400	3,250,400	3,250,400	(445,000)	-12.0%	0	0.0%
State Aid-Reimb of Exp	183,821	1,175,731	343,494	343,494	343,494	0	0.0%	0	0.0%
Total	\$1,167,406	\$7,040,189	\$6,701,894	\$5,867,469	\$5,656,894	(\$1,045,000)	-15.6%	(\$210,575)	-3.6%

Revenues

- The FY 23 revenue budget decreased by \$1.0 million to \$5.7 million, budget to budget, and \$0.2 million compared to OLBR's current projection. The budgeted decrease is mainly attributed to changes to department revenues and federal aid.
- The FY 23 fines and forfeits budget are unchanged at \$13,000.
- The rents and recoveries budget for the FY 23 proposal is zero, however OLBR's projection reflects a prior year recovery from disencumbered funds of \$210,575.
- The revenue to offset expense is flat at \$0.2 million. 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 23 Budget for departmental revenue decreased by \$0.6 million to \$1.7 million budget to budget, however the decline is captured in OLBR's projection. This drop is due to lower fees received that includes disciplinary checks, telephone fees and miscellaneous receipts such as Enforcement Division landlord & tenant adjudications.
- 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 23.
- The Proposed FY 23 Budget includes \$3.3 million for federal aid, a decrease of \$445,000 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 16 inmates versus 15 in the prior year. SCAAP funding has been reduced due to the lower federal inmates housed at the jail (table depicted on the next page).
- The FY 23 state aid budget is flat at \$343,494 compared to the prior year budget and OLBR's projection.

Revenues, Cont.

<u>Annual Average Inmate Population Activity Indicators</u>				
<u>Indicators</u>	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Projected FY22</u>	<u>Proposed FY23</u>
Annual Total Admissions	2,314	2,200	2,770	2,400
Average Daily Nassau County Inmates	643	712	750	700
Average Daily Federal Inmates	26	23	15	16
Average Daily Parole Violators	21	21	6	6
Average Daily State Ready Inmates	5	9	20	20
Total Average Daily Inmate Population	694	765	791	742
<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 was approved and became effective January 2020.
- The annual total admissions for the FY 22 projection are increasing by 570 inmates, or 25.9% compared to the FY 21 actual but is expected to decrease by 370 or 13.4% in FY 23.
- Total average daily inmate population for the FY 23 proposal is estimated to decline by 49 prisoners compared to the FY22 projection levels, however, from the FY 21 actual, the proposed inmate population decreased by 23.
- The projected FY 22 state ready inmate count is higher by 11 compared to FY 21 actual. However, for FY 23 the department anticipates housing of state ready inmates to be flat relative to FY 22 levels due to a decrease in the time inmates were held at the jail.
- 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 assist in the plan of curtailing overtime expenses.

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 four divisions: Litigation, Investigations, Special Proceedings, and Administration.

Expense	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	417	410	459	396	468	9	2.0%	72	18.2%
Part-Time and Seasonal	14	20	15	15	16	1	6.7%	1	6.7%
Salaries	\$42,111,870	\$44,492,310	\$49,521,061	\$46,752,266	\$52,016,017	\$2,494,956	5.0%	\$5,263,751	11.3%
Equipment	361,013	350,817	755,000	755,000	758,000	3,000	0.4%	3,000	0.4%
General Expenses	1,538,569	1,513,012	1,896,500	1,896,500	1,921,500	25,000	1.3%	25,000	1.3%
Contractual Services	1,756,864	1,725,292	3,150,862	3,150,862	2,459,234	(691,628)	-22.0%	(691,628)	-22.0%
Total	\$45,768,315	\$48,081,431	\$55,323,423	\$52,554,628	\$57,154,751	\$1,831,328	3.3%	\$4,600,123	8.8%

Expenses

- The FY 23 Proposed Expense Budget of \$57.1 million for the District Attorney’s Office is increasing by \$1.8 million, or 3.3%, budget to budget, and \$4.6 million, or 8.0%, when compared to OLBR’s FY 22 projection. Salaries are driving the biggest variances in expenses, partially offset by a reduction in contractual services.
 - Salaries are increasing by \$2.5 million, or 5.0%, budget to budget, and \$5.3 million, or 11.3%, compared to the OLBR projection due to an increase in headcount, terminal pay and funding for possible labor negotiations.
 - Relative to the FY 22 budget, full time headcount is increasing by 9 in FY 23. However, compared to current staffing levels there has been a high volume of resignations and retirements this year that need replacement which is reflected in the 72 additional full-time titles to assist with the Criminal Justice Reform.
 - Terminal leave pay is increasing by \$372,312 due to a high volume of employees leaving the department.
 - The proposed budget includes funding of \$2.7 million for the possible settlement of the CSEA Collective Bargaining agreement and an Investigators Police Benevolent Association (IPBA) adjustment.

Expenses, Cont.

- Equipment expenses are increasing 0.4% to \$758,000 when compared to the FY 23 Approved Budget.
 - The proposed equipment budget includes a small rise in Grainger equipment totaling \$3,000 when compared to the FY 23 budget.
- General expenses are rising 1.3%, an increase of 25,000 over the FY 22 budget and equally the same based on the current projections. This is primarily attributed to an increase in witness protection expenses rising 25%. This continues to be driven by the pandemic and discovery reforms.
- Compared to the FY 23 budget and projections the proposed contractual services budget is lower by \$691,628, or 22.0% mainly due to decreases in software contracts, miscellaneous contractual services and building rental.
 - Software contracts are decreasing by \$121,569 in FY 23 contractual services. The department uses systems such as Journal Technologies JustWare, Saas, Fortinet, and Microsoft Azure services.
 - Building rental of \$421,309 has been eliminated due to the leasing of two office building that will now be funded through DPW.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$1,500	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	0	6	0	0	0	0	*****	0	*****
Rents & Recoveries	1,681	196,874	0	27,385	0	0	*****	(27,385)	-100.0%
Dept Revenues	2,016	3,493	1,000	1,000	1,000	0	0.0%	0	0.0%
Interdept Revenues	413,745	422,670	431,881	431,881	500,000	68,119	15.8%	68,119	15.8%
Interfund Charges Rev	206,250	275,000	250,000	250,000	275,000	25,000	10.0%	25,000	10.0%
Fed Aid-Reimb of Exp	39,498	77,575	57,540	57,540	111,860	54,320	94.4%	54,320	94.4%
State Aid-Reimb of Exp	72,953	80,633	76,793	76,793	76,793	0	0.0%	0	0.0%
Total	\$737,643	\$1,056,250	\$817,214	\$844,599	\$964,653	\$147,439	18.0%	\$120,054	14.2%

Revenues

- The District Attorney’s proposed revenue budget of \$0.9 million is increasing by \$147,439 from rises in interdepartmental revenues, interfund charges revenue, and federal aid reimbursement of expenses, budget to budget, and increasing by \$120,054, compared to OLBR’s projection.
- Interdepartmental revenues are rising by \$68,119, or 15.8%, 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. DSS refers certain cases of suspected applicants of Medicaid fraud to be investigated by the DA’s office. The proposed plan contains partial reimbursements of two Assistant District Attorneys, one Investigator, two Accountants, and one Paralegal.
 - The department has an Interdepartmental Service Agreement (ISA) with DSS.
 - According to the department, they are submitting a technical adjustment to adjust the \$500,000 proposed budget to \$450,000.
- Federal aid is budgeted at \$111,860 in the proposed FY 23 budget, an increase of \$54,320 to cover overtime expenses.
 - Federal aid funding of overtime is provided for DA Investigator task forces working with the Long Island Drug Enforcement Administration (LIDEA), Federal Bureau of Investigation (FBI), and Homeland Security Investigations (HSI).
- The proposed department revenues budget is unchanged at \$1,000, budget to budget.
- The state aid budget is unchanged at \$76,793 in FY 23. 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.

Revenues, Cont.

- The proposed interfund charges budget increases slightly by \$25,000.
- Rents & recoveries are zero, budget to budget, however the OLBR projection includes \$27,385 from prior year grant appropriations and disencumbering prior year purchase orders.

Expense	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	90	82	98	91	113	15	15.3%	22	24.2%
Part-Time and Seasonal	34	32	35	28	35	0	0.0%	7	25.0%
Salaries	\$7,722,835	\$10,315,779	\$11,873,985	\$12,236,890	\$12,501,361	\$627,376	5.3%	\$264,471	2.2%
Fringe Benefits	4,650,812	5,966,719	9,268,921	9,112,649	7,285,820	(1,983,101)	-21.4%	(1,826,829)	-20.0%
Equipment	56,432	71,157	132,107	132,107	132,107	0	0.0%	0	0.0%
General Expenses	97,704	94,915	253,762	253,762	253,762	0	0.0%	0	0.0%
Contractual Services	4,572,091	4,763,748	4,887,378	4,887,378	5,018,484	131,106	2.7%	131,106	2.7%
Debt Svc. Chargebacks	719,030	195,014	380,265	380,265	932,588	552,323	145.2%	552,323	145.2%
Inter-Dept. Charges	3,074,220	3,310,892	3,218,045	3,218,045	3,838,045	620,000	19.3%	620,000	19.3%
Transfer To General Fund	4,416,449	1,722,464	0	0	0	0	*****	0	*****
Total	\$25,309,572	\$26,440,688	\$30,014,463	\$30,221,096	\$29,962,167	(\$52,296)	-0.2%	(\$258,929)	-0.9%

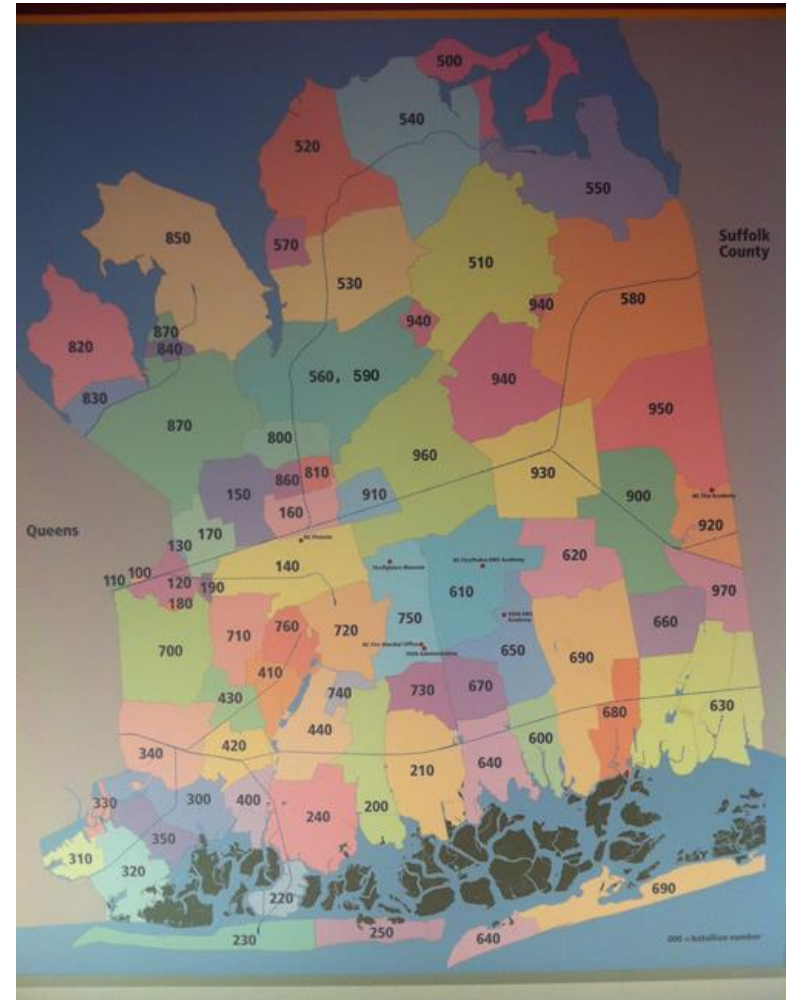
Expenses

- The FY 23 Proposed Expense Budget is decreasing from the FY 22 NIFA Approved Budget by \$52,296 budget to budget or -0.2%, to \$30.0 million. Proposed expenses are -0.9%, or \$258,929 less than the latest OLBR projections.
- Fringe benefits are driving the biggest variances in expenses which is partially being offset by increases in salaries, contractual services, debt service and interdepartmental charges.
- Fringe benefits will be \$2.0 million less than those in FY 22 and, \$1.9 million less than the FY 22 projection due to the elimination of the pension repayment budget in FY 22. The County paid off a majority of the outstanding liability from prior pension referrals.
 - The FY 23 pension budget is also increasing due to higher pension contribution rates.
- Health insurance for current employees is expected to rise due to a higher headcount and the annual increase in the health insurance growth rate for premiums.
- Salaries are increasing by \$627,376, or 5.3% from the FY 22 Adopted Budget and \$264,471, or 2.2% from OLBR’s projection. This is mainly attributed to a spike in headcount and additional funding for the possible settlement of labor contracts, offset by a reduction in overtime.
- The FY 23 Proposed budget decreases overtime by \$500,000. The Administration anticipates that the hiring of additional Fire Marshals in the FY 23 budget will help generate additional overtime savings. However, according to the department, it can take two years to train a new hire before realizing any savings.

Expenses Cont.

- In addition, overtime expenses in FY 22 are currently trending over budget, therefore, OLBR is flagging overtime as a risk of \$1.4 million.
 - Compared to the current staffing levels, 22 full-time position were added with the titles that include 13 Fire Marshal Trainees, one Assistant Chief Fire Marshal, Fire & Rescue Services, one Accountant I, six Fire Communications Technicians, and one Emergency Medical Services Instructor.
 - The proposed budget includes rises in terminal leave pay, health insurance buyback, beeper pay, special assignment pay, uniform allowance, and comp time cash for a combined \$75,319.
 - The proposed budget also includes funding of \$1.2 million for the possible settlement of the CSEA Collective Bargaining Agreement.
- The FY 23 Proposed Budget includes an increase in debt service chargebacks of \$522,323 to \$932,588.
- The equipment budget remains flat in 2023 compared to 2022 at \$132,107.

- Below is the Nassau County Fire Service Map consisting of 71 districts in 9 battalions.



- General expenses remain flat in 2023 compared to 2022 at 253,762, budget to budget. The budget includes, office supplies, traveling expenses, membership fees, Grainger expenses, postage delivery, educational and training supplies, equipment maintenance and rental, clothing and uniform supplies, and miscellaneous expenses.
- The proposed contractual services budget increased to \$5.0 million. The largest contract expense is \$4.5 million for the Vocational Education and Extension board (VEEB) contract.
- The proposed volunteer firemen, contractual services also include the following contracts:

- A service & maintenance contract with Eastern Communications, \$415,190, for radio communication facilities and equipment.
- A contract with Nassau University Medical Center, \$87,000, to provide OSHA mandated physical examinations for new hires and current staff.
- Veterinarian care with Long Island Veterinary Specialists for the department’s canines is funded at \$15,000 within the miscellaneous contractual service budget. The department went from one to two canines this year.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$5,464	\$1,863	\$0	\$225	\$0	\$0	*****	(\$225)	-100.0%
Rents & Recoveries	21,236	42,953	0	0	0	0	*****	0	*****
Dept Revenues	6,402,158	6,767,545	7,200,600	6,767,545	6,800,000	(400,600)	-5.6%	32,455	0.5%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Interfund Transfers	0	0	0	0	22,400,000	22,400,000	*****	22,400,000	*****
State Aid-Reimb of Exp	12,878	104,517	154,800	154,800	154,800	0	0.0%	0	0.0%
Property Tax	18,463,145	19,119,119	22,254,372	22,254,372	202,676	(22,051,696)	-99.1%	(22,051,696)	-99.1%
Total	\$25,309,572	\$26,440,688	\$30,014,463	\$29,581,633	\$29,962,167	(\$52,296)	-0.2%	\$380,534	1.3%

Revenues

- The Proposed FY 23 Revenue Budget is decreasing by \$52,296 or, -0.2%, budget to budget, and increasing \$380,534 or, 1.3%, when compared to OLBR’s FY 22 projection.
- The projected \$22.1 million reduction in property tax is offset by the \$22.4 million in Interfund Transfers. For more information refer to the Property Tax section in the Executive Summary.

- Departmental revenues decrease \$400,600 from the 2022 approved amount of \$7.2 million to \$6.8 million budget to budget which is more in line with the FY 22 projection, which reflects a more normalized figure after the low that occurred from the COVID pandemic
 - 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.

Revenues, Cont.

- Payment in lieu of taxes (PILOT) remain flat compared to FY 22.
- State aid is unchanged at \$154,800 in the Proposed Budget. However, according to the department it could come in lower in FY 23.
- 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.

Expense	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	25	28	28	23	27	(1)	-3.6%	4	17.4%
Part-Time and Seasonal	6	6	7	6	8	1	14.3%	2	33.3%
Salaries	\$4,149,469	\$4,849,910	\$7,194,152	\$4,536,887	\$6,610,222	(\$583,930)	-8.1%	\$2,073,335	45.7%
Fringe Benefits	19,926,399	18,146,406	24,869,620	24,869,620	0	(24,869,620)	-100.0%	(24,869,620)	-100.0%
Workers Compensation	7,206,549	7,890,787	8,202,100	8,202,100	8,265,500	63,400	0.8%	63,400	0.8%
Equipment	0	0	2,500	2,500	27,500	25,000	1000.0%	25,000	1000.0%
General Expenses	49,659	62,359	140,991	140,991	165,825	24,834	17.6%	24,834	17.6%
Contractual Services	1,564,673	1,448,590	2,110,479	2,110,479	2,110,479	0	0.0%	0	0.0%
Local Govt Asst Prog.	71,344,132	85,645,416	84,755,653	90,969,096	91,130,190	6,374,537	7.5%	161,094	0.2%
Debt Svc. Chargebacks	231,491,279	89,800,598	122,105,427	122,105,427	238,048,814	115,943,387	95.0%	115,943,387	95.0%
Inter-Dept. Charges	3,471,672	4,047,569	5,806,343	5,806,343	2,092,372	(3,713,971)	-64.0%	(3,713,971)	-64.0%
Interfund Charges	22,715,033	22,961,653	22,201,060	22,201,060	20,981,250	(1,219,810)	-5.5%	(1,219,810)	-5.5%
Contingencies Reserve	(451,884)	994,366	0	0	0	0	*****	0	*****
NCIFA Expenditures	2,800,000	2,000,000	2,330,000	2,330,000	2,075,000	(255,000)	-10.9%	(255,000)	-10.9%
Other Expense	56,703,997	64,082,597	79,765,180	79,765,180	105,229,781	25,464,601	31.9%	25,464,601	31.9%
Transfer To FCF Fund	0	0	0	0	22,400,000	22,400,000	*****	22,400,000	*****
Transfer To COVID Fund	2,059,113	798,427	0	0	0	0	*****	0	*****
PDH Sales Tax Transfer	0	0	111,527,154	111,527,154	165,591,280	54,064,126	48.5%	54,064,126	48.5%
Transfer To Grant Fund	0	953,517	0	0	0	0	*****	0	*****
Transfer To Litigation Fund	0	70,000,000	0	0	0	0	*****	0	*****
Transfer To BIF Fund	0	20,000,000	0	0	0	0	*****	0	*****
Transfer To Excess Sales Tax Fund	0	362,162,703	0	0	0	0	*****	0	*****
Transfer To RCF Fund	0	30,000,000	0	0	0	0	*****	0	*****
Transfer To PDH (Suits & Damages)	0	3,000,000	0	0	0	0	*****	0	*****
Transfer To Various Reserves	0	0	0	50,000,000	0	0	*****	(50,000,000)	-100.0%
Total	\$423,030,090	\$788,844,898	\$471,010,659	\$524,566,837	\$664,728,213	\$193,717,554	41.1%	\$140,161,376	26.7%
Savings from Initiative			(10,000,000)		(10,000,000)	-	0.0%	(10,000,000)	*****
Consolidated Total	\$423,030,090	\$788,844,898	\$461,010,659	\$524,566,837	\$654,728,213	\$193,717,554	42.0%	\$130,161,376	24.8%

Expenses, Cont.

- Total consolidated FY 23 Proposed Budget expenses for the department are increasing by \$193.7 million compared to the prior year budget and \$130.2 million compared to the current projection.
- Compared to the current projection, the FY 23 Proposed Budget increase is a function of greater salary, debt service chargebacks, other expenses, a higher sales tax transfer to the Police Headquarters Fund, and a new sales tax transfer to the Fire Commission Fund.
- The budget to budget increase is a function of heightened local government assistance payments, debt service chargebacks, other expenses, a higher sales tax transfer to the Police Headquarters Fund, and a new sales tax transfer to the Fire Commission Fund.
- The budget-to-projection salary increase, excluding attrition savings, will allow the Department to fill its current vacant positions.
- The Proposed FY 23 Budget contains a \$10.0 million deduction for the anticipated attrition of 314 individuals, unchanged from the prior year's attrition savings of \$10.0 million for 300 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 23 Proposed full-time headcount is decreasing by one budget to budget and increasing by four compared to the current projection. The part-time and seasonal headcount is increasing by one, budget to budget and is increasing by two compared to the current projection.
- The FY 23 fringe benefit expense line was transferred from the Office of Management and Budget to the Fringe Benefits department. These costs reflect the retiree fringe costs associated with the Nassau Health Care Corporation.
- 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 23 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are increasing slightly, 0.8%, from the FY 22 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 23, total LGA payments for the three towns, two cities, and villages are budgeted to receive an increase of 7.5% compared to the FY 22 Adopted budget. The increase correlates with the budgeted sales tax increase. The Aid to Villages payment is unchanged at the FY 22 NIFA Approved level.

Expenses, Cont.

- The Proposed FY 23 Budget for equipment is increasing \$25,000 from the FY 22 Adopted Budget level. The increase will fund office furniture - furnishings.
- The Proposed FY 23 Budget for general expenses is increasing by \$24,834 from the FY 22 Adopted Budget. The increase is a function of greater miscellaneous supplies and expenses spending, offset by reduced information technology supplies.
- FY 23 Proposed Budget Office contractual services expenses are unchanged budget to budget. This line funds miscellaneous contractual services and financial contractual services.
- Inter-department charges in the FY 23 Proposed Budget are declining \$3.7 million from the FY 22 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Interfund charges in the FY 23 Proposed Budget are decreasing \$1.2 million budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall FY 23 Proposed Budget other expenses are rising by \$25.5 million from the FY 22 NIFA Approved level. The following chart details these expenses.

Other Expenses - OO				
	2021	2022 NIFA	2023 Exec.	23 Exec. Vs.
Expense	Actual	Apprvd.	Budget	22 NIFA Apprvd.
Insurance On Buildings	\$314,750	\$1,320,000	\$1,320,000	\$0
Legal Aid Society	\$7,789,910	\$8,678,232	\$8,895,188	\$216,956
Bar Assn NC Pub Def	\$6,718,735	\$7,830,640	\$8,076,085	\$245,445
Resident Tuition	\$5,577,433	\$6,750,000	\$6,750,000	\$0
FIT Resident Tuition	\$8,403,180	\$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	\$74,300	\$76,500	\$2,200
Other Suits & Damages	\$16,452,465	\$45,000,000	\$45,000,000	\$0
Contingency Reserve	\$0	\$0	\$25,000,000	\$25,000,000
Settlement Reportable to IRS	\$18,642,031	\$0	\$0	\$0
Total	\$64,082,597	\$79,765,180	\$105,229,781	\$25,464,601

- The budget to budget increase is primarily a new \$25.0 million contingency reserve.
- FY 23 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.
- Legal Aid Society and Bar Association expenses are contractually set. In FY 23 Legal Aid Society costs are rising \$0.2 million and Bar Association expenses are increasing \$0.2 million budget to budget.
- New York State Association of Counties expenses are increasing \$2,200, budget to budget.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fines & Forfeits	351,826	324,378	475,000	475,000	340,000	(135,000)	-28.4%	(135,000)	-28.4%
Rents & Recoveries	962,294	9,231,763	18,550,000	9,794,000	12,340,000	(6,210,000)	-33.5%	2,546,000	26.0%
Rev Offset To Expense	15,994,691	15,687,816	18,850,000	18,850,000	16,750,000	(2,100,000)	-11.1%	(2,100,000)	-11.1%
Interdept Revenues	55,057,118	56,081,900	58,807,355	58,807,355	54,431,196	(4,376,159)	-7.4%	(4,376,159)	-7.4%
Pymnt In Lieu of Taxes	24,421,730	27,367,905	29,066,122	29,066,122	27,283,836	(1,782,286)	-6.1%	(1,782,286)	-6.1%
Debt Svc From Capital	0	56,237,576	0	0	0	0	*****	0	*****
Interfund Charges Rev	29,496,576	29,906,146	28,062,156	28,062,156	26,842,346	(1,219,810)	-4.3%	(1,219,810)	-4.3%
Fed Aid-Reimb of Exp	(624,060)	1,740,914	0	0	0	0	*****	0	*****
Interfund Transfers	21,853,030	22,527,632	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	(323,623)	4,532,970	337,000	337,000	519,556	182,556	54.2%	182,556	54.2%
Sales Tax Countywide	1,081,608,600	1,319,237,642	1,280,179,167	1,402,252,366	1,390,426,754	110,247,587	8.6%	(11,825,612)	-0.8%
Sales Tax Part County	89,564,801	89,982,192	94,820,833	94,820,833	136,865,874	42,045,041	44.3%	42,045,041	44.3%
Property Tax	39,864,866	19,465,902	2,000,000	2,000,000	2,000,000	0	0.0%	0	0.0%
OTB 5% Tax	875,360	1,628,770	1,710,000	1,710,000	1,639,500	(70,500)	-4.1%	(70,500)	-4.1%
OTB Profits	9,000,000	20,750,000	20,000,000	20,000,000	20,000,000	0	0.0%	0	0.0%
Total	\$1,368,103,208	\$1,674,703,506	\$1,552,857,633	\$1,666,174,832	\$1,689,439,062	\$136,581,429	8.8%	\$23,264,230	1.4%

Revenues

- Total FY 23 Proposed OMB revenues are budgeted to increase by \$23.3 million or 1.4% from the current projection. The increase is a function of greater sales tax part county collections and higher rents & recoveries. Offsetting those increases are declines in fines & forfeits, revenue offset to expense, interdepartment revenues, payments in lieu of taxes, interfund charges, sales tax countywide.
- Total FY 23 sales tax countywide revenues, including deferrals, are increasing by \$152.3 million from the FY 22 NIFA Approved Budget. According to the Administration, the FY 23 sales tax collections budget, excluding deferrals, was based upon 1.8% annual growth from their adjusted FY 22 year-end projection.
 - The prior year deferred piece in FY 23 is a \$21.3 million addition. The Administration states that in the out years of the plan, there is 2.0% sales tax growth in FY 24 and FY 25 and 2.5% sales tax growth in FY 26.
 - For a more detailed analysis, see the Sales Tax section in the Executive Summary.

Revenues, Cont.

- 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 23 Budget includes \$20.0 million, unchanged from the FY 22 Adopted Budget and current projection. Year-to-date through September 20, 2022 the County has collected \$10.0 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 23 budget is declining \$70,500 from the FY 22 Adopted Budget.
- The FY 23 Proposed fine and forfeits line is decreasing \$135,000 budget to budget. This line includes revenues for forfeited bail and other fines. The reduction is on the forfeited bail line.
- The FY 23 rents & recoveries line is falling \$6.2 million budget to budget. This line appropriates cash recoveries, prior year recoveries, and workmen's compensation recoveries. The cash recovery line is decreasing \$5.0 million budget to budget. According to the Administration this represents capital project close out cash. The prior year recoveries line is declining \$1.5 million budget to budget. The FY 23 budget is more aligned with the current projection.
- The FY 23 revenue offset to expense budget is decreasing \$2.1 million compared to the FY 22 NIFA Approved level. The decrease reflects the transfer of flexible benefit program revenues to the Fringe Benefit Department. This appropriation continues to record where the County bills back its resident tuition cost to the local town and cities.
- The FY 23 Proposed Budget has Interdepartmental revenue falling \$4.4 million compared to the FY 22 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 23 Proposed Budget includes a total of \$26.8 million, down \$1.2 million from the FY 22 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 23 state aid reimbursement is increasing \$182,556, 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 increase is on the legalization of medical marijuana line.
- Compared to the FY 22 NIFA Approved Budget, the FY 23 Proposed General Fund property tax levy is unchanged budget to budget. In the five Major Funds, property taxes are also remaining constant.
- In the out-years of the Multi-Year Financial Plan, the Major Funds property tax levy is budgeted to remain constant.
- For more discussion of the FY 23 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with various PILOT agreements. The FY 23 PILOT line is decreasing by \$1.8 million compared to the FY 22 NIFA Approved Budget. The decrease is on the LIPA PILOT.

Expense	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,049	3,257	3,313	3,251	3,357	44	1.3%	106	3.3%
Part-Time and Seasonal	482	483	520	469	523	3	0.6%	54	11.5%
Salaries	\$417,555,992	\$464,781,368	\$487,158,482	\$496,440,265	\$522,753,479	\$35,594,997	7.3%	26,313,214	5.3%
Fringe Benefits	267,931,130	296,502,235	362,180,078	370,929,349	376,446,990	14,266,912	3.9%	5,517,641	1.5%
Workers Compensation	12,867,477	16,564,593	15,500,000	16,700,000	17,800,000	2,300,000	14.8%	1,100,000	6.6%
Equipment	1,033,128	952,982	3,297,560	3,297,560	3,947,089	649,529	19.7%	649,529	19.7%
General Expenses	7,403,270	8,673,493	10,617,007	12,217,007	12,530,266	1,913,259	18.0%	313,259	2.6%
Contractual Services	11,541,740	12,341,840	17,929,494	17,429,494	22,896,908	4,967,414	27.7%	5,467,414	31.4%
Utility Costs	2,743,780	3,243,006	4,619,851	4,619,851	3,631,494	(988,357)	-21.4%	(988,357)	-21.4%
Debt Svc. Chargebacks	22,068,105	9,388,795	11,708,095	11,708,095	25,310,303	13,602,208	116.2%	13,602,208	116.2%
Inter-Dept. Charges	48,234,768	53,157,493	52,057,683	52,057,683	54,107,820	2,050,137	3.9%	2,050,137	3.9%
Trans To General Fund	17,436,582	20,805,168	0	0	0	0	*****	0	*****
Total	\$808,815,971	\$886,410,974	\$965,068,250	\$985,399,304	\$1,039,424,349	\$74,356,099	7.7%	\$54,025,045	5.5%

Expenses

- Total FY 23 Police Department expenses of \$1,039.4 million are increasing by \$74.4 million, or 7.7%, when compared to the FY 22 budget and by \$54.0 million, or 5.5%, from projection.
- The budget to budget increase in expenses is mainly due to higher costs of \$35.6 million in salaries, \$14.3 million in fringe, \$2.3 million in workers compensation, \$0.6 million in equipment, \$1.9 million in general expenses, \$5.0 million in contractual services, \$13.6 million in debt service chargebacks and \$2.1 million in inter department charges. An estimated \$1.0 million of savings are anticipated in utility costs.
- Full-time headcount is increasing by 44 compared to the FY 22 budget and 106 from the projection.
 - According to the Administration, 36 sworn officers will be designated to deter crime and community safety.
 - FY 23 headcount, versus FY 22 budget, adds 10 Police Service Aide Trainee – AABPF and four Police Service Aide – AABPA.
 - Additionally, The FY 22 salary adjustment of -61 has been removed in the proposed budget.
- Part-time headcount is growing by three when compared to the FY 22 budget and 54 from the projection.

Expenses, Cont.

- Still in salaries but not associated with headcount, the budget includes \$21.3 million for retroactive pay, \$13.6 million for Police sworn COLA, \$29.8 million in terminal leave and \$4.0 million for CSEA COLA.
 - Overtime is declining by \$0.8 million to \$22.4 million in the Police District Fund and standing flat at \$26.8 million in the Police Headquarters Fund.
 - The proposed overtime costs of \$49.2 million are lower than the expenditures for the last few years of \$56.3 million in FY 19, \$59.6 million in FY 20 and \$67.0 million in FY 21. However, the total through August of this year is \$25.3 million in overtime costs. The Monthly County Budget Report dated August 31, 2022 estimates costs at budget, \$50.0 million.
 - The FY 23 no longer contains a savings adjustment of a negative \$14.0 million, with a corresponding reduction of 61 positions in FY 22. There is a negative adjustment of \$12.5 million included in the proposed budget.
 - Termination expense, in the proposed budget, is \$29.8 million, a \$0.3 million increase from the FY 22 budget of \$29.5 million. The FY 23 Proposed Budget anticipates some 120 officers will leave which equates to an estimated individual payout of \$248,492.
 - The Administration's FY 23 Proposed Budget assumes two additional classes of 75 officers. These new members will offset the impact of the sworn personnel separating from service.
- The \$376.4 million fringe benefit budget in the Police Department is increasing by \$14.3 million, or 3.9%, from the FY 22 budget; and by \$5.5 million, or 1.5% compared to the projection. This is mostly due to increasing health insurance for current and retirees, Medicare reimbursement costs and NYS police retirement.
- Health insurance costs for active and retired Police members are increasing by \$15.7 million, however this is partially offset by a \$7.2 million credit in anticipated savings for labor agreements. The remaining growth can be attributed to increasing the department's budgeted headcount and a rise in the health insurance growth rate. The Administration includes a 6.7% growth rate assumption which is reasonable based on an analysis from the State's benefit consultant AON Empower Results.
 - Last year, the FY 22 fringe expenses included a new sub-object code Pension Repayment – AB29F to budget the \$51.3 million outstanding liability expense to pay off most of the prior year pension deferrals. The FY 23 Proposed Budget includes \$30.2 million to pay off the remaining balance which represents \$21.1 million less in budgeted expenses.
 - The FY 23 Proposed Budget also includes \$113.6 million in FY 23 pension obligations due this year in the 2023 annual invoice for both for ERS and PFRS. This is an increase of \$8.2 million compared to last year, which can be attributed to a rise in PFRS pensionable salaries
 - Social security expenses are increasing by \$1.9 million to \$32.9 million budgeted in FY 23. Since the Police Department's salary budget is increasing, the budget appears reasonable.

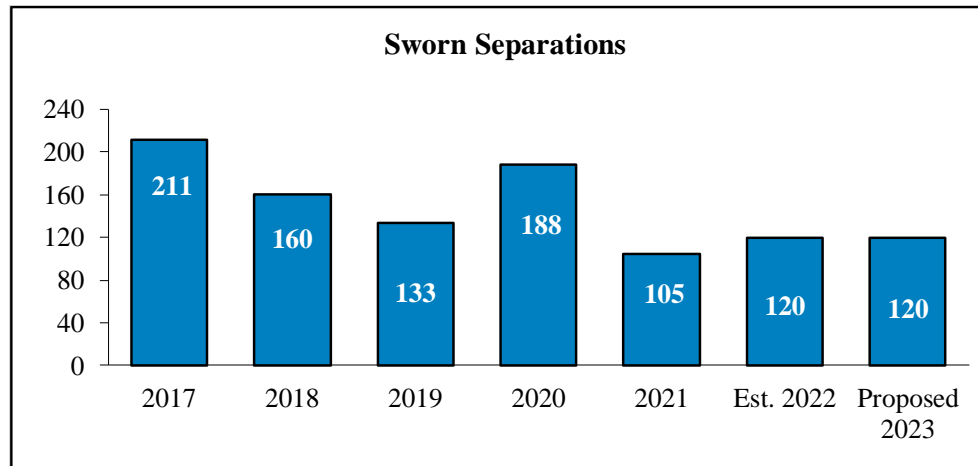
Expenses, Cont.

- The Medicare reimbursement budget is increasing by \$5.3 million to \$16.9 million in FY 23. Since the current projection is roughly \$12.0 million, this budget appears to be overfunded by the budgeted increase.
- Workers’ compensation is growing by \$2.3 million in the proposed budget, primarily due to higher expenditures in indemnity costs.
- The equipment expense increases by \$0.6 million. The categories with growth greater than \$100,000 include copying/blueprint, motor vehicle equipment, safety & security equipment, communication equipment and miscellaneous equipment.
- General expenses are growing by \$1.9 million in FY 23. The largest growth of \$1.4 million is occurring within gasoline.
- Contractual services are growing by \$5.0 million, or 27.7%, in FY 23. The largest growths are \$4.5 million in miscellaneous contractual, \$0.8 million in radio & communications, \$0.6 million in legal costs being offset by savings of \$1.0 million in Police union legal fees. According to the Administration, miscellaneous contractual expense provides funding for a new Police cadet exam.
- Utility costs are declining by \$1.0 million, primarily in telephone and water offset by escalations in fuel and light power water categories.
- Debt service chargebacks are increasing by \$13.6 million to \$25.3 million from the FY 22 budget and projection.
- Included in the FY 23 budget is funding for 2,542 sworn officers, 45 more than September actuals and 36 more than FY 22 budget.
- There are 815 civilian positions in FY 23 which is an increase of 61 from current staffing and eight from the FY 22 budget.
- There are eight more CSEA positions in the FY 23 budget versus FY 22 and 60 more than presently on board.

Full-time Police Department Headcount by Union					
<u>Sworn</u>	<u>2022 Approved</u>	<u>Sept. Actuals</u>	<u>2023 Executive</u>	<u>2023 vs 2022</u>	<u>2023 vs Actuals</u>
PBA	1,780	1,815	1,816	36	1
DAI	360	327	360	0	33
SOA	366	355	366	0	11
Subtotal	<u>2,506</u>	<u>2,497</u>	<u>2,542</u>	<u>36</u>	<u>45</u>
<u>Civilian</u>					
CSEA	795	743	803	8	60
ORD	12	11	12	0	1
Subtotal	<u>807</u>	<u>754</u>	<u>815</u>	<u>8</u>	<u>61</u>
Grand Total	<u>3,313</u>	<u>3,251</u>	<u>3,357</u>	<u>44</u>	<u>106</u>

- The Police Benevolent Association (PBA) is budgeted at 1,816, 36 more than FY 22 however, the current staffing is 1,815 officers.
- The FY 23 budget funds 360 positions for the Detectives Association Inc (DAI) and 366 for the Superior Officers Association (SOA).
- Currently DAI and SOA have 33 and 11, respectively, less members on board when compared to the FY 23 budget.

Expenses, Cont.

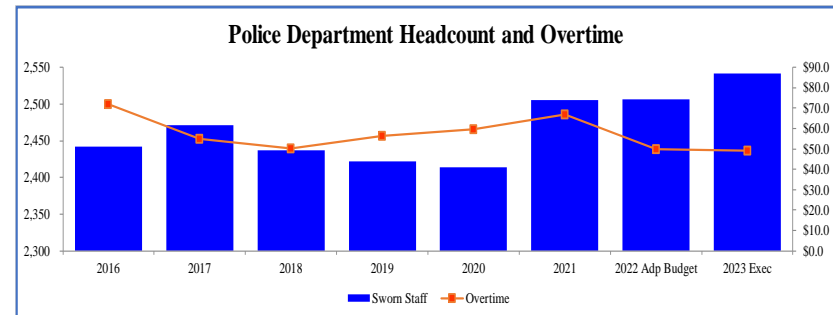


- FY 17, FY 18, FY 19, FY 20 and FY 21 retirements were, 211, 160, 133, 188 and 105, respectively. The Administration anticipates some 120 officers will leave this year.
- The Administration estimates some 120 officers will leave in FY23.



Expenses, Cont.

- The current budgeted uniform strength is 2,506 and the September actuals is 2,497.
- The department estimates some 100-120 officers could leave service in FY 22.
- 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. In FY 21, the department added 161 officers in June and 40 in December. Furthermore, the department hired 59 officers in May 2022.

The proposed FY 23 budget anticipates funding for two additional classes of 75 recruits.



Police Headquarters Expenses

Police Headquarters Expenses							
(\$'s in millions)							
	Historical		2022	2023	Exec. vs. Conformed		
	2020	2021	NIFA Approved Budget	Executive Budget	Var.	%	
Full-Time Headcount	1,446	1,474	1,582	1,627	45	2.8%	
Part-Time and Seasonal	51	55	83	86	3	3.6%	
Salaries	\$225.9	\$233.6	\$242.1	\$264.2	\$22.1	9.1%	
Fringe Benefits	146.3	157.8	213.2	178.7	(34.5)	-16.2%	
Workers Compensation	4.5	6.4	6.3	6.9	0.6	9.5%	
Equipment	0.2	0.9	2.5	3.0	0.5	19.9%	
General Expenses	3.9	3.9	6.2	6.9	0.7	10.9%	
Contractual Services	11.0	11.9	16.6	21.2	4.6	27.9%	
Utility Costs	1.4	1.7	2.7	1.9	(0.8)	-29.6%	
Debt Svc. Chargebacks	21.2	9.1	11.3	24.2	12.9	113.7%	
Inter-Dept. Charges	25.0	28.6	29.1	29.4	0.2	0.7%	
Trans To General Fund	17.4	20.8	0.0	0.0	0.0	0.0%	
Total	\$457.0	\$474.7	\$530.1	\$536.4	\$6.3	1.2%	

- Headquarter expenses are growing by \$6.3 million, or 1.2%, compared to the FY 22 budget.
- The largest growths are happening in salaries and debt service chargebacks offset by savings of \$34.5 million in fringe benefits and \$0.8 million in utility costs.
- Salaries have increases of \$4.4 million in retroactive pay, \$1.8 million in Police sworn COLA, \$1.3 million in CSEA COLA, \$0.7 million in differential.
 - In FY 23, terminal leave decreased by \$1.0 million and the salary adjustment declined by \$4.0 million from the prior budget.

- Fringe benefits are decreasing by \$34.5 million in FY 23.
 - The largest contributor to the variance is the removal of \$51.3 million in pension repayment in last year’s budget. The proposed budget has \$1.3 million lower state retirement systems costs as compared to FY 22.
 - Fringe benefits did see growths in NYS police retirement of \$4.2 million, health insurance of \$5.0 million, Medicare reimbursement of \$2.7 million, health insurance for retirees of \$3.8 million and fringe savings of \$2.2 million.
- The increase in workers’ compensation costs occurred within indemnity offset by lower expenditures in dpay and medical.
- General expenses are growing by \$0.7 million in FY 23 which is primarily within gasoline and information tech supplies & expenses offset by savings in motor vehicle supplies & parts and clothing & uniform supplies.
- Contractual services are increasing by \$4.6 million in FY 23 primarily due to higher miscellaneous costs of \$4.2 million, \$0.6 million in legal and \$0.8 million in radio & communications costs being offset by \$1.0 million lower Police union legal fees.
- Utility costs, mainly in telephone, are declining by \$0.8 million offset by growths in fuel and light power water.
- Debt services costs are growing by \$12.9 million in FY 23.

Police District Expenses

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2022	2023	Exec. Vs. Conformed	
	2020	2021	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,603	1,783	1,731	1,730	(1)	-0.1%
Part-Time and Seasonal	431	428	437	437	0	0.0%
Salaries	\$191.6	\$231.2	\$245.0	\$258.5	\$13.5	5.5%
Fringe Benefits	121.7	138.7	149.0	197.7	48.7	32.7%
Workers Compensation	8.4	10.2	9.2	10.9	1.7	18.5%
Equipment	0.8	0.0	0.8	1.0	0.2	19.0%
General Expenses	3.5	4.8	4.4	5.6	1.2	28.0%
Contractual Services	0.5	0.5	1.3	1.7	0.3	25.1%
Utility Costs	1.3	1.6	1.9	1.7	(0.2)	-9.5%
Debt Svc. Chargebacks	0.8	0.3	0.4	1.1	0.7	187.5%
Inter-Dept. Charges	23.2	24.5	22.9	24.8	1.8	8.0%
Interfund Charges	0.0	0.0	0.0	0.0	0.0	*****
Total	\$351.8	\$411.7	\$435.0	\$503.0	\$68.0	15.6%

- District expenses are increasing by \$68.0 million, or 15.6%, compared to the FY 22 budget.
- The largest growths are occurring in fringe benefits followed by salaries.
- Salaries are increasing by \$13.5 million, or 5.5%, from the FY 22 budget.
 - Cost growths of \$1.0 million or more are happening in Police Officers – AA2ML, terminal leave, retroactive pay and Police sworn COLA of \$4.9 million, \$1.4 million, \$6.4 million, and \$3.7 million, respectively.

- The proposed salary budget accommodates wages and title movements for FY 23.
- FY 23 has a negative salary adjustment of \$7.5 million; in FY 22 it was \$5.0 million with a headcount reduction of 61.
- The fringe benefit line is growing by \$48.7 million from the FY 22 budget.
 - The largest contributor of the increase is the pension repayment – pfrs of \$27.9 million.
 - Growth with more than \$1.0 million is being recorded in NYS police retirement, Social Security contribution, health insurance, Medicare reimbursement, pension repayment and health insurance for retirees. Fringe savings are declining by \$1.3 million in FY 23.
- Workers’ compensation is growing, in all categories, by \$1.7 million in FY 23 from FY 22.
- General expenses, specifically gasoline, motor vehicle supplies & parts and miscellaneous supplies & expenses are growing by \$0.1 million or greater, respectively.
- Contractual services, specifically miscellaneous and radio & communications, is increasing by \$0.3 million.
- Utility costs are declining in water, telephone, light power water while fuel is growing.
- Debt service chargebacks are increasing by \$0.7 million in FY 23.
- Inter department charges are growing by \$2.9 million in PDH charges but decreasing by \$1.1 million in indirect charges.

Revenue	Historical		2022		2023	Exec. vs. Conformed		Exec. vs. Projected	
	2020	2021	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$5,037,880	\$5,340,145	\$5,757,764	\$5,157,764	\$5,611,194	(\$146,570)	-2.5%	453,430	8.8%
Fines & Forfeits	21,353,320	24,204,963	24,935,991	23,856,991	24,990,000	54,009	0.2%	1,133,009	4.7%
Invest Income	76,927	33,607	45,000	45,000	65,000	20,000	44.4%	20,000	44.4%
Rents & Recoveries	456,266	2,349,449	66,140	136,750	48,000	(18,140)	-27.4%	(88,750)	-64.9%
Dept Revenues	24,831,372	22,942,243	27,318,796	26,213,045	26,639,825	(678,971)	-2.5%	426,780	1.6%
Interdept Revenues	11,436,321	12,322,246	14,150,032	14,222,498	13,312,539	(837,493)	-5.9%	(909,959)	-6.4%
Pymnt In Lieu of Taxes	25,695,945	25,695,945	25,695,945	25,695,945	25,695,965	20	0.0%	20	0.0%
Interfund Charges Rev	258,383	251,299	0	2,490	0	0	*****	(2,490)	-100.0%
Fed Aid-Reimb Of Exp	767,691	5,609,133	75,000	102,012	75,000	0	0.0%	(27,012)	-26.5%
Interfund Transfers	0	3,000,000	111,527,154	111,527,154	165,591,280	54,064,126	48.5%	54,064,126	48.5%
State Aid-Reimb Of Exp	860,875	436,613	750,000	750,000	750,000	0	0.0%	0	0.0%
Property Tax	756,272,739	763,951,201	731,008,765	731,008,765	753,060,461	22,051,696	3.0%	22,051,696	3.0%
Special Taxes	24,679,139	25,351,372	23,737,663	23,737,663	23,585,085	(152,578)	-0.6%	(152,578)	-0.6%
Total	\$871,726,858	\$891,488,215	\$965,068,250	\$962,456,077	\$1,039,424,349	\$74,356,099	7.7%	\$76,968,272	8.0%

Revenues

- The proposed revenues are increasing by \$74.4 million, or 7.7%, when compared to FY 22 budget and by \$77.0 million, or 8.0%, when compared to projection.
- The main increase is within interfund transfer of \$54.1 million. This amount reflects the transfer from sales tax revenue in order to support expenses in Police Headquarters.
- Property tax is increased by \$22.1 million, or 3.0% compared to FY 22 and the projection. The Police District Fund is up by \$68.2 million while the Police Headquarters Fund is down by \$46.1 million.
- Alarm permits, within permits and licenses, is decreasing by \$0.1 million in FY 23, budget to budget.
- Fines & forfeits is increasing slightly when compared to FY 22. The mainly contributor is the public safety fee increase of \$49,009.
- The ambulance fees, within departmental revenues, are declining by \$0.7 million to \$24.0 million in FY 23, budget to budget.
- Special tax, specifically the cell phone surcharge, is declining by \$0.2 million in FY 23 from FY 22 while motor vehicle registration is seeing a small growth of \$43,965.

Police Headquarters Revenues

Police Headquarters Revenues						
(\$'s in millions)						
	Historical		2022	2023	Exec. vs. Conformed	
			NIFA			
			Approved	Executive	Var.	%
	2020	2021	Budget	Budget		
Permits & Licenses	\$1.2	\$1.2	\$1.1	\$1.1	\$0.0	0.0%
Fines & Forfeits	20.5	23.4	23.5	23.5	0.0	0.2%
Invest Income	0.0	0.0	0.0	0.0	0.0	0.0%
Rents & Recoveries	0.2	0.9	0.1	0.0	(0.0)	-27.4%
Rev Offset To Expense	0.0	0.0	0.0	0.0	0.0	*****
Dept Revenues	22.5	20.4	25.0	24.3	(0.7)	-2.7%
Interdept Revenues	11.1	12.0	14.2	13.3	(0.8)	-5.9%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.1	0.2	0.0	0.0	0.0	*****
blank	0.0	0.0	0.0	0.0	0.0	*****
Fed Aid-Reimb of Exp	0.8	4.1	0.1	0.1	0.0	0.0%
Interfund Transfers	0.0	3.0	111.5	165.6	54.1	48.5%
State Aid-Reimb of Exp	0.9	0.4	0.8	0.8	0.0	0.0%
Property Tax	366.2	374.7	321.2	275.1	(46.1)	-14.4%
Special Taxes	24.7	25.4	23.7	23.6	(0.2)	-0.6%
Total	\$457.0	\$474.7	\$530.1	\$536.4	\$6.3	1.2%

- The Headquarters revenue budget is growing in FY 23 by \$6.3 million, or 1.2%, from the FY 22 budget.
- Departmental revenues, specifically ambulance fees are declining by \$0.7 million.
- Interfund transfer, specifically sales tax general fund, of \$165.6 million is growing by \$54.1 million in FY 23.
- Property taxes are falling by \$46.1 million in FY 23.
- The public safety fee within fines & forfeitures, is increasing by \$49,009 to \$23.5 million in FY 23 which may be difficult to achieve since the FY 22 projection is \$22.1 million.
 - The public safety fee became effective January 2, 2017 which assigned a \$55 fee on traffic and camera violations.

Police District Revenues

Police District Revenues						
(\$'s in millions)						
	Historical		2022	2023	Exec. vs. Conformed	
			NIFA			
			Approved	Executive	Var.	%
	2020	2021	Budget	Budget		
Permits & Licenses	\$3.9	\$4.1	\$4.6	\$4.5	(\$0.1)	-3.2%
Fines & Forfeits	\$0.9	\$0.8	\$1.5	\$1.5	\$0.0	0.3%
Invest Income	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	66.7%
Rents & Recoveries	\$0.2	\$1.4	\$0.0	\$0.0	\$0.0	*****
Rev Offset To Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Dept Revenues	\$2.4	\$2.5	\$2.3	\$2.3	\$0.0	0.0%
Interdept Revenues	\$0.3	\$0.3	\$0.0	\$0.0	\$0.0	*****
Pymnt In Lieu of Taxes	\$16.8	\$16.8	\$16.8	\$16.8	\$0.0	0.0%
Interfund Charges Rev	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	*****
blank	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Fed Aid-Reimb of Exp	\$0.0	\$1.6	\$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	390.1	389.3	409.8	478.0	68.2	16.6%
Total	\$414.7	\$416.8	\$435.0	\$503.0	\$68.0	15.6%

- District revenues are growing by \$68.0 million, or 15.6%, from the FY 22 budget.
- Property tax is rising by \$68.2 million due to a shift between fund allocations.
- Permits and licenses, specifically alarm permits, is declining by \$146,750 in FY 23.
- Fines and forfeits, specifically alarm permit fines, are increasing by \$5,000.
- Departmental revenue is seeing an allocation change between fees and villages fees which nets out to no impact in FY 23.
- Investment income is anticipated to grow by \$20,000.

Expense	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	178	175	201	185	209	8	4.0%	24	13.0%
Part-Time and Seasonal	11	13	24	14	22	(2)	-8.3%	8	57.1%
Salaries	\$18,002,876	\$17,886,228	\$21,710,867	\$21,203,104	\$23,908,301	\$2,197,434	10.1%	\$2,705,197	12.8%
Equipment	10,277	17,652	36,470	136,617	52,995	16,525	45.3%	(83,622)	-61.2%
General Expenses	131,198	187,997	324,531	324,531	343,522	18,991	5.9%	18,991	5.9%
Contractual Services	750,606	922,743	1,192,000	1,162,000	1,394,000	202,000	16.9%	232,000	20.0%
Utility Costs	0	0	0	0	0	0	*****	0	*****
Inter-Dept. Charges	788,009	829,521	1,569,108	1,569,108	1,171,794	(397,314)	-25.3%	(397,314)	-25.3%
Total	\$19,682,967	\$19,844,141	\$24,832,976	\$24,395,360	\$26,870,612	\$2,037,636	8.2%	\$2,475,252	10.1%

Expenses

- The FY 23 Proposed Budget for expenses is \$26.9 million, an increase of \$2.0 million, or 8.2%, from the current budget, and higher by \$2.5 million or, 10.1% compared to the projection. This is primarily due to higher salaries expense and contractual services.
- The salaries are increasing by \$2.2 million budget to budget and \$2.7 million relative to the OLBR projection. The growth in salaries is mainly attributed to increases to headcount, overtime, terminal leave, and the estimated impact of the anticipated Collective Bargaining Agreement with CSEA.
- The FY 23 Proposal funds 209 full-time positions, eight more positions compared to FY 22 NIFA Approved Budget and 24 more titles versus the September on-board. The Administration expects to hire additional employees to facilitate with staffing needs due to the State mandated Raise the Age Program.
 - Probation plans to hire various titles such as Probation Officer I’s- Bilingual and Youth Group Worker Aides in FY 23 due to expected attrition of 27 employees by year-end FY 22. Further, the department’s budget includes promotions of Probation Officers Trainees to Probation Officer I’s.
- The part-time and seasonal headcount includes 22, two less positions budget to budget and eight more compared to the current onboard. The part-time positions that were eliminated include an Administrative Assistant and a Licensed Practical Nurse I.
- The proposed equipment budget of \$52,995 increased by \$16,525 or 45.3% due to higher copying/blueprint equipment and medical & dental equipment costs.
- Inter-departmental charges decreased by \$0.4 million to \$1.2 million for the FY 23 proposal due to lower building occupancy charges.

Expenses, Con't

- The FY 23 general expenses grew to \$343,522, up by \$18,991 compared to FY 22 and the OLBR projection. The change is mostly due to higher Grainger expenses, copying blueprint supplies and other expenses.
- The contractual budget of about \$1.4 million is growing by \$202,000 budget to budget and is slightly higher compared to OLBR’s projection. The increase is mostly driven by a rise in miscellaneous contractual services and program agencies expenditures related to the JDC programs for Raise the Age.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$191,460	\$114,056	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	540,236	1,045,843	1,066,643	1,530,031	1,569,643	503,000	47.2%	39,612	2.6%
Fed Aid-Reimb of Exp	116,123	243,070	39,050	64,152	64,152	25,102	64.3%	0	0.0%
State Aid-Reimb of Exp	6,015,930	7,191,422	9,921,326	9,921,326	9,921,326	0	0.0%	0	0.0%
Total	\$6,863,749	\$8,594,391	\$11,027,019	\$11,515,509	\$11,555,121	\$528,102	4.8%	\$39,612	0.3%

Revenues

- The FY 23 revenue budget of \$11.6 million is rising by \$0.5 million, or 4.8%, from the FY 22 budget and minimally relative to OLBR’s projection. This change is mostly attributed to an increase in department revenue and a slight rise in federal aid.
- Rents & recoveries is zero budget to budget and compared to OLBR’s projection.
- The FY 23 proposal funds \$1.6 million for departmental revenues which is increasing by roughly \$0.5 million. This increase is due to additional collection of backlog/outstanding fees.
- The federal aid budget for FY 23 increased by \$25,102 due to funding from New York State pass thru federal funds.
- The department’s FY 23 state aid budget is unchanged at \$9.9 million. The state aid budget consists of the three revenue streams. Raise the Age state reimbursement of \$1.6 million, Juvenile Delinquent Care for \$5.8 million and reimbursed expenditures for \$2.5 million.

Revenues, Cont.

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

ACTIVITY INDICATORS				
INDICATOR	2021 ACTUAL	2022 PROJECTED	2023 PROPOSED	% CHANGE
Investigations- Criminal Division	1,790	2,500	2,800	12.0%
Supervision - Criminal Division	4,475	4,200	4,500	7.1%
Pretrial/Intake- Criminal Division	2,840	3,500	3,800	8.6%
Alcohol Interlock Monitoring (AIM)	375	600	700	16.7%
GPS Electronic Monitoring-PreTrial	926	1,000	1,100	10.0%
Juvenile Intake - Juvenile Delinquents	371	600	625	4.2%
Juvenile Supervision - Juvenile Delinquents	82	100	110	10.0%
Juvenile Supervision - (PINS)*	14	20	25	25.0%
Investigations Family Division	110	125	140	12.0%
Total Caseloads	10,983	12,645	13,800	9.1%
* Persons In Need of Supervision				
** These are actual cases screened, not total cases arraigned				
Source: Probation Department				

- The FY 23 caseloads are expected to increase overall by 1,155 or 9.1% compared to FY 22 projected and by 2,817 or 25.6% relative to the FY21 actual. The Activity Indicator increases are attributed to a backlog of court cases, resulting from the pandemic.
 - In the Criminal Division: Investigations, Supervision and Pretrial/Intake cases are projected to increase by 12.0% and 7.1% and 8.6% respectively.
 - The Alcohol Interlock Monitoring (AIM) caseloads are expected to increase by 100 cases, or 16.7% for the FY 23 Proposed Budget compared to FY 22 projected.
 - The FY 23 GPS Electronic Monitoring is increasing by 100 cases, or 10.0% compared to the current projection but grew by 174 or 18.8% compared to the FY 21 actual.
 - The activity indicators for Juvenile Intake, Supervision for Juvenile Delinquents and PINS cases are also higher by 4.2%, 10.0% and 25.0% respectively.
 - The cases in the Investigations Family Division category are growing by 12.0% for FY 23 proposal.

Revenues, Cont.

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 AOs must be sent to the new Nassau County Youth Part of the District Court.

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 probationer’s 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