



NASSAU COUNTY LEGISLATURE

Office of Legislative Budget Review

**Review of the
Fiscal Year 2023 Budget
&
Multi-Year Plan**

Departmental Analysis

Nassau County Legislature

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Kevan Abrahams, Minority Leader

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Inter-Departmental Memo

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

From: Maurice Chalmers, Director
Office of Legislative Budget Review

A handwritten signature in blue ink, appearing to be "MC", is written over the name "Maurice Chalmers" in the "From:" field.

Date: October 17, 2022

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 2023 and Multi-Year Plan. Our report is made up of two parts: the enclosed Departmental Analysis, and an Executive Summary. For those departments that testified at the budget hearings, the review contained in the Departmental Analysis may have been revised from what appeared in our hearing documents. I would like to thank the County Executive's financial team for their cooperation during this process. As always, my staff and I remain ready to provide whatever assistance the Legislature may require during the budget process. This document will be made available to your constituents at <https://www.nassaucountyny.gov/2384/Budget-Documents>.

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

Expense	Historical		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	3	6	3	6	0	0.0%	3	100.0%
Part-Time and Seasonal	2	4	4	0	4	0	0.0%	4	*****
Salaries	\$250,024	\$336,388	\$504,750	\$316,070	\$537,592	\$32,842	6.5%	\$221,522	70.1%
Equipment	0	0	5,000	5,000	10,000	5,000	100.0%	5,000	100.0%
General Expenses	10,800	14,917	35,000	35,000	65,000	30,000	85.7%	30,000	85.7%
Total	\$260,825	\$351,305	\$544,750	\$356,070	\$612,592	\$67,842	12.5%	\$256,522	72.0%

Expenses

- Expenses in the Proposed FY 23 Budget are increasing by \$67,842 or 12.5% budget to budget, and \$256,522 or 72.0% when compared to OLBR’s projection.
- Salaries are driving the variance in expenses, budget to budget and compared to projections.
 - For FY 23, the proposed budget adds a Secretary position for \$32,842 offset by the elimination of an Administrative assistant for \$30,000. In addition, the Program coordinator line was increased by \$30,000.
 - Compared to the FY 22 projection, the proposed budget adds funding for three full-time positions in FY 23. The titles include three Program Coordinators.
 - Terminal leave remains flat at \$19,750 in FY 23, when compared to the NIFA Approved FY 22 Budget.
- Equipment increases in FY 23 by \$5,000 when compared to FY 22 Adopted Budget and consists of miscellaneous equipment.
- The proposed general expense budget is increasing by \$30,000 to \$65,000. The higher general expenses line will fund Grainger expenses and increased miscellaneous supplies and expenses.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$12,411	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	45,367,056	57,623,096	55,145,000	47,795,914	50,145,000	(5,000,000)	-9.1%	2,349,086	4.9%
Interfund Transfers	429,332	1,272,501	0	0	0	0	*****	0	*****
Total	\$45,796,388	\$58,908,008	\$55,145,000	\$47,795,914	\$50,145,000	(\$5,000,000)	-9.1%	\$2,349,086	4.9%

Revenues

- The Assessment Department revenue budget has one object code in FY 23, departmental revenues. In FY 23 four revenues sources are budgeted on this line, shown in the chart to the right.
- The Proposed FY 23 revenue budget is decreasing by 9.1% from the FY 22 NIFA Approved Budget and increasing 4.9% from the current FY 22 projection.
- The departmental revenue line includes fees collected for the production of various reports. The FY 23 budget for these fees is \$125,000, unchanged from the FY 22 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 23 budget anticipates collecting \$20,000 from this fee, in-line with the FY 22 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	22 NIFA	22	23
	Apprd.	Projection	Executive
Fees	125,000	119,073	125,000
Radius Maps Fee	20,000	30,871	20,000
GIS Tax Map Verification Fee	45,000,000	47,645,970	45,000,000
Revenue from Income & Expense Law	10,000,000	-	5,000,000
Total	55,145,000	47,795,914	50,145,000

- The FY 23 GIS Tax Map proposed budget is unchanged from the FY 22 NIFA Approved Budget. With rising interest rates, these revenues can partially be at risk.
- In FY 23 revenues from the Income and Expense law are decreasing \$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 2022.

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	152	156	162	139	164	2	1.2%	25	18.0%
Part-Time and Seasonal	2	3	3	2	3	0	0.0%	1	50.0%
Salaries	\$10,922,620	\$11,094,487	\$12,820,092	\$11,766,654	\$13,169,494	\$349,402	2.7%	\$1,402,840	11.9%
Equipment	0	0	0	0	0	0	*****	0	*****
General Expenses	354,191	483,493	1,154,500	1,154,500	1,083,100	(71,400)	-6.2%	(71,400)	-6.2%
Contractual Services	1,059,099	716,295	2,500,000	2,500,000	1,500,000	(1,000,000)	-40.0%	(1,000,000)	-40.0%
Other Expense	33,817,393	9,058,138	30,000,000	30,000,000	30,000,000	0	0.0%	0	0.0%
Total	\$46,153,303	\$21,352,413	\$46,474,592	\$45,421,154	\$45,752,594	(\$721,998)	-1.6%	\$331,440	0.7%

Expenses

- The FY 23 Proposed Assessment Department expense budget is decreasing by 1.6%, compared to the FY 22 NIFA Approved Budget and increasing 0.7% compared to the FY 22 projection. The budget to budget decrease is a function of reduced contractual services expenses offset by higher salary expenses.
- The budget to budget salary increase includes funding for two additional full-time employee, \$1.0 million for retroactive pay, and \$0.8 million for a CSEA COLA.
- FY 23 Assessment contractual services costs are decreasing \$1.0 million from the FY 22 NIFA Approved Budget and the FY 22 projection. The decrease is on the miscellaneous contractual services line.
- The FY 23 general expenses line is decreasing \$71,400 compared to the FY 22 NIFA Approved Budget and the current FY 22 projection. The decrease is a function of lower copying blueprint supplies and expenses and reduced postage delivery.
- FY 23 other expenses are unchanged at the FY 22 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 23 Dispute Assessment Fund, (DAF) charges will be levied at a rate where the County collects \$40.0 million.
- Currently, as of the August 2022 month end, the County had \$28.3 million in Assessment Department operating funds, \$9.5 million in the FY 21 year-end property tax refund accrual, and \$179.3 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	61	64	70	63	67	(3)	-4.3%	4	6.3%
Part-Time and Seasonal	3	2	3	2	3	0	0.0%	1	50.0%
Salaries	\$4,670,475	\$4,773,385	\$5,895,269	\$5,552,174	\$6,203,375	\$308,106	5.2%	\$651,201	11.7%
General Expenses	60,612	78,293	251,000	251,000	251,000	0	0.0%	0	0.0%
Total	\$4,731,086	\$4,851,677	\$6,146,269	\$5,803,174	\$6,454,375	\$308,106	5.0%	\$651,201	11.2%

Expenses

- The FY 23 Assessment Review Commission (ARC) expense budget is increasing \$0.3 million or 5.0% from the FY 22 NIFA Approved Budget and rising 11.2% from the current year projection.
- The budget to budget increase is a function of greater salary spending. According to the Administration, the salary line includes the estimated impact of collective bargaining. It is consistent with the pattern established under the two ratified agreements and includes retroactive adjustments.
- Included in the budget to budget salary increase is \$420,448 in retroactive pay and \$375,491 in CSEA COLAs, which represents an increase of \$375,491 from the prior year budget.
- The full-time headcount is declining by three budget to budget. The departments is losing two Statistician Trainees, two Certified Assistant County Assessors, and one Assistant County Assessor. Offsetting those reductions is the addition of two Real Property Assessor Aide I.
 - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners, and the budget includes nine.
- The FY 23 general expenses line is unchanged from both the FY 22 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.

Revenues

- The FY 23 Proposed budget does not appropriate any revenues. However, in FY 21 the department 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, 2021, the County's outstanding property tax liability according to the Assessment Review Commission (ARC) was \$707.3 million. This represented a 9.2% increase from December 31, 2020's liability of \$647.7 million.
- Out of the total December 31, 2021 (ARC) liability, 46.4% or \$328.5 million was for class IV commercial grievances and 8.4% or \$59.5 million was for class I.
- According to the County Treasurer's Office, in FY 21 the County paid out \$121.3 million in property tax refunds. General Funds were used to pay \$22.2 million, \$71.2 million in payments came from new DAF charges, and \$27.9 million was paid from old DAF charges.

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	48	44	45	44	46	1	2.2%	2	4.5%
Part-Time and Seasonal	35	33	49	30	52	3	6.1%	22	73.3%
Salaries	\$4,564,446	\$4,454,471	\$5,234,054	\$4,901,274	\$5,617,496	\$383,442	7.3%	\$716,222	14.6%
Equipment	23	7,791	5,000	5,000	50,000	45,000	900.0%	45,000	900.0%
General Expenses	154,862	132,588	360,319	360,319	360,400	81	0.0%	81	0.0%
Contractual Services	0	0	20,000	20,000	20,000	0	0.0%	0	0.0%
Total	\$4,719,331	\$4,594,851	\$5,619,373	\$5,286,593	\$6,047,896	\$428,523	7.6%	\$761,303	14.4%

Expenses

- The FY 23 Proposed Expense Budget is increasing by \$0.4 million, or 7.6%, compared to the FY 22 NIFA Approved Budget, and increasing by 14.4%, in comparison to OLBR’s projections.
- FY 23 salaries are increasing by \$383,442 budget to budget and increasing by 14.6% compared to the current projection. The Proposed FY 23 Budget contains \$174,829 more in retro-pay and \$62,943 more for anticipated CSEA COLAs. The proposed full-time headcount is increasing by one position budget to budget, and the part-time and seasonal headcount is increasing by 3 positions.
- Equipment is increasing by \$45,000 when compared to both the FY 22 NIFA Approved Budget and the current projection. The increase is primarily in office furniture.
- General expenses are increasing by a minimal \$81 when compared to the FY 22 NIFA Approved Budget.
- The contractual services line remains flat when compared to the FY 22 NIFA Approved Budget and the current OLBR projection.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$73,371	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	269,541	243,717	3,220,100	420,100	2,522,600	(697,500)	-21.7%	2,102,500	500.5%
Total	\$269,541	\$317,088	\$3,220,100	\$420,100	\$2,522,600	(\$697,500)	-21.7%	\$2,102,500	500.5%

Revenues

- The FY 23 Proposed Budget for Civil Service revenue is decreasing by \$0.7 million when compared budget to budget and is increasing by \$2.1 million when compared to OLBR’s projection.
- There is no funding in the proposed FY 23 rents and recoveries line.
- The decrease of \$700,000 in FY 23 departmental revenues is due to the decline in fees as the department will not hold a Police Officer exam this year but is anticipating one in FY 23.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	15	15	15	10	12	(3)	-20.0%	2	20.0%
Part-Time and Seasonal	2	3	3	6	6	3	100.0%	0	0.0%
Salaries	\$1,273,194	\$1,695,411	\$1,642,734	\$1,195,808	\$1,459,700	(\$183,034)	-11.1%	\$263,892	22.1%
Total	\$1,273,194	\$1,695,411	\$1,642,734	\$1,195,808	\$1,459,700	(\$183,034)	-11.1%	\$263,892	22.1%

Expenses

- Constituent Affairs total expenditures in the FY 23 Proposed Budget are declining by 11.1%, or \$183,034, budget to budget, but increasing by 22.1%, or \$263,892 compared to projections.
 - The proposed salary budget accommodates wages and title movements for FY 23. The proposed budget includes funding for three less full-time positions offset by three part time/seasonal positions.
 - Health insurance buyback pay is rising by \$4,000 in FY 23.

Revenue

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interdept Revenues	(\$141,446)	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	(\$141,446)	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

- The FY 23 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.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$4,015,023	\$4,360,543	\$4,449,500	\$4,235,000	\$4,650,000	\$200,500	4.5%	\$415,000	9.8%
Fines & Forfeits	274,180	195,080	1,350,000	550,000	1,575,000	225,000	16.7%	1,025,000	186.4%
Rents & Recoveries	1,125	1,850	100,000	100,000	100,000	0	0.0%	0	0.0%
Dept Revenues	0	0	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb of Exp	27,530	15,611	45,000	45,000	45,000	0	0.0%	0	0.0%
Total	\$4,317,857	\$4,573,084	\$5,944,700	\$4,930,200	\$6,370,200	\$425,500	7.2%	\$1,440,000	29.2%

Revenues

- The Proposed FY 23 Revenue Budget of \$6.4 million is increasing by \$425,500 compared to the FY 22 NIFA Approved Budget and increasing by \$1.4 million in comparison to OLBR’s projection.
- The main drivers for the overall revenue budget to budget variance are a \$200,500 increase in permits and licenses and a \$225,000 rise in fines and forfeits.
 - 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.
- The FY 23 proposed rents & recoveries budget remains unchanged at \$100,000 when compared to both the FY 22 NIFA Approved Budget and OLBR’s projection.
 - 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 increasing by \$200,500 to \$4.7 million compared to the FY 22 NIFA Approved Budget.

Revenues, cont.

- Proposed FY 23 state aid revenue is level with the FY 22 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 rising by \$200,500 to \$4.7 million budget to budget. The chart below includes the FY 21 historical actual, the FY 22 NIFA Approved Budget, and the Proposed FY 23 Budget for each permit and license collected by the department:

Permits & Licenses	FY 21 Actual	FY 22 Budget	FY 23 Proposal	FY 23 Proposed vs. FY 22 Budget Variance
Home Improvement License	\$2,857,530	\$2,600,000	\$2,800,000	\$200,000
Weights and Measures	1,259,793	1,500,000	1,500,000	\$0
Taxi and Limo Registration	65,830	175,000	175,000	\$0
ATM Registration	73,530	140,000	140,000	\$0
Licensing	100,390	14,500	15,000	\$500
Health Club License	3,470	20,000	20,000	\$0
Total	\$4,360,543	\$4,449,500	\$4,650,000	\$200,500

- Home improvement licenses budgeted at \$2.8 million are renewed on a biannual basis. As a result, this fee’s annual result alternates between low yield and high yield years. This is a \$200,000 increase from the FY 22 Budget.
- 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.

Revenues, cont.

- 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 22 Approved Budgeted amount of \$140,000. The ATM Registration budget includes both new registrations and renewals.
- The various licensing fee budget is increasing by \$500 to \$15,000 budget to budget.
- The proposed health club license budget is flat budget to budget at \$20,000.

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	22	26	17	26	0	0.0%	9	52.9%
Part-Time and Seasonal	0	0	0	3	3	3	*****	0	0.0%
Salaries	\$1,610,085	\$1,944,294	\$2,063,915	\$1,516,717	\$2,234,829	\$170,914	8.3%	\$718,112	47.3%
Equipment	2,499	3,046	4,500	4,500	5,000	500	11.1%	500	11.1%
General Expenses	16,261	51,614	156,336	156,336	148,284	(8,052)	-5.2%	(8,052)	-5.2%
Contractual Services	37,302	43,274	150,000	150,000	175,000	25,000	16.7%	25,000	16.7%
Total	\$1,666,146	\$2,042,228	\$2,374,751	\$1,827,553	\$2,563,113	\$188,362	7.9%	\$735,560	40.2%

Expenses

- The Proposed FY 23 Expense Budget of \$2.6 million is 7.9% greater budget to budget. Proposed expenses are 40.2%, or \$735,560 more than the latest OLBR projections.
- Salary expenses are increasing by \$170,914, or 8.3%, budget to budget, and \$718,112, or 47.3% when compared to OLBR projections.
 - Full-time headcount is remaining constant at 26 in FY 23. However, the Administration is adding three part-time employees compared to the FY 22 budget which included no budgeted part-time employees. Titles include two Clerk I Part-Time and one Consumer Affairs Investigator I Part-Time.
 - Overtime and terminal leave are increasing by \$5,000 and \$52,772, respectively, while longevity is decreasing by \$10,621, compared to the FY 22 Approved Budget.
 - The proposed budget also includes funding of \$96,087 for a CSEA cost of living adjustment (COLA) and \$159,146 for retroactive pay.
- FY 23 proposed general expenses are down 5.2% to \$148,284 when compared to the FY 22 Approved Budget. This is due to a decline in miscellaneous supplies and expenses, offset by minor increases in office supplies and copy paper, traveling expenses, investigative expenses, and clothing and uniform supplies.
 - According to the department, the Smart Sprinkler Program ended in FY 21 and they have no plan in reinstating this rebate program.
- Contractual services are increasing by \$25,000 to \$175,000, budget to budget, and when compared to the latest OLBR projection.
- The equipment budget is rising by \$500 in the Proposed FY 23 Budget. The increase is on the miscellaneous equipment line.

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.

<u>Staffing Analysis</u>						
	<u>FY 22</u> <u>NIFA</u> <u>Approved</u>	<u>Sept-22</u> <u>Onboard</u>	<u>FY 23</u> <u>Request</u>	<u>FY 23</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	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 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	86	85	93	85	89	(4)	-4.3%	4	4.7%
Part-Time and Seasonal	3	4	3	4	3	0	0.0%	(1)	-25.0%
Salaries	\$7,703,010	\$8,059,806	\$8,895,581	\$8,442,687	\$9,497,278	\$601,697	6.8%	\$1,054,591	12.5%
Equipment	7,297	12,746	16,000	16,000	10,000	(6,000)	-37.5%	(6,000)	-37.5%
General Expenses	545,908	712,550	805,473	805,473	805,473	0	0.0%	0	0.0%
Contractual Services	3,447,473	5,498,530	4,881,868	4,881,868	4,832,168	(49,700)	-1.0%	(49,700)	-1.0%
Total	\$11,703,687	\$14,283,632	\$14,598,922	\$14,146,028	\$15,144,919	\$545,997	3.7%	\$998,891	7.1%

Expenses

- The Proposed FY 23 Expenses for the County Attorney are increasing by 3.7%, or \$0.5 million, budget to budget, and increasing by 7.1%, or \$1.0 million, from the FY 22 projection.
- Salaries are increasing by \$0.6 million, budget to budget, with full-time headcount decreasing by four and part-time headcount remaining constant at three. Salaries are increasing by \$1.1 million compared to OLBR’s projection with full-time headcount increasing by four and part-time headcount decreasing by one.
 - In terms of headcount, there are many titles change netting to a decrease of four positions. Among the changes, the headcount for Deputy County Attorneys is decreasing by three.
 - Terminal leave pay is increasing by \$275,424 in FY 23.
 - The budget also includes additional funding of \$180,725 for a possible settlement of a CSEA contract.
- The equipment line is declining by \$6,000, or 37.5%, budget to budget, and is comprised of miscellaneous equipment.
- The proposed general expenses are constant at \$0.8 million when compared to both the FY 22 NIFA Approved Budget and OLBR’s projections. Items in this budget line include investigative expenses, educational and training supplies, miscellaneous supplies and expenses, postage delivery, copying blueprint supplies and expenses, office supplies and copy paper, and traveling expenses.

Expenses, Cont.

- Contractual services are declining by \$49,700 to \$4.8 million when compared to the FY 22 NIFA Approved Budget. Miscellaneous contractual services, legal services, and transcribing & briefs make up this line.

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	\$251,250	\$132,433	\$610,000	\$310,000	\$610,000	\$0	0.0%	\$300,000	96.8%
Rents & Recoveries	1,297,231	1,603,148	2,935,686	2,235,686	3,060,000	124,314	4.2%	824,314	36.9%
Dept Revenues	100,519	350,643	205,000	205,000	205,500	500	0.2%	500	0.2%
Interdept Revenues	313,919	464,617	327,546	327,546	550,000	222,454	67.9%	222,454	67.9%
Interfund Charges Rev	12,599	6,446	0	0	6,500	6,500	*****	6,500	*****
Fed Aid-Reimb of Exp	279,201	266,387	255,000	255,000	255,000	0	0.0%	0	0.0%
Total	\$2,254,719	\$2,823,674	\$4,333,232	\$3,333,232	\$4,687,000	\$353,768	8.2%	\$1,353,768	40.6%

Revenues

- The overall revenue budget for FY 23 is increasing by \$353,768, or 8.2%, compared to the FY 22 budget and increasing by \$1.4 million, or 40.6%, compared to current projections driven by rents & recoveries.
- Fines & forfeitures are remaining flat at \$610,000 budget to budget.
- Rents and recoveries are increasing by \$124,314, or 4.2%, compared to the FY 22 NIFA Approved Budget and increasing by \$0.8 million or 36.9%, compared to OLBR’s projections.
- Interdepartmental revenues are increasing by \$222,454, or 67.9%, when compared to both the FY 22 NIFA Approved Budget and the OLBR projections.
- Proposed FY 23 interfund charges revenues are budgeted at \$6,500 and is comprised of the Stop DWI grant.
- Proposed FY 23 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 21 Actual	FY 22 NIFA Approved Budget	FY 22 Projected	FY 23 Proposed
Miscellaneous Receipts	\$1,381	\$12,500	\$12,500	\$12,500
Fees	319,774	182,500	183,000	183,000
Contractual Services	10,871	7,500	7,500	7,500
Criminal Restitution	18,617	2,500	2,500	2,500
Total	\$350,643	\$205,000	\$205,500	\$205,500

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are increasing by \$500, budget to budget, but the increase is found only on the fees line.
 - 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$51,856	\$18,899	\$57,000	\$57,000	\$50,000	(\$7,000)	-12.3%	(\$7,000)	-12.3%
Rents & Recoveries	220	101,510	2,000	2,000	1,000	(1,000)	-50.0%	(1,000)	-50.0%
Dept Revenues	57,560,974	72,623,637	61,474,820	63,869,590	50,102,320	(11,372,500)	-18.5%	(13,767,270)	-21.6%
Total	\$57,613,049	\$72,744,046	\$61,533,820	\$63,928,590	\$50,153,320	(\$11,380,500)	-18.5%	(\$13,775,270)	-21.5%

Revenues

- FY 23 Proposed County Clerk revenues have decreased \$11.4 million from the FY 22 NIFA Approved Budget. Compared to the current FY 22 projection, revenues are falling by \$13.8 million.
- The Nassau County housing market has been sluggish. On a year-to-date basis through August 2022, County Clerk statistics show that mortgage recordings are down 25.6% and deed recordings have fallen 2.2%.
- 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 continue to soften. Multiple Listing Service of Long Island figures show that in August 2022 the number pending sales fell 13.6% from the prior August. This followed a 17.1% decline in July 2022.
- However, pending median sale prices increased 1.5% in August 2022 and 3.8% in July 2022 compared to the prior year.

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

Revenue Source	Departmental Revenues				
	FY 22 Estimate	FY 22 Budget	FY 23 23 Exec. vs. 23 Exec. vs. 22 Bud. 22 Est.	23 Exec. vs. 23 Exec. vs. 22 Bud. 22 Est.	23 Exec. vs. 23 Exec. vs. 22 Bud. 22 Est.
Fees	\$ 2,358	\$ 9,000	3,500	(5,500)	\$1,142
Court Fees	\$ 1,204,240	\$ 800,000	850,000	50,000	(\$354,240)
Mortgage Recording Fees	\$ 41,834,491	\$ 38,000,000	30,000,000	(8,000,000)	(\$11,834,491)
Deed Recording Fees	\$ 10,397,612	\$ 10,900,000	9,000,000	(1,900,000)	(\$1,397,612)
Real Estate Transfer Fees	\$ 22,754	\$ 25,000	21,000	(4,000)	(\$1,754)
Records Management	\$ 171,333	\$ 150,000	170,000	20,000	(\$1,333)
Mortgage Exp Reimbursement	\$ 3,025,830	\$ 2,825,820	2,825,820	-	(\$200,010)
Business Name Fee	\$ 36,655	\$ 45,000	32,000	(13,000)	(\$4,655)
Miscellaneous Fees	\$ 5,694,165	\$ 7,520,000	6,000,000	(1,520,000)	\$305,835
On Line Registration	\$ 1,480,151	\$ 1,200,000	1,200,000	-	(\$280,151)
	\$63,869,590	\$61,474,820	\$50,102,320	(11,372,500)	(\$13,767,270)

- All County Clerk revenues are budgeted to increase 11.5% in FY 24, 6.8% in FY 25, and remain flat in FY 26.

Expenses

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	85	82	90	81	90	0	0.0%	9	11.1%
Part-Time and Seasonal	21	18	80	16	80	0	0.0%	64	400.0%
Salaries	\$5,404,362	\$5,467,703	\$6,816,382	\$6,394,098	\$7,076,204	\$259,822	3.8%	\$682,106	10.7%
Equipment	47,669	5,451	117,500	317,500	117,500	0	0.0%	(200,000)	-63.0%
General Expenses	101,933	96,936	245,500	245,500	245,500	0	0.0%	0	0.0%
Contractual Services	564,466	748,609	834,741	834,741	837,480	2,739	0.3%	2,739	0.3%
Total	\$6,118,430	\$6,318,699	\$8,014,123	\$7,791,839	\$8,276,684	\$262,561	3.3%	\$484,845	6.2%

- Total FY 23 Proposed Expenses for the department are increasing 3.3% from the FY 22 NIFA Approved Budget and increasing 6.2% from the FY 22 projection.
- The increase is primarily a function of higher salary expenses. The FY 23 Proposed budget will allow the department to fill all vacant positions. Additionally, the salary budget includes \$435,876 for retroactive pay and \$324,634 for a CSEA COLA.
- The FY 23 equipment budget is unchanged from the FY 22 budget and declining \$200,000 from the current projection. The FY 22 projections includes the non-recurring purchase of high-density shelving for proper storage of County records.
- The FY 23 general expenses budget is unchanged from the FY 22 NIFA Approved Budget and current projection. Some items funded on this line include miscellaneous supplies and expenses, postage delivery, office supplies & copy paper, and travel expenses.
- The FY 23 contractual services line is increasing \$2,739 or 0.3% from the FY 22 NIFA Approved Budget. The increase is a function of higher miscellaneous contractual services and new software contracts expenses; offset by a reduction in systems & programming.

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 Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	13	13	13	9	13	0	0.0%	4	44.4%
Part-Time and Seasonal	0	0	0	9	2	2	*****	(7)	-77.8%
Salaries	\$1,550,944	\$2,097,982	\$1,671,018	\$1,488,908	\$1,650,762	(\$20,256)	-1.2%	\$161,854	10.9%
Equipment	3,231	0	1,500	1,500	1,500	0	0.0%	0	0.0%
General Expenses	31,092	30,486	52,500	52,500	82,500	30,000	57.1%	30,000	57.1%
Contractual Services	0	0	100,000	100,000	70,000	(30,000)	-30.0%	(30,000)	-30.0%
Total	\$1,585,267	\$2,128,468	\$1,825,018	\$1,642,908	\$1,804,762	(\$20,256)	-1.1%	\$161,854	9.9%

Expenses

- The FY 23 budget is declining by \$20,256, or 1.1%, when compared to the FY 22 budget but increasing by \$161,854, or 9.9%, from the projection.
- The salaries line is decreasing by \$20,256 with two more part-time position when compared to the FY 22 budget and growing by \$0.2 million with four additional full-time but seven less part-time positions from the projection.
 - The proposed salary budget accommodates wages and title movements for FY 23.
- General expenses are increasing by \$30,000 to \$82,500 in FY 23 as compared to the FY 22 budget and projection.
- Contractual services are declining by \$30,000 to \$70,000 in FY 23 when compared to the FY 22 budget and projection.

Revenues

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$337,627	\$0	\$0	\$0	\$0	*****	\$0	*****
Interfund Charges Rev	126	8	0	0	0	0	*****	0	*****
Total	\$126	\$337,635	\$0	\$0	\$0	\$0	*****	\$0	*****

- Rents and recoveries, specifically recoveries prior year, had \$337,627 actuals in FY 21. Revenues are not expected in FY 23.
- Interfund charges have historical actuals of \$126 in FY 20 and \$8 in FY 21 but no revenue is budgeted for in FY 23.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$772,209	\$642,126	\$850,115	\$550,035	\$832,400	(\$17,715)	-2.1%	\$282,365	51.3%
Total	\$772,209	\$642,126	\$850,115	\$550,035	\$832,400	(\$17,715)	-2.1%	\$282,365	51.3%

- The Proposed FY 23 Budget of \$0.8 million is decreasing by \$17,715, or 2.1%, when compared to the FY 22 NIFA Approved Budget, and is increasing by 51.3% when compared to OLBR’s projection.
 - The budgeted decrease is mainly due to the elimination of the dental insurance and active health insurance budgets.
- The increase compared to projection is due to the rise of \$175,396 in health insurance for retirees and \$107,084 for Medicare Reimbursement. The Administration included a 6.0% growth rate for health insurance premiums.
 - The FY 23 budget is more than adequately funded for the anticipated growth in rates with the potential of producing a surplus in FY 23.
- The following chart details the NIFA Approved FY 22 Budget, OLBR Projection and the Proposed FY 23 Budget for fringe benefits by sub-object:

Subobject	FY22 NIFA	FY22	FY23	FY23	FY23
	Approved	OLBR Projected	Executive Budget	Executive vs. FY22 NIFA	Executive vs. OLBR Projected
Active Health Insurance	15,000	0	0	(15,000)	0
Dental Insurance	115	115	0	(115)	(115)
Medicare Reimbursement	250,000	142,916	250,000	0	107,084
Medicare Reimbursement Surcharge	10,000	10,000	10,000	0	0
Retiree Health Insurance	575,000	397,004	572,400	(2,600)	175,396
Grand Total	\$850,115	\$550,035	\$832,400	(\$17,715)	\$282,365

Revenues

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$743,442	\$625,388	\$785,000	\$785,000	\$780,160	(\$4,840)	-0.6%	(\$4,840)	-0.6%

- The FY 23 revenue budget is decreasing by \$4,840, or 0.6% when compared to both the FY 22 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	2	4	7	3	4	(3)	-42.9%	1	33.3%
Salaries	\$164,676	\$305,385	\$576,375	\$418,985	\$402,000	(\$174,375)	-30.3%	(\$16,985)	-4.1%
Equipment	0	646	0	0	1,000	1,000	*****	1,000	*****
General Expenses	1,805	14,390	169,870	169,870	89,000	(80,870)	-47.6%	(80,870)	-47.6%
Contractual Services	0	0	100,000	100,000	110,000	10,000	10.0%	10,000	10.0%
Total	\$166,482	\$320,421	\$846,245	\$688,855	\$602,000	(\$244,245)	-28.9%	(\$86,855)	-12.6%

Expenses

- The FY 23 budget is decreasing by \$244,245, or 28.9%, when compared to the FY 22 budget and \$86,855, or 12.6%, from the projection.
- Salaries are declining by \$174,375, or 30.3%, and have three less full-time position, budget to budget.
 - The proposed salary budget accommodates wages and title movements for FY 23.
 - The FY 23 budget eliminates a Deputy Director, a Program Assistant and a Program Coordinator position. This is offset by \$33,750 more in terminal leave.
- Equipment expenses, specifically miscellaneous, is budgeted at \$1,000 in FY 23.
- The general expenses are declining by \$80,870, or 47.6% in FY 23. Miscellaneous supplies decreased by \$90,870 while education and food grew by a total of \$5,000.
- Contractual services, specifically legal, are growing by \$10,000 in FY 23.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$126,879,066	\$68,635,330	\$91,421,096	\$91,421,096	\$97,249,332	\$5,828,236	6.4%	\$5,828,236	6.4%
Principal	118,680,000	44,635,000	32,470,001	32,470,001	117,695,000	85,224,999	262.5%	85,224,999	262.5%
Other Expense	74,150,515	35,475,071	57,359,852	57,359,852	98,297,953	40,938,101	71.4%	40,938,101	71.4%
Total	\$319,709,582	\$148,745,401	\$181,250,949	\$181,250,949	\$313,242,285	\$131,991,336	72.8%	\$131,991,336	72.8%

Debt Service Fund Expense

- Total debt payments, including Nassau County Interim Finance Authority (NIFA) set-asides and expense of loans, are expected to increase by 72.8% or \$132.0 million in the FY 23 Proposed Budget from the FY 22 NIFA Approved Budget.
- The budget to budget increase is the result of the FY 21 NIFA refunding of its own debt and County debt.
 - According to the Administration, debt service payments are expected to normalize in FY 23 after two successive years of lower expenditures that had resulted from the FY 21 refunding and restructuring of \$1.1 billion of County and NIFA issued debt.
- The FY 23 budget to budget increase 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 \$41.4 million budget to budget to \$97.2 million.
 - 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 23 Proposed expense of loans budget allotment is \$0.4 million lower than the FY 22 NIFA Approved Budget.

Debt Service Fund Expenses, Cont.

➤ 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 2022 to 2026					
	FY 22 Planned	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned
	Issues	Issues	Issues	Issues	Issues
Capital Borrowings					
Capital - General	100,000,000	140,000,000	140,000,000	150,000,000	150,000,000
Capital - SSWRD	25,000,000	40,000,000	40,000,000	50,000,000	50,000,000
Tax Certiorari					
Total Long-Term Borrowings	125,000,000	180,000,000	180,000,000	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 22 through FY 26.
- 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. No borrowings to make tax certiorari payments is anticipated.
- Over the remainder of FY 22, the County plans to issue \$125.0 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 \$180.0 million in FY 23 and FY 24 and \$200.0 million long term debt recurring from FY 25 through FY 26 to fund improvements to County infrastructure.

Debt Service Fund Revenue

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$1,112,216	\$1,111,716	\$1,114,091	\$1,114,091	\$1,109,341	(\$4,750)	-0.4%	(\$4,750)	-0.4%
Debt Svc From Capital	16,803,976	7,469,567	1,500,000	1,500,000	1,080,000	(420,000)	-28.0%	(420,000)	-28.0%
Debt Svc Chrgback Rev	254,278,414	99,384,407	134,193,787	134,193,787	264,291,706	130,097,919	96.9%	130,097,919	96.9%
Interfund Charges Rev	40,156,287	37,907,261	43,359,331	43,359,331	45,518,065	2,158,734	5.0%	2,158,734	5.0%
Fed Aid-Reimb of Exp	4,796,167	2,536,758	773,404	773,404	773,404	0	0.0%	0	0.0%
State Aid-Reimb of Exp	2,432,860	465,354	310,336	310,336	469,769	159,433	51.4%	159,433	51.4%
Authorized Capital Borrov	129,662	(129,662)	0	0	0	0	*****	0	*****
Total	\$319,709,582	\$148,745,401	\$181,250,949	\$181,250,949	\$313,242,285	\$131,991,336	72.8%	\$131,991,336	72.8%

- Compared to the FY 22 NIFA Approved Budget, the aggregate total revenue for the Debt Service Fund in the FY 23 Proposed Budget is increasing by \$132.0 million.
- 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 22 NIFA Apprvd.	Executive FY 23
Fire Commission	\$380,265	\$932,588
General Fund	\$122,105,427	\$238,048,814
Police District	\$392,323	\$1,128,108
Police Headquarters	\$11,315,772	\$24,182,195
Grand Total	\$134,193,787	\$264,291,705

- The debt service costs charged to the Sewer and Storm Water Resources District (\$37.3 million) and the Environmental Bond Fund (\$8.2 million) are booked as interfund charges.

Debt Service Fund DS from Capital		
	FY 22 NIFA Apprvd.	Executive FY 23
Bond Premium	\$1,500,000	\$1,080,000
Grand Total	\$1,500,000	\$1,080,000

- 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 90.1% of the debt service chargebacks in the Proposed FY 23 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.

- FY 23 Proposed Bond premium revenue is decreasing \$0.4 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. This is unchanged from a budget to budget perspective.
- In FY 23, the Administration has budgeted to collect \$0.5 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 \$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 Interfund Charges		
	FY 22 NIFA Apprvd.	Executive FY 23
Sewer & Storm Water Resource District	\$33,682,885	\$37,306,622
Environmental Bond Act	\$9,676,446	\$8,211,443
Grand Total	\$43,359,331	\$45,518,065

- The Debt Service Fund interfund charges chart reflects the interfund charges budgeted at \$45.5 million in FY 23, up \$2.2 million from the FY 22 Adopted Budget.

Debt Service Fund Multi-Year Plan

2023-2026 Multi-Year Financial Plan				
Expense				
	2023 Plan	2024 Plan	2025 Plan	2026 Plan
Interest	\$97,249,332	\$98,363,994	\$103,696,038	\$110,483,563
Principal	\$117,695,000	\$132,460,000	\$101,575,000	\$110,315,000
Other Expense	\$98,297,953	\$104,469,083	\$125,693,295	\$113,611,767
Total	\$313,242,285	\$335,293,076	\$330,964,332	\$334,410,330

- 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 \$132.0 million in FY 23, \$22.1 million in FY 24, decrease \$4.3 million in FY 25, and increase \$3.4 million in FY 26.
- County principal costs are similarly expected to increase in FY 23, FY 24, and FY 26; and fall \$30.9 million in FY 25.

2023-2026 Multi-Year Financial Plan				
Revenue				
	2023 Plan	2024 Plan	2025 Plan	2026 Plan
Revenue Offset to Expense	\$1,109,341	\$1,112,466	\$1,107,544	\$819,000
Capital Resources for Debt	\$1,080,000	\$1,080,000	\$1,200,000	\$1,200,000
Debt Service Chargeback Revenue	\$264,291,706	\$283,025,487	\$276,581,539	\$277,985,363
Interfund Charges Revenue	\$45,518,065	\$48,962,502	\$51,157,635	\$53,687,042
Fed. Aid -Reim. Of Expense	\$773,404	\$653,064	\$484,975	\$307,928
State Aid -Reim. Of Expense	\$469,769	\$459,558	\$432,639	\$410,996
Total	\$313,242,285	\$335,293,076	\$330,964,332	\$334,410,330

- 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 26. 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 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 \$57.2 million for the District Attorney’s Office is increasing by \$1.8 million, or 3.3%, budget to budget, and \$4.6 million, or 8.8%, 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 nine 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 25.0%. 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 buildings 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 \$964,653 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.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	142	141	160	141	160	0	0.0%	19	13.5%
Part-Time and Seasonal	90	97	0	171	0	0	*****	(171)	-100.0%
Salaries	\$15,429,474	\$14,811,077	\$22,181,015	\$20,551,420	\$23,204,663	\$1,023,648	4.6%	\$2,653,243	12.9%
Equipment	32,350	328,204	70,000	70,000	71,000	1,000	1.4%	1,000	1.4%
General Expenses	2,949,788	964,611	3,428,840	3,428,840	4,328,688	899,848	26.2%	899,848	26.2%
Contractual Services	491,218	359,089	746,520	746,520	817,500	70,980	9.5%	70,980	9.5%
Total	\$18,902,830	\$16,462,980	\$26,426,375	\$24,796,780	\$28,421,851	\$1,995,476	7.6%	\$3,625,071	14.6%

Expenses

- The Board of Elections’ (BoE) Proposed expense budget has increased by \$2.0 million, or 7.6%, compared to the FY 22 NIFA Approved Budget and increased by \$3.6 million, or 14.6%, compared to OLBR’s most recent projection. The budget growth is attributed to mainly increases in salaries and general expenses, with smaller increases in equipment and 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 \$1.0 million, or 4.6%, which is attributed to higher funding for full-time staff of \$78,652, CSEA cost of living adjustment increase of \$244,468, terminal leave increasing by \$48,759, overtime rising by \$208,857, and retroactive pay rising by \$493,318.
- The FY 23 full-time headcount is 160, which is consistent with the 2022 NIFA Approved headcount, and 19 more than OLBR’s projections.
 - The BoE receives funding to hire part-time & seasonal staff but is not assigned a headcount for these employees. As of September 8, 2022, there were 171 part-time & seasonal positions onboard.
- The proposed equipment budget is up \$1,000 from not only the FY 22 NIFA Approved Budget but also the latest projection. The increase is found in the educational and training equipment line.

Expenses, cont.

- The general expense budget is growing by 26.2% in FY 23, from \$3.4 million in FY 22 to \$4.3 million in the proposal. The increases are found in rents, copying blueprint supplies & expenses, postage delivery, educational & training supplies and expenses, motor vehicles expenses, and equipment maintenance & rental, offset by a decline in information technology supplies and expenses.
- The proposed contractual services budget is \$817,500, or \$70,980 higher than the FY 22 NIFA Approved Budget and the OLBR projection. The increase 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 \$342,486, or 7.0%, compared to the FY 22 NIFA Approved Budget due to increases in salaries and general expenses.
 - The Primary Elections Control Center’s FY 23 budget is up by \$448,696, or 11.9%, compared to FY 22, resulting primarily from increases in general expenses.
 - The General Elections Control Center’s FY 23 budget is \$19.0 million, 6.8% higher than FY 22 mainly due to increased salaries and general expenses.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2022	2023	Exec. vs. Approved	
	2020	2021	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$3.9	\$4.0	\$4.9	\$5.3	\$0.3	7.0%
Primary Elections	1.0	0.1	3.8	4.2	0.4	11.9%
General Elections	14.1	12.4	17.8	19.0	1.2	6.8%
Total	18.9	16.5	26.4	28.4	2.0	7.6%

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$31,136	\$175,161	\$150,000	\$150,000	\$150,000	\$0	0.0%	\$0	0.0%
Dept Revenues	6,297	8,686	40,000	40,000	40,000	0	0.0%	0	0.0%
Total	\$37,433	\$183,847	\$190,000	\$190,000	\$190,000	\$0	0.0%	\$0	0.0%

Revenues

- The Proposed revenue budget for FY 23 remains flat when compared to the FY 22 NIFA Approved Budget and OLBR’s projection.
- Rents & recoveries are flat at \$150,000 when compared to the FY 22 NIFA Approved Budget and 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 22 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	8	9	7	8	(1)	-11.1%	1	14.3%
Part-Time and Seasonal	0	0	1	2	3	2	200.0%	1	50.0%
Salaries	\$848,052	\$1,076,004	\$1,172,790	\$858,940	\$1,120,743	(\$52,047)	-4.4%	\$261,803	30.5%
Equipment	215,750	0	0	0	0	0	*****	0	*****
General Expenses	3,463,223	162,224	32,457	32,457	32,985	528	1.6%	528	1.6%
Interfund Charges	0	0	630,902	630,902	630,902	0	0.0%	0	0.0%
Total	\$4,527,025	\$1,238,227	\$1,836,149	\$1,522,299	\$1,784,630	(\$51,519)	-2.8%	\$262,331	17.2%

Expenses

- The proposed expense budget for FY 23 is \$1.8 million, a decrease of \$51,519 or 2.8% budget to budget and an increase of \$0.3 million, or 17.2% compared to the OLBR projection. The budget to budget variances to the FY 23 proposal include a decline in salaries offset by a minimal increase in general expenses.
- The proposal includes an allocation of \$630,902 for interfund charges to support the volunteer firefighter tuition program at Nassau Community College.
- Salary expenses are lower by 4.4% from FY 22 due to wage adjustments and lower comp time cash being offset by higher termination leave, the estimated impact of collective bargaining and retroactive adjustments for CSEA members.
- The full-time headcount eliminates one Community Service Representative position.
- The part-time headcount includes two additional Community Services Assistant titles, budget to budget, and one when compared to the current actual.
- The equipment line remains at zero budget to budget and compared to the OLBR projection.
- The FY 23 proposed budget for general expenses increased slightly by \$528 due to higher expenses for office supplies & copy paper.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$572,644	\$0	\$200	\$0	\$0	*****	(\$200)	-100.0%
Fed Aid-Reimb of Exp	0	4,194,334	480,012	518,587	480,012	0	0.0%	(38,575)	-7.4%
State Aid-Reimb of Exp	0	0	0	5,875	0	0	*****	(5,875)	-100.0%
Total	\$0	\$4,766,978	\$480,012	\$524,662	\$480,012	\$0	0.0%	(\$44,650)	-8.5%

Revenues

- The Proposed FY 23 revenue budget allocates \$480,012 which is flat budget to budget but decreased by \$44,650 compared to OLBR’s projection, which is due to pass thru funds received for tropical storm Isaias and hurricane Ida.
- The \$0.5 million in federal aid 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		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%

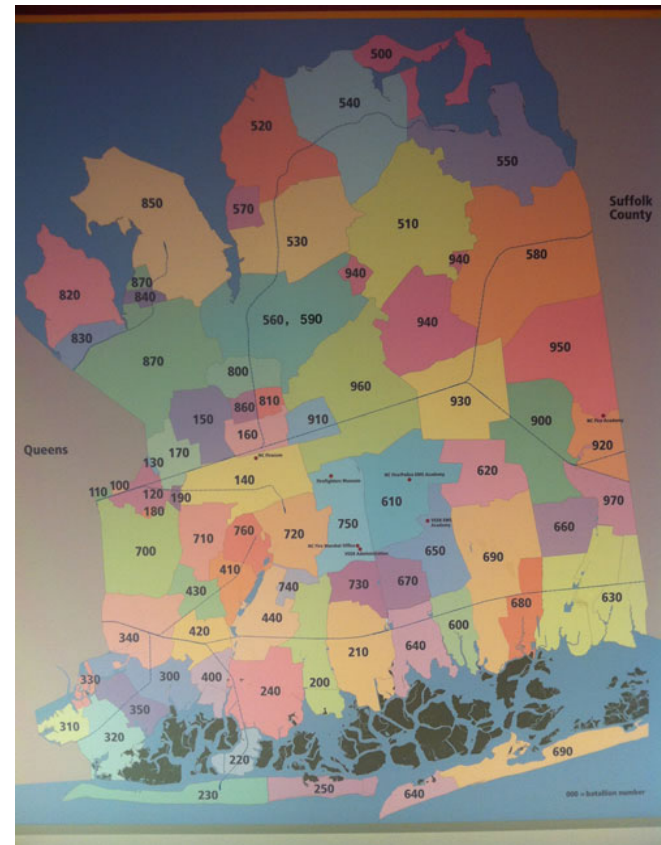
Expenses

- 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 most of the outstanding liability from prior pension referrals.
 - Excluding the repayment, the FY 23 pension budget is 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 positions 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.
 - 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 Nassau County Fire Service Map consisting of 71 districts in 9 battalion is depicted below.



- The proposed volunteer firemen, contractual services also include the following contracts:
 - A service and 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.

- 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.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	162	158	181	156	181	0	0.0%	25	16.0%
Part-Time and Seasonal	32	24	33	20	33	0	0.0%	13	65.0%
Salaries	\$12,935,426	\$14,402,391	\$16,796,107	\$14,858,055	\$18,497,670	\$1,701,563	10.1%	\$3,639,615	24.5%
Fringe Benefits	(795)	0	0	0	0	0	*****	0	*****
Equipment	7,020	31,996	59,597	59,597	59,597	0	0.0%	0	0.0%
General Expenses	533,554	640,434	791,663	791,663	746,663	(45,000)	-5.7%	(45,000)	-5.7%
Contractual Services	360,684	620,181	475,259	475,259	479,759	4,500	0.9%	4,500	0.9%
Var Direct Expenses	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0.0%	0	0.0%
Inter-Dept. Charges	3,747,180	4,257,443	5,767,822	5,767,822	5,316,138	(451,684)	-7.8%	(451,684)	-7.8%
Early Int./Special Ed	137,787,186	137,400,526	144,756,580	148,511,198	150,000,000	5,243,420	3.6%	1,488,802	1.0%
Total	\$160,370,255	\$162,352,970	\$173,647,028	\$175,463,594	\$180,099,827	\$6,452,799	3.7%	\$4,636,233	2.6%

Expenses

- Total FY 23 expenditures are increasing by \$6.5 million, or 3.7%, compared to the FY 22 NIFA Approved Budget and by \$4.6 million, or 2.6%, 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 a rise in salaries, which is partially offset by declines in interdepartmental charges and general expenses.
- Provider payments for the Children’s Early Intervention Services Program and Pre-school Education Program makes up 83.3% of the Proposed FY 23 expense budget. The \$150.0 million budget is increasing by \$5.2 million compared to the FY 22 budget, and by \$1.5 million from the FY 22 projection. The FY 23 budget reflects the department’s requested amount, which according to the budget summary, should provide services for the anticipated caseload level as authorized by school districts to approved applicants. This will be discussed in more detail further in the report.
- The FY 23 salary line is increasing by \$1.7 million or 10.1% budget to budget, and by \$3.6 million compared to the FY 22 projection. The salary budget includes an increase in termination pay of roughly \$0.8 million, annual step increases, as well as additional funding for the possible settlement of a CSEA contract of \$0.9 million.

Expenses, Cont.

- The rise compared to the projection accommodates for an increase of 25 full-time and 13 part-time heads. According to the department these positions are replacing employees that have left or retired. The difference in part-time positions is from the seasonal positions that have finished working this summer.
 - The full-time positions to be filled include the Commissioner of Health, ten Sanitarians, seven Administration Assistants, two Accounting Assistant I's, two Public Health Engineer Trainees, one Public Health Nurse and two Early Intervention Service Coordinators.
 - The part-time positions include ten Public Health seasonal Aide II's, one Clerk and one Clerk Typist.
 - The FY 23 full-time budgeted headcount of 181 remains unchanged from the current year's budget and is equal to the department's request. The budgeted headcount is also 19 full-time positions higher than the historical FY 20 level. The increase in staffing levels is in various areas to protect public health, including food safety and disease investigation and control.
- The following chart details the full-time, part-time and seasonal positions for the FY 22 NIFA Approved Budget, the September FY 22 actual staffing level, the FY 23 Departmental Request, and the FY 23 Proposed Budget:

Staffing Analysis						
	FY 22	Sept-22	FY 23	FY 23	Exec. vs	Exec. vs
	<u>Approved</u>	<u>Actual</u>	<u>Request</u>	<u>Executive</u>	22 <u>Approved</u>	<u>Actual</u>
CC Full-time Staffing						
10 Administration	26	22	28	28	2	6
20 Environmental Health	86	72	88	88	2	16
30 Public Health Laboratories	9	8	8	8	(1)	0
40 Public Health	21	19	19	19	(2)	0
51 Childrn Early Inter. Services	38	34	37	37	(1)	3
54 Pre-School Education	1	1	1	1	0	0
Total Full-time	<u>181</u>	<u>156</u>	<u>181</u>	<u>181</u>	<u>0</u>	<u>25</u>
CC Part-time and Seasonal						
10 Administration	6	6	6	6	0	0
20 Environmental Health	23	12	23	23	0	11
40 Public Health	2	2	2	2	0	0
51 Childrn Early Inter. Services	2	0	2	2	0	2
Total Part-time and Seasonal	<u>33</u>	<u>20</u>	<u>33</u>	<u>33</u>	<u>0</u>	<u>13</u>

Expenses, Cont.

- As reflected above, the FY 23 Proposed Budget headcount remains unchanged, however there are shifts within the Control Centers.
 - Budget to budget, the full-time heads in the FY 23 Executive budget includes the addition of an Administration Assistant and the transfer of the Director of Health Equity from Public Health into the Administration control center, the gain of two positions in Environmental Health, offset by the loss of two positions in Public Health, the loss of one Chemists in Public Health Laboratories, and one position in Children’s Early Intervention Services.
 - Part-time and seasonal positions remain unchanged budget to budget, with no shifts occurring between control centers.
- The FY 23 Proposed Budget for equipment remains unchanged at \$59,597. The budget includes funding for information technology, medical and dental equipment.

- General expenses are decreasing by \$45,000 to \$746,663 in FY 23, due to a decrease in miscellaneous supplies. The largest funding amounts are for equipment maintenance and rental, miscellaneous expenses, micro-biology medical supplies, and chemistry medical supplies.
- The budget for contractual services is increasing minimally by \$4,500 in the FY 23 Proposed Budget due to a scheduled increase in the contract for Preschool Medicaid billing, partially offset by a decrease in the Pre-school imaging contract. The following chart provides the details the FY 23 Proposed funding by contract:

Heath Department Contracts	2022 Proposed Budget	2023 Proposed Budget	2022 vs. 2021 Variance
Preschool Medicaid Billing	205,000	214,500	9,500
Pre-school Imaging Contract	15,000	10,000	(5,000)
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	55,187	55,187	0
Lab Testing Contingency	50,000	50,000	0
Ground & Public Water Supply Report	75,000	75,000	0
NUMC for OSHA physicals	12,464	12,464	0
Subtotal Contracts	475,259	479,759	4,500

Expenses, Cont.

- The FY 23 various direct expenses line remains flat at \$5.0 million. This is for contracted Public Health Services to the NuHealth.
- Inter-departmental charges is decreasing by \$451,684 to \$5.3 million in the FY 23 Proposed Budget, due to a reduction in building occupancy, information technology and printing charges, which is offset by increases in workers compensation expenses and telecommunication charges.
- The following chart provides the total expense by control center for historical FY 20, FY 21, the FY 22 NIFA Approved budget and the FY 23 Executive Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2022	2023	Exec. vs. Approved	
	2020	2021	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$4.0	\$4.9	\$5.9	\$6.8	\$0.9	15.5%
Public Health Laboratories	1.5	1.5	1.8	1.8	-0.1	-3.1%
Environmental Health	6.7	7.0	8.6	9.1	0.5	5.5%
Public Health	6.7	7.5	8.2	8.0	-0.2	-2.2%
Childm Early Inter. Services	21.8	25.2	28.8	28.9	0.1	0.3%
Pre-School Education	119.6	116.2	120.3	125.5	5.2	4.3%
Total	160.4	162.4	173.6	180.1	6.5	3.7%

- The Administration control center is increasing by \$0.9 million or 15.5% due mostly to salaries from the increase of two full-time positions, and a significant rise 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 23

budget for Environmental Health is increasing by \$0.5 million, due to an increase in salaries from two full-time heads and funding of the COLA from a possible labor contract.

- Public Health budgeted at \$8.0 million, is decreasing by \$0.2 million or 2.2%, due to a reduction in building occupancy charges. 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 23 Proposed budget is decreasing marginally by \$57,298 to \$1.8 million, due mostly to a decline in miscellaneous expenses.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 22 Proposed budget of \$28.9 million is increasing marginally by 0.3%. The FY 23 budget is \$0.1 million greater than the FY 22 projection.
- 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 \$125.5 million in FY 23, which is an increase of \$5.2 million, or 4.3% compared to the FY 22 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 \$150.0 million in the FY 23 Executive budget, when compared to the FY 22 NIFA Approved Budget. Of the total budget, \$125.2 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:

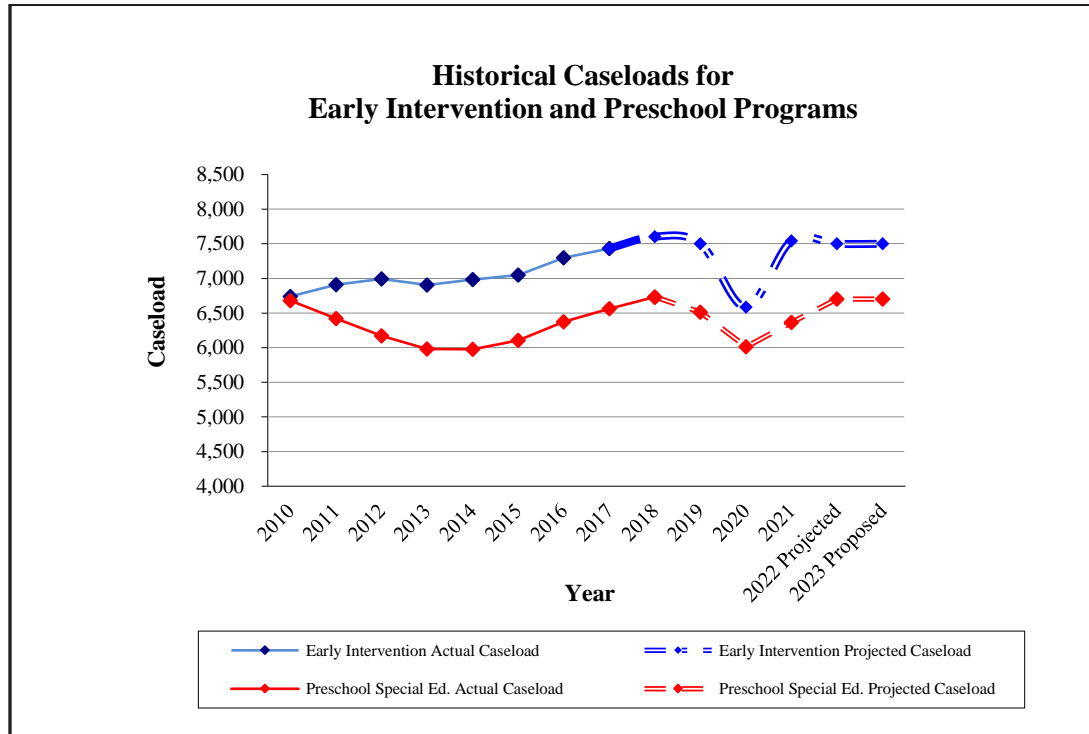


Control Center	FY 21 Actual	FY22 NIFA Approved Budget	FY 22 Projection	FY 23 Department Request	2023 Proposed Budget
Children Early Intervention Service	21,703,699	24,800,000	24,337,000	24,800,000	24,800,000
Pre-school Education	115,696,827	119,956,580	124,174,198	125,200,000	125,200,000
Grand Total	137,400,526	144,756,580	148,511,198	150,000,000	150,000,000

- Although the Proposed Budget is increasing by \$5.2 million, it is only increasing by \$1.5 million, when compared to the current projection in FY 22. The \$1.5 million results from an increase of \$463,000 in Children’s Early Intervention Services and \$1.0 million for Pre-school Education Services.
 - The FY 22 projection for Pre-school Education of \$124.2 million is currently producing a shortfall in the current year of roughly \$4.2 million. According to the department, the New York State Department of Education granted an increase on rates for certain pre-school programs starting July 1, 2022, and the budget accommodates for the expected rise.
- The Proposed Budget is equal to the department’s request, however since the FY 23 budget is only a minimal growth of 1.0% compared to the FY 22 projection, there could be a potential for another shortfall next year if either of the rates increase further or caseloads rise from their current levels.
- According to the FY 23 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 23 Budget for the Early Intervention Program and the Pre-school Education Program.



- Under the Pre-school Education Program, the caseload data from FY 19-FY 21 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, which can be attributed to the coronavirus pandemic. After the drop in FY 20, the FY 21 normalizes, and a caseload figure of 7,500 is projected in FY 22 and in the FY 23 Proposed Budget for Early Intervention. For the Pre-school Education total program, caseloads of 6,700 are projected in FY 22 and budgeted in FY 23.

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 below.
- The following table 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									
	Pre-school Education Program				Early Intervention Program				
Year	Preschool Approved	Preschool Ineligible	Total Preschool Cases	% of Ineligible Preschool	Early Int. Approved	Early Int. Ineligible	Total Early Int. Cases	% of Ineligible Early Int.	Total Cases in both programs
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*	6,073	294	6,367	4.6%	6,179	1,365	7,544	18.1%	13,911
Projected 2022	6,400	300	6,700	4.5%	5,800	1,700	7,500	22.7%	14,200
Proposed 2023	6,400	300	6,700	4.5%	5,800	1,700	7,500	22.7%	14,200

*2019 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 decreases each year through the 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. The lowest percentage of 1.9% that were found ineligible in FY 20, can be attributed to less

children seeking services due to the coronavirus epidemic. After FY 20, caseloads pick up again and in FY 21, 4.6% were found ineligible. The FY 22 projection and FY 23 Proposed budget is based on a rate of 4.5%.

- The total Pre-school Education Program caseloads have steadily increased each year from a low of 5,977 in FY 14, to a projected high of 6,700 in FY 22 & FY23. 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 23 budgeted figure of 6,700, is more consistent with the high that occurred in FY18.
- 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 percentage is projected to increase to 22.7% and the department is projecting the total number of caseloads to increase to 7,500 in FY 22 and budgets 7,500 in FY 23.

Revenue

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$5,547,554	\$6,519,564	\$6,245,000	\$6,245,000	\$6,245,000	\$0	0.0%	\$0	0.0%
Fines & Forfeits	167,689	190,378	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	781,109	642,942	250,000	272,173	400,000	150,000	60.0%	127,827	47.0%
Dept Revenues	4,896,442	8,102,926	6,661,000	6,501,000	4,701,000	(1,960,000)	-29.4%	(1,800,000)	-27.7%
Interfund Charges Rev	29,652	38,829	57,516	57,516	57,516	0	0.0%	0	0.0%
State Aid-Reimb of Exp	73,168,851	77,576,149	81,736,500	85,637,846	89,356,000	7,619,500	9.3%	3,718,154	4.3%
Total	\$84,591,297	\$93,070,788	\$95,250,016	\$99,013,535	\$101,059,516	\$5,809,500	6.1%	\$2,045,981	2.1%

- The proposed FY 23 revenue budget is increasing by \$5.8 million, or 6.1%, to \$101.1 million, compared to the FY 22 NIFA Approved Budget. This is due mostly to an increase in state aid, which is partially offset by a decrease in department revenue.
- The FY 23 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 23 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 22 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 22.
- Rents and recoveries are increasing by \$150,000 to \$400,000 in the FY 23 Proposed Budget. This revenue represents anticipated vendor recoveries.
- Department revenue is decreasing by roughly \$2.0 million, or 29.4% to \$4.7 million in the FY 23 Proposed Budget. The following chart details departmental revenue by sub-object code.

Departmental Revenues		
Revenue Source	FY 22 Proposed	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	4,460,000	3,690,000
Medicaid Fees, Early Intervention	2,000,000	810,000
Grand Total	6,661,000	4,701,000

- The decline in department revenue is mainly due to a significant decrease in Medicaid fees for Children’s Early Intervention services and Pre-school Services.
 - According to the department, Medicaid fees under Early Intervention have been reduced because of the commercial transportation cost. Parents are choosing to get mileage reimbursement instead of using bus transportation.

- The department noticed a decline in revenue collected from Medicaid fees for Pre-school and has adjusted the Proposed Budget to reflect this.
- When the County provides services for Pre-school education, the department will receive a percentage of cost reimbursement through either Medicaid or state aid. The revenue from Medicaid is budgeted in departmental revenue and the revenue from state aid is budgeted under the state aid revenue source.
- The FY 23 Proposed Budget for state aid is increasing by \$7.6 million, or by 9.3%, to \$89.4 million, compared to the FY 22 NIFA Approved budget. The revenue from New York State Article 6 funding has increased and the department can receive reimbursement on some of the department’s fringe benefit costs.
 - In addition, since reimbursement is a percentage of provider payment expenses, revenue is also rising, due to rise in the expenses.
 - The FY 23 Proposed budget is more aligned with the FY 22 projection, which is currently producing a surplus in the current year.

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		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	3	6	3	6	0	0.0%	3	100.0%
Part-Time and Seasonal	0	0	2	0	4	2	100.0%	4	*****
Salaries	\$222,519	\$235,428	\$504,750	\$266,518	\$537,592	\$32,842	6.5%	\$271,074	101.7%
Equipment	0	0	5,000	5,000	10,000	5,000	100.0%	5,000	100.0%
General Expenses	2,914	1,710	35,000	35,000	40,000	5,000	14.3%	5,000	14.3%
Contractual Services	0	0	0	0	25,000	25,000	*****	25,000	*****
Total	\$225,433	\$237,139	\$544,750	\$306,518	\$612,592	\$67,842	12.5%	\$306,074	99.9%

Expenses

- The FY 23 Proposed Expense Budget is increasing by \$67,842, or 12.5%, from the FY 22 NIFA Approved Budget. Proposed expenses are 99.9%, or \$306,074, 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 four Program Coordinator P/T positions budgeted for FY 23.
- Terminal leave is remaining constant at \$37,750.
- The FY 23 proposed equipment budget line is increasing by \$5,000 to \$10,000. This is due to a rise in miscellaneous equipment.
- The FY 23 proposed general expenses are increasing by \$5,000, or 14.3%, in comparison to both the FY 22 NIFA Approved Budget and OLBR’s projection. The increase is due to a growth in miscellaneous supplies and expenses.
- The FY 23 proposed contractual services line has \$25,000 allocated. According to the department, funds will be used for outreach purposes and to give community-based organizations the opportunity to host events.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$290	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	3,530	0	0	0	0	0	*****	0	*****
Total	\$3,530	\$290	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenues

- The FY 23 Proposed Budget does not anticipate any revenue.
- The proposed FY 23 rents and recoveries line has no funds allocated due to the removal of prior year recoveries. Historically, \$290 was achieved in FY 21.
- The proposed FY 23 departmental revenues line has no funds allocated due to the removal of miscellaneous receipts. The department recognized \$3,530 in miscellaneous receipts in FY 20.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$101,172	\$60,630	\$154,000	\$154,000	\$154,000	\$0	0.0%	\$0	0.0%
Interfund Charges Rev	14,701	0	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	634,463	481,691	370,750	370,750	370,750	0	0.0%	0	0.0%
State Aid-Reimb of Exp	129,287	119,576	111,225	111,225	111,225	0	0.0%	0	0.0%
Total	\$879,623	\$661,897	\$635,975	\$635,975	\$635,975	\$0	0.0%	\$0	0.0%

Revenues

- The Proposed FY 23 Revenue Budget remains flat from the FY 22 NIFA Approved Budget.
- The FY 23 proposed revenue offset to expense budget of \$154,000 remains flat compared to the FY 22 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 23, the Executive Director accounts 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 23 are \$370,750 and \$111,225, respectively; unchanged from the FY 22 budgeted and projected levels.

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	14	13	14	15	15	1	7.1%	0	0.0%
Salaries	\$1,004,583	\$1,359,887	\$1,110,925	\$1,070,523	\$1,280,675	\$169,750	15.3%	\$210,152	19.6%
Equipment	0	0	1,000	1,000	0	(1,000)	-100.0%	(1,000)	-100.0%
General Expenses	0	0	4,000	4,000	5,000	1,000	25.0%	1,000	25.0%
Interfund Charges	0	0	200,000	200,000	0	(200,000)	-100.0%	(200,000)	-100.0%
Total	\$1,004,583	\$1,359,887	\$1,315,925	\$1,275,523	\$1,285,675	(\$30,250)	-2.3%	\$10,152	0.8%

Expenses

- The FY 23 expenditure budget is decreasing by \$30,250, or -2.3%, when compared to the FY 22 NIFA Approved Budget and increasing by \$10,152, or 0.8% in comparison to OLBR's FY 22 projection. Compared to the projection, the increase in salaries is mostly offset by the decline in interfund charges.
- Salaries are increasing by \$169,750 to \$1.3 million, in FY 23 budget to budget, due to a rise in terminal leave of \$110,750 and an additional Housing Inspector position budgeted at \$70,000.
- The FY 23 proposed budget includes 100% reimbursable general expense funding of \$5,000. This is in relation to the Mutual Benefit Agreement with Land Band Corp.
- The proposed interfund charges were eliminated in the FY 23 budget from the FY 22 budget level of \$200,000. According to the FY 23 Budget Summary, this amount was previously used to supplement the Voucher program.
- 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 2022 there are 28 full-time and one part-time housing employees whose salaries are funded by grants.

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	6	8	9	7	9	0	0.0%	2	28.6%
Part-Time and Seasonal	2	10	4	8	4	0	0.0%	(4)	-50.0%
Salaries	\$663,963	\$775,268	\$947,537	\$1,013,392	\$923,677	(\$23,860)	-2.5%	(\$89,715)	-8.9%
General Expenses	10,637	12,934	31,000	31,000	31,000	0	0.0%	0	0.0%
Contractual Services	42,000	35,000	182,000	182,000	85,500	(96,500)	-53.0%	(96,500)	-53.0%
Total	\$716,600	\$823,203	\$1,160,537	\$1,226,392	\$1,040,177	(\$120,360)	-10.4%	(\$186,215)	-15.2%

Expenses

- The FY 23 Proposed Budget is decreasing by \$120,360, or 10.4%, in comparison to the FY 22 NIFA Approved Budget.
- Headcount is remaining the same in full-time, part-time and seasonals when compared to the FY 22 budget.
- Salaries are decreasing by \$23,860, or by 2.5%, when compared budget to budget.
- General expenses are remaining flat when compared to both the FY 22 NIFA Approved Budget and OLBR’s projections.
- The Contractual services line is decreasing by \$96,500 when compared to both the FY 22 NIFA Approved Budget and OLBR’s projections. This decrease is mainly in miscellaneous contractual services.

Revenue

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

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	5	6	6	6	0	0.0%	0	0.0%
Part-Time and Seasonal	1	0	0	0	0	0	*****	0	*****
Salaries	\$351,808	\$385,485	\$504,750	\$426,056	\$560,588	\$55,838	11.1%	\$134,532	31.6%
Equipment	0	0	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	790	1,427	35,000	35,000	47,004	12,004	34.3%	12,004	34.3%
Total	\$352,597	\$386,913	\$544,750	\$466,056	\$612,592	\$67,842	12.5%	\$146,536	31.4%

Expenses

- The FY 23 Proposed Budget is increasing by \$67,842, or 12.5%, compared to the FY 22 NIFA Approved Budget.
- The FY 23 full-time headcount is remaining constant at six positions, budget to budget. Salaries are increasing by \$55,838, or 11.1%, budget to budget, and increasing by \$134,532, or 31.6%, compared to OLBR projections. The department is not budgeting for any part-time employees in FY 23.
 - The largest component of the growth occurred in two Human Relations Representative II positions being added to the FY 23 budget, the combined salaries totaled \$161,979. The salary increase is partially offset by the elimination of the Community Services Representative and Human Relation Representative I positions with combined salaries of \$144,982.
 - Terminal leave has been increased by \$47,272 to a total of \$75,429. Longevity is remaining flat at \$1,475.
- The equipment line is funded in FY 23 at \$5,000 and it contains miscellaneous equipment.
- General expenses are increasing by \$12,004 compared to the FY 22 NIFA Approved Budget due to miscellaneous supplies and expenses and office supplies and copy paper.

Revenues

- The FY 23 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	58	58	59	50	60	1	1.7%	10	20.0%
Part-Time and Seasonal	11	8	12	10	12	0	0.0%	2	20.0%
Salaries	\$4,673,643	\$4,878,291	\$5,217,469	\$4,871,066	\$5,648,240	\$430,771	8.3%	\$777,174	16.0%
Equipment	0	7,989	34,161	34,161	34,161	0	0.0%	0	0.0%
General Expenses	2,093,236	2,891,144	1,996,021	1,996,021	3,107,033	1,111,012	55.7%	1,111,012	55.7%
Contractual Services	28,100,020	29,871,388	29,974,660	29,974,660	30,595,812	621,152	2.1%	621,152	2.1%
Inter-Dept. Charges	2,760,683	3,358,218	3,759,852	3,759,852	3,845,752	85,900	2.3%	85,900	2.3%
Total	\$37,627,582	\$41,007,029	\$40,982,163	\$40,635,760	\$43,230,998	\$2,248,835	5.5%	\$2,595,238	6.4%

Expenses

- The FY 23 Expense Budget for the Department of Human Services is increasing by \$2.2 million or 5.5%, budget to budget, and increasing by \$2.6 million or 6.4%, compared to the OLBR projection.
- FY 23 salaries are increasing by \$430,771 or 8.3% compared to the prior year budget, and an increase of \$777,174 or 16.0% compared to OLBR’s current projection. The proposed salary budget increases are attributed mainly to additional termination pay and \$271,381 more for anticipated wage adjustments due to potential collective bargaining.
 - Within the full-time headcount, there are many position shifts; however, the net FY 23 proposal is increasing by one position budget to budget and increasing by ten positions compared to OLBR’s projection.
 - Part-time headcount remains constant budget to budget and is increasing by two positions when compared to OLBR’s current projection.

Expenses, Cont.

- The equipment budget for FY 23 remains flat at \$34,161 and includes budgets for communication and miscellaneous equipment.
- General expenses are increasing by \$1.1 million to \$3.1 million in FY 23 which is mainly due to higher court remand expenses.
 - Court remands are \$3.0 million or 96.6% 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 23 has a growth of \$621,152 or 2.1% 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 23 are increasing by \$85,900 to \$3.8 million. 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	2022 NIFA Approved	2023 Proposed Budget	2023 Proposed vs. 2022 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	1,560,493	1,560,493	0
Catholic Charities	Title IIIC-2	1,162,500	1,162,500	0
EAC	CSI	30900	30,900	0
EAC	EISEP	440000	440,000	0
EAC	Title IIIB, Title IIIC-1 & Title IIID	1,808,961	1,808,961	0
EAC	Title IIIC-2	1,425,136	1,425,136	0
EAC	WIN (formerly SNAP) /EISEP (JASA)	360,000	360,000	0
FCA	Title IIIB Ombud, VII & LTCOP (now combined see below)	0	0	0
FCA	EISEP	1,836,436	1,836,436	0
FCA	Title IIIB SFC & HIICAP	363,301	363,301	0
FCA	Title IIIC-1	247,388	247,388	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	402,642	402,642	0
Great Neck	Title IIIB & Title IIIC-1	262,439	262,439	0
Herricks SC	CSE	109,490	109,490	0
Herricks SD	Title IIIC-1 & Title IIIE	85,925	85,925	0
Hispanic Brotherhood	Title IIIC-1	122,090	122,090	0
EAC	Long Beach (Formally JASA)	0	0	0

Expenses, Cont.

Office of the Aging Contracts				
Contract / Vendor	Description of services	2022 NIFA Approved	2023 Proposed Budget	2023 Proposed vs. 2022 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	233,744	233,744	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	414,054	414,054	0
Salvation Army	WIN (formerly SNAP)	0	0	0
Self Help	Replaces Sal Army	0	0	0
Sid Jacobson	Title IIIE	97,549	97,549	0
Sid Jacobson Herricks	Title IIIE	152,114	152,114	0
Visiting Nurse Assoc.	WIN (formerly SNAP) see EAC	0	0	0
Sr. Cit. of Westbury Inc	Title IIIC-1	0	0	0
Harmony	CSE	29,775	29,775	0
Marriott	May Senior Conference & Luncheon	0	0	0
Milleridge	May Senior Conference & Luncheon	15,000	15,000	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	2022 NIFA Approved	2023 Proposed Budget	2023 Proposed vs. 2022 NIFA Approved
Advisory Council-(Mineola, New Hyde Park, Williston Park, Herricks)	280,000	280,000	0
Belmont Child Care Asso	21,000	21,000	0
Big Brothers / Sisters of LI	60,000	60,000	0
Cedarmore	105,000	105,000	0
Circulo de la Hispanidad-(Long Beach)	169,566	169,566	0
City of Glen Cove Youth Bureau	50,000	50,000	0
Cornell	70,887	70,887	0
Community Parent Center- (Bellmore, Merrick)	51,000	51,000	0
Community Wellness Council - (Bellmores/Merricks)	0	0	0
Concerned Citizens for Roslyn Youth	0	0	0
COPAY-(Great Neck)	100,000	100,000	0
EOC of Nassau County	205,200	205,200	0
EAC - Mediation Alternative Project	40,970	40,970	0
FCA/Nassau Haven-(County wide)	392,000	392,000	0
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	195,000	195,000	0
FCA Probation	0	0	0
FCA/Walkabout for Young Men & Women-(County wide)	357,490	357,490	0
Five Towns Community Center	350,000	350,000	0
Floral Park Youth Council	0	0	0
HELP (formerly Freeport Pride)	0	0	0
Gateway Youth Outreach-(Elmont)	338071	338071	0
Glen Cove Boys/girls club	42,000	42,000	0
Hempstead Hispanic Civic Association-(North Hempstead)	100,000	100,000	0

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2022 NIFA Approved	2023 Proposed Budget	2023 Proposed vs. 2022 NIFA Approved
Hicksville Teen-Age Council-(Hicksville)	160,000	160,000	0
Hispanic Brotherhood of Rockville Centre-(RVC)	107,383	107,383	0
Hispanic Counseling Center-(Hempstead)	160,000	160,000	0
La Fuerza Unida-(Glen Cove)	133,866	133,866	0
Leadership Training	145,000	145,000	0
LGBT Network	75,000	75,000	0
Littig House Community Center-(Port Washington)	165,000	165,000	0
Littig House Community Center-(Roosevelt)	0	0	0
Long Beach REACH combined-(LB)	437,950	437,950	0
Long Beach REACH (Westbury/New Cassel)	340,000	476,591	136,591
Long Beach REACH (Westbury/Summer Youth)	104,262	304,000	199,738
Long Island Advocacy-(County wide)	259,027	259,027	0
Long Island Crisis Center RHY	122,020	122,020	0
Long Beach Martin Luther King Center-(Long Beach)	180,000	180,000	0
Manhasset / Great Neck E.O.C.	100,000	100,000	0
Morrison Mentors - (Arthur Morrison Mentors)	75,000	75,000	0
Nassau County Coalition Against Domestic Violence-(County wide)	0	0	0
North Shore Boys and Girls Club-(Glen Head)	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	165,000	165,000	0
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	487,455	487,455	0
Youth & Family Counseling-(Oyster Bay/East Norwich)	70,000	70,000	0
Total	\$6,641,682	\$6,978,011	\$336,329

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2022 NIFA Approved	2023 Proposed Budget	2023 Proposed vs. 2022 NIFA Approved
Central Nassau Guidance	100,700	100,700	0
Mental Health Association of Nassau County	621,374	621,374	0
Nassau Health Care Corporation (NHCC) Family Court Remands	1,185,275	1,185,275	0
South Shore Child Guidance	50,350	50,350	0
The Rehabilitation Institute	50,350	50,350	0
Advocacy/Support Services	1,070,256	1,355,079	284,823
Assessment and Review	0	0	0
Behavioral Wellness center	0	0	0
Charles Evans Center	50,350	50,350	0
Catholic Charities	0	0	0
David Hymowitz - Narcan Training	124,800	124,800	0
Hispanic Counseling Center	50,350	50,350	0
Long Island Crisis Center	505,522	505,522	0
North Shore Child & Family Guidance Center	50,350	50,350	0
North Shore Child & Family Guidance	835,863	835,863	0
South Nassau Hospital	100,701	100,701	0
Richard Remauro - Mental Health Court	80,640	80,640	0
Family & Children's Association	0	0	0
Maryhaven Center of Hope	109,620	109,620	0
Wantagh School District	0	0	0
Assoc. for Children with Learning Disabilities	53,688	53,688	0
Assoc. for the Help for Retarded Children	669,371	669,371	0
United Cerebral Palsy of Assoc. of Nassau County	89,101	89,101	0
Court Remands Family Court (NHCC)	279,613	279,613	0
Medical /Psychiatric Services	339,765	339,765	0
Total Mental Health	6,418,039	6,702,862	284,823
Grand Total for Department of Human Services Contracts	\$29,974,660	\$30,595,812	\$621,152

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	\$12,480	\$18,320	\$16,500	\$16,500	\$16,500	\$0	0.0%	\$0	0.0%
Rents & Recoveries	21,279	856,746	20,000	1,935,954	20,000	0	0.0%	(1,915,954)	-99.0%
Interdept Revenues	100,000	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,093,075	5,578,804	4,921,437	4,921,437	4,894,389	(27,048)	-0.5%	(27,048)	-0.5%
State Aid-Reimb of Exp	8,931,486	14,265,722	10,806,552	10,806,552	10,842,463	35,911	0.3%	35,911	0.3%
Total	\$14,158,320	\$20,719,592	\$15,864,489	\$17,780,443	\$15,873,352	\$8,863	0.1%	(\$1,907,091)	-10.7%

Revenues

- The Proposed FY 23 revenue budget of \$15.9 million is increasing by \$8,863, or 0.1%, compared to the FY 22 NIFA Approved Budget, but decreasing by \$1.9 million, or 10.7% compared to the OLBR projection.
- Fines and Forfeits for FY 23 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 23 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. However, this revenue is decreasing by \$1.9 million when compared to OLBR’s projection. The decline is due to disencumbrances of prior year’s unused contracts and purchase orders.
- The interdepartmental revenue for FY 23 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 FY 23 Proposed Budget for federal aid is declining by \$27,048 to \$4.9 million. This budget is for the NYS Pass Thru Federal Funds.
- State aid is increasing minimally by \$35,911 or 0.3% compared to FY 22 NIFA Approved Budget due to a rise in reimbursed expenses.

Funding Sources

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

Article 730 NY Criminal Procedure Law for Mental Health Restoration Services

730 of the criminal procedure laws provides that defendants charged with felonies who are mentally ill or developmentally disabled and are determined by a court to be unable to understand the charges against them or participate in their own defense are sent to one of the four New York State operated forensic psychiatric centers. Restoration services are to prepare a mentally ill or developmentally disabled person to stand trial. Effective April 1, 2020, NYS Office of Mental Health no longer provides funding to counties for the costs of psychiatric stays for competency restorations services, shifting 100% of the costs to the counties.

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

Funding Sources

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

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 2021 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 2020 U.S. Census has an estimated youth population in excess of 365,012 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

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	112	107	117	111	118	1	0.9%	7	6.3%
Part-Time and Seasonal	8	7	6	7	7	1	16.7%	0	0.0%
Salaries	\$8,738,126	\$9,609,537	\$10,916,692	\$10,578,376	\$11,795,415	\$878,723	8.0%	\$1,217,039	11.5%
Equipment	3,305	0	0	0	0	0	*****	0	*****
General Expenses	2,147,650	2,765,755	3,576,250	3,576,250	3,801,750	225,500	6.3%	225,500	6.3%
Contractual Services	15,843,427	17,809,257	20,754,212	20,754,212	22,955,118	2,200,906	10.6%	2,200,906	10.6%
Utility Costs	3,311,829	3,531,175	3,573,300	3,573,300	3,714,719	141,419	4.0%	141,419	4.0%
Total	\$30,044,336	\$33,715,723	\$38,820,454	\$38,482,138	\$42,267,002	\$3,446,548	8.9%	\$3,784,864	9.8%

Expenses

- The Department of Information Technology (IT)’s proposed expenses are rising by \$3.4 million or 8.9%, budget to budget, and by \$3.8 million or 9.8%, from projection.
- The proposed salary expenses are increasing by \$878,723 or, 8.0% budget to budget and \$1.2 million or 11.5 % from projection.
 - Budget to budget, FY 23 contains an additional \$0.4 million in retroactive pay and an additional \$0.2 million in CSEA COLA costs. The capital back charge credit is increasing by \$53,000, budget to budget.
- General expenses are growing by \$0.2 million which include, copying blueprint supplies, equipment maintenance, and postage delivery.
- The proposed contractual services expenditure is increasing by \$2.2 million, from the FY 22 budget which is primarily due to growth in software contracts and systems & programming.
 - According to the Administration, some of the contracts funded on the contractual services appropriation include, Sierra-Cedar at \$2.0 million, supplemental staffing at \$4.0 million, and Microsoft at \$3.8 million.

Revenues

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$308,549	\$0	\$935,490	\$0	\$0	*****	(\$935,490)	-100.0%
Dept Revenues	104	0	2,000	98,515	2,000	0	0.0%	(96,515)	-98.0%
Interdept Revenues	6,489,156	7,941,947	14,761,230	14,761,230	10,798,516	(3,962,714)	-26.8%	(3,962,714)	-26.8%
Interfund Charges Rev	123,846	112,610	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	202,714	0	0	71	0	0	*****	(71)	-100.0%
State Aid-Reimb of Exp	(202,713)	0	0	0	0	0	*****	0	*****
Total	\$6,613,107	\$8,363,106	\$14,763,230	\$15,795,306	\$10,800,516	(\$3,962,714)	-26.8%	(\$4,994,790)	-31.6%

- The proposed revenue budget decreases in the FY 23 budget by \$4.0 million budget to budget.
 - The current projection has prior year recoveries within rents and recoveries that contains actual monies of \$935,490. This revenue was not budgeted for in FY 22 nor FY 23.
- Departmental revenues, specifically miscellaneous receipts, remain unchanged at \$2,000 budget to budget.
- Inter-department revenues decline by \$3.9 million when compared to both the FY 22 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 revenues for services are budgeted to decrease.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
General Expenses	\$0	\$0	\$100	\$100	\$100	\$0	0.0%	\$0	0.0%
Contractual Services	0	0	100	100	100	0	0.0%	0	0.0%
Total	\$0	\$0	\$200	\$200	\$200	\$0	0.0%	\$0	0.0%

Expenses

- The total FY 23 Proposed Expense Budget is \$200.
- There are no salary expense or corresponding headcount in the proposed FY 23 budget.
- General expenses for the proposed budget are set at \$100. This line is used for miscellaneous supplies and expenses.
- The FY 23 Proposed Budget for contractual services is \$100. These funds are for miscellaneous contractual services.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	5	6	6	6	0	0.0%	0	0.0%
Salaries	\$456,590	\$506,546	\$566,400	\$552,696	\$636,513	\$70,113	12.4%	\$83,817	15.2%
General Expenses	1,850	1,824	7,500	7,500	7,500	0	0.0%	0	0.0%
Contractual Services	342,559	204,007	350,000	350,000	450,000	100,000	28.6%	100,000	28.6%
Total	\$800,999	\$712,377	\$923,900	\$910,196	\$1,094,013	\$170,113	18.4%	\$183,817	20.2%

Expenses

- The total FY 23 Proposed Expense Budget for the Office of Labor Relations is increasing by \$170,113, or 18.4%, compared to the FY 22 NIFA Approved Budget, due to increases in salaries and contractual services.
- Salaries are increasing by \$70,113, or 12.4%, compared to the FY 22 NIFA Approved Budget, and by \$83,817, or 15.2% compared to the FY 22 projection. The growth in salaries is due to a rise in termination costs of \$21,363, and additional funding for full-time salaries for certain titles of \$48,750.
- The FY 23 Proposed full-time headcount budget of six, is equal to the FY 22 Adopted Budget and also matches the current on-board staffing level.
- The FY 23 general expense budget of \$7,500 remains unchanged compared to the FY 22 Adopted Budget and the current projection. This budget funds expenses for office supplies & copy paper, educational & training supplies and miscellaneous supplies & expenses.
- The FY 23 contractual services expense budget is increasing by \$100,000 compared to both the FY 22 budget and projection. This budget includes funding for labor arbitration and outside counsel; and the increase accommodates for the Office to work on the Collective Bargaining Agreements. The County plans on settling contracts with the CSEA, PBA and COBA unions, which still need to be negotiated.

Revenue

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

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	95	93	99	91	96	(3)	-3.0%	5	5.5%
Part-Time and Seasonal	23	28	28	21	31	3	10.7%	10	47.6%
Salaries	\$7,997,930	\$8,021,603	\$8,888,079	\$8,494,014	\$9,210,456	\$322,377	3.6%	\$716,442	8.4%
Equipment	44,625	35,835	113,358	113,358	58,358	(55,000)	-48.5%	(55,000)	-48.5%
General Expenses	1,732,359	1,793,051	1,746,353	1,746,353	1,862,603	116,250	6.7%	116,250	6.7%
Contractual Services	780,000	805,000	1,707,000	1,707,000	1,207,000	(500,000)	-29.3%	(500,000)	-29.3%
Transfer To EBF Fund	223,836	307,907	0	0	0	0	*****	0	*****
Total	\$10,778,750	\$10,963,396	\$12,454,790	\$12,060,725	\$12,338,417	(\$116,373)	-0.9%	\$277,692	2.3%

Expenses

- The FY 23 total expenditures are decreasing minimally by \$116,373 or 0.9%, compared to the FY 22 NIFA Approved Budget, but increasing by \$277,692, or 2.3% compared to the FY 22 projection. The increase is within salaries, and general expenses, offset by declines in contractual services and equipment.
- In FY 23, salaries are increasing by \$322,377, or 3.6%, budget to budget and by \$716,442, or 8.4% compared to the FY 22 projection. The salary budget accommodates for some fluctuations in wages and titles, with additional funding for seasonal positions.
 - 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 22 projected salary to the FY 22 NIFA Approved Budget, there is an expected savings of \$394,000.
- The FY 23 equipment line is decreasing by 48.5% or \$55,000 from \$113,358 to \$58,358, due to a reduction in miscellaneous equipment within the Legislative Clerk’s Office control center. The budget includes equipment for furniture/furnishings, information technology expenses.
- The general expenses for the FY 23 Proposed Budget is increasing by \$116,250 to \$1.9 million which includes additional costs for postage since the United States Postal Service (USPS) increased postal rates. The rise in general expenses is partially offset by less funding for office supplies & copy paper and education training expenses. This budget also includes funding for traveling expenses, Grainger expenses, miscellaneous expenses, as well as the production of the Legislature’s journal of proceedings.

Expenses, Cont.

- The FY 23 budgeted headcount is decreasing by three full-time and is increasing by three part-time and seasonal employees. Compared to the current staffing level, the budget reflects the possible addition of five full-time and ten part-time and seasonal positions.
 - There are many fluctuations in titles, with two full-time positions added to Control Center 15 (Majority), which is offset by the loss of four in Control Center 10 (Minority), and one in the Inspector General’s control center for a net loss of three full-time position overall within the department.
 - The gain of three part-time and seasonal positions budget to budget, include two Legislative Seasonal Assistants and one Assistant Inspector General.
- The FY 23 Proposed Budget for contractual services is decreasing by \$500,000 to \$1.2 million. The FY 22 budget included additional costs for the redistricting of the Legislative districts, however the Temporary Districting Advisory Committee (TDAC) is wrapping up in the early Spring of FY 23.
 - The bulk, \$1.1 million, or 94.4%, of the contractual service total budget is in the Legislative Clerk’s Office. Besides the costs for redistricting, this budget also includes stenographic recording and mail sorting
- The following chart details total expenses by control center for FY 20, FY 21, the FY 22 NIFA Approved Budget and the FY 23 Proposed Budget.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2022	2023	Exec. vs. Approved		
	2020	2021	NIFA Approved Budget	Exec. Budget	Var.	%	
Legislators -Minority	\$2.5	\$2.6	\$2.6	\$2.3	-\$0.2	-9.0%	
Legislators -Majority	3.4	3.4	3.5	4.0	0.5	13.5%	
Legislative Central Staff	3.2	3.2	4.3	3.9	-0.4	-10.3%	
Legislative Budget Review	0.8	0.8	1.0	1.0	0.0	4.0%	
Office of the Indep Inspector General	0.9	0.9	1.1	1.1	0.0	4.1%	
Total	10.8	11.0	12.5	12.3	-0.1	-0.9%	

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				
Expense	2021 Actual	2022 NIFA Apprvd.	2023 Exec. Budget	23 Exec. Vs. 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	82	86	91	88	93	2	2.2%	5	5.7%
Part-Time and Seasonal	20	17	16	14	18	2	12.5%	4	28.6%
Salaries	\$7,937,053	\$8,724,581	\$10,368,472	\$9,925,197	\$11,539,848	\$1,171,376	11.3%	\$1,614,651	16.3%
Equipment	85,736	22,773	155,839	155,839	123,997	(31,842)	-20.4%	(31,842)	-20.4%
General Expenses	708,897	619,961	888,913	888,913	848,085	(40,828)	-4.6%	(40,828)	-4.6%
Contractual Services	35,718	25,552	40,068	40,068	50,000	9,932	24.8%	9,932	24.8%
Total	\$8,767,404	\$9,392,867	\$11,453,292	\$11,010,017	\$12,561,930	\$1,108,638	9.7%	\$1,551,913	14.1%

Expenses

- The FY 23 Proposed Expense Budget for the Medical Examiner’s office is rising by \$1.1 million or 9.7%, budget to budget, and by \$1.6 million, or 14.1%, when compared to OLBR’s FY 22 projection. This is primarily due to an increase in salaries and contractual services.
- Salaries are increasing by \$1.2 million, or 11.3% to \$11.5 million, budget to budget. Budgeted headcount is increasing by two to 93 full-time employees and increasing by two to 18 part-time and seasonal employees in FY 23. Compared to current staffing levels, full-time headcount is increasing by five positions and increasing by four part time and seasonal positions.
 - The proposed budget also includes additional funding of \$613,692 for the possible settlement of the CSEA Collective Bargaining Agreement. In addition, overtime and terminal leave are budgeted for an additional \$112,334.
- General expenses are decreasing by \$40,828 to \$848,085 in the Proposed FY 23 Budget. appropriation lines include building supplies & maintenance, traveling expenses, postage and medical supplies and expenses.
- The proposed FY 23 equipment budget is decreasing by \$31,842, or 20.4% to \$123,997, budget to budget and compared to OLBR’s projection which is in medical and dental equipment.
- The FY 23 proposed contractual service line is increasing by \$9,932 or, 24.8%, budget to budget and compared to OLBR projections which is occurring in medical and psychiatric 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	\$0	\$61,973	\$0	\$59,850	\$0	\$0	*****	(\$59,850)	-100.0%
Dept Revenues	15,522	27,697	25,000	25,000	25,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	0	178,626	0	0	0	0	*****	0	*****
Total	\$15,522	\$268,296	\$25,000	\$84,850	\$25,000	\$0	0.0%	(\$59,850)	-70.5%

Revenues

- The FY 23 Proposed Revenue Budget is constant at \$25,000, budget to budget and is decreasing by \$59,850 or 70.5% when compared to OLBR’s projection.
- Rents & recoveries were not budgeted for in FY 22, however, the OLBR projection includes \$59,850 from the prior year disencumbrances and grant fund recoveries booked.
- Department revenues remain unchanged at \$25,000 for the FY 23 Proposed Budget and remains flat 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. Historically, the department received \$178,626 in FY 21.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	8	11	10	12	1	9.1%	2	20.0%
Part-Time and Seasonal	0	0	4	0	6	2	50.0%	6	*****
Salaries	\$443,505	\$673,942	\$1,056,945	\$873,416	\$1,133,020	\$76,075	7.2%	\$259,604	29.7%
Equipment	0	0	25,000	25,000	25,000	0	0.0%	0	0.0%
General Expenses	2,802	7,277	60,000	60,000	60,000	0	0.0%	0	0.0%
Contractual Services	0	0	5,000	5,000	0	(5,000)	-100.0%	(5,000)	-100.0%
Total	\$446,307	\$681,219	\$1,146,945	\$963,416	\$1,218,020	\$71,075	6.2%	\$254,604	26.4%

Expenses

- Expenses in the Proposed FY 23 Budget are increasing by \$71,075 or by 6.2% when compared to the FY 22 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 26.4%.
- Salaries are 7.2% higher than the FY 22 NIFA Approved Budget and 29.7% higher than the latest projection. The FY 23 proposal increased by one full-time position and increased by two in part-time and seasonal positions, compared to the FY 22 Budget.
 - The full-time position is a Program Coordinator, and the two part-time positions are two Program Coordinators.
- Equipment in the proposal remains flat budget to budget and consistent compared to OLBR’s projection.
- General expenses remain consistent when compared to both the FY 22 NIFA Approved Budget and the current projection.
- According to the department the funding for contractual services was eliminated in the proposed budget and transferred to the salary line.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fed Aid-Reimb of Exp	\$4,724	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
State Aid-Reimb of Exp	(4,724)	0	0	0	0	0	*****	0	*****
Total	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

- No revenues have been budgeted in FY 23 for the Office of Minority Affairs.
- Federal Aid reimbursement reflects revenues received from the Federal government.
- The State Aid reimbursement shows monies received from New York State.

	Historical		2022		2023	2023 vs. 2022		Projected vs. 2023	
	2020	2021	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	964	866	868	798	836	(32)	-3.7%	38	4.8%
Salaries	\$117,410,418	\$107,521,243	\$111,095,507	\$105,163,245	\$103,587,798	(\$7,507,709)	-6.8%	(\$1,575,447)	-1.5%
Fringe Benefits	56,248,623	53,787,285	56,317,288	53,436,173	54,793,371	(1,523,917)	-2.7%	1,357,198	2.5%
Equipment	1,163,094	382,617	1,956,889	1,956,889	1,886,580	(70,309)	-3.6%	(70,309)	-3.6%
General Expenses	6,285,628	6,733,127	6,777,107	6,777,107	6,905,257	128,150	1.9%	128,150	1.9%
Contractual Services	6,533,474	5,616,494	8,309,701	8,309,701	9,102,588	792,887	9.5%	792,887	9.5%
Utility Cost	3,464,537	3,513,813	3,654,000	3,654,000	3,654,000	0	0.0%	0	0.0%
Debt Service	1,442,416	1,085,011	1,085,011	1,087,674	1,085,011	0	0.0%	(2,663)	-0.2%
Interfund Charges	2,050,069	2,036,081	2,423,786	2,423,786	2,423,786	0	0.0%	0	0.0%
County Scholarships	26,800	425,355	535,000	535,000	520,000	(15,000)	-2.8%	(15,000)	-2.8%
Total	\$194,625,059	\$181,101,026	\$192,154,289	\$183,343,575	\$183,958,391	(\$8,195,898)	-4.3%	\$614,816	0.3%

Expenses

- Expenses are budgeted to decrease by 4.3%, or \$8.2 million, compared to the Adopted FY 2021-2022 Budget. Decreases in salaries, fringe benefits, equipment, and county scholarships make up this decline in the expense budget.
- Salaries in the FY 2022-2023 Adopted Budget are decreasing by \$1.6 million or 1.5%, when compared to the FY 2021-2022 salary projection, and by 6.8%, or \$7.5 million when comparing budget to budget. Salaries make up 56.3% of the FY 2022-2023 expense budget. FY 2022-2023 budgeted full-time headcount is decreasing by 32, budget to budget, and growing by 38 when compared to FY 2021-2022 projected numbers, prior to salary savings built into the budget.
 - There are approximately \$2.7 million in negative salary adjustments (ZZ5). Most of the savings are from adjuncts and savings from attrition and delays in filling vacant positions.
 - The College anticipates a decrease in enrollment which will correlate to a decrease in the number of class sections offered. Decreases in class section offerings directly affect adjuncts and the number of assignments. Full-time faculty will still be assigned a full load of classes. A projected reduction in enrollment of 9% should result in the reduction of hundreds of class sections, all of which would have been taught by adjuncts.
 - In addition, there is approximately \$2.4 million in other negative adjustments for reduced workload, grant/capital chargebacks, leave of absence, and other savings.

Expenses, Cont.

- Historically, the College has always included these savings to the budget, however, in previous years not all have come to fruition. It is crucial to manage those expectations to not impact the budget, especially after HEERF funds are exhausted.
- There is approximately \$3.3 million in other positive salary adjustments (ZZ8). According to the College, these salary adjustments are likely for contingencies such as Cost of Living Adjustment (COLA) and step adjustments for the unions, potential retro payments for the Civil Service Employees Association (CSEA), as well as any agreements that could occur with the NCC Administrators Association (NCCAA), any staffing modifications, and possibly the inability to reach the targeted savings in the adjunct faculty.
- As mentioned above, the College has not budgeted a COLA or step adjustment for CSEA, NCCAA, Adjunct Faculty Association (AFA), Nassau Community College Federation of Teachers (NCCFT), and Ordinance employees, but instead built in the salary adjustment line for contingencies for possible contracts that could be negotiated.
 - The CSEA contract expired December 31, 2017.
 - The NCCAA was formed in 2018 and a contract still needs to be negotiated.
 - The AFA contract expires on September 30, 2022.
 - The NCCFT contract expires on August 31, 2022; however, individual lines do include approved promotions.
- Termination pay is increasing by \$0.4 million to \$3.4 million, budget to budget. Typically, the College budgets for termination pay to fund normal attrition from retirements. According to the College, there are no incentives planned. The budget is based on already terminated or retired people on a scheduled payout. CSEA employees are paid out on a three-year schedule and many NCCFT employees are paid out on a five-year schedule. There is also anticipated terminations that will result in costs in the year of the termination.
- Fringe benefits are decreasing by \$1.5 million or 2.7%, when comparing budget to budget. The biggest declines are in social security, TIAA-CREF, health insurance for retirees, followed by teachers retirement, workers compensation, MTA mobility tax, unemployment, and CSEA legal fund, offset by increases in health insurance for active employees and state retirement.
- Other Than Personal Services (OTPS) are increasing in the Adopted Budget. General expenses and contractual services are rising budget to budget.
- General expenses are increasing by \$128,150 or 1.9%, when compared to FY 2021-2022. The increase is due to the anticipated increase in workforce development (Continuing Education) expenses.
- Contractual services are increasing by \$0.8 million to \$9.1 million compared to FY 2021-2022. According to the College, the outside services that have increased include software for Financial Aid, academic software related to classroom management, online services (Blackboard), and workforce development in addition to inflation.

Expenses, Cont.

- Equipment expenses are decreasing by \$70,309 in the Adopted Budget. Approximately, \$1.2 million of the \$1.9 million is allocated for technology expenses.
- County scholarships and other scholarships are decreasing by \$15,000 in the Adopted Budget for enrollment and retention initiatives.

Fringe Benefits

Nassau Community College Fringe Benefit Expenses							
	2022 Adopted Budget	OLBR Projection	Adopted 2023 Budget	2023 Adopted vs. 2022 Adopted	Percent	2023 Adopted vs. 2022 Projection	Percent
State Retirement	\$5,753,037	\$5,442,373	\$5,800,036	\$46,999	0.8%	\$357,663	6.6%
Teachers Retirement	2,011,997	\$1,903,349	1,898,591	(113,406)	-5.6%	(4,758)	-0.2%
Social Security	7,905,265	\$7,478,381	7,104,462	(800,803)	-10.1%	(373,919)	-5.0%
Health Insurance	20,871,854	\$19,752,181	21,086,242	214,388	1.0%	1,334,061	6.8%
TIAA CREF	5,184,566	\$4,904,599	4,659,369	(525,197)	-10.1%	(245,230)	-5.0%
Optical Plan	110,000	\$88,136	110,000	0	0.0%	21,864	24.8%
Unemployment	100,000	\$94,600	89,870	(10,130)	-10.1%	(4,730)	-5.0%
Dental Insurance	520,000	\$483,591	520,000	0	0.0%	36,409	7.5%
Medicare Reimbursement	2,600,000	\$2,600,000	2,600,000	0	0.0%	0	0.0%
Health Insurance Retirees	10,219,477	\$9,685,402	9,987,855	(231,622)	-2.3%	302,453	3.1%
Retirees Optical	13,000	\$30,986	13,000	0	0.0%	(17,986)	-58.0%
MTA Mobility Tax	368,592	\$348,688	331,254	(37,338)	-10.1%	(17,434)	-5.0%
CSEA Legal Fund	52,500	\$49,665	47,182	(5,318)	-10.1%	(2,483)	-5.0%
Workers Compensation	607,000	\$574,222	545,511	(61,489)	-10.1%	(28,711)	-5.0%
Total	\$56,317,288	\$53,436,173	\$54,793,371	(\$1,523,917)	-2.7%	\$1,357,199	2.5%

- The FY 2022-2023 Adopted Budget for fringe benefits is \$54.8 million, which represents 29.8% of the operating budget. The Adopted Budget is decreasing by \$1.5 million, or 2.7%, budget to budget; however, when compared to the current projection the budget is increasing by \$1.4 million, or 2.5%.
- The decrease compared to budget, is due to a decline in most of the sub-object codes, with the biggest reductions in social security and TIAA CREF. The increase compared to the projection is directly attributed to an increase in health insurance costs for active employees and retirees.

Fringe Benefits, Cont.

- The Adopted Budget for health insurance for active and retirees remains steady at \$31.1 million budget to budget, however it is increasing by approximately \$1.6 million compared to the projection. The increase compared to the projection is due to the health insurance growth rate built into the budget. According to the College, a 5.0% growth rate increase was built into the active and retiree budgets effective January 1, 2023.
- The 5.0% growth rate appears slightly optimistic based on an analysis, from the State’s benefit consultant AON Empower Results. According to this report, AON projects an overall blended growth of 6.7% for the entire region. Furthermore, in 2021 rates finalized at significant increase of 11.3% for individual and 12.7% for family health insurance plans.
 - If rates finalize above the budgeted assumption of 5.0%, there could be a potential shortfall for the active employee health insurance budget.
- The TIAA CREF budget for FY 2022-2023 is declining by \$525,197 or 10.1% compared to the prior year and by \$245,230 compared to the current projection.
 - The contribution rate for the Optional Retirement Plan under TIAA CREF remains unchanged at 9.0% on salaries up to \$16,500 and 12.0% on salaries over \$16,500 for Tier III and Tier IV members.
- The FY 2022–2023 State Retirement System’s budget of \$5.8 million is increasing by roughly \$47,000 budget to budget, and by \$357,663 compared to the prior year projection. Based on the State’s projected 2023 pension bill for ERS, the contribution rate in the retirement plan that represents most College employees is projected to be 13.1%, which is a big drop from the 18.3% in the current bill. According to the College, the state pension cost includes an additional \$2.1 million to adjust for the County’s decision to no longer defer a portion of this expense and potentially pay off a portion of the outstanding pension liability from prior year deferrals.
- Social Security expenses are decreasing by \$800,803 in the FY 2022–2023 Adopted Budget and \$373,919 compared to projections. Social Security costs are a direct correlation to the decline in salary expenses.
- The budget for the New York State Teacher’s Retirement System (NYSTRS) of roughly \$1.9 million is decreasing by \$113,406, or 5.6%, budget to budget, but remains consistent with the current projection. According to the College, the budget is based on the FY 2022-2023 NYSTRS Employer Contribution Rate (ECR) of 10.3%, an increase of 0.5% compared to last year. This retirement cost is a function of the salaries that are subject to the ECR. There could also be an opportunity in this budget for additional savings.
- The Medicare Reimbursement budget remains unchanged at \$2.6 million, which is consistent with the current’s year projection.

Headcount

FULL-TIME HEADCOUNT									
Union	On Board May 2022		Adopted 2022-2023		Difference				
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Salary % Chg	
NCCFT	463	\$45,620,426	473	\$46,022,266	10	\$401,840	2.2%	0.9%	
CSEA	277	16,625,058	290	17,387,010	13	761,952	4.7%	4.6%	
ORD	58	6,041,489	73	7,271,526	15	1,230,037	25.9%	20.4%	
Unclassified FT	0	0	0	(1,009,085)	0	(1,009,085)	0.0%	0.0%	
TOTAL	798	\$68,286,973	836	\$69,671,717	38	1,384,744	4.8%	2.0%	

- The chart above illustrates **full-time** headcounts for College employees. It compares current on-board to the Adopted FY 2022-2023 headcounts. The full-time headcount has increased by 38 when compared to the current on-board while the salary line is increasing by \$1.4 million, 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.
- In addition, there are negative adjustments of \$1.0 million in the full-time line budgeted for chargebacks which were not classified to a union.
- There are currently 463 NCCFT employees on board and the NCCFT headcount in the Adopted Budget will increase to 473 to match the needs of the institution.
- The Adopted Budget has 290 CSEA employees, 13 more than the current on board.
- There are currently 58 Ordinance employees on board and the Ordinance headcount in the Adopted Budget will increase to 73 to match the needs of the institution.

Other Than Personal Services

- OTPS spending in FY 2022–2023 will be about \$0.8 million, or 3.4%, more than that of the FY 2021-2022 Modified Budget. The following chart details the OTPS spending from the 2021 actual to the current Adopted Budget:

Other Than Personal Services, Cont.

Nassau Community College OTPS Budget Comparison FY 2021 - 2023						
	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>	Variance	Variance
	<u>Operating</u>	<u>Modified</u>	<u>Projected</u>	<u>Adopted</u>	<u>Mod 2022/2023</u>	<u>Proj/Bud</u>
	<u>Results</u>	<u>Budget</u>	<u>Oper. Results</u>	<u>Budget</u>		
Equipment	\$382,617	\$1,956,889	\$1,956,889	\$1,886,580	(\$70,309)	(\$70,309)
General Expenses	6,733,127	6,777,107	6,777,107	6,905,257	128,150	128,150
Contractual Services	5,616,494	8,309,701	8,309,701	9,102,588	792,887	792,887
Utility Costs	3,513,813	3,654,000	3,654,000	3,654,000	0	0
Debt Service	1,085,011	1,085,011	1,087,674	1,085,011	0	(2,663)
Interfund Charges	2,036,081	2,423,786	2,423,786	2,423,786	0	0
Scholarships	425,355	535,000	535,000	520,000	(15,000)	(15,000)
	\$19,792,498	\$24,741,494	\$24,744,157	\$25,577,222	\$835,728	\$833,065

- 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 increase in OTPS spending in the Adopted Budget is driven mostly by the \$0.8 million increase in contractual services and a \$0.1 million rise in general expenses, offset by a \$70,309 reduction in equipment and a \$15,000 decline in scholarships.
- The FY 2022-2023 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 increasing by \$128,150 due to anticipated increase in the area of workforce development (Continuing Education) expenses.
- The College expects to increase contractual services by \$0.8 million compared to the FY 2021-2022 Modified Budget. Most of the increases are the result of increasing costs for software for Financial Aid and academic software related to classroom management and online services (Blackboard), continuing education costs, and some inflation.
- Equipment expenses are decreasing by \$70,309 compared to the FY 2021-2022 Modified Budget.

Expense Recap

- The Adopted FY 2022-2023 expense budget represents an \$8.2 million budget to budget decrease in expenses as a result of decreases in salary expenses, fringe benefits, equipment, and county scholarships. These decreases are partially offset by increases in general expenses and contractual services.

Expense Risks

- Since all of the union contracts have either expired or will expire, there could be a potential risk of salary increases from new negotiated contracts and the specifics of those agreements.
- The budget includes initiatives of \$5.1 million in anticipated salary adjustment savings which are based on decreased adjunct staff, voluntary attrition, and delays in filling vacant positions. 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		2022		2023	2022 vs. 2023		Projected vs. 2023	
	2020	2021	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$76,521,793	\$66,727,725	\$66,612,379	\$60,415,755	\$54,978,337	(\$11,634,042)	-17.5%	(\$5,437,418)	-9.0%
Property Tax	52,193,814	52,206,883	52,206,883	52,206,883	52,206,883	0	0.0%	0	0.0%
State Aid	42,928,062	37,273,290	38,422,182	38,422,182	38,422,182	0	0.0%	0	0.0%
Rev. Lieu Spons. Share	13,751,939	11,665,611	11,504,979	11,504,979	11,504,979	0	0.0%	0	0.0%
Rev. Offset To Expense	2,781,797	1,909,377	4,068,732	1,909,377	2,100,315	(1,968,417)	-48.4%	190,938	10.0%
Service Fees	7,258,574	5,475,193	6,099,310	5,263,443	5,021,286	(1,078,024)	-17.7%	(242,157)	-4.6%
Rents & Recoveries	658,598	345,895	852,923	195,895	395,895	(457,028)	-53.6%	200,000	102.1%
Investment Income	335,528	84,888	300,000	85,000	85,000	(215,000)	-71.7%	0	0.0%
Fund Balance Appropriated	(1,805,046)	5,412,164	12,086,901	13,537,143	19,243,514	7,156,613	59.2%	5,706,371	42.2%
Total	\$194,625,059	\$181,101,026	\$192,154,289	\$183,540,657	\$183,958,391	(\$8,195,898)	-4.3%	\$417,734	0.2%

Revenues

- The Adopted FY 2022-2023 Budget declined by 4.3% or \$8.2 million, compared to the prior year Adopted Budget mainly due to a reduction in student revenues and smaller declines in other revenue streams, which are offset by an increase in Fund Balance appropriation. In comparison to the FY 2021-2022 projection, revenue is up a nominal 0.2%, or \$0.4 million.
- 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 significantly by 17.5%, or \$11.6 million when compared to the previous year due to continued declining enrollment. Student enrollment in FY 2022-2023 is budgeted at 8,598 a decrease of 8.6% compared to the FY 2021-2022 projection of 9,412. Enrollment continues to drop as the College experienced declines of 5.6% in FY 2019-2020, a 16.9% in FY 2020-2021, and projects a 9.6% reduction in FY 2021-2022.
- The County’s share of College revenue, the property tax levy, remains at \$52.2 million in FY 2022-2023. The property tax levy has remained at this level since FY 2008-2009. However, the County cut its levy for FY 22 but that decrease did not include the College levy.
- State aid remains constant with the prior year’s Adopted Budget of \$38.4 million and compared to the FY 2021-2022 projection.
- The Adopted service fees budget is decreasing by \$1.1 million, to \$5.0 million, when compared to the Adopted FY 2021-2022 Budget, resulting from declining enrollment.
- The Adopted FY 2022-2023 Budget includes \$19.2 million in Fund Balance usage to be offset by the transfer of HEERF funds. Current projections for FY 2021-2022 anticipate \$13.5 million will be used to offset expenses.

Grant Funding

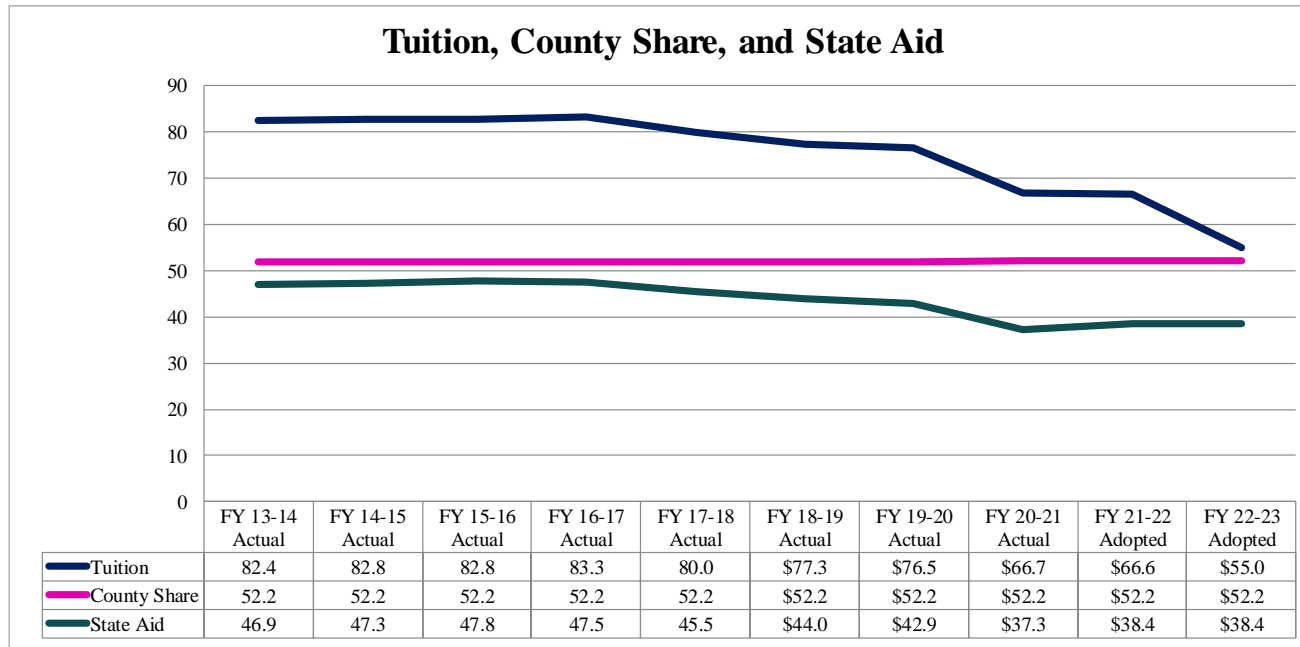
➤ The following chart details the amount of funds that will be received by year.

Higher Education Emergency Relief Fund (HEERF)					
Grant Year	Institutional Funds		Total Institutional Drawdowns	Student Funds Distribution to Students	Total Student and Institutional
	Loss of Revenue	All Other			
2019-2020	\$0	\$1,009,016	\$1,009,016	\$1,971,900	\$2,980,916
2020-2021*	14,648,748	3,032,640	17,681,388	9,645,597	27,326,985
2021-2022	17,660,517	0	17,660,517	18,732,588	36,393,105
2022-2023 projected	8,800,000	1,200,000	10,000,000	1,022,400	11,022,400
2023-2024 projected	595,119	0	595,119	0	595,119
Total Award	\$41,704,384	\$5,241,656	\$46,946,040	\$31,372,485	\$78,318,525

* Includes \$2.0 million in grant funds from the Town of Hempstead.

- In total, the College is set to receive a \$78.3 million from Higher Education Emergency Relief Fund (HEERF) grants.
- Grants from HEERF totaling \$46.9 million will be used to reimburse losses from FY 2019-2020 through FY 2023-2024.
- Of the \$46.9 million in Institutional drawdowns, \$41.7 million reimburses loss of revenue from state aid, tuition and fees, while \$5.2 million covers all other (non-operating) expenses.
- HEERF also provided student grant funds to be disbursed without obligation, to all students that qualified based on criteria set by HEERF and SUNY. The \$31.4 million in grants are not included in the Adopted FY 2022-2023 operating budget.
 - In FY 2022-2023 the College expects to receive a total of \$10.0 million in funds (\$8.8 million operating and \$1.2 million from non-operating expenses).
 - NCC projects the collection of \$0.6 million in Institutional funds for FY 2023-2024.
 - After the depletion of the HEERF funds, the college will no longer have these funds available to offset their operating deficit, which continues to grow each year with declining enrollment.

FY 2013-2014 Actual – FY 2022-2023 Adopted
(\$ in millions)



- State aid remains flat at \$38.4 million in the Adopted FY 2022-2023 Budget, about 20.9% of the overall revenue budget. State aid continues to trend downward since FY 2016-2017 as enrollment decreases at the College, except for a slight rise in FY 2021-2022.
- The County share is \$52.2 million in FY 2022-2023, accounting for approximately 28.4% of total revenue. The County share is the College’s most stable revenue source, which is not impacted by student enrollment or by 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 \$55.0 million, or 29.9% of FY 2022-2023 revenue. Although the rate has increased, the revenue source has been declining since FY 2016-2017.

Tuition

- The tuition budget is significantly down by \$11.6 million from the level Adopted for FY 2021-2022. 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 continues to negatively impact enrollment in FY 2022-2023 with enrollment budgeted to decrease by 8.64% and the projected level of Full-Time Equivalent (FTEs) of 8,598.
- It has been said that one of the factors contributing to the declining enrollment is a decrease in high school-age population on Long Island. According to US Census data, the number of Long Islanders ages 15-19 fell 9.2% from 2010 to 2020. Enrollment has plummeted not just in Nassau but also at Suffolk.

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	10,406	-16.85%	5,800	3.57%
FY 21-22*	9,412	-9.56%	5,800	0.00%
FY 22-23*	8,598	-8.64%	5,800	0.00%

*Projected FTEs in FY 21-22 and FY 22-23

- Tuition is set to remain unchanged at \$2,900 per semester or \$5,800 a year in the Adopted Budget. As the table below depicts, Nassau’s tuition rate is higher than both Suffolk’s and Westchester’s rates. However, Westchester’s tuition is increasing by \$100, or 2.1%. for FY 2022-2023.
 - Tuition has been frozen for a third year at Suffolk and the second at Nassau.

Yearly Tuition Comparison				
	Current	FY 2022-2023 Adopted	Increase	Diff from Nassau
Nassau	\$5,800	\$5,800	\$0	
Suffolk	5,470	5,470	0	-330
Westchester	4,730	4,830	100	-970

Property Tax Levy

- The property tax levy remains flat at \$52.2 million in the Adopted FY 2022-2023 Budget.
- The County's contribution represents approximately 28.4% of total revenue.

State Aid

- Compared to the prior year, state aid remains constant at \$38.4 million from the current projection and the Adopted FY 2022-2023 Budget.
- The FTE reimbursement rate remains unchanged at \$2,997.
- In FY 2021-2022 Base Aid was calculated on 98% of the prior year Base Aid funding however, in FY 2022-2023 the Base Aid formula was amended to include a floor of 100% of the prior year Base Aid funding amount due to declining enrollment.
- The SUNY Board of Trustees have enacted a resolution to amend the education law to include the 100% floor as part of the Base Aid funding formula for FY 2022-2023 and thereafter, making the 100% floor permanent.

Revenue in Lieu of Sponsor Share

- This revenue stream remains flat at \$11.5 million, budget to budget. The decline in student enrollment is offset by an increase in the chargeback rate to other counties from \$7,140 in FY 2022-2022 to \$8,280 for FY 2022-2023.
- 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

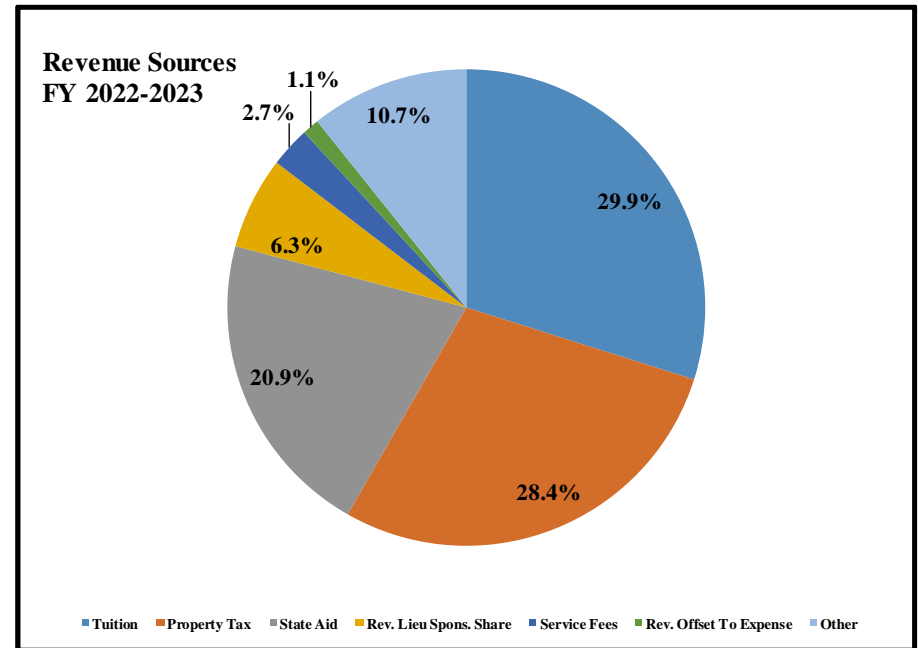
- This revenue source is comprised of commissions, contracts, and fees to cover special course offerings. These special offerings include continuing education, corporate education, and English as a Second Language (ESL), among other courses.
- The FY 2022-2023 revenue offset to expense budget is \$2.1 million, 48.4% less budget to budget. However, compared to OLBR’s projection the budget is higher by 10% due to an increase of continuing education. According to the College, the workforce development revenue contracts are offsetting the workforce development increases in general and contractual expenses, which are contributing to this change.

Rents and Recoveries

- Budget to budget rents and recoveries has decreased by roughly \$0.5 million, or 53.6% and compared to FY 2021-2022 increased by \$0.2 million. This revenue is mainly generated as a result of liquidating prior year encumbrances.

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.
 - The FY 2022-2023 investment income budget dropped by \$0.2 million, or 71.7% compared to the prior year and flat to current year projections.
 - Given today’s environment of rising interest rates, this could provide an opportunity to the College.



Service Fees

- The Adopted FY 2022-2023 service fee budget is about \$1.1 million or 17.7% less than the Adopted FY 2021-2022 service fee budget.
- All the service fees remain unchanged, however the budget for the vehicle registration fee is increasing by 20.0% in the Adopted Budget. This increase is due to the College projecting to collect more fees with the expectation of a greater portion of classes to be held on campus and in person for FY 2022-2023. The other sources of revenue are declining because of the estimated drop in enrollment.

Adopted FY 2022 vs. Adopted FY 2023						
Service Fee: Source	Fee	FY 2021-2022		FY 2022-2023		Variance
		Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$3,066,230	\$250	\$2,435,095	\$0	(\$631,135)
Student Lab	100	895,267	100	710,990	0	(184,277)
Application	55	472,775	55	375,462	0	(97,313)
NG Check	20	6,270	20	4,979	0	(1,291)
Academic Transcript Fees	30	0	30	0	0	-
Late Registration	30	124,647	30	98,990	0	(25,657)
Nursing Evaluation	75	314	75	249	0	(65)
Tuition Pay Plan	40	245,461	40	194,937	0	(50,524)
Change of Program	25	984	25	781	0	(203)
Consolidated Fee	30	535,758	30	425,481	0	(110,277)
Convenience Fee	18	185,030	18	146,944	0	(38,086)
Vehicle Registration	55	437,663	55	525,000	0	87,337
Immunization Transcript Fees	5	4,704	5	3,736	0	(968)
Late Payment- Tuition	25	25,692	25	20,404	0	(5,288)
Late Paymnt- Tuit Paymnt Plan	25	98,515	25	78,237	0	(20,278)
Totals		\$6,099,310		\$5,021,286		(\$1,078,024)

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 2022-2023 is \$7.7 million. At the end of FY 2022-2023, the Fund Balance would sit at approximately \$26.6 million, or 13.8% of FY 2021-2022 operating budget.
 - The Fund Balance would remain threshold compliant if FY 2021-2022 and FY 2022-2023 results proceed as projected. However, if the HEERF grants are not received as expected the unreserved Fund Balance will be underfunded. According to the College, they will receive \$17.7 million in FY 2021-2022 and \$8.8 million in FY 2022-2023 and \$0.6 million in FY 2023-2024 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 2020-2021 Unappropriated Fund Balance	\$ 31,725,367
FY 2021-2022 Projected Operating Results	(13,537,143)
Reserved Fund to Unreserved Fund Transfer	18,188,224
Projected HEERF Grant	17,660,570
Projected FY 2021-2022 Unappropriated Fund Balance	35,848,794
FY 2022-2023 Projected Operating Results	(19,243,514)
Projected HEERF Grant	10,000,000
Projected FY 2022-2023 Unappropriated Fund Balance	\$26,605,280

Fund Balance, Cont.

- In the Fiscal Year ending August 31, 2021, New York State Community Colleges held on average about 25.0% of budgeted expenditures in an unreserved Fund Balance.
- At 18.3%, Nassau Community College ranked 23 out of 30 among Community Colleges in terms of Fund Balance as a percentage of expenditures.
- Nassau ranked lower than both Westchester and Suffolk, who ranked #1 at 48.99% and #21 at 19.43% respectively.
- These rankings are calculated on the \$33.3 million Fund Balance the College reported in its NYS Annual Report for the Fiscal Year ending August 31, 2021. 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, 2021				
Rank	Community College	Unreserved Fund Balance	Total Expenditures*	Percent Fund Balance to Expenditure
1	Westchester	57,852,906	118,098,948	48.99%
2	Herkimer	10,757,336	22,981,578	46.81%
3	F-I-T	101,940,724	219,195,180	46.51%
4	Genesee	17,121,373	38,100,000	44.94%
5	Niagara	19,349,722	43,677,700	44.30%
6	Onondaga	25,506,225	66,607,769	38.29%
7	North Country	5,601,092	14,687,856	38.13%
8	Jefferson	8,343,333	25,048,395	33.31%
9	Jamestown	10,426,621	31,400,394	33.21%
10	Monroe	36,982,925	119,015,000	31.07%
11	Fulton-Montgomery	4,964,691	16,045,000	30.94%
12	Corning	8,226,931	27,313,599	30.12%
13	Columbia-Greene	4,648,864	17,065,163	27.24%
14	Cayuga	7,680,428	28,570,000	26.88%
15	Finger Lakes	9,678,931	41,613,578	23.26%
16	Hudson Valley	19,817,120	89,659,689	22.10%
17	Broome	11,105,476	52,370,459	21.21%
18	Ulster	5,008,272	23,862,353	20.99%
19	Mohawk Valley	10,187,627	49,599,323	20.54%
20	Dutchess	11,416,851	58,454,579	19.53%
21	Suffolk	41,435,479	213,301,826	19.43%
22	Schenectady	5,260,065	27,483,579	19.14%
23	Nassau	33,304,888	182,119,910	18.29%
24	Clinton	1,505,951	10,255,224	14.68%
25	Rockland	9,448,016	66,911,365	14.12%
26	Adirondack	4,192,496	30,575,770	13.71%
27	Tompkins - Cortland	4,576,674	34,523,721	13.26%
28	Orange County	6,654,385	62,036,222	10.73%
29	Erie	8,097,360	94,989,364	8.52%
30	Sullivan	(4,883,461)	15,319,331	-31.88%

* 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 projected.
- OLBR believes that a risk to the budget would materialize if FTEs continue to decline once HEERF funding is eliminated. The College must propose a strategy to move forward past the supplement of HEERF funding, which is a minimal \$0.6 million that is expected by NCC in FY 2023-2024.
- There could be an opportunity in the investment income budget, given today's environment of rising interest rates.

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	139	143	149	137	148	(1)	-0.7%	11	8.0%
Part-Time and Seasonal	632	734	1,076	669	1,069	(7)	-0.7%	400	59.8%
Salaries	\$16,779,188	\$17,134,150	\$19,556,364	\$19,116,255	\$20,365,779	\$809,415	4.1%	\$1,249,524	6.5%
Equipment	311,365	585,153	463,300	463,300	462,300	(1,000)	-0.2%	(1,000)	-0.2%
General Expenses	859,101	1,332,640	1,448,554	1,448,554	1,575,442	126,888	8.8%	126,888	8.8%
Contractual Services	6,466,045	8,946,942	8,011,693	8,011,693	8,071,398	59,705	0.7%	59,705	0.7%
Total	\$24,415,698	\$27,998,885	\$29,479,911	\$29,039,802	\$30,474,919	\$995,008	3.4%	\$1,435,117	4.9%

Expenses

- Total FY 23 Proposed Expenses are increasing by \$1.0 million, or 3.4%, when compared to the FY 22 NIFA Approved Budget and increasing by \$1.4 million, or 4.9%, compared to OLBR’s current projection.
- Salaries are increasing by \$0.8 million when compared, budget to budget. Full-time headcount for FY 23 is decreasing by one full-time position and part-time and seasonal positions are declining by seven positions when compared to the FY 22 NIFA Approved Budget. The increases in salaries are primarily due to additional retroactive pay of \$421,389, anticipated CSEA COLA increases of \$191,111 and more overtime funding of \$253,050; which were all included in the proposed budget.
- The FY 23 proposed equipment line is decreasing by \$1,000 when compared to both the FY 22 budget and the current projection. This is mainly in medical/dental equipment.
- Proposed FY 23 general expenses are increasing by \$126,888 budget to budget and compared to projection. This increase is mainly in miscellaneous supplies and expenses.
- Contractual services are increasing by \$59,705, or 0.7% compared to both the FY 22 NIFA Approved Budget and OLBR’s projections. The increase is mainly in miscellaneous contractual services being offset by custodial and program agencies.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,987,430	\$2,707,392	\$1,989,450	\$1,989,450	\$2,769,314	\$779,864	39.2%	\$779,864	39.2%
Rev Offset To Expense	765	50	0	0	0	0	*****	0	*****
Dept Revenues	15,707,993	22,565,821	23,985,214	21,258,944	22,436,837	(1,548,377)	-6.5%	1,177,893	5.5%
Fed Aid-Reimb of Exp	16,089	284,641	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	14,254	0	0	0	0	*****	0	*****
Special Taxes	2,399,526	3,021,720	2,825,000	2,825,000	2,825,000	0	0.0%	0	0.0%
Total	\$20,111,802	\$28,593,878	\$28,799,664	\$26,073,394	\$28,031,151	(\$768,513)	-2.7%	\$1,957,757	7.5%

Revenues

- The FY 23 Proposed Budget decreases total revenues by \$0.8 million, or 2.7% from the FY 22 NIFA Approved Budget.
- Rents and recoveries are increasing by \$0.8 million, budget to budget, mainly in rent county property of \$523,864 and landmark property rentals of \$256,000.
- In FY 23, departmental revenues are decreasing by \$1.5 million when compared to the FY 22 NIFA Approved Budget.
 - The decrease in revenues is mainly due to the elimination of \$2.8 million in cabana rentals and \$440,000 in beach parking along with a decrease in camping fees of \$385,000. This is partially offset by various increases in revenues such as additional concessions of \$486,441, more total golf courses revenue of \$595,000, green fees of \$300,000, summer recreation program fees of \$360,000, film and advertising activities of \$115,800, and athletic field fees of \$213,802 when compared to the FY 22 NIFA Approved Budget.
- The FY 23 Proposed Budget remains flat in special taxes proceeds.

General Fund Hotel / Motel Tax (\$ in millions)			
	FY21 Actual	FY22 Budget	FY23 Proposed
Treasurer	\$1.0	\$0.8	\$1.1
Parks	\$3.0	\$2.8	\$2.8
Total	\$4.0	\$3.6	\$3.9

- The chart above details the FY 21 actual, the FY 22 budget and the FY 23 Proposed Budget for the Hotel/Motel tax collections.
- Current Discover Long Island figures show that year-to-date through August 2022 average occupancy rates in Nassau County were up 4.9% percentage points on average from the same period last year. Similarly, year-to-date August FY 22 average rental rates have increased \$21.32 from the year-to-date August FY 21 figure.

Revenues, Cont.

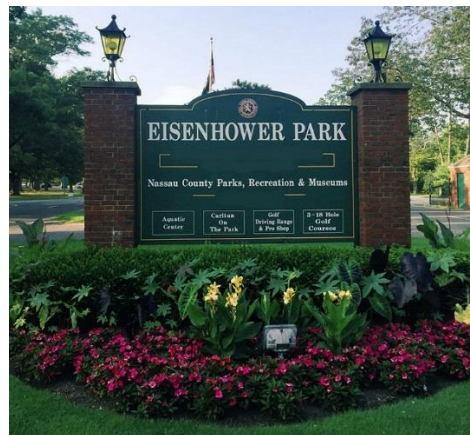
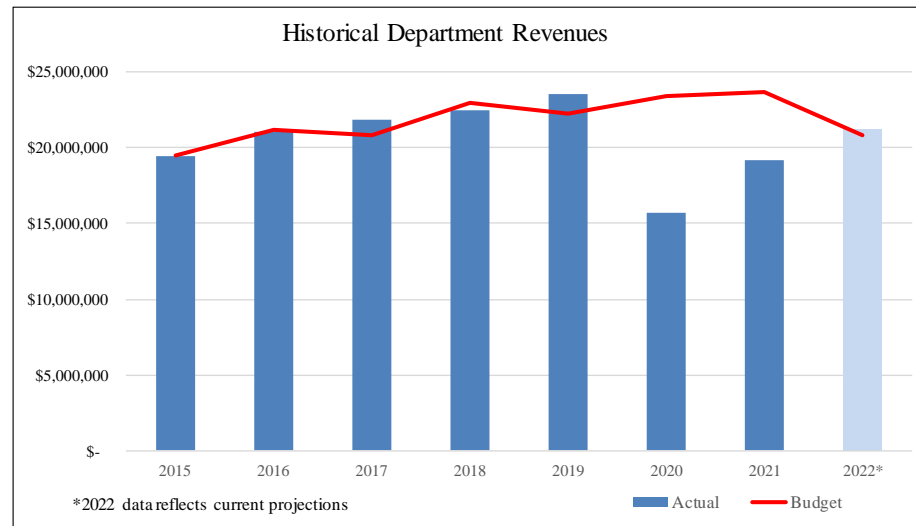
➤ The charts below list all actual revenues collected in FY 21, the FY 22 NIFA Adopted Budget and the FY 23 Proposed Budget.

Revenue Source	Revenue		
	FY 21 Actual	FY 22 Adopted	FY 23 Proposed
RECOVERY PRIOR YEAR APPR.	369,051	0	0
RENT COUNTY PROPERTY	1,336,504	1,145,450	1,669,314
LANDMARK PROPERTY RENTAL	1,001,837	844,000	1,100,000
MISC RECEIPTS	10,087	1,000	9,000
FEES	80	0	0
CONCESSIONS	866,874	1,282,611	1,769,052
GREENS FEES	1,323,360	1,095,700	1,395,700
NON RESIDENT TUITION	600	0	0
CADDY CART FEES	36,454	42,000	40,000
SWIMMING POOLS	1,815,253	2,320,600	2,370,600
ICE RINKS	207,449	363,000	355,000
OLD BETHAGE HIST VIL	260,125	500,000	500,000
MUSEUM OF NAT HISTRY	43,579	70,000	60,000
RENTAL OF EQUIPMENT	8,300	20,000	12,000
SUMMER DAY CAMPS	4,853	13,200	14,400
SPECIAL USE PERMITS	459,227	330,000	330,000
SUMMER RECREATION PROG FEES	607,970	960,000	1,320,000
ICE SKATE RENTAL	25,068	32,000	30,000
ICE SKATE LOCKR FEES	83	300	100
ICE SKATE LESSONS	0	6,000	0
MARINA WANTAGH	580,293	575,000	600,000
ROLLER SKATE ADMISSN	0	200	0
BEACH PARKING	332,776	440,000	0
CABANA RENTALS	1,444,067	2,832,870	0
MINIATURE GOLF	343,937	325,000	325,000
COMMERCIAL PARKING	8,775	20,000	14,000
CAMPING FEES	926,917	1,086,000	701,000
ADVERTISING REVENUE	390,123	0	100,000
SERVICE FEES	3,546	2,000	3,500
SPECIAL SPORTS PROG	396,683	400,000	400,000
FED FEMA REIMBURSEMENT	177,663	0	0
OPEN SPACE USAGE FEE	196,977	78,000	78,000
AERODROME FIELD USAGE FEE	5,458	7,500	5,500
BATTING CAGE FEES	4,868	70,000	15,000
STATE AID REIMB TROP STM ISA	14,254	0	0

Revenue Source	Revenue		
	FY 21 Actual	FY 22 Adopted	FY 23 Proposed
HOTEL/MOTEL ROOM TAX	1,171,720	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
MISCELLANEOUS	50	0	0
EMERGENCY RESPONSE FEMA PASS THR	21,452	0	0
TROP STORM ISAIAS PASS THRU	85,526	0	0
LIFESTYLE PROGRAMS	0	1,000	0
LEISURE PASS FEE	612,194	625,000	625,000
WELWYN REVENUE	0	1,000	0
LAUNCHING RAMPS	52,997	64,510	62,510
TENNIS COURTS	6,207	16,000	7,000
ROOM RENTALS	39,193	98,600	82,000
PICNIC RESERVATION PERMITS	276,025	214,800	212,300
SWIMMING PROGRAMS	253,577	307,000	307,000
ATHLETIC FIELD FEES / CHARGES	1,668,156	1,386,198	1,600,000
TOURNAMENT FEES	660	0	0
TANK PROGRAM FEES	126	0	0
GOLF CART FEES	1,538,372	1,275,000	1,275,000
DRIVING RANGE FEES	1,172,030	1,095,000	1,095,000
ALCOHOL PERMITS	45,759	41,825	41,825
GOLF RESERVATION FEES	535,701	325,000	325,000
GOLF NO SHOW FEE	6,411	2,000	2,000
FILM & ADVERT ACTIVITIES	964,459	888,200	1,004,000
NON-RESIDENT FEES	2,000	151,500	151,500
PITCH & PUTT CLUB RENTAL	42	250	0
PITCH & PUTT FEES	1,622	15,000	0
PITCH & PUTT BALL SALES	59	500	0
REDEEMABLE CERTIFICATES	79,596	93,850	93,850
IKE GREENS FEES RED COURSE	1,557,484	1,400,000	1,550,000
IKE GREENS FEES WHITE COURSE	1,743,119	1,575,000	1,775,000
IKE GREENS FEES BLUE COURSE	1,706,249	1,535,000	1,780,000
Total	\$28,593,878	\$28,799,664	\$28,031,151

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		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.

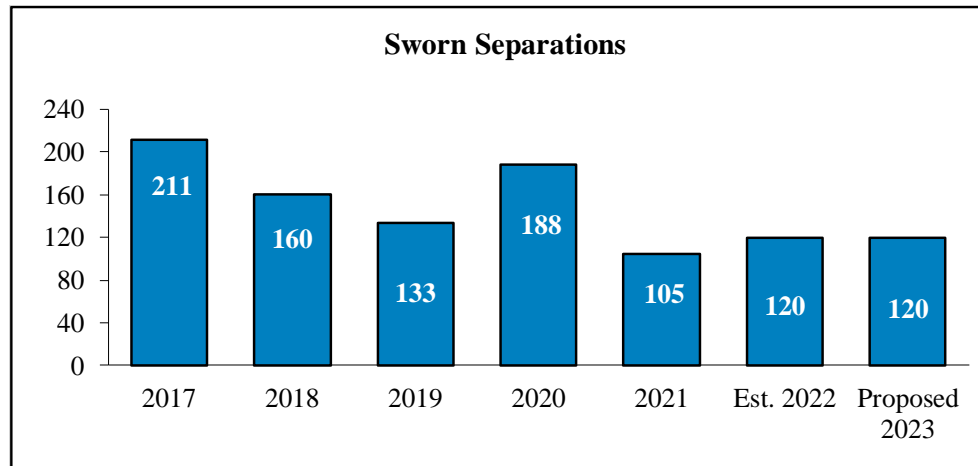
Expenses, Cont.

- 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.

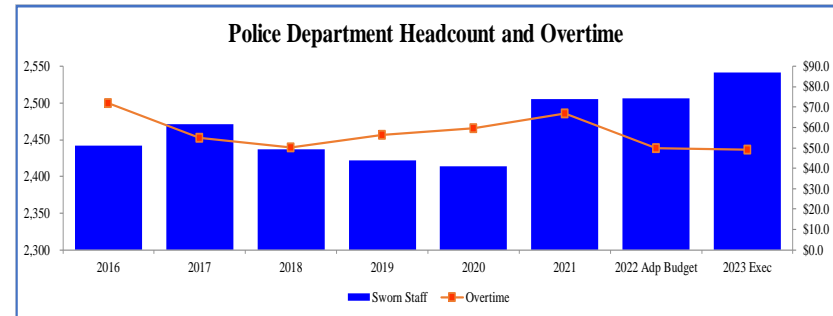


- FY 17, FY 18, FY 19, FY 20 and FY 21 retirements were, 211, 160, 133, 188 and 105, respectively. The Administration anticipates some 120 officers will leave this year.
- The Administration estimates some 120 officers will leave in FY23.



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

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	5	7	5	6	(1)	-14.3%	1	20.0%
Part-Time and Seasonal	0	0	2	0	2	0	0.0%	2	*****
Salaries	\$506,474	\$473,697	\$650,323	\$504,758	\$638,600	(\$11,723)	-1.8%	\$133,842	26.5%
General Expenses	1,270	1,533	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	10,000	0	10,000	10,000	10,000	0	0.0%	0	0.0%
Total	\$517,743	\$475,229	\$663,490	\$517,925	\$651,767	(\$11,723)	-1.8%	\$133,842	25.8%

Expenses

- The Proposed FY 23 Budget expenses are decreasing 1.8%, budget to budget, and increasing by 25.8% compared to the current projection.
- The decline in the salary expense line against the FY 22 budget is attributable to the elimination of an Accounting Assistant III full-time position offset by higher terminal leave costs.
- The FY 23 contractual budget is consistent at \$10,000, which was earmarked for financial costs.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$30	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	227,917	318,386	450,000	450,000	450,000	0	0.0%	0	0.0%
Total	\$227,917	\$318,416	\$450,000	\$450,000	\$450,000	\$0	0.0%	\$0	0.0%

Revenue

- The FY 23 proposed revenue budget of \$450,000 remains constant compared to the FY 22 NIFA Approved Budget and 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	382	370	405	357	417	12	3.0%	60	16.8%
Part-Time and Seasonal	65	60	80	63	81	1	1.3%	18	28.6%
Salaries	\$28,953,328	\$27,230,680	\$35,696,100	\$32,111,797	\$36,149,687	\$453,587	1.3%	\$4,037,890	12.6%
Fringe Benefits	(3,512)	0	0	0	0	0	*****	0	*****
Workers Compensation	1,731,984	1,951,181	2,430,000	2,430,000	2,430,000	0	0.0%	0	0.0%
Equipment	130,368	93,085	152,101	152,101	406,500	254,399	167.3%	254,399	167.3%
General Expenses	5,621,155	7,055,401	7,880,740	8,580,740	9,289,457	1,408,717	17.9%	708,717	8.3%
Contractual Services	146,446,248	150,556,577	152,545,622	162,535,644	167,689,348	15,143,726	9.9%	5,153,704	3.2%
Utility Costs	22,503,975	23,888,667	26,294,462	26,294,462	29,033,955	2,739,493	10.4%	2,739,493	10.4%
Var Direct Expenses	250,000	350,000	250,000	300,000	350,000	100,000	40.0%	50,000	16.7%
Inter-Dept. Charges	12,858,259	12,858,259	15,407,945	15,407,945	13,179,275	(2,228,670)	-14.5%	(2,228,670)	-14.5%
Mass Transportation	42,803,407	45,777,147	46,780,511	46,780,511	50,898,201	4,117,690	8.8%	4,117,690	8.8%
Other Expense	14,429,327	13,844,936	14,879,826	14,879,826	15,716,001	836,175	5.6%	836,175	5.6%
Total	\$275,724,537	\$283,605,934	\$302,317,307	\$309,473,026	\$325,142,424	\$22,825,117	7.6%	\$15,669,398	5.1%

Expenses

- The Department of Public Works' (DPW) FY 23 Proposed Expense Budget is increasing by \$22.8 million, or 7.6% from the FY 22 NIFA Approved Budget and \$15.7 million, or 5.1% from OLBR's projection.
- Salaries are increasing by \$453,587 or 1.3% from the FY 22 NIFA Approved Budget and by \$4.0 million or 12.6% from the FY 22 projection. The increase is driven by a rise in headcount, offset by a \$0.5 million decline in overtime expenses. The budget also includes \$4.8 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 23 Proposed Budget adds twelve full-time positions and adds one part-time and seasonal position, compared to the FY 22 NIFA Approved Budget.
 - Full-time positions are discussed in further detail later in the report.

Expenses, Cont.

- The FY 23 Proposed fringe benefits line has no funds allocated. The fringe benefits for DPW are budgeted under the fringe benefits department.
- Workers' compensation costs are constant at \$2.4 million, budget to budget, and compared to OLBR's projection.
- Equipment costs are increasing by \$254,399 or 167.3% when compared to the FY 22 NIFA Approved Budget, mainly driven by increased miscellaneous equipment costs.
- General expenses costs are increasing by \$1.4 million, or 17.9% when compared to the FY 22 NIFA Approved Budget.
 - The increase is driven by growth in outside vendor repairs, Grainger expenses, gasoline, traffic and highway supplies, diesel fuel, and GPC parts and materials. These increases are offset by declines in other expenses, motor vehicles supplies and parts, and miscellaneous supplies and expenses.
- Contractual services (DE) are increasing by \$15.1 million, budget to budget, or 9.9% from FY 22. This is mainly due to a \$13.9 million increased spending on the TransDev Services, Inc. contract for the NICE bus service. The actual increase from the projected FY 22 cost per the approved transit committee budget is \$4.4 million, or 3%, which adheres to the stipulation in the contract of a 3% yearly cap increase. Other increases are found in miscellaneous contractual services, sanitary solid waste disposal, traffic management center, building and maintenance services, rodent control services, construction and demolition debris removal, and tank testing repair & compliance, offset by a decline in medical/psychiatric services.
- Utility costs are increasing by \$2.7 million or, 10.4% versus the FY 22 NIFA Approved Budget. This is due to increases in light, power, water, Tri-Gen Nassau Distr. Energy Corp., and water, offset by decreases in fuel, brokered gas, and energy conservation savings.
- Various direct expenses are rising by \$100,000 budget to budget.
- The inter-departmental charges are declining by \$2.2 million, or 14.5%, budget to budget, and compared to OLBR's projection. The budget includes information technology charges and indirect charges.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$4.1 million when compared to FY 22.
- Other expense, which includes rent and the Pt. Lookout/LIDO Long Beach bus route, is increasing by \$0.8 million or 5.6% budget to budget.

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2022	2023	Exec. vs. Approved	
	2020	2021	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$21.6	\$21.0	\$27.2	\$25.7	-\$1.5	-5.4%
Division of Engineering	189.4	192.1	198.5	218.4	19.9	10.0%
Division of Operations	13.5	14.4	18.3	18.5	0.2	1.4%
Fleet Management	7.9	7.6	8.7	10.0	1.2	14.2%
Facilities Management	43.4	48.5	49.6	52.5	2.9	5.9%
Total	275.7	283.6	302.3	325.1	22.8	7.6%

- In totality, the FY 23 expense budget is increasing by \$22.8 million, or 7.6%, versus the FY 22 NIFA Approved Budget.
- The Administration Control Center is decreasing by \$1.5 million in FY 23.
 - The primary declines are in information technology charges and telecommunication charges within interdepartmental charges.
- The Division of Engineering Control Center is increasing by \$19.9 million in FY 23.
 - The primary factors driving this are a \$13.9 million increase for contractual services for the NICE Bus which is approved by the transit committee, \$4.1 million for LIRR station maintenance due to the consumer price index (CPI), \$0.9 million in light, power, and water, and \$0.5 million in traffic management center.
- The Division of Operations Control Center’s budget is increasing by \$0.2 million in FY 23.
 - The growth is mainly due to increased general expenses, equipment, and contractual services, offset by declines in salary expenses, mostly from overtime.
- The Fleet Management Control Center budget is increasing by \$1.2 million in FY 23.
 - The growth is mainly due to increased funding in salaries, gasoline, diesel fuel, GPC parts and materials, miscellaneous contractual services, and indirect charges.

Expenses, Cont.

- The Facilities Management Control Center is increasing by \$2.9 million in FY 23.
 - The majority of the increase is found in light, power, water, and Tri-Gen Nassau Distr. Energy Corp. in utilities due to commodity prices. This is followed by smaller increases in salaries including funding for a possible CSEA contract, Grainger, outside vendor repairs, rodent control services, and indirect charges



Expenses, Cont.

DPW 2023 Proposed Budget Contractual Services Expense					
	Historical	2022	2023	Exec. vs. Approved	
	2021 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$133,970,934	\$136,510,500	\$150,364,000	\$13,853,500	10.1%
Miscellaneous Contractual Serv	3,613,209	6,221,559	6,567,823	346,264	5.6%
Sanitary Solid Waste Disposal	180,000	190,000	205,200	15,200	8.0%
Street Light & Signal Maintenance	4,160,272	4,350,000	4,350,000	0	0.0%
Medical/Psychiatric Services	10,000	55,500	45,500	(10,000)	-18.0%
Laundry Services	0	72,000	72,000	0	0.0%
Building & Maintenance Svcs	5,324,396	664,011	697,168	33,157	5.0%
GPC Warehouse Management	165,000	150,000	150,000	0	0.0%
Traffic Management Center	2,147,457	2,450,000	2,984,697	534,697	21.8%
Rodent Control Services	336,000	275,000	497,000	222,000	80.7%
Construction & Demolition Debris Removal	51,140	162,000	174,960	12,960	8.0%
Software Contracts	(194)	32,000	32,000	0	0.0%
Professional Services	0	69,000	69,000	0	0.0%
Emergency Response Cost - Contractual Ex	490	0	0	0	*****
Tank Testing Repair & Compliance	597,873	1,344,052	1,480,000	135,948	10.1%
Total	\$150,556,577	\$152,545,622	\$167,689,348	\$15,143,726	9.9%

- As illustrated above, contractual services are increasing by \$15.1 million in FY 23. The four largest variances are as follows: \$13.9 million increase for the NICE Bus, \$0.5 million increase in traffic management center, \$0.3 million increase in miscellaneous contractual services, and a \$0.2 million rise in rodent control services.
 - Additionally, smaller rises can be found in tank testing repair & compliance, building and maintenance services, sanitary solid waste disposal, and construction and demolition debris removal.

Expenses, Cont.

Staffing Analysis								
			FY 22	Sept-22	FY 23	FY 23	Exec. vs	Exec.
			Approved	Actual	Request	Executive	22 _	vs
							Approved	Actual
CC Full-Time Staffing								
PW	00	Division of Administration	47	42	47	47	0	5
	01	Division of Engineering	86	71	91	91	5	20
	02	Division of Operations	132	122	135	135	3	13
	03	Fleet Management	40	31	39	39	(1)	8
	06	Facilities Management	100	91	105	105	5	14
		Total Full-Time	<u>405</u>	<u>357</u>	<u>417</u>	<u>417</u>	<u>12</u>	<u>60</u>
CC Part-Time and Seasonal								
PW	00	Division of Administration	2	1	2	2	0	1
	01	Division of Engineering	12	11	12	12	0	1
	02	Division of Operations	25	11	26	26	1	15
	03	Fleet Management	2	2	2	2	0	0
	06	Facilities Management	39	38	39	39	0	1
		Total Part-Time and Seasonal	<u>80</u>	<u>63</u>	<u>81</u>	<u>81</u>	<u>1</u>	<u>18</u>

- The FY 23 full-time headcount is budgeted to increase by 12 positions when compared to the FY 22 NIFA Approved Budget but is increasing by 60 from the current onboard as of September. The department requested 417 total heads and was approved for that quantity. Included in the increase are five within Engineering, three in Operations, and five in Facilities, with a decline of one in Fleet.
- The FY 23 part-time and seasonal staff contains 81 heads which is one more than the FY 22 NIFA Approved Budget and is increasing by 18 heads from the current onboard as of September. They include one in Operations.



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 21 Actual	FY 22 Budget	Executive FY 23	2023 - 2022 % Change
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	31,653,855	32,592,219	36,709,909	12.6%
632 MTA-LIRR Operating Assistance	11,583,792	11,583,792	11,583,792	0.0%
635 Handicapped Transportation System	609,500	609,500	609,500	0.0%
636 Intermodal Center Subsidy	<u>0</u>	<u>65,000</u>	<u>65,000</u>	0.0%
	\$45,777,147	\$46,780,511	\$50,898,201	8.8%
Other Expenses (OO)				
6H Lido Beach Bus Route	<u>75,000</u>	<u>75,000</u>	<u>138,252</u>	<u>84.3%</u>
Mass Transportation and Lido Beach	\$45,852,147	\$46,855,511	\$51,036,453	8.9%

- 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 State Operating Assistance grant funding.

- 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 is increasing by \$63,252, or 84.3%, in FY 23.



Transdev Services, Inc

NICE Bus				
	2021 Actuals	2022 OMB Projection	2022 NIFA Approved	2023 Proposed
County Contractual Service Payment	\$133,970,934	\$162,535,644	\$136,510,500	\$150,364,000
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	\$136,510,434	\$165,075,144	\$139,050,000	\$152,903,500
Fare Box Revenues	24,251,761	28,633,656	31,350,000	29,990,339
Bus Advertising	176,500	495,000	520,000	570,000
Non-Operating Revenue	344,400	172,200	172,200	0
County Capital Match	0	2,539,500	700,000	700,000
Federal Transportation Authority	0	13,215,644	22,100,000	22,100,000
Reimbursed Expense	0	0	700,000	700,000
STOA Grant	91,679,480	103,394,000	77,306,208	103,394,000
Total County Revenues	\$116,452,141	\$148,450,000	\$132,848,408	\$157,454,339
Net County Contribution	(20,058,293)	(16,625,144)	(6,201,592)	4,550,839

- 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. The County does not anticipate funding any shortfalls in FY 23 due to CRRSAA and ARPA funds available. The Proposed FY 23 Budget estimates the County could have a potential opportunity of \$4.6 million.
- Total bus revenues are increasing by \$24.6 million when compared to the 2022 NIFA Approved Budget.
 - The main driver of this revenue growth is a \$26.1 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$1,567,742	\$2,328,198	\$1,925,801	\$1,925,801	\$1,925,801	\$0	0.0%	\$0	0.0%
Rents & Recoveries	14,829,283	6,647,220	15,947,043	13,547,043	13,832,409	(2,114,634)	-13.3%	285,366	2.1%
Rev Offset To Expense	291,851	296,765	200,000	200,000	200,000	0	0.0%	0	0.0%
Dept Revenues	22,252,953	26,654,521	33,884,200	30,884,200	32,247,339	(1,636,861)	-4.8%	1,363,139	4.4%
Interdept Revenues	15,457,317	20,314,461	19,086,773	19,086,773	21,212,195	2,125,422	11.1%	2,125,422	11.1%
Interfund Charges Rev	3,813,006	3,130,881	3,170,000	3,170,000	3,170,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	39,414,393	3,460,295	24,074,000	13,215,644	24,501,758	427,758	1.8%	11,286,114	85.4%
State Aid-Reimb of Exp	64,327,500	91,759,929	78,009,208	103,394,000	104,097,000	26,087,792	33.4%	703,000	0.7%
Total	\$161,954,046	\$154,592,271	\$176,297,025	\$185,423,461	\$201,186,502	\$24,889,477	14.1%	\$15,763,041	8.5%

Revenues

- DPW's FY 23 Proposed revenue Budget is increasing by \$24.9 million from the FY 22 budget and \$15.8 million from OBLR's projection.
- Permits & licenses are constant at \$1.9 million from the FY 22 budget. Road openings, traffic signal permits, haulings, maps – sewer as built, cost of construction fees, and impact assessment fees make up this line.
- Rents and recoveries revenue are decreasing by \$2.1 million, or 13.3%, but increasing by \$285,366, or 2.1%, compared to the projection. The budgeted decline is driven by a \$2.1 million decrease in the sale of County property, offset by a \$21,342 increase in rental Mitchell Field property and a \$9,024 increase in the rent of County property.
- Revenues offset to expense is remaining constant at \$200,000 compared to both the FY 22 NIFA Approved Budget and OLBR's projection.
- Departmental revenues are decreasing by \$1.6 million from FY 22 but is increasing by \$1.4 million compared to the projection. The budget to budget decrease is mainly due to a \$1.4 million decline in bus fare box with smaller declines in inspector services backcharge and non-operating revenue, offset by increases in bus advertising and 239F plan review – re-submission.
- Interdepartmental revenues are rising by \$2.1 million, or 11.1%, budget to budget, and compared to current projections.
- Interfund revenues are remaining flat at \$3.2 million budget to budget.

Revenues, Cont.

- Federal aid is increasing by \$427,758 to \$24.5 million from the FY 22 NIFA Approved budget and \$11.3 million from OLBR’s projection. Funds from the Federal Transportation Authority, NYS Pass Thru Federal Funds, and reimbursed expenditures make up this line.
- State aid is increasing by \$26.1 million, or 33.4%, to \$104.1 million from FY 22. The sole driver is the increase in the State Operating Assistance (STOA) grant.

Departmental Revenues			
	2021	2022	2023
	Actual	Approved	Proposed
239F Plan (Initial Submission)	\$84,000	87,000	87,000
239F Plan (Re-Submission)	4,460	0	10,000
Misc Receipts	36	0	0
Fees	552,700	600,000	600,000
Concessions	810,514	770,000	770,000
Subdivision Plan Review (R080A)	104,300	0	0
Inspector Services Backcharge	172,042	165,000	0
Plans	48,370	0	0
Bus Fare Box	24,251,761	31,350,000	29,990,339
Bus Advertising	176,500	520,000	570,000
Non-Operating Revenue	344,400	172,200	0
Subdivision Inspection Fees	46,188	150,000	150,000
Film & Advert Activities	59,250	70,000	70,000
Total	\$26,654,521	\$33,884,200	\$32,247,339

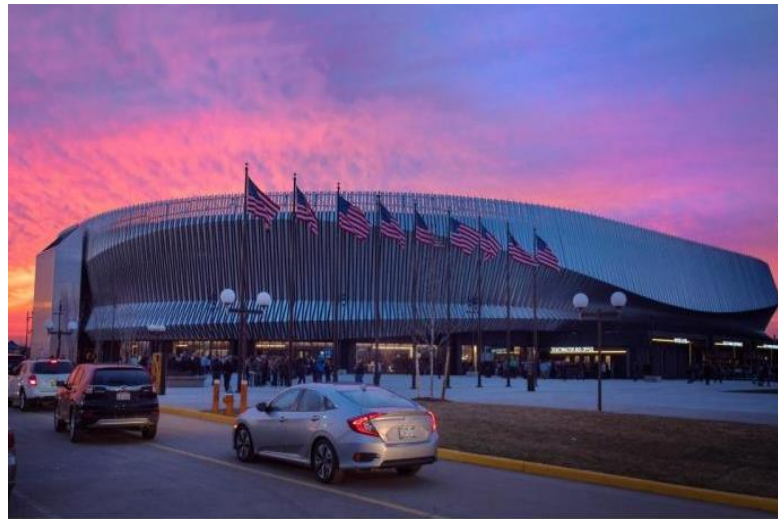
- The table above shows DPW’s departmental revenues.
- The Proposed FY 23 departmental revenues are declining by \$1.6 million when compared to FY 22.
 - Fare box revenue is decreasing by \$1.4 million from the FY 22 Approved Budget.
 - Fees are constant at \$600,000 while bus advertising is budgeted at \$570,000 in FY 23. Concessions are remaining constant at \$0.8 million.

Rents & Recoveries				
	2021	2022	2023	2023 vs. 2022 % Change
	Actual	Approved	Proposed	
Cash Recovery	\$7,398	\$0	\$0	0.0%
Recvry Prior Yr Appr	\$1,626,360	\$0	\$0	0.0%
Rent County Property	595,588	591,246	600,270	1.5%
Sale County Property	19,000	5,645,000	3,500,000	-38.0%
Coliseum Utilities	1,087,801	1,781,350	1,781,350	0.0%
Coliseum Rental	(175,186)	3,600,000	3,600,000	0.0%
Rental Mitchell Field Properties	2,551,270	2,540,836	2,562,178	0.8%
Mitchell Field Veterans Housing Project	353,297	1,341,341	1,341,341	0.0%
Marriott Lighthouse Heating & Chilling	578,854	447,270	447,270	0.0%
Grt Fd Recov For Prior Periods - AA Exp	2,838	0	0	0.0%
Total	\$6,647,220	\$15,947,043	\$13,832,409	-13.3%

- 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 \$2.1 million in FY 23.
 - The rent of County property is budgeted at \$600,270 in FY 23. Mitchell Field Veterans Housing Project is remaining constant at \$1.3 million in FY 23.

Revenues, Cont.

- Coliseum Utilities is remaining constant at \$1.8 million from FY 22.
- The Proposed FY 23 has Coliseum rental remaining constant at \$3.6 million from FY 22.
- Rental of Mitchell Field Properties is increasing by \$21,342 or 0.8% in the FY 2023 Proposed Budget.



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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	10	8	10	7	10	0	0.0%	3	42.9%
Part-Time and Seasonal	2	2	21	2	21	0	0.0%	19	950.0%
Salaries	\$679,726	\$621,034	\$1,040,857	\$876,639	\$1,004,508	(\$36,349)	-3.5%	\$127,869	14.6%
Equipment	136,425	79,913	275,000	475,000	275,000	0	0.0%	(200,000)	-42.1%
General Expenses	22,168	38,867	111,000	111,000	111,000	0	0.0%	0	0.0%
Contractual Services	80,192	111,600	135,000	135,000	140,500	5,500	4.1%	5,500	4.1%
Total	\$918,511	\$851,414	\$1,561,857	\$1,597,639	\$1,531,008	(\$30,849)	-2.0%	(\$66,631)	-4.2%

Expenses

- The Proposed FY 23 Budget is decreasing by \$30,849, or 2.0% from the FY 22 NIFA Approved Budget, and decreasing by \$66,631 or 4.2% compared to OLBR’s current projection.
 - Salaries are decreasing by \$36,349, or by 3.5% budget to budget, and increasing by \$127,869, or 14.6% compared to OLBR’s projection. The decrease in proposed salaries is mainly due to the elimination of approximately \$51,000 in terminal leave expenses.
 - FY 23 proposed full-time headcount in comparison to the FY 22 NIFA Approved Budget is remaining flat. The part-time and seasonal headcount is also remaining consistent.
- The equipment line is remaining flat when compared to the FY 22 NIFA Approved Budget and decreasing by \$200,000 compared to OLBR’s projection.
- General expenses are remaining consistent when compared to both the FY 22 budget and OLBR’s projection.
- The FY 23 Proposed Budget for contractual services is increasing by \$5,500 in comparison to both the FY 22 NIFA Approved Budget and OLBR’s projection. The increase is in miscellaneous contractual services.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$11,956	\$0	\$81,393	\$0	\$0	*****	(\$81,393)	-100.0%
Total	\$0	\$11,956	\$0	\$81,393	\$0	\$0	*****	(\$81,393)	-100.0%

Revenue

- The rents and recoveries revenues line is not budgeted for, but rather contains disencumbered funds as they occur. OLBR’s current projections is \$81,393 for rents and recoveries.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$29,500	\$34,750	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Interest	5,576,250	4,986,500	4,368,250	4,368,250	3,725,000	(643,250)	-14.7%	(643,250)	-14.7%
Principal	11,795,000	12,365,000	12,865,000	12,865,000	13,445,000	580,000	4.5%	580,000	4.5%
Trans Out To SSW	140,120,000	145,342,000	144,879,774	144,879,774	144,947,024	67,250	0.0%	67,250	0.0%
Total	\$157,520,750	\$162,728,250	\$162,413,024	\$162,413,024	\$162,417,024	\$4,000	0.0%	\$4,000	0.0%

- The FY 23 expenses for the Sewer & Storm Water Finance Authority (SFA) are increasing by \$4,000, 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 23 is \$300,000; same as the FY 22 budget and projection levels.
- In FY 23, budget to budget, interest is decreasing by \$643,250 while principal is increasing by \$580,000.
- The FY 23 Proposed Budget includes \$144.9 million transfer to the Sewer and Storm Water Resources District (SSW).
 - Transfer out to SSW Fund is increasing by \$67,250.

Sewer and Storm Water Finance Authority Revenues

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$33,399	\$3,985	\$1,000	\$1,000	\$5,000	\$4,000	400.0%	\$4,000	400.0%
Pymnt In Lieu of Taxes	7,852,738	7,852,738	7,852,738	7,852,738	7,852,738	0	0.0%	0	0.0%
Property Tax	149,332,644	154,559,286	154,559,286	154,559,286	154,559,286	0	0.0%	0	0.0%
Total	\$157,218,781	\$162,416,009	\$162,413,024	\$162,413,024	\$162,417,024	\$4,000	0.0%	\$4,000	0.0%

- Property tax is remaining steady at \$154.6 million in FY 23 as compared to the FY 22 budget and projected levels.
- Investment income is anticipated to increase to \$5,000 in FY 23.
- The FY 23 Proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is flat when compared to FY 22 and previous years.
 - This represents the Sewer Finance Authority’s share of the Long Island Power Authority (LIPA) PILOT payment.

Glen Cove Sewage Treatment Plant

According to the Administration, In January 2008, the County Legislature authorized the County to enter into an Inter Municipal Agreement (IMA) with the City of Glen Cove to acquire the Glen Cove Sewage Treatment Plant, its collection system, and the associated pump stations. The County assumed responsibility later that year.

Under the terms of the IMA, the County would provide sewage services without charge within the area of the City during the Recapture Period. The Recapture Period terminates after fifteen years. Therefore, effective 2023, the Glen Cove system is to be added to the Collection and Disposal Zone of Assessment and those properties are to be levied taxes to support the System.

Sewer and Storm Water Finance Authority Revenues, Cont.

Sewer and Storm Water Financing Authority				
Multi Year Plan (MYP)				
(\$'s in millions)				
Expense	2023 Proposed	2024 Plan	2025 Plan	2026 Plan
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	3.7	3.1	2.5	2.1
Principal	13.4	10.3	8.6	9.1
Trans Out To SSW	144.9	148.8	150.9	150.9
Trans Out To SSW For Debt Service				
Expense Total	\$162.4	\$162.4	\$162.4	\$162.4
Revenue				
Invest Income	\$0.0	\$0.0	\$0.0	\$0.0
Interfund Transfers	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 26.

- Contractual services of \$0.3 million remains unchanged in all years.
- Interest and principal are expected to decline, year over year, in FY 24, FY 25 and FY 26.
- The transfer out to SSW is \$144.9 million in FY 23, \$148.8 million in FY 24, \$150.9 million in FY 25 and FY 26.
- The table, which is in millions, does not show the investment income of \$5,000 in FY 23, \$7,500 in FY 24, \$8,250 in FY 25 and \$8,663 in FY 26.
- 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 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 Resource District Expenses

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	78	93	73	83	(10)	-10.8%	10	13.7%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$8,494,962	\$8,084,031	\$8,259,717	\$8,156,828	\$8,425,493	\$165,776	2.0%	\$268,665	3.3%
Fringe Benefits	7,719,517	7,323,433	12,189,615	10,458,373	7,539,363	(4,650,252)	-38.1%	(2,919,010)	-27.9%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	108,798	197,862	1,290,910	1,870,960	1,724,830	433,920	33.6%	(146,130)	-7.8%
Contractual Services	64,755,963	66,696,771	73,303,650	73,303,650	75,052,848	1,749,198	2.4%	1,749,198	2.4%
Utility Costs	4,992,684	6,920,793	8,414,725	8,414,725	9,020,793	606,068	7.2%	606,068	7.2%
Interest	915,519	848,048	3,557,387	3,557,387	7,526,883	3,969,496	111.6%	3,969,496	111.6%
Principal	9,664,066	8,697,736	10,442,613	10,442,613	10,650,151	207,538	2.0%	207,538	2.0%
Interfund Charges	35,958,764	34,199,523	40,057,885	40,057,885	43,681,622	3,623,737	9.0%	3,623,737	9.0%
Other Expense	2,926	400	5,358,500	5,358,500	358,500	(5,000,000)	-93.3%	(5,000,000)	-93.3%
Total	\$132,613,199	\$132,968,598	\$162,885,002	\$161,630,921	\$163,990,483	\$1,105,481	0.7%	\$2,359,562	1.5%

- The FY 23 expenditures are increasing by \$1.1 million, or 0.7%, as compared to the FY 22 Approved Budget and by \$2.4 million, or 1.5%, from the current projection.
- Salaries are growing by \$0.2 million in FY 23, budget to budget. The proposed salary budget accommodates wages and title movements that net out at 10 less full-time positions when compared to the FY 22 budget.
 - The transfer to/from SSW of \$0.7 million is being included in FY 23. Retroactive pay is growing by \$0.3 million.
 - Differential and overtime costs are declining by \$0.2 and \$0.4 million, respectively in FY 23.
- Fringe benefits are decreasing by \$4.7 million, budget to budget which is primarily due to the elimination pension repayment costs of \$1.7 million, \$1.5 million savings in state retirement systems and \$0.7 million in Medicare reimbursement.
 - Additional savings are occurring in social security, health insurance for current employees and Medicare reimbursement of \$0.3 million, \$0.3 million and \$0.7 million, respectively.
- Equipment is remaining flat at \$10,000 when compared to the FY 22 budget and projections.

Sewer and Storm Water Resource District Expenses, Cont.

- Interest is increasing by \$4.0 million while principal is rising by \$0.2 in FY 23 when compared to the FY 22 budget.
- Other expense is declining by \$5.0 million to \$0.4 million in FY 23 which is in the other suits & damages line.
- Interfund charges, specifically capital debt service charges, are increasing by \$3.6 million, budget to budget.

	SSW Proposed Budget Contractual Services Expense				Exec. vs. Approved	
	2020	2021	2022	2023	Var.	%
	Actual	Actual	Approved Budget	Exec. Budget		
Miscellaneous Contractual Serv	\$853,636	\$1,396,935	\$1,458,150	\$2,642,848	\$1,184,698	81.2%
Engineering	8,007	41,279	110,000	1,591,000	1,481,000	1346.4%
Sanitary Solid Waste Disposal	545,715	724,285	735,500	635,000	-100,500	-13.7%
Professional Services	63,348,604	64,534,272	71,000,000	70,184,000	-816,000	-1.1%
Total	\$64,755,963	\$66,696,771	\$73,303,650	\$75,052,848	\$1,749,198	2.4%

- Total contractual services costs are increasing by \$1.7 million, or 2.4%, in FY 23 which is mainly due to miscellaneous contractual and engineering costs. Declining expenditure are anticipated in 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 Resource District Expenses, Cont.

- The annual savings is being budgeted at an amount of \$3.0 million in the FY 23 Proposed Budget.

		Full-Time SSW Staffing Analysis					
		FY 22	Sept-22	FY 23	FY 23	Exec. vs	Exec. vs
		Approved	Actual	Request	Executive	22 Approved	Actual
RC	RC Description						
6000	Sewer Revenue / Fringe / Misc. Acc	0	4	3	3	3	(1)
6110	Sewage Disposal Bay Park	9	8	8	8	(1)	0
6120	Sewage Disposal Cedar Creek	19	13	18	18	(1)	5
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	2	3	3	3	1	0
6300	Storm Water Services	0	0	2	2	2	2
6310	Mosquito Control	0	0	2	2	2	2
7000	Sewer Revenue / Fringe - Oper Cont	1	0	0	0	(1)	0
7110	Sewage Disposal Services - Oper Cont	19	18	18	18	(1)	0
7120	Sewage Disposal Services - Oper Cont	8	6	7	7	(1)	1
7140	Sewage Disp / Lawrence - Oper Cont	1	0	0	0	(1)	0
7210	Sewage Maint Services - Oper Cont	16	4	5	5	(11)	1
7220	Sewage Maint Services - Oper Cont	11	10	10	10	(1)	0
	SSW Total	93	73	83	83	(10)	10

- The Proposed FY23 Budgeted headcount has 10 less positions than the FY 22 budget but 10 more than currently onboard.
- As per the department, the headcount by responsibility center no longer separates County workers from SUEZ leased workers due to the implementation of People Soft. DPW reports that the Proposed FY 23 Budget, has 56 sewer employees while 27 personnel are hired out to SUEZ. The total number tie to the chart above however, the breakdown is different.

Sewer and Storm Water Resource District Revenues

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$12,922,402	\$11,610,988	\$13,935,459	\$1,013,057	7.8%	\$2,324,471	20.0%
Permits & Licenses	1,174,166	1,087,499	750,000	750,000	750,000	0	0.0%	0	0.0%
Invest Income	278,453	129,196	80,000	117,518	105,000	25,000	31.3%	(12,518)	-10.7%
Rents & Recoveries	2,874,555	4,566,572	2,999,826	2,999,826	3,000,000	174	0.0%	174	0.0%
Dept Revenues	1,406,289	1,459,769	1,253,000	1,253,000	1,253,000	0	0.0%	0	0.0%
Debt Svc From Capital	7,543,437	0	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	5,361	899,497	0	19,636	0	0	*****	(19,636)	-100.0%
Interfund Transfers	140,120,000	145,342,000	144,879,774	144,879,774	144,947,024	67,250	0.0%	67,250	0.0%
State Aid-Reimb of Exp	0	0	0	179	0	0	*****	(179)	-100.0%
Due from Other Gov't	2,989,232	0	0	0	0	0	*****	0	*****
Total	\$156,391,493	\$153,484,533	\$162,885,002	\$161,630,921	\$163,990,483	\$1,105,481	0.7%	\$2,359,562	1.5%

- The FY 23 overall revenue for the District is increasing by \$1.1 million, or 0.7%, from the FY 22 Approved Budget and by \$2.4 million, or 1.5%, from the projection.
- Fund balance is allocated at \$13.9 million in FY 23.
 - 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 20 and FY 21 historical fund balance represents the usage, if needed. Fund balance of \$12.9 million is budgeted for in FY 22. The FY 23 budget allocated \$13.9 million for fund balance.
- Investment income is anticipated to grow by \$25,000 in FY 23, budget to budget.
- The rents and recoveries line, specifically enterprise fund recoveries, will increase by \$174 in FY 23, budget to budget.
- Interfund transfers, specifically transfer in from the Sewer Finance Authority, is increasing by \$67,250 in the FY 23 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)				
EXPENSE	2023 Proposed	2024 Plan	2025 Plan	2026 Plan
Salaries, Wages & Fees	\$8.4	\$8.0	\$8.3	\$8.4
Fringe Benefits	7.5	8.1	8.5	8.8
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.7	1.7	1.7	1.7
Contractual Services	75.1	76.8	78.5	80.3
Utility Costs	9.0	8.8	8.7	8.7
Interest	7.5	11.0	14.5	14.1
Principal	10.7	11.6	11.4	9.4
Interfd Chgs - Interfund Charges	43.7	46.9	49.2	52.7
Other Expenses	0.4	0.4	0.4	0.4
EXPENSE TOTAL	\$164.0	\$173.2	\$181.2	\$184.6
REVENUE				
Fund Balance	\$13.9	\$6.1	\$11.8	\$10.0
Permits & Licenses	0.8	0.8	0.8	0.8
Invest Income	0.1	0.2	0.2	0.2
Rents & Recoveries	3.0	3.2	3.3	3.5
Dept Revenues	1.3	1.3	1.3	1.3
Capital Resources For Debt	0.0	2.0	2.0	2.0
Transfer From SFA (Interfund Transfer)	144.9	148.8	150.9	150.9
Federal Aid Reimbursement Of Expense	0.0	11.0	11.0	16.0
State Aid Reimbursement Of Expenses	0.0	0.0	0.0	0.0
REVENUE TOTAL	\$164.0	\$173.2	\$181.2	\$184.6

- The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District is expecting costs to increase in FY 24, FY 25 and FY 26. The revenues keep pace with expenses and are expected to cover the costs in all years.
- Salaries, specifically CSEA COLA, are increasing in FY 24 and FY 25 by \$0.2 in each year and \$0.1 million in FY 26.
 - Retroactive pay of \$0.7 million is only included in FY 23.
- Fringe benefits grow in the out-years. Pension repayment cost of \$1.7 million in FY 22 are not included in FY 23.

- The equipment expense is budgeted at \$10,000 in FY 23, FY 24, FY 25, and FY 26.
- General expenses of \$1.7 million are remaining flat in the out-years.
- Contractual services, specifically professional services, is increasing by an estimated \$1.7 million in FY 24 and FY 25 with approximately \$1.8 million in FY 26.
- Utility costs are decreasing in the out-years mainly driven by lower brokered gas.
- The collective interest and principal costs are increasing in FY 24 and FY 25 then will decrease in FY 26.
- The interfund charges are expected to increase in FY 24, FY 25 and FY 26.
 - Capital debt is \$37.3 million in FY 23, \$40.5 million in FY 24, \$42.8 million in FY 25 and \$46.4 million in FY 26.
- Fund balance is appropriated at \$13.9 million in FY 23, \$6.1 million in FY 24, \$11.8 million in FY 25 and \$10.0 million in FY 26.
- Rents & recoveries, specifically enterprise fund recoveries, are \$3.0 million in FY 23, \$3.2 million in FY 24, \$3.3 million in FY 25 and \$3.5 million in FY 26. Enterprise fund recoveries will decline as attrition occurs.
- The transfer from SFA is allocated at \$144.9 million in FY 23, \$148.8 million in FY 24, and \$150.9 million in FY 25 and FY 26.
- Federal aid, specifically Federal Stimulus Revenue, is \$11.0 million in FY 24 and FY 25 with \$16.0 million in FY 26.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	12	12	13	14	2	16.7%	1	7.7%
Part-Time and Seasonal	1	1	2	1	1	(1)	-50.0%	0	0.0%
Salaries	\$1,119,077	\$1,131,086	\$1,255,172	\$1,163,118	\$1,396,907	\$141,735	11.3%	\$233,789	20.1%
General Expenses	12,655	10,946	15,678	15,678	17,278	1,600	10.2%	1,600	10.2%
Contractual Services	70,000	72,000	192,000	192,000	210,000	18,000	9.4%	18,000	9.4%
Total	\$1,201,732	\$1,214,033	\$1,462,850	\$1,370,796	\$1,624,185	\$161,335	11.0%	\$253,389	18.5%

Expenses

- The total FY 23 Proposed expense Budget of \$1.6 million is increasing by \$161,335, or 11.0%, when compared to the FY 22 NIFA Approved Budget.
- Salaries are increasing by \$141,735, or 11.3%, budget to budget, and rising by \$233,789, or 20.1%, from the current projection. This is mainly due to increases in CSEA COLA, retroactive pay, and terminal leave offset by changes in salaries.
 - Full-time headcount is increasing to 14 in FY 23. The department is adding an Administrative Assistant position and a Buyer II.
 - Part-time headcount is lower by one position when compared to the prior year budget. The department is eliminating a part-time Food Inspector I position.
- The FY 23 proposed general expenses line is increasing by \$1,600 budget to budget, when compared to OLBR’s projections.
 - Categories generating the increase are advertising/public notices and copying blueprint supplies and expenses.
- The contractual services line in the FY 23 proposed budget is \$210,000, which is an increase of \$18,000. This is due to a rise in miscellaneous contractual services.

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$313,688	\$391,933	\$215,000	\$215,000	\$270,000	\$55,000	25.6%	\$55,000	25.6%
Dept Revenues	35,239	64,266	60,000	60,000	60,000	0	0.0%	0	0.0%
Total	\$348,927	\$456,199	\$275,000	\$275,000	\$330,000	\$55,000	20.0%	\$55,000	20.0%

Revenues

- The total proposed FY 23 revenue budget is increasing \$55,000, or 20.0%, when compared to the FY 22 NIFA Approved Budget, and by about the same amount when compared to the OLBR projection.
- Rents and recoveries are increasing by \$55,000 from the prior year budget due to an increase in proceeds from on-line auction of \$50,000 and sale of County property of \$5,000.
- The departmental revenues line remains flat budget to budget and when compared to the OLBR projection.

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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	532	506	555	472	559	4	0.7%	87	18.4%
Part-Time and Seasonal	62	47	91	44	86	(5)	-5.5%	42	95.5%
Salaries	\$41,135,585	\$40,234,914	\$48,988,622	\$44,841,660	\$51,933,379	\$2,944,757	6.0%	\$7,091,719	15.8%
Equipment	987	7,244	11,720	11,720	11,720	0	0.0%	0	0.0%
General Expenses	609,377	699,621	747,200	747,200	796,900	49,700	6.7%	49,700	6.7%
Contractual Services	7,169,119	6,709,585	7,146,082	7,146,082	7,380,030	233,948	3.3%	233,948	3.3%
Inter-Dept. Charges	13,986,499	15,847,547	20,272,021	20,272,021	17,547,250	(2,724,771)	-13.4%	(2,724,771)	-13.4%
Recipient Grants	42,911,465	34,273,042	50,850,000	48,850,000	47,384,000	(3,466,000)	-6.8%	(1,466,000)	-3.0%
Purchased Services	63,959,005	64,801,651	70,485,373	70,483,373	71,561,026	1,075,653	1.5%	1,077,653	1.5%
Emerg Vendor Payments	51,115,238	59,149,259	61,145,142	61,145,142	62,152,642	1,007,500	1.6%	1,007,500	1.6%
Medicaid	228,467,567	205,211,761	236,533,590	214,419,624	240,112,308	3,578,718	1.5%	25,692,684	12.0%
Total	\$449,354,842	\$426,934,624	\$496,179,750	\$467,916,822	\$498,879,255	\$2,699,505	0.5%	\$30,962,433	6.6%

Expenses

- The proposed expense budget for the Department of Social Services (DSS) is \$498.9 million.
- Expenses are increasing by \$2.7 million budget to budget and by \$31.0 million compared to OLBR’s latest projection.
- The proposed salaries are increasing by \$2.9 million compared to the prior year’s budget and rising by \$7.1 million above the latest projection. The rise in salaries is due to the need to adequately staff the department and stay ahead of recent attrition, as well as meeting the demands of anticipated increases in caseloads. In addition, the budget includes \$2.7 million more for the anticipated collective bargaining agreements which includes retroactive adjustments once labor contracts are settled.
- The equipment budget remains flat at \$11,720.
- The FY 23 proposal allocates \$796,900 for general expenses, an increase of \$49,700 budget to budget due rises in transcribing and briefs, miscellaneous supplies and expenses, and interpreter services.
- FY 23 contractual expenses are \$7.4 million, with an increase in expenses of \$233,948 budget to budget and compared to OLBR projections (discussed later in the report).

Expenses, Cont.

- Inter-departmental charges of \$17.5 million for FY 23 represent a decrease from the prior year of about \$2.7 million.

The FY 23 proposal raises Medicaid costs by \$3.6 million versus the FY 22 NIFA Approved Budget. However, compared to the OLBK projections the budget reflects a growth of \$25.7 million since there was a reduction in weekly share payments by New York State and indigent care payments in FY 22. 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 23 proposal decreases Administration by \$2.6 million, Safety Net Assistance Control Center by \$1.0 million and Family Assistance by \$1.5 million. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs.
- The FY 23 budget expenses for Educational Handicapped Child remains the same budget to budget, while the Division of Services, Public Financial Assistance increase \$1.5 million and \$1.6 million respectively due to higher salaries.
- The proposed budget for the Training School expenses remains flat from the prior year budget.
- The proposed budget for the Children in Institutions Control Center’s expenses rose by \$0.3 million to budget due to room and board costs.
- The Title XX is increasing \$1.1 million budget to budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2022	2023	Exec. vs. Approved	
	2020	2021	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$20.0	\$21.6	\$27.0	\$24.4	-\$2.6	-9.6%
Division of Services	20.7	20.2	24.5	26.0	1.5	6.1%
Public Financial Assis.	22.2	21.7	25.6	27.3	1.6	6.3%
Subsidized Adoptions	5.0	5.2	5.2	5.2	0.0	0.0%
Safety Net Assistance	36.1	35.8	40.8	39.8	-1.0	-2.5%
Educ Handicapped Child	18.6	21.0	21.5	21.5	0.0	0.0%
Family Assistance	16.6	13.4	24.2	22.7	-1.5	-6.2%
Children in Institutions	9.4	10.3	10.8	11.1	0.3	3.0%
Children in Foster Homes	1.2	1.4	1.5	1.5	0.1	4.7%
Juvenile Delinquents	2.2	2.2	2.4	2.0	-0.4	-14.9%
Training Schools	3.4	2.7	3.8	3.8	0.0	0.0%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
Child. Foster Homes - IVE	0.5	0.4	0.6	0.6	0.0	0.0%
Burials	0.3	0.2	0.3	0.3	0.0	0.0%
Medicaid MMIS	228.5	205.2	236.5	240.1	3.6	1.5%
HEAP	0.3	0.3	0.4	0.4	0.0	0.0%
Title XX	64.0	64.8	70.5	71.6	1.1	1.5%
Total	449.4	426.9	496.2	498.9	2.7	0.5%

Expenses, Cont.

Direct Assistance

- Recipient grants, purchased services, and emergency vendor payments account for about 36.3% 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 decreasing by roughly \$1.4 million.

Direct Assistance			
Expense	2022 NIFA Approved	2023 Proposed Budget	Variance
Recipient Grants	\$50,850,000	\$47,384,000	(\$3,466,000)
Purchased Services	70,485,373	71,561,026	1,075,653
Emergency Vendor Payments	61,145,142	62,152,642	1,007,500
Total	\$182,480,515	\$181,097,668	(\$1,382,847)

- 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 23 Proposed Budget have decreased by \$3.5 million budget to budget.
 - The proposal is about 3.0% lower than the Office of Management and Budget’s July projection of \$48.9 million. TANF cases increased 6.7% from August 2021 to August 2022. SNA cases have increased 14.6% during this same period.
 - Since the Proposed Budget is lower than the current projection, there could be a shortfall in funding especially if caseloads continue to rise. These caseloads are subject to several variables outside the County’s control.
- Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients. The FY 23 proposal is increasing by \$1.0 million to \$62.2 million compared to the prior year. The increases are primarily reflected in Shelter Care, for \$393,867, and, \$658,823 for motel bills.

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 23 is growing by 1.5% budget to budget and compared to the projection. This is mostly due to increases in preventive mandated project, preventive non-mandated, group and family day care and protective homemaker child expenses. In addition, the State reduced the income-based family share, and lowered the eligibility requirement for Day Care which increased enrollment.
- At \$65.0 million, daycare expenses account for most of the proposed FY 23 purchased services budget. The proposal increases funding by 1.5% more compared to the FY 22 daycare budget and is 8.3% greater than the latest projection, demonstrated in the chart below. This funding appears more adequate to be able to absorb an increase in daycare caseloads.

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	57,981,865
FY2022	5,050	64,065,441	60,000,000
FY2023	-	65,000,000	

**FY22 is the current year end projection*

Expenses, Cont.

Medicaid

- The Proposed FY 23 Budget increases Medicaid by \$3.6 million, or, 1.5% 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 \$3.6 million for County share. In FY 22, the County’s weekly share payment which is based on 52 cycles in State Fiscal Year 2021-22 was lowered. However, this will increase in FY 23.
 - The FY 23 Budget indicates a reduction in Health Insurance Premiums, Home Aid Services, and Transportation, of \$10,000, \$20,000 and \$10,000 respectively.
 - Nursing Home Care expenses increased by \$40,000 or, 19.6%.
 - The FY 23 budget for Indigent Care, MA Spenddown Recon Payments and Physicians’ Services remain flat budget to budget.

Medicaid Expenses			
Expense	2022 NIFA Approved	2023 Proposed Budget	Variance
County Share	\$220,663,950	\$224,242,668	\$3,578,718
Health Insurance Premiums	30,000	\$20,000	(\$10,000)
Home Aid Services	50,000	\$30,000	(\$20,000)
Indigent Care	15,119,640	\$15,119,640	\$0
MA Spenddown Recon Payments	425,000	\$425,000	\$0
Nursing Home Care	204,000	\$244,000	\$40,000
Physicians' Services	1,000	\$1,000	\$0
Transportation	40,000	\$30,000	(\$10,000)
Total	\$236,533,590	\$240,112,308	\$3,578,718

Expenses, Cont.

- The Proposed FY 23 Budget has a full-time headcount of 559 employees. This headcount is increased by four, budget to budget and 87 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 23 staffing plan for Legal adds three positions, Support Services four, and Administration one compared to September actual. Administration, Staff Development, and Support Services remove one position each compared to the prior year budget.
 - Public Financial Assistance Control Center: The FY 23 proposal grows by a net of four positions. It eliminates three positions; two in Investigations Recoveries and one in Employment Program. This was offset by seven added positions. They include one each for Community Rentals and Housing, Medical Assistance and Support Collection Unit budget to budget. This responsibility Center increases by 35 positions from the September onboard actuals.
 - Services Control Center: The FY 23 Budget increases by a net of three positions. Adult Protective Services reflect the addition of one position, while Child Preventive Services adds nine positions. Child Preventive Services works to avert the placement of children outside their home. The elimination of a combined total of seven positions are predominantly clerical positions which are reflected in Child Protective Services, Children’s Services, and Day Care Services. The budget increases by a total of 44 compared to the September actuals.

Staffing Analysis Full-Time						
	FY22 NIFA Approved	Sept-22 Actual	FY 23 Request	FY 23 Executive	Exec. vs Approved	Exec. vs Actual
<u>Administration</u>						
Administration	12	10	11	11	(1)	1
Legal	6	3	6	6	0	3
Staff Development	4	3	3	3	(1)	0
Support Services	27	22	27	26	(1)	4
Systems Administration	4	4	5	4	0	0
Total for Control Center	53	42	52	50	(3)	8
<u>Public Financial Assistance</u>						
Accounting	21	16	21	21	0	5
Cnty. Rtls. & Hsng.	31	27	32	32	1	5
Disabled Client Assistance	7	6	7	7	0	1
Employment Program	6	4	5	5	(1)	1
Food Stamps	22	20	22	22	0	2
Investigations/Recoveries	11	7	10	9	(2)	2
Medical Assistance	6	7	7	7	1	0
Medical Services	4	4	4	4	0	0
Public Assistance	84	75	89	88	4	13
Support Collection Unit	35	30	36	36	1	6
Support Services	5	5	5	5	0	0
Total for Control Center	232	201	238	236	4	35
<u>Services</u>						
Provider Services	0	1	0	0	0	(1)
Adult Protective Services	28	23	29	29	1	6
Child Preventive Services	29	23	34	38	9	15
Child Protective Services	124	107	118	122	(2)	15
Children’s Services	57	47	54	54	(3)	7
Day Care Services	32	28	30	30	(2)	2
Total for Control Center	270	229	265	273	3	44
Grand Total	555	472	555	559	4	87

Expenses, Cont.

➤ The proposed budget has a part-time headcount of 86 employees. This headcount is 42 more positions than the September 2022 actual, and five titles less budget to budget. The changes are in the following control centers:

- Administration Control Center: The FY 23 staffing plan decreased by four positions budget to budget. Compared to the September actuals, all the Responsibility Centers have remained flat except for Support Services which added eight positions.
- Public Financial Assistance Control Center: The FY 23 proposal lowered the positions by a total of one compared to the prior year budget. Compared to the September actuals, Community Relations and Housing increased by a total of six positions, and Food Stamps increased by three. The September actuals reflect increases across most RC’s totaling 14 positions.
- Services Control Center: The onboard titles grew by 20 positions compared to the September actuals. Most of the increases are in Child Protective Services, with a total increase of 17 positions.

Staffing Analysis Part-Time						
	FY22 NIFA Approved	Sept- 22 Actual	FY 23 Request	FY 23 Executive	Exec. vs Approved	Exec. vs Actual
<u>Administration</u>						
Administration	1	0	0	0	(1)	0
Legal	0	0	0	0	0	0
Staff Development	1	0	0	0	(1)	0
Support Services	10	2	10	10	0	8
Systems Administration	3	1	1	1	(2)	0
Total for Control Center	15	3	11	11	(4)	8
<u>Public Financial Assistance/Support Services</u>						
Accounting	1	2	2	2	1	0
Community Relations & Housing	8	2	8	8	0	6
Disabled Client Assistance Program (DCAP)	4	3	4	4	0	1
Employment Program	2	0	1	1	(1)	1
Food Stamps	6	3	6	6	0	3
Medical Assistance	4	3	4	4	0	1
Public Assistance	8	6	7	7	(1)	1
Support Collection Unit	3	2	3	3	0	1
Support Services	1	1	1	1	0	0
Total for Control Center	37	22	36	36	(1)	14
<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	1	2	2	0	1
Total for Control Center	39	19	39	39	0	20
Total Part Time	91	44	86	86	(5)	42

Expenses, Cont.

- FY 23 Proposed contractual expenses are increasing by \$233,948 or, by 3.3% budget to budget, which is depicted below and on the following page.

Contractual Services	2022 NIFA Approved	FY 23 Proposed Budget	Difference
Administration Responsibility Center			
Long Island Cares	25,000	25,000	\$0
Island Harvest	25,000	25,000	\$0
American Record Management Systems	175,000	175,000	\$0
Staff Training	10,000	10,000	\$0
Scanning	1,190,595	1,232,266	\$41,671
Car Leasing	40,000	40,000	\$0
Total	1,465,595	1,507,266	\$41,671
Temporary Assistance to Needy Families (TANF) Responsibility Center			
The Safe Center, LI DV TANF	20,200	20,200	\$0
Circulo De La Hispanidad Homeless TANF	20,201	20,201	\$0
EAC - HEAP & WRAP	439,459	454,840	\$15,381
Truview	814,843	843,363	\$28,520
Family Type Homes for Adults	40,000	40,000	\$0
Total	1,334,703	1,378,604	\$43,901
Medical Assistance Responsibility Center			
NUMC - Nurses (PCA/DCAP)	2,567,427	2,657,287	89,860
Total	2,567,427	2,657,287	89,860

Expenses, Cont.

Contractual Services	2022 NIFA Approved	FY 23 Proposed Budget	Difference
Employment Responsibility Center			
NADAP	937,418	970,228	32,810
Town Of Oyster Bay	354,588	366,999	12,411
Total	\$1,292,006	\$1,337,227	45,221
Child Support Responsibility Center			
YMS Management Associates	126,875	131,316	4,441
EAC - Project Support	158,401	163,945	5,544
Laboratory Corp of America	20,000	20,000	-
One World Judicial Services	60,000	60,000	-
Total	365,276	375,261	9,985
Services to Children Responsibility Center			
One World Judicial Services	10,000	10,000	-
Child Care Council of Nassau	94,575	97,885	3,310
Foster Children Services Events	16,500	16,500	-
Total	121,075	124,385	3,310
Total Contractual Expense	7,146,082	7,380,030	233,948

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, 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 and homemaker services. Childcare is provided not only to residents on temporary assistance, but also to working families who meet income guidelines for subsidies.

Source: Department of Social Services

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,758,607	\$3,038,476	\$800,000	\$800,000	\$800,000	\$0	0.0%	\$0	0.0%
Dept Revenues	20,398,724	20,708,256	21,751,820	21,769,444	21,745,820	(6,000)	0.0%	(23,624)	-0.1%
Interdept Revenues	43,672	38,602	44,000	44,000	44,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	106,594,691	107,736,798	122,043,425	122,043,425	126,371,286	4,327,861	3.5%	4,327,861	3.5%
State Aid-Reimb of Exp	37,890,813	35,745,342	41,595,770	41,595,770	43,893,283	2,297,513	5.5%	2,297,513	5.5%
Total	\$167,686,507	\$167,267,474	\$186,235,015	\$186,252,639	\$192,854,389	\$6,619,374	3.6%	\$6,601,750	3.5%

Revenues

- The proposed budget is roughly \$6.6 million or 3.6% higher in revenue than in the prior year budget and compared to current projections. The changes compared to budget, are mainly federal and state aid. About 88.3% of the proposed revenue budget is federal and state aid.
- The FY 23 rents & recoveries budget remain flat at \$0.8 million compared to the FY 22 NIFA Approved Budget and the current OLBR projection.
- The department revenue is decreasing by \$6,000 budget to budget. A decrease in 4D Child Support of \$50,000 is offset by an increase of \$44,000 in Other Welfare Receipts.
- The federal government also reimburses the County for its administration of specific social programs. Federal eligibility requirements change depending on the program. For instance, the County receives 100% reimbursement for its TANF-related expenditures. The FY 23 proposal allocates \$4.3 million more in federal aid than the prior year budget.
 - The increase in federal aid is due to reimbursed expenditures of \$4.8 million offset by a reduction in TANF by \$522,000.

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 23 proposal has increased by 5.5% budget to budget.
- Excluding Medicaid expenses, federal and state aid funds 64.9% of DSS’s proposed expenses. However, the percentage of the reimbursement drops to 34.1% once the Medicaid Control Center is factored into the calculation.

FY 23 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	24,416,818	10,680,158	5,528,722	16,208,880	66.4%
72	Burials	300,000	0	1,000	1,000	0.3%
63	Children In Foster Homes (Non IV-E)	1,522,600	500,000	300,000	800,000	52.5%
69	Children In Foster Homes (IV-E)	600,000	300,000	75,000	375,000	62.5%
62	Children In Institutions PINS/DSS	11,072,500	3,100,000	1,720,000	4,820,000	43.5%
30	Division Of Services	25,998,360	15,253,961	7,854,273	23,108,234	88.9%
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	2,000,000	500,000	340,000	840,000	42.0%
68	Non Secure Detention	575,000	0	257,000	257,000	44.7%
20	Public Financial Assistance	27,254,101	16,859,167	7,991,788	24,850,955	91.2%
61	Safety Net	39,800,000	0	10,615,500	10,615,500	26.7%
70	Subsidized Adoptions	5,225,000	1,450,000	1,935,000	3,385,000	64.8%
60	Family Assistance (TANF)	22,720,142	20,278,000	100,000	20,378,000	89.7%
76	Title XX/CCBG	71,557,426	57,000,000	5,000,000	62,000,000	86.6%
66	Training Schools	3,825,000	0	0	0	0.0%
	Sub-Total	258,766,947	126,121,286	41,743,283	167,864,569	64.9%
73	Medicaid MMIS	240,112,308	250,000	2,150,000	2,400,000	1.0%
	Total	\$498,879,255	\$126,371,286	\$43,893,283	\$170,264,569	34.1%

TRAFFIC & PARKING VIOLATIONS AGENCY

Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$44,446,832	\$47,227,677	\$78,725,000	\$47,611,997	\$78,225,000	(\$500,000)	-0.6%	\$30,613,003	64.3%
Rents & Recoveries	9,977	2,019,642	35,000	35,000	35,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	18,533	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	(18,533)	0	0	0	0	0	*****	0	*****
Total	\$44,456,809	\$49,247,318	\$78,760,000	\$47,646,997	\$78,260,000	(\$500,000)	-0.6%	\$30,613,003	64.2%

Revenues

- The revenue budget for FY 23 is \$78.3 million, a reduction of \$0.5 million, or 0.6% from the prior year budget and rising by \$30.6 million, or 64.2% compared to the OLBR projection.
- Within the FY 23 proposal, the fines and forfeits budget allocates parking and traffic fines revenue of \$24.2 million and Red Light Camera (RLC) revenue of \$48.1 million including administrative fees for both. In addition, a total of \$6.0 million is included for boot and tow revenue and school bus stop arm camera revenue, \$3.0 million for each. All fine/fee allocations are depicted in the following table:
 - The FY 23 budget for fines (parking & traffic) revenue in the proposal decreased by \$1.5 million to \$14.5 million and the related administrative fee of \$9.7 million is lower by \$0.8 million for a total decline of \$2.3 million budget to budget. However, there is a \$14.8 million increase relative to the OLBR projection. OLBR’s projections are based on historical trends but according to the Administration, the proposed budget is believed to be achievable due to the addition of more Police Officers and Parking Enforcement Agents included in the FY 23 Proposed Budget.

Fines and Forfeits	2022 NIFA Approved	2023 Proposed	Prop 2023 vs. Adpt FY22
R0603-Fines	16,000,000	14,500,000	(1,500,000)
R0630-Administrative Fee	10,425,000	9,675,000	(750,000)
Fines Subtotal	26,425,000	24,175,000	(2,250,000)
R0626-Red Light Camera (RLC)	26,000,000	24,700,000	(1,300,000)
R0629-RLC Administrative Fee	22,050,000	23,350,000	1,300,000
RLC Subtotal	48,050,000	48,050,000	-
R0633-Boot & Tow	2,250,000	3,000,000	750,000
R0636-School Bus Stop Arm Camera	2,000,000	3,000,000	1,000,000
Grand Total	78,725,000	78,225,000	(500,000)

Revenues, Cont.

- The RLC budgeted portion of the FY 23 revenue is \$24.7 million, and the related administrative fee is \$23.4 million, which represents 307 operational cameras. RLC revenue is lower by \$1.3 million and the associated administrative fee is increasing by the same amount.
- The boot and tow fee budget for FY 23 (\$175 per violation) is rising by \$0.8 million compared to the prior year budget of \$2.3 million. However, the proposal is increasing by \$3.0 million compared to OLBR’s projection of zero since no revenue is expected to be collected in FY 22.
- TPVA’s FY 23 Budget includes \$3.0 million for the School Bus Stop Arm Camera initiative versus the \$2.0 million that was allocated in the current budget. According to OMB, they have recently been in discussions with the towns on how best to implement the program. There seems to be some progress on how it will be done, however those efforts have yet to be discussed or presented to the Legislature, thus OLBR has also flagged this revenue as a risk.
- TPVA’s overall fines and forfeits budget of \$78.2 million may be challenging to achieve so OLBR has flagged a total of \$30.6 million of the revenue as a risk based on historical trends, \$24.6 million for parking and traffic fine, and as previously mentioned \$3.0 million each for boot and tow revenue. Alternatively, there could be opportunities if violations rebound, if the hiring plan is implemented and the school district participation comes to fruition.



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.

- The FY 23 rents and recoveries budget is flat at \$35,000.

TPVA Tickets Received YTD						
Issuing Agencies	August 2021 YTD		August 2022 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	31,858	35,617	50,249	65,673	57.7%	84.4%
All Other Agencies	10,608	23,968	15,095	23,539	42.3%	-1.8%
Grand total	42,466	59,585	65,344	89,212	53.9%	49.7%

- The table above displays parking and traffic tickets issued through August 2022 compared to the same time period the prior year; total parking and traffic tickets increased 53.9% and 49.7% respectively.
- The Nassau County Police Department generated a year over year increase of 57.7% for parking tickets while traffic tickets rose by 84.4%.
- Tickets generated by other agencies increased by 42.3% for parking but traffic tickets dropped by 1.8%.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan				
Revenue Sources	2023 Proposed	2024 Plan	2025 Plan	2026 Plan
Fines	14,500,000	14,500,000	14,500,000	14,500,000
TV Fines Administrative Fees	9,675,000	9,675,000	9,675,000	9,675,000
Red Light Camera (RLC)	24,700,000	24,700,000	24,700,000	24,700,000
RLC Administrative Fees	23,350,000	23,350,000	23,350,000	23,350,000
Boot & Tow	3,000,000	3,000,000	3,000,000	3,000,000
School Bus Stop Arm Camera	3,000,000	3,000,000	3,000,000	3,000,000
Total Fines & Forfeits Revenue	\$78,225,000	\$78,225,000	\$78,225,000	\$78,225,000

- The Multi Year Plan (MYP) in the schedule above illustrates TPVA’s revenue through FY 26. The out-year plan includes total fines and forfeits revenue of \$78.2 million, for each year compared to the FY 22 NIFA Approved Budget of \$78.7 million.

TRAFFIC & PARKING VIOLATIONS AGENCY

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	43	42	45	42	45	0	0.0%	3	7.1%
Part-Time and Seasonal	31	27	29	25	29	0	0.0%	4	16.0%
Salaries	\$3,326,198	\$3,219,735	\$3,821,101	\$3,348,386	\$4,205,618	\$384,517	10.1%	\$857,232	25.6%
Equipment	0	0	8,500	8,500	8,500	0	0.0%	0	0.0%
General Expenses	190,080	49,561	139,990	139,990	127,790	(12,200)	-8.7%	(12,200)	-8.7%
Contractual Services	10,755,125	10,260,000	12,855,000	11,177,609	11,965,000	(890,000)	-6.9%	787,391	7.0%
Total	\$14,271,403	\$13,529,297	\$16,824,591	\$14,674,485	\$16,306,908	(\$517,683)	-3.1%	\$1,632,423	11.1%

Expenses

- The FY 23 proposal for expenses is decreasing by \$0.5 million, or 3.1%, budget to budget and compared to OLBR’s projection, increasing by \$1.6 million, or 11.1%. The budgeted decrease is attributed to declines in contractual services and general expenses offset by an increase in salary expenses.
- The FY 23 proposed salaries are up by \$0.4 million and compared to OLBR’s current projection is \$0.9 million higher. The higher cost is due to of the insertion of collective bargaining adjustments, comp time cash, health insurance buyback offset by lower costs for termination leave and salaries for part-time positions.
- TPVA’s FY 23 full-time headcount remains flat at 45 positions budget to budget and increases by three against OLBR’s projection. The part-time positions are also unchanged at 29 titles compared to the prior year. However, the headcount increases by four compared to OLBR’s projection.
- The proposed FY 23 equipment budget is flat at \$8,500.
- General expenses are declining by \$12,200 compared to the prior year budget and relative to the projection due to lower equipment maintenance & rental costs and miscellaneous supplies & expenses.
- The FY 23 proposal for the contractual services budget of \$12.0 million is \$0.9 million lower budget to budget but increasing compared to the OLBR projection by \$0.8 million. This is due to the reduced allocation of the RLC revenue (35% of collected revenue) and the decreased allocation for a third-party collection vendor. The funding for the 26 judicial hearing officers in this line remains unchanged.
 - Lastly, the \$75,000 included in contractual services for computer products remains flat for the FY 23 proposal.

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	\$2,373	\$0	\$0	\$20,000	\$0	\$0	*****	(\$20,000)	-100.0%
Invest Income	3,942,795	1,737,768	2,270,000	2,270,000	6,075,000	3,805,000	167.6%	3,805,000	167.6%
Rents & Recoveries	550,034	345,937	0	80,168	0	0	*****	(80,168)	-100.0%
Dept Revenues	611,092	728,837	507,000	577,801	725,000	218,000	43.0%	147,199	25.5%
Pymnt In Lieu of Taxes	187,051	174,621	0	133,827	0	0	*****	(133,827)	-100.0%
Special Taxes	1,205,586	1,695,528	1,550,000	3,385,000	3,385,000	1,835,000	118.4%	0	0.0%
Int Penalty On Tax	34,276,953	35,051,995	34,825,000	40,100,000	34,812,500	(12,500)	0.0%	(5,287,500)	-13.2%
Total	\$40,775,884	\$39,734,687	\$39,152,000	\$46,566,796	\$44,997,500	\$5,845,500	14.9%	(\$1,569,296)	-3.4%

Revenues

- Revenues in the Proposed FY 23 Budget are increasing by \$5.8 million, or 14.9%, from the FY 22 NIFA Approved Budget.
- FY 23 interest penalty on taxes revenues are budgeted to record a \$12,500 decrease compared to the FY 22 NIFA Approved Budget and a 13.2% decrease 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 Department, the FY 22 projection figure is abnormally high due to forbearance of evictions during COVID; it represents two years of tax lien sales.
- The Proposed FY 23 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 23 Budget is up \$3.8 million from the FY 22 Budget and the current projection.

- According to the Administration, the investment income budget increase is primarily due to an increase in interest income as the Federal Reserve raises short term interest rates.
- FY 23 departmental revenues are budgeted to increase \$218,000 compared to the FY 22 NIFA Approved Budget and \$147,199 relative to the current projection.
 - Some of the revenues on this line include cash bail, fees, ambulance fee collections, and CT & Trust FND Fee.
 - The budget to budget increase is largely due to the higher ambulance fee collections.

Revenues, Cont.

- The special tax line revenues are budgeted to increase by 118.4% in the FY 23 Proposed Budget from the FY 22 NIFA Approved level. The revenue source contains seven sub-objects detailed in the chart below.

Revenue Source	Special Taxes		
	FY 22 NIFA Apprvd.	FY 23 Proposed	23 Prop. vs. 22 NIFA Apprvd.
Belmont Admission Tax	\$0	\$120,000	\$120,000
Hotel / Motel Tax	\$750,000	\$1,100,000	\$350,000
Entertainment Tax	\$200,000	\$100,000	(\$100,000)
Entertainment Tax - Coliseum	\$0	\$100,000	\$100,000
Entertainment Tax - NY Islanders	\$200,000	\$715,000	\$515,000
Entertainment Tax - Beach Concerts	\$400,000	\$500,000	\$100,000
Entertainment Tax - UBS Arena	\$0	\$750,000	\$750,000
Total Special Taxes	\$1,550,000	\$3,385,000	\$1,835,000

- 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 23 proposal includes \$120,000 on this line.
- Hotel/motel collections are budgeted at \$1.1 million in the Proposed FY 23 Budget, up \$0.4 million from the FY 22 NIFA Approved Budget.
 - The FY 23 Proposed Budget seems reasonable given current trends. On a year-to-date basis through August 2022, total hotel motel tax collections have increased 36.8%
 - With stronger FY 23 growth, there is a potential opportunity on this line. These revenues were \$1.2 million in FY 19.

- Additionally, current Discover Long Island figures show that year-to-date through August 2022 average occupancy rates in Nassau County were up 4.9 percentage points on average from the same period last year. Similarly, year-to-date August FY 22 average rental rates have increased \$21.32 from the year-to-date August FY 21 figure.
- 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 23 beach concerts line is increasing by \$100,000 to \$500,000. Year-to-date through August 2022, \$423,405 has been collected on this line.
 - The FY 23 Proposed Budget allocates \$715,000 for NY Islanders games, year-to-date through August 2022, \$715,514 has been collected on this line.
 - New to the FY 23 Proposed Budget is \$750,000 on the Entertainment Tax -UBS Arena line. Year-to-date through August 2022, \$422,919 has been collected on this line.

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	28	25	27	21	27	0	0.0%	6	28.6%
Part-Time and Seasonal	1	1	0	1	0	0	*****	(1)	-100.0%
Salaries	\$1,985,219	\$1,802,892	\$2,076,162	\$1,877,001	\$2,153,653	\$77,491	3.7%	\$276,652	14.7%
Equipment	0	0	2,000	2,000	2,000	0	0.0%	0	0.0%
General Expenses	317,552	316,299	715,127	715,127	514,832	(200,295)	-28.0%	(200,295)	-28.0%
Contractual Services	246,040	464,692	382,764	382,764	419,372	36,608	9.6%	36,608	9.6%
Total	\$2,548,811	\$2,583,882	\$3,176,053	\$2,976,892	\$3,089,857	(\$86,196)	-2.7%	\$112,965	3.8%

Expenses

- Expenses in the FY 23 Proposed Budget are 2.7% lower than the FY 22 NIFA Approved Budget.
- The decrease is a function of reduced general expense appropriations. Within the general expenses line, the reduction is due to decreased advertising expense tax lien sales. The FY 22 budget and projection included funding for two years of tax lien sales.
- Budget to budget salary expenses are rising to enable the Department to hire for all its vacant full-time positions.
- Contributing to the salary appropriation increase is \$87,327 in CSEA COLAs, \$163,175 in retroactive pay, and higher terminal leave costs.
- The FY 23 Proposed \$2,000 equipment budget is unchanged from both the FY 22 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover office furniture / furnishings expenses.

- The Proposed FY 23 general expenses budget is decreasing \$0.2 million, from the FY 22 NIFA Approved level and current projection. The decrease is on the advertising expense tax lien sale line.
- The Proposed FY 23 budget for contractual services is increasing 9.6%, or \$36,608, when compared to FY 22 NIFA Approved level. In FY 23 this line funds miscellaneous 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		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	9	8	9	0	0.0%	1	12.5%
Salaries	\$465,962	\$537,176	\$657,651	\$642,334	\$754,953	\$97,302	14.8%	\$112,619	17.5%
General Expenses	4,552	10,689	13,850	13,850	21,442	7,592	54.8%	7,592	54.8%
Contractual Services	2,000	0	46,000	46,000	46,000	0	0.0%	0	0.0%
Total	\$472,514	\$547,865	\$717,501	\$702,184	\$822,395	\$104,894	14.6%	\$120,211	17.1%

Expenses

- The FY 23 Proposed Expenses are up \$104,894, or 14.6%, budget to budget and \$120,211, or 17.1% from projection.
- Salaries are increasing by \$97,302, or 14.8%, budget to budget.
 - In the FY 23 budget, terminal leave, retroactive pay and overtime are increasing by \$25,291, \$19,652 and \$15,000, respectively when compared to the FY 22 budget.
 - The proposed budget also includes funding for the possible settlement of the CSEA contract. The FY 23 budget contains CSEA COLA of \$12,129.
- General expenses, mainly in miscellaneous, are growing by \$7,592 when compared to both the FY 22 budget and projection.
- Contractual services are flat at \$46,000 when compared to both the FY 22 budget and projection.



Revenue	Historical		2022		2023	Exec. vs. Approved		Exec. vs. Projected	
	2020	2021	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$159	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
State Aid-Reimb of Exp	70,000	70,000	70,000	70,000	90,000	20,000	28.6%	20,000	28.6%
Total	\$70,159	\$70,000	\$70,000	\$70,000	\$90,000	\$20,000	28.6%	\$20,000	28.6%

Revenues

- The State reimburses the Agency for expenses related to administering veterans’ assistance programs. The monies are anticipated to grow by \$20,000 to \$90,000 in FY 23.

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.

