



NASSAU COUNTY LEGISLATURE

Office of Legislative Budget Review

**Review of the
Fiscal Year 2025 Budget
&
Multi-Year Plan**

Departmental Analysis

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Inter-Departmental Memo

To: Hon. Howard J. Kopel, Presiding Officer
Hon. Delia DeRiggi-Whitton, Minority Leader
All Members of the Nassau County Legislature

From: Maurice Chalmers, Director
Office of Legislative Budget Review

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

Date: October 15, 2024

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 2025 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	2	6	3	6	0	0.0%	3	100.0%
Part-Time and Seasonal	0	1	4	0	4	0	0.0%	4	*****
Salaries	\$229,684	\$250,039	\$552,592	\$288,454	\$552,592	\$0	0.0%	\$264,138	91.6%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	7,714	3,878	65,000	65,000	65,000	0	0.0%	0	0.0%
Total	\$237,398	\$253,917	\$627,592	\$363,454	\$627,592	\$0	0.0%	\$264,138	72.7%

Expenses

- Expenses in the Proposed FY 25 Budget are flat budget to budget, and \$264,138 or 72.7% higher when compared to OLBR’s projection.
- Salaries remain the same budget to budget and are 91.6% greater when compared to projections.
 - The Variance as compared to projections is due to the inclusion of 7 Vacant Positions, including 3 full-time vacancies and 4 part-time vacancies.
- Equipment remains flat in FY 25 when compared to FY 24 NIFA Approved Budget and consists of miscellaneous equipment.
- The proposed general expense budget is unchanged in FY 25, budget to budget and is in line with OLBR’s projections.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$38,556,076	\$21,814,018	\$30,145,000	\$20,072,942	\$34,141,500	\$3,996,500	13.3%	\$14,068,559	70.1%
Interfund Transfers	624,807	444,142	0	0	0	0	*****	0	*****
Total	\$39,180,883	\$22,258,160	\$30,145,000	\$20,072,942	\$34,141,500	\$3,996,500	13.3%	\$14,068,559	70.1%

Revenues

- The Assessment Department revenue budget has one object code in FY 25, departmental revenues. In FY 25 four revenues sources are budgeted on this line, shown in the chart to the right.
- The Proposed FY 25 revenue budget is increasing by \$4.0 million, or 13.3%, from the FY 24 NIFA Approved Budget while increasing \$14.1 million or, 70.1%, from the current FY 24 projection. The departmental revenue line includes fees collected for the production of various reports. The FY 25 budget for these fees is \$122,000, a slight decrease of \$3,000 from the FY 24 NIFA Approved Budget.
- Interfund transfers are not included in the FY 25 proposed budget.
- Radius maps are generally required when a property owner seeks a special use permit or variance from a town or village. The FY 25 budget anticipates collecting \$19,500 from this fee, which is \$500 lower than the FY 24 NIFA Approved Budget.
- Based on recent legislation, the GIS Tax Map Verification Fee is currently set at \$270, and 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

SUBOBJ	24 NIFA	24	25
	Apprd.	Projection	Executive
Fees	125,000	50,000	122,000
Radius Maps Fee	20,000	20,000	19,500
GIS Tax Map Verification Fee	25,000,000	20,002,942	29,000,000
Revenue from Income & Expense Law	5,000,000	0	5,000,000
Total	30,145,000	20,072,942	34,141,500

- The FY 25 GIS Tax Map proposed budget is increasing by \$4.0 million from the FY 24 NIFA Approved Budget. According to the Administration, the anticipated transactions are due to expected interest rate cuts by the Federal Reserve. The increased volume in real estate transactions will generate additional tax map verification fees.
- In FY 25 revenue from the Income and Expense Law remains flat at \$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 2024.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	139	128	164	114	160	(4)	-2.4%	46	40.4%
Part-Time and Seasonal	2	1	3	1	2	(1)	-33.3%	1	100.0%
Salaries	\$10,277,497	\$11,526,971	\$12,942,238	\$11,658,965	\$12,571,617	(\$370,621)	-2.9%	\$912,652	7.8%
General Expenses	1,113,361	624,845	1,082,600	1,082,600	782,600	(300,000)	-27.7%	(300,000)	-27.7%
Contractual Services	969,509	764,429	1,600,000	1,600,000	850,000	(750,000)	-46.9%	(750,000)	-46.9%
Inter-Dept. Charges	0	0	3,706,870	3,706,870	4,089,580	382,710	10.3%	382,710	10.3%
Other Expense	2,039,276	3,421,088	40,000,000	40,000,000	40,000,000	0	0.0%	0	0.0%
Total	\$14,399,643	\$16,337,333	\$59,331,708	\$58,048,435	\$58,293,797	(\$1,037,911)	-1.7%	\$245,362	0.4%

Expenses

- The FY 25 Proposed Assessment Department expense budget of \$58.3 million is decreasing \$1.0 million or 1.7%, compared to the FY 24 NIFA Approved Budget, and increasing \$0.2 million, or 0.4% compared to the OLBR FY 24 projection.
- The FY 25 salary line is decreasing by \$0.4 million, or 2.9%. from the FY 24 NIFA Approved Budget. The FY 25 Budget captures the increases for the MOU and accommodates the staffing needs of the department offset by the removal of adjustments in FY 24 in anticipation of labor contracts. Additionally, the FY 25 salary expenses contain declines in overtime of \$50,900 and longevity of \$24,898, offset by an increase of \$148,623 in terminal leave when compared to the FY 24 budget.
- The proposed fulltime headcount for FY 25 is decreasing by four when compared to the prior year budget.
- The FY 25 Assessment contractual services costs are decreasing \$0.8 million from the FY 24 NIFA Approved Budget and the FY 24 projection. The decrease is reflected in the miscellaneous contractual services line.
- The FY 25 general expenses line is decreasing \$0.3 million compared to the FY 24 NIFA Approved Budget and the current FY 24 projection. This is due to lower postage delivery expenses.
- The FY 25 other expenses line remains flat from the FY 24 budgeted level. This represents other suits and damages costs for property tax refunds. In addition to the \$40.0 million budgeted in the Assessment Department to cover the cost of property tax refunds, the FY 25 Dispute Assessment Fund, (DAF) charges will be levied at a rate where the County collects \$40.0 million.
- The FY 25 inter-departmental charges are being raised by \$382,710 or 10.3%, primarily due to an increase in indirect charges, Information Technology charges as well as new building occupancy charges.

- Currently, as of the August 2024 month end, the County had \$39.6 million in Assessment Department operating funds for tax certiorari and \$146.2 million in DAF cash equity.
- The Multi-Year Financial Plan includes appropriations in other suits & damages of \$40.0 million in FY 25, \$35.0 million in FY 26 and \$32.0 million in FY 27 as well as FY 28. Moreover, the Multi-Year Financial Plan Borrowing Schedules does not include any capital borrowings for property tax refund payments.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	63	63	62	59	62	0	0.0%	3	5.1%
Part-Time and Seasonal	2	2	3	1	2	(1)	-33.3%	1	100.0%
Salaries	\$4,947,523	\$6,042,910	\$6,137,472	\$6,261,878	\$6,222,086	\$84,614	1.4%	(\$39,792)	-0.6%
Equipment	0	0	0	0	30,000	30,000	*****	30,000	*****
General Expenses	68,153	74,926	251,000	251,000	221,000	(30,000)	-12.0%	(30,000)	-12.0%
Inter-Dept. Charges	0	0	1,898,866	1,898,866	2,842,282	943,416	49.7%	943,416	49.7%
Total	\$5,015,676	\$6,117,836	\$8,287,338	\$8,411,744	\$9,315,368	\$1,028,030	12.4%	\$903,624	10.7%

Expenses

- The FY 25 Assessment Review Commission (ARC) Expense budget is increasing \$1.0 million, or 12.4% from the FY 24 NIFA Approved Budget, and rising \$0.9 million, or 10.7% from the current year projection.
- Salaries are increasing slightly by \$84,614, or 1.4%, from the FY 24 budget.
- The proposed budget for FY 25 reflects a full-time headcount that remains flat budget-to-budget but increases by three when compared to OLBR’s FY 24 projection.
 - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners. The FY 25 Proposed Budget supports this obligation.
- The inter-departmental charges expense of \$2.8 million in the FY 25 Budget, has increased by \$0.9 million, or 49.7%. According to the Administration, this charge includes services provided by the Department of Information Technology and other indirect charges.
- The proposed budget for FY 25 includes an allocation of \$30,000 for equipment, specifically for office furniture and furnishings, which is new compared to prior years.
- The FY 25 general expenses line is decreasing by \$30,000 or 12.0% from the FY 24 NIFA Approved Budget and OLBR’s projections. The decrease is reflected in postage delivery. The appropriation is used to fund office supplies, membership fees, postage, information technology supplies, educational and training supplies, travel, copying and blueprint supplies, and miscellaneous supplies.

Revenues

- The FY 25 Proposed Budget does not appropriate any new revenues compared to FY 24 NIFA Approve Budget. Actual revenue of eight dollars was recognized in FY 23. The current year projection anticipates \$816 will be obtained. The department is not a revenue-producing agency, and this represents 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, 2023, the County's outstanding property tax liability according to the Assessment Review Commission (ARC) was \$269.6 million which represented a decrease of 29.7% from the estimated prior year liability of \$383.4 million.
- Out of the total December 31, 2023 (ARC) liability, 78.1% or \$210.5 million was for Class IV commercial grievances and 13.8% or \$37.3 million for Class I.
- According to the County Treasurer's Office, in FY 23 the County paid out \$185.1 million in property tax refunds.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	44	44	46	44	46	0	0.0%	2	4.5%
Part-Time and Seasonal	30	31	52	31	55	3	5.8%	24	77.4%
Salaries	\$4,077,848	\$4,964,596	\$5,912,250	\$5,712,398	\$6,230,403	\$318,153	5.4%	\$518,005	9.1%
Equipment	4,731	49,750	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	237,501	240,955	381,178	381,178	382,178	1,000	0.3%	1,000	0.3%
Contractual Services	0	0	20,000	20,000	20,000	0	0.0%	0	0.0%
Total	\$4,320,081	\$5,255,301	\$6,323,428	\$6,123,576	\$6,642,581	\$319,153	5.0%	\$519,005	8.5%

Expenses

- The FY 25 Proposed Expense Budget is increasing by \$0.3 million, or 5.0%, compared to the FY 24 NIFA Approved Budget, and increasing by 8.5%, in comparison to OLBR’s projections.
- FY 25 salaries are increasing by \$0.3 million compared to the FY 24 NIFA Approved Budget and increasing by 9.1% compared to the current projection. The increase is mainly in terminal leave, wages, and title movements. The proposed full-time headcount remains consistent budget to budget, while the part-time, and seasonal increases by 3 positions.
- Equipment is remaining consistent when compared to both the FY 24 NIFA Approved Budget and the current projection.
- General expenses are increasing by a minimal \$1,000 when compared to the FY 24 NIFA Approved Budget. This is primarily due to Grainger expenses.
- The contractual services line remains flat when compared to the FY 24 NIFA Approved Budget and the current OLBR projection.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$594	\$306	\$0	\$1,000	\$0	\$0	*****	(\$1,000)	-100.0%
Dept Revenues	500,041	2,324,944	372,600	372,600	472,600	100,000	26.8%	100,000	26.8%
Total	\$500,636	\$2,325,250	\$372,600	\$373,600	\$472,600	\$100,000	26.8%	\$99,000	26.5%

Revenues

- The FY 25 Proposed Budget for Civil Service revenue is increasing by \$0.1 million when compared to both the FY 24 NIFA Approved Budget and OLBR’s projection. The increase is mainly in departmental revenues in examination fees.
- There is no funding in the Proposed FY 25 rents and recoveries line.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	10	12	12	11	12	0	0.0%	1	9.1%
Part-Time and Seasonal	6	5	5	6	5	0	0.0%	(1)	-16.7%
Salaries	\$1,157,296	\$1,368,278	\$1,628,375	\$1,409,568	\$1,628,375	\$0	0.0%	\$218,807	15.5%
Total	\$1,157,296	\$1,368,278	\$1,628,375	\$1,409,568	\$1,628,375	\$0	0.0%	\$218,807	15.5%

Expenses

- Constituent Affairs total expenditures in the FY 25 Proposed Budget are constant at \$1.6 million compared to the FY 24 NIFA Approved Budget and increasing by 15.5%, or \$218,807 as compared to the projection.
 - The proposed budget headcount is flat to the FY 24 NIFA Approved Budget while there is one more full-time employee and one less part-time position compared to the projection.

Revenues

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$130,341	\$0	\$0	*****	(\$130,341)	-100.0%
Total	\$0	\$0	\$0	\$130,341	\$0	\$0	*****	(\$130,341)	-100.0%

- Rents and recoveries has \$130,341 in the FY 24 projections. Revenues are not expected in FY 25.

The Department of Consumer Affairs (DCA) provides efficient and effective consumer protection, advocacy and information services for residents and businesses in Nassau County. These services include investigating, mediating, and resolving consumer complaints, administering, and enforcing consumer laws and regulations, inspecting, and ensuring accuracy and proper function of Weights & Measures devices, including gas pumps, oil truck meters, and store scales. Authorized by the Nassau County Administrative Code and New York State General Business Law, the DCA fosters a fair consumer marketplace, increases public safety, and levels the playing field for businesses in Nassau County.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	Actual 2022	Actual 2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
License & Registration	\$4,176,071	\$4,617,715	\$5,333,290	\$4,500,000	\$4,777,621	(\$555,669)	-10.4%	\$277,621	6.2%
Fines & Forfeits	355,096	322,403	725,000	725,000	300,000	(425,000)	-58.6%	(425,000)	-58.6%
Rents & Recoveries	0	5,546	100,000	100,000	100,000	0	0.0%	0	0.0%
Dept Revenues	0	0	200	200	0	(200)	-100.0%	(200)	-100.0%
State Aid-Reimb of Exp	60,905	81,448	45,000	45,000	45,000	0	0.0%	0	0.0%
Total	\$4,592,072	\$5,027,111	\$6,203,490	\$5,370,200	\$5,222,621	(\$980,869)	-15.8%	(\$147,579)	-2.7%

Revenues

- The Proposed FY 25 Revenue Budget of \$5.2 million is decreasing by \$1.0 million compared to the FY 24 NIFA Approved Budget and decreasing by \$147,579 in comparison to OLBR’s projection.
- The main drivers for the overall revenue budget to budget variance are a \$555,669 decrease in permits and licenses, a \$425,000 decline in fines and forfeits, and a \$200 drop in departmental revenues.
 - The DCA issues fines to businesses violating County and State law and regulations. For example, the County would issue a fine to a home improvement business operating without a Nassau County license.
 - The DCA holds in-person and virtual hearings officiated by a Hearing Officer on Administrative Code violations.
- The FY 25 proposed rents & recoveries budget remains unchanged at \$100,000 when compared to both the FY 24 NIFA Approved Budget and OLBR’s projection.
- The proposed License & Registration budget of \$4.8 million is decreasing by \$555,669 compared to the FY 24 NIFA Approved Budget but increasing by \$277,621 compared to OLBR’s projection.
- Actual Total Revenue is trending higher: Actual 2023 Revenue increased \$435,039 compared to Actual 2022 and the OLBR Projected Revenue is expected to increase \$343,089 compared to Actual 2023.

Revenues, cont.

- Proposed FY 25 state aid revenue is in line with the FY 24 NIFA Approved Budget. DCA’s Weights & Measures Division is reimbursed by NYS for personnel, administrative and travel cost incurred while performing inspections under provision of their Petroleum Product Quality Program Contract with NYS Dept of Agriculture & Markets. The State caps the County’s reimbursement.

License & Registration

- Proposed License & Registration revenues are declining by \$555,669 to \$4.8 million budget to budget. The chart below includes the FY 23 historical actual, the FY 24 NIFA Approved Budget, and the Proposed FY 25 Budget.

License & Registration	FY 23 Actual	FY 24 Budget	FY 25 Proposal	FY 25 Proposed vs. FY 24 Budget Variance
Home Improvement License	\$2,842,350	\$3,062,400	\$3,127,621	\$65,221
Weights and Measures	1,523,760	1,765,000	1,650,000	(\$115,000)
Taxi and Limo Registration	112,410	175,000	0	(\$175,000)
ATM Registration	34,400	140,000	0	(\$140,000)
Licensing	100,455	170,890	0	(\$170,890)
Health Club License	4,340	20,000	0	(\$20,000)
Total	\$4,617,715	\$5,333,290	\$4,777,621	(\$555,669)

- According to the department, it will conduct a technical adjustment on the License & Registration revenues. Once the technical adjustment is completed, every subcategory will have funding.
- Home improvement licenses are renewed on a biennial basis. As a result, this fee’s annual result alternates between low yield and high yield years.
- Weights & Measures fees are decreasing by \$115,000 to \$1.7 million. The fees include the Item Pricing Waiver Program.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	17	21	25	21	25	0	0.0%	4	19.0%
Part-Time and Seasonal	3	4	4	3	3	(1)	-25.0%	0	0.0%
Salaries	\$1,476,450	\$1,725,865	\$2,096,502	\$1,872,952	\$2,318,387	\$221,885	10.6%	\$445,435	23.8%
Equipment	1,330	1,137	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	46,162	19,153	138,250	138,250	157,000	18,750	13.6%	18,750	13.6%
Contractual Services	104,388	76,579	175,000	175,000	126,250	(48,750)	-27.9%	(48,750)	-27.9%
Total	\$1,628,330	\$1,822,733	\$2,414,752	\$2,191,202	\$2,606,637	\$191,885	7.9%	\$415,435	19.0%

Expenses

- The Proposed FY 25 Expense Budget of \$2.6 million is 7.9% higher budget to budget. Proposed expenses are 19.0%, or \$415,435 more than the latest OLBR projections.
- Salary expenses are increasing by \$221,885, or 10.6%, budget to budget, and increasing by \$445,435, or 23.8% when compared to OLBR projections.
 - Budgeted full-time headcount remains constant at 25 for FY 25. However, during FY 24 one part-time employee resigned.
 - Terminal leave is increasing by \$145,043 compared to the FY 24 NIFA Approved Budget.
 - Overtime budget is flat at \$75,000 for FY 25.
- FY 25 proposed general expenses are up 13.6%, or \$18,750 when compared to the FY 24 NIFA Approved Budget. This is due to rises in miscellaneous supplies and expenses for inspection labels, seals and uniforms, offset by a minor decrease in traveling expenses.
- Contractual services are decreasing by \$48,750, budget to budget, and when compared to the latest OLBR projection. The decline is driven by the transfer of merchant credit card costs as per new contract with credit card service provider.
- The equipment budget of \$5,000 is constant in both the Proposed FY 25 Budget and OLBR’s projection. Miscellaneous equipment makes up this budget line.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	862	847	940	839	943	3	0.3%	104	12.4%
Part-Time and Seasonal	2	1	9	1	9	0	0.0%	8	800.0%
Salaries	\$118,224,548	\$132,343,068	\$126,689,020	\$128,073,845	\$127,841,339	\$1,152,319	0.9%	(\$232,506)	-0.2%
Workers Compensation	10,052,416	8,185,917	9,032,000	9,032,000	9,032,000	0	0.0%	0	0.0%
Equipment	152,302	136,070	190,207	190,207	190,207	0	0.0%	0	0.0%
General Expenses	3,656,055	4,341,991	4,106,691	4,506,691	4,318,807	212,116	5.2%	(187,884)	-4.2%
Contractual Services	25,450,675	24,938,522	26,037,304	26,037,304	24,116,962	(1,920,342)	-7.4%	(1,920,342)	-7.4%
Utility Costs	1,658,508	2,038,264	1,793,926	1,793,926	1,777,818	(16,108)	-0.9%	(16,108)	-0.9%
Total	\$159,194,505	\$171,983,831	\$167,849,148	\$169,633,973	\$167,277,133	(\$572,015)	-0.3%	(\$2,356,840)	-1.4%

Expenses

- The Correctional Center's expenses for the Proposed FY 25 Budget of \$167.3 million are lower by roughly \$0.6 million than the prior year budget and \$2.4 million less compared to OLBR's current projection. The budget to budget decreases are driven by contractual services and utility costs offset by increases in salaries and general expenses.
 - The salaries for the proposed budget increased to \$127.8 million, a growth of \$1.2 million, or 0.9% against the prior year and declining by \$0.2 million, or 0.2% relative to OLBR's FY 24 projection. The increases are mainly attributed to COLA adjustments from the COBA and CSEA contracts, overtime, and termination leave while offset by the elimination of the retroactive payments.
 - The proposed FY 25 overtime budget increased to \$20.6 million, an increase of \$3.8 million budget to budget. However, compared to OLBR's current projection, the budget is lower by \$18.4 million and \$9.3 million less than the FY 23 actual. Based on the recent overtime levels, meeting the budgeted goal in the coming year will be difficult.
 - The FY 25 proposal's full-time headcount of 943 is higher by three positions compared to the prior year, but against the OLBR projection it is increasing by 104. The part-time and seasonal headcount is constant at nine positions budget to budget and higher by eight compared to onboard. A review of the Correctional Center's staffing analysis is detailed later in the report.
- The FY 25 budget for workers' compensation remains constant at \$9.0 million.
- The FY 25 equipment expense budget remains unchanged at \$0.2 million budget to budget and against the OLBR projection.
- General expenses grew by \$0.2 million to \$4.3 million for the FY 25 proposal compared to the prior year and declined by a similar amount against OLBR's projection. The budget increase is attributed solely to higher costs for food supplies.

Expenses Cont.

- The department's proposed FY 25 contractual expense budget of \$24.1 million, is decreasing by \$1.9 million.
- The contractual services line for medical/psychiatric services consists of the following four components, which have been provided by the Correctional Center and declined to \$21.8 million.
 - The contract budget between the Correctional Center and NHCC is \$19.6 million, an increase of \$220,473 which is based on an inmate census of 600-799 according to the department. Following the Covid pandemic in FY 20, the jail's inmate population continues to experience an anticipated four-year average population level of 776 (will be discussed further in the report).
 - The in-patient & out-patient inmate healthcare services are budgeted at \$1.9 million, an increase of roughly \$0.8 million.
 - The rehabilitation medicine services (RMS) is increasing to \$200,000, an increase of \$127,530. These allocated funds provide medical consulting services to facilitate in the resolution of 207-C disputes between the County and the Correction Officers Benevolent Association.
 - Lastly, the NHCC portion of utility expenses (a pass through for GDF SUEZ Energy for the Correctional Center's use of chilled water, air conditioning and steam for heat) has been eliminated in the FY 25 budget primarily due to the Correctional Center utilities costs for NHCC now being paid by the Department of Public Works, as part of its contractual relationship with Nassau Energy Corporation.
- The FY 25 utility expenses decreased nominally by \$16.108 due to lower budgeted fuel costs.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2024	2025	Exec. vs. Approved		
	2022	2023	NIFA Approved Budget	Exec. Budget	Var.	%	
Correctional Center	\$151.9	\$163.1	\$159.2	\$157.9	-\$1.3	-0.8%	
Office of the Sheriff	7.3	8.9	8.6	9.4	0.7	8.3%	
Total	159.2	172.0	167.8	167.3	-0.6	-0.3%	

- The FY 25 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$157.9 million and \$9.4 million with a decrease of \$1.3 million and an increase of \$0.7 million respectively.

Expenses, Cont.

Staffing Analysis							
	FY 24	Sept-24	FY 25	FY 25	Exec. vs	Exec. vs	
	<u>NIFA</u>	<u>Onboard</u>	<u>Request</u>	<u>Executive</u>	<u>NIFA</u>	<u>Onboard</u>	
	<u>Approved</u>				<u>Approved</u>	<u>Onboard</u>	
CC Full-time Staffing							
10 Correctional Center							
Uniform	790	699	796	796	6	97	
Civilian	77	67	74	74	(3)	7	
Sub-total Full-Time	867	766	870	870	3	104	
20 Sheriff							
Uniform	65	66	66	66	1	0	
Civilian	8	7	7	7	(1)	0	
Sub-total Full-time	73	73	73	73	0	0	
Total Full-time	940	839	943	943	3	104	
CC Part-time and Seasonal							
10 Correctional Center	7	1	7	7	0	6	
20 Sheriff	2	0	2	2	0	2	
Total Part-time and Seasonal	9	1	9	9	0	8	

- The Correctional Center’s full-time staffing for uniform officers is rising by six positions to 796 against the FY 24 NIFA Approved Budget of 790. However, compared to the September actual of 699, the headcount is increasing by 97 positions. Based on the data in the schedule above, it should be noted that the department’s staffing request reflects what is allocated in the proposal. The civilian headcount will decrease by three positions budget to budget and grow by seven positions relative to the current actual.
- In FY 24 the Department hired two classes of Correction Officer recruits, 26 on February 9, 2024 and 17 on June 14, 2024. In addition, the Department recently hired a class of 35 recruits on September 20, 2024 which will be validated on the next payroll run.
- According to the Administration, the Correctional Center’s goal is to hire two new classes of Correction Officers in March and July of FY 25. The size of the classes has not been determined as it is dependent on how many candidates respond to canvas letters and the final approval from Civil Service.
- The new recruits will offset the loss of staff due to separations, retirements, and attrition. As per the Department the average Officer attrition for FY 22 was 54, FY 23 was 57, the FY 24 current estimate is 55 and 56 are anticipated for FY 25. If the current attrition continues to trend at these levels the department will need to outline a plan to maintain headcount for uniform and civilian titles.

Expenses, Cont.

- As reflected in the table on the previous page the Office of the Sheriff's uniform full-time headcount in FY 25 is higher by one position for Deputy Sheriffs budget to budget and flat compared to OLBR actuals. The Civilian positions decreased by one position in the FY 25 budget and also flat against onboard.
- The Proposed FY 25 part-time and seasonal headcount for the Correctional Center (CC10) is constant at seven budget to budget but six positions higher 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 increases by two titles from the current actual.
- To reiterate, the Correctional Center has allocated \$20.6 million in overtime expenses for the FY 25 proposal. This budget appears quite challenging based on the FY 23 actual of \$29.9 million and the current projection of \$39.0 million. If target dates for new classes are delayed, attrition levels continue to rise and/or the inmate population increases, the department's FY 25 overtime budget will be unachievable. Therefore, OLBR has identified 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$55	\$0	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	364,692	979,968	0	446,302	0	0	*****	(446,302)	-100.0%
Rev Offset To Expense	1,088,710	455,371	200,000	200,000	200,000	0	0.0%	0	0.0%
Dept Revenues	1,411,655	1,539,042	1,700,000	1,700,000	1,700,000	0	0.0%	0	0.0%
Interdept Revenues	160,234	251,053	320,000	320,000	320,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	4,841,543	10,195,183	4,817,625	4,461,750	4,817,625	0	0.0%	355,875	8.0%
State Aid-Reimb of Exp	184,767	1,673,406	1,143,494	1,143,494	1,143,494	0	0.0%	0	0.0%
Total	\$8,051,657	\$15,094,022	\$8,194,119	\$8,284,546	\$8,194,119	\$0	0.0%	(\$90,427)	-1.1%

Revenues

- The FY 25 revenue budget remains flat at \$8.2 million, budget to budget, and declines by \$90,427 compared to current projections.
- The fines and forfeits budget for FY 25 remains unchanged at \$13,000.
- The rents and recoveries budget for the FY 25 proposal is zero, however the current projection reflects a prior year recovery from disencumbered funds of \$446,302.
- The revenue offset to 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 25 Budget for departmental revenue is constant at \$1.7 million budget to budget and against projections.
- The inter-departmental revenue budget of \$0.3 million remains flat for FY 25. This revenue represents the food services and transportation provided to the Juvenile Detention Center.
- The federal aid revenue includes the State Criminal Alien Assistance Program (SCAAP), Title IV D and housing of federal inmates at the jail. This line allocates \$4.8 million for these revenue sources which remains constant for the FY 25. However, compared to OLBR's projection the revenue is increasing by \$0.4 million. According to the Department the budget estimate is based on the fluctuation of the inmate population.
 - The SCAAP funding remains at \$3.0 million. The federal inmate population revenue is constant at roughly \$1.1 million, which is based on housing 15 inmates (depicted in the chart on following page) and the Title IV D revenue is also unchanged at about \$0.8 million.
- The FY 25 state aid budget remains at \$1.1 million. Raise the Age reimbursement is 90% of this revenue line.

Revenues, Cont.

<u>Annual Average Inmate Population Activity Indicators</u>				
<u>Indicators</u>	Actual FY22	Actual <u>FY23</u>	Projected <u>FY24</u>	Proposed <u>FY25</u>
Annual Total Admissions	2,770	3,254	3,267	3,127
Average Daily Nassau County Inmates	748	748	739	744
Average Daily Federal Inmates	15	11	10	15
Average Daily Parole Violators	20	11	4	4
Average Daily State Ready Inmates	5	4	12	12
Total Average Daily Inmate Population	788	774	765	775
<i>Source: Nassau County Correctional Center</i>				

- The chart above depicts the daily inmate population activity provided by the Correctional Center.
- The annual total admissions for the FY 24 projection is increasing by 13 inmates, or 0.4% compared to the FY 23 actual but is expected to decrease by 140 or 4.3% in FY 25.
- The average daily Nassau County Inmate population for the FY 24 projection declined by nine compared to FY 23 and is increasing by five compared to the FY 25 proposed.
- The proposed FY 25 average daily federal inmates is increasing by five versus the FY 24 projection which brings it in line with the FY 22 actual.
- The projected FY 24 state ready inmate count is higher by eight compared to FY 23 actual but flat for FY 25.
- Total average daily inmate population for the FY 25 proposal is estimated to rise by ten detainees compared to the FY 24 projection levels, however, from the FY 22 actual, the proposed inmate population decreased by 13.
- As previously mentioned, the inmate population remains low compared to historical levels. According to the Administration/Department, due to the decline, the jail building consolidation plan is an ongoing process that will allow less officers to oversee housing units thereby aid in reducing overtime.
- The Department points out that over the last few months, the inmate population numbers have been increasing. Last week, the count was 806 inmates, the highest it's been since 2018.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	85	84	89	86	91	2	2.2%	5	5.8%
Part-Time and Seasonal	4	5	5	5	5	0	0.0%	0	0.0%
Salaries	\$8,033,485	\$9,340,712	\$9,616,766	\$9,775,729	\$10,564,382	\$947,616	9.9%	\$788,653	8.1%
Equipment	15,908	12,120	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	604,795	524,975	683,648	683,648	630,630	(53,018)	-7.8%	(53,018)	-7.8%
Contractual Services	6,095,071	9,012,173	8,555,000	8,555,000	8,555,000	0	0.0%	0	0.0%
Total	\$14,749,258	\$18,889,980	\$18,865,414	\$19,024,377	\$19,760,012	\$894,598	4.7%	\$735,635	3.9%

Expenses

- The Proposed FY 25 Expenses for the County Attorney are increasing by 4.7%, or \$894,598, budget to budget, and by 3.9%, or \$735,635, from the FY 24 projection.
- Salaries are increasing by \$0.9 million, budget to budget, with full-time headcount increasing by two positions and part-time headcount remaining constant at five. Salaries are increasing by \$0.8 million compared to OLBR’s projection with full-time headcount increasing by five and part-time headcount remaining constant at five.
 - A Discovery Expeditor and a Special Real Estate Assistant were added to the FY 25 budget.
 - Terminal leave pay is increasing by \$189,877 to \$0.8 million in FY 25. Longevity pay of \$42,659 remains constant in FY 25.
 - The budget also removes \$265,006 for a cost-of-living adjustment (COLA) for the CSEA union.
- The equipment line is constant at \$10,000 in FY 25 and is comprised of miscellaneous equipment.
- The proposed general expenses are decreasing by \$53,018, or 7.8%, when compared to both the FY 24 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, office supplies and copy paper, traveling, and 1099 witness/expert fees.

Expenses, Cont.

- Investigative expenses are decreasing by \$100,000 while educational and training supplies are increasing by \$55,000. Copying blueprint supplies and expenses were eliminated in FY 25.
- Contractual services are flat at \$8.6 million, budget to budget. Miscellaneous contractual services, legal services, transcribing & briefs, and expert witness services make up this line.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$136,905	\$192,029	\$670,000	\$200,000	\$670,000	\$0	0.0%	\$470,000	235.0%
Rents & Recoveries	761,187	860,576	3,485,000	2,202,486	2,500,000	(985,000)	-28.3%	297,514	13.5%
Dept Revenues	41,130	98,553	208,000	208,000	214,500	6,500	3.1%	6,500	3.1%
Interdept Revenues	662,923	831,926	1,506,745	1,506,745	2,149,602	642,857	42.7%	642,857	42.7%
Interfund Charges Rev	0	0	6,500	6,500	6,500	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	250,794	296,762	255,000	255,000	0	(255,000)	-100.0%	(255,000)	-100.0%
Total	\$1,852,939	\$2,279,845	\$6,131,245	\$4,378,731	\$5,540,602	(\$590,643)	-9.6%	\$1,161,871	26.5%

Revenues

- The overall revenue budget for FY 25 is decreasing by \$0.6 million, or 9.6%, compared to the FY 24 budget and increasing by \$1.2 million, or 26.5%, compared to current projections.
- Fines & forfeitures are remaining flat, budget to budget, and is increasing by \$0.5 million, or 235.0%, when compared to the OLBR projections.
- Rents and recoveries are decreasing by \$1.0 million to \$2.5 million when compared to the FY 24 NIFA Approved Budget and increasing by \$0.3 million, or 13.5%, compared to the OLBR projections. Decreases of \$0.5 million are occurring in both cash recovery and recovery damages to county property, offset by a \$15,000 increase in PD vehicle recovery.
- Interdepartmental revenues are increasing by \$0.6 million, or 42.7%, when compared to both the FY 24 NIFA Approved Budget and the OLBR projections.
- Proposed FY 25 interfund charges revenues are budgeted at \$6,500 and is comprised of the Stop DWI grant.

Revenues Cont.

- Proposed FY 25 federal aid reimbursement has no funding. In FY 24 it was related to the work that the County Attorney performs for the Social Services Title IVD program.
- The table below illustrates the components of departmental revenue:

Departmental Revenues				
Revenue Source	FY 23 Actual	FY 24 NIFA Approved Budget	FY 24 Projected	FY 25 Proposed
Miscellaneous Receipts	\$10,699	\$12,500	\$12,500	\$12,500
Fees	72,190	183,500	183,500	183,500
Contractual Services	14,502	8,500	8,500	15,000
Criminal Restitution	1,161	3,500	3,500	3,500
Total	\$98,553	\$208,000	\$208,000	\$214,500

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are increasing by \$6,500, budget to budget.
 - This increase 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$24,175	\$8,095	\$25,000	\$25,000	\$25,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	45,893	150,502	1,000	1,000	1,000	0	0.0%	0	0.0%
Dept Revenues	55,030,194	39,082,091	40,652,856	38,720,759	40,652,856	0	0.0%	1,932,097	5.0%
Total	\$55,100,262	\$39,240,688	\$40,678,856	\$38,746,759	\$40,678,856	\$0	0.0%	\$1,932,097	5.0%

Revenues

- FY 25 Proposed County Clerk revenues are the same compared to the FY 24 NIFA Approved Budget. Compared to the current FY 24 projection, revenues will grow by \$1.9 million or 5.0%.
- The Nassau County housing market has been sluggish. On a year-to-date basis through August 2024, County Clerk statistics show that mortgage recordings and deed recordings are up 0.5% and 5.2% respectively after a decline 48.1% and 24.2% in the same period in FY 23.
- Using pending sales as a barometer for future housing market activity reveals that the pace of Nassau County home sales could continue to be slow. Multiple Listing Service figures show that YTD through August 2024 the number of pending sales fell 4.0% from the same period in 2023.
- However, the Federal reserve began cutting the federal funds rate on September 18, 2024, with an initial reduction of 0.5% and is anticipating further cuts totaling 1.5% by the end of FY 25, which could have a positive effect on real estate transactions.

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

Revenue Source	Departmental Revenues			25 Exec. vs. 24 Bud.	25 Exec. vs. 24 Est.
	FY 24 Estimate	FY 24 Budget	FY 25 Exec.		
Fees	\$ 50,400	\$ 25,000	25,000	-	(25,400)
Court Fees	\$ 907,651	\$ 1,200,000	1,200,000	-	\$292,349
Mortgage Recording Fees	\$ 18,687,874	\$ 18,700,000	18,700,000	-	\$12,126
Deed Recording Fees	\$ 8,810,252	\$ 8,250,000	8,250,000	-	(\$560,252)
Real Estate Transfer Fees	\$ 77,240	\$ 45,000	45,000	-	(\$32,240)
Records Management	\$ 126,497	\$ 125,000	125,000	-	(\$1,497)
Mortgage Exp Reimbursement	\$ 3,425,856	\$ 3,425,856	3,425,856	-	\$0
Business Name Fee	\$ 24,187	\$ 32,000	32,000	-	\$7,813
Miscellaneous Fees	\$ 6,089,404	\$ 8,200,000	8,200,000	-	\$2,110,596
On Line Registration	\$ 521,399	\$ 650,000	650,000	-	\$128,601
	\$38,720,759	\$40,652,856	\$40,652,856	-	\$1,932,097

- However, median sale prices increased to \$750,000 or 11.1% YTD through August 2024, compared to the prior year.
- All County Clerk departmental revenues are budgeted to increase 10.4% in FY 26, 5.6% in FY 27, and 5.3% in FY 28.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	81	78	90	77	90	0	0.0%	13	16.9%
Part-Time and Seasonal	16	11	80	14	80	0	0.0%	66	471.4%
Salaries	\$5,227,002	\$6,014,390	\$6,951,285	\$6,536,827	\$7,441,133	\$489,848	7.0%	\$904,306	13.8%
Equipment	275,009	115,148	117,500	117,500	117,500	0	0.0%	0	0.0%
General Expenses	226,029	197,753	245,500	245,500	245,575	75	0.0%	75	0.0%
Contractual Services	754,936	710,891	837,480	837,480	837,480	0	0.0%	0	0.0%
Inter-Dept. Charges	0	0	0	0	1,982,784	1,982,784	*****	1,982,784	*****
Total	\$6,482,976	\$7,038,182	\$8,151,765	\$7,737,307	\$10,624,472	\$2,472,707	30.3%	\$2,887,165	37.3%

Expenses

- Total FY 25 Proposed Expenses for the department are increasing by \$2.5 million or 30.3% when compared to the FY 24 NIFA Approved Budget and increasing by 37.3% from the FY 24 projection.
- The increase is primarily a function of a new line for Inter-Departmental Charges for services provided by the Department of Information Technology. The FY 25 Proposed Budget keeps headcount consistent with the FY 24 NIFA Approved Budget, however the current headcount is 91 compared to the budgeted headcount of 170, inclusive of full and part time positions.
- The FY 25 equipment budget is unchanged from the FY 24 NIFA Approved Budget and from the current projection.
- The FY 25 general expenses budget is \$75 higher than the FY 24 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 25 contractual services line is unchanged from the FY 24 NIFA Approved Budget and current projection.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	73	74	95	80	102	7	7.4%	22	27.5%
Part-Time and Seasonal	2	4	7	2	8	1	14.3%	6	300.0%
Salaries	\$6,899,358	\$8,721,808	\$9,489,645	\$8,931,606	\$10,086,608	\$596,963	6.3%	\$1,155,002	12.9%
Equipment	4,735	3,568	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	95,007	62,645	311,680	311,680	311,680	0	0.0%	0	0.0%
Contractual Services	838,433	581,523	2,257,000	2,257,000	1,096,172	(1,160,828)	-51.4%	(1,160,828)	-51.4%
Total	\$7,837,533	\$9,369,545	\$12,068,325	\$11,510,286	\$11,504,460	(\$563,865)	-4.7%	(\$5,826)	-0.1%

Expenses

- The FY 25 Proposed Expenses are decreasing by \$0.6 million, or 4.7%, from the FY 24 budget and by \$5,826, or 0.1%, from the projection due to lower contractual services being offset by adjustments to salaries.
- The salaries line is increasing by \$0.6 million when compared to the FY 24 budget and growing by \$1.2 million from the projection.
 - The proposed salary budget includes the required labor agreement adjustments and allows the department to fund critical full-time vacancies, that were either unfilled or removed in prior years, while remaining in compliance with its mandates. The Nassau Forward project will require additional staff time, which may be capitalized.
 - The capital back charges credit of \$0.7 million in FY 24 has been increased by \$1.0 million to \$1.7 million in the FY 25 Proposed Budget.
- Equipment, specifically office furniture, is allocated at \$10,000 in the FY 25 Proposed Budget which is the same as the FY 24 budget.
- General expenses are again budgeted at \$311,680 in the FY 25 Proposed Budget as it was in FY 24.
- Contractual services are decreasing by \$1.2 million in FY 25 when compared to the FY 24 budget and projection within miscellaneous and financial services.
 - In FY 24, contractual services contained a contract for the ERP system, not included in the FY 25 Proposed Budget.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	(\$258,581)	\$11,109	\$45,271	\$45,271	\$0	(\$45,271)	-100.0%	(\$45,271)	-100.0%
Dept Revenues	11,788	10,319	11,194	11,194	10,000	(1,194)	-10.7%	(1,194)	-10.7%
Total	(\$246,794)	\$21,429	\$56,465	\$56,465	\$10,000	(\$46,465)	-82.3%	(\$46,465)	-82.3%

Revenues

- The FY 25 revenues are \$46,465 less than the FY 24 budget and projection level.
- The rents and recoveries revenue, specifically audit recovery, is recorded as it happens and is not budgeted in the FY 25 Proposed Budget.
- Departmental revenues are \$1,194 less than the FY 24 budget and projection level.
 - These include COBRA administrative fees which decreased by \$894. The FY 24 fees of \$300 were not included in the FY 25 Proposed Budget.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	9	9	13	11	13	0	0.0%	2	18.2%
Part-Time and Seasonal	9	7	3	8	3	0	0.0%	(5)	-62.5%
Salaries	\$1,185,137	\$1,313,562	\$1,700,762	\$1,475,249	\$1,700,762	\$0	0.0%	\$225,513	15.3%
Equipment	0	0	1,500	1,500	1,500	0	0.0%	0	0.0%
General Expenses	43,994	64,409	82,500	82,500	82,500	0	0.0%	0	0.0%
Contractual Services	0	0	20,000	20,000	20,000	0	0.0%	0	0.0%
Total	\$1,229,132	\$1,377,971	\$1,804,762	\$1,579,249	\$1,804,762	\$0	0.0%	\$225,513	14.3%

Expenses

- The FY 25 expense budget remains constant when compared to the FY 24 budget.
- The salaries line is flat at \$1.7 million when compared to the FY 24 budget.
 - The proposed salary budget accommodates wages and title movements for FY 25.
 - Full-time headcount remains flat at 13, budget to budget, but has two more full-time positions when compared to the projection.
- Equipment holds steady at \$1,500 in FY 25 as compared to the FY 24 budget and projection.
- General expenses are flat at \$82,500 in FY 25 as compared to the FY 24 budget and projection.
- Contractual services are allocated at \$20,000 in FY 25 which is consistent with the FY 24 budget and projection.

Revenues

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$618	\$0	\$0	*****	(\$618)	-100.0%
Total	\$0	\$0	\$0	\$618	\$0	\$0	*****	(\$618)	-100.0%

- Rents and recoveries has \$618 in the FY 24 projections. Revenues are not expected in FY 25.

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.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$523,534	\$489,863	\$832,400	\$832,400	\$832,400	\$0	0.0%	\$0	0.0%
Total	\$523,534	\$489,863	\$832,400	\$832,400	\$832,400	\$0	0.0%	\$0	0.0%

Expenses

- The Proposed FY 25 Budget is remaining flat when compared to the FY 24 NIFA Approved Budget, and to OLBR’s FY 24 projection. The FY 25 Proposed budget appears to be sufficiently funded.
- The fringe budget for Courts funds costs for Medicare reimbursement and health insurance costs for retirees. The following chart details the NIFA Approved FY 24 Budget, and the Proposed FY 25 Budget for fringe benefits by sub-object:

Expense	FY 24 NIFA Approved	FY 25 Executive Budget	FY25 Executive vs. FY 24 NIFA
Medicare Reimbursement	\$250,000	\$250,000	\$0
Medicare Reimbursement Surcharge	\$10,000	\$10,000	\$0
Retiree Health Insurance	\$572,400	\$572,400	\$0
Total	\$832,400	\$832,400	\$0

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$497,966	\$468,263	\$780,160	\$780,160	\$780,160	\$0	0.0%	\$0	0.0%

Revenues

- The FY 25 revenue budget is remaining flat when compared to both the FY 24 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	5	5	2	4	(1)	-20.0%	2	100.0%
Salaries	\$334,327	\$344,184	\$443,013	\$275,118	\$353,856	(\$89,157)	-20.1%	\$78,738	28.6%
Equipment	0	0	1,000	1,000	0	(1,000)	-100.0%	(1,000)	-100.0%
General Expenses	15,574	6,274	89,000	89,000	85,000	(4,000)	-4.5%	(4,000)	-4.5%
Contractual Services	0	0	100,000	100,000	155,000	55,000	55.0%	55,000	55.0%
Total	\$349,901	\$350,458	\$633,013	\$465,118	\$593,856	(\$39,157)	-6.2%	\$128,738	27.7%

Expenses

- The FY 25 budget is decreasing by \$39,157, or 6.2%, when compared to the FY 24 NIFA Approved Budget but increasing by \$128,738, or 27.7%, compared to projection.
- Salaries are decreasing by \$89,157, or 20.1%, and have one less full-time position, budget to budget.
 - The proposed salary budget accommodates wages and title movements for FY 25.
 - The FY 25 budget eliminates three Program Coordinator titles while adding two Program Assistant positions. Terminal leave decreases by \$35,057, budget to budget.
 - The proposed salary expense is increasing by \$78,738 and two full-time positions when compared to projection.
- Equipment expenses, specifically miscellaneous, are not included in the FY 25 Proposed Budget.
- The general expenses are falling slightly, \$4,000 or 4.5%, when compared to the FY 24 and projection levels.
- Contractual services, specifically legal, are increasing by \$55,000 to \$155,000 in the FY 25 Proposed Budget.

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.

Revenues

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$3,115	\$833	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$3,115	\$833	\$0	\$0	\$0	\$0	*****	\$0	*****

➤ Rents and recoveries contain \$3,115 in FY 22 and \$833 in FY 23. Revenues are not budgeted for in FY 25.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$75,796,096	\$92,644,494	\$95,544,686	\$88,877,692	\$99,038,398	\$3,493,712	3.7%	\$10,160,706	11.4%
Principal	24,910,000	205,450,000	127,360,000	116,305,000	77,630,000	(49,730,000)	-39.0%	(38,675,000)	-33.3%
Other Expense	58,882,470	98,989,735	108,269,083	109,095,649	128,406,389	20,137,306	18.6%	19,310,740	17.7%
Transfer To BIF Fund	0	2,897,988	0	0	0	0	*****	0	*****
Total	\$159,588,566	\$399,982,216	\$331,173,769	\$314,278,341	\$305,074,787	(\$26,098,982)	-7.9%	(\$9,203,554)	-2.9%

Debt Service Fund Expense

- Total debt payments, including Nassau County Interim Finance Authority (NIFA) set-asides and expense of loans, are expected to decrease by 7.9% or \$26.1 million in the FY 25 Proposed Budget from the FY 24 NIFA Approved Budget.
- The budget-to-budget decrease is the result of a \$49.7 million decrease in principal payments on bonded debt offset by increases on the interest and other expense lines of \$3.5 million and \$20.1 million respectively.
 - The decrease in principal payments is mainly due to debt defeasance and the NIFA refunding from 2021.
- The FY 25 budget to budget increase in County interest and decrease in principal costs is also 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 \$19.8 million budget to budget to \$123.2 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 25 Proposed expense of loans budget allotment is \$0.3 million higher than the FY 24 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 2024 to 2028					
	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned
	Issues	Issues	Issues	Issues	Issues
Capital Borrowings					
Capital - General	70,000,000	150,000,000	150,000,000	150,000,000	150,000,000
Capital - SSWRD	20,000,000	50,000,000	50,000,000	50,000,000	50,000,000
EFC - Bay Park	95,000,000				
Total Long-Term Borrowings	185,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Short-Term Borrowings					
BANs	0	0	0	0	0
RANs	0	0	0	0	0
TANs	0	0	0	0	0
Total Short-Term Borrowings	0	0	0	0	0

- The County completes short-term borrowings to address timing differences between cash receipts and cash expenditures. BANs are issued in anticipation of a bond issuance. RANs are issued in the anticipation of the receipt of sales tax collections. TANs are issued in anticipation of property tax receipts.
- The short-term borrowing plan is shown on the bottom of the above chart; the County does not anticipate having to complete any short-term borrowings for the remainder of FY 24 through FY 28.
- 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, sewer capital and Environmental Facilities Corporation (EFC) financing purposes. The \$95.0 million on the EFC line contains the conversion of short-term debt to long-term debt for the Bay Park conveyance project. No borrowings to make tax certiorari payments are anticipated.
- Over the remainder of FY 24, the County plans to issue \$185.0 million in bonds for general capital debt, sewer debt and EFC debt. Legislative and NIFA approval are required to complete the long-term issuances.
- The County intends to issue \$200.0 million in long term debt recurring from FY 25 through FY 28 to fund improvements to County infrastructure.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$1,114,091	\$1,109,341	\$1,112,466	\$1,112,466	\$1,107,544	(\$4,922)	-0.4%	(\$4,922)	-0.4%
Debt Svc From Capital	2,955,528	1,523,481	19,880,000	21,640,000	10,200,000	(9,680,000)	-48.7%	(11,440,000)	-52.9%
Debt Svc Chrgback Rev	115,346,042	253,555,257	263,575,595	246,576,393	242,782,960	(20,792,635)	-7.9%	(3,793,433)	-1.5%
Interfund Charges Rev	38,800,840	42,774,292	45,006,637	44,144,786	49,577,375	4,570,738	10.2%	5,432,589	12.3%
Fed Aid-Reimb of Exp	906,611	678,178	345,136	345,138	177,047	(168,089)	-48.7%	(168,091)	-48.7%
Interfund Transfers	0	99,871,898	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	465,455	469,770	1,253,935	459,558	1,229,861	(24,074)	-1.9%	770,303	167.6%
Total	\$159,588,566	\$399,982,216	\$331,173,769	\$314,278,341	\$305,074,787	(\$26,098,982)	-7.9%	(\$9,203,554)	-2.9%

Debt Service Fund Revenue

- Compared to the FY 24 NIFA Approved Budget, the aggregate total revenue for the Debt Service Fund in the FY 25 Proposed Budget is decreasing by \$26.1 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 24 NIFA Apprvd.	Executive FY 25
Fire Commission	\$844,007	\$808,302
General Fund	\$235,649,909	\$217,554,378
Police District	\$1,226,770	\$931,773
Police Headquarters	\$25,854,909	\$23,488,507
Grand Total	\$263,575,595	\$242,782,960

- 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 89.6% of the debt service chargebacks in the Proposed FY 25 Budget are related to the General Fund. Each Fund has a corresponding expense line for debt service charges.
- The General Fund debt service chargeback is located in the Office of Management and Budget.

Debt Service Fund Interfund Charges		
	FY 24 NIFA Apprvd.	Executive FY 25
Sewer & Storm Water Resource District	\$36,546,320	\$41,340,602
Environmental Bond Act	\$8,460,317	\$8,236,773
Grand Total	\$45,006,637	\$49,577,375

- The Debt Service Fund interfund charges chart reflects the interfund charges budgeted at \$49.6 million in FY 25, up \$4.6 million from the FY 24 NIFA Approved Budget.
- The debt service costs charged to the Sewer and Storm Water Resources District (\$41.3 million) and the Environmental Bond Fund (\$8.2 million) are booked as interfund charges.

Debt Service Fund DS from Capital		
	FY 24 NIFA Apprvd.	Executive FY 25
Bond Premium	\$4,880,000	\$5,200,000

- FY 25 Proposed Bond premium revenue is increasing by \$0.3 million from the current budget.
- NIFA has the authority to limit the premium to cover the costs of issuance.
- The \$0.2 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 a decrease of \$0.2 million, budget to budget.
- In FY 25, the Administration has budgeted to collect \$1.2 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 Multi-Year Plan

2025-2028 Multi-Year Financial Plan				
Expense				
	2025 Plan	2026 Plan	2027 Plan	2028 Plan
Interest	\$99,038,398	\$103,061,288	\$110,717,688	\$117,310,488
Principal	\$77,630,000	\$91,910,000	\$104,730,000	\$75,070,000
Other Expense	\$128,406,389	\$116,327,206	\$121,871,278	\$137,551,514
Total	\$305,074,787	\$311,298,494	\$337,318,966	\$329,932,001

- 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 decrease by \$26.1 million in FY 25, increase by \$6.2 million in FY 26, increase by \$26.0 million in FY 27, and decrease by \$7.4 million in FY 28.
- County principal costs are expected to decrease by \$49.7 million in FY 25, increase by \$14.3 in FY 26, increase by \$12.8 million in FY 27; and decrease by \$29.7 million in FY 28.

2025-2028 Multi-Year Financial Plan				
Revenue				
	2025 Plan	2026 Plan	2027 Plan	2028 Plan
Revenue Offset to Expense	\$1,107,544	\$819,000	\$0	\$0
Capital Resources for Debt	\$10,200,000	\$10,200,000	\$10,200,000	\$10,200,000
Debt Service Chargeback Revenue	\$242,782,960	\$247,020,346	\$267,808,362	\$263,418,581
Interfund Charges Revenue	\$49,577,375	\$52,163,723	\$58,245,896	\$55,313,420
Fed. Aid -Reim. Of Expense	\$177,047	\$0	\$0	\$0
State Aid -Reim. Of Expense	\$1,229,861	\$1,095,424	\$1,064,708	\$1,000,000
Total	\$305,074,787	\$311,298,494	\$337,318,966	\$329,932,001

- The chart above details Debt Service Fund revenues as recorded in the MYP.
- The capital resources for debt line reflects the anticipated bond premiums and capital closeouts. 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 27 and then decrease in FY 28. 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	396	427	460	439	450	(10)	-2.2%	11	2.5%
Part-Time and Seasonal	15	19	14	10	8	(6)	-42.9%	(2)	-20.0%
Salaries	\$41,812,560	\$45,811,027	\$52,956,064	\$52,433,725	\$58,467,946	\$5,511,882	10.4%	\$6,034,221	11.5%
Equipment	633,235	655,485	1,383,000	1,383,000	1,383,000	0	0.0%	0	0.0%
General Expenses	1,138,091	1,114,809	1,887,000	1,887,000	1,926,000	39,000	2.1%	39,000	2.1%
Contractual Services	2,453,793	1,765,128	2,459,234	2,459,234	3,152,899	693,665	28.2%	693,665	28.2%
Total	\$46,037,679	\$49,346,450	\$58,685,298	\$58,162,959	\$64,929,845	\$6,244,547	10.6%	\$6,766,886	11.6%

Expenses

- The FY 25 Proposed Expense Budget of \$64.9 million for the District Attorney’s Office is increasing by \$6.2 million, or 10.6%, budget-to-budget, and 6.8 million, or 11.6%, when compared to OLBR’s FY 24 projection. Salaries and contracts are driving the biggest variances in expenses.
- Salaries are increasing by \$5.5 million, or 10.4%, budget-to-budget, and \$6.0 million, or 11.5%, when compared to OLBR’s projection due to a significant increase in terminal leave of \$2.5 million from anticipated separation expenses.
- Relative to the FY 24 budget, full-time headcount is decreasing by ten in FY 25, however, it is increasing by 11 compared to OLBR’s projection. The proposed budget accommodates wages and title movements in FY 25, and the removal of adjustments for labor contracts.
- Equipment expenses remain flat when compared to the FY 24 Approved Budget.
- General expenses are increasing 2.1%, or \$39,000 compared to the FY 24 approved budget and projection. This is primarily attributed to an increase in miscellaneous supplies and expenses, office supplies and copy paper, educational and training supplies and expense, interpreter services, investigative telecommunications, Grainger, offset by a decrease in equipment maintenance and rental, information tech supplies and expenses, investigative expenses, recreation supplies and expenses, as well as witness protection expenses.

Expenses, Cont.

- Compared to the FY 24 budget and projections, the proposed contractual services in FY 25 are increasing \$693,665 or 28.2%. This is reflected in miscellaneous contractual services, security, software contracts, and transcribing briefs, slightly offset by expert witness services.
 - Software contracts are increasing by \$289,477 in FY 25. The department uses systems such as Journal Technologies (JustWare), Saas, Fortinet, Microsoft Azure services, Cobwebs and SVAM.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$463,286	\$258,254	\$0	\$72,938	\$250,000	\$250,000	*****	\$177,062	242.8%
Dept Revenues	2,934	11,562	1,000	1,000	2,000	1,000	100.0%	1,000	100.0%
Interdept Revenues	431,883	441,531	452,570	452,570	463,884	11,314	2.5%	11,314	2.5%
Interfund Charges Rev	275,000	275,000	275,000	275,000	275,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	96,769	91,539	94,364	94,364	97,831	3,467	3.7%	3,467	3.7%
State Aid-Reimb of Exp	910,613	354,733	76,793	1,111,760	1,196,360	1,119,567	1457.9%	84,600	7.6%
Total	\$2,180,485	\$1,432,619	\$899,727	\$2,007,632	\$2,285,075	\$1,385,348	154.0%	\$277,443	13.8%

Revenues

- The District Attorney’s FY 25 Proposed Revenue Budget of \$2.3 million is increasing by \$1.4 million or 154%, primarily due to a significant increase in state aid reimbursement, compared to the FY 24 NIFA Approved Budget.
- Interdepartmental revenues reflect a slight increase of \$11,314 or 2.5%, budget-to budget compared to OLBR’s projection. DSS refers certain cases of suspected applicants of Medicaid fraud to be investigated by the DA’s office. The department has a current ISA (MOU) with DSS, that runs through December 31, 2027.
- Federal aid is budgeted at \$97,831; a slight increase of \$3,467 compared to the FY 24 budget and projection.
 - 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 shows a slight increase of \$1,000, budget-to-budget.
- The state aid budget is increasing \$1.1 million in FY 25 compared to the FY 24 NIFA Approved Budget. Included in state aid are reimbursements for grant programs that are administered by the New York State Division of Criminal Justice Service. Under the District Attorney Salary Support Program, a portion of the salaries for the District Attorney are reimbursed as well as for the Assistant District Attorneys who handle serious felony cases (Aid to Prosecution Fund).
- The proposed interfund charges remain flat at \$275,000 in FY 25 when compared to the FY 24 NIFA Approved Budget and projection.
- The FY 25 Rents & recoveries budget is increasing \$250,000 budget-to-budget, and \$177,062 when compared to OLBR’s FY 24 projection. This is attributed to prior year recoveries.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	141	141	160	135	160	0	0.0%	25	18.5%
Part-Time and Seasonal	171	176	0	217	0	0	*****	(217)	-100.0%
Salaries	\$17,399,537	\$17,308,614	\$25,130,203	\$21,093,766	\$22,928,260	(\$2,201,943)	-8.8%	\$1,834,494	8.7%
Equipment	48,347	55,633	71,000	71,000	71,000	0	0.0%	0	0.0%
General Expenses	4,452,297	2,751,783	4,950,908	4,950,908	4,871,915	(78,993)	-1.6%	(78,993)	-1.6%
Contractual Services	729,711	716,394	1,473,000	1,473,000	936,250	(536,750)	-36.4%	(536,750)	-36.4%
Total	\$22,629,892	\$20,832,424	\$31,625,111	\$27,588,674	\$28,807,425	(\$2,817,686)	-8.9%	\$1,218,751	4.4%

Expenses

- The Board of Elections’ (BoE) proposed expense budget has decreased by \$2.8 million, or 8.9%, compared to the FY 24 NIFA Approved Budget and increased by \$1.2 million, or 4.4%, compared to OLBR’s most recent projection. The budget decline is attributed to decreases in salaries, general expenses, 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 down \$2.2 million, or 8.8%. This is mainly attributed to decreased funding for seasonal employees, overtime, and the removal of COLA, CSEA stipend and CSEA adjustments from the prior year. Offsetting this are wage increases from the CSEA contract and higher terminal leave.
- The FY 25 full-time headcount is 160, which is consistent with the FY 24 NIFA Approved headcount, and 25 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 5, 2024, there were 217 part-time & seasonal positions onboard.

Expenses, cont.

- The proposed equipment budget is constant at \$71,000 from not only the FY 24 NIFA Approved Budget but also the latest projection. Office furniture/furnishings, copying/blueprint, information technology, educational and training, election/voting, and miscellaneous equipment make up this budget line.
- The general expense budget is declining by 1.6% in FY 25, from \$5.0 million in FY 24 to \$4.9 million in the proposal. The decreases are found in rents, advertising/public notices, and copying blueprint supplies and expenses, offset by increases in information technology supplies and expenses, motor vehicle expenses, and equipment maintenance and rental.
- The proposed contractual services budget is \$0.9 million, a decrease of 36.4% compared to the FY 24 NIFA Approved Budget and the OLBR projection. The decrease is in the miscellaneous contractual services line.
- The chart below details the expenses across BoE’s control centers.
 - Expenses are decreasing by \$2.8 million, or 8.9%, from the FY 24 NIFA Approved Budget.
 - All expenses are consolidated into the newly formed Board of Elections – Administration Control Center with a budget of \$28.8 million.
 - Expenses in the Administration Control Center are no longer funded versus the \$5.6 million in the prior year.
 - The FY 25 budget does not allocate funding in the General Elections Control Center compared to the \$20.6 million in FY 24.
 - The Primary Elections Control Center for FY 25 does not assign any funding against the FY 24 budget of \$5.4 million.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2024	2025	Exec. vs. Approved	
	2022	2023	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$4.1	\$5.0	\$5.6	\$0.0	-\$5.6	-100.0%
Board of Elections - Admin.	0.0	0.0	0.0	28.8	28.8	*****
General Elections	14.8	14.9	20.6	0.0	-20.6	-100.0%
Primary Elections	3.7	0.9	5.4	0.0	-5.4	-100.0%
Total	22.6	20.8	31.6	28.8	-2.8	-8.9%

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$146,583	\$785,668	\$150,000	\$375,465	\$150,000	\$0	0.0%	(\$225,465)	-60.0%
Dept Revenues	3,526	8,459	40,000	40,000	40,000	0	0.0%	0	0.0%
Total	\$150,110	\$794,127	\$190,000	\$415,465	\$190,000	\$0	0.0%	(\$225,465)	-54.3%

Revenues

- The proposed revenue budget for FY 25 remains flat at \$190,000 when compared to the FY 24 NIFA Approved Budget and decreasing by \$225,465 compared to OLBR’s projection.
- Rents & recoveries are constant at \$150,000 which allocates revenue from renting out voting machines to other municipalities. However, compared to the current projection, it is decreasing by 60.0%.
- Departmental revenues are steady at \$40,000 when compared to both the FY 24 NIFA Approved Budget and OLBR’s projection. This line 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	8	8	6	8	0	0.0%	2	33.3%
Part-Time and Seasonal	2	2	2	1	2	0	0.0%	1	100.0%
Salaries	\$724,394	\$1,066,655	\$1,130,434	\$1,001,631	\$1,118,553	(\$11,881)	-1.1%	\$116,922	11.7%
General Expenses	21,887	3,645	32,985	32,985	32,985	0	0.0%	0	0.0%
Interfund Charges	527,010	231,637	150,000	150,000	150,000	0	0.0%	0	0.0%
Total	\$1,273,291	\$1,301,937	\$1,313,419	\$1,184,616	\$1,301,538	(\$11,881)	-0.9%	\$116,922	9.9%

Expenses

- The proposed expense budget for FY 25 is \$1.3 million, a decrease of 0.9% budget to budget and an increase of 9.9% compared to the OLBR projection. The budget variances are driven by changes in salaries.
- Salary expenses are declining by a nominal \$11,881 from the FY 24 budget, mostly due to lower overtime and the removal of CSEA contract adjustments, partially offset by movements in titles and wages.
- The full-time headcount remains at eight positions for FY 25 and increases by two against OLBR’s projection.
- The part-time budget is flat at two positions budget to budget and higher by one title compared to the current actual.
- The FY 25 proposed budget for general expenses is constant at \$32,985.
- The proposed budget for interfund charges of \$150,000 are unchanged.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$199	\$69	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	38,575	0	480,012	480,012	480,012	0	0.0%	0	0.0%
State Aid-Reimb of Exp	12,858	0	0	0	0	0	*****	0	*****
Total	\$51,633	\$69	\$480,012	\$480,012	\$480,012	\$0	0.0%	\$0	0.0%

Revenues

- The Proposed FY 25 revenue budget allocates \$480,012 which is flat budget to budget and compared to OLBR’s projection.
 - The \$0.5 million in federal aid represents a pass-thru from New York State that reimburses the County for qualifying eligible expenses. The funds represent the Emergency Management Performance Grant (EMPG), for which there is a 50% cost match.



Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	91	102	115	98	122	7	6.1%	24	24.5%
Part-Time and Seasonal	28	30	35	28	35	0	0.0%	7	25.0%
Salaries	\$10,948,096	\$13,094,646	\$13,827,326	\$13,702,643	\$15,992,832	\$2,165,506	15.7%	\$2,290,189	16.7%
Fringe Benefits	8,806,278	6,476,042	7,474,878	7,577,240	7,162,621	(312,257)	-4.2%	(414,619)	-5.5%
Equipment	11,370	39,756	132,107	132,107	132,107	0	0.0%	0	0.0%
General Expenses	131,517	138,552	253,762	253,762	253,762	0	0.0%	0	0.0%
Contractual Services	4,894,758	4,850,038	5,161,523	5,161,523	5,300,613	139,090	2.7%	139,090	2.7%
Debt Svc. Chargebacks	380,264	917,162	844,007	844,007	808,302	(35,705)	-4.2%	(35,705)	-4.2%
Inter-Dept. Charges	5,008,821	3,494,001	4,442,139	4,442,139	3,844,924	(597,215)	-13.4%	(597,215)	-13.4%
Trans To General Fund	564,379	0	0	0	0	0	*****	0	*****
Total	\$30,745,483	\$29,010,198	\$32,135,742	\$32,113,422	\$33,495,161	\$1,359,419	4.2%	\$1,381,739	4.3%

Expenses

- The FY 25 Proposed Expense Budget is increasing from the FY 24 NIFA Approved Budget by \$1.4 million, or 4.2% to \$33.5 million. Compared to the projection, expenses are 4.3%, and are \$1.4 million higher than the latest OLBR projections.
- Salaries are increasing by \$2.2 million, or 15.7% from the FY 24 Adopted Budget and \$2.3 million, or 16.7% from OLBR’s projection. This is mainly attributed to a rise in headcount, terminal leave, and overtime.
 - The FY 25 Proposed Budget increases overtime by \$250,000. Overtime expenses in FY 24 are currently trending over budget, therefore, OLBR is projecting an overtime deficit of \$1.1 million in the current year.
 - The Administration anticipates promoting nine Fire Marshals from trainees in the FY 25 budget, which will reduce the increase in overtime and allow the expeditious processing of building permits, as well as the ability to conduct more inspections.
- The proposed salary budget accommodates wages and title movements which result in seven more full-time employees budget-to-budget and 24 more compared to OLBR’s FY 24 projections.
- The proposed budget includes increases in terminal leave pay, health insurance buyback, beeper pay, canine pay, uniform allowance, comp time cash, supper money, uniform and equipment allowance, comp time, holiday pay, overtime, hazardous duty pay, standby pay, and lag payout for a combined total of \$889,626.
- Fringe benefits in FY 25 are decreasing by \$312,257 budget-to-budget and are \$414,619 less than the FY 24 projection.

Expenses, Cont.

- The decrease is due to higher pension contribution costs and social security, which were offset by anticipated savings from the CSEA MOU for health insurance.
- The FY 25 Proposed Budget includes a decrease of \$35,705 in debt service chargebacks compared to FY 24.
- The equipment budget remains flat in FY 25 compared to FY 24.
- General expenses remain flat in FY 25 compared to FY 24 at \$253,762 budget-to-budget. The budget includes office supplies and copy paper, traveling, membership fees, Grainger, postage delivery, educational training supplies, equipment maintenance and rental, clothing and uniform supplies, and miscellaneous expenses.
- The proposed contractual services budget increased by \$139,090 to \$5.3 million. The largest contract expense is \$4.8 million for the Vocational Education and Extension Board (VEEB) contract.
- The proposed volunteer firemen, contractual services also include the following contracts:
 - A service and maintenance contract with Eastern Communications for \$415,190 which provides radio communication facilities and equipment.
 - A contract with Nassau University Medical Center for \$95,000 to provide OSHA mandated physical examinations for new hires and current staff.

- A Long Island Veterinary Specialists contract that provides veterinarian care for the department’s two canines funded at \$15,000 which is reflected in the miscellaneous contractual service budget.



- The Nassau County Fire Service Map consisting of 71 districts in 9 battalions is depicted in the graph above.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$27,774	\$141,143	\$70,000	\$159,406	\$70,000	\$0	0.0%	(\$89,406)	-56.1%
Rents & Recoveries	70	1,096	0	196,636	0	0	*****	(196,636)	-100.0%
Dept Revenues	7,960,678	7,847,845	8,000,000	6,438,932	8,000,000	0	0.0%	1,561,069	24.2%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Interfund Transfers	0	20,235,876	22,800,000	22,800,000	24,159,419	1,359,419	6.0%	1,359,419	6.0%
State Aid-Reimb of Exp	100,330	39,470	154,800	154,800	154,800	0	0.0%	0	0.0%
Property Tax	22,251,941	340,076	706,251	706,251	706,251	0	0.0%	0	0.0%
Total	\$30,745,483	\$29,010,198	\$32,135,742	\$30,860,716	\$33,495,161	\$1,359,419	4.2%	\$2,634,445	8.5%

Revenues

- The Proposed FY 25 Revenue Budget is increasing by \$1.4 million, or 4.2% budget-to-budget, and increasing \$2.6 million, or 8.5% when compared to OLBR’s FY 24 projection.
- Property tax remains flat at \$706,251 budget-to-budget. For more information refer to the Property Tax section in the Executive Summary.
- Departmental revenues remain flat budget-to-budget, from the FY 24 approved amount of \$8.0 million, however, it is increasing \$1.6 million when compared to OLBR’s FY 24 projection.
- 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 at \$404,691 compared to FY 24.
- State aid is unchanged at \$154,800 in the Proposed Budget, however, according to the department it, might come in lower in FY 25. Notably, there has been a decline in the number of EMS classes being given as students are not seeking EMS certifications.
 - 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 proposed interfund transfer budget for FY 25 increased by \$1.4 million, or 6.0% from the FY 24 NIFA Approved Budget. This represents the transfer of sales tax from the General Fund to Fire in order to balance the fund.

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. In FY 24 the Office of the Medical Examiner was merged with the Department of Health. This merger was not anticipated to generate savings, but rather to focus on the shared mission of protecting and promoting public health.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	244	254	281	261	288	7	2.5%	27	10.3%
Part-Time and Seasonal	34	29	54	36	55	1	1.9%	19	52.8%
Salaries	\$21,972,887	\$26,995,572	\$31,341,285	\$30,870,112	\$33,114,541	\$1,773,256	5.7%	\$2,244,429	7.3%
Equipment	149,556	51,796	188,799	188,799	218,747	29,948	15.9%	29,948	15.9%
General Expenses	1,403,139	1,381,173	1,678,240	1,678,240	1,754,642	76,402	4.6%	76,402	4.6%
Contractual Services	494,505	482,495	689,259	689,259	742,759	53,500	7.8%	53,500	7.8%
Var Direct Expenses	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0.0%	0	0.0%
Inter-Dept. Charges	4,850,836	5,353,726	5,169,503	5,169,503	5,066,933	(102,570)	-2.0%	(102,570)	-2.0%
Early Int./Special Ed	163,123,393	186,964,504	162,847,000	197,847,000	185,000,000	22,153,000	13.6%	(12,847,000)	-6.5%
Trans To Grant Fund	0	8,016	0	0	0	0	*****	0	*****
Total	\$196,994,316	\$226,237,282	\$206,914,086	\$241,442,913	\$230,897,622	\$23,983,536	11.6%	(\$10,545,291)	-4.4%

Expenses

- The expenditure chart above reflects the historical costs of the Medical Examiner combined with the Health Department, to provide a more accurate comparison of the merge of both departments. The Medical Examiner was merged into the Health department in FY 24.
- Total FY 25 expenditures are increasing by \$24.0 million, or 11.6%, compared to the FY 24 NIFA Approved Budget, however it is decreasing by \$10.5 million, or 4.4%, compared to the current projection. The increase budget to budget is mostly due to provider payments for (Children’s Early Intervention Services and Pre-school Special Education), followed by smaller rises in salaries, general expenses, contractual services, and equipment.
- The \$10.5 million compared to the FY 24 projection is mostly due to the shortfall of \$12.8 million in provider payments, partially offset by the rises in salaries, general expenses, contractual services and equipment.
- Provider payments for the Children’s Early Intervention Services Program and Pre-school Education Program makes up 80.1% of the proposed FY 25 expense budget. The \$185.0 million budget is increasing by \$22.2 million compared to the FY 24 budget, however, it is \$12.8 million less than OLBR’s current FY 24 projection, indicating that the funding may not be sufficient. According to the

Expenses, Cont.

department, they plan to analyze the provider payment budget through FY 25 and advise on any shortfalls. This will be discussed in more detail further in the report.

- The FY 25 salary line is increasing by \$1.8 million or 5.7% budget to budget, and by \$2.2 million, or 7.3% compared to the FY 24 projection. The salary increase is mostly due to an increase in headcount and to provide funding for Cost-of-Living Adjustments (COLA) and step increases from the County’s negotiated Collective Bargaining Agreement with CSEA, this is partially offset by the elimination of the retroactive pay from the CSEA MOU.
- The rise compared to the projection accommodates for an increase of 27 full-time and 19 part-time heads. According to the department the vacant positions include, but are not limited to four Sanitarian trainees, two Accountants, three Public Health Nurses, one Accounting Assistant, two Administrative Assistants, one Clerk laborer, one Microbiologist, one Social Health Investigator Trainee, two Public Health Administrators, one Epidemiologist, and two Early Intervention Service Coordinators.

Health Department's Full-Time Vacancies	Full-Time Count
Accountant II	2
Accounting Assistant I	1
Sanitarian Trainee	4
Administrative Assistant	2
Clerk Laborer	1
Microbiologist III	1
Public Health Nurse	3
Social Health Investigator Trainee	1
Public Health Administrator II	2
Epidemiologist I	1
Early Intervention Service Coord	1
Early Intervention Svc Coord Bilingual	1

- In addition, there are five vacant positions within the Office of the Medical Examiner control center.
- The difference in part-time positions is from 13 Public Health Aid II seasonal positions, four Clerk Typists I and two Clerk I titles.
- The following chart details the full-time, part-time and seasonal positions for the FY 24 NIFA Approved Budget, the September FY 24 actual staffing level, the FY 25 Departmental Request, and the FY 25 Proposed Budget:

Staffing Analysis							
	FY 24	Sept-24	FY 25	FY 25	Exec. vs	Exec. vs	
	Approved	Actual	Request	Executive	24 Approved	Actual	
CC Full-time Staffing							
10 Administration	30	26	31	31	1	5	
20 Environmental Health	87	81	86	86	(1)	5	
30 Public Health Laboratories	10	9	11	11	1	2	
35 Medical Examiner	93	89	94	94	1	5	
40 Public Health	26	22	29	29	3	7	
51 Childm Early Inter. Services	34	33	36	36	2	3	
54 Pre-School Education	1	1	1	1	0	0	
Total Full-time	<u>281</u>	<u>261</u>	<u>288</u>	<u>288</u>	<u>7</u>	<u>27</u>	
CC Part-time and Seasonal							
10 Administration	7	8	7	7	0	(1)	
20 Environmental Health	25	9	25	25	0	16	
30 Public Health Laboratories	0	1	0	0	0	(1)	
35 Medical Examiner	18	17	19	19	1	2	
40 Public Health	2	1	2	2	0	1	
51 Childm Early Inter. Services	2	0	2	2	0	2	
Total Part-time and Seasonal	<u>54</u>	<u>36</u>	<u>55</u>	<u>55</u>	<u>1</u>	<u>19</u>	

Expenses, Cont.

- As reflected in the chart, the FY 25 Proposed Budget includes an increase of seven full-time positions and one part-time position compared to prior year budget.
 - There are three additional full-time positions within Public Health, two within Children’s Early Intervention Services, and one each within the Administration, Public Health Laboratories, and Medical Examiner control centers.
 - The gain of one part-time budgeted position is a Forensic Pathologist Assistant within the Medical Examiner’s Office.
- The FY 25 Proposed Budget for equipment is rising by \$29,948 to \$218,747 for increased medical and dental equipment and miscellaneous equipment, offset by a decline in information technology costs.
- General expenses are increasing by \$76,402 to \$1.7 million in FY 25, due mostly to increases in medical and building supplies as well as Grainger expenses and equipment maintenance and rentals, offset by a decline in micro-biology medical supplies.

Expenses, Cont.

- The budget for contractual services is increasing by \$53,500 in the FY 25 Proposed Budget, due solely to a rise in Preschool Medicaid billing. The following chart provides the details for funding by contract:

Heath Department Contracts	2024 NIFA Approved	2025 Proposed Budget	2025 vs. 2024 Variance
Preschool Medicaid Billing	354,000	407,500	53,500
Pre-school Imaging Contract	10,000	10,000	0
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	55,187	55,187	0
Lab Testing Contingency	70,000	70,000	0
Ground & Public Water Supply Report	75,000	75,000	0
NUMC for OSHA physicals	12,464	12,464	0
Subtotal Health Contracts	639,259	692,759	53,500
Office of Medical Examiner (Medical/ Psy)	50,000	50,000	0
Health & Medical Examiner Contracts	689,259	742,759	53,500

Expenses, Cont.

- The FY 25 various direct expenses line remains unchanged, budgeted at \$5.0 million. This is for contracted Public Health Services to the NuHealth Hospital.
- Inter-departmental charges are decreasing by \$102,570 to \$5.1 million in the Proposed FY 25 Budget, due mostly to a reduction in building occupancy, workers compensation and indirect charges, partially offset by a rise in information technology charges.
- The following chart provides the total expense by control center for historical FY 22, FY 23, the FY 24 NIFA Approved Budget and the FY 25 Executive Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2024	2025	Exec. vs. Approved	
	2022	2023	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$5.0	\$7.2	\$6.4	\$6.7	\$0.3	4.1%
Public Health	7.1	7.6	8.6	9.2	0.6	6.7%
Environmental Health	7.0	8.1	9.9	10.2	0.3	3.1%
Public Health Laboratories	1.6	1.5	2.0	1.7	-0.2	-12.2%
Childm Early Inter. Services	29.8	29.4	31.0	31.3	0.3	0.8%
Pre-School Education	136.6	161.1	136.2	158.4	22.2	16.3%
Medical Examiner	9.8	11.3	12.8	13.3	0.6	4.6%
Total	197.0	226.2	206.9	230.9	24.0	11.6%

- Total expenses are rising by \$24.0 million due mostly to Pre-school Education services, followed by smaller rises in all the other control centers, except for Public Health Laboratories, which is decreasing minimally by \$0.2 million.
- The Administration control center is increasing by \$0.3 million due to salaries, general expenses and interdepartmental charges.

- Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. The FY 25 budget for Environmental Health is increasing by \$0.3 million, or 3.1% due mostly to an increase in salaries, from promotions and COLA adjustments for CSEA employees.
- Public Health budgeted at \$9.2 million, is increasing by \$0.6 million, or 6.7%, due to mostly salaries for three full-time positions, and interdepartmental 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 Laboratories provides services to address and protect the residents of Nassau County against environmental health risks including, water supply, and mosquito testing. The FY 25 proposed budget is decreasing marginally by \$239,808 to \$1.7 million, due to reduced microbiology supplies within general expenses and building occupancy within interdepartmental charges.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 25 Proposed budget of \$31.3 million is increasing by \$0.3 million, or 0.8%, due to a small rise in salaries and interdepartmental charges.
- 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 \$158.4 million in FY 25, which is a significant increase of \$22.2 million, or 16.3% compared to the FY 24 NIFA Approved Budget. The budget consists mostly of provider payments which is discussed later in the report.

Expenses, Cont.

- Provider payments are increasing by \$22.2 million to \$185.0 million in the FY 25 Executive budget, when compared to the FY 24 NIFA Approved Budget. Of the total budget, \$157.9 million in payments is devoted to the Pre-school Education program and \$27.1 million is for Children’s Early Intervention Services. The chart below details this break-out:

Control Center	FY 23 Actual	FY24 NIFA		FY 25 Department Request	2025 Proposed Budget
		Approved Budget	FY 24 Projection		
Children Early Intervention Service	26,035,675	27,060,000	27,060,000	27,060,000	27,060,000
Pre-school Education	160,928,829	135,787,000	170,787,000	157,940,000	157,940,000
Grand Total	186,964,504	162,847,000	197,847,000	185,000,000	185,000,000

- The budgeted increase is solely within Pre-school Expenditures, meanwhile Children’s Early Intervention Services remains flat.
- Although Proposed FY 25 Budget is rising by a considerable amount compared last year’s budget, it still falls short of OLBR’s projected FY 24 amount by \$12.8 million. Since the Proposed budget is not sufficient to cover the current year projection and the department projects caseloads to increase, the Provider Payment budget has been flagged as a risk. Based on projecting a 4.0% caseload rise in the pre-school projection, OLBR estimates the Proposed budget could fall short by \$19.7 million. However, this will be offset by roughly \$11.8 million in reimbursement for a net risk of \$7.9 million. This risk results solely in the Pre-school Expenditure control center.
 - According to the department, they plan to analyze the provider payment budget through FY 25 and advise on any shortfalls.
- The control center budget for Children’s Early Intervention Services remains flat at \$27.1 million. The rates for this program experienced a 5.0% rise that was implemented by the State and went into effect on April 1, 2024. The department is also projecting a caseload increase of 2.7% (which is reflected in the next table). According to the department, the budget should be sufficient for the increase in rates.
- Within the Pre-school Education program, the \$22.2 million budgeted increase is due to significant rises in the following areas:
 - An increase of \$15.6 million for Pre-school Program Center Based Schools (3-5 Years), (PP757), which reflects prior rate increases and caseloads. As previously mentioned, OLBR is flagging this as a risk.
 - A rise of \$3.6 million for Preschool Related Services (PP751) reflects the provider rate increasing from \$40.00 to \$50.00 per half hour session. The County sets the rate for the **Pre-school** “Related” Services which includes Physical Therapy, Speech Therapy and Occupational Therapy. The County recently increased these provider rates to be more competitive with neighboring municipalities.
 - There is a \$3.0 million rise in transportation costs (PP760) due to the consumer price index (CPI) that is built into the contract.
 - Offsetting the overall increase, is a decline of \$1.1 million increase in SEIT (special one to one therapy) services. According to the department, the FY 25 Proposed budget is more aligned with the 2024 projection and reflects a more realistic number since the FY 24 budget was inflated.

Expenses, Cont.

- 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 figures provide 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
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%	6,035	1,365	7,400	18.4%	13,767
2022	6,643	383	7,026	5.5%	6,215	1,911	8,126	23.5%	15,152
2023	7,331	404	7,735	5.2%	6,045	1,928	7,973	24.2%	15,708
Projected 2024	7,670	424	8,094	5.2%	5,700	1,800	7,500	24.0%	15,594
Proposed 2025	8,000	450	8,450	5.3%	6,000	1,850	7,700	24.0%	16,150

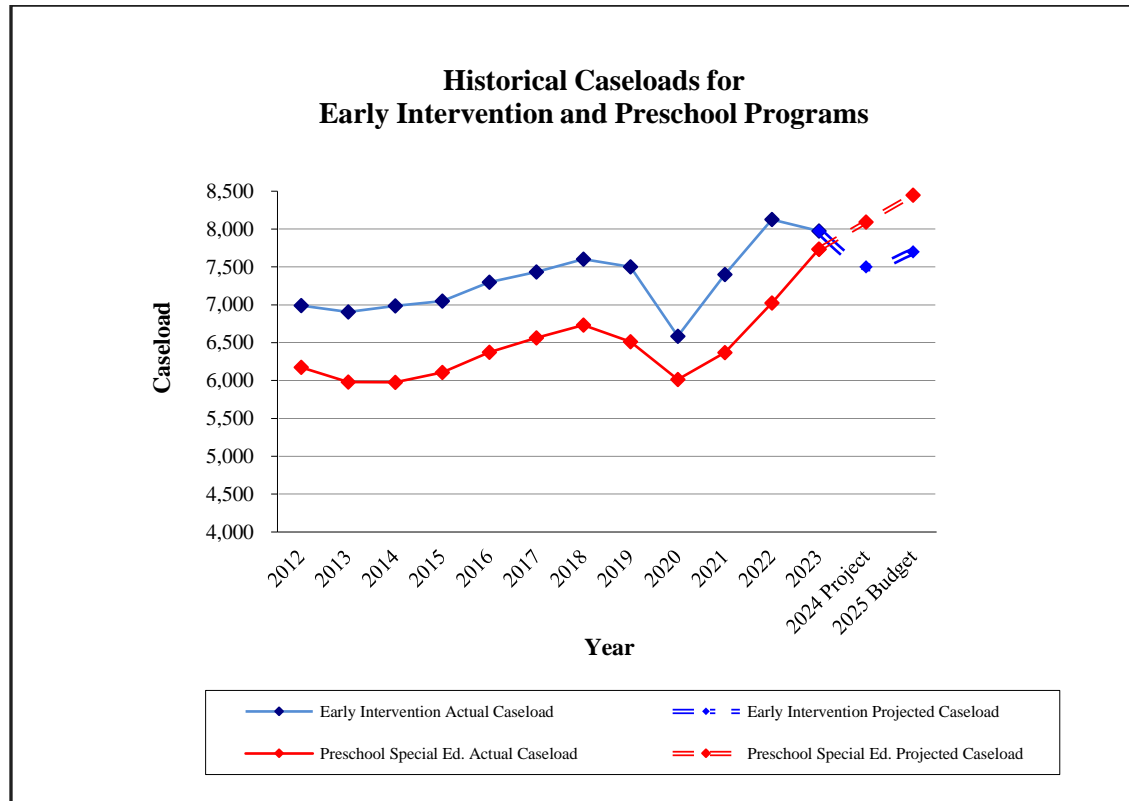
*2021 and subsequent years are subject to change for Preschool since these years are still open.

- As depicted in the table above, the number of Pre-School ineligible as a percentage of the total Program decreases each year from FY 12 through the FY 20, as less children have been found to be ineligible. 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, the percentage of ineligible cases rises to 4.6% in FY 21, 5.5% in FY 22 and 5.2% in FY 23. The FY 24 projection remains at 5.2% and the FY 25 Proposed budget increases this percentage to 5.3%.

Expenses, Cont.

- For the total Pre-school Education Program, after the low of 6,012 cases that occurred in FY 20 due to the pandemic, figures have subsequently increased each year. In FY 23, the total figure climbed to 7,735, and the department raises this total to a projected amount of 8,094 in FY 24 and to a historical high of 8,450 budgeted in FY 25. This total results in a caseload increase of 4.4% in the Proposed budget.
- For the Early Intervention Program, the number of ineligible children as a percentage of the total has increased from a low of 17.1% in FY 20, to 18.4% in FY 21, 23.5% in FY 22 and 24.2% in FY 23. The percentage is projected to slightly decline to 24.0% in the current year, and in the FY 25 Proposed Budget. The department is projecting the total number of caseloads to be 7,700 in FY 25.
- According to the FY 25 Proposed Budget Summary Book, the funding is enough for all services for the anticipated caseload level as authorized by school districts to approved applicants. The County continues to pursue State legislation to cap or mitigate the local cost of pre-school and early intervention services. This pursuit has been ongoing for many years.
- The following graph provides historical and projected caseload data from FY 12 to the Proposed FY 25 Budget for the Early Intervention Program and the Pre-school Education Program.

Expenses, Cont.



- Under the Pre-school Education Program, the caseload data from FY 21-FY 24 are subject to revision since the years have not been closed.
- For the Children’s Early Intervention Program, total caseloads are projected at 7,500 in FY 24 and 7,700 budgeted in FY 25. For the Pre-school Education total program, caseloads of 8,094 are projected in FY 24 and 8,450 are budgeted in FY 25.
- 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.

Revenue

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,638,051	\$6,531,359	\$6,245,000	\$6,245,000	\$6,265,000	\$20,000	0.3%	\$20,000	0.3%
Fines & Forfeits	76,945	74,350	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	1,015,150	2,645,042	400,000	639,102	400,000	0	0.0%	(239,102)	-37.4%
Dept Revenues	8,704,733	10,185,329	8,536,000	10,000,000	10,045,000	1,509,000	17.7%	45,000	0.4%
Interfund Charges Rev	36,759	44,694	57,516	57,516	57,516	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	33,749	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	94,609,055	114,320,747	94,395,802	111,895,802	104,638,285	10,242,483	10.9%	(7,257,517)	-6.5%
Total	\$111,114,441	\$133,801,521	\$109,934,318	\$129,137,420	\$121,705,801	\$11,771,483	10.7%	(\$7,431,619)	-5.8%

- The proposed FY 25 revenue budget is increasing by \$11.8 million, or 10.7%, to \$121.7 million, compared to the FY 24 NIFA Approved Budget. This is due to rises in state aid, department revenues and permits and licenses.
- The Proposed FY 25 Budget for permits and licenses are increasing by \$20,0000 to \$6.3 million, due to tattoo parlor/piercings. Other fees charged under this revenue source include sanitation violations, swimming pool and beach inspections, temporary residence inspections, and water supply plan review.
- The FY 25 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 24 NIFA Approved Budget.
 - Fines collected for violations include improper food handling, improper storage of toxic and hazardous material, day camp code violations, water quality violations and cross connection violations.
- The inter-fund charges revenue budget of \$57,516 is reimbursement for services received from the Grant Fund. The budget remains flat compared to FY 24.
- Rents and recoveries remain unchanged in the FY 25 Proposed Budget. This revenue represents anticipated vendor recoveries.

Revenues, Cont.

- Department revenue is increasing by roughly \$1.5 million, or 17.7% to \$10.0 million in the FY 25 Proposed Budget.
- The following chart details departmental revenue by sub-object code.

Departmental Revenues		
Revenue Source	FY 24 Approved	FY 25 Proposed
Miscellaneous Receipts	\$2,000	\$1,000
Fees	59,000	69,000
Early Intervention Servs Coord Rev	165,000	100,000
Pre-School Medicaid	7,500,000	9,000,000
Medicaid Fees, Early Intervention	810,000	875,000
Grand Total	8,536,000	10,045,000

- The \$1.5 million increase in department revenue is mostly due to higher than budgeted Medicaid revenue for Pre-school Services. This rise is reasonable since it aligns the budgeted amount with the FY 24 projection. According to the department, since expenditures are increasing, the Medicaid reimbursement is also rising, and the department’s third-party biller is maximizing revenue. Collections have already exceeded the budget, and if this trending continues there could be an opportunity in the budget.
 - 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 25 Proposed Budget for state aid is increasing by \$10.2 million, or by 10.9%, to \$104.6 million, compared to the FY 24 NIFA Approved budget, this is the correlating revenue increase for the rise in the budgeted provider payments amount.
- Since reimbursement is a percentage of provider payment expenses, the corresponding reimbursement revenue is also rising, due to higher expenses. In addition, Article XI funding for the Health department has increased by the inclusion of the department receiving reimbursement on fringe benefits that were not previously included.
- The FY 25 Proposed state aid budget falls short of the projected FY 24 amount by \$7.3 million.

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 the Office of Minority Affairs, the 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	3	6	4	6	0	0.0%	2	50.0%
Part-Time and Seasonal	0	0	4	0	4	0	0.0%	4	*****
Salaries	\$226,883	\$276,752	\$552,592	\$469,574	\$552,592	\$0	0.0%	\$83,018	17.7%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	4,409	6,486	40,000	40,000	40,000	0	0.0%	0	0.0%
Contractual Services	0	0	25,000	25,000	25,000	0	0.0%	0	0.0%
Total	\$231,292	\$283,238	\$627,592	\$544,574	\$627,592	\$0	0.0%	\$83,018	15.2%

Expenses

- The FY 25 Proposed Expense Budget is remaining constant at \$627,592 from the FY 24 NIFA Approved Budget. Proposed expenses are 15.2%, or \$83,018, more than the latest projection. The variance is found in salaries.
- Full-time headcount is constant at six positions, budget to budget.
- There are four Program Coordinator P/T positions budgeted for FY 25.
- Terminal leave is decreasing by \$21,854 to \$13,896, budget to budget.
- The FY 25 proposed equipment budget line is remaining constant at \$10,000. Miscellaneous equipment makes up this budget line.
- The FY 25 proposed general expenses are constant at \$40,000 in both the FY 24 NIFA Approved Budget and OLBR’s projection. Some of the items that make up this budget line include miscellaneous supplies and expenses and office supplies & copy paper.
- The FY 25 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.

Revenues

- The FY 25 Proposed Budget does not anticipate any revenue.
- The proposed FY 25 rents and recoveries line has no funds allocated due to the removal of prior year recoveries.

The Office of Housing administers the Emergency Housing and Job Readiness Training (JRT) in cooperation with the Department of Social Services (DSS) through a Memorandum of Understanding (MOU).

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$66,762	\$0	\$0	\$0	\$0	*****	\$0	*****
Rev Offset To Expense	122,565	129,173	166,600	166,600	187,949	21,349	12.8%	21,349	12.8%
Fed Aid-Reimb of Exp	569,478	564,585	370,750	370,750	723,399	352,649	95.1%	352,649	95.1%
State Aid-Reimb of Exp	113,473	97,599	111,225	111,225	217,019	105,794	95.1%	105,794	95.1%
Total	\$805,516	\$858,120	\$648,575	\$648,575	\$1,128,367	\$479,792	74.0%	\$479,792	74.0%

Revenues

- The Proposed FY 25 Revenue Budget is increasing significantly by \$479,792, or 74.0%, from the FY 24 NIFA Approved Budget mainly due to the anticipated federal and state aid. Based on historical trends, anticipated revenue for federal and state aid are optimistic. According to OMB, the higher reimbursement is a function of greater expenses in the proposed FY 25 budget.
- The FY 25 proposed revenue offset to expense budget of \$187,949 is increasing by \$21,349, or 12.8%, compared to the FY 24 NIFA Approved Budget. The budget represents compensation reimbursement to the County from the Land Bank as per the Mutual Benefit Agreement between the two entities.
 - In FY 25, 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 Emergency Housing and Job Readiness Training (JRT). DSS reimburses the Office of Housing 65%, and a combined total of 50.0% from Federal and 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.
- Rents and recoveries, which were collected in FY 23, are not budgeted in FY 25.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	15	12	15	10	17	2	13.3%	7	70.0%
Part-Time and Seasonal	0	0	0	3	0	0	*****	(3)	-100.0%
Salaries	\$984,674	\$1,048,744	\$1,207,942	\$939,072	\$1,324,819	\$116,877	9.7%	\$385,747	41.1%
General Expenses	792	0	2,500	2,500	3,000	500	20.0%	500	20.0%
Total	\$985,466	\$1,048,744	\$1,210,442	\$941,572	\$1,327,819	\$117,377	9.7%	\$386,247	41.0%

Expenses

- The FY 25 expenditure budget is increasing by \$117,377 or 9.7%, when compared to the FY 24 NIFA Approved Budget, and increasing by \$386,247, or 41.0% in comparison to OLBR’s FY 24 projection.
- Salaries are increasing by \$116,877 or 9.7%, to \$1.3 million, in the FY 25 proposed budget mostly due to the addition of two Housing Case Managers and one Program Supervisor, which is offset by the elimination of one Deputy Director and a decrease in terminal leave. Compared to the FY 24 OLBR projection, salaries are increasing by \$385,747 or 41.1%, due to unfilled vacant positions.
- The FY 25 proposed budget includes 100% reimbursable general expense funding of \$3,000. This is in relation to the Mutual Benefit Agreement with Land Bank Corp.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	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%
Part-Time and Seasonal	8	1	4	24	2	(2)	-50.0%	(22)	-91.7%
Salaries	\$837,974	\$713,519	\$911,973	\$845,575	\$905,775	(\$6,198)	-0.7%	\$60,200	7.1%
General Expenses	17,719	12,750	31,000	31,000	33,000	2,000	6.5%	2,000	6.5%
Contractual Services	59,952	47,320	87,320	87,320	79,213	(8,107)	-9.3%	(8,107)	-9.3%
Total	\$915,645	\$773,589	\$1,030,293	\$963,895	\$1,017,988	(\$12,305)	-1.2%	\$54,093	5.6%

Expenses

- The FY 25 Proposed Budget is decreasing by \$12,305, or 1.2%, in comparison to the FY 24 NIFA Approved Budget.
- Headcount is remaining consistent in full-time and decreasing by 2 in part-time and seasonals when compared to the FY 24 budget.
- Salaries are decreasing by \$6,198, or by 0.7%, when compared budget-to-budget, mainly due to a decrease in terminal leave of \$24,600, offset by other line adjustments.
- General expenses are increasing by \$2,000, or 6.5% when compared to both the FY 24 NIFA Approved Budget and OLBR’s projections, mainly in office supplies, educational, training supplies and expenses.
- The Contractual services line is decreasing by \$8,107 or 9.3% when compared to both the FY 24 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	7	5	7	0	0.0%	2	40.0%
Part-Time and Seasonal	0	13	40	34	40	0	0.0%	6	17.6%
Salaries	\$383,738	\$549,150	\$728,173	\$687,037	\$851,607	\$123,434	17.0%	\$164,570	24.0%
Equipment	0	0	3,000	3,000	3,000	0	0.0%	0	0.0%
General Expenses	1,702	3,140	24,876	24,876	30,500	5,624	22.6%	5,624	22.6%
Contractual Services	0	0	0	0	10,000	10,000	*****	10,000	*****
Total	\$385,440	\$552,290	\$756,049	\$714,913	\$895,107	\$139,058	18.4%	\$180,194	25.2%

Expenses

- The FY 25 Proposed Budget is increasing by \$139,058, or 18.4%, compared to the FY 24 NIFA Approved Budget.
- The FY 25 full-time headcount is constant at seven positions, budget to budget. Salaries are increasing by \$123,434, or 17.0%, budget to budget, and increasing by \$164,570, or 24.0%, compared to OLBR projections. The department is budgeting for 40 part-time employees in FY 25.
 - The FY 25 Proposed Budget includes 40 summer aide seasonal positions and an additional \$100,000 in funding.
 - Terminal leave has decreased by \$5,311 to a total of \$22,964. Longevity is increasing by \$525 to \$8,343.
- The equipment line is remaining constant at \$3,000 budget to budget, and when compared to the current projections. This line contains miscellaneous equipment.
- General expenses are increasing by \$5,624 compared to both the FY 24 NIFA Approved Budget and OLBR’s projections due to rises in miscellaneous supplies and expenses and office supplies and copy paper.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	7	5	7	0	0.0%	2	40.0%
Part-Time and Seasonal	0	13	40	34	40	0	0.0%	6	17.6%
Salaries	\$383,738	\$549,150	\$728,173	\$687,037	\$851,607	\$123,434	17.0%	\$164,570	24.0%
Equipment	0	0	3,000	3,000	3,000	0	0.0%	0	0.0%
General Expenses	1,702	3,140	24,876	24,876	30,500	5,624	22.6%	5,624	22.6%
Contractual Services	0	0	0	0	10,000	10,000	*****	10,000	*****
Total	\$385,440	\$552,290	\$756,049	\$714,913	\$895,107	\$139,058	18.4%	\$180,194	25.2%

Expenses

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- The FY 25 full-time headcount is constant at seven positions, budget to budget. Salaries are increasing by \$123,434, or 17.0%, budget to budget, and increasing by \$164,570, or 24.0%, compared to OLBR projections. The department is budgeting for 40 part-time employees in FY 25.
 - The FY 25 Proposed Budget includes 40 summer aide seasonal positions and an additional \$100,000 in funding.
 - Terminal leave has decreased by \$5,311 to a total of \$22,964. Longevity is increasing by \$525 to \$8,343.
- The equipment line is remaining constant at \$3,000 budget to budget, and when compared to the current projections. This line contains miscellaneous equipment.
- General expenses are increasing by \$5,624 compared to both the FY 24 NIFA Approved Budget and OLBR’s projections due to rises in miscellaneous supplies and expenses and office supplies and copy paper.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fed Aid-Reimb of Exp	\$0	\$50,524	\$100,000	\$200,000	\$200,000	\$100,000	100.0%	\$0	0.0%

Revenues

- The FY 25 Proposed Revenue Budget is \$200,000, or \$100,000 more than the FY 24 NIFA Approved Budget. Federal Aid reimbursement expenditures make up this revenue.

Expenses, Cont.

- Court remands is the largest of the general expenses budgeted at \$3.0 million and remains flat for FY 25. The following text box will further explain the court remands process.
- The three largest variances are found in Grainger, miscellaneous supplies and expenses, and membership fees.

Court Remands

Court remands to Nassau NuHealth mandates individuals to receive a psychiatric evaluation as ordered by the Family Court. 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 25 has a growth of \$664,589 or 2.0%, budget to budget, and against OLBR projections. The program funding for the Offices within Human Services is illustrated in the tables on the following pages.
- Inter-departmental charges allocated by the Office of Management and Budget (OMB) for FY 25 are increasing by \$418,469 to \$4.0 million primarily due to higher building occupancy and postage charges, offset by lower information technology, indirect, fleet maintenance, and gasoline charges.

Expenses, Cont.

Office for Aging Contracts				
Contract / Vendor	Description of services	2024 NIFA Approved	2025 Proposed Budget	2025 Proposed vs. 2024 NIFA Approved
Human Service outside audit review	Audits for aging, mental health and chemical dependency	85,000	85,000	-
Summer Program for Senior Services	Summer Program for Senior Services	23,660	23,660	-
EISEP Blanket	EISEP	3,500,000	3,500,000	-
Catholic Charities	CSE	710,425	710,425	-
Catholic Charities	Title IIIC-1 & Title IIIE	620,000	620,000	-
Catholic Charities	EISEP	1,710,493	1,710,493	-
Catholic Charities	Title IIIC-2	940,000	940,000	-
EAC	CSI	30,900	30,900	-
EAC	EISEP	560,000	560,000	-
EAC	Title, Title IIIC-1 & Title IIID	688,000	688,000	-
EAC	IIIB	980,000	980,000	-
EAC	WIN	1,410,000	1,410,000	-
FCA	EISEP	2,191,436	2,191,436	-
FCA	Title IIIB SFC & HIICAP	440,000	440,000	-
FCA	Title IIIC-1	253,250	253,250	-
FCA	HEAP & SAFE	330,000	330,000	-
Glen Cove	Title IIIB, Title IIIC-1 & Title IIIE	415,000	415,000	-
Great Neck	Title IIIB & Title IIIC-1	273,000	273,000	-
Herricks SC	CSE	109,490	109,490	-
Herricks SD	Title IIIC-1 & Title IIIE	98,700	98,700	-
Hispanic Brotherhood	Title IIIC-1	260,000	260,000	-

Expenses, Cont.

Office for Aging Contracts				
Contract / Vendor	Description of services	2024 NIFA Approved	2025 Proposed Budget	2025 Proposed vs. 2024 NIFA Approved
Life Enrichment	Title IIIB & Title IIIC-1	243,000	243,000	-
LI Alzheimer	Title IIIE	255,245	255,245	-
Nassau Suffolk Law	Title IIIB	280,000	280,000	-
New Horizon	Title IIIE & CSE (Former Five Towns IIIC-1)	540,000	540,000	-
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	435,000	435,000	-
Riviera	WIN	401,500	401,500	-
Sid Jacobson East Hills	Title IIIE	107,549	107,549	-
Sid Jacobson Herricks	Title IIIE	162,114	162,114	-
Sr. Cit. of Westbury Inc	Title IIIC-1	33,000	33,000	-
Marriott	May Senior Conference & Luncheon	43,461	43,461	-
Cornell	Allocating/Increasing the Sub-Recipient Contracts	150,000	150,000	-
Total		\$18,280,223	\$18,280,223	\$0

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2024 NIFA Approved	2025 Proposed Budget	2025 Proposed vs. 2024 NIFA Approved
Choice for All Roosevelt	280,000	280,000	-
Belmont Child Care Asso	21,000	21,000	-
Big Brothers / Sisters of LI	60,000	110,000	50,000
Cedarmore	105,000	105,000	-
Circulo de la Hispanidad-(Long Beach)	229,280	229,280	-
Cornell	50,000	50,000	-
City of Glen Cove Youth Bureau	70,887	70,887	-
Community Parent Center- (Bellmore, Merrick)	51,000	51,000	-
COPA Y-(Great Neck)	100,000	100,000	-
EOC of Nassau County	205,200	205,200	-
EAC - Mediation Alternative Project	40,970	40,970	-
FCA/Nassau Haven-(County wide)	392,000	392,000	-
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	195,000	195,000	-
FCA Program	47,245	47,245	-
FCA/Walkabout for Young Men & Women-(County wide)	357,490	357,490	-
Program Agencies Allocating/Increasing the Sub-Recipient Contracts	350,000	177,823	(172,177)
Gateway Youth Outreach-(Elmont)	338,071	338,071	-
Glen Cove Boys/Girls Club	42,000	42,000	-
Hempstead Hispanic Civic Association-(North Hempstead)	100,000	100,000	-

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2024 NIFA Approved	2025 Proposed Budget	2025 Proposed vs. 2024 NIFA Approved
Hicks ville Teen-Age Council-(Hicksville)	160,000	160,000	-
Hispanic Brotherhood of Rockville Centre-(RVC)	107,383	107,383	-
Hispanic Counseling Center-(Hempstead)	160,000	160,000	-
La Fuerza Unida-(Glen Cove)	133,866	133,866	-
Leadership Training	145,000	145,000	-
Littig House Community Center-(Port Washington)	165,000	165,000	-
Long Beach Latino Civic Association	50,000	50,000	-
Long Beach REACH combined-(LB)	455,165	500,000	44,835
Long Beach REACH (Westbury/New Cassel)	927,558	929,000	1,442
Long Beach REACH (Westbury/Summer Youth)	-	75,000	75,000
Long Island Advocacy-(County wide)	259,027	259,027	-
Long Island Crisis Center RHY	122,020	122,020	-
Long Beach Martin Luther King Center-(Long Beach)	-	100,000	100,000
Manhasset / Great Neck E.O.C.	100,000	100,000	-
Peace After School	138,283	138,283	-
The Safe Center	57,535	57,535	-
STRONG Youth-(Uniondale, Roosevelt, Hempstead)	220,000	220,000	-
Tempo Youth Services	35,000	35,000	-
Uniondale Community Counseling Center	165,000	165,000	-
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	487,455	487,455	-
Youth & Family Counseling-(Oyster Bay/East Norwich)	70,000	70,000	-
Total	\$6,993,435	\$7,092,535	\$99,100

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2024 NIFA Approved	2025 Proposed Budget	2025 Proposed vs. 2024 NIFA Approved
Central Nassau Guidance	252,765	254,799	2,034
Mental Health Association of Nassau County	658,504	670,018	11,514
Nassau Health Care Corporation (NHCC) Family Court Remands	1,249,242	1,249,242	-
South Shore Child Guidance	53,224	55,452	2,228
The Rehabilitation Institute	53,327	61,623	8,296
SSCG Advocacy/Support Services	1,633,906	1,633,906	-
Charles Evans Center	53,319	55,452	2,133
Mental Health Association - Narcan Training	124,800	124,800	-
Hispanic Counseling Center	53,319	55,452	2,133
Long Island Crisis Center	524,025	526,770	2,745
North Shore Child & Family Guidance Center	53,321	55,454	2,133
North Shore Child & Family Guidance	883,751	1,062,193	178,442
South Nassau Hospital	-	200,000	200,000
Personal Services Contract	80,640	80,640	-
Mercy Medical Center of Hope	109,620	109,620	-
Assoc. for Children with Learning Disabilities	57,259	59,547	2,288
Assoc. for the Help for Retarded Children	713,903	861,645	147,742
United Cerebral Palsy of Assoc. of Nassau County	95,027	98,828	3,801
Misc. Contracts - Personal Services	279,613	279,613	-
Medical /Psychiatric Services	382,500	382,500	-
Total Mental Health	7,312,065	7,877,554	565,489
Grand Total for Department of Human Services Contracts	\$32,585,723	\$33,250,312	\$664,589

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$21,895	\$29,110	\$16,500	\$29,500	\$16,500	\$0	0.0%	(\$13,000)	-44.1%
Rents & Recoveries	2,218,000	2,466,943	20,000	1,271,158	20,000	0	0.0%	(1,251,158)	-98.4%
Dept Revenues	14,500	12,500	0	515	0	0	*****	(515)	-100.0%
Interdept Revenues	98,931	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,935,165	5,781,787	5,784,442	6,493,137	5,781,781	(2,661)	0.0%	(711,356)	-11.0%
State Aid-Reimb of Exp	11,567,747	13,864,394	13,171,391	13,171,391	13,805,509	634,118	4.8%	634,118	4.8%
Total	\$19,856,237	\$22,154,735	\$19,092,333	\$21,065,701	\$19,723,790	\$631,457	3.3%	(\$1,341,911)	-6.4%

Revenues

- The proposed FY 25 revenue budget of \$19.7 million is increasing by \$631,457, or 3.3%, compared to the FY 24 NIFA Approved Budget, and decreasing by \$1.3 million, or 6.4% compared to the OLBR projection.
- Fines and Forfeits for FY 25 remains flat at \$16,500 budget to budget, but is decreasing by \$13,000 when compared to projections due to higher than expected revenue for the department’s handicapped parking fine surcharge.
- The Proposed FY 25 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. However, this revenue is decreasing by \$1.3 million, or 98.4%, when compared to OLBR’s projection. This includes \$1.0 million in prior year recoveries and \$0.2 million in lost and abandoned property.
- The FY 25 proposal has no funding allocated for department revenues, however, the OLBR projection reflects \$515 for unbudgeted miscellaneous receipts.
- The interdepartmental revenue for FY 25 remains constant at \$100,000. It represents revenues for 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 25 Proposed Budget for federal aid is decreasing by \$2,661 to \$5.8 million. This budget decreases the NYS Pass Thru Federal Funds.
- State aid is increasing by \$634,118 or 4.8%, compared to the FY 24 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

Article 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.

Source: Department of Human Services

Office for the Physically Challenged (OPC)

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

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

Source: Department of Human Services

Funding Sources

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

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

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

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

Source: Department of Human Services

Office of the Aging (OFA)

The office receives State and Federal funding from the New York State Office for the Aging (NYSOFA) based on formulas that reflect the older adult population in the County. The funding is allocated to nonprofit agencies in Nassau County to provide direct person-centered services to older adults 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, social adult day care 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	111	111	121	113	121	0	0.0%	8	7.1%
Part-Time and Seasonal	7	5	5	7	6	1	20.0%	(1)	-14.3%
Salaries	\$9,779,495	\$11,085,420	\$12,160,031	\$12,143,041	\$13,103,282	\$943,251	7.8%	\$960,241	7.9%
Equipment	2,261	7,295	0	0	0	0	*****	0	*****
General Expenses	2,698,750	2,143,045	3,909,000	3,909,000	3,209,000	(700,000)	-17.9%	(700,000)	-17.9%
Contractual Services	20,331,611	23,030,139	24,574,770	24,574,770	23,735,845	(838,925)	-3.4%	(838,925)	-3.4%
Utility Costs	3,278,843	3,851,160	3,705,659	3,705,659	3,705,659	0	0.0%	0	0.0%
Total	\$36,090,959	\$40,117,058	\$44,349,460	\$44,332,470	\$43,753,786	(\$595,674)	-1.3%	(\$578,684)	-1.3%

Expenses

- The Department of Information Technology (IT)’s proposed expenses are decreasing by \$0.6 million or 1.3%, from both the NIFA Approved Budget and the current projection.
- The proposed salary expenses are increasing by \$0.9 million, or 7.8%, budget to budget and \$1.0 million, or 7.9% from the projection.
 - The increase in salaries is mainly due to 8 additional full-time employees, compared to the projection. The FY 25 Budget captures the increases for the MOU and accommodates the staffing needs of the department.
- General expenses are decreasing by \$0.7 million mainly in information tech supplies and expenses and postage delivery.
- Contractual services expenditure is decreasing by \$0.8 million, from the FY 24 budget which is primarily in systems and programming, and miscellaneous contractual services, offset by a rise in software contracts.
- Utility Costs are remaining flat when compared to both the NIFA Approved Budget and OLBR’s projection.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$982,196	\$544,965	\$0	\$1,347,276	\$0	\$0	*****	(\$1,347,276)	-100.0%
Dept Revenues	94,091	21,962	25,000	25,000	25,000	0	0.0%	0	0.0%
Interdept Revenues	14,830,256	9,640,312	18,922,571	18,922,571	20,570,028	1,647,457	8.7%	1,647,457	8.7%
Interfund Charges Rev	137,525	62,493	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	71	0	0	0	0	0	*****	0	*****
Total	\$16,044,139	\$10,269,732	\$18,947,571	\$20,294,847	\$20,595,028	\$1,647,457	8.7%	\$300,181	1.5%

Revenues

- The proposed revenue budget increases by \$1.6 million when compared to the NIFA Approved Budget. The increase is mainly in interdepartmental revenues.
- Rents and Recoveries is not budgeted for but includes disencumbered funds historically.
- Departmental revenues remain flat in comparison to both the FY 24 budget and OLBR’s projection.
- The FY 25 Proposed Budget for Inter-departmental revenues are increasing by \$1.6 million. These represent IT charges to other departments for IT services.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	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 25 Proposed Expense Budget is \$200.
- There are no salary expense or corresponding headcount in the proposed FY 25 budget.
- General expenses for the proposed budget are set at \$100. This line is used for miscellaneous supplies and expenses.
- The FY 25 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	5	6	4	5	(1)	-16.7%	1	25.0%
Part-Time and Seasonal	0	0	0	1	1	1	*****	0	0.0%
Salaries	\$532,999	\$596,299	\$667,384	\$459,751	\$497,862	(\$169,522)	-25.4%	\$38,111	8.3%
General Expenses	1,559	1,921	8,000	8,000	13,000	5,000	62.5%	5,000	62.5%
Contractual Services	306,042	221,775	450,000	450,000	350,000	(100,000)	-22.2%	(100,000)	-22.2%
Total	\$840,600	\$819,995	\$1,125,384	\$917,751	\$860,862	(\$264,522)	-23.5%	(\$56,889)	-6.2%

Expenses

- The total FY 25 Proposed Expense Budget for the Office of Labor Relations is decreasing by \$264,522, or 23.5%, compared to the FY 24 NIFA Approved Budget, due to reductions in salaries and contractual expenses. Compared to the current projection, the decline is only \$56,889 or 6.2%.
- Salaries are declining by \$169,522, or 25.4%, compared to the FY 24 NIFA Approved Budget, however it is increasing by \$38,111, or 8.3% compared to the FY 24 projection. The budgeted reduction in salaries is due to lower terminal leave pay and the elimination of the vacant full-time Assistant Director position.
- The FY 25 Proposed full-time headcount budget of five, is one full-time position less than the FY 24 Adopted Budget but is one more than the current on-board staffing level.
 - The one vacant position compared to the FY 25 Proposed Budget is the Director for the Office of Employee Relations.
 - The FY 25 Proposed Budget funds the current on-board part-time position for the Labor Relations Assistant.
- FY 25 general expenses are increasing by \$5,000 when compared to the FY 24 Adopted Budget and the current projection. This budget funds expenses for office supplies & copy paper, educational & training supplies and miscellaneous supplies & expenses.
- The FY 25 contractual services expense budget of \$350,000 is \$100,000 less than the FY 24 NIFA Approved budget and the current projection. This budget funds labor arbitration and outside counsel. The prior year’s contractual services included funding for anticipated costs for contract negotiations between the County and the unions. The decline can be attributed to the settlement of the union contracts.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	91	88	94	88	96	2	2.1%	8	9.1%
Part-Time and Seasonal	21	32	32	34	30	(2)	-6.3%	(4)	-11.8%
Salaries	\$7,999,920	\$8,244,405	\$9,521,470	\$8,970,668	\$10,109,317	\$587,847	6.2%	\$1,138,649	12.7%
Equipment	120,225	26,194	58,508	58,508	58,508	0	0.0%	0	0.0%
General Expenses	2,138,553	2,194,525	1,844,648	1,844,648	1,900,886	56,238	3.0%	56,238	3.0%
Contractual Services	1,081,420	817,380	808,000	808,000	743,000	(65,000)	-8.0%	(65,000)	-8.0%
Transfer To EBF Fund	111,181	192,072	0	0	0	0	*****	0	*****
Total	\$11,451,299	\$11,474,576	\$12,232,626	\$11,681,824	\$12,811,711	\$579,085	4.7%	\$1,129,887	9.7%

Expenses

- The FY 25 total expenditures are increasing by \$579,085, or 4.7%, compared to the FY 24 NIFA Approved Budget, and by \$1.1 million, or 9.7% compared to the FY 24 projection. The increases are mostly in salaries, followed by a smaller rise in general expenses offset by a decline in contractual services.
- In FY 25, salaries are increasing by \$587,847, or 6.2%, budget to budget and \$1.1 million, or 12.7% compared to the FY 24 projection. The salary budget accommodates new stipends and general fluctuations in wages and titles. The \$1.1 million variance compared to the projection results from vacant 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 24 projected salary to the FY 24 NIFA Approved Budget, there is an expected savings of \$550,802 for unused funding.
- The FY 25 equipment budget remains flat at \$58,508, as compared to the FY 24 NIFA Approved Budget and the FY 24 projection. The budget includes funding for office furniture/furnishings, information technology and miscellaneous equipment.
- The general expenses for the FY 25 Proposed Budget are increasing by \$56,238 as compared to the prior year budget and the FY 24 projection. The increase is mostly from miscellaneous supplies, partially offset by reduced Grainger expenses.
- The FY 25 contractual services are declining by \$65,000 as compared to the prior year and the OLBR projection. The decrease is due to the elimination of miscellaneous contractual services for the Majority.

Expenses, Cont.

- The majority of the contractual service budget, or 99.6%, is in the Legislative Clerk’s Office. This budget includes stenographic recording and mail sorting.
- The FY 25 budgeted headcount is increasing by two full-time and is decreasing by two part-time and seasonal employees. Compared to the current staffing level, the budget funds the vacant positions.
- There are many fluctuations in titles, with two full-time positions added to Control Center 10 (Minority), and three less seasonal Legislative Assistants also within Control Center 10 (Minority).
- The following chart details total expenses by control center for FY 22, FY 23, the FY 24 NIFA Approved Budget and the FY 25 Proposed Budget.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2024	2025	Exec. vs. Approved		
	2022	2023	NIFA Approved Budget	Exec. Budget	Var.	%	
Legislators-Minority	\$2.2	\$2.3	\$2.4	\$2.6	\$0.1	5.9%	
Legislators-Majority	3.3	3.5	4.1	4.4	0.2	5.9%	
Legislative Central Staff	4.1	3.8	3.5	3.6	0.1	3.0%	
Office of the Independ Insp General	1.0	1.0	1.2	1.2	0.0	4.0%	
Legislative Budget Review	0.8	0.8	1.0	1.1	0.0	4.0%	
Total	11.5	11.5	12.2	12.8	0.6	4.7%	

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	23	24	25	22	32	7	28.0%	10	45.5%
Part-Time and Seasonal	6	12	8	16	8	0	0.0%	(8)	-50.0%
Salaries	\$4,318,119	\$4,020,819	\$6,951,523	\$4,791,104	\$8,322,541	\$1,371,018	19.7%	\$3,531,437	73.7%
Fringe Benefits	19,578,730	0	0	0	0	0	*****	0	*****
Workers Compensation	6,994,017	6,217,291	8,465,500	8,465,500	8,268,000	(197,500)	-2.3%	(197,500)	-2.3%
Equipment	0	0	27,500	27,500	27,500	0	0.0%	0	0.0%
General Expenses	81,621	50,798	215,550	215,550	222,200	6,650	3.1%	6,650	3.1%
Contractual Services	1,243,541	1,971,430	2,160,480	2,160,480	2,350,000	189,520	8.8%	189,520	8.8%
Local Govt Asst Prog.	91,732,392	93,919,517	94,069,100	94,226,543	94,744,779	675,679	0.7%	518,236	0.5%
Debt Svc. Chargebacks	103,257,683	227,379,902	235,649,909	220,967,342	217,554,378	(18,095,531)	-7.7%	(3,412,964)	-1.5%
Inter-Dept. Charges	4,811,559	5,161,371	5,985,039	5,985,039	5,985,039	0	0.0%	0	0.0%
Interfund Charges	23,110,005	20,900,631	20,545,000	20,545,000	20,302,750	(242,250)	-1.2%	(242,250)	-1.2%
Contingencies Reserve	98,138	(468,898)	0	0	0	0	*****	0	*****
NCIFA Expenditures	2,300,000	2,600,000	2,750,000	2,750,000	2,250,000	(500,000)	-18.2%	(500,000)	-18.2%
Other Expense	36,984,811	38,469,931	129,365,038	89,985,038	74,031,426	(55,333,612)	-42.8%	(15,953,612)	-17.7%
Transfer To EBF Fund	0	20,000,000	0	0	0	0	*****	0	*****
Transfer To FCF Fund	0	20,235,876	22,800,000	22,800,000	24,159,419	1,359,419	6.0%	1,359,419	6.0%
Transfer To Covid Fund	475,331	0	0	0	0	0	*****	0	*****
PDH Sales Tx Transfer	0	146,579,174	185,598,200	185,598,200	218,608,896	33,010,696	17.8%	33,010,696	17.8%
Trans To Grant Fund	72,003	0	0	0	0	0	*****	0	*****
Trans To Litigation Fund	155,000,000	102,000,000	0	0	0	0	*****	0	*****
Transfer To BIF Fund	105,000,000	35,000,000	0	0	0	0	*****	0	*****
Trans To RCF Fund	40,000,000	0	0	0	0	0	*****	0	*****
Transfer To PDH (Suits & Damages)	125,540,201	10,500,000	0	0	0	0	*****	0	*****
Trans To Capital Fund	270	1,337,583	0	0	0	0	*****	0	*****
Transfer To Various Reserves	0	50,000,000	0	5,000,000	0	0	*****	(5,000,000)	-100.0%
Total	\$720,598,420	\$785,875,425	\$714,582,839	\$663,517,296	\$676,826,928	(\$37,755,911)	-5.3%	\$13,309,632	2.0%
Savings from Initiative/Chargeback			(\$13,733,333)	(\$5,816,666)	(\$10,000,000)	\$3,733,333	-27.2%	(\$4,183,334)	71.9%
Consolidated Total	\$720,598,420	\$785,875,425	\$700,849,506	\$657,700,630	\$666,826,928	(\$34,022,578)	-4.9%	\$9,126,298	1.4%

Expenses, Cont.

- Total consolidated FY 25 Proposed Budget expenses for the department are decreasing by \$34.0 million compared to the prior year's budget but increasing by \$9.1 million compared to the current projection.
- Compared to the current projection, the FY 25 Proposed Budget increase is mainly a function of a higher sales tax transfer to PDH, transfer to FCF Fund and salaries offset by lower other expense, transfer to various reserves and debt service chargebacks.
- The FY 25 Proposed Budget salary increase, excluding attrition savings, will allow the department to fill its current vacant position. Additionally, terminal leave is increasing by \$1.0 million, budget to budget.
- The Proposed FY 25 Budget contains a \$10.0 million deduction for the anticipated attrition of 312 individuals, unchanged from the prior year's attrition savings of \$10.0 million, however the headcount was 305 in the FY 24 NIFA Approved Budget.
 - The FY 24 NIFA Approved Budget also included \$3,733,333 credit for capital chargebacks, this is eliminated in the FY 25 Proposed Budget.
- The County-wide attrition coded as savings from initiatives and a chargeback savings are shown below the line in the chart on the prior page. The savings from initiatives 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 25 Proposed full-time headcount is increasing by seven, budget to budget, and increasing by 10 compared to the current projection. The part-time and seasonal headcount is decreasing by eight compared to the current projection.
- 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 25 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are decreasing by 2.3%, from the FY 24 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 25, total LGA payments for the three towns, two cities, and villages are budgeted to receive an increase of 0.7% compared to the FY 24 NIFA Approved Budget. The increase correlates with the budgeted sales tax increase. The Aid to Villages payment is unchanged at the FY 24 NIFA Approved level.

Expenses, Cont.

- The Proposed FY 25 Budget for equipment is flat at \$27,500 compared to the FY 24 NIFA Approved Budget.
- The Proposed FY 25 Budget for general expenses are increasing minimally, \$6,650 from the FY 24 NIFA Approved Budget. The increase is mainly a function of greater travel and advertising / public notices offset by educational and training supplies.
- The FY 25 Proposed Budget for contractual services expenses are increasing by \$0.2 million, budget to budget. This line funds miscellaneous contractual services and financial contractual services.
- Inter-department charges in the FY 25 Proposed Budget are flat at \$6.0 million compared to the FY 24 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Debt service chargebacks are decreasing by \$18.1 million, budget to budget.
- Interfund charges in the FY 25 Proposed Budget are decreasing \$0.2 million, budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall FY 25 Proposed Budget for other expenses are declining by \$55.3 million from the FY 24 NIFA Approved Budget. The following table details these expenses.

Other Expenses - OO				
Expense	2023 Actual	2024 NIFA Approved	2025 Executive Budget	Exec. vs. Approved
Insurance On Buildings	\$1,320,000	\$1,320,000	\$1,320,000	\$0
Legal Aid Society	\$8,909,761	9,286,000	10,336,910	1,050,910
Bar Assn NC Pub Def	\$14,502,513	17,437,030	17,431,008	(6,022)
Resident Tuition	\$6,483,297	6,750,000	6,750,000	0
FIT Resident Tuition	\$6,930,431	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	\$76,474	80,000	81,500	1,500
Other Suits & Damages	\$135,447	45,000,000	28,000,000	(17,000,000)
Contingency Reserve	\$0	39,380,000	0	(39,380,000)
Total	\$38,469,931	\$129,365,038	\$74,031,426	(\$55,333,612)

- Other expenses are decreasing by \$55.3 million, primarily due to the removal of contingency reserve and a decline of \$17.0 million in other suits and damages.
- The contingency reserve of \$39.4 million was removed in FY 25.

- The FY 25 Proposed Budget for 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 under the revenue section.
- Legal Aid Society and Bar Association expenses are contractually set.
- In FY 25 Legal Aid Society costs are rising by \$1.1 million.
- Bar Association expenses are decreasing slightly, by \$6,022 to \$17.4 million.
 - The County anticipates receiving a reimbursement of approximately \$4.5 million in state aid.
- New York State Association of Counties expenses are increasing \$1,500, budget to budget.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$20,000,000	\$20,000,000	*****	\$20,000,000	*****
Fines & Forfeits	539,703	721,851	340,000	465,540	710,000	370,000	108.8%	244,460	52.5%
Invest Income	0	180,057	0	0	0	0	*****	0	*****
Rents & Recoveries	3,845,765	3,640,421	8,190,000	3,640,421	10,784,700	2,594,700	31.7%	7,144,279	196.2%
Rev Offset To Expense	14,173,160	15,271,370	16,750,000	16,750,000	16,750,000	0	0.0%	0	0.0%
Interdept Revenues	55,279,421	69,795,920	60,935,793	60,935,793	67,816,711	6,880,918	11.3%	6,880,918	11.3%
Pymnt In Lieu of Taxes	26,920,651	25,780,685	26,894,120	26,894,120	25,612,168	(1,281,952)	-4.8%	(1,281,952)	-4.8%
Interfund Charges Rev	30,236,587	29,107,649	27,815,426	27,815,426	27,910,804	95,378	0.3%	95,378	0.3%
Interfund Transfers	564,379	0	0	234,521,441	0	0	*****	(234,521,441)	-100.0%
State Aid-Reimb of Exp	574,983	2,180,504	5,019,556	5,019,556	5,049,556	30,000	0.6%	30,000	0.6%
Sales Tax Countywide	1,409,456,335	1,437,447,914	1,452,057,153	1,454,733,698	1,461,582,757	9,525,604	0.7%	6,849,059	0.5%
Sales Tax Part County	94,820,097	136,865,874	153,222,304	153,222,304	138,189,235	(15,033,069)	-9.8%	(15,033,069)	-9.8%
Property Tax	2,058,374	(2,883,053)	3,500,000	3,500,000	3,500,000	0	0.0%	0	0.0%
OTB 5% Tax	1,297,322	1,145,687	1,639,500	1,639,500	1,229,800	(409,700)	-25.0%	(409,700)	-25.0%
OTB Profits	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	0	0.0%	0	0.0%
Total	\$1,659,766,779	\$1,739,254,878	\$1,776,363,852	\$2,009,137,799	\$1,799,135,731	\$22,771,879	1.3%	(\$210,002,068)	-10.5%

Revenues

- Total FY 25 Proposed OMB revenues are budgeted to increase by \$22.8 million or 1.3% from the FY 24 NIFA Approved Budget. The increase is mainly a function of fund balance, greater sales tax countywide collections, interdepartmental revenues and rents & recoveries. Offsetting those increases are declines in sales tax party county, payment in lieu of taxes and OTB 5% tax.
 - The Interfund transfer does not include an expected transfer of \$222.3 million from the ARPA Fund. The current projection includes this amount.
 - Total FY 25 sales tax countywide revenues, including deferrals, are increasing by \$9.5 million from the FY 24 NIFA Approved Budget. According to the Administration, the FY 25 sales tax collections budget reflects a 0.1% growth rate annually from OMB’s current FY 24 projection. This increase is due to an adjustment to the Part County Sales tax line, which are collections in Nassau County outside of Long Beach on hotel room occupancy and alcoholic beverages.
 - The prior year deferred piece in FY 25 is \$10.4 million, a decrease of \$17.0 million from FY 24.
 - The Administration states that in the MYP baseline inflators that there is 2.5% sales tax growth in FY 26 and 2.75% sales tax growth in FY 27 and FY 28. 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 25 Budget includes \$20.0 million, unchanged from the FY 24 NIFA Approved Budget and current projection. Year-to-date through August 2024, the County has collected \$10.0 million from this revenue source.
 - The OTB 5% Tax revenue represents collections from the 5.0% 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 25 budget is \$0.4 million less than FY 24 NIFA Approved Budget.
- The FY 25 Proposed fine and forfeits line increases by \$0.4 million, budget to budget. This line includes revenues for forfeited bail and other fines.
- The FY 25 rents & recoveries line is growing by \$2.6 million, budget to budget. This line appropriates cash recoveries, prior year recoveries, and workmen's compensation recoveries.
 - Grant Fund recoveries was a new line in FY 24 and is budgeted at \$0.2 million in FY 25 down \$0.5 million from \$0.7 million.
 - The cash recovery line is not in the FY 25 Proposed Budget. According to the Administration, this represented capital project close out cash.
 - The prior year recoveries line is increasing by \$3.0 million, budget to budget. Moreover, workers' compensation recoveries grew by \$0.1 million, budget to budget.
- The FY 25 revenue offset to expense budget is equal to the FY 24 NIFA approved level at \$16.8 million. This appropriation continues to record where the County bills back its resident tuition cost to the local town and cities.
- The FY 25 Proposed Budget has interdepartmental revenue increasing by \$6.9 million compared to the FY 24 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 charges revenue is 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 25 Proposed Budget includes a total of \$27.9 million, up \$95,378 from the FY 24 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. The FY 25 Proposed Budget is \$20.3 million, a decline of \$0.2 million from FY 24.

Revenues, Cont.

- FY 25 state aid reimbursement is increasing \$30,000, budget to budget. This line appropriates funds for the legalization of medical marijuana, adult use cannabis and reimbursement for indigent legal services at the Legal Aid Society. The increase is on the adult use cannabis line for \$50,000; this is offset by \$20,000 less in legalization of medical marijuana. Aid to localities reimbursement remains flat at \$4.5 million. This line will capture an anticipated reimbursement from NYS for the attorney fees related to the Bar Association. Additionally, legal aid reimbursement remains flat at \$0.2 million.
- Compared to the FY 24 NIFA Approved Budget, the FY 25 Proposed General Fund property tax levy is flat at \$3.5 million. The overall Property Tax levy has remained unchanged.
- 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 25 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with various PILOT agreements. The FY 25 PILOT line is decreasing by \$1.3 million compared to the FY 24 NIFA Approved Budget.

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

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	10	14	13	12	13	0	0.0%	1	8.3%
Part-Time and Seasonal	0	0	6	1	6	0	0.0%	5	500.0%
Salaries	\$706,320	\$967,988	\$1,121,471	\$1,101,055	\$1,227,499	\$106,028	9.5%	\$126,444	11.5%
Equipment	0	0	25,000	25,000	5,000	(20,000)	-80.0%	(20,000)	-80.0%
General Expenses	9,202	6,473	60,000	60,000	25,000	(35,000)	-58.3%	(35,000)	-58.3%
Contractual Services	0	0	0	0	100,000	100,000	*****	100,000	*****
Total	\$715,521	\$974,462	\$1,206,471	\$1,186,055	\$1,357,499	\$151,028	12.5%	\$171,444	14.5%

Expenses

- The Proposed FY 25 Budget in expenses is increasing by \$0.2 million or by 12.5% when compared to the FY 24 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 14.5%.
- Salaries are increasing by \$0.1 million or 9.5% when compared to the FY 24 NIFA Approved Budget and are increasing by 11.5% in comparison to OLBR’s projection. The FY 25 proposal in full-time, part-time and seasonals remains flat budget to budget.
- Equipment is decreasing by \$20,000 in the proposal mainly in miscellaneous equipment.
- General expenses decrease by \$35,000 when compared to both the FY 24 NIFA Approved Budget and the current projection. The decrease is primarily in traveling expense, miscellaneous supplies, and expenses.
- Contractual services include \$0.1 million for the Proposed FY 25 Budget for miscellaneous contractual services.

Revenue

- No revenues have been budgeted in FY 25 for the Office of Minority Affairs.

	Historical		2024		2025	2025 vs. 2024		Projected vs. 2025	
	2022	2023	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	798	766	785	730	758	(27)	-3.4%	28	3.8%
Salaries	\$103,687,034	\$104,622,041	\$101,796,682	\$105,141,631	\$103,096,510	\$1,299,828	1.3%	(\$2,045,121)	-1.9%
Fringe Benefits	54,292,633	54,942,978	57,811,238	56,825,340	57,505,918	(305,320)	-0.5%	680,578	1.2%
Equipment	726,026	405,618	1,143,891	887,079	900,934	(242,957)	-21.2%	13,855	1.6%
General Expenses	5,940,635	6,013,535	7,905,716	7,056,460	6,352,326	(1,553,390)	-19.6%	(704,134)	-10.0%
Contractual Services	9,832,841	10,556,779	7,535,699	6,824,699	7,187,506	(348,193)	-4.6%	362,807	5.3%
Utility Cost	4,538,050	4,304,793	4,580,469	4,304,793	4,580,469	0	0.0%	275,676	6.4%
Debt Service	1,105,591	1,101,841	1,105,591	1,105,591	1,105,591	0	0.0%	0	0.0%
Interfund Charges/Central Utility Plant Charges	2,762,836	3,059,331	2,762,836	2,762,836	2,762,836	0	0.0%	0	0.0%
Guided Pathways/Strategic Initiatives	0	0	600,000	100,000	100,000	(500,000)	-83.3%	0	0.0%
County Scholarships	13,923	33,407	20,000	20,000	20,000	0	0.0%	0	0.0%
Total	\$182,899,568	\$185,040,322	\$185,262,122	\$185,028,429	\$183,612,090	(\$1,650,032)	-0.9%	(\$1,416,339)	-0.8%

Expenses

- Expenses are budgeted to decrease by 0.9%, or \$1.7 million, compared to the Adopted FY 2023-2024 Budget. Decreases in fringe benefits, equipment, general expenses, contractual services, and the Guided Pathways/Strategic Initiatives make up this decline in the expense budget.
- Salaries in the Adopted FY 2024-2025 Budget are decreasing by \$2.0 million or 1.9%, when compared to the FY 2023-2024 salary projection, and increasing by 1.3%, or \$1.3 million budget to budget. Salaries make up 56.1% of the FY 2024-2025 expense budget. FY 2024-2025 budgeted full-time headcount is decreasing by 27, budget to budget, and growing by 28 when compared to FY 2023-2024 projected figures.
 - There are approximately \$4.4 million in negative salary adjustments (ZZ5). The savings are expected from natural attrition and vacancy backfill savings.
 - The College anticipates that the \$2.5 million in natural attrition will be accomplished by not filling many of the positions vacated voluntarily or through faculty not achieving tenure in 2025. The additional \$1.9 million will be achieved by not filling current vacancies immediately.
 - Furthermore, there is approximately \$1.8 million in other negative adjustments for reduced workload, grant/capital chargebacks, leave of absence, unpaid leave, sabbatical savings, and other savings.

Expenses, Cont.

- The College has not budgeted a specific COLA amount or step adjustment for Adjunct Faculty Association (AFA) and Nassau Community College Administrators Association (NCCAA) employees. According to the College, any agreement in the future will require offsetting savings.
 - The AFA contract was recently renewed as of September 2024.
 - Civil Service Employees Association (CSEA) employees will receive a 3.0% COLA, estimated to be approximately \$570,000.
 - The Nassau Community College Federation of Teachers (NCCFT) employees will receive a 2.5% COLA, estimated to be approximately \$1.1 million.
- Termination pay remains constant at \$6.0 million. Typically, the College budgets for termination pay to fund normal attrition from retirements for 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. The College is anticipating a higher number of separations due to the recent Memorandum of Agreements (MOA's).
 - The NCCFT agreement provides a dis-incentive for staying beyond August 31, 2025. Eligible members that resign on or before August 31, 2025, will not be required to contribute towards the cost of health insurance. The new NCCFT contract requires a certain level of contribution for retirements that occur after August 31, 2025. The College believes that a large number of faculty will take that option.
 - However, there is an incentive for CSEA employees that have more than 10 and less than 20 years of service to leave, since effective on June 30, 2026, only employees who retire with at least 20 years of County service will be eligible to continue health benefits in retirement. However, through June 29, 2026, the service requirement remains 10 years.
- Fringe benefits are decreasing by \$0.3 million or 0.5%, when comparing budget to budget mainly due to health insurance and fringe related savings. According to the College, the savings related to the natural attrition in salaries have an impact on the fringe benefits budget.
- Other Than Personal Services (OTPS) are decreasing by \$2.6 million in the Adopted Budget. General expenses and the Guided Pathways/Strategic Initiatives are the largest declines.
- Equipment expenses are decreasing by \$0.2 million or 21.2% in the Adopted Budget. The College is making a concerted effort to transition most equipment acquisitions to capital projects wherever it is reasonable and appropriate.
- General expenses are decreasing by \$1.6 million or 19.6%, when compared to FY 2023-2024. According to the College, they have been working to reduce spending and increase efficiencies and as a result NCC has identified savings in the 2023-2024 budget in various areas that they expect to carryforward to 2024-2025 and beyond.

Expenses, Cont.

- Contractual services are decreasing by \$0.3 million to \$7.2 million compared to FY 2023-2024. Approximately \$6.0 million of the contractual services budget is in the miscellaneous contractual services budget line. Similar to general expenses, the College has identified various areas to reduce spending.
- Utility costs remain constant at \$4.6 million. Light, power, and water make up \$3.7 million of this expense.
- The Guided Pathways/Strategic Initiatives are decreasing by \$0.5 million or 83.3% in the Adopted Budget. According to the College, they have identified several grant funding sources that will be able to cover the Guided Pathways initiative so that it does not need to be funded through normal operations.
- County scholarships and other scholarships remain constant at \$20,000 in the Adopted Budget for enrollment and retention initiatives.

Fringe Benefits

Nassau Community College Fringe Benefit Expenses							
	Adopted 2024 Budget	OLBR Projection	Adopted 2025 Budget	2025 Adopted vs. 2024 Adopted	Percent	2025 Adopted vs. 2024 Projection	Percent
State Retirement	\$3,839,260	\$3,839,260	\$4,588,355	\$749,095	19.5%	\$749,095	19.5%
Teachers Retirement	2,129,792	2,129,792	2,303,820	174,028	8.2%	174,028	8.2%
Social Security	7,639,892	8,043,335	8,078,133	438,241	5.7%	34,798	0.4%
Health Insurance *	22,415,727	20,078,638	20,715,727	(1,700,000)	-7.6%	637,089	3.2%
TIAA CREF	4,751,788	4,751,788	4,751,788	0	0.0%	0	0.0%
Optical Plan	110,010	75,790	110,010	0	0.0%	34,220	45.2%
Unemployment	89,870	89,870	89,870	0	0.0%	0	0.0%
Dental Insurance	520,004	395,805	520,004	0	0.0%	124,199	31.4%
Medicare Reimbursement	3,483,645	3,483,645	3,483,645	0	0.0%	0	0.0%
Health Insurance Retirees	12,115,063	13,200,310	12,115,063	0	0.0%	(1,085,247)	-8.2%
Retirees Optical	12,995	33,436	12,995	0	0.0%	(20,441)	-61.1%
MTA Mobility Tax	359,637	360,117	359,028	(609)	-0.2%	(1,089)	-0.3%
CSEA Legal Fund	47,180	47,180	47,180	0	0.0%	0	0.0%
Workers Compensation	556,375	556,375	965,300	408,925	73.5%	408,925	73.5%
Fringe Savings	(260,000)	0	(260,000)	0	0.0%	(260,000)	*****
Fringes Allocable to Grants	0	(260,000)	(375,000)	(375,000)	*****	(115,000)	44.2%
Total	\$57,811,238	\$56,825,340	\$57,505,918	(\$305,320)	-0.5%	\$680,578	1.2%

* The FY 22 Adopted Budget for health insurance includes a (602,032) health contribution credit, previously budgeted on a separate subobject line.

- The Adopted FY 2024-2025 Budget for fringe benefits is \$57.5 million, which represents 31.3% of the operating budget. The budget is declining minimally by \$305,320, or 0.5%, budget to budget; however, when compared to the current projection the budget is increasing by \$680,578, or 1.2%.
- The budget-to-budget decline is mostly due to a large reduction in health insurance for active employees of \$1.7 million, however it is partially offset by increases in the state retirement pension, teacher’s retirement, social security and worker’s compensation expenses.
- The Adopted Budget for health insurance for active employees and retirees is \$32.8 million budget to budget, a total decrease of \$1.7 million, however it is declining by a smaller amount of approximately \$448,158 compared to the current projection. The reduction is reflected in the active health insurance budget, meanwhile the retiree budget remains flat.
 - According to the College, the budget-to-budget decline in the health insurance expense reflects the change in health coverage from switching active employees from the NYSHIP Empire plan to the Excelsior Plan, due to the recent CSEA Memorandum of Agreement (MOA).
 - The decline also factors in savings from NCCFT employees contributing to their health insurance due to the most recent NCCFT MOA. During the execution on the CSEA contract, the anticipated change to the NYSHIP Excelsior plan was expected to produce large savings, however, the savings did not come to fruition. According to the College, they budgeted health insurance based on the most recent 2024 Excelsior rate quotes.

Fringe Benefits, Cont.

- Since the College built the health insurance budget based on the current 2024 rates, there is no growth accounted for the potential rise in health insurance rates that will occur on January 1, 2025. This creates a risk to the budget, as the historical five-year average rate increase for NYSHIP Empire rates is roughly 6.9% for individual and family coverage for active employees and roughly 4.4% for Medicare Eligible retirees.
- OLBR calculated a potential risk to the health insurance budget of roughly \$2.1 million for active employees and roughly \$1.8 million for retirees. OLBR used the Empire rates on the budgeted headcount, to estimate the 2024-25 health insurance cost, since NYSHIP announced it will be replacing the Excelsior plan with the Empire plan effective January 1, 2025.
- Due to the NCCFT contract that was executed, the Adopted 2024-25 budget eliminates the healthcare contribution credit that was built in the prior year budget, that previously required NCCFT union members to pay for the entire rise in health insurance premiums that occurred after the contract expired.
- The new MOA contract now requires members hired before May 1, 2014, and enrolled in the Empire plan to contribute 2.75% of the member's base salary, effective September 1, 2024. For members hired on or after May 1, 2014, and enrolled in the Empire plan, they will **continue** to contribute 15% of the cost of the health insurance premium.
- The TIAA CREF budget for FY 2024-2025 remains unchanged at \$4.8 million compared to the prior year budget and projection.
- The budget for the New York State Teacher's Retirement System (NYSTRS) is \$174,028 higher, or 8.2%, compared to both the budget, and the current projection. The budget is based on the FY 2024-2025 NYSTRS Employer Contribution Rate (ECR) of 10.11%, an increase of 0.35% compared to 9.76% in the current year. This retirement cost is a function of the salaries that are subject to the ECR.
- The FY 2024–2025 State Retirement System's budget of \$4.6 million is increasing by roughly \$750,000 compared to both the budget and current projection. The rise can be attributed to growth in the projected pension contribution rates.
 - Based on the State's projected 2025 pension bill for ERS, the contribution rate in the retirement plan that represents most College employees is estimated to be 17.9%, compared to the 15.0% in the current bill.
- Social security expenses are rising by \$438,241 in the FY 2024–2025 Adopted Budget and by \$34,798 compared to projections. Social security costs are a direct correlation to the rise in salary expenses.

Headcount

FULL-TIME HEADCOUNT								
Union	On Board May 2024		Adopted 2024-2025		Difference			
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Salary % Chg
NCCFT	413	\$42,504,063	414	\$43,412,985	1	908,922	0.2%	2.1%
CSEA	250	17,011,492	268	18,484,848	18	1,473,356	7.2%	8.7%
ORD/NCCAA	67	7,909,187	76	9,069,189	9	1,160,002	13.4%	14.7%
TOTAL	730	\$67,424,742	758	\$70,967,022	28	3,542,280	3.8%	5.3%

- The chart above illustrates full-time headcounts for College employees. It compares current on-board to the Adopted FY 2024-2025 headcounts. The full-time headcount has increased by 28 when compared to the current on-board and the salary line is increasing by \$3.6 million, prior to any reductions brought about by incentives, retirements, attrition, or other reductions. The ZZ5 attrition 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.
- There are currently 413 NCCFT employees on board and the NCCFT headcount in the Adopted Budget will increase to 414 to match the needs of the institution.
- The Adopted Budget has 268 CSEA employees, 18 more than the current on board.
- There are currently 67 Ordinance/NCCAA employees on board and the Ordinance/NCCAA headcount in the Adopted Budget will increase to 76 to match the needs of the institution.

Other Than Personal Services

- OTPS spending in FY 2024–2025 will be about \$3.3 million, or 12.4%, less than that of the FY 2023-2024 Modified Budget. The following chart details the OTPS spending from the 2023 actual to the current Adopted Budget:

Other Than Personal Services, Cont.

Nassau Community College OTPS Budget Comparison FY 2023 - 2025						
	<u>2023</u> <u>Operating</u> <u>Results</u>	<u>2024</u> <u>Modified</u> <u>Budget</u>	<u>2024</u> <u>Projected</u> <u>Oper. Results</u>	<u>2025</u> <u>Adopted</u> <u>Budget</u>	Variance <u>Mod/Adop.</u>	Variance <u>Proj/Adop.</u>
Equipment	\$405,618	\$1,212,562	\$887,079	\$900,934	(\$311,628)	\$13,855
General Expenses	6,013,535	7,683,630	7,056,460	6,352,326	(1,331,304)	(704,134)
Contractual Services	10,556,779	9,774,761	6,824,699	7,187,506	(2,587,255)	362,807
Utility Costs	4,304,793	3,654,000	4,304,793	4,580,469	926,469	275,676
Debt Service	1,101,841	1,085,011	1,105,591	1,105,591	20,580	0
Interfund Charges/C.U.P.	3,059,331	2,423,786	2,762,836	2,762,836	339,050	0
Guided Pathways/ Strategic	0	0	100,000	100,000	100,000	0
Scholarships	33,407	445,000	20,000	20,000	(425,000)	0
	\$25,475,303	\$26,278,750	\$23,061,458	\$23,009,662	(\$3,269,088)	(\$51,796)

- The overall decrease in OTPS spending in the Adopted Budget is driven mostly by the \$2.6 million decrease in contractual services, \$1.3 million in general expenses, \$0.4 million drop in scholarships, and a \$0.3 million decline in equipment.
- The FY 2024-2025 debt service budget includes \$1.1 million from the debt related to the termination costs associated with the prior borrowing for the retirement incentives that were offered to CSEA and NCCFT members.
- General expenses are decreasing by \$1.3 million in FY 2024-2025. According to the College, they have been working to reduce spending and increase efficiencies and has identified savings in various areas of the current budget that they expect to carryover into the future.
- The College expects to decrease contractual services by \$2.6 million compared to the FY 2023-2024 Modified Budget. The decreases are a result of the College working to reduce spending and increase efficiencies. They have identified savings in various areas of the current budget that they expect to carryover into the future.

Other Than Personal Services, Cont.

- The Guided Pathways/Strategic Initiatives are increasing by \$0.1 million compared to the FY 2023-2024 Modified Budget. However, in the Adopted FY 2023-2024 Budget, the Guided Pathways Initiative had a budget of \$0.6 million. The College has identified several grant funding sources that will be able to cover the Guided Pathways initiative so that it does not need to be funded through normal operations.
- Equipment is declining by \$0.3 million compared to the FY 2023-2024 Modified Budget. The College is making a concerted effort to transition most equipment acquisitions to capital projects wherever it is reasonable and appropriate.

Expense Recap

- The Adopted FY 2024-2025 expense budget represents a \$1.7 million budget to budget decrease in expenses due to declines in fringe benefits, equipment, general expenses, contractual services, and Guided Pathways/Strategic Initiatives. These decreases are offset by an increase in salaries.

Expense Risks

- The budget includes initiatives of \$4.4 million in anticipated salary adjustment savings which are based on 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.
- There is approximately \$1.8 million in other negative adjustments for reduced workload, grant/capital chargebacks, leave of absence, unpaid leave, sabbatical savings, and other savings. As mentioned previously, inclusion of these savings will need to be managed by the College to ensure they are realized to offset any decreases in revenue.
- OLBR calculates there could be a potential risk of \$3.9 million in the health insurance budget within Fringe Benefits.
- There are no COLA's budgeted for AFA and NCCAA employees. Any negotiated contract that provides a COLA will increase expenses.

	Historical		2024		2025	2024 vs. 2025		Projected vs. 2025	
	2022	2023	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$58,589,076	\$55,287,835	\$59,294,917	\$55,503,749	\$57,168,861	(\$2,126,056)	-3.6%	\$1,665,112	3.0%
Property Tax	52,206,883	52,206,883	52,206,883	52,206,883	\$52,206,883	0	0.0%	0	0.0%
State Aid	37,814,948	37,768,833	37,768,833	37,768,833	\$38,468,833	700,000	1.9%	700,000	1.9%
Rev. Lieu Spons. Share	11,608,119	12,333,737	11,792,603	11,792,603	\$12,146,381	353,778	3.0%	353,778	3.0%
Rev. Offset To Expense	2,188,641	2,465,216	3,100,315	3,100,315	\$3,856,963	756,648	24.4%	756,648	24.4%
Service Fees	4,772,950	4,646,737	5,020,603	4,636,800	\$4,775,904	(244,699)	-4.9%	139,104	3.0%
Rents & Recoveries	185,837	422,131	395,895	395,895	\$7,250,117	6,854,222	1731.3%	6,854,222	1731.3%
County Interfund Transfer	0	0	0	0	\$1,971,340	1,971,340	*****	1,971,340	*****
Investment Income	62,260	836,312	85,000	1,494,566	\$1,494,566	1,409,566	1658.3%	0	0.0%
Fund Balance/Cares/FEMA Funding	15,470,855	19,243,514	15,597,073	15,597,073	\$4,272,241	(11,324,832)	-72.6%	(11,324,832)	-72.6%
Total	\$182,899,569	\$185,211,198	\$185,262,122	\$182,496,718	\$183,612,090	(\$1,650,032)	-0.9%	\$1,115,373	0.6%

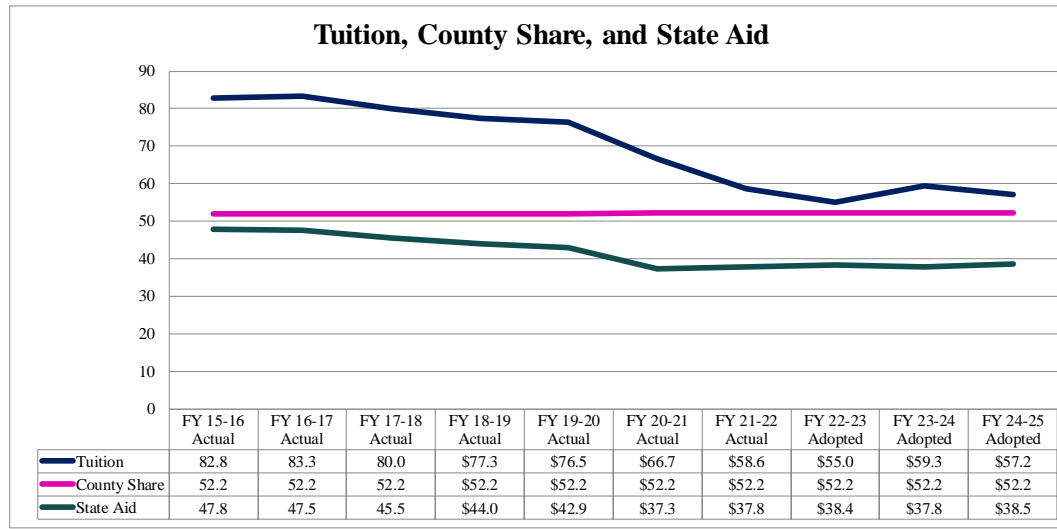
Revenues

- The Adopted FY 2024-2025 Budget decreased by 0.9% or \$1.7 million, compared to the prior year Adopted Budget primarily due to decreases in Funds Balance, followed by student revenues and service fees. However, the declines have been offset by increases in all other revenue lines. In comparison to the FY 2023-2024 projection, revenue is up by 0.6%, or 1.1 million.
- Historically, the College received Federal grants from the pandemic that reimbursed any loss of revenue, in turn reducing the negative operating results on the Fund Balance (a detailed reconciliation is found later in this report). Since Cares/Higher Educational Emergency Relief Fund (HEERF) funding is no longer available, the College will need to find new strategies/initiatives to balance the budget.
- The student revenue budget is reduced to \$57.2 million, a decrease of \$2.1 million, or 3.6% when compared to the previous year budget. Since the budgeted number of FTEs are higher compared to the last year’s FTE budgeted figure, the expectation should be for tuition to rise budget to budget. But, according to the College, the 2023-2024 budget was overestimated.
 - NCC’s FY 2023-2024 projection for FTEs reflects a growth in enrollment of 0.83%, which has not reflected positive growth in 12 years and student enrollment in FY 2024-2025 is budgeted to increase to 9,468, or 3.0% compared to the FY 2023-2024 projection. The College will need to implement a strategic plan to continue to increase the FTE count.
- The County’s share of College revenue, the property tax levy, remains at \$52.2 million in FY 2024-2025.
- State aid is increasing by \$0.7 million to \$38.5 million compared to the prior year’s Adopted Budget of \$37.8 million and the current projection.

Revenues, Con't

- The Adopted FY 2024-2025 Budget includes \$4.3 million in Fund Balance usage, which is a significant decrease of \$11.3 million compared to FY 2023-2024. In prior years the budget was offset by the transfer of HEERF funding, which has been depleted but will be supplemented by other sources of revenue discussed later in the report.

FY 2015-2016 Actual – FY 2024-2025 Adopted
(\$ in millions)



- State aid is higher by \$0.7 million in the Adopted FY 2024-2025 Budget and represents about 21.0% of the overall revenue budget. According to the College, the increase is attributed to the New York State Legislature adding \$8.0 million to Community College base aid. The estimate was based on NCC’s FTE enrollment compared to the rest of the State. The College estimates their portion to be approximately \$0.7 million.
- The County share is \$52.2 million in FY 2024-2025, 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 well over a decade since the County share was last increased.
- Student revenues are \$57.2 million, or 31.1% of the adopted FY 2024-2025 revenue budget. While the rate has increased in the budget, the revenue source has been declining since FY 2016-2017.

Tuition

- The tuition budget for the FY 2024-2025 Adopted Budget is decreasing by \$2.1 million compared to the adopted FY 2023-2024 level. 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, which remains unchanged at \$5,800 per year.
- The enrollment and tuition figures can be found in the table to the right. As the table illustrates, with the exception of the current projection, enrollment at the College has declined since FY 2011-2012.
 - NCC enrollment levels have not been able to recover from the negative impact of the 2020 pandemic. However, the Full-Time Equivalents (FTEs) for FY 2023-2024 is projected to increase to 9,192, or 0.83% compared to the prior year and increase to 9,468, or 3.0% for the Adopted FY 2024-2025 Budget.

Year	FTE Count	% Change	Tuition	% Change
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	9,312	-10.51%	5,800	0.00%
FY 22-23	9,116	-2.10%	5,800	0.00%
FY 23-24*	9,192	0.83%	5,800	0.00%
FY 24-25*	9,468	3.00%	5,800	0.00%

*Projected FTEs in FY 23-24 and Adopted FY 24-25

- Tuition is set to remain unchanged at \$2,900 per semester or \$5,800 a year in the Adopted FY 2024-2025 Budget. As the table below depicts, Nassau’s current tuition rate is higher than both Suffolk’s and Westchester’s rates. However, Suffolk’s tuition, is rising by \$190 while Westchester’s tuition will remain flat at \$4,980 for the adopted budget.
 - Nassau’s tuition has been frozen at 5,800 for the fifth year.

FY 2024-2025 Yearly Tuition Comparison				
	Current	FY2024-2025 Adopted	Increase	Diff from Nassau
Nassau	\$5,800	\$5,800	\$0	0
Suffolk	5,640	5,830	\$190	30
Westchester	4,980	4,980	\$0	-820

Property Tax Levy

- The property tax levy remains flat at \$52.2 million in the Adopted FY 2024-2025 Budget.
- The County's contribution represents approximately 28.4% of total revenue.

State Aid

- State aid grew to \$38.5 million, an increase of \$0.7 million from the prior year and current projection.
- The FTE reimbursement rate remains unchanged at \$2,997.
- In FY 2024-2025 the Base Aid continues to be calculated to include a floor of 100% of the prior year Base Aid funding amount.
- The SUNY Board of Trustees enacted a resolution to amend the education law to include the 100% floor as part of the Base Aid funding formula in FY 2022-2023 and thereafter, making the 100% floor permanent.

Revenue in Lieu of Sponsor Share

- This revenue stream is budgeted to grow by \$0.4 million to \$12.1 million, budget to budget and compared to the current projection. The chargeback rate to other counties remains flat at \$8,590 for FY2024-2025.
- 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 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 2024-2025 revenue offset to expense budget is \$3.9 million, 24.4% more budget to budget and compared to OLBR's projection. The budget is increasing by about \$0.8 million due to the College's optimistic assumption that revenue through Continuing Education continues to rise, along with the new food vendor contract and other revenue sources within that category.

Rents and Recoveries

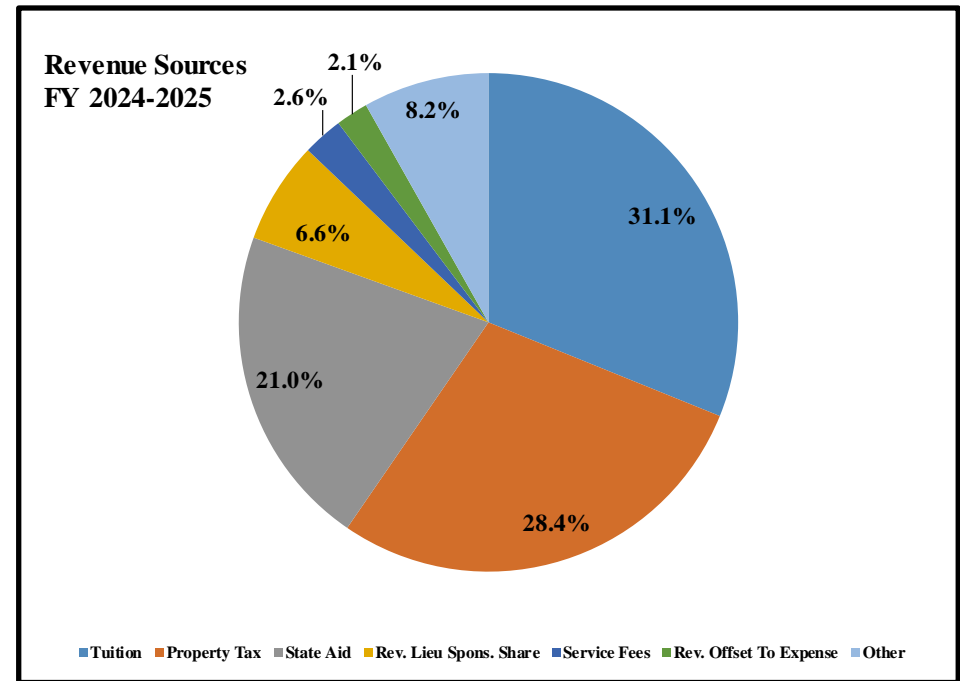
- Rents and recoveries increased to \$7.3 million, a growth of \$6.9 million in the adopted budget. This change is primarily attributed to NCC receiving \$6.4 million from the one shot Pension Relief funding and an additional \$0.5 million for rental income. The balance of \$0.4 million remains flat and is the revenue mainly generated as a result of liquidating prior year encumbrances.
 - The \$6.4 million pension relief represents the deferred pension expense that the County paid in FY 22 for the College’s portion of amortizations taken in prior years. When the payment occurred, the County used its cash to pay the obligations of the College and set up a receivable from the College for the reimbursement due to the County.

County Interfund Transfer

- The College will receive a County Interfund Transfer of roughly \$2.0 million for Tuition Freeze Relief to supplement the grant funding that has been depleted.

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 2024-2025 investment income budget is rising by \$1.4 million compared to the previous year but remains in line with the current year projections.



Service Fees

- The service fees budget for the adopted budget is decreasing by \$0.2 million budget to budget. The budgeted number of FTEs are higher compared to the last year’s FTE budgeted figure, the expectation would be for service fee revenue to also increase budget to budget. However, according to the College, the FY 2023-2024 budget was overestimated.
 - Compared to the projection, this revenue source is increasing by \$139,104.
 - The technology service fee will experience the largest decrease of \$126,721, while student labs is lower by \$46,302, and consolidated fees by \$26,806. Furthermore, application fees are also declining by \$24,369.

Service Fee: Source	Fee	FY 2023-2024		FY 2024-2025		Variance	
		Adopted Budget	Fee	Adopted Budget	Fee	Revenue	
Technology	\$250	\$2,600,000	\$250	\$2,473,279	\$0		(\$126,721)
Student Lab	100	950,000	100	\$903,698	0		(46,302)
Application	55	500,000	55	\$475,631	0		(24,369)
NG Check	20	4,000	20	\$3,805	0		(195)
Late Registration	30	150,000	30	\$142,689	0		(7,311)
Consolidated Fee	30	550,000	30	\$523,194	0		(26,806)
Vehicle Registration	55	225,000	55	\$214,034	0		(10,966)
Immunization Transcript Fees	5	1,000	5	\$951	0		(49)
Late Payment- Tuition	25	35,000	25	\$33,294	0		(1,706)
Late Paymnt- Tuit Paymnt Plan	25	5,603	25	\$5,330	0		(273)
Totals		\$5,020,603		\$4,775,905			(\$244,698)

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 2024-2025 is \$7.4 million. At the end of FY 2024-2025, the Fund Balance would sit at approximately \$7.2 million, or 3.9% of FY 2023-2024 operating budget.
 - The Fund Balance would not remain threshold compliant if FY 2023-2024 and FY 2024-2025 results proceed as projected.
 - 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	
Fund Balance Beginning of FY23-24	\$ 27,758,952
Projected FY 2023-24 Operating results	(17,831,604)
Ending Fund Balance - Net of Operating Results	9,927,348
Federal CARES/Stimulus Funding	1,500,000
Projected FY 2023-2024 Unappropriated Fund Balance	11,427,348
FY 2024-2025 Projected Operating Results	(4,272,241)
Projected FY 2024-2025 Unappropriated Fund Balance	\$7,155,107

Fund Balance, Cont.

- In the Fiscal Year ending August 31, 2023, New York State Community Colleges held on average about 32.2% of budgeted expenditures in an unreserved Fund Balance.
- At 15.1%, Nassau Community College ranked 27 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 #7 at 49.8% and #26 at 15.4% respectively.
- The Nassau ranking is calculated on the \$27.8 million Fund Balance the College reported in its NYS Annual Report for the Fiscal Year ending August 31, 2023. The State requires only actual expenditures in this report.
- However, the College is expecting to not be threshold compliant by FY 2024-2025 and risks to rank even worse than it currently does.

Community College Fund Balance Comparison As of Fiscal Year Ending August 31, 2023				
Rank	Community College	Unreserved Fund Balance	Total Expenditures*	Percent Fund Balance to Expenditure
1	Cayuga County	18,224,661	26,562,445	68.61%
2	FTT	139,321,710	211,836,320	65.77%
3	Genesee	21,955,739	34,335,052	63.95%
4	Niagara County	24,138,437	42,194,279	57.21%
5	Monroe	56,692,918	108,679,500	52.17%
6	Onondaga	30,575,591	60,225,258	50.77%
7	Westchester	54,934,372	110,344,704	49.78%
8	Herkimer	10,519,588	22,525,449	46.70%
9	FMCC	6,262,446	14,118,055	44.36%
10	Mohawk Valley	17,009,479	44,486,804	38.23%
11	North Country	5,676,123	16,272,597	34.88%
12	Dutchess	19,616,002	56,624,176	34.64%
13	Corning	8,774,582	26,083,539	33.64%
14	Jefferson	7,757,441	23,831,665	32.55%
15	Ulster County	7,344,839	23,261,478	31.58%
16	Erie	24,513,693	81,039,479	30.25%
17	Jamestown	8,886,654	31,554,208	28.16%
18	Finger Lakes	12,985,658	46,133,859	28.15%
19	Clinton	2,359,792	9,823,821	24.02%
20	TC3	7,823,853	33,239,612	23.54%
21	Hudson Valley	21,318,103	91,058,220	23.41%
22	Adirondack	6,309,627	30,948,881	20.39%
23	Schenectady	4,886,546	24,651,735	19.82%
24	CGCC	3,497,217	18,501,574	18.90%
25	Broome	9,131,821	52,275,680	17.47%
26	Suffolk County	31,621,990	204,990,516	15.43%
27	Nassau	27,758,952	184,418,733	15.05%
28	Orange County	7,973,799	62,931,396	12.67%
29	Rockland	5,480,668	69,244,900	7.91%
30	Sullivan	(4,034,336)	16,307,726	-24.74%

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

Opportunities & Risks

- Enrollment sensitive revenues such as tuition, service fees, state aid and revenue in lieu of sponsor share could miss target if enrollment does not rise to the projected 3.0% increase. This may be difficult for the College to obtain since it follows 12 straight years of enrollment decline.
- OLBR believes that a risk to the budget would materialize if they cannot maintain the adopted enrollment figure, since outside funding has been eliminated. The College must propose a strategy to move forward past the supplemental funding from the County, such as Tuition Freeze Relief and Pension Relief as reflected in the Adopted FY 2024-2025 Budget. The relief packages from the County reflect one-shot revenue infusions.
- According to the College, it could have an opportunity in new program initiatives should the County's partnership with the Sands Casino come to fruition.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	137	140	151	135	150	(1)	-0.7%	15	11.1%
Part-Time and Seasonal	669	729	1,069	778	1,069	0	0.0%	291	37.4%
Salaries	\$17,648,286	\$20,640,054	\$20,993,139	\$21,408,463	\$22,496,981	\$1,503,842	7.2%	\$1,088,518	5.1%
Equipment	216,334	341,373	462,300	462,300	387,300	(75,000)	-16.2%	(75,000)	-16.2%
General Expenses	1,409,284	1,534,523	1,720,533	1,720,533	1,620,533	(100,000)	-5.8%	(100,000)	-5.8%
Contractual Services	8,184,174	8,169,665	8,674,898	8,674,898	9,029,481	354,583	4.1%	354,583	4.1%
Total	\$27,458,078	\$30,685,615	\$31,850,870	\$32,266,194	\$33,534,295	\$1,683,425	5.3%	\$1,268,101	3.9%

Expenses

- Total FY 25 Proposed Expenses are increasing by \$1.7 million, or 5.3%, when compared to the FY 24 NIFA Approved Budget and increasing by \$1.3 million, or 3.9%, compared to OLBR’s current projection.
- Salaries are increasing by \$1.5 million when compared, budget to budget. Full-time headcount for FY 25 is decreasing by one full-time position while part-time and seasonal positions are remaining consistent when compared to the FY 24 NIFA Approved Budget.
 - The FY 25 Budget captures the increases for the MOU and accommodates the staffing needs of the department offset by the removal of adjustments in FY 24 in anticipation of labor contracts. Additionally, the FY 25 salary expense contains \$0.3 million more in overtime when compared to the FY 24 budget.
- The FY 25 proposed equipment, mainly in miscellaneous, equipment is decreasing by \$75,000, or 16.2%, when compared to both the FY 24 budget and the current projection.
- Proposed FY 25 general expenses are decreasing by \$0.1 million, budget to budget, and when compared to projection. This decrease is mainly in miscellaneous supplies and expenses offset by an increase in Granger expenses.
- Contractual services are increasing by \$0.4 million or 4.1% compared to both the FY 24 NIFA Approved Budget and OLBR’s projections. The increase is mainly custodial services and sanitary solid waste disposal offset by lower program agencies, and tree removal and trimming services.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,855,058	\$2,827,409	\$2,790,100	\$2,790,100	\$2,849,028	\$58,928	2.1%	\$58,928	2.1%
Rev Offset To Expense	25	200	0	0	0	0	*****	0	*****
Dept Revenues	21,777,196	23,315,289	21,837,668	21,837,668	23,343,266	1,505,598	6.9%	1,505,598	6.9%
Fed Aid-Reimb of Exp	143,090	64,067	0	28,865	0	0	*****	(28,865)	-100.0%
State Aid-Reimb of Exp	6,766	2,851	0	0	0	0	*****	0	*****
Special Taxes	2,945,605	3,135,897	2,825,000	2,825,000	3,125,000	300,000	10.6%	300,000	10.6%
Total	\$27,727,740	\$29,345,713	\$27,452,768	\$27,481,633	\$29,317,294	\$1,864,526	6.8%	\$1,835,661	6.7%

Revenues

- The FY 25 Proposed Budget increases total revenues by \$1.9 million, or 6.8% from the FY 24 NIFA Approved Budget.
- Rents and recoveries are increasing by \$58,928, budget to budget, specifically within rent county property.
- The FY 25 departmental revenues are increasing by \$1.5 million and 6.9% when compared to the FY 24 NIFA Approved Budget and OLBR’s projection.
 - The largest increases in revenues are in concessions of \$890,246, golf cart fees of \$300,000, and swimming pools of \$169,400, camping fees of \$134,000 and athletic field fees of \$125,000 offset by a decrease in film and advertising activities of \$213,758, when compared to the FY 24 NIFA Approved Budget.
 - The FY 25 Proposed Budget in special taxes proceeds is increasing by \$0.3 million. This is mainly in Hotel/Motel room tax.

General Fund Hotel / Motel Tax (\$ in millions)			
	FY23 Actual	FY24 Budget	FY25 Proposed
Treasurer	\$1.3	\$1.3	\$1.3
Parks	\$3.1	\$2.8	\$3.1
Total	\$4.5	\$4.1	\$4.4

- The chart above details the FY 23 actual, the FY 24 budget and the FY 25 Proposed Budget for the Hotel/Motel tax collections in the General Fund.
- Current data from RRDA, LI, Inc., reflects year-to-date through August 2024 average occupancy rates in Nassau County were up 3.6% on average from the same period last year. Also, the year-to-date August average rental rates have increased \$11.65 from the year-to-date August FY 23 figure.

Revenues, Cont.

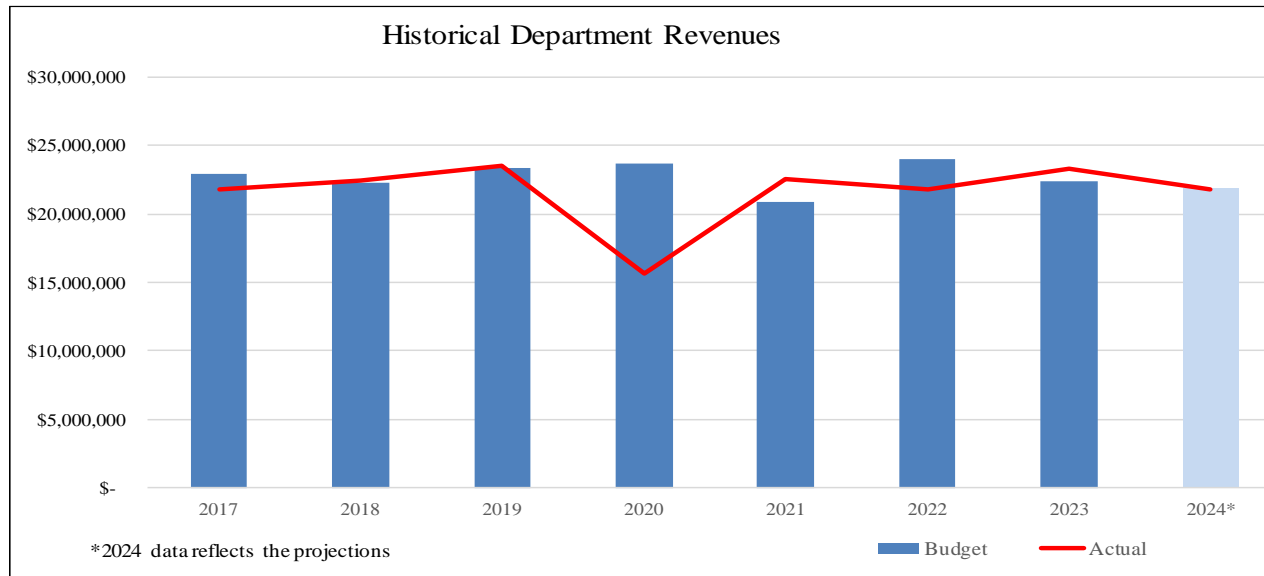
➤ The charts below list all actual revenues collected in FY 23, the FY 24 NIFA Adopted Budget and the FY 24 Proposed Budget.

Revenue Source	Revenue		
	FY 23 Actual	FY 24 Adopted	FY 25 Proposed
RECOVERY PRIOR YEAR APPR.	222,974	0	0
RENT COUNTY PROPERTY	1,660,575	1,690,100	1,749,028
LOST AND ABANDONED PROPERTY	399	0	0
LANDMARK PROPERTY RENTAL	943,462	1,100,000	1,100,000
MISC RECEIPTS	64,292	9,000	60,000
FEES	20	0	0
CONCESSIONS	2,280,004	1,364,758	2,255,004
GREENS FEES	1,456,920	1,395,700	1,376,920
CADDY CART FEES	38,362	40,000	45,000
RIFLE RANGE	546	0	0
SWIMMING POOLS	2,356,015	2,130,600	2,300,000
ICE RINKS	346,463	355,000	350,000
OLD BETHAGE HIST VIL	380,847	500,000	500,000
MUSEUM OF NAT HISTRY	60,952	66,000	0
RENTAL OF EQUIPMENT	24,366	12,000	17,000
SUMMER DAY CAMPS	14,400	14,200	14,400
SPECIAL USE PERMITS	242,520	342,650	315,000
SUMMER RECREATION PROG FEES	1,021,178	1,114,000	1,080,000
ICE SKATE RENTAL	52,171	36,000	43,000
ICE SKATE LOCKR FEES	117	100	100
MARINA WANTAGH	566,820	575,000	565,000
HISTORICAL MUSEUM	13,576	0	90,000
MINIA TURE GOLF	282,449	325,000	300,000
COMMERCIAL PARKING	13,277	14,000	14,000
CAMPING FEES	828,291	701,000	835,000
ADVERTISING REVENUE	125,000	130,000	125,000
SERVICE FEES	82	3,500	1,600
SPECIAL SPORTS PROG	425,401	400,000	400,000
FEMA REIMBURSMENT	1,835	0	0
OPEN SPACE USAGE FEE	15,896	47,800	42,000
AERODROME FIELD USAGE FEE	4,710	5,500	5,500
BATTING CAGE FEES	6,101	15,000	8,500

Revenue Source	Revenue		
	FY 23 Actual	FY 24 Adopted	FY 25 Proposed
STATE AID REIMBURSE TROP STORM ISAIAS	2,851	0	0
CDBG	829	0	0
HOTEL/MOTEL ROOM TAX	1,285,897	975,000	1,275,000
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	200	0	0
TROP STORM ISAIAS- FEMA PASS THRU	11,403	0	0
LATCF (AL#21032)	50,000	0	0
LEISURE PASS FEE	492,348	575,000	560,000
CANCER PROJECT	1,064	0	0
WELW YN REVENUE	1,000	1,000	1,000
LAUNCHING RAMPS	55,605	62,510	63,000
TENNIS COURTS	23,528	13,000	13,000
ROOM RENTALS	95,634	82,000	90,000
PICNIC RESERVATION PERMITS	316,625	252,000	300,000
SWIMMING PROGRAMS	398,366	307,000	370,000
ATHLETIC FIELD FEES / CHARGES	1,931,810	1,800,000	1,925,000
TOURNAMENT FEES	7,112	2,000	4,000
GOLF CART FEES	1,608,123	1,300,000	1,600,000
DRIVING RANGE FEES	1,038,783	1,095,000	1,095,000
ALCOHOL PERMITS	44,020	45,000	45,000
GOLF RESERVATION FEES	432,065	325,000	395,000
GOLF NO SHOW FEE	4,260	2,000	4,000
FILM & ADVERT ACTIVITIES	693,319	1,054,000	840,242
NON-RESIDENT FEES	91,360	126,500	120,000
PITCH & PUTT FEE	5	0	0
PITCH & PUTT FEE BALL SALES	1	0	0
REDEEMABLE CERTIFICATES	82,626	93,850	85,000
IKE GREENS FEES RED COURSE	1,653,934	1,550,000	1,500,000
IKE GREENS FEES WHITE COURSE	1,831,889	1,775,000	1,780,000
IKE GREENS FEES BLUE COURSE	1,891,039	1,780,000	1,810,000
Total	\$29,345,713	\$27,452,768	\$29,317,294

Revenues, Cont.

- The graph below compares the historical actual department revenues through FY 23 and the FY 24 projections, against the budgeted amounts.
- The departmental revenues are the largest portion of budget on the prior page.



The Nassau County Parks Department hosted the International Cricket Council (ICC) Men's T20 Cricket World Cup in a temporary 34,000 seat stadium in June of 2024 in Eisenhower Park.

Nassau County International Cricket Stadium



Source: crictracker.com

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,251	3,255	3,392	3,325	3,406	14	0.4%	81	2.4%
Part-Time and Seasonal	469	493	523	487	537	14	2.7%	50	10.3%
Salaries	491,794,187	530,218,649	539,633,920	562,841,219	568,560,608	28,926,688	5.4%	5,719,389	1.0%
Fringe Benefits	363,454,476	360,509,315	365,131,141	371,539,347	399,693,950	34,562,809	9.5%	28,154,603	7.6%
Workers Compensation	17,836,391	17,862,046	18,142,000	18,142,000	18,142,000	0	0.0%	0	0.0%
Equipment	2,935,791	1,109,303	5,325,501	5,325,501	2,479,294	(2,846,207)	-53.4%	(2,846,207)	-53.4%
General Expenses	12,068,404	10,590,860	15,905,136	15,905,136	13,251,335	(2,653,801)	-16.7%	(2,653,801)	-16.7%
Contractual Services	14,637,814	16,827,894	26,395,957	26,395,957	21,153,554	(5,242,403)	-19.9%	(5,242,403)	-19.9%
Utility Costs	3,739,470	3,623,756	4,296,005	4,296,005	3,986,005	(310,000)	-7.2%	(310,000)	-7.2%
Debt Svc. Chargebacks	11,708,095	25,258,193	27,081,679	24,765,044	24,420,280	(2,661,399)	-9.8%	(344,764)	-1.4%
Inter-Dept. Charges	57,393,725	61,991,018	58,027,819	58,027,819	58,384,123	356,304	0.6%	356,304	0.6%
Trans To Litigation Fund	0	8,000,000	0	0	0	0	*****	0	*****
Transfer To EBF Fund	0	10,000,000	0	0	0	0	*****	0	*****
Trans To Grant Fund	0	5,752	0	0	0	0	*****	0	*****
Total	\$975,568,353	\$1,045,996,786	\$1,059,939,158	\$1,087,238,027	\$1,110,071,149	\$50,131,991	4.7%	\$22,833,122	2.1%

Expenses

- Total FY 25 Police Department expenses of \$1,110.1 million are increasing by \$50.1 million, or 4.7%, when compared to the FY 24 budget and by \$22.8 million, or 2.1%, from projection.
- The budget to budget increase in expenses is mainly due to higher costs of \$28.9 million in salaries, \$34.6 million in fringe benefits and \$0.4 million in inter-department charges. Offsetting these variances are declines of \$5.2 million in contractual services, \$2.8 million in equipment, \$2.7 million in both general expenses and debt services chargebacks along with \$0.3 million in utilities.
- Full-time headcount is increasing by 14, mainly for Police Service Aide and Police Service Aide Trainee when compared to the FY 24 budget. Against the projections, full-time positions are increasing by 81 and part-time headcount is growing by 50. There are payroll adjustments within the department which include:
 - Additional funding for terminal leave of \$2.9 million and overtime of \$1.2 million. Subsequently, salaries are also rising due to COLAs according to the ratified union contracts.
 - The Administration’s FY 25 Proposed Budget assumes two additional classes of some 60 officers. These new members will offset the impact of the sworn personnel separating from service.

Expenses, Cont.

- Overtime is increasing by \$2.0 million to \$24.0 million in the Police District Fund and declining by \$0.8 million to \$26.0 million in the Police Headquarters Fund.
 - The proposed overtime costs of \$50.0 million are lower than the \$73.3 million in FY 23. The total through August of this year is \$37.5 million.
 - The increases are offset by the removal of CSEA COLA of \$5.8 million, payroll adjustment of \$11.0 million and \$0.7 million in CSEA Stipend.
 - Termination expense, in the proposed budget, is \$28.3 million. The FY 25 Proposed Budget anticipates some 120 officers will leave which equates to an estimated average individual payout of \$235,760.
- The \$399.7 million fringe benefit budget in the Police Department is increasing significantly by \$34.6 million, or 9.5%, from the FY 24 Approved Budget; and by \$28.2 million, or 7.6% compared to the projection. The increase is due to pension, social security expenses, Medicare reimbursement and health insurance costs.
- The biggest increase is from pension costs mostly due to a significant rise in the Police and Fire Retirement System pension (PFRS) bill. The increase in the bill is due to higher pension contribution rates as well as pensionable salaries. The average pension contribution rate for PFRS grew from 28.1% in FY 24 to 31.4% in FY 25. The pensionable salaries significantly increase due to the ratified contracts for the Police unions which included retroactive payments back to FY 21.
- Social security expenses are increasing by \$4.3 million to \$45.0 million in the FY 25 Proposed Budget. Since the department's salary budget is increasing, it is expected that social security expenses will also rise. However, the growth in the social security budget appears to be more than sufficient to cover the FY 25 budgeted salaries.
- Health insurance costs for active and retired Police members are increasing by \$0.4 million, the growth is due to a \$4.0 million rise in the retiree budget, offset by a \$3.5 million decline in the active health insurance budget. According to the Administration, the FY 25 Proposed Budget builds in savings from securing an insurance plan for CSEA employees that will absorb a portion of the savings that were identified in the ratified CSEA Memorandum of Understanding (MOU).
- If the Administration is unsuccessful finding another plan and CSEA employees are reverted back to the Empire plan, the health insurance budget will fall short, nor will it sufficiently capture the growth in health insurance premiums which occurs every year on January 1st.
- Offsetting some of the growth in the fringe benefit budget, is a reduction of \$3.4 million in Medicare reimbursement costs, due to an overfunded FY 24 budget.
- Workers' compensation expenses remain unchanged at \$18.1 million.

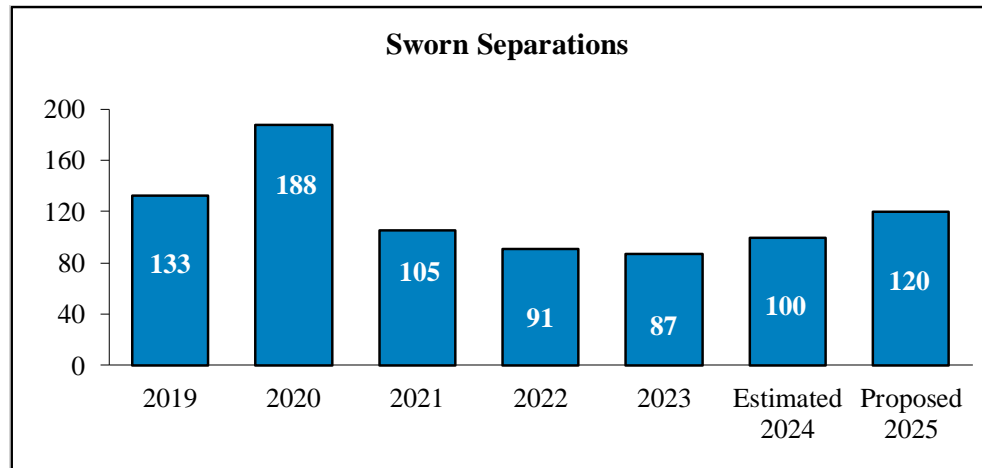
Expenses, Cont.

- Equipment expenses are declining by \$2.8 million. The categories with savings greater than \$100,000 include office furniture, copying, information technology (IT), motor vehicle equipment, safety & security, communication and miscellaneous equipment offset by higher building equipment and motor vehicles costs.
- General expenses are reduced by \$2.7 million in FY 25. The largest savings of \$1.4 million is occurring within building supplies and maintenance along with \$1.1 million in clothing & uniform supplies, \$0.7 million in gasoline and \$0.6 million in miscellaneous supplies & expenses offset by an additional \$1.4 million in motor vehicle supplies & parts.
- Contractual services are being reduced by \$5.2 million in FY 25. The largest declines are \$3.3 million in miscellaneous contractual and \$2.3 million in radio & communications offset by a total increase of \$0.4 million in software contracts and sanitary solid waste disposal.
- Utility costs are declining by \$0.3 million which is occurring in fuel and telephone costs offset by a rise in light power water expenses.
- Debt service chargebacks are decreasing by \$2.7 million to \$24.4 million from the FY 24 budget of \$27.1 million. The FY 25 decrease is driven by the amortization schedule of the existing debt as well as changes in allotments for future, planned debt issuances.
- Included in the FY 25 budget is funding for 2,576 sworn officers, 17 more than September actuals.
- There are 830 civilian positions in FY 25 which is an increase of 64 from current staffing and 14 from the FY 24 budget.
 - There are 14 more CSEA positions in the FY 25 budget versus FY 24 and 63 more than presently on board.

Full-time Police Department Headcount by Union					
Sworn	2024 Approved	Sept. Actuals	2025 Executive	2025 vs 2024	2025 vs Actuals
PBA	1,844	1,898	1,844	0	(54)
DAI	360	298	360	0	62
SOA	372	363	372	0	9
Subtotal	2,576	2,559	2,576	0	17
Civilian					
CSEA	804	755	818	14	63
ORD	12	11	12	0	1
Subtotal	816	766	830	14	64
Grand Total	3,392	3,325	3,406	14	81

- The Police Benevolent Association (PBA) is budgeted at 1,844 however, the current staffing is 1,898 officers.
- The FY 25 budget funds 360 positions for the Detectives Association Inc (DAI) and 372 for the Superior Officers Association (SOA).
 - Currently DAI and SOA have 62 and 9, respectively, less members on board when compared to the FY 25 budget.

Expenses, Cont.

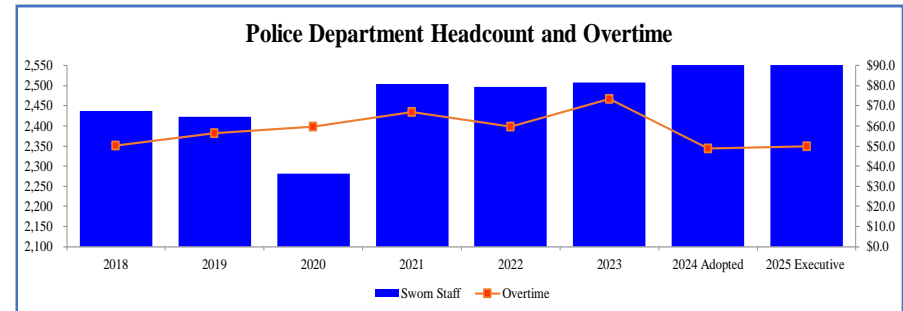


- FY 19 had retirements of 133, while a historical high of 188 was reached in FY 20 followed by 105 in FY 21, 91 in FY 22 and 87 in FY 23.
- The Administration estimates some 120 officers will also leave in FY 25.



Expenses, Cont.

- The current FY 24 budgeted uniform strength is 2,576 and the September actuals is 2,559.
- The department estimates that some 100 officers could leave service in FY 24.
- 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 they will drive down the blended overtime rate.



Headcount and Overtime

The County has been 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 COVID-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 while 109 were hired in FY 22. The department recruited 50 officers in May and in November 2023. Furthermore, 102 officers were added in May 2024.

The proposed FY 25 budget anticipates funding for two additional new classes of 60 recruits each, scheduled to occur in May and November.



Police Headquarters Expenses

Police Headquarters Expenses						
(\$'s in millions)						
	Historical		2024	2025	Exec. vs. Conformed	
	2022	2023	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,530	1,524	1,654	1,671	17	1.0%
Part-Time and Seasonal	57	77	86	100	14	16.3%
Salaries	\$254.4	\$273.3	\$277.9	\$285.0	\$7.1	2.6%
Fringe Benefits	213.1	170.5	187.1	211.2	24.1	12.9%
Workers Compensation	6.1	6.6	7.0	6.8	(0.2)	-2.8%
Equipment	2.3	1.0	3.0	2.0	(1.1)	-35.0%
General Expenses	6.7	5.9	9.9	7.2	(2.8)	-27.9%
Contractual Services	14.5	16.1	24.8	20.2	(4.5)	-18.3%
Utility Costs	2.2	2.1	2.4	2.2	(0.2)	-8.8%
Debt Svc. Chargebacks	11.3	24.1	25.9	23.5	(2.4)	-9.2%
Inter-Dept. Charges	31.3	33.1	30.4	28.7	(1.8)	-5.8%
Total	\$541.7	\$532.7	\$568.5	\$586.8	\$18.3	3.2%

- Headquarter expenses are growing by \$18.3 million, or 3.2%, compared to the FY 24 budget.
- The growths are occurring in salaries and fringe benefits.
- Salaries are increasing in various titles while being partially offset by the removal of adjustments in FY 24 in anticipation of labor contracts, longevity of \$2.1 million and special assignment pay of \$1.0 million.
 - In FY 25 costs for Police Officers and Police Medics will grow by a combined \$11.6 million from the prior budget.
 - Police Communication Operators are growing by \$1.8 million, budget to budget.
- Fringe benefits are growing by \$24.1 million in FY 25.
 - The largest contributor is NYS Police Retirement for PFRS of \$21.3 million due to higher contribution rates and pensionable salaries.
- The decline of \$0.2 million in workers' compensation costs occurred within medical costs.
- Equipment is decreasing by \$1.1 million in FY 25 which is primarily within office furniture, copying, IT, motor vehicle equipment, communication and miscellaneous.
- General expenses are decreasing by \$2.8 million mainly in building supplies & maintenance, gasoline, clothing & uniform supplies, miscellaneous supplies and investigative expenses offset primarily by \$0.7 million more in motor vehicle supplies & parts.
- Contractual services are decreasing by \$4.5 million in FY 25 mainly due to lower miscellaneous costs of \$2.3 million, \$2.1 million in radio & communications and \$0.4 million in police union legal fees offset by \$0.4 million in software contracts.
- Utility costs are lower by \$0.2 million in FY 25 which is mainly in telephone costs for \$0.2 million and \$0.1 million for fuel offset by higher light power water costs of \$0.1 million.
- Debt services costs are declining by \$2.4 million in FY 25.

Police District Expenses

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2024	2025	Exec. Vs. Conformed	
	2022	2023	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,721	1,731	1,738	1,735	(3)	-0.2%
Part-Time and Seasonal	412	416	437	437	0	0.0%
Salaries	\$237.4	\$256.9	\$261.7	\$283.5	\$21.8	8.3%
Fringe Benefits	150.4	190.0	178.0	188.5	10.5	5.9%
Workers Compensation	11.8	11.2	11.1	11.3	0.2	1.8%
Equipment	0.6	0.1	2.3	0.5	(1.8)	-78.1%
General Expenses	5.4	4.7	6.0	6.1	0.1	2.0%
Contractual Services	0.1	0.7	1.6	0.9	(0.7)	-43.6%
Utility Costs	1.6	1.5	1.9	1.8	(0.1)	-5.3%
Debt Svc. Chargebacks	0.4	1.1	1.2	0.9	(0.3)	-24.0%
Inter-Dept. Charges	26.1	28.9	27.6	29.7	2.1	7.7%
Trans To Litigation Fund	0.0	8.0	0.0	0.0	0.0	*****
Transfer To EBF Fund	0.0	10.0	0.0	0.0	0.0	*****
Total	\$433.8	\$513.3	\$491.4	\$523.2	\$31.8	6.5%

- District expenses are increasing by \$31.8 million, or 6.5%, compared to the FY 24 budget.
- The growth is mainly occurring in salaries and fringe benefits.
- Salaries are increasing by \$21.8 million, or 8.3%, from the FY 24 budget.
 - Cost growths reflect the alignment of many salary lines according to the Memorandum of Understanding (MOU), in addition to overtime and terminal leave.

- The fringe benefit line is increasing by \$10.5 million from the FY 24 budget.
 - The largest contributor is NYS police retirement for PFRS of \$69.6 million, an increase of \$11.4 million from FY 24. Social Security contribution grew by \$2.6 million, budget to budget.
 - Medicare reimbursement decreased by \$1.1 million to \$5.6 million in the FY 25 Proposed budget from FY 24.
- Workers’ compensation has a growth of \$0.2 million in the medical category.
- Equipment is decreasing by \$1.8 million. Savings of \$0.1 million or more are occurring in IT, motor vehicle, safety & security as well as communications equipment.
- General expenses are \$0.1 million greater than the FY 24 budget. The largest contributors to the growth are within gasoline and motor vehicle supplies & parts being offset by lower clothing and miscellaneous supplies.
- Contractual services costs are \$0.7 million lower in the FY 25 Proposed Budget against the FY 24. Savings are occurring in miscellaneous and radio & communications while Police union legal fees and sanitary solid waste disposal are higher.
- Utility costs, specifically telephone, are decreasing.
- Debt service chargebacks are declining by \$0.3 million in the FY 25 Proposed Budget.
- Inter department charges are growing by \$2.1 million. The increases are in indirect charges and IT of \$2.2 million and \$61,211, respectively, being offset by a decrease of \$0.2 million in building occupancy charges.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$10,000,000	\$10,000,000	*****	\$10,000,000	*****
Permits & Licenses	4,627,086	5,238,663	5,252,500	4,827,500	5,029,250	(\$223,250)	-4.3%	\$201,750	4.2%
Fines & Forfeits	26,024,100	27,341,092	24,745,000	24,620,000	26,915,663	\$2,170,663	8.8%	\$2,295,663	9.3%
Invest Income	119,791	6,050,629	865,000	4,346,891	5,865,000	\$5,000,000	578.0%	\$1,518,109	34.9%
Rents & Recoveries	701,720	419,352	48,000	121,948	48,000	\$0	0.0%	(\$73,948)	-60.6%
Rev Offset To Expense	0	48,501	0	0	0	\$0	*****	\$0	*****
Dept Revenues	23,043,769	22,168,042	26,497,575	21,802,657	23,710,618	(\$2,786,957)	-10.5%	\$1,907,961	8.8%
Interdept Revenues	13,657,984	14,460,590	15,813,912	15,902,036	16,477,747	\$663,835	4.2%	\$575,711	3.6%
Pymnt In Lieu of Taxes	25,695,945	25,695,965	25,695,965	25,695,965	25,695,965	\$0	0.0%	\$0	0.0%
Interfund Charges Rev	281,970	269,088	0	19,119	88,124	\$88,124	*****	\$69,005	360.9%
Fed Aid-Reimb of Exp	555,825	403,957	75,000	75,000	75,000	\$0	0.0%	\$0	0.0%
Interfund Transfers	125,540,201	157,079,174	185,598,200	185,598,200	218,608,896	\$33,010,696	17.8%	\$33,010,696	17.8%
State Aid-Reimb of Exp	1,210,446	872,067	750,000	1,692,371	850,000	\$100,000	13.3%	(\$842,371)	-49.8%
Property Tax	731,006,643	762,249,005	751,056,886	751,056,886	751,056,886	\$0	0.0%	\$0	0.0%
Special Taxes	23,686,559	25,850,732	23,541,120	23,541,120	25,650,000	\$2,108,880	9.0%	\$2,108,880	9.0%
Total	\$976,152,040	\$1,048,146,859	\$1,059,939,158	\$1,059,299,693	\$1,110,071,149	\$50,131,991	4.7%	\$50,771,456	4.8%

Revenues

- The FY 25 Proposed Revenues are increasing by \$50.1 million, or 4.7%, when compared to FY 24 budget and by \$50.8 million, or 4.8%, when compared to projection.
- The main increase is from the interfund transfer of \$33.0 million. This amount reflects the transfer from sales tax revenue in order to support expenses in Police Headquarters. Furthermore, \$10.0 million in fund balance is included in the FY 25 Proposed Budget.
- Fines & forfeits, specifically public safety, are \$2.5 million higher than the FY 24 while alarm permit fines are falling by \$0.3 million.
- Investment income is growing by \$5.0 million which is more in line with the current interest rate environment, however rates were recently lowered by the Federal Reserve and could decline further in the future.
- Department revenues are decreasing by \$2.8 million from the prior budget which is mainly due to lower ambulance and village fees.
- Inter department revenues have growth of \$0.7 million in FY 25 Proposed Budget.
- Special tax is increasing by \$2.1 million, or 9.0% when compared to FY 24 budget and the projection. Higher motor vehicle registration and cell phone E911 surcharge are offset by lower emergency phone surcharge within the Police Headquarters Fund.
- Permits and licenses are decreasing by \$0.2 million, budget to budget. Lower alarm permit fees are offset by higher pistol revenue.
- Departmental revenues, mostly due to ambulance fees, are declining by \$2.8 million in the FY 25 Proposed Budget.

Police Headquarters Revenues

Police Headquarters Revenues						
(\$'s in millions)						
	Historical		2024	2025	Exec. vs. Conformed	
	2022	2023	NIFA Approved Budget	Executive Budget	Var.	%
Permits & Licenses	\$1.3	\$1.7	\$1.2	\$1.3	\$0.1	11.5%
Fines & Forfeits	25.3	26.5	23.5	26.0	2.5	10.7%
Invest Income	0.1	0.4	0.0	0.3	0.3	2000.0%
Rents & Recoveries	0.3	0.2	0.0	0.0	0.0	0.0%
Dept Revenues	20.6	19.7	24.2	21.2	(3.0)	-12.3%
Interdept Revenues	13.4	14.1	15.8	16.1	0.3	1.7%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.2	0.2	0.0	0.0	0.0	*****
Fed Aid-Reimb of Exp	0.0	0.4	0.1	0.1	0.0	0.0%
Interfund Transfers	125.5	157.1	185.6	218.6	33.0	17.8%
State Aid-Reimb of Exp	1.2	0.9	0.8	0.9	0.1	13.3%
Property Tax	321.2	276.6	284.9	267.7	(17.1)	-6.0%
Special Taxes	23.7	25.9	23.5	25.7	2.1	9.0%
Total	\$541.7	\$532.7	\$568.5	\$586.8	\$18.3	3.2%

- The FY 25 Headquarters revenue budget is growing by \$18.3 million, or 3.2%, from the FY 24 budget.
- The interfund transfer, specifically sales tax from the General Fund of \$218.6 million, is growing by \$33.0 million in FY 25.
- Property taxes are decreasing by \$17.1 million in FY 25 offset by the equivalent amount in the Police District Fund.
- Ambulance fees, in departmental revenues, are \$3.0 million less in FY 25 Proposed Budget.
- Public safety fee, within fines & forfeitures, is \$2.5 million greater, budget to budget.
 - 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		2024	2025	Exec. vs. Conformed	
	2022	2023	NIFA Approved Budget	Executive Budget	Var.	%
Fund Balance	\$0.0	\$0.0	\$0.0	\$10.0	\$10.0	*****
Permits & Licenses	\$3.3	\$3.5	\$4.1	\$3.7	(\$0.4)	-8.7%
Fines & Forfeits	\$0.7	\$0.8	\$1.2	\$0.9	(\$0.3)	-27.8%
Invest Income	\$0.0	\$5.6	\$0.9	\$5.6	\$4.7	552.9%
Rents & Recoveries	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	*****
Rev Offset To Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Dept Revenues	\$2.5	\$2.4	\$2.3	\$2.5	\$0.2	8.7%
Interdept Revenues	\$0.3	\$0.3	\$0.0	\$0.4	\$0.4	*****
Pymnt In Lieu of Taxes	\$16.8	\$16.8	\$16.8	\$16.8	\$0.0	0.0%
Interfund Charges Rev	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1	*****
Fed Aid-Reimb of Exp	\$0.5	\$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	409.8	485.6	466.2	483.3	17.1	3.7%
Total	\$434.4	\$515.4	\$491.4	\$523.2	\$31.8	6.5%

- District revenues are increasing by \$31.8 million, or 6.5%, from the FY 24 budget.
- Fund balance of \$10.0 million is included in the FY 25 Proposed Budget.
- Property tax is anticipated to grow by \$17.1 million.
- Investment income is anticipated to grow by \$4.7 million.
- Permits and licenses, specifically alarm permits, are declining by \$0.4 million in FY 25.
- Fines and forfeits, specifically alarm permit fines, are decreasing by \$0.3 million in FY 25.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	185	196	221	201	217	(4)	-1.8%	16	8.0%
Part-Time and Seasonal	14	13	23	12	24	1	4.3%	12	100.0%
Salaries	\$16,608,145	\$22,635,263	\$24,721,696	\$25,825,619	\$27,137,321	\$2,415,625	9.8%	\$1,311,702	5.1%
Equipment	121,503	51,114	52,996	52,996	52,996	0	0.0%	0	0.0%
General Expenses	263,948	273,509	339,261	339,261	339,661	400	0.1%	400	0.1%
Contractual Services	796,114	1,088,972	1,111,000	1,111,000	1,165,160	54,160	4.9%	54,160	4.9%
Inter-Dept. Charges	1,119,720	1,428,403	1,148,637	1,148,637	1,153,425	4,788	0.4%	4,788	0.4%
Total	\$18,909,429	\$25,477,260	\$27,373,590	\$28,477,513	\$29,848,563	\$2,474,973	9.0%	\$1,371,050	4.8%

Expenses

- The Proposed FY 25 Budget for expenses is \$29.8 million, rising by \$2.5 million, or 9.0%, from the prior year, and \$1.4 million, or 4.8%, more than the projection. This is attributed to higher budgets for all expenses line except for equipment, which is flat.
- The salaries for the FY 25 proposal is higher by \$2.4 million, budget to budget, and \$1.3 million relative to the current projections. The growth is primarily attributed to wage increases from the CSEA contract and slightly higher terminal leave costs. Offsetting these rises is the elimination of COLA, CSEA Stipend and CSEA adjustments from the prior year.
- Within the full-time headcount, there are many title movements; however, the FY 25 Proposed Budget funds 217 full-time positions, four less positions budget to budget, and 16 more positions compared to the September onboard. The Administration expects to hire additional personnel to maintain staffing levels due to attrition and to facilitate with the State mandated Raise the Age Program. The FY 25 proposal includes recruitment of Probation Officer Trainees (POT) and anticipates promoting POTs to Probation Officer I's in July of FY 25.
- The part-time and seasonal headcount includes 24, one additional position from the prior year and 12 more compared to the current onboard. The FY 25 proposal added a part-time Registered Nurse II.
- The proposed equipment budget is steady at \$52,996 for the FY 25 proposal.
- The FY 25 general expenses budget of \$0.3 million, increased nominally by \$400 compared to FY 24 and current projections due to higher costs for clothing & uniform supplies.

Expenses, Con't

- The contractual budget of \$1.2 million is rising by \$54,160, budget to budget and against projections. The change is driven by higher budget allocations for miscellaneous contractual services, electronic monitoring and education expenses offset by reduced costs for program agencies.
- The FY 25 inter-departmental charges grew minimally by \$4,788 due to increased costs for information technology charges offset by building occupancy charges and smaller decreases for fleet maintenance, gasoline and indirect charges.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$7,084	\$78,626	\$0	\$88,093	\$0	\$0	*****	(\$88,093)	-100.0%
Dept Revenues	1,788,975	1,363,393	1,566,643	1,350,936	1,566,643	0	0.0%	215,707	16.0%
Fed Aid-Reimb of Exp	139,969	54,800	46,000	46,000	46,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	6,044,242	7,599,828	9,921,326	14,712,299	9,921,326	0	0.0%	(4,790,973)	-32.6%
Total	\$7,980,269	\$9,096,647	\$11,533,969	\$16,197,328	\$11,533,969	\$0	0.0%	(\$4,663,359)	-28.8%

Revenues

- The Proposed FY25 revenue budget is flat at \$11.5 million against the FY 24 NIFA Approved Budget and relative to current projections it is decreasing by \$4.7 million. The proposal to current projection is lower due to changes in state aid, department revenue and rents and recoveries.
- Rents and recoveries is not allocated in the FY 25 Proposed Budget however, the OLBR projection includes \$88,093 which is due to prior year disencumbrances.
- The FY 25 proposal allocates \$1.6 million for departmental revenues which is unchanged budget to budget but increases by \$0.2 million against the projection.
- The federal aid budget for FY 25 is constant at \$46,000 as in the prior year budget and the current projection.
- The state aid budget consists of the three revenue streams. Raise the Age (RTA) state reimbursement, Juvenile Delinquent Care (JDC) reimbursed expenditures. The department’s FY 25 state aid budget is flat at \$9.9 million but decreasing by \$4.8 million compared to the current projections.
 - The current projections include state reimbursements for RTA and JDC for the prior periods including 2021, 2022 and 2023.

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	2023 Actual	2024 Projected	2025 Proposed	% Change Prop. vs. Proj.
Investigations - Criminal Division	1,962	2,100	2,250	7.1%
Supervision - Criminal Division	3,824	4,000	4,200	5.0%
Pretrial/Intake - Criminal Division	4,771	4,800	4,850	1.0%
Alcohol Interlock Monitoring (AIM)	417	415	415	0.0%
GPS Electronic Monitoring-Pretrial	2,272	2,500	2,700	8.0%
Juvenile Intake - Juvenile Delinquents	679	700	725	3.6%
Juvenile Supervision - Juvenile Delinquents	581	700	750	7.1%
Juvenile Supervision - (PINS)*	303	350	375	7.1%
Investigations Family Division	121	160	175	9.4%
Total Caseloads	14,930	15,725	16,440	4.5%

* Persons In Need of Supervision
 Source: Probation Department

- The FY 25 total caseloads are expected to increase by 715, or 4.5%, compared to the FY 24 projected and by 1,510, or 10.1%, relative to the FY23 actual. According to the department, the overall increases within the Activity Indicators are attributed to rising caseloads.
 - In the Criminal Division: Investigations, Supervision and Pretrial/Intake cases are anticipated to increase by 7.1%, 5.0% and 1.0%, respectively.
 - The Alcohol Interlock Monitoring (AIM) caseloads are expected stay constant at 415 cases, budget to budget.
 - The FY 25 GPS Electronic Monitoring is increasing by 200 cases, or 8.0%, compared to the current projection and grew by 428, or 18.8%, compared to the FY 23 actual which is due to higher bail reform cases.
 - The activity indicators for Juvenile Intake, Supervision for Juvenile Delinquents and PINS cases are also higher by 25, 50 and 25, correspondingly for the FY 25 proposal compared to the prior year projections.
 - The Investigations Family Division category cases are growing by 9.4% in the Proposed FY 25 Budget from the FY 24 projection.

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.

Source: Department of Probation

Electronic Monitoring

The Probation Department currently has two types of Electronic Monitoring (EM) units; Global Positioning Satellite (GPS) and Secure Continuous Remote Alcohol Monitoring (SCRAM). Both are ankle bracelet technology; GPS provides real time capability to track 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 700 related cases. The Probation Department’s DWI units currently oversee approximately 1,100 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	6	6	6	6	0	0.0%	0	0.0%
Part-Time and Seasonal	0	0	1	0	1	0	0.0%	1	*****
Salaries	\$388,963	\$482,772	\$600,669	\$571,746	\$705,224	\$104,555	17.4%	\$133,478	23.3%
General Expenses	1,739	2,092	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	20,000	0	12,500	12,500	12,500	0	0.0%	0	0.0%
Total	\$410,702	\$484,864	\$616,336	\$587,413	\$720,891	\$104,555	17.0%	\$133,478	22.7%

Expenses

- The Proposed FY 25 Expense Budget is increasing by \$104,555 or 17.0%, budget to budget, and increasing by \$133,478 or 22.7% compared to the current projection.
 - The changes are mostly attributable to wage increases from the CSEA contract, as well as increases in overtime of \$10,000, terminal leave of \$43,751 and lag payout of \$10,000, offset by the elimination of COLA, CSEA Stipend and CSEA adjustments from the prior year.
- The FY 25 contractual services line and the General Expense line are flat budget to budget.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$620,584	\$496,418	\$475,000	\$475,000	\$500,000	\$25,000	5.3%	\$25,000	5.3%

Revenue

- The FY 25 proposed revenue budget of \$500,000 is \$25,000 higher when compared to the FY 24 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	357	383	415	370	415	0	0.0%	45	12.2%
Part-Time and Seasonal	63	63	83	84	82	(1)	-1.2%	(2)	-2.4%
Salaries	\$26,246,131	\$33,839,988	\$37,943,076	\$36,408,021	\$37,035,374	(\$907,702)	-2.4%	\$627,353	1.7%
Workers Compensation	1,796,773	1,626,121	2,430,000	2,430,000	2,430,000	0	0.0%	0	0.0%
Equipment	125,554	286,272	206,100	5,206,100	173,100	(33,000)	-16.0%	(5,033,000)	-96.7%
General Expenses	8,455,275	7,575,240	9,757,857	9,757,857	9,871,811	113,954	1.2%	113,954	1.2%
Contractual Services	158,515,127	166,566,440	187,776,116	185,726,161	185,193,043	(2,583,073)	-1.4%	(533,118)	-0.3%
Utility Costs	26,665,712	32,512,787	32,753,102	32,753,102	34,128,122	1,375,020	4.2%	1,375,020	4.2%
Var Direct Expenses	300,000	125,000	300,000	300,000	300,000	0	0.0%	0	0.0%
Inter-Dept. Charges	12,858,259	16,427,414	16,127,771	16,127,771	18,402,423	2,274,652	14.1%	2,274,652	14.1%
Mass Transportation	47,926,155	49,265,283	51,790,222	50,620,879	51,990,222	200,000	0.4%	1,369,343	2.7%
Other Expense	14,106,399	15,140,296	16,826,759	16,826,759	18,003,892	1,177,133	7.0%	1,177,133	7.0%
Total	\$296,995,385	\$323,364,840	\$355,911,003	\$356,156,650	\$357,527,987	\$1,616,984	0.5%	\$1,371,337	0.4%

Expenses

- The Department of Public Works' (DPW) FY 25 Proposed Expense Budget is increasing by \$1.6 million, or 0.5%, from the FY 24 NIFA Approved Budget and \$1.4 million, or 0.4%, from OLBR's projection.
- Salaries are decreasing by \$0.9 million, or 2.4%, from the FY 24 NIFA Approved Budget but increasing by \$0.6 million, or 1.7%, from the FY 24 projection. The FY 25 Proposed Budget removes funding associated with the prior year adjustments that were in anticipation of labor contracts. In FY 25, terminal leave is budgeted at \$1.4 million, and longevity is allocated at \$248,819.
 - The proposed salary budget includes cost of living adjustments (COLA) for the ratified labor contracts and accommodates wages and title movements for FY 25.
 - The salary increase from OLBR's projection is mainly driven by an increase in full-time headcount from the current on-board employees.
 - The FY 25 Proposed Budget full-time headcount is constant at 415 positions but removes one part-time and seasonal employee when compared to the FY 24 NIFA Approved Budget. There are currently 45 open vacant full-time positions.
 - Full-time positions are discussed in further detail later in the report.

Expenses, Cont.

- Workers' compensation costs are constant at \$2.4 million, budget to budget, and when compared to OLBR's projection.
- Equipment costs are decreasing by \$33,000, or 16.0% when compared to the FY 24 NIFA Approved Budget, mainly driven by decreased lab and testing and heavy-duty equipment costs. In FY 24, the budget was modified to \$5.2 million for fleet equipment purchases.
- General expenses costs are increasing by \$113,954, or 1.2% when compared to the FY 24 NIFA Approved Budget.
 - The increase is driven by growth in Grainger expenses, gasoline, and miscellaneous supplies and expenses. These increases are offset by declines in other expenses, education, advertising/public notices, office supplies and copy paper, and equipment maintenance and rental.
- Contractual services are decreasing by \$2.6 million, budget to budget, or 1.4% from FY 24.
 - This is mainly due to decreases in contractual services – Veolia, miscellaneous contractual services, street light and signal maintenance, traffic management center, professional services, and tank testing repair and compliance, offset by increases in building and maintenance services and construction and demolition debris removal.
- Utility costs are increasing by \$1.4 million, or 4.2%, versus the FY 24 NIFA Approved Budget. This is due to growths in light, power, and water, brokered gas, and water, offset by a decrease in energy conservation savings.
- Various direct expenses are constant at \$300,000, budget to budget, and compared to OLBR's projection.
- The inter-departmental charges are increasing by \$2.3 million, or 14.1%, budget to budget, and compared to OLBR's projection. The budget includes information technology, telecommunication, and indirect charges.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$200,000 when compared to FY 24 NIFA Approved Budget.
- Other expense, primarily in rent, is increasing by \$1.2 million, or 7.0%, budget to budget.

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2024	2025	Exec. vs. Approved	
	2022	2023	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$21.5	\$22.7	\$29.5	\$30.5	\$1.0	3.4%
Division of Engineering	205.2	214.6	236.6	233.9	-2.7	-1.1%
Division of Operations	13.4	16.8	19.6	18.9	-0.7	-3.4%
Fleet Management	8.9	5.1	9.1	8.6	-0.5	-5.6%
Facilities Management	48.1	64.1	61.2	65.7	4.5	7.4%
Total	297.0	323.4	355.9	357.5	1.6	0.5%

- In totality, the FY 25 expense budget is increasing by \$1.6 million, or 0.5%, versus the FY 24 NIFA Approved Budget.
- The Administration Control Center is increasing by \$1.0 million in FY 25.
 - The primary increases are in rent in other expenses and information technology charges within inter-departmental charges, offset by lower tank testing repair and compliance in contractual services.
- The Division of Engineering Control Center is decreasing by \$2.7 million in FY 25.
 - The decrease is essentially due to contractual services with street light & signal maintenance, the Veolia contract and traffic management. The salary line captures the increases for the MOU and accommodates the staffing needs of the department, which is partially offset by the removal of FY 24 adjustments.
- The Division of Operations Control Center’s budget is decreasing by \$0.7 million in FY 25.
 - The decline is mainly due to decreased salary expenses and contractual services, offset by a minor increase in general expenses.
- The Fleet Management Control Center budget is decreasing by \$0.5 million in FY 25.
 - The primary declines are in inter-departmental charges and salaries, offset by a minor increase in general expenses.
- The Facilities Management Control Center is increasing by \$4.5 million in FY 25.
 - The majority of the increase is found in inter-departmental charges of \$2.6 million and utility costs of \$1.2 million. This is followed by smaller increases in salaries of \$0.3 million, contractual services of \$0.3 million, and general expenses of \$69,800.

Expenses, Cont.

DPW 2024 Proposed Budget Contractual Services Expense					
	Historical	2024	2025	Exec. vs. Approved	
	2023 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$151,364,000	\$166,731,105	\$166,143,993	(\$587,112)	-0.4%
Miscellaneous Contractual Serv	4,662,855	8,011,783	7,811,783	(200,000)	-2.5%
Custodial	1,000,000	0	0	0	*****
Sanitary Solid Waste Disposal	205,200	205,200	205,200	0	0.0%
Street Light & Signal Maintenance	3,646,779	5,750,000	4,750,000	(1,000,000)	-17.4%
Medical/Psychiatric Services	30,000	40,000	40,000	0	0.0%
Building & Maintenance Svcs	1,137,402	697,168	700,167	2,999	0.4%
Appropriation Transfer In	1,000,000	0	0	0	*****
GPC Warehouse Management	200,000	240,000	240,000	0	0.0%
Traffic Management Center	1,825,621	3,022,500	2,622,500	(400,000)	-13.2%
Rodent Control Services	470,000	475,400	475,400	0	0.0%
Construction & Demolition Debris Removal	135,000	174,960	500,000	325,040	185.8%
Tree Removal & Trimming Services	95,000	400,000	400,000	0	0.0%
Uniform	65,000	72,000	72,000	0	0.0%
Software Contracts	29,582	32,000	32,000	0	0.0%
Professional Services	0	69,000	0	(69,000)	-100.0%
Tank Testing Repair & Compliance	700,000	1,855,000	1,200,000	(655,000)	-35.3%
Total	\$166,566,440	\$187,776,116	\$185,193,043	(\$2,583,073)	-1.4%

- As illustrated above, contractual services are decreasing by \$2.6 million in FY 25. The four largest variances are as follows: \$1.0 million decrease in street light and signal maintenance, \$0.7 million decrease in tank testing repair and compliance, \$0.6 million decrease in contractual services – Veolia, and a \$0.4 million decrease in traffic management center.
- Additionally, smaller declines can be found in miscellaneous contractual services and professional services, offset by increases in construction and demolition debris removal and building and maintenance services.

Expenses, Cont.

Staffing Analysis								
			FY 24	Sept-24	FY25	FY 25	Exec. vs	Exec. vs
			Approved	Actual	Request	Executive	24	Actual
							Approved	Actual
CC Full-Time Staffing								
PW	00	Division of Administration	45	39	45	45	0	6
	01	Division of Engineering	85	74	84	84	(1)	10
	02	Division of Operations	143	135	146	146	3	11
	03	Fleet Management	35	30	33	33	(2)	3
	06	Facilities Management	107	92	107	107	0	15
Total Full-Time			<u>415</u>	<u>370</u>	<u>415</u>	<u>415</u>	<u>0</u>	<u>45</u>
CC Part-Time and Seasonal								
PW	00	Division of Administration	3	4	3	3	0	(1)
	01	Division of Engineering	13	12	12	12	(1)	0
	02	Division of Operations	26	30	26	26	0	(4)
	03	Fleet Management	2	0	2	2	0	2
	06	Facilities Management	39	38	39	39	0	1
Total Part-Time and Seasonal			<u>83</u>	<u>84</u>	<u>82</u>	<u>82</u>	<u>(1)</u>	<u>(2)</u>

- The FY 25 full-time headcount is remaining constant at 415 heads when compared to the FY 24 NIFA Approved Budget but is increasing by 45 from the current onboard as of September. The department requested 415 total heads and was approved for that quantity.
- The FY 25 part-time and seasonal staff contains 82 heads, which is one less than the FY 24 NIFA Approved Budget and two less than the current onboard as of September.

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 23 Actual	FY 24 Budget	Executive FY 25	2025 - 2024 % Change
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	35,141,991	37,601,930	37,801,930	0.5%
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%
	\$49,265,283	\$51,790,222	\$51,990,222	0.4%
Other Expenses (OO)				
6H Lido Beach Bus Route	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0.0%</u>
Mass Transportation and Lido Beach	\$49,415,283	\$51,940,222	\$52,140,222	0.4%

- 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 Statewide-Mass Transportation Operating Assistance (STOA) 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 unchanged at \$150,000 in FY 25.



Transdev Services, Inc

NICE Bus				
	2023 Actuals	2024 OMB Projection	2024 NIFA Approved	2025 Proposed
County Contractual Service Payment	\$151,364,000	\$164,681,150	\$166,731,105	\$166,143,993
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	\$153,903,500	\$167,220,650	\$169,270,605	\$168,683,493
Fare Box Revenues	28,957,583	32,298,046	30,719,046	33,266,987
Bus Advertising	530,600	720,000	720,000	720,000
Non-Operating Revenue	0	0	0	0
County Capital Match	0	0	700,000	0
Federal Transportation Authority	9,639,152	13,203,904	19,448,875	13,697,806
Reimbursed Expense	130,689	0	700,000	0
STOA Grant	112,199,200	118,459,200	114,443,184	118,459,200
Total County Revenues	\$151,457,224	\$164,681,150	\$166,731,105	\$166,143,993
Net County Contribution	(2,446,276)	(2,539,500)	(2,539,500)	(2,539,500)

- 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 Proposed FY 25 Budget estimates the County could have a potential shortfall of \$2.5 million.
- Total bus revenues are decreasing by \$587,112 when compared to the FY 24 NIFA Approved Budget.
 - The revenue decline is in Federal Transportation Authority, county capital match, and reimbursed expense, offset by increases in the STOA Grant and fare box revenues.
 - There is a \$4.0 million anticipated increase in the 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$1,801,459	\$2,088,890	\$1,925,801	\$2,069,625	\$1,925,801	\$0	0.0%	(\$143,824)	-6.9%
Rents & Recoveries	15,785,073	5,161,922	12,732,083	23,566,399	16,965,481	4,233,398	33.2%	(6,600,918)	-28.0%
Rev Offset To Expense	323,185	908,121	3,048,847	3,048,847	3,048,847	0	0.0%	0	0.0%
Dept Revenues	30,023,397	31,106,306	33,376,046	33,018,046	36,099,587	2,723,541	8.2%	3,081,541	9.3%
Interdept Revenues	20,959,786	17,529,581	16,021,564	16,021,564	16,084,942	63,378	0.4%	63,378	0.4%
Interfund Charges Rev	3,178,982	3,365,297	5,227,646	5,227,646	4,527,646	(700,000)	-13.4%	(700,000)	-13.4%
Fed Aid-Reimb of Exp	30,478,789	10,397,782	21,880,875	13,203,904	15,761,658	(6,119,217)	-28.0%	2,557,754	19.4%
State Aid-Reimb of Exp	103,590,663	112,329,889	115,146,184	118,459,200	118,462,200	3,316,016	2.9%	3,000	0.0%
Other Non Tax Source Rev	0	0	0	756,252	302,853	302,853	****	(453,399)	-60.0%
Total	\$206,141,333	\$182,887,790	\$209,359,046	\$215,371,483	\$213,179,015	\$3,819,969	1.8%	(\$2,192,468)	-1.0%

Revenues

- DPW’s FY 25 Proposed Revenue Budget is increasing by \$3.8 million from the FY 24 budget while decreasing by \$2.2 million from OBLR’s projection.
- Permits & licenses are constant at \$1.9 million from the FY 24 budget. Road openings, traffic signal permits, hauling, maps – sewer as built, cost of construction fees, and impact assessment fees are found in this category.
- Rents and recoveries revenue are increasing by \$4.2 million, or 33.2%, from the FY 24 budget while decreasing by \$6.6 million, or 28.0%, compared to the projection. The rise to the budget is mainly driven by a \$4.1 million increase in Sands rental revenue. There are also minor increases in Mitchell Field Veteran’s Housing Project and the rent of county property, offset by a small decline in the sale of county property.
- Revenues offset to expense are constant at \$3.0 million compared to both the FY 24 NIFA Approved Budget and OLBR’s projection. Reimbursed utility expenses, Sands utilities, and Marriott heat, chilling, demand, service make up this budget line.
- Departmental revenues are increasing by \$2.7 million from FY 24 and by \$3.1 million compared to the projection. The budget to budget increases are due to increases of \$2.5 million in bus fare box, \$0.1 million in inspector services backcharge, \$50,000 in plans, and \$25,600 in concessions.
- Interdepartmental revenues are increasing by \$63,378, or 0.4%, budget to budget, and compared to current projections.
- Interfund charges revenues are decreasing by \$0.7 million, budget to budget, which is due to the elimination of the County capital match included in FY 24.
- State aid is increasing by \$3.3 million, or 2.9%, from FY 24 mainly in the STOA Grant offset by lower reimbursed expenditures.

Revenues, Cont.

- Federal aid is decreasing by \$6.1 million to \$15.8 million from FY 24. This item line includes a \$5.8 million decline in Federal Transportation Authority, a \$0.4 million decrease in NYS Pass Thru Federal Funds, and reimbursed expenditures are flat at \$30,000.
- Other non-tax source revenues are budgeted at \$302,853 in FY 25. Belmont Park development project base payment of \$93,212 and Belmont Park development project arena of \$209,641 make up this line.

Departmental Revenues				2025
	2023	2024	2025	vs. 2024 %
	Actual	Approved	Proposed	Change
239F Plan (Initial Submission)	\$119,450	\$87,000	\$87,000	0.0%
239F Plan (Re-Submission)	17,880	10,000	10,000	0.0%
Misc Receipts	8,305	0	0	0.0%
Fees	227,855	600,000	600,000	0.0%
Concessions	878,353	1,020,000	1,045,600	2.5%
Subdivision Plan Review (R080A)	15,300	0	0	0.0%
Inspector Services Backcharge	157,260	0	100,000	0.0%
239F Drainage Fee	135,820	0	0	0.0%
Plans	52,800	0	50,000	0.0%
Bus Fare Box	28,957,583	30,719,046	33,266,987	8.3%
Bus Advertising	530,600	720,000	720,000	0.0%
Subdivision Inspection Fees	0	150,000	150,000	0.0%
Film & Advert Activities	5,100	70,000	70,000	0.0%
Total	\$31,106,306	\$33,376,046	\$36,099,587	8.2%

- The table above shows DPW’s departmental revenues.
- The Proposed FY 25 departmental revenues are increasing by \$2.7 million when compared to FY 24.
 - Both 239F plan revenues remain flat, budget to budget.
 - Fare box revenue is increasing by \$2.5 million from the FY 24 NIFA Approved Budget.
 - Fees are remaining constant at \$600,000 while bus advertising is budgeted at \$720,000 in FY 24.
 - Inspector services backcharge is \$100,000 and plans are \$50,000 in the FY 25 Proposed Budget.

Rents & Recoveries				
	2023	2024	2025	2025
	Actual	Approved	Proposed	vs. 2024 %
Cash Recovery	\$308,502	\$0	\$0	0.0%
Recvry Prior Yr Appr	1,919	0	0	0.0%
Rent County Property	561,186	558,598	561,775	0.6%
Sale County Property	290,130	4,210,000	4,200,000	-0.2%
Coliseum Utilities	535,896	0	0	0.0%
Coliseum Rental	1,605,789	0	0	0.0%
Rental Mitchell Field Properties	1,793,471	1,516,280	1,534,610	1.2%
Lost and Abandoned Property	1,960	0	0	0.0%
Mitchell Field Veterans Housing Project	0	547,200	669,096	22.3%
LIPA Rebate	8,600	0	0	0.0%
Marriott Lighthouse Heating & Chilling	54,468	0	0	0.0%
Sands Rental Revenue	0	5,900,005	10,000,000	69.5%
Total	\$5,161,922	\$12,732,083	\$16,965,481	33.2%

- The FY 25 rents & recoveries line is where the County budgets for rent and sales of County property as well as Mitchell Field, coliseum, and Sands revenues.
 - The sale of County property is budgeted at \$4.2 million while the rent of County property is budgeted at \$0.6 million in FY 25.
 - Sands rental revenue is increasing by \$4.1 million to \$10.0 million compared to FY 24.
 - In FY 25, Rental of Mitchell Field Properties is rising by 1.2% to \$1.5 million.
 - Mitchell Field Veterans Housing Project grows by \$121,896 in FY 25.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
	7	5	10	5	10	0	0.0%	5	100.0%
	2	1	21	1	21	0	0.0%	20	2000.0%
Salaries	\$550,890	\$595,889	\$909,750	\$714,925	\$883,686	(\$26,064)	-2.9%	\$168,761	23.6%
Equipment	456,407	274,504	275,000	275,000	275,000	0	0.0%	0	0.0%
General Expenses	56,565	101,157	111,000	111,000	111,000	0	0.0%	0	0.0%
Contractual Services	72,696	0	140,500	140,500	140,500	0	0.0%	0	0.0%
Inter-Dept. Charges	0	0	0	0	131,284	131,284	*****	131,284	*****
Total	\$1,136,558	\$971,550	\$1,436,250	\$1,241,425	\$1,541,470	\$105,220	7.3%	\$300,045	24.2%

Expenses

- The Proposed FY 25 Budget is increasing by \$0.1 million, or 7.3% from the FY 24 NIFA Approved Budget, and increasing by \$0.3 million or 24.2% compared to OLBR’s current projection.
- Salaries are decreasing by \$26,064, or by 2.9% budget to budget, and increasing by \$0.1 million, or 23.6% compared to OLBR’s projection. The decrease in proposed salaries is mainly due to the elimination of the CSEA COLA and CSEA adjustments. The headcount remains consistent in comparison the FY 24 NIFA Approved Budget.
- The equipment line is flat when compared to the FY 24 NIFA Approved Budget and OLBR’s projections.
- General expenses remain consistent when compared to both the FY 24 budget and OLBR’s projection.
- The FY 25 Proposed Budget for contractual services is unchanged in comparison to both the FY 24 NIFA Approved Budget and OLBR’s projection.
- Inter-departmental charges include \$131,284 for the Proposed FY 25 Budget, mainly due to information technology charges.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$81,393	\$134,155	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$81,393	\$134,155	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

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

Finance Authority and District

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

Sewer and Storm Water Finance Authority Expenses

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$35,000	\$41,650	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Interest	4,368,250	3,725,000	3,052,750	3,052,750	2,538,500	(514,250)	-16.8%	(514,250)	-16.8%
Principal	12,865,000	13,445,000	10,285,000	10,285,000	8,640,000	(1,645,000)	-16.0%	(1,645,000)	-16.0%
Trans Out To SSW	145,574,000	146,615,000	149,224,274	149,224,274	151,433,524	2,209,250	1.5%	2,209,250	1.5%
Total	\$162,842,250	\$163,826,650	\$162,862,024	\$162,862,024	\$162,912,024	\$50,000	0.0%	\$50,000	0.0%

- The FY 25 expenses for the Sewer & Storm Water Finance Authority (SFA) are growing by \$50,000, 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 25 is \$300,000; same as the FY 24 budget and projection levels.
- In FY 25 interest and principal are decreasing by \$0.5 million and \$1.6 million, respectively budget to budget.
- The Proposed FY 25 Budget includes \$151.4 million for transfer to the Sewer and Storm Water Resources District (SSW).
 - Transfer out to SSW is increasing by \$2.2 million, in FY 25 from the prior year budget and current projections.

Sewer and Storm Water Finance Authority Revenues

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$114,642	\$593,735	\$450,000	\$450,000	\$500,000	\$50,000	11.1%	\$50,000	11.1%
Pymnt In Lieu of Taxes	7,852,738	7,852,738	7,852,738	7,852,738	7,852,738	0	0.0%	0	0.0%
Property Tax	154,559,286	155,040,582	154,559,286	154,559,286	154,559,286	0	0.0%	0	0.0%
Total	\$162,526,666	\$163,487,055	\$162,862,024	\$162,862,024	\$162,912,024	\$50,000	0.0%	\$50,000	0.0%

- The FY 25 revenues for SFA are growing by \$50,000, budget to budget.
- Property tax remains steady at \$154.6 million in FY 25 as compared to the FY 24 budget and projection.
- Investment income is anticipated to increase by \$50,000 to \$500,000 in FY 25.
- The FY 25 proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is flat when compared to FY 24 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.

- The table below indicates the Administration's MYP baseline for the Authority.

Sewer and Storm Water Financing Authority				
Multi Year Plan (MYP)				
(\$'s in millions)				
Expense	<u>2025 Proposed</u>	<u>2026 Plan</u>	<u>2027 Plan</u>	<u>2028 Plan</u>
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	\$2.5	\$2.1	\$1.7	1.2
Principal	\$8.6	\$9.1	\$9.5	10.0
Trans Out To SSW	\$151.4	\$151.4	\$151.4	151.4
Expense Total	\$162.9	\$162.9	\$162.9	\$162.9
Revenue				
Invest Income	\$0.5	\$0.5	\$0.5	\$0.5
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	\$162.9	\$162.9	\$162.9	\$162.9

- Total expenses and revenues are projected to remain flat at \$162.9 million through FY 28.
- Contractual services of \$300,000 remain unchanged in all years.
- Interest and principal costs combined are expected to hold steady at \$11.2 in all years of the plan.
- The transfer out to SSW is \$151.4 million in each year of the MYP.
- Investment income, of \$500,000, is budgeted in all years of the MYP, however interest rates were recently lowered by the Federal Reserve.
- The PILOT revenue is expected to remain consistent at \$7.9 million.
- The Sewer Finance Authority's MYP indicates property taxes remaining steady 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 others undercharged. The impact of the corrections was phased in and completed in 2024.

Sewer and Storm Water Resource District Expenses

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	73	66	79	63	71	(8)	-10.1%	8	12.7%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$7,314,632	\$8,571,083	\$8,306,023	\$7,837,749	\$9,253,134	\$947,111	11.4%	\$1,415,385	18.1%
Fringe Benefits	10,043,186	6,763,309	6,130,624	6,975,430	6,988,436	857,812	14.0%	13,006	0.2%
Equipment	0	3,923	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	409,324	356,835	1,694,930	1,694,930	1,694,930	0	0.0%	0	0.0%
Contractual Services	68,983,993	75,826,328	78,361,828	78,361,828	82,588,812	4,226,984	5.4%	4,226,984	5.4%
Utility Costs	10,458,808	8,303,881	6,887,245	6,887,245	13,083,319	6,196,074	90.0%	6,196,074	90.0%
Interest	581,282	2,881,405	10,439,268	10,357,721	14,007,840	3,568,572	34.2%	3,650,119	35.2%
Principal	9,119,393	13,160,641	14,108,693	14,328,693	14,552,992	444,299	3.1%	224,299	1.6%
Interfund Charges	35,864,213	42,212,067	43,813,654	42,968,655	48,948,656	5,135,002	11.7%	5,980,001	13.9%
Other Expense	111,164	60,474	10,458,942	10,458,942	858,500	(9,600,442)	-91.8%	(9,600,442)	-91.8%
Total	\$142,885,995	\$158,139,945	\$180,211,207	\$179,881,193	\$191,986,619	\$11,775,412	6.5%	\$12,105,426	6.7%

- The FY 25 expenditures are increasing by \$11.8 million, or 6.5%, as compared to the FY 24 Approved Budget and by \$12.1 million, or 6.7%, from the current projection. The only decrease within the FY 25 Proposed Budget is occurring in the other expenses line.
 - The other expense line eliminates \$10.1 million from the general reserves for FY 25.
- Salaries are increasing by \$0.9 million in FY 25, budget to budget. The proposed salary budget accommodates wages and title movements that net to eight less full-time positions when compared to the FY 24 budget but eight more against projections.
 - The higher salary is mainly attributed to a rise of \$1.0 million in transfer to/from SSW offset by the removal of FY 24 adjustments.
- Fringe benefits are increasing by \$0.9 million, budget to budget, primarily due to higher health insurance for retirees.
- Equipment and general expenses remain flat at \$10,000 and \$1.7 million, respectively, budget to budget.
- Utility costs in the FY 25 Proposed Budget include \$6.9 million in light power water not previously included in FY 24. Additionally, fuel costs are higher by \$0.5 million while brokered gas is lower by \$1.2 million.
 - The MYP baseline inflators for utilities are -2.39% in FY 26, -1.43% in FY 27 and -1.04% in FY 28.

Sewer and Storm Water Resource District Expenses, Cont.

- Principal and interest costs grow by a combined total of \$4.0 million in FY 25 when compared to the FY 24 budget.
- Interfund charges are growing by \$5.1 million, budget to budget, due to an increase in \$0.4 million in indirect cost chargebacks and \$4.8 million in capital debt service charges offset by a decrease of \$75,000 in other expenses.

SSW Proposed Budget Contractual Services Expense						
	2022	2023	2024	2025	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$1,328,345	\$1,504,927	\$2,476,828	\$3,703,812	\$1,226,984	49.5%
Engineering	48,714	49,713	100,000	100,000	0	0.0%
Sanitary Solid Waste Disposal	635,000	635,000	635,000	635,000	0	0.0%
Tree Removal & Trimming Services	100,000	50,000	150,000	150,000	0	0.0%
Professional Services	66,871,934	73,586,687	75,000,000	78,000,000	3,000,000	4.0%
Total	\$68,983,993	\$75,826,327	\$78,361,828	\$82,588,812	\$4,226,984	5.4%

- Total contractual services costs are increasing by \$4.2 million, or 5.4%, in FY 25 which is mostly due to higher professional services followed by miscellaneous contractual costs.
 - The professional services line contains the appropriation for the Veolia Water Long Island (VEOLIA), previously known as SUEZ Water Long Island Inc., contracted expense that is for the operation and maintenance of the County’s sewer system.



Sewer and Storm Water Resource District Expenses, Cont.

		Full-Time SSW Staffing Analysis					
		FY 24	Sept-24	FY 25	FY 25	Exec. vs	Exec. vs
		Approved	Actual	Request	Executive	24 Approved	Actual
RC	RC Description						
6000	Sewer Revenue / Fringe / Misc. Acc	11	8	12	12	1	4
6110	Sewage Disposal Bay Park	8	6	6	6	(2)	0
6120	Sewage Disposal Cedar Creek	16	12	13	13	(3)	1
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	2	2	2	0	0
6300	Storm Water Services	1	0	0	0	(1)	0
7110	Sewage Disposal Services - Oper Cont	16	15	15	15	(1)	0
7120	Sewage Disposal Services - Oper Cont	6	3	5	5	(1)	2
7210	Sewage Maint Services - Oper Cont	4	3	3	3	(1)	0
7220	Sewage Maint Services - Oper Cont	8	7	8	8	0	1
	SSW Total	79	63	71	71	(8)	8

- The Proposed FY 25 Budgeted headcount has eight less positions than the FY 24 NIFA Approved Budget but eight more than currently onboard.
- As per the department, the headcount by responsibility center no longer separates County workers from VEOLIA leased workers due to the implementation of People Soft.

Sewer and Storm Water Resource District Revenues

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$21,483,133	\$16,374,929	\$16,861,482	(\$4,621,651)	-21.5%	\$486,553	3.0%
Permits & Licenses	1,011,181	903,130	750,000	750,000	750,000	0	0.0%	0	0.0%
Invest Income	1,137,958	6,665,480	3,025,000	7,803,191	5,312,813	2,287,813	75.6%	(2,490,378)	-31.9%
Rents & Recoveries	4,024,055	5,678,620	4,125,800	4,125,800	11,025,800	6,900,000	167.2%	6,900,000	167.2%
Dept Revenues	1,516,029	809,363	1,603,000	1,603,000	1,603,000	0	0.0%	0	0.0%
Debt Svc From Capital	0	0	0	0	5,000,000	5,000,000	*****	5,000,000	*****
Fed Aid-Reimb of Exp	83,129	5,730	0	0	0	0	*****	0	*****
Interfund Transfers	145,685,164	146,615,000	149,224,274	149,224,274	151,433,524	2,209,250	1.5%	2,209,250	1.5%
State Aid-Reimb of Exp	7,159	0	0	0	0	0	*****	0	*****
Total	\$153,464,675	\$160,677,324	\$180,211,207	\$179,881,193	\$191,986,619	\$11,775,412	6.5%	\$12,105,426	6.7%

- The FY 25 overall revenue for the District is increasing by \$11.8 million, or 6.5%, from the FY 24 Approved Budget and by \$12.1 million, or 6.7%, from the projection.
- Fund balance is allocated at \$16.9 million in FY 25. This is a decrease of \$4.6 million compared to last year and can be attributed to lower costs in the other expense line.
 - 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 22 and FY 23 historical fund balance represents the usage, if needed. The FY 25 budget allocated \$16.9 million for fund balance while \$21.5 million was budgeted for in FY 24.
- Investment income is anticipated to grow by \$2.3 million in FY 25, budget to budget, however interest rates were recently lowered by the Federal Reserve.
- The rents and recoveries line is expected to grow by \$6.9 million, budget to budget, which is occurring in enterprise fund recoveries.
- Debt service from capital, specifically bond surplus, is allocated at \$5.0 million in the FY 25 Proposed Budget.
- Interfund transfers, specifically transfer in from the Sewer Finance Authority, is increasing by \$2.2 million in the FY 25 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	2025 Proposed	2026 Plan	2027 Plan	2028 Plan
Salaries, Wages & Fees	\$9.3	\$9.4	\$9.6	\$9.7
Fringe Benefits	7.0	6.8	7.1	7.3
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.7	1.7	1.7	1.7
Contractual Services	82.6	83.8	86.0	87.3
Utility Costs	13.1	12.6	12.3	12.1
Interest	14.0	14.7	14.3	13.9
Principal	14.6	11.7	12.0	12.2
Interfd Chgs - Interfund Charges	48.9	52.6	62.0	59.6
Other Expenses	0.9	0.9	0.9	0.9
EXPENSE TOTAL	\$192.0	\$194.1	\$205.7	\$204.6
REVENUE				
Fund Balance	\$16.9	\$14.2	\$20.3	\$19.3
Permits & Licenses	0.8	0.8	0.8	0.8
Invest Income	5.3	5.3	5.3	5.3
Rents & Recoveries	11.0	10.9	10.7	10.7
Dept Revenues	1.6	1.6	1.6	1.6
Capital Resources For Debt	5.0	5.0	5.0	5.0
Due From Other Govts	0.0	0.0	5.6	5.6
Federal Aid Reimbursement Of Expense	0.0	5.0	5.0	5.0
Transfer From SFA (Interfund Transfer)	151.4	151.4	151.4	151.4
REVENUE TOTAL	\$192.0	\$194.1	\$205.7	\$204.6

- 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 25, FY 26, FY 27 and FY 28. Revenues, with the inclusion of fund balance, are expected to cover costs in all years.
- Salaries are increasing by \$0.1 million in FY 26, by \$0.2 million in FY 27 and by \$0.1 million in FY 28.
- Fringe benefits drop in FY 26 then grow in FY 27 and FY 28.

- Equipment, not visible in the chart, is budgeted at \$10,000 in FY 25, FY 26, FY 27, and FY 28.
- General expenses remain steady at \$1.7 million in all years.
- Contractual services, specifically professional services, are increasing by an estimated \$0.4 million in FY 26, \$1.9 million in FY 27 and \$0.4 million FY 28. Miscellaneous is growing by \$0.8 million in FY 26 and \$0.9 million in FY 27 and FY 28. Sanitary solid waste disposal of \$0.6 million is only included in FY 25 and FY 26.
- Utility costs are decreasing in the out-years in all categories.
- Interest costs increase in FY 26 then decrease in FY 27 and FY 28 while principal costs decline in FY 26 then increase in FY 27 and FY 28.
- The interfund charges are expected to increase in FY 26 and FY 27 then decrease in FY 28.
 - Capital debt is \$41.3 million in FY 25, \$45.0 million in FY 26, \$54.4 million in FY 27 and \$51.9 million in FY 28.
- Fund balance is appropriated at \$16.9 million in FY 25, \$14.2 million in FY 26, \$20.3 million in FY 27 and \$19.3 million in FY 28.
- Permits and licenses, investment income, departmental revenues and capital resources from debt are holding steady at \$0.8 million, \$5.3 million, \$1.6 million and \$5.0 million, respectively, in all years of the MYP.
- Rents & recoveries, specifically enterprise fund recoveries, are \$10.9 million FY 25, \$10.7 million in FY 26, \$10.6 million in FY 27 and \$10.5 million in FY 28.
- The transfer from SFA is steady at \$151.4 million.
- Federal aid is budgeted at \$5.0 million the out-years.

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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	13	12	14	13	14	0	0.0%	1	7.7%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,052,749	\$1,238,953	\$1,381,407	\$1,354,164	\$1,418,206	\$36,799	2.7%	\$64,042	4.7%
Equipment	895	0	700	700	700	0	0.0%	0	0.0%
General Expenses	12,576	11,638	17,278	17,278	17,278	0	0.0%	0	0.0%
Contractual Services	105,469	192,000	184,000	184,000	194,000	10,000	5.4%	10,000	5.4%
Total	\$1,171,689	\$1,442,590	\$1,583,385	\$1,556,142	\$1,630,184	\$46,799	3.0%	\$74,042	4.8%

Expenses

- The FY 25 Proposed Expense Budget of \$1.6 million is increasing by \$46,799, or 3.0%, when compared to the FY 24 NIFA Approved Budget, and increasing by \$74,042, or 4.8%, from the current year projection.
 - Salaries are higher by \$36,799, or 2.7%, budget-to-budget, and rising by \$64,042, or 4.7%, from OLBR’s current projection. The changes are mostly attributable to wage increases from the CSEA contract and higher terminal leave, offset by the elimination of COLA, CSEA Stipend and CSEA adjustments from the prior year, as well as the capital back charge straight time salary credit.
 - Full-time headcount remains unchanged compared to the FY 24 budget but increases by one compared to the projection.
 - Part-time headcount is level at one compared to the prior year budget.
- The FY 25 proposed equipment expense line remains flat at \$700 when compared to OLBR’s FY 24 projection.
- The FY 25 proposed general expenses line is constant at \$17,278 compared to both OLBR’s projection and the FY 24 Budget.
- The contractual services line for the FY 25 Proposed Budget is \$194,000. The increase of \$10,000, or 5.4%, from FY 24, is reflected in miscellaneous contractual services.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$689,969	\$629,400	\$270,000	\$270,000	\$270,000	\$0	0.0%	\$0	0.0%
Dept Revenues	190,056	62,931	60,000	60,000	60,000	0	0.0%	0	0.0%
Total	\$880,024	\$692,331	\$330,000	\$330,000	\$330,000	\$0	0.0%	\$0	0.0%

Revenues

- The FY 25 Proposed revenue Budget remains the same at \$330,000 when compared to the FY 24 NIFA Approved Budget and the current projection.
- Rents and recoveries remain flat at \$270,000 from the prior year budget.
- The departmental revenues line is constant at \$60,000 budget-to-budget and compared to the FY 24 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	472	463	566	453	578	12	2.1%	125	27.6%
Part-Time and Seasonal	44	50	95	57	100	5	5.3%	43	75.4%
Salaries	\$39,687,987	\$47,310,112	\$52,670,197	\$49,499,262	\$55,596,670	\$2,926,473	5.6%	\$6,097,408	12.3%
Equipment	53,273	10,938	13,720	13,720	43,920	30,200	220.1%	30,200	220.1%
General Expenses	725,782	887,249	918,700	948,700	1,260,000	341,300	37.2%	311,300	32.8%
Contractual Services	6,551,200	6,917,847	7,158,508	7,158,508	7,451,896	293,388	4.1%	293,388	4.1%
Inter-Dept. Charges	16,300,921	15,542,119	13,983,811	13,983,811	15,588,276	1,604,465	11.5%	1,604,465	11.5%
Recipient Grants	43,621,924	59,234,701	55,102,000	79,728,000	82,774,000	27,672,000	50.2%	3,046,000	3.8%
Purchased Services	76,470,589	100,357,219	98,518,186	116,643,186	127,988,881	29,470,695	29.9%	11,345,695	9.7%
Emerg Vendor Payments	60,222,254	62,677,689	62,840,000	66,622,140	67,790,000	4,950,000	7.9%	1,167,860	1.8%
Medicaid	204,561,951	220,462,244	245,158,133	249,928,281	254,314,444	9,156,311	3.7%	4,386,163	1.8%
Total	\$448,195,880	\$513,400,119	\$536,363,255	\$584,525,608	\$612,808,087	\$76,444,832	14.3%	\$28,282,479	4.8%

Expenses

- The proposed FY 25 expense budget for the Department of Social Services (DSS) is \$612.8 million. The expenses are increasing by \$76.4 million for all lines budget to budget and by \$28.3 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 \$6.1 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 increases are attributed to salary COLA adjustments from the CSEA contract, rising headcount and overtime, offset by lower costs for termination leave.
- The equipment budget of \$43,920, is increasing by \$30,200 due to additional information technology, miscellaneous equipment, office furniture/furnishings costs.
- The FY 25 proposal included \$1.3 million for general expenses, a 37.2% increase from the prior year due mainly to higher allocations for interpreter services, postage delivery, miscellaneous supplies & expenses, and investigative expenses. The increases are offset by lower court remands and equipment maintenance and rental costs.

Expenses, Cont.

- Contractual expenses are rising by \$0.3 million to \$7.5 million, budget to budget and by the same against the OLBR projections (discussed later in the report).
- The inter-departmental charges of \$15.6 million for FY 25 is growing by \$1.6 million from the prior year, mostly due to higher building occupancy charges and workers compensation expenses offset mainly by lower charges for indirect and information technology costs.
- The FY 25 proposal raises Medicaid costs by \$9.2 million, or 3.7% versus the FY 24 NIFA Approved Budget. However, compared to the OLBR projection the budget is higher by \$4.4 million.
- A summary of DSS’s major programs is included at the end of the expense section.
- The FY 25 proposal increases Administration by \$1.8 million.
- The proposed budget increases Safety Net Assistance Control Center by \$22.0 million and Family Assistance by \$9.2 million. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs.
- The FY 25 budget expenses rose for both the Division of Services and Public Financial Assistance by \$2.6 million and 0.8 million respectively.
- The proposed budget for the Training School expenses grew by \$0.4 million from the prior year budget.
- The Control Center’s proposed budget expenses are higher for the Children in Institutions and Foster Homes by \$0.9 million and \$0.2 million individually.
- The Title XX/CCBG (Child Care Block Grant) is increasing \$29.5 million budget to budget due mostly to higher family and group day care costs.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2024	2025	Exec. vs. Approved	
	2022	2023	NIFA Approved Budget	Exec. Budget	Var.	%
Family Assistance	\$17.8	\$21.0	\$21.9	\$31.1	\$9.2	42.0%
Administration	21.8	21.3	20.3	22.1	1.8	8.9%
Public Financial Assis.	21.8	25.6	27.9	28.7	0.8	3.0%
Division of Services	19.8	23.8	26.6	29.2	2.6	9.6%
Children in Institutions	10.7	12.0	13.7	14.5	0.9	6.2%
Subsidized Adoptions	5.9	6.4	7.4	7.4	0.0	0.0%
Safety Net Assistance	40.9	54.0	45.9	67.9	22.0	48.0%
Educ Handicapped Child	20.5	20.5	22.5	22.5	0.0	0.0%
Children in Foster Homes	1.6	2.3	3.2	3.3	0.2	5.4%
Juvenile Delinquents	2.4	1.8	0.0	0.0	0.0	****
Training Schools	2.2	2.2	2.2	2.6	0.4	18.2%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
Child. Foster Homes - IVE	0.6	0.6	0.0	0.0	0.0	****
Burials	0.3	0.3	0.3	0.3	0.0	0.0%
Medicaid MMIS	204.6	220.5	245.2	254.3	9.2	3.7%
HEAP	0.3	0.3	0.4	0.4	0.0	0.0%
Title XX	76.5	100.4	98.5	128.0	29.5	29.9%
Total	448.2	513.4	536.4	612.8	76.4	14.3%

Expenses, Cont.

Direct Assistance

- Recipient grants, purchased services, and emergency vendor payments account for about 45.5% of DSS’s proposed expense budget. These costs are associated with several Social Service programs, such as Temporary Assistance to Needy Families (TANF) and Safety Net Assistance (SNA). As the table below demonstrates, direct assistance expenses are increasing by roughly \$62.1 million.

Direct Assistance			
Expense	2024 NIFA Approved	2025 Proposed Budget	Variance
Recipient Grants	\$55,102,000	\$82,774,000	\$27,672,000
Purchased Services	98,518,186	127,988,881	29,470,695
Emergency Vendor Payments	62,840,000	67,790,000	4,950,000
Total	\$216,460,186	\$278,552,881	\$62,092,695

- 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 Proposed FY 25 Budget have grown to \$82.8 million, an increase of \$27.7 million budget to budget.
 - A significant increase of \$26.1 million is due to rising caseloads and higher costs to house the homeless population. According to the Department this is because shelter space is limited, and DSS has to place Nassau’s homeless into hotels/ motels.
 - In addition, the budget for other emergency expenses increased by \$1.4 million due to recurring payments for Informal Day Care expenses for Temporary Assistance clients.
 - The proposal is \$3.0 million, or 3.8% higher than the department’s projection of \$79.7 million. TANF cases decreased minimally by 0.3% from August 2023 to August 2024 while SNA cases have increased 11.0% during this same period.
 - Since the proposed budget is higher than the current projection, this creates flexibility within the budget should caseloads continue to rise. The fluctuation of 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 Proposed FY 25 Budget is increasing by roughly \$5.0 million to \$67.8 million compared to the prior year and \$1.2 million compared to current projection. The primary changes are a result of increased costs in the shelter care and room & board lines. Additionally, caseloads for individuals placed in foster care are expected to remain steady, however the per day service rates are projected to increase as stated by the Administration.

Expenses, Cont.

Direct Assistance, Cont.

- Purchased Services are payments made to independent agencies that provide DSS clients with a variety of services such as day care, adult and child protective services, foster care, and other preventive and protective services.
 - The Proposed FY 25 Budget for Purchased Services is roughly \$128.0 million, \$29.5 million more than the prior year budget but \$11.3 million more than the current projection of \$116.6 million. The rise in expenses is attributed to family and group day care expenses driven by DSS’s anticipation that caseloads will continue to rise in FY 25. The proposal appears to be sufficient based on current levels.
 - The table below exhibits the \$121.0 million allocated for daycare expenses, which accounts for most of the proposed FY 25 purchased services budget. The proposal increases funding by 31.7% more compared to the FY 24 daycare budget and is \$11.0 million, or 10% higher than the latest projection. This funding appears sufficient for the proposed budget unless caseloads continue to rise.

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	6,165	65,000,000	99,000,000
FY2024*	7,453	91,875,000	110,000,000
FY2025	-	121,000,000	-

**FY24 is the current year end projection*

Expenses, Cont.

Medicaid

- The Proposed FY 25 Budget increases Medicaid by \$9.2 million to \$254.3 million compared to the prior year budget and compared to the current projection it is \$4.4 million higher, shown in the table below.
 - The budget-to-budget increase is concentrated in the County Share line and all other lines remain flat. In FY 25 the Affordable Care Act eFMAP was reduced by 25% which increased the County’s cap payment from \$229.3 million from the prior year to \$238.4 million in the proposal for Medicaid costs.
 - In 2025, the County’s weekly Medicaid Local Share Cap is based on 52 cycles in the calendar year.

Medicaid Expenses			
Expense	2024 NIFA Approved	2025 Proposed Budget	Variance
County Share	\$229,288,493	\$238,444,804	\$9,156,311
Health Insurance Premiums	\$20,000	\$20,000	\$0
Home Aid Services	\$30,000	\$30,000	\$0
Indigent Care	\$15,119,640	\$15,119,640	\$0
MA Spenddown Recon Payments	\$425,000	\$425,000	\$0
Nursing Home Care	\$244,000	\$244,000	\$0
Physicians' Services	\$1,000	\$1,000	\$0
Transportation	\$30,000	\$30,000	\$0
Total	\$245,158,133	\$254,314,444	\$9,156,311

Expenses, Cont.

- The Proposed FY 25 Budget has a full-time headcount of 578 employees. This headcount increased by 12, budget to budget and is 125 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 25 staffing plan for this control center is flat at 46, however there were a few shifts in various areas compared to FY 24. Both Legal and Support Services gained two positions. Administration and Staff Development lose one head each, while Systems Administration is lower by two titles. The September actual increased by six positions versus the proposed budget. Administration, Legal, and Support Services added one, two and three positions respectively.
 - Public Financial Assistance Control Center: The FY 25 proposal grows by a net of three positions budget to budget. Ten positions were added in Public Assistance, four in the Employment program. Disabled Client Assistance (DCAP), Food Stamps and Medical Assistance gained one employee each. This was offset by decreases of two in Accounting, five in Community Rentals & Housing and the elimination of three positions separately in Investigations/Recoveries and the Support Collection Unit. Lastly, Support Services is lower by one position. This Control Center increases by 46 positions from the September onboard actuals.
 - Services Control Center: The FY 25 Budget increases by a net of nine positions budget to budget. The services for Adult Protective and Child Preventive reflects the

addition of one position each while Child Protective Services add seven employees. The budget increases by a total of 73 compared to the September actuals mainly due to vacancies of 40 and ten positions in Child Protective Services and Children Services respectively.

Staffing Analysis Full-Time						
	FY 24 NIFA <u>Approved</u>	Sept-24 <u>Actual</u>	FY 25 <u>Request</u>	FY 25 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<u>Administration</u>						
Administration	10	8	9	9	(1)	1
Legal	4	4	6	6	2	2
Staff Development	4	3	3	3	(1)	0
Support Services	22	21	24	24	2	3
Systems Administration	6	4	4	4	(2)	0
Total for Control Center	46	40	46	46	0	6
<u>Public Financial Assistance</u>						
Accounting	21	17	19	19	(2)	2
Cnty. Rtls. & Hsng.	32	25	27	27	(5)	2
Disabled Client Assistance	7	7	8	8	1	1
Employment Program	2	4	6	6	4	2
Food Stamps	26	22	27	27	1	5
Investigations/Recoveries	14	8	11	11	(3)	3
Medical Assistance	6	6	7	7	1	1
Medical Services	4	4	4	4	0	0
Public Assistance	86	76	96	96	10	20
Support Collection Unit	39	26	36	36	(3)	10
Support Services	5	4	4	4	(1)	0
Total for Control Center	242	199	245	245	3	46
<u>Services</u>						
Adult Protective Services	29	20	30	30	1	10
Child Preventive Services	41	37	42	42	1	5
Child Protective Services	120	87	127	127	7	40
Children's Services	54	44	54	54	0	10
Day Care Services	34	26	34	34	0	8
Total for Control Center	278	214	287	287	9	73
Grand Total	566	453	578	578	12	125

Expenses, Cont.

- The proposed budget has a part-time headcount of 100 employees. This headcount is 43 more positions than the September 2024 actual, and five titles more budget to budget. The changes are in the following control centers:
 - **Administration Control Center:** The FY 25 staffing plan increased by a net of two positions budget to budget. Compared to the September actuals, all the Responsibility Centers have remained flat except for Staff Development and Support Services which added one and six positions respectively.
 - **Public Financial Assistance Control Center:** The FY 25 proposal reduced the positions by a total of 12 compared to the prior year budget. Community Relations & Housing and Medical Assistance decreased by four employees each. Disabled Client Assistance Program (DCAP) is lower by three and Support Collection Unit eliminated one. The September actuals reflect increases across most RC’s totaling 16 positions.
 - **Services Control Center:** The FY 25 proposal grew 15 compared to the prior year budget and by 20 compared to the September actuals. Most of the increases are in Child Protective Services for the proposal and the current projections, with increases of nine and ten positions respectively.

Staffing Analysis Part-Time						
	FY 24 NIFA <u>Approved</u>	Sept- 24 Actual	FY 25 <u>Request</u>	FY 25 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<u>Administration</u>						
Administration	0	0	0	0	0	0
Legal	1	1	1	1	0	0
Staff Development	0	0	1	1	1	1
Support Services	8	3	9	9	1	6
Systems Administration	0	0	0	0	0	0
Total for Control Center	9	4	11	11	2	7
<u>Public Financial Assistance/Support Services</u>						
Accounting	3	2	3	3	0	1
Community Relations & Housing	8	1	4	4	(4)	3
Disabled Client Assistance Program (DCAP)	6	1	3	3	(3)	2
Employment Program	1	0	1	1	0	1
Food Stamps	7	6	7	7	0	1
Medical Assistance	7	1	3	3	(4)	2
Public Assistance	10	5	10	10	0	5
Support Collection Unit	3	1	2	2	(1)	1
Support Services	1	1	1	1	0	0
Total for Control Center	46	18	34	34	(12)	16
<u>Services</u>						
Adult Protective Services	1	1	2	2	1	1
Child Preventive Services	1	1	4	4	3	3
Child Protective Services	30	29	39	39	9	10
Children's Services	4	2	7	7	3	5
Day Care Services	4	2	3	3	(1)	1
Total for Control Center	40	35	55	55	15	20
	95	57	100	100	5	43

Expenses, Cont.

- FY 25 Proposed contractual expenses of \$7.5 million are increasing by \$293,388 or, by 4.1% budget to budget, which is illustrated below and on the following page.

Contractual Services	2024 NIFA Approved	FY 25 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	1,275,395	1,402,935	\$127,540
Car Leasing	46,000	46,000	\$0
Total	1,556,395	1,683,935	\$127,540
Temporary Assistance to Needy Families (TANF) and Investigations/Recoveries Responsibility Center			
The Safe Center, LI DV TANF	26,812	26,812	\$0
Circulo De La Hispanidad Homeless TANF	26,811	26,811	\$0
EAC - HEAP & WRAP	461,696	470,930	\$9,234
Truview	869,493	895,578	\$26,085
Family Type Homes for Adults	20,000	20,000	\$0
Total	1,404,812	1,440,131	\$35,319
Medical Assistance Responsibility Center			
NUMC - Nurses (PCA/DCAP)	2,495,303	2,582,639	87,336
Total	2,495,303	2,582,639	87,336

Expenses, Cont.

Conctractual Services	2024 NIFA Approved	FY 25 Proposed Budget	Difference
Employment Responsibility Center			
NADAP	984,852	1,004,549	19,697
Town Of Oyster Bay	372,531	379,982	7,451
Total	\$1,357,383	\$1,384,531	27,148
Child Support Responsibility Center			
YMS Management Associates	135,255	139,313	4,058
EAC - Project Support	-	-	-
Laboratory Corp of America	20,000	20,000	-
One World Judicial Services	60,000	60,000	-
Total	215,255	219,313	4,058
Services to Children, CPS and Day Car Sevices Responsibility Centers			
One World Judicial Services	10,000	10,000	-
Child Care Council of Nassau	99,360	101,347	1,987
Foster Children Services Events	20,000	30,000	10,000
Total	129,360	141,347	11,987
Total Contractual Expense	7,158,508	7,451,896	293,388

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, independent living, 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		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,081,903	\$6,848,234	\$2,925,000	\$10,002,525	\$3,190,000	\$265,000	9.1%	(\$6,812,525)	-68.1%
Dept Revenues	17,387,796	18,189,303	20,515,300	15,000,000	20,093,900	(421,400)	-2.1%	5,093,900	34.0%
Interdept Revenues	40,884	41,085	48,400	48,400	48,400	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	130,569,504	165,717,594	153,866,128	195,990,981	189,404,426	35,538,298	23.1%	(6,586,555)	-3.4%
State Aid-Reimb of Exp	41,665,776	46,569,429	46,028,731	58,767,770	51,744,433	5,715,702	12.4%	(7,023,337)	-12.0%
Total	\$191,745,863	\$237,365,645	\$223,383,559	\$279,809,676	\$264,481,159	\$41,097,600	18.4%	(\$15,328,517)	-5.5%

Revenues

- The proposed revenue budget is roughly \$41.1 million or 18.4% higher than the prior year budget and compared to current projections lower by \$15.3 million or 5.5%. The changes compared to the FY 24 budget, are mainly in federal and state aid which makes up about 91.2% of the proposed revenue budget.
- The FY 25 rents & recoveries budget increased by \$0.3 million compared to the FY 24 NIFA Approved Budget due to prior year disencumbrances. OLBR’s projection compared to the proposal is down by \$6.8 million due to the addition of prior year recoveries in the current projections.
- The department revenue is decreasing by \$0.4 million budget to budget and rising by \$5.1 million from current projections. This is primarily attributed a decline in County-client reimbursement. According to the Department the State changed the Medicaid eligibility requirement for the Spenddown program; as a result, less clients need to contribute to the program to be qualified for Medicaid. In addition, the State amended the Real Property Lien policy and consequently DSS is no longer required to file Public Assistance (PA) Real Property Liens against PA Recipients’ homes.
- 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 25 proposal allocates \$35.5 million more in federal aid than the prior year budget while the current projections reflects a decrease of \$6.6 million.
 - The increase in federal aid is mainly driven by a rise in day care costs which is directly correlated to the continuous caseload increases. Offsetting this change is a decrease for reimbursed expenditures due to lower Medicaid revenue received.

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 total state aid for the FY 25 proposal has increased by \$5.7 million, or 12.4% budget to budget. This is due to the expected growth in caseloads in Temporary Assistance (TANF and SNA) and homelessness. This increase is mainly due to lower reimbursed expenditures.
 - According to the Administration state aid includes reimbursement for the Department’s Interdepartmental Service Agreements (ISAs) for departments both within and outside the Health and Human Services departments. DSS is eligible to purchase and fund the information and referral functions provided by these departments as well as claim state aid revenue for them.
- Excluding Medicaid expenses, federal and state aid funds 67.1% of DSS’s proposed expenses. However, the percentage of the reimbursement drops to 39.4% once the Medicaid Control Center is factored into the calculation.

FY 25 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	22,076,417	9,115,560	5,347,795	14,463,355	65.5%
72	Burials	340,000	0	1,000	1,000	0.3%
63	Children In Foster Homes (Non IV-E)	3,328,600	975,000	300,000	1,275,000	38.3%
62	Children In Institutions PINS/DSS	14,500,000	3,750,000	1,800,000	5,550,000	38.3%
30	Division Of Services	29,176,606	15,635,716	7,311,358	22,947,074	78.6%
53	Education of Handicapped Children	22,500,000	0	0	0	0.0%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
68	Non Secure Detention	575,000	0	257,000	257,000	44.7%
20	Public Financial Assistance	28,687,739	19,609,901	8,426,980	28,036,881	97.7%
61	Safety Net	67,850,000	0	19,053,000	19,053,000	28.1%
70	Subsidized Adoptions	7,374,000	2,000,000	2,600,000	4,600,000	62.4%
60	Family Assistance (TANF)	31,100,000	28,450,000	200,000	28,650,000	92.1%
76	Title XX/CCBG	127,985,281	109,418,249	6,047,300	115,465,549	90.2%
66	Training Schools	2,600,000	0	0	0	0.0%
	Sub-Total	358,493,643	189,154,426	51,344,433	240,498,859	67.1%
73	Medicaid MMIS	254,314,444	250,000	400,000	650,000	0.3%
	Total	\$612,808,087	\$189,404,426	\$51,744,433	\$241,148,859	39.4%

TRAFFIC & PARKING VIOLATIONS AGENCY

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$54,758,082	\$66,011,967	\$74,875,000	\$69,000,000	\$77,375,000	\$2,500,000	3.3%	\$8,375,000	12.1%
Invest Income	0	5,823	0	4,693	25,000	25,000	*****	20,307	432.7%
Rents & Recoveries	994,985	4,737	35,000	855,267	0	(35,000)	-100.0%	(855,267)	-100.0%
Dept Revenues	0	0	0	60	0	0	*****	(60)	-100.0%
Total	\$55,753,067	\$66,022,527	\$74,910,000	\$69,860,020	\$77,400,000	\$2,490,000	3.3%	\$7,539,980	10.8%

Revenues

- The revenue budget for FY 25 is \$77.4 million, an increase of \$2.5 million, or 3.3% from the prior year budget and rising by \$7.5 million, or 10.8% compared to the OLBR projection.
- Within the FY 25 proposal, the fines and forfeits budget allocates parking and traffic fines revenue of \$23.3 million and Red Light Camera (RLC) revenue of \$46.1 million including administrative fees for both. In addition, a total of \$8.0 million is included for the Ticket Reconciliation Program (TRP) and School Bus Stop Arm Camera (SBSA) revenue for \$5.0 million and \$3.0 million respectively. All fine/fee allocations are reflected in the table below:

Fines and Forfeits	2024 NIFA Approved	2025 Proposed	Prop 2025 vs. Adpt FY24
R0603-Fines	13,900,000	13,900,000	-
R0630-Administrative Fee	9,425,000	9,425,000	-
Fines Subtotal	23,325,000	23,325,000	-
R0626-Red Light Camera (RLC)	24,700,000	25,700,000	1,000,000
R0629-RLC Administrative Fee	23,350,000	20,350,000	(3,000,000)
RLC Subtotal	48,050,000	46,050,000	(2,000,000)
R0633-Boot & Tow	500,000	-	(500,000)
R0635-Ticket Reconciliation Program (TRP)	-	5,000,000	5,000,000
R0636-School Bus Stop Arm Camera	3,000,000	3,000,000	-
Grand Total	74,875,000	77,375,000	2,500,000

- The FY 25 budget for fines (parking & traffic) revenue in the proposal remains constant at \$13.9 million and the related administrative fee of \$9.4 million is flat budget to budget. However, relative to OLBR’s projection there is a total increase of \$3.8 million. OLBR’s projections are based on current and historical trends.

Revenues, Cont.

- The RLC budget is 59.5% of total revenue, which decreased by a net \$2.0 million or 4.2% for the FY 25 proposal. Within this revenue source, RLC and the related administrative fees are allocated at \$25.7 million and \$20.4 million respectively, which represents 309 operational cameras. OLBR projects a total decrease of \$1.4 million for RLC revenue compared to the proposed budget.
 - The \$0.5 million allocated in FY24 for the Boot and Tow Program has been eliminated from the FY 25 proposal and in line with the current projection since revenue has not materialized.
 - TPVA’s FY 25 budget includes \$3.0 million for the SBSA program (described in text box below). The County receives revenue from the jurisdiction issuing the Notices of Liability (NOL). In addition, TPVA will receive revenue from the jurisdiction for adjudication of hearings for motorists disputing violations. The County will be compensated \$18 for each ticket issued and an additional \$18 for each disputed violation.
 - According to TPVA, the FY 25 revenue budget is based on current issued violations from the Town of Hempstead and possible revenue from the Town of Oyster Bay, Town of North Hempstead and the City of Glen Cove if they choose to implement their programs with the County.
- The Ticket Reconciliation Program is a revamped source of revenue included in the Agency’s FY 25 budget which did not materialize in FY 21. The TRP budget of \$5.0 million expects to increase collections of unpaid tickets and NOL’s. As stated by TPVA, they are in the process of issuing an RFI (request for information) to identify non-traditional collection methods, such as Vehicle Immobilization, Vehicle Noticing and other tools that are not currently in use by the Agency or its current collection vendors. If the Agency does contract with a vendor to implement new tools, then Legislative approval will be required to execute a contract with the selected vendor(s).
- TPVA’s overall fines and forfeits budget of \$77.4 million may be challenging to achieve if the Ticket Reconciliation Program is not implemented and as a result the \$5.0 million budgeted revenue does not come to fruition, therefore it is being flagged as a risk by OLBR.



Revenues, Cont.

- TPVA allocates \$25,000 in the budget for investment income for FY 25 which is an increase of \$20,307 from the \$4,693 included in the current projections.
- The rents and recoveries budget of \$35,000 has been eliminated for FY 25 proposal, however the current projections reflect a decrease of roughly \$0.9 million due to the inclusion of anticipated prior year recoveries.

TPVA Tickets Received YTD						
Issuing Agencies	August 2023 YTD		August 2024 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	56,062	86,512	59,799	77,935	6.7%	-9.9%
All Other Agencies	15,006	23,828	16,578	26,926	10.5%	13.0%
Grand total	71,068	110,340	76,377	104,861	7.5%	-5.0%

- The table above displays parking and traffic tickets issued through August 2024 compared to the same time period the prior year; total parking increased by 7.5% while traffic tickets decreased by 5.0%.
- The Nassau County Police Department generated a year over year growth of 6.7% for parking tickets but a 9.9% decline in traffic tickets. Tickets generated by other agencies increased by 10.5% for parking and 13.0% for traffic.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan					
Revenue Sources	2025 Proposed	2026 Plan	2027 Plan	2028 Plan	
Fines	13,900,000	13,900,000	13,900,000	13,900,000	
TV Fines Administrative Fees	9,425,000	9,425,000	9,425,000	9,425,000	
Red Light Camera (RLC)	25,700,000	25,700,000	25,700,000	25,700,000	
RLC Administrative Fees	20,350,000	20,350,000	20,350,000	20,350,000	
Ticket Reconciliation Program (TRP)	5,000,000	5,000,000	7,000,000	10,000,000	
School Bus Stop Arm Camera	3,000,000	3,000,000	3,000,000	3,000,000	
Total Fines & Forfeits Revenue	77,375,000	\$77,375,000	\$79,375,000	\$82,375,000	
Permits & Licenses	2025 Proposed	2026 Plan	2027 Plan	2028 Plan	
Overweight Vehicle Registration	0	5,000,000	5,000,000	5,000,000	
Investment Income	2025 Proposed	2026 Plan	2027 Plan	2028 Plan	
Interest on Default Judgements	25,000	25,000	25,000	25,000	
Total Revenue	77,400,000	\$82,400,000	\$84,400,000	\$87,400,000	

- The Multi Year Plan (MYP) in the schedule above illustrates TPVA’s revenue through FY 28. The out-year plan includes total fines and forfeits revenue of \$77.4 million in FY 26, \$79.4 million in FY 27 and \$82.4 million in FY 28.
- In addition, the MYP includes \$5.0 million for the Overweight Vehicle Registration from FY 26 through FY 28. The implementation of this initiative will require state approval. TPVA also allocates investment income of \$25,000 each year in the out-years of the MYP.

TRAFFIC & PARKING VIOLATIONS AGENCY

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	42	41	46	42	47	1	2.2%	5	11.9%
Part-Time and Seasonal	25	25	36	18	31	(5)	-13.9%	13	72.2%
Salaries	\$3,052,601	\$3,755,388	\$4,813,762	\$4,722,000	\$4,584,582	(\$229,180)	-4.8%	(\$137,418)	-2.9%
Equipment	0	825	8,500	8,500	58,000	49,500	582.4%	49,500	582.4%
General Expenses	70,882	77,456	111,440	111,440	121,520	10,080	9.0%	10,080	9.0%
Contractual Services	8,014,000	8,995,200	11,965,000	9,825,000	11,825,000	(140,000)	-1.2%	2,000,000	20.4%
Inter-Dept. Charges	0	0	0	0	2,510,672	2,510,672	*****	2,510,672	*****
Total	\$11,137,483	\$12,828,869	\$16,898,702	\$14,666,940	\$19,099,774	\$2,201,072	13.0%	\$4,432,834	30.2%

Expenses

- The FY 25 expense budget is increasing by \$2.2 million, or 13.0%, budget to budget and rising by \$4.4 million, or 30.2% compared to OLBR’s projection. The budgeted increase is attributed mainly to a rise in inter-departmental charges offset by decreases in salaries and contractual services expenses.
- The Proposed FY 25 Budget for salaries are down by 4.8% compared to the prior year budget and 2.9% relative to the current projection. The lower cost is due mostly to reduced expenses for overtime, termination leave and CSEA/COLA adjustments in the prior year. Offsetting these decreases are headcount movements and salary modifications.
- TPVA’s FY 24 full-time headcount increased by one position budget to budget and increases by five against OLBR’s projection.
- The part-time headcount is lower by five Traffic Prosecutors titles in the FY 25 proposed budget of 31 compared to the prior year. However, the headcount rose by 13, against OLBR’s projection.
- The proposed FY 25 equipment budget rose to \$58,000 from \$8,500 due to increases in office furniture/furnishings and safety & security equipment.
- General expenses budget is \$0.1 million for FY 25, an increase of \$10,080 compared to the prior year budget and current projection. This is due to increases of supplies and expenses for miscellaneous, educational & training and equipment maintenance & rental costs offset by Office supplies and copy paper and copying blueprint supplies and expenses.
- The FY 25 proposal for the contractual services budget of \$11.8 million is a decline of \$0.1 million budget to budget and a \$2.0 million increase compared to OLBR’s projection attributable to lower than expected costs for third-party collection vendors. The budget

Expenses, Cont.

- includes funding for 25 Judicial Hearing Officers. Lastly, the \$75,000 included in contractual services for systems and programming remains flat for the FY 25 proposal.
- TPVA's Proposed FY 25 Budget funds a new line for Inter-Departmental Charges for \$2.5 million. The allocation charges include \$0.6 million for information technology, \$1.5 million for building occupancy, \$0.4 million for indirect and \$27,393 for telecommunications.

Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$20,000	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	12,642,307	52,177,105	38,000,000	36,048,183	48,400,000	10,400,000	27.4%	12,351,817	34.3%
Rents & Recoveries	119,543	416,345	0	398,447	0	0	*****	(398,447)	-100.0%
Dept Revenues	664,160	427,657	761,000	761,000	715,000	(46,000)	-6.0%	(46,000)	-6.0%
Pymnt In Lieu of Taxes	133,827	435,327	0	(377,121)	0	0	*****	377,121	-100.0%
Special Taxes	3,943,017	3,894,332	3,885,000	3,885,000	3,805,000	(80,000)	-2.1%	(80,000)	-2.1%
Int Penalty On Tax	45,041,250	37,970,882	32,512,500	32,537,628	35,512,500	3,000,000	9.2%	2,974,872	9.1%
Total	\$62,564,104	\$95,321,649	\$75,158,500	\$73,253,137	\$88,432,500	\$13,274,000	17.7%	\$15,179,363	20.7%

Revenues

- Revenues in the Proposed FY 25 Budget are increasing by \$13.3 million, or 17.7%, from the FY 24 NIFA Approved Budget.
- FY 25 interest penalty on taxes revenues are budgeted to record a \$3.0 million increase compared to the FY 24 NIFA Approved Budget and 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. Budget to budget, interest penalty on delinquent taxes and interest on tases are increasing by \$2.0 million and \$1.0 million respectively.
- The Proposed FY 25 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 25 Budget is up \$10.4 million from

the FY 24 NIFA Approved Budget and \$12.4 million from the current projection.

- The investment income budget increase is a potential risk due to the decision by the Federal Reserves Federal Open Market Committee on September 18, 2024, to begin lowering the federal funds rate, with an initial interest rate cut of 0.5% and projections to further cut rates by 0.5% in the remainder of FY 24, 1.0% in FY 25 and 0.5% in FY 26. The administration is hopeful that this can be offset by decreased debt service costs and increased Clerk revenues.
- FY 25 departmental revenues are budgeted to decrease \$46,000 compared to the FY 24 NIFA Approved Budget and the current projection.
 - Revenues on this line include fees, ambulance fee collections, and CT & Trust FND Fee.
 - The budget-to-budget decrease is largely due to the elimination of the line for cash bail collections

Revenues, Cont.

- The special tax line revenues are budgeted to decrease by 2.1% in the FY 25 Proposed Budget from the FY 24 NIFA Approved level. The revenue source contains seven sub-objects detailed in the chart below.

Special Taxes			
Revenue Source	FY 24 NIFA Apprvd.	FY 25 Proposed	25 Prop. vs. 24 NIFA Apprvd.
Belmont Admission Tax	\$120,000	\$40,000	(\$80,000)
Hotel/ Motel Tax	\$1,300,000	\$1,300,000	\$0
Entertainment Tax	\$200,000	\$200,000	\$0
Entertainment Tax - Coliseum	\$100,000	\$100,000	\$0
Entertainment Tax - NY Islanders	\$915,000	\$915,000	\$0
Entertainment Tax - Beach Concerts	\$500,000	\$500,000	\$0
Entertainment Tax - UBS Arena	\$750,000	\$750,000	\$0
Total Special Taxes	\$3,885,000	\$3,805,000	(\$80,000)

- 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 25 proposal includes \$40,000 on this line a decrease of \$80,000 from the FY 24 NIFA Approved Budget.
 - On a year-to-date basis through August 2024, total Belmont Admission tax collections are \$3,349.
- Hotel/motel collections are budgeted at \$1.3 million in the Proposed FY 25 Budget, unchanged from the FY 24 NIFA Approved Budget.

- On a year-to-date basis through August 2024, total hotel motel tax collections have increased 3.9%.
- 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 25 beach concerts line is flat at \$500,000. Year-to-date through August 2024, \$362,423 has been collected on this line.
 - The FY 25 Proposed Budget allocates \$915,000 for NY Islanders games, year-to-date through August 2024, \$510,398 has been collected on this line.
 - The FY 25 Proposed Budget is \$750,000 on the Entertainment Tax -UBS Arena line. Year-to-date through August 2024, \$560,577 has been collected on this line.
 - The FY 25 Proposed Budget is \$100,000 on the Entertainment Tax -Coliseum line. Year-to-date through August 2024, \$138,146 has been collected on this line.

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	21	24	26	22	28	2	7.7%	6	27.3%
Part-Time and Seasonal	1	2	1	2	1	0	0.0%	(1)	-50.0%
Salaries	\$1,732,582	\$1,944,519	\$2,192,499	\$2,098,309	\$2,281,900	\$89,401	4.1%	\$183,591	8.7%
Equipment	0	0	4,000	4,000	4,000	0	0.0%	0	0.0%
General Expenses	389,690	359,463	514,810	514,810	514,950	140	0.0%	140	0.0%
Contractual Services	246,881	76,137	277,672	277,672	255,500	(22,172)	-8.0%	(22,172)	-8.0%
Total	\$2,369,153	\$2,380,119	\$2,988,981	\$2,894,791	\$3,056,350	\$67,369	2.3%	\$161,559	5.6%

Expenses

- Expenses in the FY 25 Proposed Budget are 2.3% higher than the FY 24 NIFA Approved Budget.
- The increase is a function of increased salary expenses offset by reduced contractual services appropriations.
- Budget to budget salary expenses increased primarily due to two new full-time positions and the new CSEA contract but were partially offset by the elimination of the CSEA stipend, CSEA cola and CSEA adjustments.
- The FY 25 Proposed equipment budget is flat compared to the FY 24 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover office furniture/furnishings expenses.
- The Proposed FY 25 general expenses budget is increasing by \$140, from the FY 24 NIFA Approved level and current projection. The increase is on the Membership fee line.
- The Proposed FY 25 budget for contractual services is decreasing 8.0%, or \$22,172, when compared to FY 24 NIFA Approved level. In FY 25 this line funds miscellaneous, Financial and software contractual services expenses.

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

Expense	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	8	9	8	9	0	0.0%	1	12.5%
Salaries	\$551,607	\$659,939	\$818,955	\$731,620	\$818,955	\$0	0.0%	\$87,335	11.9%
General Expenses	8,273	8,732	21,442	21,442	24,442	3,000	14.0%	3,000	14.0%
Contractual Services	3,000	0	46,000	46,000	46,000	0	0.0%	0	0.0%
Total	\$562,880	\$668,672	\$886,397	\$799,062	\$889,397	\$3,000	0.3%	\$90,335	11.3%

Expenses

- The FY 25 Proposed Expenses are up \$3,000, or 0.3%, budget to budget and \$90,335, or 11.3% from projections.
- FY 25 Salaries are flat when compared to the FY 24 NIFA Approved Budget and are \$87,335 or 11.9% higher when compared to projections.
 - In the FY 25 budget, terminal leave is increasing \$24,696 budget to budget.
 - The variance between the FY 25 Proposed budget and the FY 24 Projection is mainly due to 1 full-time vacancy.
- General expenses are \$3,000 or 14.0% greater when compared to both the FY 24 NIFA Approved Budget and OLBR’s projection.
- Contractual services are flat at \$46,000 when compared to both the FY 24 NIFA Approved budget and OLBR’s projection.



Revenue	Historical		2024		2025	Exec. vs. Approved		Exec. vs. Projected	
	2022	2023	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$3,439	\$0	\$0	\$0	\$0	*****	\$0	*****
State Aid-Reimb of Exp	160,000	90,000	90,000	90,000	90,000	0	0.0%	0	0.0%
Total	\$160,000	\$93,439	\$90,000	\$90,000	\$90,000	\$0	0.0%	\$0	0.0%

Revenues

- The State reimburses the Agency for expenses related to administering veterans’ assistance programs. The monies are anticipated to stay flat at \$90,000, budget to budget.

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.

