



NASSAU COUNTY LEGISLATURE

Office of Legislative Budget Review

**Review of the
Fiscal Year 2021 Budget
&
Multi-Year Plan**

Departmental Analysis

Nassau County Legislature

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Kevan Abrahams, Minority Leader

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Inter-Departmental Memo

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

From: Maurice Chalmers, Director
Office of Legislative Budget Review

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

Date: October 16, 2020

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

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	0	0	6	3	4	(2)	-33.3%	1	33.3%
Part-Time and Seasonal	0	0	4	2	4	0	0.0%	2	100.0%
Salaries	\$0	\$39,594	\$455,000	\$265,781	\$351,241	(\$103,759)	-22.8%	\$85,460	32.2%
Equipment	0	690	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	0	8,530	32,000	32,000	32,000	0	0.0%	0	0.0%
Total	\$0	\$48,814	\$492,000	\$302,781	\$388,241	(\$103,759)	-21.1%	\$85,460	28.2%

Expenses

- Expenses in the Proposed FY 21 Budget are decreasing by \$103,759 or 21.1% budget to budget, and increasing \$85,460, or 28.2% when compared to OLBR’s projection.
- Salaries are driving the variance in expenses, budget to budget and compared to projections.
 - Compared to the FY 20 budget, the proposed budget removes funding for two vacant positions: Deputy Director and Administrative Aide.
 - Compared to the FY 20 projection, full time and part time headcount is increasing by one and two, respectively, in FY 21. The titles include a Community Outreach Worker, Administrative assistant and Program Coordinator.
- Equipment remains flat at \$5,000, when compared to FY 20 Adopted Budget and consists of miscellaneous equipment.
- The proposed general expense budget of \$32,000 is unchanged from the FY 20 budget. This budget line accounts for office supplies, copier paper, travel expenses, but mainly miscellaneous supplies.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$0	\$0	\$22,000	\$0	\$0	(\$22,000)	-100.0%	\$0	*****

Revenue

- The Proposed FY 21 Budget moves the state aid funding for the Summer Youth Program to the Department of Social Services. Going forward, all associated funding will be recorded under the Department of Social Services. The program runs May through August and strives to enable underprivileged teens to gain marketable skills through employment.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$91,228	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	39,803,574	40,764,303	45,179,004	41,116,900	43,344,004	(1,835,000)	-4.1%	2,227,104	5.4%
Interfund Charges Rev	700,503	(700,503)	0	0	0	0	*****	0	*****
Interfund Transfers	425,692	1,613,124	0	0	0	0	*****	0	*****
Total	\$40,929,769	\$41,768,152	\$45,179,004	\$41,116,900	\$43,344,004	(\$1,835,000)	-4.1%	\$2,227,104	5.4%

Revenues

- The Assessment Department revenue budget has one object code in FY 21, departmental revenues. In FY 21 four revenues sources are budgeted on this line, shown in the chart to the right.
- The Proposed FY 21 revenue budget is decreasing by 4.1% from the FY 20 NIFA Approved Budget and increasing 5.4% from the current FY 20 projection.
- The departmental revenue line includes fees collected for the production of various reports. The FY 21 budget for these fees is increasing 108.3% from the FY 20 NIFA Approved Budget. This may prove conservative as the County collected \$173,559 on this line in FY 19.
- Radius maps are generally required when a property owner seeks a special use permit or variance from a town or village. The FY 21 budget anticipates collecting \$19,004 from this fee, in-line with the FY 20 budget. This may prove conservative since the FY 19 actual was \$30,539.
- The GIS Tax Map Verification Fee, currently set at \$355, is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording.

Assessment Departmental Revenues			
SUBOBJ	20 NIFA	20	21
	Apprd.	Projection	Executive
Fees	60,000	151,243	125,000
Radius Maps Fee	19,004	27,482	19,004
GIS Tax Map Verification Fee	45,100,000	40,938,175	38,200,000
Revenue from Income & Expense Law	-	-	5,000,000
Total	45,179,004	41,116,900	43,344,004

- The FY 21 GIS Tax Map proposed budget is decreasing \$6.9 million from the FY 20 NIFA Approved Budget. The Administration said that this is due to an anticipated legally required rate adjustment.
- In FY 21 revenues from the Income and Expense law were put back in the budget. These are penalties collected for non-compliance in submitting the Annual Survey of Income and Expense form (ASIE). The budget includes \$5.0 million in FY 21, \$10.0 million in FY 22, \$15.0 million in FY 23 and \$20.0 million in FY 24. These revenues are considered a risk due to pending litigation.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	113	140	203	152	154	(49)	-24.1%	2	1.3%
Part-Time and Seasonal	2	2	2	2	2	0	0.0%	0	0.0%
Salaries	\$8,412,814	\$10,091,016	\$13,369,429	\$10,946,470	\$12,023,594	(\$1,345,835)	-10.1%	\$1,077,124	9.8%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	294,180	513,390	851,500	851,500	1,084,500	233,000	27.4%	233,000	27.4%
Contractual Services	814,035	618,053	3,440,000	3,440,000	840,000	(2,600,000)	-75.6%	(2,600,000)	-75.6%
Other Expense	29,500,171	29,814,003	30,000,000	30,000,000	30,000,000	0	0.0%	0	0.0%
Total	\$39,021,200	\$41,036,461	\$47,670,929	\$45,247,970	\$43,958,094	(\$3,712,835)	-7.8%	(\$1,289,876)	-2.9%

Expenses

- The FY 21 Proposed Assessment Department expense budget is decreasing by 7.8%, compared to the FY 20 NIFA Approved Budget and decreasing 2.9% compared to the FY 20 projection. Reduced contractual services and the elimination of 49 vacant positions are the primary drivers of the decrease.
- The salary increase from projection to budget will enable the department to fill its current 2 vacant positions. According to the Administration, a reduced hiring plan is the reason for the elimination of the 49 vacant positions.
- The FY 21 general expenses line is increasing \$233,000 compared to the FY 20 NIFA Approved Budget and the current FY 20 projection. The increase is a function of higher postage delivery and copying blueprint supplies and expenses costs.
- FY 21 Assessment contractual services costs are decreasing \$2.6 million from the FY 20 NIFA Approved Budget and the FY 20 projection. The decline is on the miscellaneous contractual services line. According to the Budget Office, the Department has a reduced need for contractual services.
- FY 21 other expenses are unchanged at the FY 20 budgeted level. These represent other suits and damages costs for property tax refunds. In addition to the \$30.0 million budgeted in the Assessment Department to cover the cost of property tax refunds, FY 21 Dispute Assessment Fund, (DAF) charges will be levied at a rate where the County collects \$40.0 million.
- Currently, as of the August 2020 month end, the County had \$29.9 million in Assessment Department operating funds, \$26.6 million in the FY 19 year-end property tax refund accrual, and \$244.1 million in DAF cash equity.
- The proposed FY 21 budget contains \$30.0 million in other suits & damages appropriation in the Assessment Department and the County plans to levy \$40.0 million DAF charges.
- Additionally, the out-years of the Multi-Year Financial Plan include \$30.0 million in other suits & damages appropriation in the Assessment Department. Moreover, the Multi-Year Financial Plan Borrowing Schedules includes a \$200.0 million capital borrowing for property tax refund payments in FY 23.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	31	53	72	61	63	(9)	-12.5%	2	3.3%
Part-Time and Seasonal	2	2	2	3	2	0	0.0%	(1)	-33.3%
Salaries	\$2,371,815	\$3,976,664	\$5,436,804	\$4,636,986	\$4,944,684	(\$492,120)	-9.1%	\$307,698	6.6%
General Expenses	43,145	71,231	241,000	241,000	241,000	0	0.0%	0	0.0%
Total	\$2,414,960	\$4,047,895	\$5,677,804	\$4,877,986	\$5,185,684	(\$492,120)	-8.7%	\$307,698	6.3%

Expenses

- The FY 21 Assessment Review Commission (ARC) expense budget is decreasing \$0.5 million or 8.7% from the FY 20 NIFA Approved Budget and rising 6.3% from the current year projection.
- The budget to budget salary decline is due to the elimination of nine vacant positions. However, the FY 21 Proposed salary budget increase when compared to the FY 20 projection will enable the Commission to fill two vacant positions.
- The FY 21 Proposed headcount correlates with the department request and includes funding for nine commissioners. The Certified Assistant County Assessor title is budgeted to record the largest reduction of vacant positions, eight. The Real Property Assessor Aide I and Statistician I titles will each lose two vacant positions. These eliminations will be offset by increases in other titles for a net of nine reductions.
 - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners.
 - According to the Administration, the vacant position eliminations are part of a reduced hiring plan.
- The FY 21 general expenses line is unchanged from both the FY 20 NIFA Approved Budget and current projection. The appropriation is used to fund office supplies, membership fees, postage, information technology supplies, educational, travel and miscellaneous supplies.

Revenues

- The FY 21 Proposed budget does not appropriate any revenues. However, in FY 19 the department collected \$153,520 in prior year recoveries.

Tax Refund Liability

- The Assessment Review Commission is a quasi-judicial arm of the County which reviews assessment claims in order to provide residents with timely and appropriate relief from excessive valuations. Reducing over-assessments on the tentative roll before the actual tax bills are sent out results in a decrease to the County's tax refund liability.
- As of December 31, 2019, the County's outstanding property tax liability according to the Assessment Review Commission (ARC) was \$587.4 million. This represented a 1.6% increase from December 31, 2018's liability of \$578.1 million.
- Out of the total December 31, 2019 (ARC) liability, 47.0% or \$275.9 million was for class IV commercial grievances and 6.0% or \$35.5 million was for class I.
- According to the Comprehensive Annual Financial Report of the Comptroller (CAFR), in FY 19 the County paid out \$116.2 million in property tax refunds. Bond proceeds were used to cover \$61.1 million, \$29.7 million was funded with operating funds and \$25.4 million in payments came from DAF charges.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	46	48	48	48	45	(3)	-6.3%	(3)	-6.3%
Part-Time and Seasonal	37	33	51	35	51	0	0.0%	16	45.7%
Salaries	\$4,526,689	\$4,547,910	\$5,344,224	\$4,973,559	\$5,144,935	(\$199,289)	-3.7%	\$171,376	3.4%
Equipment	0	29,599	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	127,632	216,332	268,569	268,569	278,569	10,000	3.7%	10,000	3.7%
Contractual Services	0	0	20,000	0	20,000	0	0.0%	20,000	*****
Total	\$4,654,320	\$4,793,842	\$5,637,793	\$5,247,128	\$5,448,504	(\$189,289)	-3.4%	\$201,376	3.8%

Expenses

- The FY 21 Proposed Expense Budget is decreasing by \$189,289, or 3.4%, compared to the FY 20 NIFA Approved Budget, and increasing by 3.8%, in comparison to OLBR's projections.
- FY 21 salaries are decreasing by \$0.2 million budget to budget and increasing by 3.4% compared to the current projection. The proposed full-time headcount is decreasing by 3 positions budget to budget, and the part-time and seasonal headcount remains flat.
- General expenses are increasing by \$10,000, or 3.7% budget to budget. The increase is mainly in the state portion of exam fees.
- The contractual services line remains flat when compared to the FY 20 NIFA Approved Budget and increases by \$20,000 in comparison to the latest projection of zero.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,842	\$725	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	380,354	420,433	420,350	320,213	420,150	(200)	0.0%	99,937	31.2%
Total	\$382,196	\$421,158	\$420,350	\$320,213	\$420,150	(\$200)	0.0%	\$99,937	31.2%

Revenues

- The FY 21 Proposed Budget for Civil Service revenue is decreasing by a minimal \$200 when compared budget to budget and increasing by 31.2% in comparison to OLBR’s projection.
- The anticipated departmental revenues decrease is primarily a function of lower rule book sales.

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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	37	37	15	15	15	0	0.0%	0	0.0%
Part-Time and Seasonal	1	2	1	2	2	1	100.0%	0	0.0%
Salaries	\$2,485,002	\$2,692,099	\$1,443,125	\$1,495,703	\$1,485,130	\$42,005	2.9%	(\$10,573)	-0.7%
General Expenses	1,330,470	732,633	0	0	0	0	*****	0	*****
Total	\$3,815,472	\$3,424,732	\$1,443,125	\$1,495,703	\$1,485,130	\$42,005	2.9%	(\$10,573)	-0.7%

Expenses

- Constituent Affairs total expenditures in the FY 21 Proposed Budget are increasing by 2.9%, or \$42,005, budget to budget, due to a rise in salaries.
- The increase in salaries is attributed to wages and title movements for FY 21.
- The general expense budget was eliminated due to the transfer of Printing and Graphics.
- Before the FY 20 NIFA Approved Budget, the Bureau of Printing and Graphics’ budget was under Constituent Affairs. It has since been transferred to Information Technology. The historical data listed above includes Printing and Graphics.

Revenue

- The FY 21 Proposed Budget does not include a budget for revenue. Historically, revenue was collected from Printing and Graphics services.

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

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$4,733,603	\$5,552,009	\$4,449,500	\$4,438,898	\$4,449,500	\$0	0.0%	\$10,602	0.2%
Fines & Forfeits	847,759	543,117	1,350,000	1,350,000	1,350,000	0	0.0%	0	0.0%
Rents & Recoveries	0	8,370	100,000	50,000	100,000	0	0.0%	50,000	100.0%
Dept Revenues	261	125	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb of Exp	32,669	6,146	45,000	45,000	45,000	0	0.0%	0	0.0%
Total	\$5,614,292	\$6,109,767	\$5,944,700	\$5,884,098	\$5,944,700	\$0	0.0%	\$60,602	1.0%

Revenues

- The Proposed FY 21 Revenue Budget of \$5.9 million remains flat compared to the FY 20 NIFA Approved Budget, but increases by \$60,602 in comparison to OLBR’s projection.
- The main driver for the overall revenue projection to budget variance is tied to a \$50,000 increase in rents & recoveries. The FY 21 rents & recoveries budget remains unchanged at the FY 20 Approved Budgeted amount of \$100,000.
 - The rents & recoveries budget includes anticipated civil judgment revenues from judicial hearings on unpaid civil judgements.
 - FY 19 was the first year the DCA held hearings officiated by a Judicial Hearing Officer, as opposed to staff, in an attempt to recover outstanding fines.
 - In person hearings are temporarily suspended due to COVID-19. However, the department is making the necessary changes to safely resume in person hearings while also preparing for virtual hearings in case that is deemed necessary. Currently, pre-hearing settlement conferences via phone are underway. These efforts will continue into FY 21 in order to reach the proposed revenue budget levels.
- Compared to the FY 20 projection, permits and licenses are increasing by \$10,602, or 0.2%.
- The proposed fines & forfeitures budget is unchanged at \$1.4 million. The Department of Consumer Affairs issues fines to businesses violating County and State law and regulations. For example, 365 violations were issued as of September 2020 for price gouging as a result of the pandemic. Fines are also issued for operating without a license.

Revenues, cont.

- Proposed FY 21 state aid revenue is level with the FY 20 NIFA Approved Budget. The State reimburses the County for expenses that the Division of Weights & Measures may incur in connection with the gasoline sampling program. The State caps the County’s reimbursement.
- The proposed departmental revenue budget remains flat at \$200.

Permits & Licenses

- Proposed permits and licenses revenues are unchanged at \$4.4 million in FY 21. The County Executive extended all licenses by four-months due to COVID-19. The chart below includes the FY 19 historical actual, the FY 20 NIFA Approved Budget, and the Proposed FY 21 Budget for each permit and license collected by the department:

Permits & Licenses	FY 19 Actual	FY 20 Budget	FY 21 Proposal	FY 21 Proposed vs. FY 20 Budget Variance
Home Improvement License	\$3,302,043	\$2,600,000	\$2,600,000	\$0
Weights and Measures	1,704,405	1,500,000	1,500,000	\$0
Taxi and Limo Registration	172,780	175,000	175,000	\$0
ATM Registration	87,710	140,000	140,000	\$0
Licensing	277,921	14,500	14,500	\$0
Health Club License	7,150	20,000	20,000	\$0
Total	\$5,552,009	\$4,449,500	\$4,449,500	\$0

- Proposed home improvement license receipts are remaining flat from the FY 20 budget. Home improvement licenses are renewed on a biannual basis. As a result, this fee’s annual result alternates between low yield and high yield years. The upcoming fiscal year is normally a high yield year. However, due to the four-month extension on licenses and possible declines in home improvements as a result of COVID-19, the proposed budget will remain at low yield levels.
- Weights & Measures fees have remained flat budget to budget at \$1.5 million. These fees are a function of the number of investigations conducted by staff.

- The proposed budget includes \$175,000 for fees associated with taxi and limousine registration. In recent years, the department has experienced difficulty with enforcing transportation network companies like Uber and Lyft.
- The ATM registration fee budget remains unchanged at the FY 20 Approved Budgeted amount of \$140,000. The ATM Registration budget includes both new registrations and renewals.
- The various licensing fee budget is constant at \$14,500.
- The proposed health club license budget is flat budget to budget at \$20,000. The Administration introduced this fee in FY 17.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	28	26	30	25	25	(5)	-16.7%	0	0.0%
Part-Time and Seasonal	0	0	1	0	0	(1)	-100.0%	0	*****
Salaries	\$2,022,146	\$1,878,812	\$2,199,481	\$1,792,335	\$1,928,033	(\$271,448)	-12.3%	\$135,698	7.6%
Equipment	3,673	1,114	38,500	38,500	4,500	(34,000)	-88.3%	(34,000)	-88.3%
General Expenses	9,085	11,482	30,668	130,668	28,668	(2,000)	-6.5%	(102,000)	-78.1%
Contractual Services	27,480	39,819	0	40,000	50,000	50,000	*****	10,000	25.0%
Total	\$2,062,384	\$1,931,227	\$2,268,649	\$2,001,503	\$2,011,201	(\$257,448)	-11.3%	\$9,698	0.5%

Expenses

- The Proposed FY 21 Expense Budget of \$2.0 million is 11.3% less than the FY 20 NIFA Approved Budget. Proposed expenses are 0.5%, or \$9,698 more than the latest OLBR projections.
- FY 21 proposed equipment expenses are down 88.3% to \$4,500 when compared to the FY 20 Approved Budget and OLBR’s current projections.
 - The proposed budget removes additional funding included in the FY 20 Approved Budget as part of a one-time purchase of IT equipment for the Weight and Measure’s inspectors.
- Contractual services are increasing by \$50,000, budget to budget, and \$10,000 in comparison to the projection. Normally, the contractual services budget is set at \$40,000. The \$10,000 increase reflects the additional need for judicial hearing officers and stenographers needed to conduct hearings in order to collect outstanding fines.
- Salary expenses are decreasing by \$271,448, or 12.3%, budget to budget, and rising \$135,698, or 7.6% when compared to OLBR projections.
 - Compared to the FY 20 budget, full time and part time headcount is decreasing by five and one, respectively, in FY 21. The net decline in headcount is attributed to the removal of funded vacant positions partially offset by several new positions added to the budget. Full time positions added include two Consumer Protection Investigator II.
 - Wage and title movements are reflected in the increase of \$135,698, when set side by side OLBR’s projection.
 - Terminal leave is rising by \$66,085, while longevity payments are declining by \$2,805, compared to the FY 20 Approved Budget.
- The general expense budget has declined 6.5% to \$28,668 in the Proposed FY 21 Budget, compared to the FY 20 budget.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	951	968	1,024	887	922	(102)	-10.0%	35	3.9%
Part-Time and Seasonal	3	6	4	2	4	0	0.0%	2	100.0%
Salaries	\$122,996,157	\$123,344,104	\$113,837,102	\$106,535,086	\$105,617,069	(\$8,220,033)	-7.2%	(\$918,017)	-0.9%
Workers Compensation	8,951,297	7,694,483	8,080,000	8,330,000	8,080,000	0	0.0%	(250,000)	-3.0%
Equipment	113,917	127,114	197,207	197,207	170,207	(27,000)	-13.7%	(27,000)	-13.7%
General Expenses	3,129,980	3,357,308	3,326,446	3,576,446	3,326,446	0	0.0%	(250,000)	-7.0%
Contractual Services	31,979,455	27,113,918	26,791,859	26,791,859	26,791,859	0	0.0%	0	0.0%
Utility Costs	1,642,662	1,623,553	1,553,241	1,553,241	1,553,241	0	0.0%	0	0.0%
Interfund Charges	0	1,204	0	0	0	0	*****	0	*****
Total	\$168,813,469	\$163,261,683	\$153,785,855	\$146,983,839	\$145,538,822	(\$8,247,033)	-5.4%	(\$1,445,017)	-1.0%

Expenses

- The Correctional Center's expenses for the FY 21 proposal are declining by \$8.2 million to \$145.5 million from the prior year budget and dropping by \$1.4 million or 1.0% compared to OLBR's current projection. The budget to budget decline is driven mostly by salaries.
- The salaries for FY 21 dropped to \$105.6 million, a decrease of \$8.2 million, or 7.2% budget to budget, however OLBR's FY 20 projection reflects a decrease of \$0.9 million. The decline is mostly attributed to adjustments to overtime, terminal leave, longevity and the elimination of full-time vacant positions.
 - The proposed overtime budget for FY 21 is \$11.3 million, about a \$4.1 million decrease budget to budget, and lower relative to OLBR's projection of \$15.5 million. According to the Administration, overtime reduction is a direct result of the reduced inmate population and planned consolidation of the buildings.
 - The FY 21 proposal reduces the full-time headcount significantly by 102 positions, however versus the OLBR projection it is increasing by 35. The part-time and seasonal headcount is unchanged budget to budget and increasing by two compared to the OLBR actual. An assessment of the Correctional Center's staffing analysis is detailed later in the report.
- The FY 21 budget for workers' compensation is \$8.1 million, which remains flat compared to the prior year budget. However, OLBR's projection reflects a decline of \$250,000 which is due to the use of funding secured from the Second Injury Settlement Fund in FY 20.
- The FY 21 equipment expense budget decreased by \$27,000 budget to budget and against the OLBR projection. The changes include reductions of safety & security equipment, miscellaneous equipment and motor vehicle equipment.

Expenses Cont.

- General expenses in FY 21 remain unchanged at \$3.3 million, compared to the FY 20 budget but has a decrease of \$250,000 versus the OLBR projection due to COVID-19 related expenses in FY 20.
- The department's proposed FY 21 contractual expense budget of \$26.8 million is consistent with the FY 20 NIFA Approved Budget and OLBR's projection.
- The contractual services line for medical/psychiatric services consists of four components, which have been provided by the Correctional Center. Although the inmate population declined by 300-350 inmates in FY 20 due to the State mandated Criminal Justice Reform (detailed later in report), the FY 21 budget for this line remains flat at \$25.5 million.
 - The contract between Nassau Health Care Corporation (NHCC) and Nassau County Correctional Center (NCCC) is \$21.0 million.
 - The NHCC utility expenses (a pass through for GDF SUEZ Energy for the Correctional Center's use of chilled water, air conditioning and steam for heat) and in-patient & out-patient inmate healthcare services are budgeted at \$3.4 million and \$1.1 million respectively.
 - The Rehabilitation Medicine Services (RMS) has a budget of \$50,570. These allocated funds provide medical consulting services to facilitate in the resolution of 207-C disputes between the County of Nassau and the Correction Officers Benevolent Association.
- The FY 21 utility budget for light, power and water expense remains unchanged at \$1.6 million.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2020	2021	Exec. vs. Approved	
	2018	2019	NIFA Approved Budget	Exec. Budget	Var.	%
Correctional Center	\$161.6	\$156.2	\$146.8	\$138.8	-\$8.0	-5.4%
Office of the Sheriff	7.2	7.0	7.0	6.7	-0.3	-4.0%
Total	168.8	163.3	153.8	145.5	-8.2	-5.4%

- The FY 21 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$138.8 million and \$6.7 million with declines of \$8.0 million and \$0.3 million respectively.

Expenses, Cont.

Staffing Analysis						
	FY 20	Sept-20	FY 21	FY 21	Exec. vs	Exec. vs
	NIFA Approved	Actual	Request	Executive	NIFA Approved	Actual 20
CC Full-time Staffing						
10 Correctional Center						
Uniform	855	745	828	775	(80)	30
Civilian	91	78	80	79	(12)	1
Sub-total Full-Time	946	823	908	854	(92)	31
20 Sheriff						
Uniform	68	54	58	58	(10)	4
Civilian	10	10	10	10	0	0
Sub-total Full-time	78	64	68	68	(10)	4
Total Full-time	1,024	887	976	922	(102)	35
CC Part-time and Seasonal						
10 Correctional Center	2	1	2	2	0	1
20 Sheriff	2	1	2	2	0	1
Total Part-time and Seasonal	4	2	4	4	0	2

- The Correctional Center’s full-time staffing for uniform officers is budgeted to decrease from the FY 20 NIFA Approved Budget of 855 by 80 to 775. However, compared to the September actual of 745, the headcount is increasing by 30 positions. Based on the data in the schedule above, it should be noted that the Correctional Center’s request included 53 more full-time uniform officers than what is allocated in the proposal. The Civilian headcount will also drop by 12 positions budget to budget and increases by one position versus the current actual of 78.
- The last recruits hired by the Department was a class of 25 in June 2019 and were fully deployed by August of that year. The Administration expected to hire two additional classes in FY 20, but the plan was not implemented.
 - According to the Office of Management and Budget (OMB) their goal is to hire a class of 40 Correction Officers July of FY 21. The timing of hires is reliant 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. The average Officer attrition for FY 18 and FY 19 was 42 and 49 respectively and the FY 20 YTD estimate is 75.
 - With the current hiring plan, the department seems to barely keep pace with the current attrition levels and will need to outline a plan to best staff uniform and civilian titles, or this may prove counter-productive in reducing overtime in the facility should the inmate population rise.

Expenses, Cont.

- The Proposed FY 21 part-time and seasonal headcount for the Correctional Center (CC10) remains flat at two positions budget to budget but grew by one position compared to the September actual.
- The Office of the Sheriff’s uniform full-time headcount decreased by ten positions (Deputy Sheriffs) budget to budget and grew by 4 compared to OLBR actuals.
 - The Civilian positions are constant at ten with the FY 20 budget, OLBR onboard and the Department’s FY 21 request.
 - The Sheriff’s part-time and seasonal headcount is unchanged at two positions compared to the prior year budget but is an increase by one title from OLBR’s current actual.
- The Administration’s drastic reduction in overtime expenses is driven by the decline of inmate’s housed at the jail due to the State’s Criminal Justice Reform. As a result, they expect to implement a jail building consolidation plan to help curb overtime expenses as previously mentioned.
 - If target dates for new classes are delayed and attrition levels rise, the department’s FY 21 proposed overtime budget of \$11.3 million would be in jeopardy. The Department’s overtime request was \$15.3 million, which is more in line with the \$15.5 million OLBR projection hence this \$4.1 million variance is flagged as a risk.

Raise the Age

The “Raise the Age” (RTA) legislation law commenced on October 1, 2018. This legislation requires 16 and 17-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 youths who are arrested for a felony are charged as an Adolescent Offender (AO). This new category under the legislation states that AO’s must be sent to the new Nassau County Youth Part of the District Court.

Source: Department of Probation

Criminal Justice Reform

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

Source: Department of Probation

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$14,975	\$6,942	\$13,000	\$9,468	\$13,000	\$0	0.0%	\$3,532	37.3%
Rents & Recoveries	73,192	5,003	0	42,495	0	0	*****	(42,495)	-100.0%
Rev Offset To Expense	200,000	200,000	300,000	300,000	300,000	0	0.0%	0	0.0%
Dept Revenues	2,008,533	1,901,895	2,300,000	1,466,640	2,300,000	0	0.0%	833,360	56.8%
Interdept Revenues	66,104	71,355	150,000	150,000	150,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,334,851	13,986,848	3,153,375	82,528	3,153,375	0	0.0%	3,070,847	3721.0%
State Aid-Reimb of Exp	78,625	100,528	343,494	148,419	343,494	0	0.0%	195,075	131.4%
Total	\$7,776,281	\$16,272,571	\$6,259,869	\$2,199,550	\$6,259,869	\$0	0.0%	\$4,060,319	184.6%

Revenues

- The revenue budget for FY 21 is flat at \$6.3 million budget to budget and grew by \$4.1 million compared to OLBR's current projection, mainly attributed to federal aid and department revenue.
- The FY 21 fines and forfeits budget are unchanged at \$13,000 but reflects a minimal increase against current projection.
- The rents and recoveries budget for the proposed FY 21 is zero budget to budget, however OLBR's projection reflects a prior year recovery from disencumbered funds of \$42,495.
- The revenue to offset expense also remains fixed at \$300,000 for FY 21. 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 21 Budget for departmental revenue is constant at \$2.3 million compared to the prior year budget but relative to OLBR's current actual reflects a surplus of about \$0.8 million due to the negative impact of COVID -19 this year.
- The FY 21 budget for the inter-departmental revenue is flat at \$150,000. This revenue is for food services and transportation provided to the Juvenile Detention Center.
- The Proposed FY 21 Budget includes \$3.2 million for federal aid, which is flat budget to budget. The revenue reflects housing federal inmates at the jail (depicted on the table on the next page), Title IV D and State Criminal Alien Assistance Program (SCAAP) revenue. OLBR's current projection compared to the proposal reflects an increase of \$3.1 million, which is attributed to the County refunding the State in FY 20 for overpayment of FY 18 SCAAP funds that the Department received.
 - The FY 21 state aid budget is flat at \$343,494 compared to the prior year budget but OLBR's current actual is higher by \$195,075 which is attributed to a shortfall for Raise the Age State reimbursement that may not materialize.

Revenues, Cont.

- In addition, this budget also funds \$113,994 received from New York State for transporting state ready inmates and parole violators between State facilities and the Nassau County Correctional Center (depicted in the following table).

<u>Annual Average Inmate Population Activity Indicators</u>				
<u>Indicators</u>	Actual <u>FY18</u>	Actual <u>FY19</u>	Projected <u>FY20</u>	Proposed <u>FY21</u>
Annual Total Admissions	8,055	6,971	2,400	2,500
Average Daily Nassau County Inmates	1,057	1,011	641	662
Average Daily Federal Inmates	25	25	25	15
Average Daily Parole Violators	35	37	24	30
Average Daily State Ready Inmates	10	9	6	8
Total Average Daily Inmate Population	1,127	1,082	696	715
<i>Source: Nassau County Correctional Center</i>				

- The chart above depicts the daily inmate population activity provided by the Correctional Center. The changes in activity is a result of the Criminal Justice Reform legislation that was approved and effective January 2020.
- The annual total admissions for the FY 20 projection is decreasing significantly by 4,571 inmates, or 65.6% compared to the FY 19 actual but expected to increase by 4.2% in FY 21.
- Total average daily inmate population is estimated to increase in FY 21 by 2.7% against the current projections, however from FY 19 actual, the projected inmate population dropped by 35.7%, or 386 inmates.

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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	78	86	99	86	88	(11)	-11.1%	2	2.3%
Part-Time and Seasonal	3	3	2	3	3	1	50.0%	0	0.0%
Salaries	\$6,777,174	\$7,658,178	\$8,948,617	\$7,757,562	\$8,288,045	(\$660,572)	-7.4%	\$530,483	6.8%
Equipment	1,000	900	16,000	16,000	16,000	0	0.0%	0	0.0%
General Expenses	685,672	618,965	650,473	650,473	650,473	0	0.0%	0	0.0%
Contractual Services	4,718,868	4,776,944	4,881,868	4,881,868	4,881,868	0	0.0%	0	0.0%
Total	\$12,182,714	\$13,054,987	\$14,496,958	\$13,305,903	\$13,836,386	(\$660,572)	-4.6%	\$530,483	4.0%

Expenses

- The Proposed FY 21 Expenses for the County Attorney are decreasing by 4.6%, or \$0.7 million, budget to budget, and increasing by 4.0%, or \$0.5 million, from the FY 20 projection.
- The decrease in salaries of \$0.7 million, budget to budget, reflects the net decrease of 11 full-time positions for a total of 88 employees. Salaries are increasing by \$0.5 million compared to OLBR’s projection with full-time headcount increasing by two.
 - Full-time headcount includes title changes and eliminating funding for some previously budgeted positions. The largest adjustment was in the Deputy County Attorney title which removed seven positions.
 - Terminal leave pay, comp time cash, and overtime are declining by a combined \$280,862 in FY 21.
 - The budget also accommodates the step adjustments for eligible CSEA members.
- The part-time headcount is increasing by one position, budget to budget, and remaining flat when compared to OLBR’s projection.
- The equipment line remains constant, budget to budget, at \$16,000 and is comprised of miscellaneous equipment.
- The proposed general expenses budget remains unchanged at \$650,473 when compared to both the FY 20 NIFA Approved Budget and OLBR’s projections.
- Contractual services are constant at \$4.9 million when compared to the FY 20 NIFA Approved Budget. Miscellaneous contractual services, legal services, and transcribing & briefs make up this line.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$362,688	\$410,388	\$610,000	\$447,708	\$610,000	\$0	0.0%	\$162,292	36.2%
Rents & Recoveries	1,259,119	4,815,415	3,750,000	2,712,759	4,015,695	265,695	7.1%	1,302,936	48.0%
Dept Revenues	78,975	161,390	105,000	83,628	105,000	0	0.0%	21,372	25.6%
Interdept Revenues	372,361	372,659	501,526	501,526	327,546	(173,980)	-34.7%	(173,980)	-34.7%
Interfund Charges Rev	0	15,565	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	126,929	242,973	255,000	255,000	255,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	0	0	265,695	0	0	(265,695)	-100.0%	0	*****
Total	\$2,200,073	\$6,018,391	\$5,487,221	\$4,000,621	\$5,313,241	(\$173,980)	-3.2%	\$1,312,620	32.8%

Revenues

- The overall revenue budget for FY 21 is decreasing by \$173,980, or 3.2%, compared to the FY 20 budget and increasing by \$1.3 million, or 32.8%, compared to current projections.
- Rents and recoveries are increasing by \$265,695, or 7.1%, compared to the FY 20 NIFA Approved Budget and increasing by \$1.3 million or 48.0%, compared to the OLBR projections. The growth is primarily from increases in cash recoveries and prior year recoveries, partially offset by declines in recovery damage compensation property and lost & abandoned property.
- Fines & forfeitures are remaining flat budget to budget.
- Interdepartmental revenues are decreasing by \$173,980, or 34.7%, when compared to both the FY 20 NIFA Approved Budget and the OLBR projections.
- Proposed FY 21 federal aid reimbursement is flat budget to budget and is related to the work that the County Attorney performs for the Social Services Title IVD program.
- The Proposed FY 21 Budget removes state aid funding for the Raise the Age initiative.
- The chart on the next page illustrates the components of departmental revenue:

Revenues Cont.

Departmental Revenues				
Revenue Source	FY 19 Actual	FY 20 NIFA Approved Budget	FY 20 Projected	FY 21 Proposed
Miscellaneous Receipts	\$6,358	\$25,000	\$25,000	\$12,500
Fees	147,806	50,000	50,000	82,500
Contractual Services	4,691	20,000	5,000	7,500
Criminal Restitution	2,535	10,000	3,628	2,500
Total	\$161,390	\$105,000	\$83,628	\$105,000

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are remaining constant at \$105,000, budget to budget, but are redistributed across the four revenue sources.

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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$43,944	\$54,460	\$57,000	\$41,208	\$57,000	\$0	0.0%	\$15,792	38.3%
Rents & Recoveries	42,698	1,354	2,000	2,000	2,000	0	0.0%	0	0.0%
Dept Revenues	52,322,633	52,887,677	51,229,420	53,797,005	51,229,420	0	0.0%	(2,567,585)	-4.8%
Total	\$52,409,275	\$52,943,491	\$51,288,420	\$53,840,213	\$51,288,420	\$0	0.0%	(\$2,551,793)	-4.7%

Revenues

- FY 21 Proposed County Clerk revenues are unchanged from the FY 20 NIFA Approved Budget. Compared to the current FY 20 projection, revenues are declining \$2.6 million, or 4.7%.
- The Nassau County housing market has been a source of strength during the pandemic. County Clerk filings show that on a year to date basis through August 2020, mortgage filings have increased 17.8% from the same time period in 2019.
- Additionally, using pending sales as a barometer for future housing market activity reveals that the next three to six months should be strong for Nassau County home sales. Multiple Listing Service of Long Island figures show that in August 2020 the number pending sales increased 45.6% from the prior August.
- The August 2020 pending sales increase followed a 59.3% July 2020 increase.

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

Revenue Source	Departmental Revenues				
	FY 20 Estimate	FY 20 Budget	FY 21 Exec.	21 Exec. vs. 20 Bud.	21 Exec. vs. 20 Est.
Fees	\$ 26,200	\$3,600	3,600	-	(\$22,600)
Court Fees	\$ 920,365	\$750,000	750,000	-	(\$170,365)
Mortgage Recording Fees	\$ 34,681,818	\$29,400,000	29,400,000	-	(\$5,281,818)
Deed Recording Fees	\$ 9,083,420	\$9,900,000	9,900,000	-	\$816,580
Real Estate Transfer Fees	\$ 24,952	\$25,000	25,000	-	\$48
Records Management	\$ 146,989	\$150,000	150,000	-	\$3,011
Mortgage Exp Reimbursement	\$ 2,825,820	\$2,825,820	2,825,820	-	\$0
Business Name Fee	\$ 32,480	\$55,000	55,000	-	\$22,520
Miscellaneous Fees	\$ 5,887,432	\$7,520,000	7,520,000	-	\$1,632,568
On Line Registration	\$ 167,529	\$600,000	600,000	-	\$432,472
	\$53,797,005	\$51,229,420	\$51,229,420	\$0	(\$2,567,585)

- All County Clerk revenues are held constant in the out years of the Multi-Year Financial Plan.

Expenses

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	81	80	87	85	89	2	2.3%	4	4.7%
Part-Time and Seasonal	31	25	80	21	80	0	0.0%	59	281.0%
Salaries	\$5,257,795	\$5,543,829	\$6,455,689	\$5,838,680	\$6,614,183	\$158,494	2.5%	\$775,503	13.3%
Equipment	175,445	45,061	60,000	60,000	47,500	(12,500)	-20.8%	(12,500)	-20.8%
General Expenses	128,120	189,362	312,986	312,986	275,986	(37,000)	-11.8%	(37,000)	-11.8%
Contractual Services	562,322	407,199	542,005	542,005	542,005	0	0.0%	0	0.0%
Total	\$6,123,683	\$6,185,450	\$7,370,680	\$6,753,671	\$7,479,674	\$108,994	1.5%	\$726,003	10.7%

- Total FY 21 Proposed expenses for the department are increasing 1.5% from the FY 20 NIFA Approved Budget and increasing 10.7% from the FY 20 projection.
- The increase is primarily a function of higher salary expenses. The FY 21 Proposed budget will allow the department to fill all vacant positions. Additionally, the budget gives the Department the flexibility to hire two additional CSEA employees should the need arise.
- The FY 21 equipment budget is declining 20.8%, or \$12,500 from the FY 20 budget and current projection. The decrease is on the information technology and miscellaneous equipment appropriations.
- The FY 21 general expenses budget is falling by 11.8%, or \$37,000 from the FY 20 NIFA Approved Budget and current projection. The decrease is on the Grainger expenses, office supplies, and repairs & maintenance building expense lines.
- The FY 21 contractual services line is unchanged compared to the FY 20 NIFA Approved Budget. This line funds costs associated with the on-line registration maintenance, custodial contracts, software contracts, and systems & programming contracts.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	72	71	86	78	84	(2)	-2.3%	6	7.7%
Part-Time and Seasonal	4	6	7	3	7	0	0.0%	4	133.3%
Salaries	\$6,576,235	\$6,763,299	\$7,869,461	\$7,065,891	\$7,814,177	(\$55,284)	-0.7%	\$748,286	10.6%
Equipment	4,685	2,142	4,500	4,500	4,500	0	0.0%	0	0.0%
General Expenses	40,947	50,218	134,422	125,422	123,620	(10,802)	-8.0%	(1,802)	-1.4%
Contractual Services	660,436	472,849	920,000	780,000	948,000	28,000	3.0%	168,000	21.5%
Total	\$7,282,304	\$7,288,507	\$8,928,383	\$7,975,813	\$8,890,297	(\$38,086)	-0.4%	\$914,484	11.5%

Expenses

- The FY 21 Proposed Expenses are declining by \$38,086, or 0.4%, from the FY 20 budget and increasing by \$914,484, or 11.5% from the projection.
- The salaries line is declining by \$55,284 and net two full-time positions when compared to the FY 20 budget but growing by \$748,286 and a total of 10 employees, six full-time and four part-time, from the projection.
 - The proposed salary budget allows the department to fund critical full-time vacancies to remain in compliance with its mandates.
 - The projected headcount reflects September 2020 actual staff. The County Comptroller’s Office has mentioned that there now are 82 full-time and 4 part-time & seasonal employees on-board.
 - Terminal leave is decreasing by \$219,835 to \$60,515 in FY 21.
- General expenses are declining by \$10,802 in FY 21 which is occurring within interpreter services and postage delivery expenditures.
- Contractual services are growing by \$28,000, to \$948,000, in FY 21, budget to budget. Actuarial costs previously budgeted in the County Executive’s Office will be consolidated within the County Comptroller’s Office beginning in the FY 21 Proposed Budget.
 - Financial costs are increasing by \$63,000 while miscellaneous contractual services are decreasing by \$35,000, budget to budget.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$337,005	\$266,011	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Dept Revenues	17,853	18,929	11,194	11,194	11,194	0	0.0%	0	0.0%
Total	\$354,858	\$284,940	\$311,194	\$311,194	\$311,194	\$0	0.0%	\$0	0.0%

Revenues

- The FY 21 revenues are remaining unchanged from both the FY 20 budget and the projection.
- The rents and recoveries revenue, precisely audit recovery, is flat at \$300,000 in the FY 21 budget.
 - This line represents recoveries of Federal Insurance Contribution Act (FICA) refunds. These monies represent refunds of FICA tax overpayments collected from the County, its employees and retirees on disability leave.
- The departmental revenue line is holding firm with both the FY 20 budget and projection, at \$11,194.
 - The budget is primarily made up of the Consolidated Omnibus Budget Reconciliation Act (COBRA) admin fee line. It is for bills associated with salary garnishments and administrative costs from employees that participate in COBRA.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	14	12	13	13	13	0	0.0%	0	0.0%
Part-Time and Seasonal	0	0	5	0	0	(5)	-100.0%	0	*****
Salaries	\$1,810,350	\$1,559,892	\$1,717,859	\$1,674,278	\$1,613,468	(\$104,391)	-6.1%	(\$60,810)	-3.6%
Equipment	0	6,285	0	0	1,500	1,500	*****	1,500	*****
General Expenses	28,936	49,818	68,000	68,000	52,500	(15,500)	-22.8%	(15,500)	-22.8%
Contractual Services	0	90,000	215,000	215,000	100,000	(115,000)	-53.5%	(115,000)	-53.5%
Total	\$1,839,286	\$1,705,995	\$2,000,859	\$1,957,278	\$1,767,468	(\$233,391)	-11.7%	(\$189,810)	-9.7%

Expenses

- The FY 21 budget is decreasing by \$233,391, or 11.7%, when compared to the FY 20 budget and \$189,810, or 9.7%, from the projection.
 - The salary expense is declining by \$104,391, or 6.1%, budget to budget.
 - The proposed salary budget accommodates wages and title movements for FY 21.
 - The part-time positions that were eliminated consist of a Program Coordinator, a Clerk Park Time and three Clerk Seasonal.
- Equipment, specifically miscellaneous, is funded at \$1,500 in FY 21.
- General expenses are declining by \$15,500 in FY 21 due to lower miscellaneous and office supplies.
- Contractual services, precisely miscellaneous costs, are decreasing by \$115,000 when compared to the FY 20 budget and projection.

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

Expenses

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$1,068,329	\$887,117	\$1,165,108	\$858,225	\$832,948	(\$332,160)	-28.5%	(\$25,277)	-2.9%
Total	\$1,068,329	\$887,117	\$1,165,108	\$858,225	\$832,948	(\$332,160)	-28.5%	(\$25,277)	-2.9%

- The Proposed FY 21 Budget of \$0.8 million is decreasing by \$0.3 million, or 28.5%, when compared to the FY 20 NIFA Approved Budget, and is decreasing by \$25,277, or 2.9% when compared to OLBR’s projection. The decrease of \$0.3 million is mostly due to health insurance for retirees.
- The FY 21 Proposed Budget is more in line with the current projection.
- The following chart details the NIFA Approved FY 20 Budget, OLBR Projection and the Proposed FY 21 Budget for fringe benefits by sub-object:

Subject	FY20 NIFA	FY20	FY21	FY21	FY21
	Approved	OLBR	Executive	Executive	Executive
		Projected	Budget	vs. FY20	vs. OLBR
				NIFA	Projected
Active Health Insurance	15,000	15,000	12,489	(2,511)	(2,511)
Dental Insurance	108	108	108	0	0
Medicare Reimbursement	250,000	250,000	250,000	0	0
Medicare Reimbursement Surcharge	0	3,508	0	0	(3,508)
Retiree Health Insurance	900,000	589,609	570,351	(329,649)	(19,258)
Grand Total	\$1,165,108	\$858,225	\$832,948	(\$332,160)	(\$25,277)

Revenues

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$1,041,430	\$817,036	\$1,150,000	\$1,150,000	\$828,000	(\$322,000)	-28.0%	(\$322,000)	-28.0%

- The FY 21 revenue budget is decreasing by \$0.3 million, or 28.0% when compared to both the FY 20 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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	0	0	16	2	6	(10)	-62.5%	4	200.0%
Salaries	\$0	\$0	\$690,000	\$218,130	\$365,420	(\$324,580)	-47.0%	\$147,290	67.5%
Equipment	0	0	40,000	40,000	1,000	(39,000)	-97.5%	(39,000)	-97.5%
General Expenses	0	0	160,000	160,000	20,000	(140,000)	-87.5%	(140,000)	-87.5%
Contractual Services	0	0	0	0	105,000	105,000	*****	105,000	*****
Total	\$0	\$0	\$890,000	\$418,130	\$491,420	(\$398,580)	-44.8%	\$73,290	17.5%

Expenses

- The FY 21 budget is decreasing by \$398,580, or 44.8%, when compared to the FY 20 budget but increasing by \$73,290, or 17.5%, from the projection.
- Salaries are decreasing by \$324,580, or 47.0%, and have 10 less positions, budget to budget.
 - The FY 21 budgeted positions include one Commissioner, one Deputy Director and four Program Assistants.
- Equipment, precisely miscellaneous, is declining by \$39,000, or 97.5%, from the FY 20 budget and the projection.
- The general expenses line has funding of \$10,000 for miscellaneous costs as well as \$10,000 for Grainger and office supplies.
- The contractual services expense contains funding of \$105,000 for legal costs in FY 21.

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

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

Nassau County Office of Crime Victim Advocate

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

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

The Office of Crime Victim Advocate will:

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

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$119,559,627	\$128,512,122	\$143,698,791	\$143,698,791	\$145,675,618	\$1,976,827	1.4%	\$1,976,827	1.4%
Principal	97,170,000	108,281,185	119,869,999	119,869,999	129,075,000	9,205,001	7.7%	9,205,001	7.7%
Other Expense	164,373,534	143,834,052	133,667,635	133,667,635	14,832,050	(118,835,585)	-88.9%	(118,835,585)	-88.9%
Total	\$381,103,160	\$380,627,358	\$397,236,425	\$397,236,425	\$289,582,668	(\$107,653,757)	-27.1%	(\$107,653,757)	-27.1%

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 27.1% or \$107.7 million in the FY 21 Proposed Budget from the FY 20 NIFA Approved Budget.
- The FY 21 Proposed Budget is heavily leveraged on debt service savings accrued through two separate debt issuances, a FY 20 extension and a FY 21 restructuring.
 - According to the Administration, the FY 20 debt extension puts the \$75.0 million NIFA debt mandatory sinking fund payment which is due November 15, 2020, on a ten-year fixed amortization commencing in FY 22 with an interest payment due in FY 21.
 - According to NIFA, they have been withholding County sales tax revenues to cover this payment and currently have eleven twelfth of this payment available in cash and no decision has been made on an amortization for the \$75.0 million payment.
 - The FY 21 restructuring refinances both NIFA and County debt. It provides \$233.2 million in debt service savings in FY 21. Combined together the extension and restructuring will cost the County \$40.2 million a year from FY 22 through FY 24.
 - Additionally, the FY 21 to FY 24 Gap Closing Plan includes a FY 22 NIFA debt restructuring of \$150.0 million.
- The proposed FY 21 NIFA debt restructuring savings are budgeted on several different lines. According to the Administration, the net restructuring savings impact the Debt Service, General, Sewer and Environmental Bond funds, and are appropriated on both the expense side as well as on a new revenue source, the capital resources for debt line now includes a restructuring proceeds revenue stream.

Debt Service Fund Expenses, Cont.

- The FY 21 Proposed Budget increase in County principal and interest costs is driven by the amortization schedule of the existing debt as well as an allotment for future, planned debt issuances.
- The other expense line is where the County records the costs associated with the NIFA issued debt as well as the expense of issuing debt. Within the NIFA set asides, debt costs are budgeted to decrease by \$119.4 million budget to budget.
 - 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 21 Proposed expense of loans budget allotment is \$0.6 million higher than the FY 20 NIFA Approved Budget.
- Most of the FY 21 debt service budget is considered a risk since it is dependent on NIFA extending \$75.0 million of NIFA debt in FY 20 and completing a NIFA and County issued debt restructuring in FY 21 which obtains net savings of \$233.2 million.

Planned Future New Debt Issuances 2020 to 2024					
	FY 20 Planned	FY 21 Planned	FY 22 Planned	FY 23 Planned	FY 24 Planned
	Issues	Issues	Issues	Issues	Issues
Capital Borrowings					
Capital - General	100,000,000	264,684,875	200,000,000	150,000,000	150,000,000
Capital - SSWRD	25,000,000	60,740,125	50,000,000	50,000,000	50,000,000
Tax Certiorari				200,000,000	
Total Long-Term Borrowings	125,000,000	325,425,000	250,000,000	400,000,000	200,000,000
Short-Term Borrowings					
BANs					
RANs		150,000,000	150,000,000	80,000,000	80,000,000
TANs	220,000,000	300,000,000	300,000,000	300,000,000	300,000,000
Total Short-Term Borrowings	220,000,000	450,000,000	450,000,000	380,000,000	380,000,000

- The chart above 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.
- Over the remainder of FY 20, the County plans to issue \$220.0 million in short-term notes and \$125.0 million in bonds for general capital debt, and sewer debt. Legislative and NIFA approval are required to complete the long-term issuances.
- The long-term borrowing plan is shown in the top section of the chart; this includes debt issuances for general capital purposes, tax certiorari payments, and sewer capital purposes.

Debt Service Fund Expenses, Cont.

- The County intends to issue \$325.4 million, \$250.0 million, \$400.0 million, and \$200.0 million long term debt from FY 21 through FY 24 respectively to fund improvements to County infrastructure.
- Short-term debt is shown on the bottom of the chart on the previous page; these issuances are budgeted at \$220.0 million in FY 20, rising to \$450.0 million in FY 21 and FY 22, and decreasing to \$380.0 million in FY 23 and FY 24.
- From FY 21 to FY 24 the Administration expects to issue both Revenue Anticipation Notes (RAN) and Tax Anticipation Notes (TAN) notes. RANs are issued in the anticipation of the receipt of sales tax collections. TANs are issued in anticipation of property tax receipts. RANs and TANs are typically issued to address timing differences between cash receipts and cash expenditures.

Debt Service Fund Revenue

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$1,112,466	\$1,110,716	\$1,112,216	\$1,112,216	\$1,111,716	(\$500)	0.0%	(\$500)	0.0%
Debt Svc From Capital	6,171,797	5,018,648	2,700,000	2,700,000	3,301,772	601,772	22.3%	601,772	22.3%
Debt Svc Chrgback Rev	330,949,397	329,637,745	342,359,793	342,359,793	236,712,852	(105,646,941)	-30.9%	(105,646,941)	-30.9%
Interfund Charges Rev	35,201,933	39,419,895	46,314,121	46,314,121	42,467,612	(3,846,509)	-8.3%	(3,846,509)	-8.3%
Fed Aid-Reimb of Exp	4,755,145	4,743,738	4,750,295	4,750,295	4,760,031	9,736	0.2%	9,736	0.2%
Interfund Transfers	2,912,422	696,617	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	0	0	0	1,228,685	1,228,685	*****	1,228,685	*****
Total	\$381,103,160	\$380,627,358	\$397,236,425	\$397,236,425	\$289,582,668	(\$107,653,757)	-27.1%	(\$107,653,757)	-27.1%

- Compared to the FY 20 NIFA Approved Budget, aggregate total revenue for the Debt Service Fund in the FY 21 Proposed Budget is decreasing by \$107.7 million. According to the Administration, the decrease is primarily the result of an \$105.6 million decline in debt service chargeback revenues which is due to the planned FY 21 NIFA debt restructuring.
- Debt service expenses are allocated to the fund in which the capital project is associated. The fund receiving the benefit is charged the expense and the Debt Service Fund collects the chargeback revenue.

Debt Service Fund Revenue – Cont.

Debt Service Fund Chargeback Revenues		
	FY 20 NIFA Apprvd.	Executive FY 21
Fire Commission	\$778,948	\$781,478
General Fund	\$318,953,249	\$213,031,251
Police District	\$840,989	\$929,627
Police Headquarters	\$21,786,607	\$21,970,496
Grand Total	\$342,359,793	\$236,712,852

- The chargeback increases or decreases in tandem with the amount borrowed as well as the amortization schedule of the capital borrowings related to the fund.
- The chart above shows that 90.0% of the debt service chargebacks in the Proposed FY 21 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 20 NIFA Apprvd.	Executive FY 21
Sewer & Storm Water Resource District	\$35,257,216	\$31,399,460
Environmental Bond Act	\$11,056,905	\$11,068,142
Grand Total	\$46,314,121	\$42,467,602

- The Debt Service Fund interfund charges chart reflects the interfund charges budgeted at \$42.5 million in FY 21, down \$3.8 million from the FY 20 Adopted Budget.
- The debt service costs charged to the Sewer and Storm Water Resources District (\$31.4 million) and the Environmental Bond Fund (\$11.1 million) are booked as interfund charges.

Debt Service Fund DS from Capital		
	FY 20 NIFA Apprvd.	Executive FY 21
Bond Premium	\$1,200,000	\$1,951,772
RAN Premium	\$1,500,000	\$1,350,000
Grand Total	\$2,700,000	\$3,301,772

- In FY 21, \$2.0 million is included as bond premium. This represents a budget to budget increase of \$0.8 million from the FY 20 NIFA Approved budget.
- FY 21 Proposed RAN premium revenue is decreasing \$150,000 from the current budget.
- NIFA has the authority to limit the premium to cover the costs of issuance.
- The \$4.8 million included as federal aid reimbursement of expense is derived from credit subsidy payments received on the issuance of Build America Bonds, BABs, which the County issued in FY 09 and FY 10.
- In FY 21, 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 FY 21 amount also includes catchup payments.
- The debt service fund historically collected \$0.7 million in interfund transfer monies. These revenues were appropriated from the Bonded Indebtedness Reserve Fund to be used to provide partial payment of annual debt service costs.
- The \$1.1 million revenue offset to expense represents reimbursement payments from Nassau Community College for debt service expenses for termination pay borrowed by the County on their behalf.

Debt Service Fund Multi-Year Plan

2021-2024 Multi-Year Financial Plan				
Expense				
	2021 Proposed	2022 Plan	2023 Plan	2024 Plan
Interest	\$145,675,618	\$149,820,482	\$150,465,226	\$163,103,010
Principal	\$129,075,000	\$147,655,000	\$150,060,000	\$166,610,001
Other Expense	\$14,832,050	\$112,488,812	\$91,727,758	\$72,406,341
Total	\$289,582,668	\$409,964,294	\$392,252,984	\$402,119,352

- 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. Also incorporated into these figures is the planned FY 21 debt restructuring.
- The other expenses line is increasing \$97.7 million from FY 21 to FY 22 due to the proposed NIFA / County FY 21 debt restructuring. The County’s other expenses are then projected to decrease in FY 23 and FY 24.
- County interest and principal costs are expected to increase from FY 21 through FY 24.

2021-2024 Multi-Year Financial Plan				
Revenue				
	2021 Proposed	2022 Plan	2023 Plan	2024 Plan
Revenue Offset to Expense	\$1,111,716	\$1,114,091	\$1,109,341	\$1,112,466
Capital Resources for Debt	\$3,301,772	\$2,850,000	\$3,540,000	\$2,340,000
Debt Service Chargeback Revenue	\$236,712,852	\$350,496,890	\$327,310,327	\$333,736,163
Interfund Charges Revenue	\$42,467,612	\$50,193,910	\$55,039,013	\$59,856,814
Fed. Aid -Reim. Of Expense	\$4,760,031	\$4,709,404	\$4,654,304	\$4,473,910
State Aid -Reim. Of Expense	\$1,228,685	\$600,000	\$600,000	\$600,000
Total	\$289,582,668	\$409,964,294	\$392,252,984	\$402,119,352

- The chart above details Debt Service Fund revenues as recorded in the MYP. The Plan assumes the FY 21 NIFA / County restructuring.
- The capital resources for debt line reflects the anticipated bond premiums. Debt service chargeback revenues are budgeted to vary according to capital project completion timelines and amortization schedules.
- Interfund charge revenues are expected to increase annually through FY 24. Included in this line are the revenues associated with the environmental bond issuances as well as the bond issuances made by the County for the sewers.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	377	396	444	417	448	4	0.9%	31	7.4%
Part-Time and Seasonal	13	14	11	14	11	0	0.0%	(3)	-21.4%
Salaries	\$37,613,111	\$41,427,009	\$45,114,852	\$44,513,755	\$45,078,345	(\$36,507)	-0.1%	\$564,590	1.3%
Equipment	62,855	64,626	490,000	490,000	100,000	(390,000)	-79.6%	(390,000)	-79.6%
General Expenses	1,171,011	1,326,355	1,431,000	1,431,000	1,390,500	(40,500)	-2.8%	(40,500)	-2.8%
Contractual Services	1,339,663	1,384,570	2,037,037	2,037,037	2,006,209	(30,828)	-1.5%	(30,828)	-1.5%
Total	\$40,186,641	\$44,202,560	\$49,072,889	\$48,471,792	\$48,575,054	(\$497,835)	-1.0%	\$103,262	0.2%

Expenses

- The FY 21 Proposed Expense Budget of \$48.6 million for the District Attorney’s Office is decreasing by \$0.5 million, or 1.0%, budget to budget, and increasing \$0.1 million, or 0.2%, when compared to OLBR’s FY 20 projection.
- Equipment expenses are decreasing 79.6% to \$100,000 when compared to the FY 20 Approved Budget and projections. A significant reduction in Information Technology expenses of \$345,000 is driving the decline.
 - According to the Department, they requested \$475,000 for information technology equipment and received \$30,000, due to the budget constraints facing the county. The department will monitor departmental needs and adjust accordingly with the County Executive.
 - The proposed equipment budget also includes smaller declines in office furniture and miscellaneous equipment totaling \$45,000 when compared to the FY 20 budget.
- Salaries are decreasing by \$36,507 to \$45.1 million, budget to budget. The minimal decline in salaries is due to reductions in overtime and funded part-time salaries offset by union step increases, the addition of four full-time employees and additional shift pay.

Expenses, Cont.

- Compared to OLBR’s projection, salaries will be about \$0.6 million more with full time headcount rising by 31 and decreasing by three part time employees. The variance is mostly due to vacant funded positions in the department.
 - The department has notified OLBR that a class of 14 DA law assistants will be on board as of October 13, 2020. This will drive the current headcount from 417 to 431 full time employees. Setting the proposed budget and OLBR’s projections side by side, the difference in full time headcount will be 17.
- General expenses are declining to \$1.4 million, a decrease of \$40,500 over the FY 20 budget and current projections. This is primarily attributed to decreases across office supplies & copy paper, investigative expenses, IT supplies & expenses and educational & training supplies partially offset by rises in investigative telecommunications and miscellaneous expenses.
- Compared to the FY 20 budget and projections the proposed contractual services budget is being reduced by \$30,828 to \$2.0 million mainly due to reductions in software contracts and expert witness.
 - Smaller declines include transcribing & briefs, security and radio & communications expenses totaling \$11,000.
 - Miscellaneous contractual services are partially offsetting declines with a \$19,250 increase for a new contract with Westchester Institute for Human Development. Miscellaneous contractual services make up 35% of the proposed contractual services budget which consists of court reporting contracts, IPBA administrative expenses and more.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$7,500	\$0	\$0	\$1,500	\$0	\$0	*****	(\$1,500)	-100.0%
Rents & Recoveries	66,699	99,832	0	937	0	0	*****	(937)	-100.0%
Dept Revenues	3,431	22,661	2,500	2,500	1,000	(1,500)	-60.0%	(1,500)	-60.0%
Interdept Revenues	301,015	405,768	413,744	413,744	422,670	8,926	2.2%	8,926	2.2%
Interfund Charges Rev	250,000	275,000	250,000	250,000	250,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	36,235	40,496	36,000	36,000	55,947	19,947	55.4%	19,947	55.4%
State Aid-Reimb of Exp	76,793	76,793	76,793	76,793	76,793	0	0.0%	0	0.0%
Total	\$741,673	\$920,550	\$779,037	\$781,474	\$806,410	\$27,373	3.5%	\$24,936	3.2%

Revenues

- The District Attorney’s proposed revenue budget of \$0.8 million is increasing by \$27,373, budget to budget, and \$24,936, compared to OLBR’s projection. The rise is primarily attributed to an increase in federal aid.
- Federal aid is budgeted at \$55,947 in the proposed FY 21 budget, an increase of \$19,947 to cover overtime expenses for an additional DEA Investigator and a Federal Bureau of Investigation (FBI) Safe Streets Task Force Investigator.
 - Federal aid is made up of U.S. Drug Enforcement Administration (DEA) funding for investigator overtime in cases where the DA collaborates with this agency.
- The proposed department revenues budget is decreasing by \$1,500 to \$1,000, budget to budget and compared to OLBR projections.
- Interdepartmental revenues are rising by \$8,926, or 2.2%, budget to budget, and compared to OLBR’s projection.
 - The department has an Interdepartmental Service Agreement (ISA) with the Department of Social Services that increases slightly every year.
- The state aid budget is unchanged at \$76,793 in FY 21 and represents reimbursement for a portion of the District Attorney’s salary under the District Attorney Salary Support Program. This is a grant program administered by the New York State Division of Criminal Justice Services.

The 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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	153	153	156	142	161	5	3.2%	19	13.4%
Part-Time and Seasonal	78	77	0	90	0	0	*****	(90)	-100.0%
Salaries	\$15,256,726	\$14,689,536	\$19,077,418	\$17,458,186	\$17,833,856	(\$1,243,562)	-6.5%	\$375,670	2.2%
Equipment	72,667	18,162	70,880	70,880	66,500	(4,380)	-6.2%	(4,380)	-6.2%
General Expenses	2,140,313	1,906,324	2,766,835	2,766,835	3,154,860	388,025	14.0%	388,025	14.0%
Contractual Services	461,427	317,102	579,549	579,549	770,000	190,451	32.9%	190,451	32.9%
Total	\$17,931,133	\$16,931,124	\$22,494,682	\$20,875,450	\$21,825,216	(\$669,466)	-3.0%	\$949,766	4.5%

Expenses

- The Board of Elections’ (BoE) Proposed expense budget has decreased by \$0.7 million, or 3.0%, compared to FY 20 NIFA Approved Budget and increased by \$0.9 million, or 4.5%, compared to OLBR’s most recent projection. The budget decrease is attributed to decreases in salaries and equipment expenses, offset by increases in 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 \$1.2 million, or 6.5%, which is attributed to lower funding for full-time, part-time & seasonal staff, offset by an increase in comp time cash.
- The FY 21 full-time headcount is 161, which is five more than the 2020 NIFA Approved headcount, but a decrease of funding of \$578,369.
 - The BoE receives funding to hire part-time and seasonal staff but is not assigned a headcount for these employees. As of September 1, 2020, there were 90 part-time and seasonal positions onboard.
- The proposed equipment budget is down 6.2%, or \$4,380, from not only the FY 20 NIFA Approved Budget but also the latest projection. The decreases are found in the office furniture, educational and training, and miscellaneous equipment, offset by an increase in information technology costs.

Expenses, cont.

- The general expense budget is growing by 14.0% in FY 21, from \$2.8 million in FY 20 to \$3.2 million in the proposal. The most significant increases are in copying and blueprint supplies & expenses, information technology supplies, and equipment maintenance & rental, offset by a decline in rents.
- The proposed contractual services budget is \$770,000, or 32.9% higher than the FY 20 NIFA Approved Budget and the OLBR projection. The increase is concentrated in the miscellaneous contractual services line.
- The chart below details the expenses across BoE’s three control centers.
 - Expenses in the Administration Control Center are increasing by \$127,957, or 2.9%, compared to the FY 20 NIFA Approved Budget.
 - The General Election Control Center’s FY 21 budget is \$14.8 million, 2.3% higher than FY 20 due to increased general expenses and contractual services, offset by decreases in salaries and equipment costs.
 - The Primary Elections Control Center’s FY 21 budget is down 31.6% compared to FY 20, resulting primarily from funding declines of \$0.9 million for seasonal positions and \$0.2 million in rent expenses.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2020	2021	Exec. vs. Approved		
	2018	2019	NIFA Approved Budget	Exec. Budget	Var.	%	
Administration	\$3.9	\$3.9	\$4.4	\$4.5	\$0.1	2.9%	
General Elections	12.7	12.7	14.5	14.8	0.3	2.3%	
Primary Elections	1.3	0.3	3.6	2.4	-1.1	-31.6%	
Total	17.9	16.9	22.5	21.8	-0.7	-3.0%	

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$245,367	\$343,605	\$150,000	\$150,000	\$150,000	\$0	0.0%	\$0	0.0%
Dept Revenues	15,778	12,482	40,000	40,000	40,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	0	34	0	0	0	0	*****	0	*****
Total	\$261,144	\$356,122	\$190,000	\$190,000	\$190,000	\$0	0.0%	\$0	0.0%

Revenues

- The Proposed revenue budget for FY 21 remains flat when compared to the FY 20 NIFA Approved Budget and the current projection.
- Rents & recoveries are flat at \$150,000 when compared to both the FY 20 NIFA Approved Budget and OLBR’s projection. This revenue is generated by renting out voting machines to other municipalities.
- Departmental revenues are flat at \$40,000 when compared to both the FY 20 NIFA Approved Budget and OLBR’s projection. This item includes miscellaneous receipts.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	8	8	8	8	0	0.0%	0	0.0%
Part-Time and Seasonal	0	0	1	0	1	0	0.0%	1	*****
Salaries	\$771,301	\$963,605	\$1,077,757	\$952,467	\$987,768	(\$89,989)	-8.3%	\$35,301	3.7%
Equipment	0	0	0	1,300,000	0	0	*****	(1,300,000)	-100.0%
General Expenses	2,495	10,131	8,572	3,849,462	8,572	0	0.0%	(3,840,890)	-99.8%
Interfund Charges	0	630,902	0	0	0	0	*****	0	*****
Total	\$773,796	\$1,604,637	\$1,086,329	\$6,101,929	\$996,340	(\$89,989)	-8.3%	(\$5,105,589)	-83.7%

Expenses

- The proposed expense budget for FY 21 is decreasing by \$89,989, or 8.3 % budget to budget and \$5.1 million, or 83.7% compared to the OLBR projection.
 - The FY 21 proposed salary expenses are declining by 8.3% from FY 20 due to reduced overtime and salary funding for Community Service Rep titles although the headcount remains constant at three. Offsetting the decreases are increases in terminal leave, comp time cash and differential pay costs.
- The full-time and part-time headcounts remain flat compared to the prior year.
- The OLBR FY 20 actual is also flat for full-time titles but increases by one position for the part-time headcount compared to FY 21.
- The equipment and general expense budgets remain constant at zero and \$8,572 budget to budget. However, compared to the projection both lines experience decreases of \$1.3 million and \$3.8 million respectively. These substantial changes are attributed to the expenses associated with the COVID-19 emergency response equipment and general expenses in FY 20.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fed Aid-Reimb of Exp	\$0	\$0	\$480,012	\$480,012	\$480,012	\$0	0.0%	\$0	0.0%
Gifts	0	9,874	0	0	0	0	*****	0	*****
Total	\$0	\$9,874	\$480,012	\$480,012	\$480,012	\$0	0.0%	\$0	0.0%

Revenues

- The Proposed FY 21 Budget allocates \$480,012 for federal aid, which is flat compared to the FY 20 NIFA Approved Budget and OLBR’s projection.
 - The revenue represents a pass-thru from New York State that reimburses the County for qualifying salary expenses. The funds represent the Emergency Management Performance Grant (EMPG), for which there is a 50% cost match.



Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	84	93	96	90	91	(5)	-5.2%	1	1.1%
Part-Time and Seasonal	32	31	35	34	35	0	0.0%	1	2.9%
Salaries	\$9,651,110	\$10,303,717	\$11,523,139	\$10,530,467	\$11,263,213	(\$259,926)	-2.3%	\$732,746	7.0%
Fringe Benefits	5,947,950	6,086,033	6,485,830	6,076,180	6,419,389	(66,441)	-1.0%	343,209	5.6%
Equipment	74,204	26,608	142,107	114,607	102,107	(40,000)	-28.1%	(12,500)	-10.9%
General Expenses	108,294	99,890	213,800	194,880	208,800	(5,000)	-2.3%	13,920	7.1%
Contractual Services	4,658,205	4,635,618	4,887,378	4,887,378	4,887,378	0	0.0%	0	0.0%
Debt Svc. Chargebacks	826,706	828,439	778,948	778,948	781,478	2,530	0.3%	2,530	0.3%
Inter-Dept. Charges	2,515,030	2,979,063	3,218,045	3,218,045	3,218,045	0	0.0%	0	0.0%
Interfund Charges	9,737	0	0	0	0	0	*****	0	*****
Total	\$23,791,235	\$24,959,368	\$27,249,247	\$25,800,505	\$26,880,410	(\$368,837)	-1.4%	\$1,079,905	4.2%

Expenses

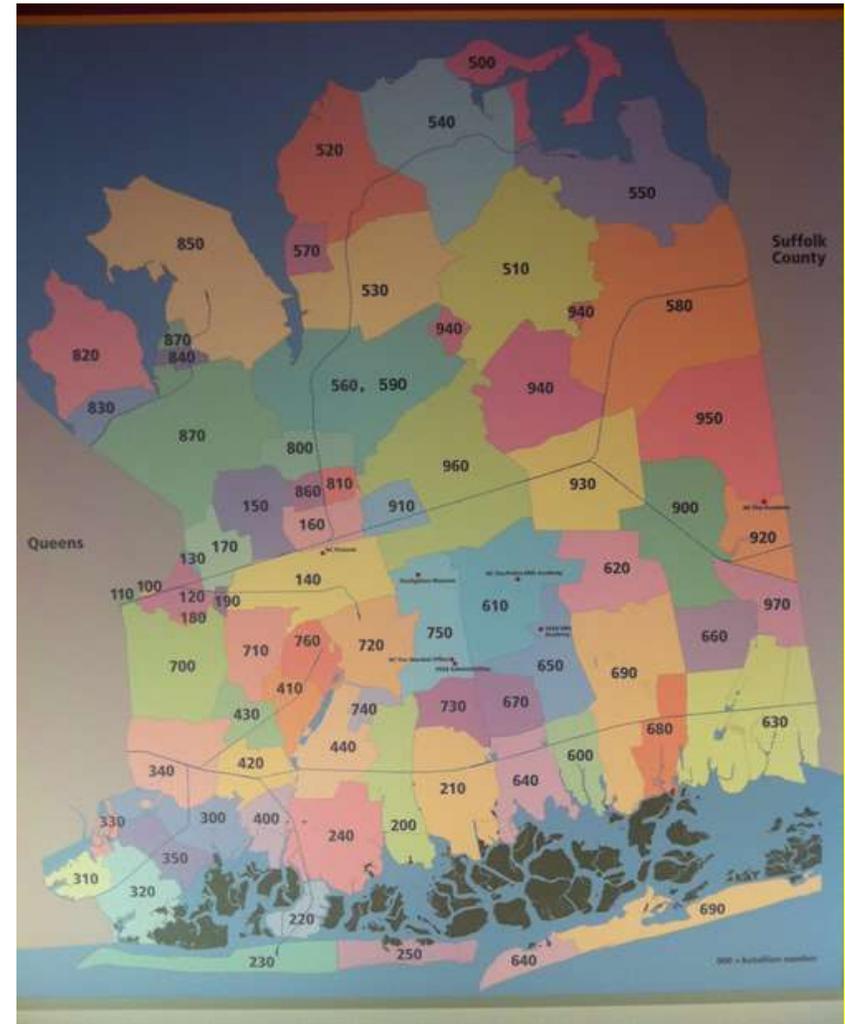
- The FY 21 Proposed Expense Budget is decreasing from the FY 20 NIFA Approved Budget by \$0.4 million or 1.4%, to \$26.9 million. Proposed expenses are 4.2%, or \$1.1 million more than the latest OLBR projections.
- Salaries are driving the biggest variances in expenses. Salaries will be \$0.3 million less than those of FY 20 and \$0.7 million greater than the FY 20 projection.
 - The proposed budget includes five less full-time positions budget to budget as funding for vacant positions were removed. The positions removed include Fire Marshall II, Clerk Typist I, Fire Communications Technician I and II.
 - Compared to the current staffing levels, a full-time Fire Communications Technician I and a part-time Physician will be added. In addition, nine Fire Marshal Trainees will transition to Fire Marshal I’s.
- The proposed budget does not include funding for Fire Marshal Trainees.
- Terminal leave and longevity are decreasing by \$187,806 and \$13,088, respectively, compared to FY 20.
- The proposed budget includes rises in comp time cash, differential, standby pay and health insurance buyback payments of a combined \$85,150.
 - The increase to differential is to cover the reassignment of additional personnel to the night tours due to COVID-19.
- The proposed salary line also accommodates the steps for eligible CSEA employees.
- According to the department, COVID-19 will continue to impact daily operations in FY 21 as Fire Marshall’s

Expenses, Cont.

respond to complaints concerning violations of the executive order.

- Fringe benefits are decreasing by \$66,441, or 1.0%, to \$6.4 million for the FY 21 Proposed Budget. This is attributed to a decline in health insurance costs partially offset by increases in social security, Medicare reimbursement, pension and New York State unemployment costs. However, compared to the FY 20 projection, fringe expenses have a growth of \$343,209, or 5.6%.
- The equipment budget is decreasing by \$40,000 to \$102,107, compared to the FY 20 budget. Communications equipment is the main driver with a \$35,000 decrease and a smaller decline of \$5,000 in uniforms and badges.
- General expenses are decreasing by \$5,000 to \$208,800 budget to budget due to a decline in office supplies and copy paper.
- The proposed contractual services budget remains unchanged at \$4.9 million. The largest contract expense is \$4.4 million for the Vocational Education and Extension Board (VEEB) contract.
 - In addition to the VEEB contract, the training contract for volunteer firemen, contractual services also includes the following contracts:
 - A service & maintenance contract for radio communication facilities and equipment to enable proper dispatch.
 - A contract with Nassau University Medical Center to provide OSHA mandated physical examinations for new hires and current staff.
 - Veterinarian care for the department’s canines.

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



Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	9,141	19,064	0	4,287	0	0	*****	(4,287)	-100.0%
Rents & Recoveries	25,026	110,311	0	21,041	0	0	*****	(21,041)	-100.0%
Dept Revenues	7,552,137	7,827,310	8,200,600	5,714,028	7,200,600	(1,000,000)	-12.2%	1,486,572	26.0%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Interfund Transfers	385,841	37,659	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	158,225	123,410	180,000	153,000	154,800	(25,200)	-14.0%	1,800	1.2%
Property Tax	15,256,174	16,436,923	18,463,956	18,463,145	19,120,319	656,363	3.6%	657,174	3.6%
Total	\$23,791,235	\$24,959,368	\$27,249,247	\$24,760,192	\$26,880,410	(\$368,837)	-1.4%	\$2,120,218	8.6%

Revenues

- The Proposed FY 21 Revenue Budget is decreasing by \$0.4 million or 1.4%, budget to budget, and increasing \$2.1 million, or 8.6%, when compared to OLBR’s FY 20 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.
 - Fee collections are budgeted to decrease \$1.0 million to \$7.2 million in FY 21 when compared to the FY 20 NIFA Approved Budget, which is closer to the FY 19 actual.
 - The projected \$0.7 million rise in property tax to \$19.1 million is a result of a reallocation of funds. For more information refer to the Property Tax section in the Executive Summary.
- Compared to the FY 20 projection, departmental revenues are increasing by \$1.5 million. Revenue collection in FY 20 has declined due to COVID-19 induced business closures preventing inspections.
 - The FY 21 Proposed Budget anticipates some revenue rebounding from COVID-19.
- Payment in lieu of taxes (PILOT) remains flat compared to FY 20.
- State aid is reduced by \$25,200 to \$154,800 in the proposed budget and potentially coming in lower according to the department.
 - State aid is made up of tuition reimbursements from New York State for teaching emergency medical courses to emergency service providers who serve communities within Nassau County.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	155	158	167	162	180	13	7.8%	18	11.1%
Part-Time and Seasonal	26	23	36	32	36	0	0.0%	4	12.5%
Salaries	\$13,984,400	\$14,143,052	\$15,631,121	\$14,517,675	\$16,213,457	\$582,336	3.7%	\$1,695,782	11.7%
Fringe Benefits	0	(637)	0	0	0	0	*****	0	*****
Equipment	87,014	33,290	59,597	59,597	59,597	0	0.0%	0	0.0%
General Expenses	605,814	587,088	921,663	825,000	791,663	(130,000)	-14.1%	(33,337)	-4.0%
Contractual Services	380,781	551,401	375,072	375,072	375,072	0	0.0%	0	0.0%
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	4,956,853	4,769,761	5,767,822	5,767,822	5,767,822	0	0.0%	0	0.0%
Interfund Charges	0	180	0	0	0	0	*****	0	*****
Early Int./Special Ed	135,579,637	147,367,716	137,000,000	141,000,000	139,550,000	2,550,000	1.9%	(1,450,000)	-1.0%
Total	\$160,594,499	\$172,451,851	\$164,755,275	\$167,545,166	\$167,757,611	\$3,002,336	1.8%	\$212,445	0.1%

Expenses

- Total FY 21 expenditures are increasing by \$3.0 million, or 1.8%, compared to the FY 20 NIFA Approved Budget due mostly to increases in salaries and provider payments for (Children’s Early Intervention Services and Pre-school Special Education). Compared to the FY 20 projection, the budget is rising by \$212,445, or 0.1% due to salaries, which are mostly offset by a decline in provider payments.
- Provider payments for the Children’s Early Intervention Services Program and Pre-school Education Program makes up 83.2% of the Proposed FY 21 expense budget. The \$139.6 million budget is increasing by \$2.6 million compared to the prior year budget, but it is decreasing by \$1.5 million from the FY 20 projection. The budgeted amount is \$12.0 million lower than the department requested amount of \$151.6 million. This will be discussed in more detail further in the report.
- The FY 21 salary line is increasing by \$582,336 or 3.7% budget to budget, and by \$1.7 million compared to the FY 20 projection. The rise accommodates for increased salary funding for seasonal Public Health Aides and for the increase in staffing of 13 full-time positions.

Expenses, Cont.

- The overtime budget of \$308,600 is currently lower than the FY 20 projected amount of roughly \$460,000. If there is second wave of the COVID-19 pandemic, this budget could be challenging.
- The salary increase compared to projection, accommodates for the staffing level to increase by 18 full-time and 4 part-time positions. The full-time positions to be filled include six Sanitarian Trainees, four Clerk Typists, two Public Health Nurses, one Social Health Investigator, one Deputy Commissioner of Health, one Accountant, one Accounting Assistant, and two Public Health Engineer Trainees.
- The part-time positions include one Board member, and three Public Health Aids.
- The FY 21 budgeted headcount equals the department’s request and is 25 full-time positions higher than the historical FY 18 level. The increase in staffing level is in various areas to protect public health, including food safety and disease investigation and control.
- In FY 21 the department will continue to provide comprehensive COVID-19 related services such as contact tracing, case investigations, the COVID-19 call center, and continue with the responsibilities and assistance in reopening essential businesses in the County.
- The following chart details the full-time, part-time and seasonal positions for the FY 20 NIFA Approved Budget, the September 1, 2020 staffing level, the FY 21 Departmental Request, and the FY 21 Proposed Budget:

Staffing Analysis							
	FY 20 <u>Adopted</u>	Sept-20 <u>Actual</u>	FY 21 <u>Request</u>	FY 21 <u>Executive</u>	Exec. vs NIFA <u>Approved</u>	Exec. vs <u>Actual</u>	
CC Full-time Staffing							
10 Administration	21	22	24	24	3	2	
20 Environmental Health	79	72	84	84	5	12	
30 Public Health Laboratories	11	11	11	11	0	0	
40 Public Health	15	16	20	20	5	4	
51 Childrn Early Inter. Services	40	39	39	39	(1)	0	
54 Pre-School Education	1	2	2	2	1	0	
Total Full-time	<u>167</u>	<u>162</u>	<u>180</u>	<u>180</u>	<u>13</u>	<u>18</u>	
CC Part-time and Seasonal							
10 Administration	6	5	6	6	0	1	
20 Environmental Health	25	24	25	25	0	1	
40 Public Health	3	2	3	3	0	1	
51 Childrn Early Inter. Services	2	1	2	2	0	1	
Total Part-time and Seasonal	<u>36</u>	<u>32</u>	<u>36</u>	<u>36</u>	<u>0</u>	<u>4</u>	

Expenses, Cont.

- As reflected on the previous page, the budgeted headcount is increasing by 13 full-time positions compared to the FY 20 budget.
 - Budget to budget, the full-time heads in the FY 21 Executive budget includes the gain of three administrative positions (including a Deputy Commissioner) in the Administration control center, five positions in Environmental Health, and five in Public Health. The loss of one the Medical Social Worker full-time position in Children’s Early Intervention Services is being offset by the gain of an Accounting Assistant in Pre-School Education.
- The FY 21 Proposed Budget for equipment remains unchanged at \$59,597. The budget includes funding for information technology, medical and dental equipment and miscellaneous equipment.
- General expenses are decreasing by \$130,000 in FY 21 due mostly to a decline in equipment maintenance and rental, and miscellaneous supplies. According to the department, this is due to a transfer of \$100,000 to the Office of Consumer Affairs for the smart sprinkler system, \$25,000 in equipment maintenance from the Public Health Laboratory budget and a \$5,000 from reducing printing and copying expenses.
- The budget for contractual services remains unchanged at \$375,072 in the Proposed FY 21 Budget. The following chart provides the details the FY 21 Proposed funding by contract:

Heath Department Contracts	2021 Proposed Budget
Preschool Medicaid Billing	200,000
Pre-school Imaging Contract	20,000
Hearing Officers	62,608
North Shore Child Guidance	55,000
Lab Testing Contingency	25,000
NUMC for OSHA physicals	12,464
Subtotal Contracts	375,072

Expenses, Cont.

- The FY 21 various direct expenses line remains flat at \$5.0 million. This is for contracted Public Health Services to the NuHealth.
- Inter-departmental charges remain unchanged at \$5.8 million in the FY 21 Proposed Budget. This budget line includes building occupancy charges, information technology charges, workers compensation, printing graphic and mail services expenses and indirect charges.
- The following chart provides the total expense by control center for FY 18, FY 19, the FY 20 Approved budget and the FY 21 Executive Budget.

Control Center	Historical		2020	2021	Exec. vs. Approved	
	2018	2019	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$4.9	\$5.1	\$5.4	\$5.6	\$0.3	4.8%
Public Health	7.4	7.0	7.7	8.1	0.4	5.3%
Environmental Health	7.4	7.4	8.3	8.2	0.0	-0.2%
Public Health Laboratories	1.7	1.6	2.0	1.8	-0.1	-5.8%
Childm Early Inter. Services	29.1	27.8	31.1	29.8	-1.3	-4.2%
Pre-School Education	110.1	123.5	110.3	114.1	3.8	3.4%
Total	160.6	172.5	164.8	167.8	3.0	1.8%

- The Administration control center is increasing by \$255,501 or 4.8% due to mostly to salaries from the increase of three full-time positions.
- Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. The FY 21

budget for Environmental Health is decreasing minimally by 0.2%, due to a change in budgeted salaries including reduced termination pay.

- Public Health budgeted at \$8.1 million, is increasing by \$408,982, or 5.3%, due mostly to the increased headcount of five full-time positions. This control center provides disease control, quality improvement epidemiology and research, as well as Public Health Emergency Preparedness in order to respond to public health threats.
- The Public Health Lab provides services to address and protect the residents of Nassau County against environmental health risks including but not limited to water, water supply, and mosquito testing. The FY 21 Proposed budget is decreasing minimally by \$112,791, or 5.8%, mostly due to reduced equipment maintenance/rental and miscellaneous general expenses.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 21 Proposed budget of \$29.8 million is decreasing by \$1.3 million due to reduced program agency services. The Proposed Budget is closer aligned with the FY 20 projected level.
- 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 \$114.1 million in FY 21, which is an increase of \$3.8 million, or 3.4% compared to the FY 20 Approved Budget. The budget consists mostly of provider payments which is discussed on the next page.

Expenses, Cont.

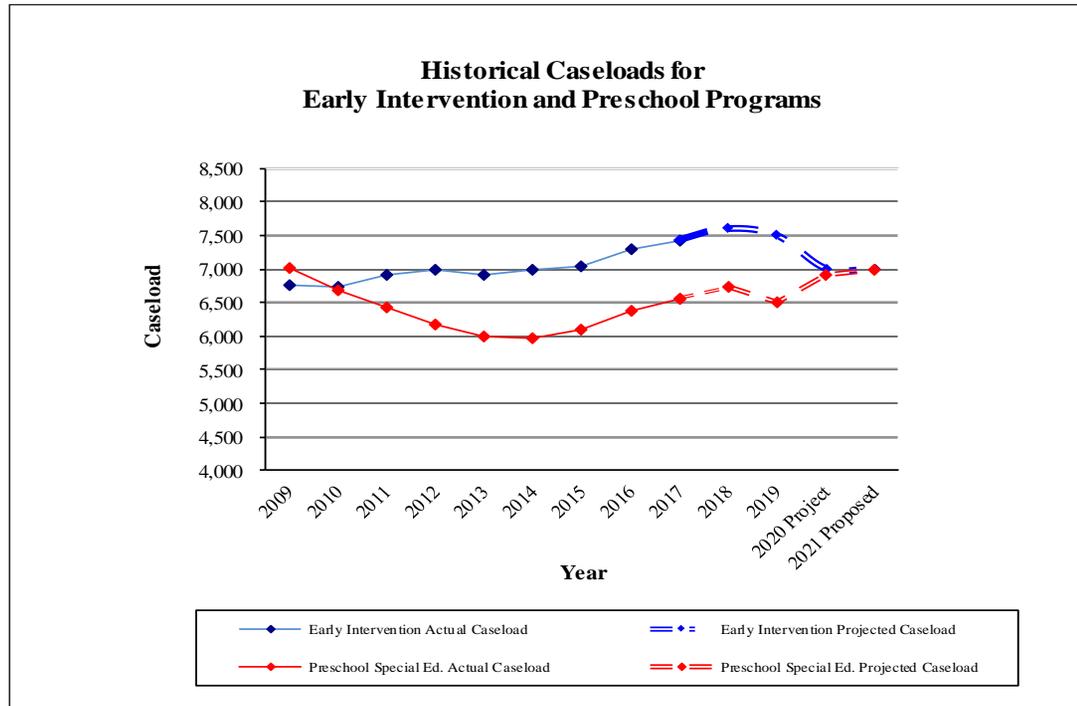
- Provider payments are increasing by \$2.6 million to \$139.6 million in the FY 21 Executive budget, when compared to the FY 20 Adopted Budget. Of the total budget, \$113.8 million in payments is devoted to the Pre-school Education program and \$25.8 million is for Children’s Early Intervention Services. The chart below details this break-out:

Control Center	FY 19 Actual	FY20 NIFA	FY 20 Projection	FY 21 Department Request	2021 Proposed Budget
		Approved Budget			
Children Early Intervention Service	24,332,366	27,000,000	25,000,000	25,800,000	25,800,000
Pre-school Education	123,035,351	110,000,000	116,000,000	125,750,000	113,750,000
Grand Total	147,367,716	137,000,000	141,000,000	151,550,000	139,550,000

- For the two programs, the FY 21 Proposed Budget is increasing by \$2.6 million. The budgeted increase in funding compared to the FY 20 reflects the rising program expenditures from increasing enrollment and rising rates from the center base schools.
- However, when the Proposed budget is compared to the current projection, it is a decline of \$1.5 million, since there is a projected deficit of \$4.0 million for Provider Payments for the current year. The FY 20 projection was based on providing some level of school services and transportation for the Fall school semester, however, according to the department, the impact of the COVID-19 pandemic on school busing and school related activities still remains unclear.
- The FY 21 Proposed Budget is \$12.0 million below the department’s requested amount of \$151.6 million. According to the FY 21 Proposed Budget Summary Book, the budget includes the costs for all services for the anticipated caseload level as authorized by school districts to approved applicants. The County is currently pursuing State legislation to cap or mitigate the local cost of pre-school and early intervention services. If this cap is not reached, there is a potential risk to the Proposed FY 21 Budget.
- The budget to budget increase within Pre-school Education compared to FY 20 include \$1.8 million for the Pre-school (ages 3-5) program, \$1.0 million for transportation services and \$570,000 for pre-school evaluations and \$380,000 for pre-school related services. These increases are being offset by a decrease of \$1.2 million for Children’s Early Intervention services.
- The \$1.0 million increase in Transportation costs are part of COVID-19 related transportation maintenance expenses, which include cleaning, sanitizing and other COVID-19 related compliance items. This expense was negotiated with the assistance of the County Attorney’s Office based on the filing of legal Notices of claims served on the County by the transportation companies.

Expenses, Cont.

- The following chart provides historical and projected caseload data from FY 09 to the Proposed FY 21 Budget for the Early Intervention Program and the Pre-school Education Program.



- Under the Pre-school Education Program, the caseload data from FY17- FY19 are subject to revision since the years have not been closed. The FY 20 projection and FY 21 Proposed Budget assume caseload figures of 7,000 each for Early Intervention. For the Pre-school Education total program, caseloads of 6,904 are projected in FY 20 and 7,000 are budgeted in FY 21.
- It is difficult for the department to project caseload figures since the State allows the school districts up to four years to submit authorizations to the County. More caseload data is depicted on the next page.

Expenses, Cont.

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

Children in the Early Intervention and Preschool Program By Year

Year	Pre-school Education Program				Early Intervention Program				Total Children in both programs
	Preschool Approved	Preschool Ineligible	Total Preschool Cases	% of Ineligible Preschool	Early Int. Approved	Early Int. Ineligible	Total Early Int. Cases	% of Ineligible Early Int.	
2009	6,193	830	7,023	11.8%	5,307	1,445	6,752	21.4%	13,775
2010	5,843	836	6,679	12.5%	5,220	1,521	6,741	22.6%	13,420
2011	5,640	779	6,419	12.1%	5,230	1,679	6,909	24.3%	13,328
2012	5,506	667	6,173	10.8%	5,276	1,715	6,991	24.5%	13,164
2013	5,368	614	5,982	10.3%	5,119	1,788	6,907	25.9%	12,889
2014	5,420	557	5,977	9.3%	5,089	1,895	6,984	27.1%	12,961
2015	5,569	536	6,105	8.8%	5,130	1,919	7,049	27.2%	13,154
2016	5,847	527	6,374	8.3%	5,234	2,064	7,298	28.3%	13,672
2017*	6,063	502	6,565	7.6%	5,504	1,928	7,432	25.9%	13,997
2018*	6,278	454	6,732	6.7%	5,770	1,835	7,605	24.1%	14,337
2019*	6,118	394	6,512	6.1%	5,665	1,835	7,500	24.5%	14,012
Project 2020	6,500	404	6,904	5.9%	5,400	1,600	7,000	22.9%	13,904
Proposed 2021	6,700	300	7,000	4.3%	5,400	1,600	7,000	22.9%	14,000

*2017 and subsequent years are subject to change for Preschool since these years are still open.

- As depicted in the table above, the number of Pre-School ineligible as a percentage of the total Program has been steadily decreasing each year from FY 10 through FY 21, as less children have been found to be ineligible. For example, in FY 10 the percentage of ineligible children equated to 12.5% of the total, and in FY 21 Proposed Budget the percentage is projected at 4.3%.
- The total Pre-school Education Program caseloads have steadily increased each year from a low of 5,977 in FY 14, to a projected high of 7,000 in the Proposed FY 21 Budget. This represents a projected overall caseload increase of 17.1%. Despite the

COVID-19 pandemic, the department is projecting the total pre-school caseload to increase to 6,904 or 6.0% in FY 20, compared to the prior year.

- For the Early Intervention Program, the number of ineligible children as a percentage of the total has increased from a low of 21.4% in FY 09 to a high of 28.3% in FY 16. Since the high that occurred in FY 16, caseloads have declined to the low of 22.9% projected in the FY 21 Proposed Budget.

Revenue

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,834,984	\$6,524,165	\$6,245,000	\$4,800,000	\$6,245,000	\$0	0.0%	\$1,445,000	30.1%
Fines & Forfeits	305,885	537,438	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	240,686	1,108,559	250,000	372,272	250,000	0	0.0%	(122,272)	-32.8%
Dept Revenues	8,063,570	7,946,428	5,401,000	4,800,000	6,201,000	800,000	14.8%	1,401,000	29.2%
Interfund Charges Rev	41,412	40,178	57,516	57,516	57,516	0	0.0%	0	0.0%
State Aid-Reimb of Exp	85,822,790	92,011,037	76,987,500	65,652,000	76,286,620	(700,880)	-0.9%	10,634,620	16.2%
Total	\$101,309,327	\$108,167,804	\$89,241,016	\$75,981,788	\$89,340,136	\$99,120	0.1%	\$13,358,348	17.6%

- The proposed FY 21 revenue budget is increasing minimally by \$99,120, or 0.1%, to \$89.3 million, compared to the FY 20 NIFA Approved Budget. This is due mostly to an increase in department revenues, which is partially offset by a decrease in state aid.
- The FY 21 Proposed Budget for permits and licenses remain unchanged at \$6.2 million. Since the current FY 20 projection is \$4.8 million, or \$1.4 million below the Proposed Budget, this revenue source could be at risk if there is another shutdown or a second wave of the COVID-19 pandemic.
 - Besides the fees above, permits and licenses also includes fees charged for sanitation violations, swimming pool and beach inspections, temporary residence inspections, water supply plan review, and tattoo parlors.
- The FY 21 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 20 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 20.
- Rents and recoveries continue to remain budgeted at \$250,000 in the FY 21 Proposed Budget. This revenue represents anticipated vendor recoveries.

Revenues, Cont.

- Department revenue is increasing by \$800,000, or 14.8% to \$6.2 million in the FY 21 Proposed Budget. The following chart details departmental revenue by sub-object code.

Departmental Revenues		
Revenue Source	FY 20 NIFA Approved	FY 21 Proposed
Miscellaneous Receipts	2,000	\$2,000
Fees	34,000	34,000
Early Intervention Servs Coord Rev	165,000	165,000
Pre-School Medicaid	4,000,000	4,000,000
Medicaid Fees, Early Intervention	1,200,000	2,000,000
Grand Total	\$5,401,000	6,201,000

- The increase in department revenue is mainly due to a rise of \$800,000 in Medicaid fees for Early Intervention Services. According to the department, the rise is due to an increase in more children with Medicaid coverage.
- Pre-school Medicaid, remains unchanged at \$4.0 million in the Proposed FY 21 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 21 Proposed Budget for state aid is decreasing by \$700,880, or by 0.9%, to \$76.3 million, compared to the FY 20 NIFA Approved budget.
- Compared to the FY 20 projection, state aid is rising by \$10.6 million. The FY 20 projection includes a reduction of approximately 20% due to New York State revenue cuts that are being implemented across the board to all local governments and school districts.
 - The department has been informed that the 20% withholding is a temporary measure. However, If the cuts continue, the state aid revenue could be at risk by roughly \$10.0 million.
 - State aid includes the reimbursement for expenditures related to Children’s Early Intervention services, Pre-school Education programs, and Public Article 6 funding.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	5	7	3	6	(1)	-14.3%	3	100.0%
Part-Time and Seasonal	0	0	0	0	2	2	*****	2	*****
Salaries	\$187,171	\$285,183	\$458,000	\$245,519	\$441,121	(\$16,879)	-3.7%	\$195,602	79.7%
General Expenses	4,245	(3,500)	26,805	26,805	22,305	(4,500)	-16.8%	(4,500)	-16.8%
Contractual Services	0	0	3,000	3,000	0	(3,000)	-100.0%	(3,000)	-100.0%
Total	\$191,415	\$281,683	\$487,805	\$275,324	\$463,426	(\$24,379)	-5.0%	\$188,102	68.3%

Expenses

- The FY 21 Proposed expense Budget is decreasing by \$24,379, or 5.0%, from the FY 20 NIFA Approved Budget. Proposed expenses are 68.3%, or \$188,102, more than the latest projection. Full-time headcount is decreasing by 1, budget to budget.
- There are two Program Coordinator P/T positions budgeted for FY 21.
- Terminal leave is decreasing by \$1,879 when compared to the FY 20 NIFA Approved Budget.
- The FY 21 proposed general expenses are decreasing by \$4,500, or 16.8%, in comparison to both the FY 20 NIFA Approved Budget and OLBR’s projection. The decrease is due to a decline in miscellaneous supplies and expenses.
- The FY 21 proposed contractual services budget line has no funds allocated.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$4,994	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	275	14,390	10,000	10,000	5,000	(5,000)	-50.0%	(5,000)	-50.0%
Total	\$275	\$19,384	\$10,000	\$10,000	\$5,000	(\$5,000)	-50.0%	(\$5,000)	-50.0%

Revenues

- The FY 21 proposed revenues are decreasing by \$5,000, or 50.0%, when compared to both the FY 20 NIFA Approved Budget and OLBR’s projection. According to the department, there is an anticipated decrease in charges for basic services such as filling out government forms. The expectation is that vulnerable residents may not be able to pay for these services.
- The proposed FY 21 rents and recoveries line has no funds allocated.

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

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$1	\$0	\$0	\$0	\$0	*****	\$0	*****
Rev Offset To Expense	57,921	136,398	150,883	150,883	150,883	0	0.0%	0	0.0%
Interfund Charges Rev	27,298	(27,298)	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	426,999	384,000	370,750	370,750	370,750	0	0.0%	0	0.0%
State Aid-Reimb of Exp	73,821	117,396	111,225	111,225	111,225	0	0.0%	0	0.0%
Total	\$586,038	\$610,496	\$632,858	\$632,858	\$632,858	\$0	0.0%	\$0	0.0%

Revenues

- The Proposed FY 21 Revenue Budget is remaining flat from both the FY 20 NIFA Approved Budget level and the FY 20 projection.
- The \$150,883 revenue offset to expense represents a compensation reimbursement to the County from the Land Bank as per the Mutual Benefit Agreement between the two entities. The employee is on the County payroll and the Land Bank reimburses the County monthly for the employee’s salary, fringe and other related costs.
- The Office of Housing has a Memorandum of Understanding (MOU) with the Department of Social Services (DSS) to provide staffing support services to assist in the Homeless Intervention and Employment program. DSS reimburses the Office of Housing 65%, (50.0% Federal and 15.0% State), for the expenses incurred (primarily salary and fringe benefits). The reimbursement originates from the State and is passed through DSS to the Office of Housing.
- Federal and state aid is based on the reimbursement rate for the expenses for the aforementioned program, which in FY 21 are \$370,750 and \$111,225, respectively; unchanged from the FY 20 budgeted and projected levels.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	13	13	17	14	14	(3)	-17.6%	0	0.0%
Salaries	\$1,938,122	\$1,050,144	\$1,227,965	\$975,332	\$1,161,161	(\$66,804)	-5.4%	\$185,829	19.1%
Equipment	0	0	0	0	1,000	1,000	*****	1,000	*****
General Expenses	0	0	0	0	4,000	4,000	*****	4,000	*****
Interfund Charges	0	0	200,000	200,000	200,000	0	0.0%	0	0.0%
Total	\$1,938,122	\$1,050,144	\$1,427,965	\$1,175,332	\$1,366,161	(\$61,804)	-4.3%	\$190,829	16.2%

Expenses

- The FY 21 expenditure budget is decreasing by \$61,804, or 4.3%, when compared to the FY 20 NIFA Approved Budget and increasing by \$190,829, or 16.2% in comparison to OLBR's FY 20 projection. Salaries are driving the biggest variances in expenses.
- Salaries are decreasing by \$66,804 to \$1.2 million, in FY 21 when compared to the FY 20 budget. The decline is due to the removal of three funded vacant positions partially offset by a rise in terminal leave.
 - The vacant funded positions removed were two Housing Case Managers and an Administrative Assistant.
- Compared to current projections, salaries are increasing by \$185,829, attributed to higher budgeted than on board salaries.
- The FY 21 proposed budget includes 100% reimbursable equipment and general expense funding of \$1,000 and \$4,000, respectively. This is in relation to the Mutual Benefit Agreement with Land Band Corp. mentioned above.
- The proposed interfund charges budget remains unchanged from the FY 20 budget level of \$200,000.
- The Office of Housing is the local administrator for the New York State Division of Housing and Community Renewal (DHCR) Housing Choice Voucher Program (Section 8). Nassau County manages annual rent subsidies on behalf of Nassau County residents. This is also funded through the Grant Fund.
- It should be noted that as of September 2020 there are 35 full-time and part-time housing employees whose salaries are funded by grants.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	8	6	8	0	0.0%	2	33.3%
Part-Time and Seasonal	2	2	6	2	4	(2)	-33.3%	2	100.0%
Salaries	\$689,963	\$717,689	\$921,200	\$803,267	\$841,249	(\$79,951)	-8.7%	\$37,982	4.7%
General Expenses	9,602	10,189	16,195	16,195	21,595	5,400	33.3%	5,400	33.3%
Contractual Services	0	48,000	68,000	68,000	82,000	14,000	20.6%	14,000	20.6%
Total	\$699,566	\$775,878	\$1,005,395	\$887,462	\$944,844	(\$60,551)	-6.0%	\$57,382	6.5%

Expenses

- The FY 21 Proposed Budget is decreasing by \$60,551, or 6.0%, in comparison to the FY 20 NIFA Approved Budget. This is mainly due to a decline in salaries.
- Headcount is remaining flat in full-time positions and decreasing by two in part-time positions compared to the FY 20 Budget.
- Salaries are decreasing by \$79,951, or by 8.7%, when compared budget to budget. The decrease is mainly due to the elimination of two Clerk Seasonal positions.
- General expenses are increasing by \$5,400 when compared to both the FY 20 NIFA Approved Budget and OLBR’s projections. This increase is mainly in miscellaneous supplies and expenses.
- The Contractual services line is increasing by \$14,000 when compared to both the FY 20 NIFA Approved Budget and OLBR’s projections. This increase is driven by miscellaneous contractual services, such as anti-sexual harassment training and insurance consulting.

Revenue

- The rents and recoveries revenue line is not budgeted for, but rather contains disencumbered funds as they occur. This line contains \$1,043 in FY 19.
- Departmental revenues are not budgeted for but has a total of \$74 in FY 19.

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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	5	5	4	5	0	0.0%	1	25.0%
Part-Time and Seasonal	0	0	1	1	0	(1)	-100.0%	(1)	-100.0%
Salaries	\$475,846	\$379,523	\$454,719	\$340,888	\$400,360	(\$54,359)	-12.0%	\$59,472	17.4%
General Expenses	768	1,329	4,201	4,201	3,960	(241)	-5.7%	(241)	-5.7%
Total	\$476,614	\$380,852	\$458,920	\$345,089	\$404,320	(\$54,600)	-11.9%	\$59,231	17.2%

Expenses

- The FY 21 Proposed Budget is decreasing by \$54,600, or 11.9%, compared to the FY 20 NIFA Approved Budget.
- The FY 21 full-time headcount is constant at five when compared to the FY 20 NIFA Approved Budget. Salaries are decreasing by \$54,359, budget to budget, and increasing by \$59,472 compared to OLBR projections. The department is not budgeting for any part-time employee in FY 21.
 - The largest component of the decline occurred in the Human Relations Representative II and Clerk I PT positions being eliminated from the FY 21 budget; the combined salaries totaled \$121,743. The salary decline is partially offset by the addition of the Human Relations Representative I position with a salary of \$48,482.
 - Terminal leave has been increased by \$14,422 to a total of \$17,422. Longevity is remaining flat at \$1,475.
- General expenses are decreasing by \$241 compared to the FY 20 NIFA Approved Budget. This is due to a decline in office supplies & copy paper.

Revenues

- The FY 21 Proposed Budget does not anticipate any revenue. Historically, revenue was collected from prior year recoveries.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	53	56	62	58	61	(1)	-1.6%	3	5.2%
Part-Time and Seasonal	39	17	11	11	12	1	9.1%	1	9.1%
Salaries	\$4,740,096	\$4,891,154	\$5,562,854	\$5,241,849	\$5,276,291	(\$286,563)	-5.2%	\$34,442	0.7%
Equipment	511	692	14,161	14,161	9,161	(5,000)	-35.3%	(5,000)	-35.3%
General Expenses	1,127,836	1,108,315	1,296,041	1,296,041	1,196,021	(100,020)	-7.7%	(100,020)	-7.7%
Contractual Services	25,626,436	27,926,285	28,683,191	28,683,191	28,438,191	(245,000)	-0.9%	(245,000)	-0.9%
Inter-Dept. Charges	1,561,673	2,891,177	3,755,852	3,755,852	3,759,852	4,000	0.1%	4,000	0.1%
Total	\$33,056,553	\$36,817,624	\$39,312,099	\$38,991,094	\$38,679,516	(\$632,583)	-1.6%	(\$311,578)	-0.8%

Expenses

- The FY 21 expense budget for the Department of Human Services is decreasing by \$632,583 or 1.6% budget to budget, and by \$311,578 or 0.8% compared to the OLBR projection.
- FY 21 salaries have a decline of \$286,563 or 5.2% compared to the prior year budget, and a growth of \$34,442 or 0.7% compared to OLBR’s current projection. The proposed salary budget accommodates wages and title movements for FY 21.
- The full-time headcount for FY 21 is decreasing by one position budget to budget and increasing by three positions compared to OLBR’s projection.
- Part-time headcount is increasing by one position budget to budget and when compared to OLBR’s current projection.
 - The Administration is adding a part-time Chemical Dependency Doctor to the FY 21 headcount.

Expenses, Cont.

- The equipment budget for FY 21 is decreasing by \$5,000 or 35.3% due to a decline in miscellaneous equipment.
- General expenses are declining by \$100,020 to \$1.2 million in FY 21. Court remand expenses are the largest costs allocated in this budget line. Other expenses include membership fees, office supplies, copying, referee fees, Grainger, and traveling expenses.
 - Court remands are \$1.1 million or 92.0% of the general expense budget, which has declined by \$100,000 in the Proposed FY 21 budget. The following text box will further explain the court remands process:

Court Remands

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

Criminal Courts and occasionally Family Court will remand an individual to NYS psychiatric facilities. NYS OMH bills Human Services at 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 21 has a decline of \$245,000 or roughly 0.9%. The program funding for the Offices within Human Services are illustrated in the charts on the following pages.
- Inter-departmental charges allocated by the Office of Management and Budget (OMB) for FY 21 is \$3.8 million. The budget is increasing by a minimal \$4,000, or 0.1%, compared to the prior year budget and the OLBR projection. The rise is due to juvenile detention center expenses.

Expenses, Cont.

Office of the Aging Contracts				
Contract / Vendor	Description of services	2020 NIFA Approved	2021 Proposed Budget	2021 Proposed vs. 2020 NIFA Approved
Human Service outside audit review	Audits for aging, mental health and chemical dependency	75,523	75,523	0
EISEP Blanket	EISEP	2,989,553	2,989,553	0
Catholic Charities	CSE	710,425	710,425	0
Catholic Charities	Title IIIC-1 & Title IIIE	607,000	607,000	0
Catholic Charities	EISEP	1,248,395	1,248,395	0
Catholic Charities	Title IIIC-2	1,162,500	1,162,500	0
EAC	CSI	0	0	0
EAC	Title IIIB, Title IIIC-1 & Title IIID	1,816,653	1,816,653	0
EAC	Title IIIC-2	1,943,861	1,943,861	0
EAC	WIN (formerly SNAP) /EISEP (JASA)	210,000	210,000	0
FCA	Title IIIB Ombud, VII & LTCOP (now combined see below)	0	0	0
FCA	EISEP	1,227,257	1,227,257	0
FCA	Title IIIB SFC & HIICAP	363,301	363,301	0
FCA	Title IIIC-1	201,020	201,020	0
FCA	HEAP & SAFE	330,000	330,000	0
FISH	CSE	0	0	0
Five Town	Title IIIC-1 (New Horizon Took Over)	0	0	0
Glen Cove	Title IIIB, Title IIIC-1 & Title IIIE	382,522	382,522	0
Great Neck	Title IIIB & Title IIIC-1	252,439	252,439	0
Herricks SC	CSE	109,040	109,040	0
Herricks SD	Title IIIC-1 & Title IIIE	238,309	238,309	0
Hispanic Brotherhood	Title IIIC-1	76,500	76,500	0
EAC	Long Beach (Formally JASA)	0	0	0

Expenses, Cont.

Office of the Aging Contracts				
Contract / Vendor	Description of services	2020 NIFA Approved	2021 Proposed Budget	2021 Proposed vs. 2020 NIFA Approved
EAC	No. Merrick (Formally JASA)	0	0	0
EAC	Title IIIC-2 (Formally JASA)	0	0	0
JASA	EISEP (Now EAC Win/EISEP see EAC above	0	0	0
Life Enrichment	Title IIIB & Title IIIC-1	233,747	233,747	0
LI Alzheimer	Title IIIE	235,245	235,245	0
Nassau Suffolk Law	Title IIIB	275,000	275,000	0
New Horizon	Title IIIE & CSE (Former Five Towns IIIC-1)	532,256	532,256	0
Peninsula Counseling Center	Title IIIE & CSE (New Horizon Took Over)	0	0	0
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	434,054	434,054	0
Salvation Army	WIN (formerly SNAP)	0	0	0
Self Help	Replaces Sal Army	1,133,015	1,133,015	0
Sid Jacobson	Title IIIE	97,549	97,549	0
Visiting Nurse Assoc.	WIN (formerly SNAP) see EAC	0	0	0
Sr. Cit. of Westbury Inc	Title IIIC-1	29,775	29,775	0
Harmony	CSE	0	0	0
Garden City Hotel	May Senior Conference & Luncheon	0	0	0
Milleridge	May Senior Conference & Luncheon	0	0	0
RFP's OFA Programs	RFP required by Comptroller's MOW/Case Mgmt	0	0	0
Total		\$16,914,939	\$16,914,939	\$0

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2020 NIFA Approved	2021 Proposed Budget	2021 Proposed vs. 2020 NIFA Approved
Advisory Council-(Mineola, New Hyde Park, Williston Park, Herricks)	0	0	0
Belmont Child Care Asso	21,000	21,000	0
Big Brothers / Sisters of LI	45,620	45,620	0
Cedarmore	105,000	105,000	0
Circulo de la Hispanidad-(Long Beach)	169,566	169,566	0
City of Glen Cove Youth Bureau	70,887	70,887	0
Community Parent Center- (Bellmore, Merrick)	25,500	25,500	0
Community Wellness Council - (Bellmores/Merrick)	25,500	25,500	0
Concerned Citizens for Roslyn Youth	0	0	0
COPAY-(Great Neck)	27,675	27,675	0
EOC of Nassau County	165,200	165,200	0
EAC - Mediation Alternative Project	40,970	40,970	0
FCA/Nassau Haven-(County wide)	391,320	391,320	0
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	195,000	195,000	0
FCA Probation	0	0	0
FCA/Walkabout for Young Men & Women-(County wide)	357,490	357,490	0
Five Towns Community Center	411,894	411,894	0
Floral Park Youth Council	0	0	0
HELP (formerly Freeport Pride)	0	0	0
Gateway Youth Outreach-(Elmont)	388071	388071	0
Glen Cove Boys/girls club	41,549	41,549	0
Hempstead Hispanic Civic Association-(North Hempstead)	100,000	100,000	0

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2020 NIFA Approved	2021 Proposed Budget	2021 Proposed vs. 2020 NIFA Approved
Hicksville Teen-Age Council-(Hicksville)	156,861	156,861	0
Hispanic Brotherhood of Rockville Centre-(RVC)	107,383	107,383	0
Hispanic Counseling Center-(Hempstead)	162,970	162,970	0
La Fuerza Unida-(Glen Cove)	133,866	133,866	0
Leadership Training	145,000	145,000	0
Littig House Community Center-(Port Washington)	165,751	165,751	0
Littig House Community Center-(Roosevelt)	384,500	384,500	0
Long Beach REACH combined-(LB)	401,140	401,140	0
Long Beach REACH (Westbury/New Cassel)	291,602	291,602	0
Long Island Advocacy-(County wide)	259,027	259,027	0
Long Island Crisis Center RHY	122,070	122,070	0
Long Beach Martin Luther King Center-(Long Beach)	180,000	180,000	0
Manhasset / Great Neck E.O.C.	100,000	100,000	0
Mentoring USA Long Beach	0	0	0
Mineola School District	0	0	0
Nassau County Coalition Against Domestic Violence-(County wide)	0	0	0
North Shore Boys and Girls Club-(Glen Head)	0	0	0
Project Challenge	0	0	0
RFP's non service areas	0	0	0
Peace After School	114,000	114,000	0
Resource Direct - NYS YS entry system	0	0	0
The Safe Center	57,535	57,535	0
Seaford Wellness Ctr	0	0	0
STRONG Youth-(Uniondale, Roosevelt, Hempstead)	220,000	220,000	0
Tempo Youth Services	35,000	35,000	0
Time Out Club of Hempstead-(South Hempstead)	0	0	0
Uniondale Community Counseling Center	165,324	165,324	0
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	487,455	487,455	0
Youth & Family Counseling-(Oyster Bay/East Norwich)	69,840	69,840	0
Total	\$6,341,566	\$6,341,566	\$0

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2020 NIFA Approved	2021 Proposed Budget	2021 Proposed vs. 2020 NIFA Approved
FEGS Mental Hygiene Court	0	0	0
Mental Health Association of Nassau County	301,155	301,155	0
Nassau Health Care Corporation (NHCC) Family Court Remands	1,173,939	1,153,939	(20,000)
South Shore Child Guidance	50,100	50,100	0
The Rehabilitation Institute	50,100	50,100	0
Advocacy/Support Services	0	0	0
Assessment and Review	0	0	0
Behavioral Wellness center	0	0	0
Angelo Mellilo Center for Mental Health	50,100	50,100	0
Catholic Charities	0	0	0
Central Nassau Guidance	50,100	50,100	0
David Hymowitz - Narcan Training	0	0	0
Federation Employment Guidance Services (FEGS.)	0	0	0
Hispanic Counseling Center	50,100	50,100	0
Long Island Crisis Center	278,692	278,692	0
North Shore Child & Family Guidance Center	50,100	50,100	0
North Shore Child & Family Guidance	830,177	830,177	0
South Nassau Hospital	100,200	100,200	0
Richard Remauro - Mental Health Court	80,640	80,640	0

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2020 NIFA Approved	2021 Proposed Budget	2021 Proposed vs. 2020 NIFA Approved
Family & Children's Association	564,034	514,034	(50,000)
Maryhaven Center of Hope	109,620	109,620	0
Wantagh School District	0	0	0
Assoc. for Children with Learning Disabilities	56,217	56,217	0
Assoc. for the Help for Retarded Children	630,098	630,098	0
United Cerebral Palsy of Assoc. of Nassau County	81,936	81,936	0
Southeast Nassau Guidance Center	0	0	0
Tempo Group	0	0	0
Subtotal	4,507,308	4,437,308	(70,000)
Court Remands Family Court (NHCC)	579,613	404,613	(175,000)
Medical /Psychiatric Services	339,765	339,765	0
Total Mental Health	5,426,686	5,181,686	(245,000)
Grand Total for Department of Human Services Contracts	\$28,683,191	\$28,438,191	(\$245,000)

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$19,355	\$21,123	\$16,500	\$12,900	\$16,500	\$0	0.0%	\$3,600	27.9%
Rents & Recoveries	247,825	1,321,184	20,000	20,000	20,000	0	0.0%	0	0.0%
Dept Revenues	726	200	0	0	0	0	*****	0	*****
Interdept Revenues	31,468	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Interfund Charges Rev	0	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,323,671	5,961,471	4,921,437	4,921,437	4,921,437	0	0.0%	0	0.0%
State Aid-Reimb of Exp	13,462,872	12,757,182	11,654,062	8,905,953	10,815,352	(838,710)	-7.2%	1,909,399	21.4%
Total	\$19,085,918	\$20,061,160	\$16,811,999	\$14,060,290	\$15,973,289	(\$838,710)	-5.0%	\$1,912,999	13.6%

Revenues

- The Proposed FY 21 revenue budget of \$16.0 million is declining by \$838,710, or 5.0%, compared to the FY 20 NIFA Approved Budget. This is due to a decrease in state aid reimbursement.
- Fines and Forfeits for FY 21 remains flat at \$16,500 budget to budget and a minimal increase of \$3,600 compared to projections. This revenue represents the department’s handicapped parking fine surcharge.
- The Proposed FY 21 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. This is consistent compared to the FY 20 NIFA Approved Budget.
- The interdepartmental revenue for FY 21 remains constant at \$100,000. It represents the referral of services from the Office of the Aging to the Department of Social Services (DSS). The department receives funding from DSS for Title XX (Social Security Block Grant).
- The Administration has allocated \$100,000 for interfund revenue, which is derived from a Grant Fund transfer.
- The FY 21 Proposed budget for federal aid remains constant at \$4.9 million. This NYS Pass Thru Federal Funds make up this budget line.
- State aid is declining by \$838,710 or 7.2% compared to FY 20 NIFA Approved Budget due to a reduction in various programs.
- The department has provided the information in the following text boxes to explain the key programs that are sponsored by state funding.

Funding Sources

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

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

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

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

Source: Department of Human Services

Office of the Aging (OFA)

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

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

Source: Department of Human Services

Funding Sources

Office of Youth Services (OYS)

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

Source: Department of Human Services

Office of Youth Services (OYS)

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

Source: Department of Human Services

Office for the Physically Challenged (OPC)

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

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

Source: Department of Human Services

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	86	95	132	112	115	(17)	-12.9%	3	2.7%
Part-Time and Seasonal	48	39	52	8	5	(47)	-90.4%	(3)	-37.5%
Salaries	\$7,763,307	\$8,089,592	\$9,429,518	\$9,978,036	\$9,966,471	\$536,953	5.7%	(\$11,565)	-0.1%
Fringe Benefits	(4,897)	0	0	0	0	0	*****	0	*****
Equipment	0	10,400	25,000	25,000	0	(25,000)	-100.0%	(25,000)	-100.0%
General Expenses	621,303	641,685	2,534,450	3,034,450	2,986,450	452,000	17.8%	(48,000)	-1.6%
Contractual Services	13,765,736	15,673,367	17,280,071	20,780,071	19,009,094	1,729,023	10.0%	(1,770,977)	-8.5%
Utility Costs	3,997,095	3,725,075	3,573,300	3,573,300	3,573,300	0	0.0%	0	0.0%
Total	\$26,142,544	\$28,140,119	\$32,842,339	\$37,390,857	\$35,535,315	\$2,692,976	8.2%	(\$1,855,542)	-5.0%

Expenses

- The Department of Information Technology (IT)’s proposed expenses are rising by \$2.7 million or 8.2%, budget to budget, but declining by \$1.9 million or 5.0% from projection.
 - The Administration transferred the Bureau of Printing & Graphics from Constituent Affairs to IT last year. The responsibility center has approximately \$3.6 million in associated costs for FY 21.
- The proposed salary expenses are increasing by \$536,953, from FY 20 but declining by \$11,565, or 0.1%, from projection.
 - The legislative amendment of -\$1,750,000 in FY 20 is not included in FY 21.
- The part-time and seasonal headcount anticipates 50 less Clerical Assistant Seasonal positions and one part-time Accountant I but adds back four other part-time workers. Full-time titles with changes of three or more positions are Programmer I, Info Tech App Specialist I, Programmer Analyst II, Systems Programmer II and Information Tech Specialist II.
- General expenses are growing by \$452,000 mainly due to the previously budgeted legislative adjustment of -\$745,000 being removed in FY 21 and lower equipment maintenance & rental cost.
- The proposed contractual services expenditure is increasing by \$1.7 million, from the FY 20 budget which is primarily due to the elimination of -\$1,505,000 adjustment in the budget reduction line. Software contracts are declining by \$353,677 while system & programming costs are increasing by \$619,000.

Revenues

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$1,148,837	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	102	302	2,000	300	2,000	0	0.0%	1,700	566.7%
Interdept Revenues	6,081,003	8,689,593	14,761,230	14,761,230	14,761,230	0	0.0%	0	0.0%
Interfund Charges Rev	183,113	177,350	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	402,062	250,000	250,000	0	(250,000)	-100.0%	(250,000)	-100.0%
Total	\$6,264,218	\$10,418,145	\$15,013,230	\$15,011,530	\$14,763,230	(\$250,000)	-1.7%	(\$248,300)	-1.7%

- The proposed revenue budget is 1.7%, or \$250,000, less than the FY 20 budget and \$248,300 less than the projection.
 - The Administration transferred the Bureau of Printing & Graphics from Constituent Affairs to IT in FY 20. The responsibility center has approximately \$0.8 million in associated revenue in FY 21.
- The proposed interdepartmental revenues remain at \$14.7 million when compared to both the FY 20 budget and projection.
 - IT performs services for several County departments that consist of Fire Commission, Health Department, Human Services, Probation, Public Works, Social Services and the Police Department.
- State Aid, specifically reimbursed expense, is being eliminated in FY 21. The \$250,000 loss correlates with removal of 50 clerical assistant seasonal positions.
 - Previously, the revenue supported the New York State Summer Youth Employment Program (SYEP). SYEP provides summer employment and education opportunities to eligible resident youth from low-income households.
 - In FY 20 the Department of Social Services employed the SYEP staff directly. However, the youth were placed in other County departments.

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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
						0	*****	0	*****
Salaries	\$2,452	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
General Expenses	0	0	1,000	1,000	1,000	0	0.0%	0	0.0%
Contractual Services	0	0	1,000	1,000	1,000	0	0.0%	0	0.0%
Total	\$2,452	\$0	\$2,000	\$2,000	\$2,000	\$0	0.0%	\$0	0.0%

Expenses

- The total FY 21 Proposed Expense Budget is \$2,000.
- There are no salary expense or corresponding headcount in the proposed FY 21 budget.
- General expenses for the proposed budget are set at \$1,000. This line is used for miscellaneous supplies and expenses.
- The FY 21 Proposed Budget for contractual services is \$1,000. These funds are for miscellaneous contractual services.

Revenue

- The rents and recoveries revenue line is not budgeted for, but rather contains disencumbered funds as they occur. There is a total of \$269 reflected in FY 19.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	7	6	7	5	(1)	-16.7%	(2)	-28.6%
Salaries	\$423,903	\$611,857	\$590,000	\$611,389	\$503,623	(\$86,377)	-14.6%	(\$107,766)	-17.6%
General Expenses	2,552	4,426	3,741	3,741	5,000	1,259	33.7%	1,259	33.7%
Contractual Services	260,419	363,691	250,000	250,000	250,000	0	0.0%	0	0.0%
Total	\$686,873	\$979,973	\$843,741	\$865,130	\$758,623	(\$85,118)	-10.1%	(\$106,507)	-12.3%

Expenses

- The total FY 21 Proposed Expense Budget for the Office of Labor Relations is decreasing by 85,118, or 10.1%, compared to the FY 20 NIFA Approved Budget, mostly due to a decline in salaries, offset by a minimal increase in general expenses.
- Salaries are decreasing by \$86,377, or 14.6%, compared to the FY 20 NIFA Approved Budget, and by \$107,766, or 17.6% compared to the FY 20 projection. The decline in salaries is due to a reduction in headcount, which is partially offset by an increase in termination pay.
- The FY 21 Proposed headcount budget is decreasing by one full-time compared to the FY 20 Approved Budget, and by two full-time positions compared to the current staffing level.
 - The decrease compared to the current onboard is due to the realignment of staff. The titles that were removed from the Proposed Budget include the Assistant Director and the Project Coordinator. The Assistant Director was transferred to the County Attorney’s Office and the Project Coordinator to the Department of Human Resources.
- The FY 21 general expense budget of \$5,000 is an increase of \$1,259 compared to the FY 20 NIFA Approved Budget and projection. The increase is for educational & training supplies and miscellaneous supplies & expenses.
- The FY 21 contractual services expense budget remains unchanged at \$250,000. This budget includes funding for labor arbitration, court reporting and outside counsel.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	85	93	99	95	98	(1)	-1.0%	3	3.2%
Part-Time and Seasonal	54	54	29	23	25	(4)	-13.8%	2	8.7%
Salaries	\$6,907,260	\$7,647,073	\$8,721,345	\$8,366,248	\$8,840,678	\$119,333	1.4%	\$474,430	5.7%
Equipment	22,044	79,740	81,358	81,358	81,358	0	0.0%	0	0.0%
General Expenses	1,708,606	1,637,482	1,725,866	1,725,866	1,725,866	0	0.0%	0	0.0%
Contractual Services	819,450	790,550	806,888	806,888	806,888	0	0.0%	0	0.0%
Transfer To EBF Fund	146,183	213,802	0	0	0	0	*****	0	*****
Total	\$9,603,543	\$10,368,648	\$11,335,457	\$10,980,360	\$11,454,790	\$119,333	1.1%	\$474,430	4.3%

Expenses

- The FY 21 total expenditures are increasing by \$119,333 or 1.1%, compared to the FY 20 NIFA Approved Budget and by \$474,430, or 4.3% compared to the FY 20 projection. The increase is entirely within salaries, and the remaining expenses are flat compared to FY 20.
- In FY 21, salaries are increasing by \$119,333, or 1.4%, budget to budget and by \$474,430, or 5.7% compared to the FY 20 projection. Despite the decline of headcount and termination pay, the salary budget is increasing due to a small anticipated rise in some full-time salary titles.
 - The Legislature has historically returned surpluses to the operating fund and should vacant positions remain unfilled, these funds will be returned to the General Fund. When comparing the FY 20 projected salary to the FY 20 NIFA Approved Budget, there is an expected savings of \$355,097.
- The FY 21 budgeted headcount is decreasing by one full-time and four seasonal employees. Compared to the current staffing level, the budget reflects the possible addition of three full-time and two seasonal positions.
 - The elimination of the one full-time position is within the Office of the Inspector General (OIG), and results from the decrease of two Inspector General Oversight Specialists, offset by the gain of an Assistant Inspector General. The decline of four part-time and seasonal positions result from the elimination of four seasonal Legislative Assistants in the Minority's Office.
- The FY 21 equipment line remains unchanged at \$81,358. The budget includes equipment for furniture/furnishings, miscellaneous equipment expenses and information technology expenses.

Expenses, Cont.

- The general expenses FY 21 Proposed Budget of \$1.7 million remains unchanged and includes funding for postage, office supplies & paper, educational & training supplies, Grainger expenses, traveling and miscellaneous supplies for the Legislature.
- The FY 21 Proposed Budget for contractual services remains unchanged at \$806,888. The bulk, \$740,000, or 91.7%, of the contractual service budget is in the Legislative Clerk’s Office. These costs include stenographic recording, mail sorting and the production of the Legislature’s journal of proceedings.
- The following chart details total expenses by control center for FY 18, FY 19, the FY 20 NIFA Approved Budget and the FY 21 Proposed Budget.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2020	2021	Exec. vs. Approved		
	2018	2019	NIFA Approved Budget	Exec. Budget	Var.	%	
Legislators-Majority	\$3.4	\$3.4	\$3.5	\$3.5	\$0.1	2.0%	
Legislators-Minority	2.2	2.4	2.5	2.6	0.1	2.0%	
Legislative Central Staff	3.2	3.1	3.3	3.3	0.0	0.0%	
Legislative Budget Review	0.8	0.8	1.0	1.0	0.0	0.0%	
Office of the Independ Inspector General	0.0	0.6	1.1	1.1	0.0	0.0%	
Total	9.6	10.4	11.3	11.5	0.1	1.1%	

- The \$0.1 million increase is due to minimal rises for the Legislative Majority and Minority control centers.
 - The FY 21 Proposed Budget for the Legislative Majority is \$3.5 million, a small increase of \$69,088.
 - The FY 20 Proposed Budget for the Legislative Minority reflects a nominal increase of \$50,245.
 - The control center for the Legislative Clerk remains unchanged at \$3.3 million.
 - The control center for the Office of Legislative Budget Review remains unchanged at \$958,185.
 - The control center for the Inspector General is flat at \$1.1 million.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	19	26	31	25	28	(3)	-9.7%	3	12.0%
Part-Time and Seasonal	2	7	9	6	9	0	0.0%	3	50.0%
Salaries	\$4,245,876	\$4,947,001	\$5,323,391	\$5,013,132	\$5,509,506	\$186,115	3.5%	\$496,374	9.9%
Fringe Benefits	24,340,663	24,301,368	26,666,209	26,663,493	24,666,209	(2,000,000)	-7.5%	(1,997,284)	-7.5%
Workers Compensation	8,065,605	7,543,635	8,202,100	9,202,100	8,202,100	0	0.0%	(1,000,000)	-10.9%
Equipment	0	0	5,000	5,000	2,500	(2,500)	-50.0%	(2,500)	-50.0%
General Expenses	171,689	91,759	117,991	117,991	115,991	(2,000)	-1.7%	(2,000)	-1.7%
Contractual Services	1,661,336	1,826,289	2,360,479	2,360,479	2,360,479	0	0.0%	0	0.0%
Local Govt Asst Prog.	72,047,855	74,572,096	75,065,514	62,198,965	62,468,160	(12,597,354)	-16.8%	269,195	0.4%
Debt Svc. Chargebacks	308,404,322	302,940,955	318,953,249	318,953,249	213,031,251	(105,921,998)	-33.2%	(105,921,998)	-33.2%
Inter-Dept. Charges	3,938,502	5,074,549	5,806,343	5,806,343	5,806,343	0	0.0%	0	0.0%
Interfund Charges	29,564,123	22,717,429	23,095,916	23,095,916	22,452,054	(643,862)	-2.8%	(643,862)	-2.8%
Contingencies Reserve	13,434	468,428	0	0	0	0	*****	0	*****
NCIFA Expenditures	1,500,000	1,800,000	2,000,000	2,000,000	2,160,000	160,000	8.0%	160,000	8.0%
Other Expense	82,944,821	58,817,118	63,031,471	63,031,471	62,784,413	(247,058)	-0.4%	(247,058)	-0.4%
Trans To Litigation Fund	8,000,000	0	0	0	0	0	*****	0	*****
Transfer To FCF Fund	385,841	37,659	0	0	0	0	*****	0	*****
Total	\$545,284,067	\$505,138,285	\$530,627,663	\$518,448,139	\$409,559,006	(\$121,068,657)	-22.8%	(\$108,889,133)	-21.0%
Savings from Initiative			(7,476,199)		(8,397,286)	(921,087)	12.3%	(8,397,286)	*****
Consolidated Total	\$545,284,067	\$505,138,285	\$523,151,464	\$518,448,139	\$401,161,720	(\$121,989,744)	-23.3%	(\$117,286,419)	-22.6%

Expenses

- Total consolidated FY 21 Proposed Budget expenses for the department are decreasing by \$122.0 million compared to the prior year budget and \$117.3 million compared to the current projection.
- The expense decrease is primarily a function of reduced debt service chargebacks. The FY 21 Proposed Budget assumes savings from NIFA completing a debt restructuring. These savings are considered a risk, as the savings are predicated on NIFA restructuring both NIFA and County debt. Such a deal would require County Legislative approval.
 - The allocation reflects projected amortization and debt service expenses related to previously issued and forecasted new borrowings.

Expenses, Cont.

- The Proposed FY 21 Budget contains a \$8.4 million deduction for the anticipated attrition of 268 individuals, up from the prior year's attrition savings of \$7.5 million for 260 individuals.
- The County-wide attrition coded as savings from initiative, are shown below the line in the chart on the prior page. These figures are centrally located in the Office of Management and Budget (OMB) as it is not known where the separations will occur.
- The FY 21 Proposed headcount, excluding the savings from initiative, shows a decrease of three full-time employees from the FY 20 NIFA Approved Budget while part-time and seasonal headcount is unchanged budget to budget.
- Excluding the savings from initiative, FY 21 salaries are increasing \$0.2 million from the FY 20 NIFA Approved Budget to accommodate the hiring of three vacancies relative to the headcount current projection.
- The FY 21 fringe benefit expense line is decreasing \$2.0 million from the FY 20 NIFA Approved level. The decrease is due to lower health insurance for retirees' costs.
- The Police Department, Corrections, Community College and Public Works maintain their own portion of workers' compensation within their respective budgets, all other workers' compensation costs are accounted for in OMB's budget. In the FY 21 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are unchanged at the FY 20 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 21, LGA payments for the three towns and the two cities are each budgeted to receive a decrease of 17.1% compared to the FY 20 Adopted budget. The decrease is in-line with the budgeted sales tax decrease. The Aid to Villages payment is unchanged at the FY 20 NIFA Approved level.
- The Proposed FY 21 Budget for equipment is decreasing by \$2,500 from the FY 20 Adopted Budget on the safety and security equipment line.
- The Proposed FY 21 Budget for general expenses is decreasing by \$2,000 from the FY 20 Adopted Budget on the office supplies and copy paper line.
- FY 21 Proposed Budget Office contractual services expenses are unchanged budget to budget and from the current projection. This funding covers payments for miscellaneous and financial contractual services.

Expenses, Cont.

- Inter-Department charges in the FY 21 Proposed Budget are unchanged from the FY 20 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Interfund charges in the FY 21 Proposed Budget are decreasing \$643,862 budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall FY 21 Proposed Budget other expenses are falling \$247,058 from the FY 20 NIFA Approved level. The following chart details these expenses.

Other Expenses - OO				
Expense	2020		2021 Exec. Budget	21 Exec. Vs. 20 NIFA Apprvd.
	2019 Actual	2020 NIFA Apprvd.		
Insurance On Bldgs	\$320,000	\$750,000	\$320,000	(\$430,000)
Legal Aid Society	7,330,928	7,697,474	7,789,910	92,436
Bar Assn NC Pub Def	7,655,199	7,648,989	7,740,410	91,421
Resident Tuition	5,711,082	6,750,000	6,750,000	0
FIT Resident Tuition	9,267,939	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	70,100	73,000	72,085	(915)
Other Suits & Damages	28,349,862	30,000,000	30,000,000	0
Total	\$58,817,118	\$63,031,471	\$62,784,413	(\$247,058)

- The budget to budget decrease is primarily a function of a \$430,000 reduction in insurance on buildings costs. The FY 21 Proposed Budget equates to the FY 19 actual costs.

- FY 21 Proposed Budget Resident tuition expenses are unchanged budget to budget and are in-line with the FY 19 actual. These expenses will be completely offset by billing back the local town and cities; shown on the revenue offset to expense line.
- Legal Aid Society and Bar Association expenses are contractually set. In FY 21 Legal Aid Society costs are rising \$92,436 and Bar Association expenses are increasing \$91,421, budget to budget.
- New York State Association of Counties expenses are falling \$915 budget to budget.
- All other FY 21 Proposed Budget lines are unchanged from the FY 20 NIFA Approved level.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$1,079,547	\$928,668	\$1,050,000	\$748,153	\$950,000	(\$100,000)	-9.5%	\$201,847	27.0%
Rents & Recoveries	1,887,099	1,366,398	8,500,000	4,635,850	18,500,000	10,000,000	117.6%	13,864,150	299.1%
Rev Offset To Expense	17,976,416	17,050,594	18,850,000	18,850,000	18,850,000	0	0.0%	0	0.0%
Interdept Revenues	55,132,161	57,323,973	58,807,355	58,807,355	58,807,355	0	0.0%	0	0.0%
Pymnt In Lieu of Taxes	24,292,305	25,977,415	21,782,660	21,782,660	26,304,488	4,521,828	20.8%	4,521,828	20.8%
Debt Svc From Capital	0	0	0	0	132,006,796	132,006,796	*****	132,006,796	*****
Interfund Charges Rev	28,511,777	29,831,876	28,957,012	28,957,012	28,313,150	(643,862)	-2.2%	(643,862)	-2.2%
Fed Aid-Reimb of Exp	0	(2,387,693)	0	0	0	0	*****	0	*****
Interfund Transfers	13,417,922	11,821,570	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	321,936	(3,367,538)	262,000	222,700	337,000	75,000	28.6%	114,300	51.3%
Sales Tax Countywide	1,098,692,063	1,135,850,422	1,161,262,757	944,229,725	933,897,683	(227,365,074)	-19.6%	(10,332,042)	-1.1%
Sales Tax Part County	101,271,973	118,856,778	115,409,606	115,409,638	89,982,151	(25,427,455)	-22.0%	(25,427,487)	-22.0%
Property Tax	48,904,028	29,895,072	46,666,211	46,666,211	42,189,502	(4,476,709)	-9.6%	(4,476,709)	-9.6%
OTB 5% Tax	1,929,170	1,793,667	1,938,000	301,106	955,000	(983,000)	-50.7%	653,894	217.2%
OTB Profits	3,000,000	18,000,000	20,000,000	4,800,000	5,000,000	(15,000,000)	-75.0%	200,000	4.2%
Total	\$1,396,416,397	\$1,442,941,202	\$1,483,485,601	\$1,245,410,410	\$1,356,093,125	(\$127,392,476)	-8.6%	\$110,682,715	8.9%

Revenues

- Total FY 21 Proposed OMB revenues are budgeted to decrease by \$127.4 million or 8.6% from the FY 20 NIFA Approved level. The primary driver of the budget to budget decline is a reduction in sales tax revenues caused by COVID-19.
- Total FY 21 sales tax revenues are decreasing by \$252.8 million from the FY 20 NIFA Approved Budget. According to the Administration, the recurring sales tax collections budget was based upon 1.5% growth on top of the June 2020 projection before accounting for the new Distressed Hospital and Nursing Home Pool payments in the State budget and for the Aid and Incentives for Municipalities (AIM) payment.
 - The prior year deferred piece in FY 21 is \$1.9 million, down \$5.1 million from FY 20's \$7.0 million prior year deferred sales tax revenues. In the out-years 5.0%, 5.0%, and 2.0% growth is budgeted for sales tax, excluding the prior year deferral components.
 - For a more detailed analysis, see the Sales Tax section in the Executive Summary.

Revenues, Cont.

- Also contributing to the budget to budget decrease in OMB revenues is a \$16.0 million fall in horse racing revenues. Nassau County derives two revenue streams from horseback racing. These revenue sources are entitled OTB Profits and OTB 5% Tax (Surcharge).
 - OTB profit collections are based on an agreement between Nassau County and Nassau OTB where OTB would give Nassau County annual recurring revenue. The Proposed FY 21 Budget includes \$5.0 million, a reduction of \$15.0 million from the FY 20 Adopted Budget. The FY 21 Proposed Budget allotment correlates with the FY 20 current actual. Year-to-date through September 18, 2020 the County has collected \$4.8 million from this revenue source.
 - The OTB 5% Tax revenue represents collections from the 5% surcharge placed on all winning bets made at any of the five New York State OTBs on races that occur at Belmont. The Proposed FY 21 budget is decreasing \$983,000 from the FY 20 Adopted Budget.
- The FY 21 Proposed fine and forfeits line is decreasing \$100,000 budget to budget. This line includes revenues for forfeited bail and other fines. The revenue allocation is in-line with the FY 19 actual.
- The FY 21 rents & recoveries line is increasing \$10.0 million budget to budget. The increase is shown on the cash recovery line, new to the FY 21 budget. According to the Administration, these revenues represent capital project close out cash.
- The FY 21 revenue offset to expense budget is unchanged compared to the FY 20 NIFA Approved level. The County bills back its resident tuition cost to the local town and cities. Also included on this line is the \$2.1 million in revenues collected for the flexible benefits program. There is an equal expense line for reimbursements to employees.
- The FY 21 Proposed Budget has Interdepartmental revenue unchanged compared to the FY 20 NIFA Approved Budget. These revenues represent the allocation of indirect administrative charges incurred by one department on behalf of another department within the Major Operating Funds.
- Inter-fund charge revenues are used to budget reimbursement for Major Operating Funds that provide services to non-Major Operating Fund entities. These include services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District Funds. The FY 21 Proposed Budget includes a total of \$28.3 million, down \$0.6 million from the FY 20 NIFA Approved level.
 - The County guaranteed debt for the Nassau Health Care Corporation (NHCC), and this is where the County shows the reimbursement of the County debt expense.
- FY 21 state aid reimbursement is increasing \$75,000 budget to budget primarily due to anticipated higher legalization of medical marijuana revenues. The state aid line also covers reimbursement for indigent legal services at the Legal Aid Society.

Revenues, Cont.

- Compared to the FY 20 NIFA Approved Budget, the FY 21 Proposed General Fund property tax levy is decreasing by \$4.5 million. In all funds, the FY 21 property tax levy is increasing \$9.4 million or 1.0% from the FY 20 NIFA Adopted level. In the five major funds, property taxes are rising \$3.9 million or 0.5%. According to the Administration, the major funds increase is due to restoration of taxes.
- For more discussion of the FY 20 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with various PILOT agreements. The FY 21 PILOT line is increasing by \$4.5 million compared to the FY 20 NIFA Approved Budget. The increase is on both the LIPA / PSEG PILOT line and the other sources PILOT line.
- Offsetting many of the previously detailed revenue decreases is a new debt service from capital, restructuring proceeds line with \$132.0 million appropriated on it. According to the Administration, these are revenues attributed to the planned NIFA restructuring of NIFA and County issued principal and interest in FY 21.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	73	76	78	82	85	7	9.0%	3	3.7%
Part-Time and Seasonal	12	16	18	20	23	5	27.8%	3	15.0%
Salaries	\$7,607,239	\$7,721,019	\$8,650,975	\$8,614,268	\$9,317,572	\$666,597	7.7%	\$703,304	8.2%
Equipment	25,372	50,622	134,215	133,460	154,594	20,379	15.2%	21,134	15.8%
General Expenses	581,437	589,894	789,699	789,699	670,392	(119,307)	-15.1%	(119,307)	-15.1%
Contractual Services	1,620	3,310	38,660	38,660	40,068	1,408	3.6%	1,408	3.6%
Total	\$8,215,669	\$8,364,845	\$9,613,549	\$9,576,087	\$10,182,626	\$569,077	5.9%	\$606,539	6.3%

Expenses

- The FY 21 Proposed Expense Budget for the Medical Examiner’s office is rising by \$569,077, or 5.9%, budget to budget, and by \$606,539, or 6.3%, when compared to OLBR’s FY 20 projection. This is due to an increase in all categories with the exception of general expenses.
- Salaries are increasing by \$666,597, or 7.7% to \$9.3 million, budget to budget, due to a rise in headcount and union step increases. Budgeted headcount is increasing by 7 to 85 full-time employees and increasing by 5 to 23 part-time employees in FY 21.
- Compared to the FY 20 projection, salaries are rising by \$703,304, or 8.2%. Full-time and part-time headcount are going up by three employees each.
 - There are many title changes within the department with the net being seven more positions budget to budget and three more than the current onboard.
- The proposed FY 21 equipment budget is rising by \$20,379, or 15.2% to \$154,594 because of additional expenses for medical and dental equipment in anticipation of the new crime lab expansion.
- The FY 21 proposed contractual service line is increasing by \$1,408 to \$40,068, budget to budget and compared to OLBR projections for Forensic Medicine medical and psychiatric services.
- General expenses are decreasing by \$119,307 to \$670,392 in the Proposed FY 21 Budget across several lines. Reductions mostly in building supplies & maintenance and medical supplies & expenses are offset by an increase in equipment maintenance.

Revenues

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$104,105	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	24,064	16,463	25,000	25,000	25,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	0	2,580	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	18,685	0	0	0	0	0	*****	0	*****
Total	\$42,749	\$123,148	\$25,000	\$25,000	\$25,000	\$0	0.0%	\$0	0.0%

- The FY 21 Proposed Budget does not anticipate any revenue from rents & recoveries. Historically, revenue was collected from prior year disencumbrances and grant fund recoveries.
- Department revenues remain unchanged at \$25,000 for the FY 21 Proposed Budget.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	5	10	7	8	(2)	-20.0%	1	14.3%
Part-Time and Seasonal	2	1	4	0	4	0	0.0%	4	*****
Salaries	\$211,060	\$332,908	\$862,950	\$623,334	\$711,778	(\$151,172)	-17.5%	\$88,444	14.2%
General Expenses	1,230	8,425	49,569	49,569	49,569	0	0.0%	0	0.0%
Contractual Services	600	0	5,000	0	5,000	0	0.0%	5,000	*****
Total	\$212,890	\$341,333	\$917,519	\$672,903	\$766,347	(\$151,172)	-16.5%	\$93,444	13.9%

Expenses

- Expenses in the Proposed FY 21 Budget are decreasing by \$151,172 or by 16.5% when compared to the FY 20 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 13.9% in the proposal.
- The proposed salary budget is 17.5% lower than the FY 20 NIFA Approved Budget and 14.2% higher than the latest projection. The FY 21 proposal decreased by 2 full-time positions and remained flat in part-time and seasonal positions, compared to the FY 20 Budget.
- According to the Administration, the headcount increase relative to the current projection is to hire a Program Coordinator/Supervisor. The Department takes the position that the FY 21 budget will enable the County to spearhead its first disparity study in over a decade and to make possible the establishment of meaningful MWBE contracting goals. The proposed budget also removes the attorney title for the department and the Administration explains that the department intends to hire an attorney/program supervisor to fill the vacancy relative to budget.
- General expenses are remaining flat when compared to both the FY 20 NIFA Approved Budget and the projection.
- Contractual services are consistent when compared to the FY 20 NIFA Approved Budget and is increasing by \$5,000 in comparison to the current projection.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$5,402	\$0	\$0	\$0	\$0	*****	\$0	*****
Federal Aid-Reimb of Exp	0	0	0	4,724	0	0	*****	(\$4,724)	-100.0%
State Aid-Reimb of Exp	0	10,624	22,000	0	0	(22,000)	-100.0%	0	*****
Total	\$0	\$16,026	\$22,000	\$4,724	\$0	(\$22,000)	-100.0%	(\$4,724)	-100.0%

Revenue

- The rents and recoveries revenue line is not budgeted for, but rather contains disencumbered funds as they occur.
- Federal Aid reimbursement reflects collections of \$4,724 in August that was not budgeted. Subsequent projections in August by OMB show a reversal of this revenue in the same amount.
- The FY 21 Proposed Budget for state-aid reimbursement was for a program administered through the Department of Social Services and historically has been budgeted at each individual department with Social Services allocating funding based on participation. Going forward, this program is being budgeted with Social Services with all associated funding and costs remaining with DSS.

	Historical		2020		2021	2021 vs. 2020		Projected vs. 2021	
	2018	2019	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	999	974	988	964	965	(23)	-2.3%	1	0.1%
Salaries	\$122,582,297	\$118,611,788	\$119,117,667	\$118,006,749	\$104,704,761	(\$14,412,906)	-12.1%	(13,301,988)	-11.3%
Fringe Benefits	57,022,042	57,572,256	58,155,274	56,842,654	51,747,500	(\$6,407,774)	-11.0%	(5,095,154)	-9.0%
Equipment	1,813,500	1,615,150	1,917,470	1,917,470	2,092,891	\$175,421	9.1%	175,421	9.1%
General Expenses	7,148,315	7,244,266	8,469,226	8,469,226	7,622,303	(\$846,923)	-10.0%	(846,923)	-10.0%
Contractual Services	7,981,248	8,452,649	8,692,077	8,692,077	8,257,473	(\$434,604)	-5.0%	(434,604)	-5.0%
Utility Cost	4,007,039	5,205,902	4,072,300	3,822,300	3,631,185	(\$441,115)	-10.8%	(191,115)	-5.0%
Debt Service	1,024,139	1,153,638	1,085,445	1,085,445	1,085,011	(\$434)	0.0%	(434)	0.0%
Interfund Charges	2,840,080	2,608,796	2,551,354	2,551,354	2,423,786	(\$127,568)	-5.0%	(127,568)	-5.0%
County Scholarships	27,400	25,800	55,000	55,000	555,000	\$500,000	909.1%	500,000	909.1%
Total	\$204,446,060	\$202,490,245	\$204,115,813	\$201,442,275	\$182,119,910	(\$21,995,903)	-10.8%	(\$19,322,365)	-9.6%

Expenses

- Expenses are budgeted to decrease by 10.8%, or \$22.0 million, compared to the Adopted FY 2019-2020 Budget. Declines in salaries, fringe benefits, and general expenses contribute the bulk of this drop in the expense budget.
- Salaries in the FY 2020-2021 Adopted Budget are decreasing by \$13.3 million or 11.3%, when compared to the FY 2019-2020 salary projection, and are decreasing by 12.1%, or \$14.4 million when comparing budget to budget. Salaries make up 57.5% of the FY 2020-2021 expense budget. FY 2020-2021 budgeted full-time headcount is decreasing by 23, budget to budget, and growing by 1 when compared to FY 2019-2020 projected numbers, prior to any reductions of headcount brought about by incentives, retirements or attrition.
 - In total there are \$14.5 million in anticipated salary adjustment (ZZ5) savings from various initiatives. The College plans to achieve the reductions in different stages, which include retirement incentives, headcount reductions from released time, part-time and adjunct cuts, contractual staff reductions as well as overtime savings. If these savings are not achieved, there will be additional fiscal pressure on the budget.
 - The College plans to consider a Voluntary Separation Incentive Program (VSIP) or Early Retirement Incentive Program (ERIP) for all unions as a measure to decrease the salary expense.

Expenses, Cont.

- The College has budgeted roughly \$1.4 million or a 2.0% contingency COLA costs for all unions except for the Adjunct Faculty Association (AFA).
 - The Nassau Community College Federation of Teachers (NCCFT) contract expires on August 31, 2020. The contract is still being negotiated.
 - The CSEA contract expired December 31, 2017.
 - The NCC Administrators Association (NCCAA) was formed in 2018 and a contract still needs to be negotiated.
 - According to the College, the Adjunct Faculty Association (AFA) members have a 2.5% COLA worth approximately \$542,000 included in the salary adjustment line. This is based on the current agreement that is in place until September 30, 2022.
- The Adopted Budget for termination pay of \$1.7 million is in line with the current year Adopted Budget. Typically, the College budgets approximately \$1.7 million for termination pay to fund normal attrition from retirements. This would cover projections for known retirees taking multi-year payouts. According to the College, incentive costs have been included in the budget over a 5-year payout.
- Fringe benefits are decreasing by \$6.4 million or 11.0%, when comparing budget to budget, which is the associated fringe benefit savings from the salary reductions, followed by smaller declines in social security, health insurance expenditures and teachers' retirement.
- County scholarships and other scholarships are increasing by \$0.5 million in the Adopted Budget for enrollment and retention initiatives.
- Other Than Personal Services (OTPS) are decreasing in the Adopted Budget. General expenses, contractual services, utility costs, debt service and interfund charges are declining budget to budget. More detail is provided under the OTPS section.

Fringe Benefits

Nassau Community College Fringe Benefit Expenses							
	2020 Adopted Budget	OLBR Projection	Adopted 2021 Budget	2021 Adopted vs. 2020 Adopted	Percent	2021 Adopted vs. 2020 Projection	Percent
State Retirement	\$5,404,279	5,387,949	\$5,387,949	(16,330)	-0.3%	0	0.0%
Teachers Retirement	\$2,035,987	1,955,101	\$1,984,427	(51,560)	-2.5%	29,326	1.5%
Social Security	\$8,768,590	8,643,705	\$7,643,448	(1,125,142)	-12.8%	(1,000,257)	-11.6%
Health Insurance	\$22,445,497	21,473,586	\$22,157,431	(288,066)	-1.3%	683,845	3.2%
TIAA CREF	\$5,813,367	5,693,832	\$5,785,942	(27,425)	-0.5%	92,110	1.6%
Optical Plan	\$110,000	103,951	\$110,000	0	0.0%	6,049	5.8%
Unemployment	\$100,000	100,000	\$100,000	0	0.0%	0	0.0%
Dental Insurance	\$554,271	396,739	\$554,271	0	0.0%	157,532	39.7%
Medicare Reimbursement	\$1,630,000	2,630,000	\$2,500,000	870,000	53.4%	(130,000)	-4.9%
Health Insurance Retirees	\$10,209,467	9,375,391	\$9,719,170	(490,297)	-4.8%	343,779	3.7%
Retirees Optical	\$13,000	11,583	\$13,000	0	0.0%	1,417	12.2%
MTA Mobility Tax	\$408,400	408,400	\$355,996	(52,404)	-12.8%	(52,404)	-12.8%
CSEA Legal Fund	\$55,000	55,000	\$55,000	0	0.0%	0	0.0%
Workers Compensation	\$607,416	607,417	\$607,417	1	0.0%	0	0.0%
2021 Savings to Budget	0	-	(5,226,550)	(5,226,550)	****	(5,226,550)	****
Total	\$58,155,274	\$56,842,654	\$51,747,500	(\$6,407,774)	-11.0%	(\$5,095,154)	-9.0%

- The FY 2020-2021 Adopted Budget for fringe benefits is \$51.7 million, which represents 28.4% of the operating budget. The budget is decreasing by \$6.4 million, or 11.0%, budget to budget, and by \$5.1 million, or 9.0%, compared to the projection.
- The majority of the decrease, or \$5.2 million is due to salary reductions and incentives anticipated by the College. These reductions are the associated fringe benefit savings that correspond to the salary reductions that the College plans to achieve through retirement incentives, reduced headcount, released time savings, as well as overtime and part-time and adjunct reductions. If the College, is not successful in achieving the salary savings, the fringe savings would also be at risk.
- After the reductions, the next largest decline is \$1.1 million in the social security budget. The \$7.6 million social security budget is contingent on salaries declining as this cost is a function of salaries.
- The Adopted Budget for health insurance for active and retirees is decreasing by \$778,363 budget to budget, however it is increasing by approximately \$1.0 million compared to the projection. The variance compared to the projection is due to the final health insurance rate which was finalized lower than last year's budget assumption. The FY 2019-20 budget included a 5.9% rate projection however the rate was not only lower but reflected a decrease from the prior year of -1.0% for the individual plan and -1.1% for the family plan, thereby producing savings.

Fringe Benefits, Cont.

- The FY 2020-21 College budget assumes a health insurance growth rate of 5.0%, effective January 1, 2021. The growth rate appears reasonable based on the past five-year historical average NYSHIP rates of 5.2% for individual and 5.8% for the family plan. However, due to the significant health insurance savings, the budget could still be a potential risk if the anticipated headcount reductions do not occur.
- The FY 2020–2021 State Retirement System’s budget of \$5.4 million is decreasing minimally by \$16,330 budget to budget, but more aligned with the current projection. The contribution rate in the retirement plan that represents most College employees is projected to be 16.2%, which is a minimal rise from the 15.9% in the current bill.
- The budget for the New York State Teacher’s Retirement System (NYSTRS) of roughly \$2.0 million is declining by \$51,560, or 2.5%, budget to budget, but is increasing by \$29,326 compared to the current projection. According to the college, the budget is based leaving the NYSTRS Employer Contribution Rate (ECR) rate unchanged at 8.86%. This retirement cost is a function of the salaries that are subject to the ECR.
- The Medicare Reimbursement budget is increasing by \$870,000 to \$2.5 million, which is more aligned with the current’s year projection.

Headcount

FULL-TIME HEADCOUNT									
Union	On Board May 2020		Adopted 2020-2021		Difference			Salary %	
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Chg	
NCCFT	549	\$52,473,904	550	\$52,790,117	1	\$316,213	0.2%	0.6%	
CSEA	334	19,838,530	334	20,121,594	0	\$283,064	0.0%	1.4%	
ORD	81	8,734,934	81	7,307,428	0	(1,427,506)	0.0%	-16.3%	
TOTAL	964	\$81,047,368	965	\$80,219,139	1	(828,229)	0.1%	-1.0%	

- The chart above illustrates **full-time** headcounts for College employees. It compares current on-board to the Adopted FY 2020-2021 headcounts. The full-time headcount has increased by 1 when compared to the current on-board while the salary line is decreasing by \$0.8 million, prior to any reductions brought about by incentives, retirements, attrition or other reductions. The decline in budgeted salaries for full-time positions can be attributed to additional savings initiatives for employee reduced workload and sabbatical savings. The ZZ5 savings that are anticipated are not reflected in the chart above because they are assigned to a **special payroll** category and not rolled in the F/T (Full-Time) summary.

- Included on the Ordinance line are savings from capital chargebacks and grant chargebacks.
- There are currently 81 Ordinance employees on board and the headcount in the Adopted Budget will remain constant to match the needs of the institution.

Other Than Personal Services

- OTPS spending in FY 2020–2021 will be about \$1.2 million, or 4.4%, less than that of the FY 2019-2020 Modified Budget. The following chart details the OTPS spending from the 2019 actual to the current Adopted Budget:

Nassau Community College OTPS Budget Comparison FY 2019 - 2021						
	<u>2019</u> <u>Operating</u> <u>Results</u>	<u>2020</u> <u>Modified</u> <u>Budget</u>	<u>2020</u> <u>Projected</u> <u>Oper. Results</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	Variance <u>Mod 2020/2021</u>	Variance <u>Proj/Bud</u>
Equipment	\$1,615,150	\$1,917,470	\$1,917,470	\$2,092,891	\$175,421	\$175,421
General Expenses	7,244,266	8,469,226	8,469,226	7,622,303	(846,923)	(846,923)
Contractual Services	8,452,649	8,692,077	8,692,077	8,257,473	(434,604)	(434,604)
Utility Costs	5,205,902	4,072,300	3,822,300	3,631,185	(441,115)	(191,115)
Debt Service	1,153,638	1,085,445	1,085,445	1,085,011	(434)	(434)
Interfund Charges	2,608,796	2,551,354	2,551,354	2,423,786	(127,568)	(127,568)
Scholarships	25,800	55,000	55,000	555,000	500,000	500,000
	<u>\$26,306,201</u>	<u>\$26,842,872</u>	<u>\$26,592,872</u>	<u>\$25,667,649</u>	<u>(\$1,175,223)</u>	<u>(\$925,223)</u>

- Historically, the College has adjusted spending for OTPS on an as needed basis. Sometimes OTPS spending shifts at year’s end due to surpluses in other areas of the budget to fund expenses. The total budgeted expense bottom line, however, remains the same.
- The overall decrease in OTPS spending in the Adopted Budget is driven mostly by the \$0.8 million reduction in general expenses, \$0.4 million in contractual services, and \$0.4 million in utility costs, offset by the increase in equipment and scholarships.
- The FY 2020-2021 debt service budget includes \$1.1 million from the debt related to the termination costs associated with the prior borrowing for the retirement incentives that were offered to CSEA and NCCFT members.

- General expenses are decreasing by \$0.8 million to reflect more up to date trends. The analysis of actual usage of budgets has led to this decrease.
- The College expects to reduce contractual services by \$0.4 million compared to the FY 2019-2020 Modified Budget.
- Utility costs are decreasing by \$0.4 million compared to the FY 2019-2020 Modified Budget.

Expense Recap

- The Adopted FY 2020-2021 expense budget represents a \$22.0 million budget to budget decrease in expenses as a result of decreases in salary expenses, fringe benefits, general expenses, contractual, utility cost, debt service and interfund charges. These decreases are partially offset by increases in equipment and county scholarships.

Expense Risks

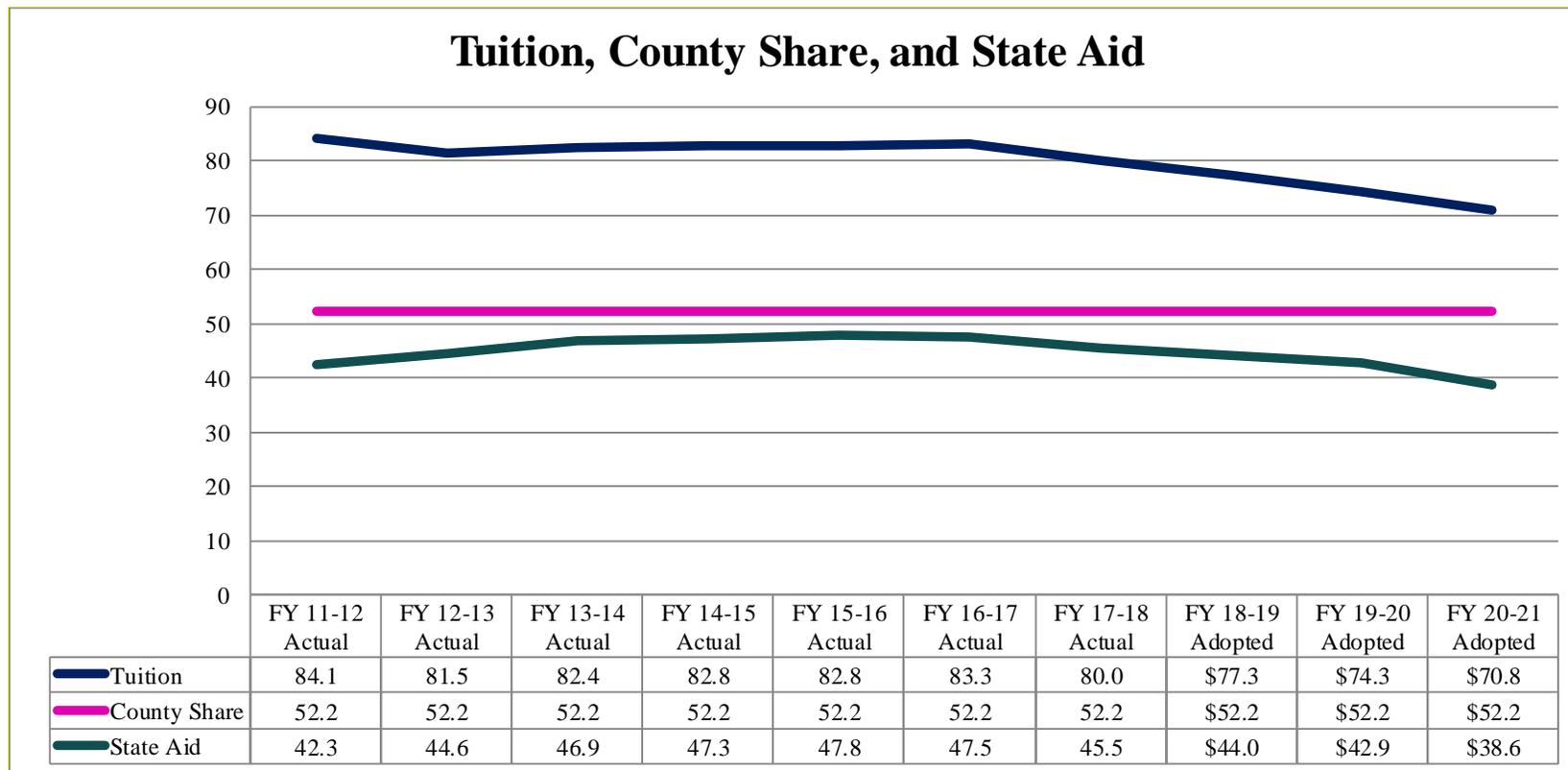
- With the CSEA contract expired since December 31, 2017, there could be a potential risk of salary increases from a new negotiated contract and the specifics of the agreement.
- Since the NCCFT contract expires on August 31, 2020 and the NCCAA is negotiating its first agreement, there could be a potential risk depending on the terms of an agreement if a new contract is negotiated.
- The budget includes initiatives of \$14.5 million in anticipated salary adjustment savings and \$5.2 million in fringe benefit reductions. The savings include \$12.0 million in salary reductions with retirement incentives, \$5.9 million in part-time/adjunct savings and \$0.3 million in additional released time savings. The inclusion of these savings in the budget are risky and will need to be managed by the College to ensure they are realized in order to offset any decreases in revenue. The retirement incentives include a possible Voluntary Separation Incentive Payment (VSIP) to NCCFT members and CSEA members which has not yet been decided. Released time savings is given to faculty (paid per credit of release given) for administrative work done by faculty members.

	Historical		2020		2021	2021 vs. 2020		Projected vs. 2021	
	2018	2019	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$80,006,973	\$77,350,468	\$74,285,312	\$74,380,674	\$70,848,444	(\$3,436,868)	-4.6%	(\$3,532,230)	-4.7%
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	45,532,689	44,036,001	42,928,062	42,928,062	38,568,732	(4,359,330)	-10.2%	(4,359,330)	-10.2%
Rev. Lieu Spons. Share	13,256,896	13,396,339	14,472,733	14,381,224	11,504,979	(2,967,754)	-20.5%	(2,876,245)	-20.0%
Rev. Offset To Expense	4,221,304	5,612,727	4,623,559	2,623,559	3,698,847	(924,712)	-20.0%	1,075,288	41.0%
Service Fees	8,658,437	8,031,336	7,274,586	7,228,590	6,809,557	(465,029)	-6.4%	(419,033)	-5.8%
Rents & Recoveries	584,597	811,609	1,524,678	1,024,678	852,923	(671,755)	-44.1%	(171,755)	-16.8%
Investment Income	226,432	434,769	300,000	300,000	300,000	0	0.0%	0	0.0%
Fund Balance Appropriated	2,006,320	610,113	6,500,000	6,500,000	(2,670,455)	(9,170,455)	-141.1%	(9,170,455)	-141.1%
Total	\$206,700,531	\$202,490,245	\$204,115,813	\$201,573,670	\$182,119,910	(\$21,995,903)	-10.8%	(\$19,453,760)	-9.7%

Revenues

- Overall, the Adopted FY 2020-2021 Budget includes 10.8%, or \$22.0 million, less revenue than the Adopted FY 2019-2020 Budget. In comparison to the FY 2019-2020 projection, revenue is down 9.7%, or \$19.5 million, in FY 2020-2021. Revenue sources have been negatively impacted by the coronavirus pandemic which forced the College to shutdown school buildings and transition all operations remotely in a matter of days.
- The College faces another significant enrollment decline in FY 2020-2021 of 10.0% for the Fall, Winter and Spring semesters. However, when the Summer semester is factored in the expected enrollment drop is 8.0%. The College experienced a 6.5% drop in FY 2017-2018, 8.7% in FY 2018-2019 and projects an 8.9% decline in FY 2019-2020.
 - Even with the tuition hike, the student revenue budget is 4.7%, or \$3.5 less than the current projection.
- State aid is declining to \$38.6 million, or \$4.4 million less than the previous year with possible midyear cuts. The State’s rate for assistance per Full-Time Student Equivalent (FTE) remains consistent with the prior year levels at \$2,947 per FTE.
- The County’s share of College revenue, the property tax levy, remains \$52.2 million in FY 2020-2021. The property tax levy has remained at this level since FY 2008-2009.
- Revenue in lieu of sponsor share is down roughly \$3.0 million, budget to budget and compared to the latest academic year projection due to declining enrollment.
- The Adopted FY 2020-2021 Budget includes a replenishment to the fund balance of \$2.7 million. At the end of FY 2020-2021, the fund balance will sit at approximately \$11.2 million if this occurs.

FY 2012 Actual – 2021 Adopted
(\$ in millions)



- State aid is \$38.6 million in the Adopted FY 2020-2021 Budget, about 21.2% of the overall revenue budget. State aid has been trending downward since FY 2016-2017 as enrollment decreases at the College.
- The County share is \$52.2 million in FY 2020-2021, accounting for approximately 28.7% of total revenue. The County share is the College’s most stable revenue source, it’s immune not only to changes in student enrollment but also shifting priorities in Albany. Although the funding has been stable, it has been over a decade since the County share was last increased.
- Student revenues are \$70.8 million, or 38.9% of FY 2020-2021 revenue. The College has steadily increased its tuition rate since FY 2013-2014, offsetting the flat property tax levy, variable State support, and declining enrollment. Despite the annual rises in the tuition rate, student revenues have continued to decline since FY 2015-2016.

Tuition

- The tuition budget is down about \$3.4 million from the level Adopted for FY 2019-2020. Tuition is a function of student enrollment and tuition rates. The tuition rate is one of the few revenue sources wholly controlled by the College.
- The enrollment and tuition figures can be found in the table to the right. As the table illustrates, enrollment at the College has declined by at least eight percent each year beginning in FY 2018-2019.

Year	FTE Count	% Change	Tuition	% Change
FY 08-09	18,427	0.77%	\$3,552	3.44%
FY 09-10	19,392	5.24%	3,622	1.97%
FY 10-11	19,691	1.54%	3,732	3.04%
FY 11-12	19,274	-2.12%	3,990	6.91%
FY 12-13	18,756	-2.69%	3,990	0.00%
FY 13-14	18,382	-1.99%	4,088	2.46%
FY 14-15	17,862	-2.83%	4,234	3.57%
FY 15-16	16,725	-6.37%	4,534	7.09%
FY 16-17	15,521	-7.20%	4,868	7.37%
FY 17-18	14,517	-6.47%	5,102	4.81%
FY 18-19	13,256	-8.69%	5,350	4.86%
FY 19-20*	12,077	-8.89%	5,600	4.67%
FY 20-21*	11,109	-8.02%	\$5,800	3.57%

*Projected FTEs in FY 19-20 and FY 20-21

- The College instituted a \$200, or 3.6%, tuition increase to offset the revenue loss from the 8.02% enrollment decline expected in FY 2020-2021. As the table below demonstrates, Nassau’s tuition rate is higher than both Suffolk’s and Westchester’s rates.

FY 2020-2021 Yearly Tuition Comparison				
	Current	FY 2020-2021 Adopted	Increase	Diff from Nassau
Nassau	\$5,600	\$5,800	\$200	-
Suffolk	5,470	5,470	0	-330
Westchester	4,580	4,730	150	-1,070

Property Tax Levy

- The property tax levy remains flat at \$52.2 million in the Adopted FY 2020-2021 Budget.
- The County's contribution represents approximately 28.7% of total revenue.

State Aid

- Compared to the Adopted FY 2019-2020 Budget, state aid declines by \$4.4 million, or 10.2 % in FY 2020-2021.
- The FTE reimbursement rate remains flat at \$2,947 per FTE.
- The State Base Aid formula has been modified in FY 2020-2021 removing one of the three methods of calculating the base state aid introduced in FY 2019-2020.
- The College has expressed that there may be the possibility of a decrease in state aid for FY 2019-2020 and FY 2020-2021. The State has imposed midyear cuts in the past. Further stress would be put on the budget should midyear cuts occur.

Revenue in Lieu of Sponsor Share

- This revenue stream has decreased by roughly \$3.0 million to \$11.5 million, or 20.5% budget to budget. The reduction is due to declining student enrollment and a 6.4% drop in the chargeback rate to other counties.
- Revenue in lieu of sponsor share is an assortment of collections, including tuition from international students, students from out of state, and students from New York State without a certificate of residency from their home county. The bulk of this revenue source comes from charging back other counties for the cost of educating their residents at Nassau Community College (NCC).
- The charge back rate for non-resident FTEs is a function of Nassau's property tax contribution, and FTE levels.
 - Individual non-resident students pay tuition. The County collects the chargeback rate from the non-resident student's home county.
 - In the event a student cannot produce a certificate of residency from their home county, the student is charged double tuition.

Revenue Offset to Expenses

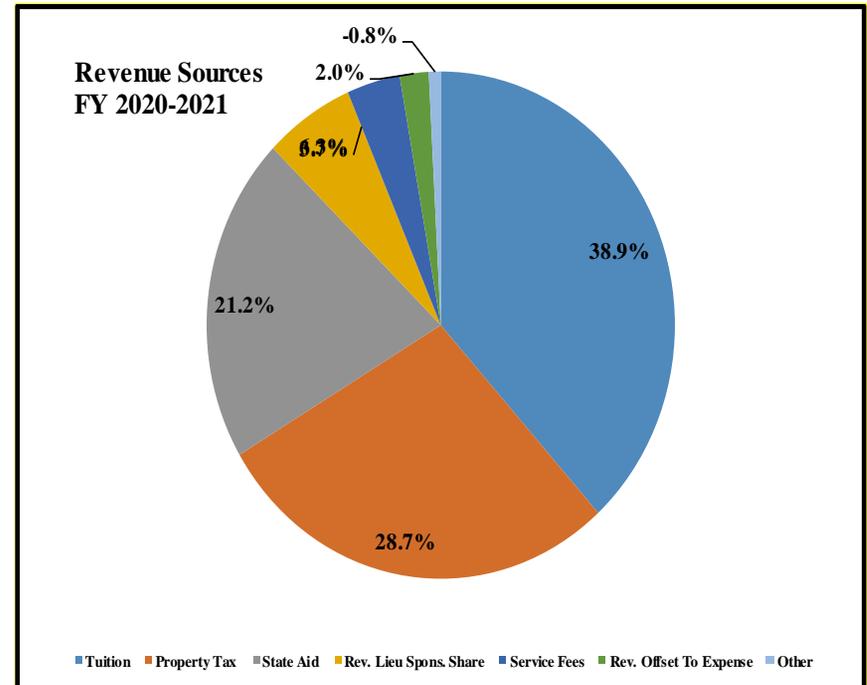
- This revenue source is comprised of commissions, contracts, and fees to cover special course offerings. These special offerings include continuing education, corporate education, and English as a Second Language (ESL), among other courses.
- The FY 2020-2021 revenue offset to expense budget is \$3.7 million with current academic year projections at \$2.6 million. The FY 2020-2021 budget is \$0.9 million, or 20.0% less than the Adopted FY 2019-2020 Budget and \$1.1 million, or 41.0% greater than projections.

Rents and Recoveries

- This revenue is mainly generated as a result of liquidating prior year encumbrances. Budget to budget the revenue is declining by \$0.7 million and compared to the FY 2019-2020 academic projection, rents and recoveries are expected to decrease by roughly \$0.2 million.
 - According to the College, renegotiations with its vendors resulted in lower rentals fees due to lower enrollment.

Investment Income

- The College Treasurer manages several interest-bearing accounts. Additionally, the County Treasurer handles some of this revenue on the College’s behalf. Investments are by their very nature directly affected by market interest rates.
 - Investment income remains flat at \$0.3 million compared to the adopted budget and current year projections.



Service Fees

- The Adopted FY 2020-2021 service fee budget is about \$0.5 million or 6.4% less than the Adopted FY 2019-2020 service fee budget.
- All of the services fees remain constant for the adopted budget. Although, the service fees are unchanged the revenue from each service fee is declining as they are driven by student enrollment. Not shown in the chart, but introduced by the Administration, is the Books and Course Material fee of \$26 per credit. The fee is an affordable option for students to obtain course materials and is passed on to the bookstore vendor. Students may opt out of this fee.

Adopted FY 2020 vs. Adopted FY 2021						
Service Fee: Source	Fee	FY 2019-2020		FY 2020-2021		Variance
		Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$3,657,062	\$250	\$3,423,283	\$0	(233,779)
Student Lab	100	1,067,775	100	999,517	0	(68,258)
Application	55	563,874	55	527,828	0	(36,046)
NG Check	20	7,478	20	7,000	0	(478)
Academic Transcript Fees	30	0	30	0	0	-
Late Registration	30	148,666	30	139,162	0	(9,504)
Nursing Evaluation	75	375	75	351	0	(24)
Tuition Pay Plan	40	292,759	40	274,044	0	(18,715)
Change of Program	25	1,174	25	1,099	0	(75)
Consolidated Fee	30	638,993	30	598,146	0	(40,847)
Convenience Fee	18	220,683	18	206,576	0	(14,107)
Vehicle Registration	55	521,996	55	488,628	0	(33,368)
Immunization Transcript Fees	5	5,611	5	5,252	0	(359)
Late Payment- Tuition	25	30,643	25	28,684	0	(1,959)
Late Paymnt- Tuit Paymnt Plan	25	117,498	25	109,987	0	(7,511)
Totals		\$7,274,587		\$6,809,557		(465,030)

Fund Balance

- The Board of Trustees established a fund balance policy which states that “an unreserved, unrestricted fund balance of no less than 4.0% of the prior year’s operating budget” must be maintained. The FY 2020-2021 budget includes an anticipated replenishment to the fund balance of \$2.7 million. This may or may not come to fruition depending on how results are trending.
 - At the end of FY 2020-2021, the fund balance would sit at approximately \$11.2 million.
 - The fund balance would remain threshold compliant if FY 2019-2020 and FY 2020-2021 results proceed as budgeted. However, due to the current state of affairs, a possible unbudgeted decrease in state aid for FY 2019-2020 and FY 2020-2021 may lead to a heavy reliance on the unreserved fund. The minimum fund balance required for FY 2020-2021 is \$8.2 million. The fund balance for FY 2020-2021 is expected to be 5.5% of FY 2019-2020 operating budget.
 - NCC relies on the fund balance to cover shortfalls caused by a worse than expected decline in enrollment, including deficits in tuition, service fees, payroll contract negotiations, and state aid revenue shortfall.

Fund Balance Reconciliation	
FY 2018-2019 Unappropriated Fund Balance	\$15,049,161
Adopted FY 2019-2020 Fund Balance Appropriation	(6,500,000)
FY 2019-2020 Projected Operating Results	0
Projected FY 2019-2020 Unappropriated Fund Balance	8,549,161
Adopted FY 2020-2021 Fund Balance Replenishment	2,670,455
Projected FY 2020-2021 Unappropriated Fund Balance	\$11,219,616

Fund Balance, Cont.

- In the Fiscal Year ending August 31, 2019, New York State Community Colleges held on average 12.6% of budgeted expenditures in an unreserved fund balance.
- At 8.5%, Nassau Community College ranked 19th out of 30 among Community Colleges in terms of fund balance as a percentage of expenditures.
- Nassau ranked higher than Suffolk but lower than the average and Westchester.
- These rankings are calculated on the \$17.4 million Fund Balance the College reported in its NYS Annual Report for the Fiscal Year ending August 31, 2019. The State requires only actual expenditures in this report.
- These rankings evaluate the College’s performance as of two years ago. They do not reflect the College’s current climate.

Community College Fund Balance Comparison As of Fiscal Year Ending August 31, 2019				
Rank	Community College	Unreserved Fund Balance	Total Expenditures*	Percent Fund Balance to Expenditure
1	Westchester	52,663,015	113,376,199	46.45%
2	North Country	4,633,134	14,954,958	30.98%
3	Niagara	13,796,111	45,110,717	30.58%
4	F-I-T	58,291,899	222,097,047	26.25%
5	Genesee	8,378,771	38,741,349	21.63%
6	Onondaga	14,861,824	71,412,798	20.81%
7	Corning	5,635,447	29,038,350	19.41%
8	Columbia-Greene	2,681,331	15,604,270	17.18%
9	Schenectady	4,734,072	28,855,603	16.41%
10	Erie	16,536,176	106,381,454	15.54%
11	Ulster	3,245,322	23,984,678	13.53%
12	Jefferson	3,601,651	27,000,198	13.34%
13	Cayuga	3,552,399	28,799,102	12.34%
14	Monroe	14,556,931	119,425,105	12.19%
15	Jamestown	3,730,195	30,903,112	12.07%
16	Finger Lakes	5,387,245	46,453,934	11.60%
17	Broome	5,194,741	55,497,656	9.36%
18	Mohawk Valley	4,581,524	49,845,597	9.19%
19	Nassau	17,439,683	204,706,837	8.52%
20	Hudson Valley	8,050,362	94,951,981	8.48%
21	Fulton-Montgomery	1,457,941	18,023,881	8.09%
22	Suffolk	16,711,815	216,056,406	7.73%
23	Adirondack	2,165,029	30,905,101	7.01%
24	Rockland	4,175,336	64,169,987	6.51%
25	Dutchess	3,334,812	65,266,953	5.11%
26	Herkimer	989,336	21,330,864	4.64%
27	Orange County	2,556,659	61,074,955	4.19%
28	Tompkins - Cortland	1,452,749	40,842,705	3.56%
29	Clinton	(260,968)	13,086,376	-1.99%
30	Sullivan	(3,612,603)	16,097,234	-22.44%

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

Opportunities & Risks

- Enrollment sensitive revenues such as tuition, service fees, state aid and revenue in lieu of sponsor share could miss target if enrollment declines more than expected; the College built its budget on the assumption that enrollment would decline 8.0% in FY 2020-2021.
- A risk to the budget would materialize should the State slash funding for FY 2019-2020 and FY 2020-2021, an action possible given the State's finances. According to the College, a potential decrease in state aid for both years is expected to be in the millions. Lower state aid will put pressure on the fund balance and other revenue sources may be necessary.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	137	145	147	139	144	(3)	-2.0%	5	3.6%
Part-Time and Seasonal	871	692	1,091	632	1,076	(15)	-1.4%	444	70.3%
Salaries	\$18,988,861	\$18,565,718	\$20,480,059	\$17,647,911	\$18,569,753	(\$1,910,306)	-9.3%	\$921,842	5.2%
Equipment	393,466	615,952	640,300	640,300	567,300	(73,000)	-11.4%	(73,000)	-11.4%
General Expenses	1,441,429	1,550,142	1,569,554	1,569,554	1,519,554	(50,000)	-3.2%	(50,000)	-3.2%
Contractual Services	6,790,338	6,844,888	7,191,570	7,401,570	7,401,570	210,000	2.9%	0	0.0%
Total	\$27,614,093	\$27,576,700	\$29,881,483	\$27,259,335	\$28,058,177	(\$1,823,306)	-6.1%	\$798,842	2.9%

Expenses

- Total FY 21 Proposed Expenses are decreasing by \$1.8 million, or 6.1%, when compared to the FY 20 NIFA Approved Budget and increasing by \$0.8 million, or 2.9%, compared to OLBR’s current projection.
- Salaries are decreasing by \$1.9 million when compared budget to budget. Full-time headcount for FY 21 is declining by 3 positions and part-time and seasonal positions are decreasing by 15 against the FY 20 NIFA Approved Budget. The largest decrease is in Parks Workers Seasonal of approximately \$-0.7 million.
- The FY 21 proposed equipment line is decreasing by \$73,000 when compared to FY 20. The reduction is in recreational equipment and miscellaneous equipment.
- Proposed FY 21 general expenses are falling by \$50,000 when compared to FY 20 NIFA Approved Budget. This decrease is mainly in miscellaneous supplies and expenses.
- Contractual services are increasing by \$210,000, or 2.9% compared to the FY 20 NIFA Approved Budget and remaining flat in comparison to OLBR’s projections. The growth is in program agencies.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	(\$1,470)	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Rents & Recoveries	2,338,944	1,957,696	2,541,778	2,541,778	2,545,400	3,622	0.1%	3,622	0.1%
Dept Revenues	22,449,407	23,573,464	23,651,083	17,704,355	20,851,083	(2,800,000)	-11.8%	3,146,728	17.8%
Fed Aid-Reimb of Exp	30,388	0	0	0	0	0	*****	0	*****
Special Taxes	2,625,000	2,825,000	2,825,000	1,925,000	2,825,000	0	0.0%	900,000	46.8%
Total	\$27,442,268	\$28,356,160	\$29,017,861	\$22,171,133	\$26,221,483	(\$2,796,378)	-9.6%	\$4,050,350	18.3%

Revenues

- The FY 21 Proposed Budget decreases total revenues by \$2.8 million, or 9.6%, from the FY 20 NIFA Approved Budget. The decline is mainly in the departmental revenues line.
- Departmental revenue decreases are primarily due to a decline in concessions, cabana rentals, and greens fees in the red, white golf courses offset by growth in Film and Advertising Activities.
- The FY 21 Proposed Budget remains flat in special taxes proceeds in comparison to FY 20 budget and increases by \$0.9 million compared to the current projection.
- The chart to the right details the FY 19 actual, the FY 20 budget and the FY 21 Proposed Budget for the Hotel/Motel tax collections.

General Fund Hotel / Motel Tax (\$ in millions)			
	FY19 Actual	FY20 Budget	FY21 Proposed
Treasurer	\$1.2	\$1.1	\$0.8
Parks	\$2.8	\$2.8	\$2.8
Total	\$4.0	\$3.9	\$3.6

- Current Discover Long Island figures show that year-to-date through July FY 20 average occupancy rates in Nassau County were down 28.8 percentage points from the FY 19 year-to-date average. Similarly, year-to-date through July FY 20 average rental rates have fallen \$31.23 or 20.4%.

Revenues, Cont.

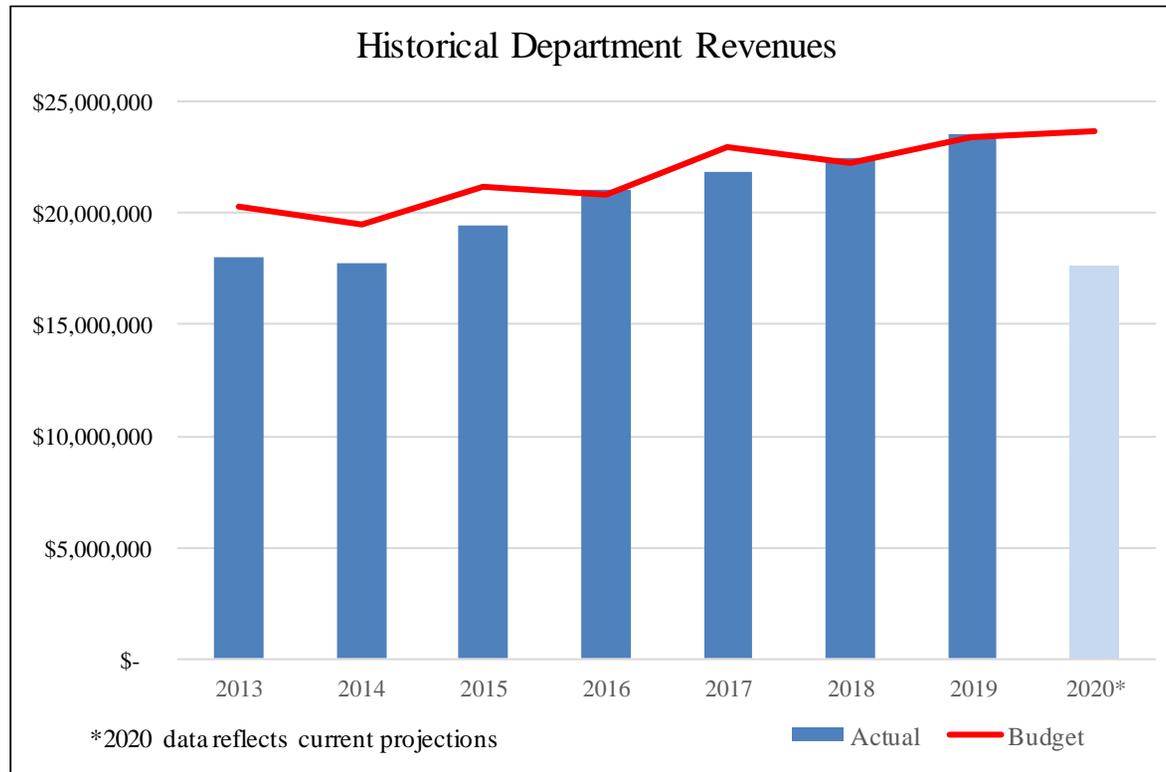
➤ The charts below list all actual revenues collected in FY 19, the FY 20 NIFA Adopted Budget and the FY 21 Proposed Budget.

Revenue Source	Revenue		
	FY 19 Actual	FY 20 Adopted	FY 21 Proposed
RECVRY PRIOR YR APPR	\$186,855	\$0	\$0
RECVRY DAMGE CO PROP	3,750	0	0
RENT COUNTY PROPERTY	1,074,477	979,700	1,701,400
LANDMARK PROPERTY RENTAL	692,614	1,562,078	844,000
MISC RECEIPTS	504	1,000	1,000
FEES	222	0	0
CONCESSIONS	1,996,349	1,929,500	1,076,500
GREENS FEES	1,029,947	1,150,700	1,095,700
CADDY CART FEES	39,381	45,900	45,900
SWIMMING POOLS	2,288,992	2,125,600	2,320,600
ICE RINKS	305,014	363,000	363,000
OLD BETHAGE HIST VIL	523,875	575,000	500,000
MUSEUM OF NAT HISTRY	72,242	83,250	70,000
RENTAL OF EQUIPMENT	0	20,000	20,000
SUMMER DAY CAMPS	13,200	21,340	13,200
SPECIAL USE PERMITS	345,946	255,950	271,950
SUMMER RECREATION PROG FEES	979,951	960,000	960,000
TENNIS FEE	-60	0	0
ICE SKA TE RENTAL	31,552	42,500	42,500
ICE SKA TE SHARPENING	0	250	250
ICE SKA TE LOCKR FEES	356	300	300
ICE SKA TE LESSONS	6,060	17,500	17,500
MARINA WANTAGH	575,369	570,000	575,000
ROLLER SKATE ADMISSN	132	1,000	1,000
BEACH PARKING	438,685	475,000	440,000
CABANA RENTALS	2,813,227	2,940,000	1,940,000
MINIA TURE GOLF	312,021	380,000	360,000
SAILING PROGRAM	420	0	0
COMMERCIAL PARKING	20,741	14,000	14,000
CAMPING FEES	1,107,788	1,006,000	1,086,000
ADVERTISING REVENUE	0	50,000	0
SERVICE FEES	280	2,000	2,000

Revenue Source	Revenue		
	FY 19 Actual	FY 20 Adopted	FY 21 Proposed
SPECIAL SPORTS PROG	\$334,146	\$400,000	\$400,000
OPEN SPACE USAGE FEE	57,103	7,800	7,800
AERODROME FIELD USAGE FEE	5,153	7,500	7,500
BATTING CAGE FEES	67,631	80,000	90,000
HOTEL/MOTEL ROOM TAX	975,000	975,000	975,000
HOTEL MOTEL PROCEEDS PK97	1,680,000	1,680,000	1,680,000
HM HISTORIC BLDG REST PK98	170,000	170,000	170,000
LIFESTYLE PROGRAMS	120	1,000	1,000
LEISURE PASS FEE	613,241	699,700	667,000
4D CHILD SUPPORT	1,050	0	0
WELWYN REVENUE	1,000	1,000	1,000
LA UNCHING RAMPS	64,630	64,520	64,510
TENNIS COURTS	15,787	25,900	25,900
ROOM RENTALS	101,714	71,600	98,600
NC ARENA ICE RINKS	-250	0	0
PICNIC RESERVATION PERMITS	220,777	204,800	214,800
SWIMMING PROGRAMS	334,817	305,000	307,000
ATHLETIC FIELD FEES / CHARGES	1,472,175	1,273,198	1,386,198
COUNTY LEAGUE REGISTRATION	0	1,000	1,000
GOLF CART FEES	1,270,631	1,308,000	1,308,000
DRIVING RANGE FEES	855,502	845,100	870,000
ALCOHOL PERMITS	43,225	39,825	41,825
GOLF RESERVATION FEES	278,284	339,500	339,500
GOLF NO SHOW FEE	231	2,000	2,000
FILM & ADVERT ACTIVITIES	310,825	4,000	888,200
NON-RESIDENT FEES	174,971	151,500	151,500
PITCH & PUTT CLUB RENTAL	263	2,000	500
PITCH & PUTT FEES	14,493	35,000	15,000
PITCH & PUTT BALL SALES	484	2,500	2,000
REDEEMABLE CERTIFICATES	95,853	98,850	93,850
IKE GREENS FEES RED COURSE	1,405,133	1,400,000	400,000
IKE GREENS FEES WHITE COURSE	1,517,542	1,650,000	650,000
IKE GREENS FEES BLUE COURSE	1,414,742	1,600,000	1,600,000
Total	\$28,356,160	\$29,017,861	\$26,221,483

Revenues, Cont.

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



Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,145	3,124	3,298	3,049	3,285	(13)	-0.4%	236	7.7%
Part-Time and Seasonal	439	420	505	482	505	0	0.0%	23	4.8%
Salaries	457,029,239	456,509,122	476,690,556	470,042,286	465,055,150	(11,635,406)	-2.4%	(4,987,136)	-1.1%
Fringe Benefits	294,490,750	293,649,378	303,242,331	295,612,797	311,591,572	8,349,241	2.8%	15,978,775	5.4%
Workers Compensation	12,766,973	12,973,509	13,135,000	14,385,000	13,135,000	0	0.0%	(1,250,000)	-8.7%
Equipment	288,129	451,894	760,273	811,166	1,291,725	531,452	69.9%	480,559	59.2%
General Expenses	7,372,760	7,322,359	7,780,975	7,780,975	7,736,331	(44,644)	-0.6%	(44,644)	-0.6%
Contractual Services	12,930,841	10,446,734	13,369,545	13,369,545	11,812,304	(1,557,241)	-11.6%	(1,557,241)	-11.6%
Utility Costs	3,835,322	3,500,064	4,041,552	4,041,552	4,162,802	121,250	3.0%	121,250	3.0%
Debt Svc. Chargebacks	21,718,369	25,868,351	22,627,596	22,627,596	22,900,123	272,527	1.2%	272,527	1.2%
Inter-Dept. Charges	49,087,758	53,460,911	52,057,683	52,057,683	52,057,683	0	0.0%	0	0.0%
Interfund Charges	21	100,796	0	0	0	0	*****	0	*****
Trans To Litigation Fund	5,000,000	0	0	0	0	0	*****	0	*****
Trans To General Fund	13,417,922	11,821,570	0	0	0	0	*****	0	*****
Total	\$877,938,084	\$876,104,689	\$893,705,511	\$880,728,601	\$889,742,690	(\$3,962,821)	-0.4%	\$9,014,089	1.0%

Expenses

- Total FY 21 Police Department expenses of \$889.7 million are decreasing by \$4.0 million, or 0.4%, when compared to the FY 20 budget of \$893.7 million but increasing by \$9.0 million, or 1.0%, from projection.
- The budget to budget decrease in expenses is mainly due to savings of \$11.6 million in salaries and \$1.6 million in contractual services. However, fringe benefits are increasing by \$8.3 million while equipment is rising by \$0.5 million from FY 20 budget.
- Full-time headcount is decreasing by 13 compared to the FY 20 budget but increasing by 236 from the projection.
 - The FY 21 budget provides for a total of 151 Police Medics, five more budget to budget, within the Police Headquarters Fund.
 - The proposed headcount, as compared to the FY 20 budget, anticipates a shift from Police Service Aide Trainee – AABPF, down by 15, to Police Service Aide – AABPA, increase of 15.
- Part-time headcount is flat when compared to the FY 20 budget but growing by 23 when compared to the projection.

Expenses, Cont.

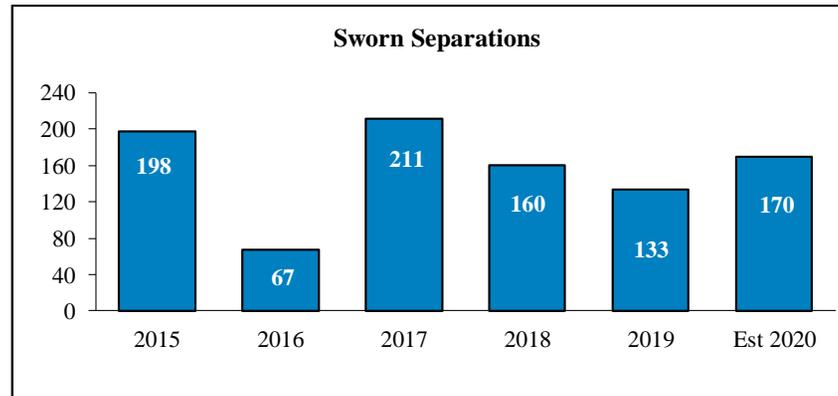
- Salaries are decreasing by \$11.6 million, or 2.4%, to \$465.1 million, budget to budget of which \$7.8 million is in overtime and \$3.4 million in terminal leave.
 - Overtime is decreasing by \$3.7 million to \$21.2 million in the Police District Fund and by \$4.1 million to \$23.9 million in the Police Headquarters Fund.
 - The proposed overtime costs are lower than the expenditures for the last few years of \$54.8 million in FY 17, \$50.3 million in FY 18 and \$56.3 million in FY 19. The Monthly County Budget Report dated July 31, 2020 estimates costs of \$57.7 million.
 - The FY 21 budget includes a savings from an initiative adjustment of -\$0.9 million, with a corresponding 22 head reduction for attrition.
 - The FY 21 budget contains an -\$11.8 million salary adjustment which is \$3.0 million greater than the FY 20.
 - Termination expense, in the proposed budget, is \$32.9 million, a \$3.4 million decrease from the FY 20 budget of \$36.3 million. The FY 21 Proposed Budget anticipates some 110 officers will leave which equates to an estimated individual payout of \$299,000.
 - The Administration's FY 21 proposed budget assumes two additional classes with an estimated 150 officers in each. These new members will offset the impact of the sworn personnel separating from service.
- The \$311.6 million fringe benefit budget in the Police Department is increasing by \$8.3 million, or 2.8%, from the FY 20 budget; and by \$16.0 million compared to the projection. The increase is mostly due to health insurance costs for active employees, pension costs for the Police and Fire Retirement System (PFRS), social security and Medicare reimbursement expenses. Overall, the fringe benefits for the Major Funds reflect a decrease, budget to budget however, the portion allocated to Police seems high.
 - The FY 21 Proposed Budget includes \$92.3 million for Police pension expense obligations. This is an increase of \$1.0 million compared to the FY 20 Approved NIFA Budget. The increase can be attributed to a small rise in the pension rate, and from the additional installment payments from the previous year's pension deferrals. In FY 21, the contribution rate for the pension plan with the majority of officers is increasing from 25.1% to 26.6%.
 - Health insurance expenses for active employees is increasing by \$2.6 million compared to the FY 20 budget, however the budget for retirees is decreasing by \$654,613 for a total overall health insurance rise of \$1.9 million. The Administration included a 6.0% health insurance growth rate assumption for this expense, partially offset by a credit reduction in anticipation of possible labor agreements.
 - Social security expenses are increasing by \$2.3 million to \$31.0 million in FY 21.
 - The rise of \$1.2 million in Medicare reimbursement and \$1.0 million for Medicare reimbursement surcharge can be attributed to an anticipated increase in Medicare eligible officers as well as a rise in the Part B premiums.

Expenses, Cont.

- The equipment expense is increasing mostly because of medical/dental devices as well as safety & security gear.
- Contractual services are declining by \$1.6 million, or 11.6%, in FY 21.
 - The largest decrease of \$1.4 million is occurring in the miscellaneous contractual services line followed by drops in all areas except for a \$0.3 million increase in radio & communications.
- Debt service chargebacks are increasing by \$0.3 million, or 1.2%, from the FY 20 budget and the projection.
- Included in the FY 21 budget is funding for 2,495 sworn officers, 213 more than September actuals and three more than FY 20 budget.
- There are 790 civilian positions in the proposed budget which is an increase of 23 from current staffing but 16 less than the FY 20 budget.
 - There are 16 less CSEA positions in the FY 21 budget versus FY 20 but 22 more than currently on board.

Full-time Police Department Headcount by Union					
<u>Sworn</u>	<u>2020 Approved</u>	<u>Sept. Actuals</u>	<u>2021 Executive</u>	<u>2021 vs 2020</u>	<u>2021 vs Actuals</u>
PBA	1,775	1,633	1,775	0	142
DAI	360	317	360	0	43
SOA	357	332	360	3	28
Subtotal	<u>2,492</u>	<u>2,282</u>	<u>2,495</u>	<u>3</u>	<u>213</u>
<u>Civilian</u>					
CSEA	794	756	778	(16)	22
ORD	12	11	12	0	1
Subtotal	<u>806</u>	<u>767</u>	<u>790</u>	<u>(16)</u>	<u>23</u>
Grand Total	<u>3,298</u>	<u>3,049</u>	<u>3,285</u>	<u>(13)</u>	<u>236</u>

- The Police Benevolent Association (PBA) is budgeted at 1,775 same as FY 20 however, the current staffing has 142 less officers.
- The FY 21 budget funds 360 positions for both the Detectives Association Inc (DAI) and the Superior Officers Association (SOA).
 - Currently DAI and SOA have 43 and 28, respectively, less member on board when compared to the FY 21 budget.

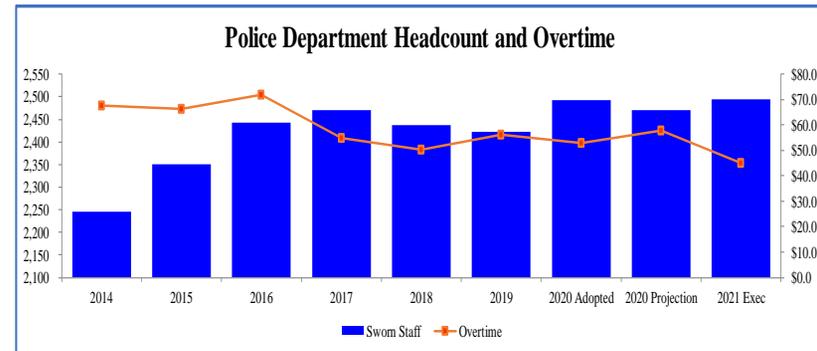
Expenses, Cont.

- FY 15, FY 16, FY 17, FY 18 and FY 19 retirements were 198, 67, 211, 160 and 133, respectively.
- The department estimates some 170 officers will leave in FY20. However, separations can grow to be as high as 200 according to the Administration.



Expenses, Cont.

- The current budgeted uniform strength is 2,492 while the September actuals is 2,282.
- It is estimated that between 170 and 200 officers could leave service in FY 20.
- Due to the six to seven-month training period, the impact on overtime of the future classes may be delayed.
- The FY 21 Proposed Budget has funding for 2,495 uniform personnel. After all recruits are fully deployed, it is hoped their presence will continue to drive down overtime costs.



Headcount and Overtime

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

In FY 18, the County hired some 118 new police officers while approximately 117 were employed in FY 19. The FY 20 budget assumes bringing more members onboard however, the hiring plan has been slow to begin because of COVID-19. The Administration stated that a new class of up to 200 people is expected in November 2020.

The proposed FY 21 budget anticipates funding for two additional classes of 75 recruits in each.



Police Headquarters Expenses

Police Headquarters Expenses						
(\$'s in millions)						
	Historical		2020	2021	Exec. vs. Conformed	
	2018	2019	NFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,429	1,439	1,544	1,547	3	0.2%
Part-Time and Seasonal	55	58	82	82	0	0.0%
Salaries	\$237.8	\$234.0	\$243.3	\$235.4	(\$7.9)	-3.2%
Fringe Benefits	154.1	154.8	160.2	165.8	5.6	3.5%
Workers Compensation	4.2	4.6	4.2	4.2	0.0	0.0%
Equipment	0.2	0.2	0.5	0.8	0.3	61.9%
General Expenses	3.3	3.5	3.7	4.0	0.3	7.8%
Contractual Services	12.4	10.0	12.3	10.9	(1.4)	-11.4%
Utility Costs	2.5	2.2	2.6	2.7	0.1	3.0%
Debt Svc. Chargebacks	19.5	23.6	21.8	22.0	0.2	0.8%
Inter-Dept. Charges	24.9	28.7	29.1	29.1	0.0	0.0%
Trans To General Fund	13.4	11.8	0.0	0.0	0.0	0.0%
Total	\$472.3	\$473.4	\$477.8	\$475.0	(\$2.8)	-0.6%

- Headquarter expenses are decreasing by \$2.8 million, or 0.6%, compared to the FY 20 budget.
- The largest declines are happening in salaries and contractual services.

- The salary costs contain negative (credit) adjustments.
 - The negative adjustments savings from initiative is \$0.9 million with a corresponding headcount decrease of 22.
 - The salary adjustment line is a negative \$7.8 million, an increase of \$3.3 million from FY 20.
- Overtime and termination are declining by \$4.1 million and \$2.5 million, respectively.
- Fringe benefits are increasing by \$5.6 million.
 - Significant cost growth is occurring in NYS Police Retirement, Medicare reimbursements, social security and health insurance for current employees while health insurance for retirees is declining.
- Equipment, mainly medical/dental, is increasing budget over budget.
- Contractual services are declining by \$1.4 million in FY 21 mostly due to savings in miscellaneous costs.
- The General expenses line is experiencing an uptick of greater than \$100,000 in medical supplies & parts, heavy duty motor vehicles costs and investigations charges.
 - However, a reduction of \$0.4 million is occurring in motor vehicles supplies and parts

Police District Expenses

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2020	2021	Exec. Vs. Conformed	
	2018	2019	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,716	1,685	1,754	1,738	(16)	-0.9%
Part-Time and Seasonal	384	362	423	423	0	0.0%
Salaries	\$219.2	\$222.5	\$233.4	\$229.7	(\$3.7)	-1.6%
Fringe Benefits	140.4	138.9	143.0	145.8	2.7	1.9%
Workers Compensation	8.6	8.3	8.9	8.9	0.0	0.0%
Equipment	0.1	0.2	0.3	0.5	0.2	86.1%
General Expenses	4.0	3.8	4.1	3.7	(0.3)	-8.1%
Contractual Services	0.5	0.5	1.0	0.9	(0.2)	-14.6%
Utility Costs	1.4	1.3	1.4	1.5	0.0	3.0%
Debt Svc. Chargebacks	2.2	2.3	0.8	0.9	0.1	10.5%
Inter-Dept. Charges	24.2	24.7	22.9	22.9	0.0	0.0%
Trans To Litigation Fund	5.0	0.0	0.0	0.0	0.0	*****
Total	\$405.7	\$402.7	\$415.9	\$414.7	(\$1.2)	-0.3%

- District expenses are declining by \$1.2 million, or 0.3%, compared to the FY 20 budget.
- The largest decreases are occurring in salaries followed by general expenses and contractual services.

- Salaries are decreasing by \$3.7 million, or 1.6%, from the FY 20 budget while headcount is losing 16 positions.
 - Overtime, differential and terminal are decreasing by \$3.7 million, \$1.2 million and \$0.9 million, respectively.
 - The proposed salary budget accommodates wages and title movements for FY 21.
 - FY 21 has a negative salary adjustment of \$4.0 million; in FY 20 it was \$4.3 million.
- General expenses, specifically miscellaneous and gasoline are decreasing while clothing & uniform costs are facing an uptick.
- Contractual services, specifically miscellaneous and legal costs are declining while radio & communications expenses are increasing.
- The fringe benefit line is growing by \$2.7 million.
 - Growth is being recorded in Medicare reimbursements, health insurance for current employees and social security being offset by a decline in NYS Police Retirement costs.

Revenue	Historical		2020		2021	Exec. vs. Conformed		Exec. vs. Projected	
	2018	2019	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$4,876,029	\$5,199,285	\$5,761,582	\$3,616,459	\$5,761,582	\$0	0.0%	2,145,123	59.3%
Fines & Forfeits	31,833,764	29,162,944	36,028,665	23,684,745	28,072,134	(7,956,531)	-22.1%	4,387,389	18.5%
Invest Income	196,441	301,450	225,000	155,000	150,000	(75,000)	-33.3%	(5,000)	-3.2%
Rents & Recoveries	632,470	354,096	66,140	208,980	66,140	0	0.0%	(142,840)	-68.4%
Dept Revenues	26,942,263	28,959,260	28,774,436	22,824,421	25,813,259	(2,961,177)	-10.3%	2,988,838	13.1%
Interdept Revenues	12,863,677	13,007,624	14,150,032	14,150,032	14,150,032	0	0.0%	0	0.0%
Pymnt In Lieu of Taxes	25,695,945	25,695,945	25,695,945	25,695,945	25,695,945	0	0.0%	0	0.0%
Interfund Charges Rev	262,372	199,931	385,000	385,000	0	(385,000)	-100.0%	(385,000)	-100.0%
Fed Aid-Reimb Of Exp	1,053,563	376,623	725,000	725,000	595,000	(130,000)	-17.9%	(130,000)	-17.9%
State Aid-Reimb Of Exp	882,914	1,138,993	930,000	790,500	800,000	(130,000)	-14.0%	9,500	1.2%
Property Tax	747,764,672	769,083,867	756,278,429	756,278,429	763,953,316	7,674,887	1.0%	7,674,887	1.0%
Special Taxes	25,027,093	24,986,898	24,685,282	19,740,280	24,685,282	0	0.0%	4,945,002	25.1%
Total	\$878,031,202	\$898,466,916	\$893,705,511	\$868,254,791	\$889,742,690	(\$3,962,821)	-0.4%	\$21,487,899	2.5%

Revenues

- The proposed revenues are decreasing by \$4.0 million, or 0.4%, when compared to FY 20 budget but increasing by \$21.5 million, or 2.5%, when compared to projection.
- The largest components of the decline in the Police Department revenue are in fines & forfeits, and departmental revenues offset by greater property tax.
- Property tax is increased by \$7.7 million, or 1.0% compared to FY 20. The Police District Fund is down by \$0.8 million, or 0.2% while the Police Headquarters Fund rose by \$8.5 million, or 2.3%. The changes are the result of reallocations between funds.
- The public safety fee, within fines & forfeits, is decreasing by \$8.0 million to \$26.7 million in FY 21, budget to budget.
- The ambulance fees, within departmental revenues, are declining by \$2.8 million to \$22.8 million in FY 21, budget to budget.

Police Headquarters Revenues

Police Headquarters Revenues						
(\$'s in millions)						
	Historical		2020	2021	Exec. vs. Conformed	
			NIFA			
	2018	2019	Approved Budget	Executive Budget	Var.	%
Permits & Licenses	\$0.9	\$0.7	\$1.1	\$1.1	\$0.0	0.0%
Fines & Forfeits	30.8	28.0	34.7	26.7	(8.0)	-22.9%
Invest Income	0.0	0.1	0.1	0.1	(0.0)	-33.3%
Rents & Recoveries	0.4	0.2	0.1	0.1	0.0	0.0%
Dept Revenues	24.3	26.1	26.0	23.2	(2.8)	-10.8%
Interdept Revenues	12.6	12.7	14.2	14.2	0.0	0.0%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.1	0.1	0.2	0.0	(0.2)	-100.0%
Fed Aid-Reimb of Exp	1.1	0.4	0.7	0.6	(0.1)	-17.9%
State Aid-Reimb of Exp	0.9	1.1	0.9	0.8	(0.1)	-14.0%
Property Tax	367.3	370.2	366.2	374.7	8.5	2.3%
Special Taxes	25.0	25.0	24.7	24.7	0.0	0.0%
Total	\$472.3	\$473.4	\$477.8	\$475.0	(\$2.8)	-0.6%

- The Headquarters revenue budget is decreasing in FY 21 by \$2.8 million, or 0.6%, from the FY 20 budget.
- The public safety fee within fines & forfeitures, is falling to \$26.7 million in FY 21, a decrease of \$8.0 million.
 - The Public Safety Fee became effective January 2, 2017 which assigned a \$55 fee on traffic and camera violations.
- Ambulance fees within departmental revenues, is falling to \$22.8 million in FY 21, a decrease of \$2.8 million.
- The tax levy collections are \$8.5 million more than FY 20.

Police District Revenues

Police District Revenues						
(\$'s in millions)						
	Historical		2020	2021	Exec. vs. Conformed	
			NIFA			
	2018	2019	Approved Budget	Executive Budget	Var.	%
Permits & Licenses	\$4.0	\$4.5	\$4.6	\$4.6	\$0.0	0.0%
Fines & Forfeits	1.0	1.2	1.4	1.4	0.0	0.0%
Invest Income	0.2	0.2	0.2	0.1	(0.1)	-33.3%
Rents & Recoveries	0.2	0.2	0.0	0.0	0.0	*****
Dept Revenues	2.7	2.8	2.7	2.6	(0.2)	-5.7%
Interdept Revenues	0.3	0.3	0.0	0.0	0.0	*****
Pymnt In Lieu of Taxes	16.8	16.8	16.8	16.8	0.0	0.0%
Interfund Charges Rev	0.2	0.1	0.2	0.0	(0.2)	-100.0%
Property Tax	380.5	398.9	390.1	389.3	(0.8)	-0.2%
Total	\$405.8	\$425.0	\$415.9	\$414.7	(\$1.2)	-0.3%

- District revenues are falling by \$1.2 million, or 0.3%, from the FY 20 budget.
 - The tax levy collections are being reduced by \$0.8 million.
- Departmental revenue, specifically, the tow truck franchise fee, are decreasing by \$0.2 million.
- Interfund charges of \$150,000 in the FY 20 budget are being eliminated in FY 21.
- Investment income is budgeted to decline by \$50,000.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	166	178	233	178	184	(49)	-21.0%	6	3.4%
Part-Time and Seasonal	10	10	20	11	20	0	0.0%	9	81.8%
Salaries	\$15,888,870	\$17,357,536	\$21,415,032	\$18,498,791	\$19,240,775	(\$2,174,257)	-10.2%	\$741,984	4.0%
Equipment	30,569	26,148	40,023	34,733	35,023	(5,000)	-12.5%	290	0.8%
General Expenses	194,359	245,300	325,302	268,094	314,802	(10,500)	-3.2%	46,708	17.4%
Contractual Services	524,901	584,552	558,600	840,682	940,442	381,842	68.4%	99,760	11.9%
Utility Costs	0	0	472	472	472	0	0.0%	0	0.0%
Inter-Dept. Charges	1,020,171	943,169	1,569,108	1,569,108	1,569,108	0	0.0%	0	0.0%
Total	\$17,658,869	\$19,156,705	\$23,908,537	\$21,211,880	\$22,100,622	(\$1,807,915)	-7.6%	\$888,742	4.2%

Expenses

- The Proposed FY 21 Budget for expenses is \$22.1 million, a decrease of \$1.8 million, or 7.6%, budget to budget, however increasing by \$0.9 million or, 4.2% compared to the projection.
- The FY 21 salaries are declining by \$2.2 million from the prior year and higher by \$0.7 relative to the OLBR projection.
- The proposal for FY 21 funds 184 full-time positions, a reduction of 49 positions compared to FY 20 NIFA Approved Budget, but higher by six titles versus September on-board. Although nine promotions have been implemented, the department’s plan to hire Probation Officer Trainees in FY 20 has been delayed due to COVID-19. According to Probation more promotions are pending approval and the hiring timeline for a new class in FY 21 has yet to be determined.
- The part-time budget is flat at 20 positions budget to budget but adds nine compared to the current onboard.
- The proposed equipment budget dropped minimally by \$5,000 budget to budget due to a decrease in miscellaneous equipment expenses. Inter-departmental charges remain flat at \$1.6 million for the FY 21 proposal.
- The FY 21 proposal funds \$314,802 for general expenses, a decrease of \$10,500 compared to the prior year budget but an increase of \$46,708 compared to OLBR’s projection. The decline is due to lower funding for supplies and expenses for information technology, educational & training and miscellaneous costs.
- The contractual budget of roughly \$0.9 million is rising by \$381,842 from the prior year and about \$0.1 million compared to OLBR’s projection. The growth is mostly driven by additional funding for education costs associated with onsite education to the residents at the Juvenile Detention Center and miscellaneous contractual services costs. Countering the increases is a drop in electronic monitoring expenses based on FY 20 trends resulting from COVID-19.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$50	\$0	\$0	\$377	\$0	\$0	*****	(\$377)	-100.0%
Dept Revenues	1,477,482	1,448,224	1,624,000	649,500	1,196,643	(427,357)	-26.3%	547,143	84.2%
Fed Aid-Reimb of Exp	101,474	109,642	28,500	28,500	32,500	4,000	14.0%	4,000	14.0%
State Aid-Reimb of Exp	6,091,943	6,173,916	7,220,674	3,277,590	5,056,541	(2,164,133)	-30.0%	1,778,951	54.3%
Total	\$7,670,948	\$7,731,782	\$8,873,174	\$3,955,967	\$6,285,684	(\$2,587,490)	-29.2%	\$2,329,717	58.9%

Revenues

- The FY 21 revenue budget of \$6.3 million is declining by \$2.6 million, or 29.2%, from the prior year budget and growing by \$2.3 million versus OLBR’s projection. This change is attributed to reductions in state aid and department revenue, offset by a nominal increase in federal aid.
- Rents & recoveries is zero budget to budget but compared to OLBR’s projection reflects a minimal decrease of \$377 due to prior year disencumbrances.
- The FY 20 departmental revenue budget funds \$1.2 million, a decrease of \$0.4 million and an increase of \$0.5 million relative to the current projection. This is due to declining fee collections resulting from COVID-19 and the potential impact in FY 21.
- The department’s FY 21 state aid budget declined by \$2.2 million budget to budget but is rising by \$1.8 million compared to the current projection. The state aid budget consists of the three revenue sources; however, the decrease is mostly driven by the elimination of \$1.9 million associated with the Raise the Age funding that never came to fruition in FY 20.
 - In addition, the state aid block grant funding from New York State Division of Criminal Justice Services (NYS DCJS) decreased by \$0.9 million while being offset by an increase of \$0.7 million for funds related to juvenile delinquent care.

Raise the Age

The “Raise the Age” (RTA) legislation law commenced on October 1, 2018. This legislation requires 16 and 17-year old youth who are arrested for a misdemeanor to be treated as a Juvenile Delinquent (JD) and sent to the Probation Family Division. Sixteen-year old youth who are arrested for a felony are charged as an Adolescent Offender (AO). This new category under the legislation states that AO’s must be sent to the new Nassau County Youth Part of the District Court.

Source: Department of Probation

Revenues, Cont.

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

INDICATOR	ACTUAL	ACTUAL	PROJECTED	PROPOSED	% CHANGE
	2018	2019	2020	2021	
Investigations- Criminal Division	3,350	3,724	1,262	3,700	193.2%
Supervision - Criminal Division	5,492	5,396	5,000	5,100	2.0%
Release under Supervision (RUS)- Criminal Division**	4,022	5,574	2,000	2,400	20.0%
Alcohol Interlock Monitoring (AIM)	546	689	319	500	56.7%
Juvenile Intake - Juvenile Delinquents	395	481	400	425	6.3%
Juvenile Supervision - Juvenile Delinquents	76	82	70	80	14.3%
Juvenile Supervision - (PINS)*	8	10	10	10	0.0%
Investigations Family Division	165	189	130	150	15.4%
Total Caseloads	14,054	16,145	9,191	12,365	34.5%
* Persons In Need of Supervision					
** Formerly known as Pre-trial Intake (1/1/20). These are actual cases screened, not total cases arraigned.					
<i>Source: Probation Department</i>					

- The FY 21 caseloads are expected to increase by 3,174 or 34.5% contingent on the impact of COVID-19.
 - In the Criminal Division: Investigations and Release under Supervision (formerly Pre-trial Intake) are projected to increase by 193.2% and 20.0% respectively, which are dependent on the effect of COVID-19 for the FY 21 proposal. Supervision has a slight increase of 100 cases in the FY 21 based on current trends.
 - The Alcohol Interlock Monitoring (AIM) caseloads decreased in FY 20 as result of COVID-19 when compared to FY 19 but are projected to increase for the same reason in FY 21.
 - The activity indicators for both the Juvenile Intake and Supervision for juvenile delinquents are increasing by 25 and 10 cases respectively which are reliant on the effect of COVID-19 in FY 21.
 - The Investigations Family Division category are projected to grow by 20 cases or 15.4% in FY 21 compared to the FY 20 projection of 130.

Revenues, Cont.

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

Electronic Monitoring (EM)

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

Source: Department of Probation

Leandra's Law

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

Source: Department of Probation

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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	6	6	6	0	0.0%	0	0.0%
Part-Time and Seasonal	0	0	2	0	1	(1)	-50.0%	1	*****
Salaries	\$477,835	\$507,360	\$624,995	\$605,397	\$568,382	(\$56,613)	-9.1%	(\$37,015)	-6.1%
General Expenses	1,374	1,830	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	14,500	10,000	34,200	34,200	20,500	(13,700)	-40.1%	(13,700)	-40.1%
Total	\$493,709	\$519,189	\$662,362	\$642,764	\$592,049	(\$70,313)	-10.6%	(\$50,715)	-7.9%

Expenses

- The Proposed FY 21 Budget expenses are down 10.6% budget to budget and 7.9% lower compared to OLBR's current projection.
- The decline is mostly in the salary expense line, which dropped by \$56,613 from FY 20 and \$37,015 compared to the latest projection. This is due to the elimination of one part-time Accountant Assistant I position. Offsetting this decrease is an anticipated step increase for a CSEA union member and a slight uptick in terminal leave.
- The FY 21 contractual costs associated with software contracts decreased by \$13,700 to \$20,500.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$58	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	308,141	454,402	250,000	250,000	450,000	200,000	80.0%	200,000	80.0%
Total	\$308,141	\$454,460	\$250,000	\$250,000	\$450,000	\$200,000	80.0%	\$200,000	80.0%

Revenue

- The FY 21 proposed revenue budget is rising by \$200,000 to \$450,000 compared to the FY 20 NIFA Approved and the current projections however, the proposal is in line with the FY 19 actual. 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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	388	391	416	382	391	(25)	-6.0%	9	2.4%
Part-Time and Seasonal	61	74	84	65	84	0	0.0%	19	29.2%
Salaries	\$27,697,806	\$28,066,441	\$33,746,660	\$30,765,317	\$31,715,823	(\$2,030,837)	-6.0%	\$950,506	3.1%
Workers Compensation	2,078,239	1,997,074	1,740,000	1,740,000	1,740,000	0	0.0%	0	0.0%
Equipment	86,259	142,336	162,021	162,021	142,021	(20,000)	-12.3%	(20,000)	-12.3%
General Expenses	6,215,457	6,755,646	7,974,277	7,974,277	7,692,002	(282,275)	-3.5%	(282,275)	-3.5%
Contractual Services	136,043,632	141,949,021	147,708,898	149,958,898	137,976,877	(9,732,021)	-6.6%	(11,982,021)	-8.0%
Utility Costs	23,597,258	23,702,397	24,822,411	23,322,411	23,920,523	(901,888)	-3.6%	598,112	2.6%
Var Direct Expenses	250,000	300,000	250,000	250,000	250,000	0	0.0%	0	0.0%
Inter-Dept. Charges	12,728,642	12,359,563	15,407,945	15,407,945	15,407,945	0	0.0%	0	0.0%
Interfund Charges	0	21,728	0	0	0	0	*****	0	*****
Mass Transportation	44,127,503	44,582,043	45,134,383	45,134,383	46,280,511	1,146,128	2.5%	1,146,128	2.5%
Other Expense	13,385,950	13,516,762	14,111,485	14,111,485	14,389,199	277,714	2.0%	277,714	2.0%
Total	\$266,210,745	\$273,393,010	\$291,058,080	\$288,826,737	\$279,514,901	(\$11,543,179)	-4.0%	(\$9,311,836)	-3.2%

Expenses

- The Department of Public Works FY 21 Proposed Expense budget is decreasing by \$11.5 million, or 4.0% from the FY 20 NIFA Approved Budget and \$9.3 million, or 3.2% from OLBR's projection.
- Salaries are decreasing by \$2.0 million or 6.0% from the FY 20 NIFA Approved Budget but is increasing by \$1.0 million or 3.1% from the FY 20 projection. The salary budget is decreasing mainly due to reduced headcount, overtime, and terminal leave.
 - The salary increase from OLBR's projection is driven by an increase in headcount from current on-board employees.
 - The FY 21 Proposed Budget eliminates twenty-five full-time positions but keeps part-time and seasonal employees constant at 84.
 - Full-time positions are discussed in further details later in the report.
- Workers' compensation costs are remaining constant at \$1.7 million when compared to both the FY 20 NIFA Approved Budget and OLBR's projection.

Expenses, Cont.

- Equipment costs are decreasing \$20,000 or 12.3% when compared to the FY 20 NIFA Approved Budget, mainly driven by decreased heavy duty equipment costs.
- General expenses costs are decreasing by \$282,275, or 3.5% when compared to the FY 20 NIFA Approved Budget.
 - The decrease is driven by declines in gasoline, traffic and highway supplies, miscellaneous supplies, and educational & training supplies. These decreases are offset by rises in office supplies & copy paper, other expenses, Grainger expenses, and GPC parts and materials.
- Contractual services (DE) are decreasing by \$9.7 million or 6.6% from FY 20. This is mainly due to a \$14.2 million decreased spending on TransDev Services, Inc. contract for NICE bus service because of an adjustment in service hours. Another decline is found in the sanitary solid waste disposal line, offset by increases in miscellaneous contractual services, building & maintenance services, rodent control services, and construction & demolition debris removal.
- Utility costs are decreasing by \$901,888 or, 3.6% versus the FY 20 NIFA Approved Budget. The decreases include \$0.9 million in light and power, and \$1,888 in water. The County expects to achieve this through the Blended Power Supply Program.
- Various direct expenses are constant at \$250,000 budget to budget.
- The inter-departmental charges are constant at \$15.4 million budget to budget. The budget includes printing graphics and mail services, information technology charges, telecommunication charges, and indirect charges.
- The FY 21 Proposed interfund charges line has no funds allocated.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$1.1 million when compared to FY 20.
- Other expense, which includes rent, is increasing by \$277,714 or 2.0% budget to budget.

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2020	2021	Exec. vs. Approved	
	2018	2019	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$20.0	\$21.1	\$24.8	\$25.5	\$0.7	2.7%
Division of Engineering	180.0	186.1	192.8	179.4	-13.4	-7.0%
Division of Operations	25.5	14.3	16.4	16.3	-0.1	-0.5%
Fleet Management	7.0	8.0	9.2	8.5	-0.6	-7.1%
Facilities Management	33.7	43.9	47.9	49.8	1.9	4.0%
Total	266.2	273.4	291.1	279.5	-11.5	-4.0%

- In totality, the FY 21 expense budget is decreasing by \$11.5 million, or 4.0%, versus the FY 20 NIFA Approved Budget.
- The Administration Control Center is rising by \$674,861 in FY 21.
 - The primary increases are in salaries for titles that include Accountant I, Administrative Officer I, Deputy Commissioner, Administrative Assistant, terminal leave, and overtime.
- The Division of Engineering Control Center is decreasing by \$13.4 million in FY 21.
 - The primary factors driving this decrease are \$14.2 million for contractual services for the NICE Bus and reduced salaries of \$0.5 million, offset by a \$1.1 million increase in LIRR station maintenance.
- The Division of Operations Control Center's budget is decreasing by \$81,728 in FY 21.
 - The reduction is mainly due to decreased headcount and from \$350,000 less in overtime and capital back-charges for overtime within salaries. There is also a reduction in traffic and highway supplies.

Expenses, Cont.

- The Fleet Management Control Center budget is decreasing by \$646,462 in FY 21 mostly within gasoline expenses.
- The Facilities Management Control Center is increasing by \$1.9 million in FY 21.
 - The primary drivers are an increase of \$4.0 million in building & maintenance services and \$0.6 million in other general expenses.



Expenses, Cont.

DPW 2021 Proposed Budget Contractual Services Expense					
	Historical	2020	2021	Exec. vs. Approved	
	2019 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$131,272,429	\$135,447,395	\$121,259,918	(\$14,187,477)	-10.5%
Miscellaneous Contractual Serv	3,671,388	4,126,259	4,687,531	561,272	13.6%
Sanitary Solid Waste Disposal	130,000	153,380	0	(153,380)	-100.0%
Street Light & Signal Maintenance	2,950,000	3,000,000	3,000,000	0	0.0%
Medical/Psychiatric Services	20,269	45,500	45,500	0	0.0%
Laundry Services	0	72,000	72,000	0	0.0%
Building & Maintenance Svcs	1,140,438	891,015	4,926,471	4,035,456	452.9%
GPC Warehouse Management	174,780	150,000	150,000	0	0.0%
Traffic Management Center	1,309,284	2,167,457	2,167,457	0	0.0%
Rodent Control Services	210,000	250,000	260,000	10,000	4.0%
Construction & Demolition Debris Removal	41,140	159,892	162,000	2,108	1.3%
Software Contracts	2,358	32,000	32,000	0	0.0%
Professional Services	0	69,000	69,000	0	0.0%
Tank Testing Repair & Compliance	1,026,934	1,145,000	1,145,000	0	0.0%
Total	\$141,949,021	\$147,708,898	\$137,976,877	(\$9,732,021)	-6.6%

- As illustrated above, contractual services are declining by \$9.7 million in FY 21. The three largest variances are as follows: \$14.2 million decline for the Veolia NICE Bus, \$4.0 million increase for building & maintenance services, and \$0.6 million rise for miscellaneous contractual services. For NICE, the Administration explains that there is lower than expected revenue, therefore service hours had to be adjusted.
- Additionally, sanitary solid waste disposal costs declined by \$153,380, with minor cost escalations of \$10,000 occurring in rodent control services and another \$2,108 in construction & demolition debris removal.

Expenses, Cont.

Staffing Analysis								
			FY 20	Sept-20	FY 21	FY 21	Exec. vs	
			Approved	Actual	Request	Executive	20	
							Approved	
							Actual	
CC Full-Time Staffing								
PW	00	Division of Administration	35	38	39	39	4	1
	01	Division of Engineering	91	77	79	79	(12)	2
	02	Division of Operations	144	132	135	135	(9)	3
	03	Fleet Management	40	37	38	38	(2)	1
	06	Facilities Management	106	98	100	100	(6)	2
		Total Full-Time	416	382	391	391	(25)	9
CC Part-Time and Seasonal								
PW	00	Division of Administration	3	2	3	3	0	1
	01	Division of Engineering	11	11	11	11	0	0
	02	Division of Operations	26	21	26	26	0	5
	03	Fleet Management	2	2	2	2	0	0
	06	Facilities Management	42	29	42	42	0	13
		Total Part-Time and Seasonal	84	65	84	84	0	19

- The FY 21 full-time headcount is budgeted to decrease by 25 positions when compared to the FY 20 NIFA Approved Budget but is increasing by nine from the current onboard as of September. The department requested 391 total heads and was approved for that quantity.
- The FY 21 part-time and seasonal staff contains 84 heads which is constant with the FY 20 NIFA Approved Budget and is increasing by 19 heads from the current onboard as of September. They include 13 in Facilities Management, five in Operations, and one in Administration.



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 19 Actual	FY 20 Budget	Executive FY 21	2021 - 2020 % Change
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	30,458,751	30,946,091	32,092,219	3.7%
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%
	\$44,582,043	\$45,134,383	\$46,280,511	2.5%
Other Expenses (OO)				
6H Lido Beach Bus Route	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0.0%</u>
Mass Transportation and Lido Beach	\$44,657,043	\$45,209,383	\$46,355,511	2.5%

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

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



Transdev Services, Inc.

	NICE Bus			
	2019 Actuals	2020 OMB Projection	2020 NIFA Approved	2021 Proposed
County Contractual Service Payment	\$131,272,429	\$134,447,385	\$135,447,395	\$121,259,918
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	\$133,811,929	\$136,986,885	\$137,986,895	\$123,799,418
Fare Box Revenues	40,102,298	7,028,681	40,102,298	31,216,838
Bus Advertising	807,000	546,667	820,000	820,000
Non-Operating Revenue	344,400	258,300	200,900	200,900
County Capital Match	1,400,000	700,000	700,000	700,000
Federal Transportation Authority	11,200,000	33,073,617	5,600,000	5,600,000
Reimbursed Expense	0	680,000	700,000	700,000
STOA Grant	74,472,000	66,125,440	74,352,000	69,180,000
Total County Revenues	\$128,325,698	\$108,412,705	\$122,475,198	\$108,417,738
Net County Contribution	(5,486,231)	(28,574,180)	(15,511,697)	(15,381,680)

- The County is set up to act as a pass through for the NICE Bus system. Contractual disbursement payments are made to Transdev for operating the transit system from all corresponding bus revenues paid to the County of Nassau.
- The budgeted County expense, not including the contractual service payment, is \$2.5 million which represents the two subsidy payments historically made to the bus system. However, the County may have to make up any shortfalls between expenses and revenues. The Proposed FY 21 Budget estimates the County could be responsible for a shortfall of \$15.4 million. The Administration plans to increase time between routes to make up this shortfall.
- Total bus revenues are decreasing by \$14.1 million when compared to the 2020 NIFA Approved Budget.
 - The main drivers of this revenue decline are a \$8.9 million decrease in fare box revenues and a \$5.2 million anticipated decrease in the Statewide Mass Transportation Operating Assistance (STOA) grant.
 - The grant monies are a function of the ridership level and the quality/type of services provided. Documentation is provided to New York State each year and allocation is predicated on service levels voted on by the senate and the assembly.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$1,960,839	\$2,227,948	\$2,284,000	\$1,579,725	\$2,100,000	(\$184,000)	-8.1%	\$520,275	32.9%
Rents & Recoveries	16,525,708	12,101,471	16,714,365	8,081,557	18,925,122	2,210,757	13.2%	10,843,565	134.2%
Rev Offset To Expense	281,069	279,980	300,000	300,000	280,000	(20,000)	-6.7%	(20,000)	-6.7%
Dept Revenues	46,077,584	43,727,111	43,874,198	22,806,278	34,164,738	(9,709,460)	-22.1%	11,358,460	49.8%
Interdept Revenues	15,696,357	17,519,762	19,086,773	19,086,773	19,086,773	0	0.0%	0	0.0%
Interfund Charges Rev	5,916,416	5,408,600	3,420,000	3,420,000	3,170,000	(250,000)	-7.3%	(250,000)	-7.3%
Fed Aid-Reimb of Exp	7,611,829	12,375,350	7,347,966	36,254,883	7,347,966	0	0.0%	(28,906,917)	-79.7%
State Aid-Reimb of Exp	70,057,121	74,596,201	75,152,000	63,879,200	69,986,200	(5,165,800)	-6.9%	6,107,000	9.6%
Total	\$164,126,923	\$168,236,423	\$168,179,302	\$155,408,416	\$155,060,799	(\$13,118,503)	-7.8%	(\$347,617)	-0.2%

Revenues

- DPW's FY 21 Proposed revenue Budget is decreasing by \$13.1 million from the FY 20 budget and \$0.3 million from OBLR's projection.
- Permits & licenses are decreasing by \$184,000 from FY 20. The decline is driven by a \$180,000 decrease in the cost of construction fee and \$10,000 in hauling, offset by a \$6,000 increase in maps-sewer as built
- Rents and recoveries revenue are increasing by \$2.2 million, or 13.2%, and by \$10.8 million compared to the projection. The budgeted rise is driven by a \$2.1 million increase in the sale of County property, \$0.5 million in Coliseum rental, and \$22,864 in Mitchell Field veterans housing project, offset by a \$0.4 million decrease in the rental of Mitchell Field.
- Revenues offset to expense is decreasing by \$20,000 in FY 21.
- Departmental revenues are decreasing by \$9.7 million from FY 20 but is increasing by \$11.4 million compared to the projection. The budget to budget decrease is mainly due to an \$8.9 million decrease in bus fare box revenue, \$0.7 million in fees, and \$150,000 in concessions.
- Interdepartmental revenues are remaining flat at \$19.1 million budget to budget.
- Interfund revenues are declining by \$0.3 million.
- Federal aid is remaining constant at \$7.3 million. Funds from the Federal Transportation Authority and the NYS Pass Thru Federal Funds make up this line. Federal aid is decreasing by \$28.9 million compared to the projection due to the removal of CARES Act funding for the NICE Bus in FY 20.

Revenues, Cont.

- State aid is decreasing by \$5.2 million, or 6.9%, to \$70.0 million from FY 20. The sole driver is the decrease in the State Operating Assistance (STOA) grant.

Departmental Revenues			
	2019	2020	2021
	Actual	Approved	Proposed
239F Plan (I)	\$116,813	100,000	100,000
239F Plan (R)	1,480	0	0
Misc Receipts	13,846	25,000	20,000
Fees	805,000	1,300,000	600,000
Concessions	846,732	920,000	770,000
Subdivision Plan Review (R080A)	21,220	1,000	1,000
Inspector Services Backcharge	246,340	150,000	165,000
Plans	49,870	50,000	50,000
Bus Fare Box	40,102,298	40,102,298	31,216,838
Bus Advertising	807,000	820,000	820,000
Non-Operating Revenue	344,400	200,900	200,900
Subdivision Inspection Fees	271,311	150,000	150,000
Reimb Expenses IGT	(27,530)	0	0
Rule Book Sales	2,240	5,000	1,000
Film & Advert Activities	126,092	50,000	70,000
Total	\$43,727,111	\$43,874,198	\$34,164,738

- The table above shows DPW’s departmental revenues.
- The Proposed FY 21 departmental revenues are declining by \$9.7 million when compared to the FY 20.
 - Fare box revenue is decreasing by \$8.9 million from the FY 20 Approved Budget.
 - Fees are decreasing by \$0.7 million while bus advertising is budgeted at \$820,000 in FY 21. Concessions are decreasing by \$150,000 from the FY 20 Approved Budget.

Rents & Recoveries				
	2019	2020	2021	2021
	Actual	Approved	Proposed	vs. 2020 % Change
Recvry Prior Yr Appr	\$1,528,446	\$0	\$0	0.0%
Rent County Property	593,010	584,345	584,413	0.0%
Sale County Property	20,355	6,450,000	8,550,000	32.6%
Coliseum Utilities	1,808,054	1,781,350	1,781,350	0.0%
Coliseum Rental	3,493,328	3,091,090	3,550,000	14.8%
Rental Mitchell Field Properties	2,405,135	2,915,832	2,544,747	-12.7%
Lost and Abandoned Property	11,789	0	0	0.0%
Mitchell Field Veterans Housing Project	1,739,975	1,444,478	1,467,342	1.6%
Marriott Lighthouse Heating & Chilling	492,268	447,270	447,270	0.0%
Grt Fd Recov For Prior Periods - AA Exp	9,111	0	0	0.0%
Total	\$12,101,471	\$16,714,365	\$18,925,122	13.2%

- The rents & recoveries line is where the County budgets for rent and sales of County property as well as Mitchell Field and coliseum revenues.
 - The sale of County property is increasing by \$2.1 million in FY 21.
 - The rent of County property is budgeted at \$584,413 in FY 21. Coliseum rental is increasing by \$458,910 when compared to the FY 20 Approved Budget.

Revenues, Cont.

- Coliseum Utilities is remaining constant at \$1.8 million from FY 20.
- Rental of Mitchell Field Properties is decreasing by \$371,085 or 12.7% in the FY 2021 Proposed Budget.
- The Proposed FY 21 contains Coliseum rental of \$3.6 million, a 14.8% rise from FY 20. The Administration is assuming a new vendor will accept similar terms to prior agreement.



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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	11	10	13	10	11	(2)	-15.4%	1	10.0%
Part-Time and Seasonal	3	3	21	2	21	0	0.0%	19	950.0%
Salaries	\$704,946	\$703,314	\$971,896	\$842,566	\$980,293	\$8,397	0.9%	\$137,727	16.3%
Equipment	58,037	54,476	154,800	154,800	114,800	(40,000)	-25.8%	(40,000)	-25.8%
General Expenses	105,864	34,388	156,000	169,428	106,000	(50,000)	-32.1%	(63,428)	-37.4%
Contractual Services	35,915	110,158	125,010	125,010	120,010	(5,000)	-4.0%	(5,000)	-4.0%
Total	\$904,762	\$902,336	\$1,407,706	\$1,291,805	\$1,321,103	(\$86,603)	-6.2%	\$29,298	2.3%

Expenses

- The Proposed FY 21 Budget is decreasing by \$86,603, or 6.2% from the FY 20 NIFA Approved Budget, and is increasing by \$29,298, or 2.3% compared to OLBR’s current projection.
 - Salaries are increasing \$8,397, or by 0.9% budget to budget, and increasing by \$137,727, or 16.3% compared to OLBR’s projection.
 - FY 21 full-time headcount in comparison to the FY 20 NIFA Approved Budget is decreasing by two positions. The part-time and seasonal headcount is remaining flat.
- The equipment line is decreasing by \$40,000, or 25.8% when compared to the FY 20 NIFA Approved Budget and OLBR’s projection. The decrease is mainly in office equipment and information technology.
- General expenses are decreasing by \$50,000 in comparison to the FY 20 NIFA Approved Budget. This is mainly due to a decrease in Grainger expenses and miscellaneous supplies and expenses.
- The FY 21 Proposed Budget of \$120,010 for contractual services accounts for miscellaneous contractual services.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$18,377	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

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

Finance Authority and District

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

Sewer and Storm Water Finance Authority Expenses

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$28,800	\$34,300	\$997,507	\$997,507	\$300,000	(\$697,507)	-69.9%	(\$697,507)	-69.9%
Interest	6,685,500	6,144,750	5,576,250	5,576,250	4,986,500	(589,750)	-10.6%	(589,750)	-10.6%
Principal	10,815,000	11,370,000	11,795,000	11,795,000	12,365,000	570,000	4.8%	570,000	4.8%
Trans Out To SSW*	115,518,000	121,116,369	138,841,624	139,348,948	144,795,524	5,953,900	4.3%	5,446,576	3.9%
Trans To Debt Service Fund	17,500,500	17,514,750	0	0	0	0	*****	0	*****
Total	\$150,547,800	\$156,180,169	\$157,210,381	\$157,717,705	\$162,447,024	\$5,236,643	3.3%	\$4,729,319	3.0%

* For reporting purposes the Transfer to SSW codes LS and LZ has been combined on one line

- The FY 21 expenses for the Sewer & Storm Water Finance Authority (SFA) are increasing by \$5.2 million, or 3.3%, 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 21 is \$300,000; \$697,507 less than the FY 20 budget.
- In FY 21, budget to budget, interest is decreasing by \$589,750 while principal is increasing by \$570,000.
- The FY 21 Proposed Budget includes \$144.8 million transfer to the Sewer and Storm Water Resources District (SSW).
 - The transfer out of SFA has previously been booked in different codes.

Sewer and Storm Water Finance Authority Revenues

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$165,431	\$241,929	\$25,000	\$25,000	\$35,000	\$10,000	40.0%	\$10,000	40.0%
Pymnt In Lieu of Taxes	7,852,738	7,852,738	7,852,738	7,852,738	7,852,738	0	0.0%	0	0.0%
Interfund Transfers	17,500,500	17,514,750	0	0	0	0	*****	0	*****
Property Tax	124,763,537	130,284,209	149,332,643	149,332,643	154,559,286	5,226,643	3.5%	5,226,643	3.5%
Total	\$150,282,206	\$155,893,626	\$157,210,381	\$157,210,381	\$162,447,024	\$5,236,643	3.3%	\$5,236,643	3.3%

- Property tax is growing by \$5.2 million, or 3.5%, in FY 21 from the FY 20 budget and projected levels.
- Investment income is anticipating growth of \$10,000, or 40.0%, in FY 21.
- The FY 21 Proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is flat when compared to FY 21 and previous years.
 - This represents the Sewer Finance Authority’s share of the Long Island Power Authority (LIPA) PILOT payment.



Sewer District Tax Rebalancing Plan

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

Sewer and Storm Water Finance Authority Revenues, Cont.

Sewer and Storm Water Financing Authority Multi Year Plan (MYP) (\$'s in millions)				
Expense	2021 Proposed	2022 Plan	2023 Plan	2024 Plan
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	5.0	4.4	3.7	3.1
Principal	12.4	12.9	13.4	10.3
Trans Out To SSW	144.8	144.9	145.0	148.8
Expense Total	\$162.4	\$162.4	\$162.4	\$162.4
Revenue	2021 Proposed	2022 Plan	2023 Plan	2024 Plan
Invest Income	\$0.0	\$0.0	\$0.0	\$0.0
Payment in Lieu of Taxes	7.9	7.9	7.9	7.9
Property Tax	154.6	154.6	154.6	154.6
Revenue Total	\$162.4	\$162.4	\$162.4	\$162.4

- The table above indicates the Administration’s MYP baseline for the Authority.
- Total expenses and revenues are projected to remain flat at \$162.4 million through FY 24.
- Contractual services of \$0.3 million remains unchanged in all years.



- Interest is expected to decline, year over year, while principal is anticipated to grow in FY 22 and FY 23 and then decrease in FY 24.
- The transfer out to SSW is \$144.8 million in FY 21, \$144.9 million in FY 22, \$145.0 million in FY 23 and \$148.8 million in FY 24.
- The table, which is in millions, does not show the investment income of \$35,000 in each year of the MYP.
- The PILOT revenue is expected to remain consistent at \$7.9 million.
- The Sewer Finance Authority’s MYP indicates property taxes will remain consistent at \$154.6 million throughout the plan.
 - The FY 21 proposed tax levy is \$5.2 million higher than the FY 20 level which was an \$149.3 million.



Sewer and Storm Water Resource District Expenses

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	107	96	99	90	91	(8)	-8.1%	1	1.1%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$9,727,942	\$10,220,307	\$9,505,595	\$8,629,237	\$9,079,692	(\$425,903)	-4.5%	\$450,455	5.2%
Fringe Benefits	9,005,389	8,379,684	9,397,114	8,115,972	11,659,270	2,262,156	24.1%	3,543,298	43.7%
Equipment	7,658	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	915,224	1,105,009	1,278,370	1,278,370	1,278,370	0	0.0%	0	0.0%
Contractual Services	62,004,080	63,632,560	65,153,850	65,502,454	73,004,033	7,850,183	12.0%	7,501,579	11.5%
Utility Costs	7,504,420	5,724,436	7,695,000	7,695,000	7,695,000	0	0.0%	0	0.0%
Interest	1,382,952	1,152,140	2,588,805	2,588,805	2,946,825	358,020	13.8%	358,020	13.8%
Principal	9,713,490	10,301,551	8,895,174	9,664,066	10,197,736	1,302,562	14.6%	533,670	5.5%
Interfund Charges	33,279,779	35,359,744	41,107,216	41,107,216	37,774,460	(3,332,756)	-8.1%	(3,332,756)	-8.1%
Other Expense	6,504,978	0	358,500	358,500	5,358,500	5,000,000	1394.7%	5,000,000	1394.7%
Total	\$140,045,912	\$135,875,432	\$145,989,624	\$144,949,620	\$159,003,886	\$13,014,262	8.9%	\$14,054,266	9.7%

- The FY 21 expenditures are increasing by \$13.0 million, or 8.9%, as compared to the FY 20 Approved Budget and by \$14.1 million, or 9.7%, from projection.
- Salaries are declining by \$0.4 million in FY 21, budget to budget. The proposed salary budget accommodates wages and title movements that net out at 8 less full-time positions when compared to the FY 20 budget.
 - The combined capital back charge credits are declining by \$150,000 from \$579,177 in FY 20 to \$429,177 in FY 21.
- Fringe benefits are growing by \$2.3 million, budget to budget.
 - Increases of \$0.3 million or greater are occurring in the State retirement system, social security, health insurance for current employees and health insurance for retirees.
- The largest increase for contractual services is occurring in the professional services line; up \$7.8 million from the FY 20 budget.
- Interest and principal, for bonded debt, are expected to rise by \$1.7 in FY 21 when compared to the FY 20 budget.
- Other expense, specifically other suits and damages is rising by \$5.0 million in FY 21. According to the Administration, the additional amount is a placeholder.

Sewer and Storm Water Resource District Expenses, Cont.

- Interfund Charges are decreasing by \$3.3 million, budget to budget.
 - Capital debt service charges are declining by \$3.9 million while indirect and other expenses are increasing by \$0.5 million.

SSW Proposed Budget Contractual Services Expense						
	2018	2019	2020	2021	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$61,364,016	\$1,070,119	\$1,408,350	\$1,462,350	\$54,000	3.8%
Legal	330	0	0	0	0	*****
Engineering	39,735	49,914	110,000	110,000	0	0.0%
Sanitary Solid Waste Disposal	600,000	632,810	635,500	635,500	0	0.0%
Professional Services	0	\$61,879,718	63,000,000	70,796,183	7,796,183	12.4%
Total	\$62,004,081	\$63,632,561	\$65,153,850	\$73,004,033	\$7,850,183	12.0%

- Total contractual services costs are increasing by \$7.9 million, or 12.0%, in FY 21 which is mainly due to the professional services line that contains the appropriation for the SUEZ Water Long Island Inc. (SUEZ) contracted expense.

Sewer and Storm Water Personnel, General, Contractual and Utility Expenses SUEZ Contract Itemized															
	Historical										2020		2021	Exec. vs. Adopted	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Adopted Budget	Exec. Budget	Var.	%	
Salaries, Wages & Fees	\$17,345,270	\$18,987,703	\$17,632,617	\$18,201,634	\$19,328,151	\$14,322,045	\$12,539,692	\$11,717,001	\$9,727,942	\$10,220,307	\$9,505,595	\$9,079,692	-425,903	-4.5%	
Fringe Benefits	8,752,309	10,231,853	10,396,177	11,249,934	11,899,140	10,891,809	9,943,016	9,296,258	9,005,389	8,379,684	9,397,114	11,659,270	2,262,156	24.1%	
General Expenses	10,174,987	10,717,350	12,340,469	15,050,376	10,754,820	170,602	758,115	127,257	915,224	1,105,009	1,278,370	1,278,370	0	0.0%	
Contractual Services	21,315,604	20,051,865	26,138,571	29,683,615	28,821,454	59,927,425	61,857,408	61,119,036	62,004,080	63,632,560	65,153,850	73,004,033	7,850,183	12.0%	
Utility Costs	10,011,491	7,642,996	9,476,974	11,241,801	8,007,104	7,623,260	4,938,259	4,727,557	7,504,420	5,724,436	7,695,000	7,695,000	0	0.0%	
Total	\$67,599,661	\$67,631,767	\$75,984,808	\$85,427,360	\$78,810,670	\$92,935,141	\$90,036,490	\$86,987,109	\$89,157,055	\$89,061,996	\$93,029,929	\$102,716,365	\$9,686,436	10.4%	
SUEZ annual savings						11,983,302	10,071,311	7,860,242	6,670,957	5,730,108	\$4,200,000	\$0			
Net costs to reflect savings						\$80,951,839	\$79,965,179	\$79,126,867	\$82,486,098	\$83,331,888	\$88,829,929	\$102,716,365			

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

Sewer and Storm Water Resource District Expenses, Cont.

- The 2010 and 2011 actuals were captured for normalcy as 2012 and 2013 contain Superstorm Sandy related expenses. Superstorm Sandy hit New York on October 29, 2012.
- The annual savings have been eliminated in the FY 21 Proposed Budget.

Full-Time SSW Staffing Analysis							
RC	RC Description	FY 20 Approved	Sept-20 Actual	FY 21 Request	FY 21 Executive	Exec. vs 20 Approved	Exec. vs Actual
SSW County Employees							
	6000 Sewer Revenue / Fringe / Misc. Acc	2	0	0	0	(2)	0
	6110 Sewage Disposal Bay Park	9	10	10	10	1	0
	6120 Sewage Disposal Cedar Creek	18	16	16	16	(2)	0
	6140 Sewage Disposal Services Lawrence	2	2	2	2	0	0
	6150 Sewage Disposal Services Cedarhurst	3	3	3	3	0	0
	6210 Sewage Maint Services Bay Park	2	2	2	2	0	0
	6220 Sewage Maint Services Cedar Creek	3	3	3	3	0	0
	6300 Storm Water Services	0	0	0	0	0	0
	Total SSW County Employees	39	36	36	36	(3)	0
SSW Leased United Water Employees							
	7000 Sewer Revenue / Fringe - Oper Cont	1	1	1	1	0	0
	7110 Sewage Disposal Services - Oper Cont	25	24	24	24	(1)	0
	7120 Sewage Disposal Services - Oper Cont	9	8	8	8	(1)	0
	7140 Sewage Disp / Lawrence - Oper Cont	1	1	1	1	0	0
	7210 Sewage Maint Services - Oper Cont	9	8	8	8	(1)	0
	7220 Sewage Maint Services - Oper Cont	15	12	13	13	(2)	1
	Total SSW Leased Employees	60	54	55	55	(5)	1
SSW Total (County & Lease FT Employees)		99	90	91	91	(8)	1

- The table above shows the difference between SSW County employees and SSW workers leased to SUEZ.
 - In the Proposed FY 21 Budget, there are 36 sewer employees while 55 personnel are hired out to SUEZ.
- County employees, in FY 21, are declining by three when compared to FY 20 but are flat to the actual on board staff.
- The Proposed FY 21 leased employees are decreasing by five when compared to the prior budget but increasing by one against the existing staff.

Sewer and Storm Water Resource District Revenues

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$14,207,109	\$3,689,899	\$0	\$707,722	\$554,086	\$554,086	*****	(\$153,636)	-21.7%
Permits & Licenses	1,380,041	1,460,262	1,455,000	1,039,950	627,500	(827,500)	-56.9%	(412,450)	-39.7%
Invest Income	881,978	990,171	200,000	215,000	100,000	(100,000)	-50.0%	(115,000)	-53.5%
Rents & Recoveries	6,759,864	7,186,440	4,240,000	2,885,000	0	(4,240,000)	-100.0%	(2,885,000)	-100.0%
Dept Revenues	1,262,917	1,421,566	1,253,000	753,000	1,271,000	18,000	1.4%	518,000	68.8%
Debt Svc From Capital	0	0	0	0	11,655,776	11,655,776	*****	11,655,776	*****
Fed Aid-Reimb of Exp	36,003	10,724	0	0	0	0	*****	0	*****
Interfund Transfers	115,518,000	121,116,369	138,841,624	139,348,948	144,795,524	5,953,900	4.3%	5,446,576	3.9%
Total	\$140,045,912	\$135,875,431	\$145,989,624	\$144,949,620	\$159,003,886	\$13,014,262	8.9%	\$14,054,266	9.7%

- The FY 21 overall revenue for the District is increasing by \$13.0 million, or 8.9%, from the FY 20 Approved Budget and by \$14.1 million, or 9.7%, from the projection.
- Fund balance is allocated at \$554,086 in FY 21 but was not budgeted for in FY 20.
 - 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 18 and FY 19 historical fund balance represents the usage.
- Permit & licenses revenue is declining by \$0.8 million in FY 21, budget to budget, in all areas; sewage connections, verification of permits/connections and industrial permits.
- The FY 21 investment income is expected to decline by half, or \$100,000, as compared to the FY 20 budget.
- The rents and recoveries line, specifically prior year's enterprise fund recoveries of \$4.2 million and liquidated damages of \$40,000, are being eliminated in FY 21.
- Debt service from capital anticipates \$11.7 million in FY 21 which is for restructuring proceeds.
- Interfund transfers, specifically transfer in from the Sewer Finance Authority, is increasing by \$6.0 million, or 4.3%, in the FY 21 Proposed Budget. This is a result of a property tax increase.

Sewer and Storm Water District, Multi-Year Plan

Sewer and Storm Water Resource District				
Multi Year Plan				
(\$'s in millions)				
EXPENSE	2021 Proposed	2022 Plan	2023 Plan	2024 Plan
Salaries, Wages & Fees	\$9.1	\$9.3	\$9.6	\$9.9
Fringe Benefits	11.7	12.3	13.0	13.7
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.3	1.3	1.3	1.3
Contractual Services	73.0	73.7	74.4	75.1
Utility Costs	7.7	7.7	7.7	7.8
Interest	2.9	2.0	1.5	1.2
Principal	10.2	9.0	7.9	6.9
Interfd Chgs - Interfund Charges	37.8	45.5	52.2	56.9
Other Expenses	5.4	5.4	5.4	5.4
EXPENSE TOTAL	\$159.0	\$166.1	\$173.0	\$178.1
REVENUE				
Fund Balance	\$0.6	\$7.2	\$1.4	\$0.0
Permits & Licenses	0.6	1.5	1.5	1.5
Invest Income	0.1	0.1	0.1	0.1
Rents & Recoveries	0.0	10.0	3.0	3.0
Dept Revenues	1.3	1.3	1.3	1.3
Capital Resources For Debt	11.7	1.2	1.2	1.2
Transfer From SFA (Interfund Transfer)	144.8	144.9	145.0	148.8
REVENUE TOTAL	\$159.0	\$166.1	\$153.4	\$155.9
Surplus / (Deficit)	\$0.0	\$0.0	-\$19.6	-\$22.3

➤ The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District is expecting costs to increase in the out-years. The revenues keep pace with the FY 22 plan but are not expected to cover the costs in FY 23 nor FY 24.

- The chart shows a deficit of \$19.6 million in FY 23 and \$22.3 million in FY 24.

- Salaries and fringe benefits are growing in the out-years.
- The equipment expense is budgeted at \$10,000 in FY 21, FY 22, FY 23, and FY 24.
- General expenses are remaining flat in the out-years.
- Contractual services, specifically professional services, is increasing by an estimated \$0.7 million each year from FY 22 to FY 24.
- Utility costs, precisely brokered gas, are slowly rising.
- Interest and principal are decreasing in the out-years.
- The interfund charges are expected to increase due to greater capital debt service charges.
 - Capital debt increases by \$7.7 million in FY 22, \$6.8 million in FY 23 and \$4.7 million in FY 24.
- Fund balance is appropriated at \$0.5 million in FY 21, \$7.2 million in FY 22 and \$1.4 million in FY 23.
- Permits & licenses grow to \$1.5 million in the out years.
- Rents & recoveries, specifically enterprise fund recoveries, are \$10.0 million in FY 22 and \$3.0 million in FY 23 and FY 24.
- The transfer from SFA increases in 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		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	11	12	14	12	12	(2)	-14.3%	0	0.0%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$978,565	\$1,129,988	\$1,243,900	\$1,165,806	\$1,184,973	(\$58,927)	-4.7%	\$19,167	1.6%
General Expenses	14,843	12,908	15,178	15,178	15,678	500	3.3%	500	3.3%
Contractual Services	0	0	78,500	78,500	147,000	68,500	87.3%	68,500	87.3%
Total	\$993,408	\$1,142,897	\$1,337,578	\$1,259,484	\$1,347,651	\$10,073	0.8%	\$88,167	7.0%

Expenses

- The total FY 21 proposed expense budget of \$1.3 million is increasing by \$10,073, or 0.8%, when compared to the FY 20 NIFA Approved Budget.
- Salaries are declining by \$58,927, or 4.7%, budget to budget, and rising by \$19,167 from the current projection.
 - The department has decreased full-time headcount by two positions to 12 when compared to the FY 20 Approved Budget.
 - The department removed the budgets for the Administrative Assistant title and a Buyer II position.
- The FY 21 general expenses line is increasing slightly by \$500, or 3.3%, budget to budget, primarily due to a rise in advertising and public notice expenses.
 - Items in this category include office supplies, advertising/public notices, traveling, equipment maintenance, copying/blueprint supplies, and miscellaneous supplies and expenses.
- The contractual services line is funded in FY 21 at \$147,000, which is an increase of \$68,500. This is due to a rise in miscellaneous contractual services.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$346,743	\$217,087	\$230,000	\$230,000	\$220,000	(\$10,000)	-4.3%	(\$10,000)	-4.3%
Dept Revenues	110,706	164,267	30,025	30,025	61,000	30,975	103.2%	30,975	103.2%
Total	\$457,449	\$381,355	\$260,025	\$260,025	\$281,000	\$20,975	8.1%	\$20,975	8.1%

Revenues

- The total Proposed FY 21 revenue budget is increasing by \$20,975, or 8.1%, when compared to the FY 20 NIFA Approved Budget and the OLBR projection.
- Rents and recoveries are decreasing by \$10,000 when compared to the prior year budget due to a decline in sale of County property.
 - This revenue also includes proceeds from online auction.
- The departmental revenues line is increasing by \$30,975 due to a rise in miscellaneous receipts.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	577	561	576	532	555	(21)	-3.6%	23	4.3%
Part-Time and Seasonal	73	87	95	62	95	0	0.0%	33	53.2%
Salaries	\$44,698,577	\$44,271,194	\$48,707,028	\$43,689,351	\$47,861,673	(\$845,355)	-1.7%	\$4,172,322	9.5%
Equipment	14,176	10,267	11,720	11,720	11,720	0	0.0%	0	0.0%
General Expenses	721,572	701,068	732,200	732,200	722,200	(10,000)	-1.4%	(10,000)	-1.4%
Contractual Services	6,717,211	7,102,112	7,727,802	7,011,660	7,127,802	(600,000)	-7.8%	116,142	1.7%
Inter-Dept. Charges	15,019,442	15,277,381	20,427,862	20,427,862	20,262,808	(165,054)	-0.8%	(165,054)	-0.8%
Recipient Grants	51,416,407	47,925,382	51,130,000	47,585,000	50,800,000	(330,000)	-0.6%	3,215,000	6.8%
Purchased Services	66,208,070	65,759,615	69,724,579	66,331,357	70,421,798	697,219	1.0%	4,090,441	6.2%
Emerg Vendor Payments	51,541,093	59,578,323	53,225,000	52,950,000	57,570,142	4,345,142	8.2%	4,620,142	8.7%
Medicaid	238,959,000	243,103,487	238,209,048	229,082,434	234,916,221	(3,292,827)	-1.4%	5,833,787	2.5%
Total	\$475,295,548	\$483,728,830	\$489,895,239	\$467,821,584	\$489,694,364	(\$200,875)	0.0%	\$21,872,780	4.7%

Expenses

- The proposed expense budget for the Department of Social Services (DSS) is \$489.7 million.
- Expenses are increasing by \$21.9 million in comparison to OLBR’s latest projection but declining by \$200,875 budget to budget.
- The proposed salaries are decreasing by \$845,355 budget to budget and rising by \$4.2 million above the latest projection. The rise in salaries compared to projections, stems from anticipated step and COLA adjustments for Civil Service Employees Association (CSEA) union members from possible labor negotiations, the promotion of Caseworkers and pending approval for Social Welfare Examiners. (detailed further in the report).
- The equipment budget remains flat at \$11,720. The FY 21 proposal allocates \$722,200 for general expenses, a reduction of \$10,000 budget to budget and from the latest projection. Most of the change is attributable to lower postage and miscellaneous supplies expenses offset by a rise in other expenses.
- FY 21 contractual expenses are \$7.1 million, a decline of \$600,000 budget to budget, but a rise of \$116,142 compared to OLBR projections (discussed later in the report).
- Inter-departmental charges are \$20.3 million for the FY 21 proposal due to a decline of \$173,980 in County Attorney charges.

Expenses, cont.

- The proposed budget reduces \$3.3 million, or 1.4% less for Medicaid versus the FY 20 NIFA Approved Budget but is \$5.8 million more than the latest projection. The budget to budget decline is concentrated in the County Share, due to decreased weekly share Medicaid payments (depicted on next few pages).
- A summary of DSS’s major programs is included at the end of the expense section.
- The FY21 the Educational Handicapped Child Control Center’s expenses rose by 10.8% budget to budget due to additional educational costs.
- The proposed budget increases the Title XX Control Center’s expenses by about \$0.7 million budget to budget. The increase is due to daycare and adult protective services.
- The FY 21 proposal increases by \$0.5 million for the Safety Net Assistance Control Center and \$0.3 million for the Family Assistance Control Center. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs, respectively.
- The proposed budget for the Children in Institutions Control Center’s expenses grew by 4.8% budget to budget due to room and board costs.
- The Administration reduced the Medicaid MMIS Control Center by \$3.3 million as previously mentioned.
- The FY 21 budget decreases the Public Financial Assistance Control Center by \$1.1 million.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2020	2021	Exec. vs. Approved		
	2018	2019	NIFA Approved Budget	Exec. Budget	Var.	%	
Family Assistance	\$25.3	\$22.5	\$24.5	\$24.8	\$0.3	1.1%	
Subsidized Adoptions	4.9	4.9	5.0	5.1	0.1	2.5%	
Juvenile Delinquents	2.0	2.0	2.1	2.3	0.2	9.8%	
Training Schools	3.2	4.6	2.8	3.3	0.5	18.2%	
Educ Handicapped Child	17.2	21.8	18.5	20.5	2.0	10.8%	
Child. Foster Homes - IVE	0.8	0.6	0.8	0.7	-0.1	-16.1%	
Burials	0.2	0.2	0.3	0.3	0.1	20.0%	
Medicaid MMIS	239.0	243.1	238.2	234.9	-3.3	-1.4%	
HEAP	0.4	0.3	0.4	0.4	0.0	0.0%	
Title XX	66.2	65.8	69.7	70.4	0.7	1.0%	
Administration	21.2	21.3	27.3	27.0	-0.2	-0.9%	
Public Financial Assis.	24.1	24.0	26.5	25.4	-1.1	-4.1%	
Division of Services	21.9	22.0	23.8	23.5	-0.3	-1.2%	
Safety Net Assistance	38.2	39.2	38.5	39.0	0.5	1.3%	
Children in Institutions	9.0	9.5	9.9	10.4	0.5	4.8%	
Children in Foster Homes	1.1	1.2	1.2	1.2	0.0	1.8%	
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%	
Total	475.3	483.7	489.9	489.7	-0.2	0.0%	

Expenses, cont.

Direct Assistance

- Recipient grants, purchased services, and emergency vendor payments account for about 36.5% of DSS’s proposed expense budget. These costs are associated with several Social Service programs, such as Temporary Assistance to Needy Families (TANF) and Safety Net Assistance (SNA). As the table below demonstrates, direct assistance expenses are growing by roughly \$4.7 million.

Direct Assistance			
Expense	2020 NIFA Approved	2021 Proposed Budget	Variance
Recipient Grants	\$51,130,000	\$50,800,000	(\$330,000)
Purchased Services	69,724,579	70,421,798	697,219
Emergency Vendor Payments	53,225,000	57,570,142	4,345,142
Total	\$174,079,579	\$178,791,940	\$4,712,361

- A large part of recipient grant funding is used to make payments to DSS clients eligible for TANF and SNA benefits. Recipient grant expenses in the FY 21 Proposed Budget are down 0.6% or \$0.3 million budget to budget.
 - TANF cases declined 13.2% from August 2019 to August 2020. SNA cases have declined 1.8% during this same period. The decrease in recipient grant expenses budget to budget reflects the reduction of TANF and SNA cases.
 - The proposal is about 6.8% higher than the latest projection of \$47.6 million, but the projection is in line with the FY19 year-end actual. However, it appears that the Administration reserved some cushion should FY 21 TANF and SNA caseloads increase. The County’s TANF and SNA caseload fluctuates year to year and is subject to several variables outside the County’s control especially in the climate of COVID -19.
- Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients. The FY 21 proposal is increasing by \$4.3 million to \$57.6 million, budget to budget and \$4.6 million versus the projection of roughly \$53.0 million. Among these services are shelter care, room and board and educational payments which are the primary drivers of the rising costs.
 - According to the Department, shelter costs have increased due to housing more of the County’s homeless population, as a result shelter care, and room and board expenses are growing \$1.7 million and \$1.2 million respectively. In addition, educational expenses have risen by \$2.0 million in FY 21 which is attributed to Committee on Special Education (CSE) costs, which are increasing due to higher rates set by, the New York State Education Department and rising cases according to DSS.

Expenses, cont.

Direct Assistance, cont.

- Purchased services are payments made to independent agencies that provide DSS clients with a variety of services such as day care, adult and protective adult services, foster care, and other preventive services. The proposed budget for FY 21 is growing by 1.0% compared to the prior year budget. This is mostly due to increases in family and group day care costs and protective adult services, which are offset by a slight decline in homemaking provider expenses.
- At \$64.1 million, daycare expenses account for most of the proposed FY 21 purchased services budget. The proposal is 0.9% more than the FY 20 daycare budget and 6.8% more than latest projection, demonstrated in the chart below. Although most children in daycare stayed home because of COVID-19 DSS continued to pay for the cost of care with waivers granted by New York State Office of Children and Family Services. Per DSS, the increase in the proposal is attributed to the County providing a cushion should daycare expenses increase to 2019 levels.

Year	Children in Daycare Count as of August 31	Adopted Daycare Services Budget	Year End Expense*
FY2013	5,659	52,000,000	57,433,441
FY2014	5,893	53,500,000	58,459,627
FY2015	5,560	60,904,184	60,944,363
FY2016	5,799	59,404,184	60,848,145
FY2017	6,016	61,204,184	61,389,436
FY2018	5,592	61,304,184	60,057,201
FY2019	5,699	62,530,268	59,451,753
FY2020*	3,928	63,468,222	60,000,000

**FY20 is the current year end projection*

Expenses, cont.

Medicaid

- The proposed budget decreases Medicaid by \$3.3 million, or, 1.4% compared to the prior year budget. As the chart below demonstrates, the budget to budget decline is concentrated in the County Share line offset by increases in all other lines.
 - The County share decreased due to DSS receiving notification from New York State Department of Health that weekly share payments for Medicaid were reduced as of the June 30, 2020 payment and would roll over into the first quarter of FY 21.
 - Health insurance premiums are higher by \$0.3 million in the FY 21 proposal due to Medicaid Assistance (MA) reconciliation payments. The assistance is for refunds given to spenddown clients.
 - The FY 21 Proposal allocated an additional \$1.6 million for indigent care costs because the FY20 budget was lower due to less enhanced Federal Medical Assistance Percentage (eFMAP).
 - Transportation costs are rising by \$35,000.

Medicaid Expenses			
Expense	2020 NIFA Approved	2021 Proposed Budget	Variance
County Share	\$224,242,668	\$219,046,581	(\$5,196,087)
Health Insurance Premiums	139,640	\$455,000	\$315,360
Home Aid Services	50,000	\$50,000	\$0
Indigent Care	13,566,740	\$15,119,640	\$1,552,900
Nursing Home Care	200,000	\$200,000	\$0
Physicians' Services	5,000	\$5,000	\$0
Transportation	5,000	\$40,000	\$35,000
Total	\$238,209,048	\$234,916,221	(\$3,292,827)

Expenses, Cont.

- The Proposed FY 21 Budget has a full-time headcount of 555 employees. This headcount is 21 less than the NIFA Approved Budget and 23 more than the projection.
- The proposed budget makes staffing changes versus the current on-board. Highlights include the following changes:
 - Administration Control Center: The FY 21 staffing plan for Administration, Support Services, and Systems Administration Responsibility Centers (RC) removes a total of four positions.
 - Public Financial Assistance Control Center: The proposal eliminates 13 positions from all RCs from the previous year budget but adds one position in the Investigation/Recoveries RC. The September 1st on board actual reflects five positions added.
 - Services Control Center: The proposal decreases by four positions in this control center from the prior year budget. Child Preventive Services declines by nine, Adult Protective Services drops by one position and Children and Day Care Services both decrease by two titles each. Offsetting the decreases are an addition of 10 positions in the Child Protective Services RC.

Staffing Analysis Full-Time						
	FY20 NIFA <u>Approved</u>	Sept-20 <u>Actual</u>	FY 21 <u>Request</u>	FY 21 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<u>Administration</u>						
Administration	12	11	11	11	(1)	0
Legal	4	4	4	4	0	0
Staff Development	5	5	6	5	0	0
Support Services	29	25	29	27	(2)	2
Systems Administration	6	4	5	5	(1)	1
Total for Control Center	56	49	55	52	(4)	3
<u>Public Financial Assistance</u>						
Accounting	20	18	20	19	(1)	1
Cmty. Rtls. & Hsng.	33	32	32	32	(1)	0
Disabled Client Assistance	9	8	9	8	(1)	0
Employment Program	7	5	5	5	(2)	0
Food Stamps	25	22	27	23	(2)	1
Investigations/Recoveries	9	10	10	10	1	0
Medical Assistance	7	6	7	7	0	1
Medical Services	4	4	4	4	0	0
Public Assistance	87	82	88	84	(3)	2
Support Collection Unit	43	40	40	40	(3)	0
Support Services	6	5	5	5	(1)	0
Total for Control Center	250	232	247	237	(13)	5
<u>Services</u>						
Adult Protective Services	26	23	27	25	(1)	2
Child Preventive Services	38	28	31	29	(9)	1
Child Protective Services	113	113	118	123	10	10
Children's Services	60	58	61	58	(2)	0
Day Care Services	33	29	32	31	(2)	2
Total for Control Center	270	251	269	266	(4)	15
Grand Total	576	532	571	555	(21)	23

Expenses, Cont.

- The proposed budget has a part-time headcount of 95 employees. This headcount is 33 more positions than the September 1, 2020 actual and flat budget to budget. The changes focus on the following:
 - Administration Control Center: The FY 21 staffing plan increases by seven positions relative to the onboard September actuals. Legal decreased by one position which is offset by Administration, Support Services and Systems Administration responsibility centers where staff are growing by one, five and two titles respectively.
 - Public Financial Assistance Control Center: The proposal increased 11 positions within various responsibility centers including Public Assistance and the Employment Program.
 - Services Control Center: The onboard titles grew by 15 positions compared to the FY 21 proposal in the Child Protective Services responsibility center. However, the Child Preventive Services and Children’s Services positions offset each other.

Staffing Analysis Part-Time						
	FY20 NIFA Approved	Sept-20 Actual	FY 21 Request	FY 21 Executive	Exec. vs Approved	Exec. vs Actual
<u>Administration</u>						
Administration	1	0	1	1	0	1
Legal	0	1	0	0	0	(1)
Staff Development	1	1	1	1	0	0
Support Services	10	5	10	10	0	5
Systems Administration	3	1	3	3	0	2
Total for Control Center	15	8	15	15	0	7
<u>Public Financial Assistance/Support Services</u>						
Accounting	1	1	1	1	0	0
Community Relations & Housing	5	4	5	5	0	1
Disabled Client Assistance Program (DCAP)	4	3	4	4	0	1
Employment Program	2	0	2	2	0	2
Food Stamps	6	5	6	6	0	1
Medical Assistance	4	3	4	4	0	1
Public Assistance	15	10	15	15	0	5
Support Collection Unit	3	3	3	3	0	0
Support Services	1	1	1	1	0	0
Total for Control Center	41	30	41	41	0	11
<u>Services</u>						
Adult Protective Services	1	1	1	1	0	0
Child Preventive Services	1	0	1	1	0	1
Child Protective Services	31	16	31	31	0	15
Children's Services	4	5	4	4	0	(1)
Day Care Services	2	2	2	2	0	0
Total for Control Center	39	24	39	39	0	15
Total Part Time	95	62	95	95	0	33

Expenses, Cont.

- FY 21 Proposed contractual expenses are declining by 7.8%, a reduction of \$0.6 million to \$7.1 million budget to budge (depicted below and on the following page) and increasing by \$0.1 million compared to current projections.
 - The Medical Assistance and Employment Responsibility Centers are the main drivers of the decrease in the FY 21 proposal.
 - According to the Department the Community First Choice Option (CFCO) case management system that was included in the prior year budget under the Medical Assistance RC was eliminated since it didn't come to fruition.
 - In addition, the proposal did not include Employment RC funding for EAC-Conciliation Services or EOC due to a decrease in caseloads. The contract was eliminated because the Employment Conciliation services are now being done in-house.

Contractual Services	2020 NIFA Approved	FY 21 Proposed Budget	Difference
Administration Responsibility Center			
LI Council of Churches	60,000	60,000	\$0
Long Island Cares	25,000	25,000	-
Island Harvest	25,000	25,000	-
American Record Management Systems	175,000	200,000	25,000
Staff Training	10,000	10,000	-
Scanning	1,173,000	1,173,000	-
Car Leasing	36,400	36,400	-
Total	1,504,400	1,529,400	\$25,000
Temporary Assistance to Needy Families (TANF) Responsibility Center			
The Safe Center, LI DV TANF	17,384	19,750	2,366
Circulo De La Hispanidad Homeless TANF	17,384	19,751	2,367
EAC - HEAP & WRAP	432,965	432,965	-
Truview	802,801	802,801	-
Family Type Homes for Adults	40,000	40,000	-
Total	1,310,534	\$1,315,267	\$4,733
Medical Assistance Responsibility Center			
CFCO Case Management	250,000	-	(250,000)
NUMC - Nurses (PCA/DCAP)	2,503,735	2,529,485	25,750
Total	2,753,735	\$2,529,485	(\$224,250)

Expenses, Cont.

Contractual Services	2020 NIFA Approved	FY 21 Proposed Budget	Difference
Employment Responsibility Center			
EAC - Concillation Services	126,644	-	(126,644)
EOC	242,498	-	(242,498)
NADAP	923,565	923,565	-
Town Of Oyster Bay	349,348	349,348	-
Total	\$1,642,055	\$1,272,913	(\$369,142)
Child Support Responsibility Center			
YMS Management Associates	125,000	125,000	-
EAC - Project Support	158,401	156,060	(2,341)
Laboratory Corp of America	24,000	20,000	(4,000)
One World Judicial Services	90,000	60,000	(30,000)
Total	\$397,401	\$361,060	(\$36,341)
Services to Children Responsibility Center			
One World Judicial Services	10,000	10,000	-
Child Care Council of Nassau	93,177	93,177	-
Foster Children Services Events	16,500	16,500	-
Total	\$119,677	\$119,677	\$0
Total Contractual Expense	7,727,802	7,127,802	(600,000)

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

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

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

Source: Department of Social Services

Expenses, Cont.**Emergency Vendor Payments**

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

Source: Department of Social Services

Medicaid

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

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

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

Source: Department of Social Services

Purchased Services

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

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

Source: Department of Social Services

Revenues

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,384,114	\$1,893,887	\$800,000	\$2,758,607	\$800,000	\$0	0.0%	(\$1,958,607)	-71.0%
Dept Revenues	17,034,441	17,199,503	17,817,140	20,304,380	20,828,500	3,011,360	16.9%	524,120	2.6%
Interdept Revenues	36,368	42,357	40,000	40,000	44,000	4,000	10.0%	4,000	10.0%
Fed Aid-Reimb of Exp	120,762,614	124,582,705	120,335,975	114,904,708	121,932,226	1,596,251	1.3%	7,027,518	6.1%
State Aid-Reimb of Exp	42,565,087	47,864,435	47,508,638	43,500,870	41,558,417	(5,950,221)	-12.5%	(1,942,453)	-4.5%
Total	\$181,782,625	\$191,582,887	\$186,501,753	\$181,508,565	\$185,163,143	(\$1,338,610)	-0.7%	\$3,654,578	2.0%

- The proposed budget is roughly \$1.3 million or 0.7% less in revenue than in the prior year budget and \$3.7 million, or 2.0% more compared to OLBR's current projection. The changes compared to budget, are in department revenue, federal and state aid. About 88.3% of the proposed revenue budget is federal and state aid.
- The FY 21 rents & recoveries remain flat at \$0.8 million compared to the NIFA Approved Budget but declines by roughly \$2.0 million relative to OLBR's projection due to prior year recoveries.
- The department revenue is rising to \$20.8 million, an increase of \$3.0 million attributable mostly to additional funding for other welfare receipts. This is due to a shift in Committee on Special Education (CSE) reimbursement from the state to school districts. In addition, an increase of \$0.2 million is due to County-client reimbursement which reflects FY 19 levels per DSS.
- The federal government also reimburses the County for its administration of specific social programs. For instance, the County receives 100% reimbursement for its TANF-related expenditures. The FY 21 proposal allocates roughly \$1.6 million more for federal aid than the prior year.
 - This is mainly attributed to an additional \$1.4 million for aid to dependent children assistance. According to the DSS, the County has received additional funds for the Child Care Development Block Grant (CCBG) money to invest in daycare programs. In addition, there is an increase of \$0.5 million for reimbursed expenses offset by a decrease of \$0.3 million for subsidized federal aid for adopted children due to children aging out of the system.
 - As of August 31, 2020, TANF cases were down 13.2% compared to August 2019 and SNA cases were also down 1.8% during this time.

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. There is 12.5% less state aid reimbursement budget to budget and 4.5% less than the latest projection. These declines are due to a shift in CSE reimbursement from the state to school districts, decreases for Foster Care Block Grant and the negative impact of COVID-19.
- Excluding Medicaid expenses, federal and state aid defrays 63.2% of DSS’s proposed expense. However, the percentage of the reimbursement drops to 33.4% once the Medicaid Control Center is factored into the calculation.

FY 20 FEDERAL AND STATE AID BUDGET AS % OF EXPENSE BY CONTROL CENTER						
	Control Center	Expenses	Federal Aid	State Aid	\$ Federal/ State Funded	% Federal/ State Funded
10	Administration	27,031,611	9,722,690	5,676,398	15,399,088	57.0%
72	Burials	300,000	0	1,000	1,000	0.3%
63	Children In Foster Homes (Non IV-E)	1,202,211	325,000	301,000	626,000	52.1%
69	Children In Foster Homes (IV-E)	650,000	500,000	129,000	629,000	96.8%
62	Children In Institutions PINS/DSS	10,350,000	3,000,000	1,720,000	4,720,000	45.6%
30	Division Of Services	23,532,629	13,488,265	6,702,373	20,190,638	85.8%
53	Education of Handicapped Children	20,500,000	0	0	0	0.0%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
65	Juvenile Delinquents	2,250,000	500,000	344,000	844,000	37.5%
68	Non Secure Detention	575,000	0	215,000	215,000	37.4%
20	Public Financial Assistance	25,421,963	14,546,271	6,723,646	21,269,917	83.7%
61	Safety Net	39,000,000	0	10,575,000	10,575,000	27.1%
70	Subsidized Adoptions	5,125,000	1,400,000	1,935,000	3,335,000	65.1%
60	Family Assistance (TANF)	24,769,031	21,000,000	86,000	21,086,000	85.1%
76	Title XX/CCBG	70,420,698	57,000,000	5,000,000	62,000,000	88.0%
66	Training Schools	3,250,000	0	0	0	0.0%
	Sub-Total	254,778,143	121,682,226	39,408,417	161,090,643	63.2%
73	Medicaid MMIS	234,916,221	250,000	2,150,000	2,400,000	1.0%
	Total	\$489,694,364	\$121,932,226	\$41,558,417	\$163,490,643	33.4%

TRAFFIC & PARKING VIOLATIONS AGENCY

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$80,101,385	\$72,059,000	\$73,725,000	\$47,486,933	\$75,625,000	\$1,900,000	2.6%	\$28,138,067	59.3%
Invest Income	5,139	0	0	0	0	0	*****	0	*****
Rents & Recoveries	78,340	501,262	35,000	35,000	35,000	0	0.0%	0	0.0%
Dept Revenues	806	11,193	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	18,533	0	0	0	0	*****	0	*****
Total	\$80,185,669	\$72,589,989	\$73,760,000	\$47,521,933	\$75,660,000	\$1,900,000	2.6%	\$28,138,067	59.2%

Revenues

- The revenue budget for FY 21 is \$75.7 million, an increase of \$1.9 million, or 2.6% from the prior year budget and rising \$28.1 million, or 59.2% compared to the OLBR projection. The projection is reflective of the revenue shortfalls due to the negative impact of COVID-19. The proposed budget includes a new revenue source, the “Ticket Reconciliation Program (TRP)”.
- Within the FY 21 proposal the fines and forfeits budget includes parking and traffic fines revenue of \$21.4 million and RLC revenue of \$45.1 million, which includes administrative fees for both. In addition, boot and tow revenue is \$2.3 million and TRP has a budget of \$6.9 million; all fine/fee allocations are depicted in the table on the following page.
 - The FY 21 budget for fines revenue declined by \$2.5 million and the corresponding administrative fee of \$9.4 million remains flat. The total source of revenue is declining \$2.5 million and increasing by \$4.5 million relative to the OLBR projection.
 - The RLC portion of the FY 21 revenue is \$23.0 million and the related administrative fee is \$22.1 million, which represents 288 operational cameras. RLC revenue is also decreasing by \$2.5 million and the associated administrative fee remains unchanged.
- The boot and tow fee FY 21 budget (\$175 per violation) is consistent with the prior year budget at to \$2.3 million. However, OLBR’s projection is roughly \$0.5 million, a decline due the adverse effect of COVID-19.
- The Ticket Reconciliation Program is a new source of revenue included in the Agency’s FY 21 budget. This allocated budget of \$6.9 million as mentioned above is expected to collect unpaid tickets fines from leased cars, which will be effective upon Legislative approval.
- The Administration is budgeting \$35,000 for rents and recoveries in the proposed FY 21 budget, which is constant with the FY 20 NIFA Approved Budget.

Revenues, Cont.

	2020 NIFA Approved	2021 Proposed	Prop 2021 vs. Adpt FY20
Fines and Forfeits			
R0603-Fines	14,500,000	12,000,000	(2,500,000)
R0630-Administrative Fee	9,425,000	9,425,000	-
Fines Subtotal	23,925,000	21,425,000	(2,500,000)
R0626-Red Light Camera (RLC)	25,500,000	23,000,000	(2,500,000)
R0629-RLC Administrative Fee	22,050,000	22,050,000	-
RLC Subtotal	47,550,000	45,050,000	(2,500,000)
R0633-Boot & Tow Total	2,250,000	2,250,000	-
R0635 - Ticket Reconciliation Program (TRP)	0	6,900,000	6,900,000
Grand Total	73,725,000	75,625,000	1,900,000



Boot and Tow

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

Revenues, Cont.

TPVA Tickets Received YTD						
Issuing Agencies	August 2019 YTD		August 2020 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	48,112	85,731	19,481	38,809	-59.5%	-54.7%
All Other Agencies	18,574	21,029	6,823	18,677	-63.3%	-11.2%
Grand total	66,686	106,760	26,304	57,486	-60.6%	-46.2%

- The table above displays parking and traffic tickets issued through August 2020 compared to the same time period last year which were negatively impacted by COVID -19; total parking tickets received decreased 60.6% and total traffic tickets dropped by 46.2%.
- The Nassau County Police Department generated a year over year decline of 59.5% and 54.7% for parking tickets and traffic tickets respectively.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan					
Revenue Sources	2021 Proposed	2022 Plan	2023 Plan	2024 Plan	
Fines	12,000,000	14,500,000	14,500,000	14,500,000	
TV Fines Administrative Fees	9,425,000	9,425,000	9,425,000	9,425,000	
Red Light Camera (RLC)	23,000,000	25,500,000	25,500,000	25,500,000	
RLC Administrative Fees	22,050,000	22,050,000	22,050,000	22,050,000	
Boot & Tow	2,250,000	2,250,000	2,250,000	2,250,000	
R0635 - Ticket Reconciliation Program (TRP)	6,900,000	6,900,000	6,900,000	6,900,000	
Total Fines & Forfeits Revenue	\$75,625,000	\$80,625,000	\$80,625,000	\$80,625,000	

- The Multi Year Plan (MYP) in the schedule above illustrates TPVA’s revenue through FY 24. The out-year plan includes total fines and forfeits revenue of \$80.6 million, for each year, a total increase of \$5.0 million per year compared to the Proposed FY 21 Budget of \$75.6 million.
 - Both the fines and RLC revenues increase by \$2.5 million from FY22 through FY 24.

TRAFFIC & PARKING VIOLATIONS AGENCY

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	46	47	47	43	43	(4)	-8.5%	0	0.0%
Part-Time and Seasonal	38	39	38	31	31	(7)	-18.4%	0	0.0%
Salaries	\$3,503,239	\$3,597,484	\$4,031,994	\$3,425,344	\$3,704,067	(\$327,927)	-8.1%	\$278,723	8.1%
Equipment	3,527	2,152	20,200	18,180	20,200	0	0.0%	2,020	11.1%
General Expenses	200,343	227,463	273,690	260,293	273,690	0	0.0%	13,397	5.1%
Contractual Services	12,868,382	12,276,373	12,195,000	8,526,316	12,305,000	110,000	0.9%	3,778,684	44.3%
Total	\$16,575,492	\$16,103,473	\$16,520,884	\$12,230,133	\$16,302,957	(\$217,927)	-1.3%	\$4,072,824	33.3%

Expenses

- The FY 21 proposal for expenses is decreasing by \$0.2 million, or 1.3%, budget to budget and relative to OLBR’s projection, an increase of \$4.1 million. This is primarily attributed to changes in contractual services and salary expenses.
- The FY 21 proposed salaries are declining by \$327,927 compared to the prior year budget and is \$278,723 higher than OLBR’s projection.
- The full-time headcount decreased by four positions that include two Clerk II’s, one Multi-keyboard Operator II and one Office Services Supervisor compared to the NIFA Approved budget but is in line with OLBR’s on board projection.
- TPVA’s FY 21 part-time positions dropped by seven titles, which consist of two Clerk I’s, a Clerk Typist Bilingual, two Clerk Typist I’s and two Traffic Prosecutors budget to budget. However, the headcount is flat compared to OLBR’s projection.
- The proposed FY 21 equipment budget is constant at \$20,200 compared to the prior year budget but grew minimally compared to projection because of less spending due to COVID-19.
- The FY 21 budget for general expenses is flat at \$273,690, an increase of \$13,397 compared to projection which is attributed to lower spending due to the COVID-19 TPVA lockdown.
- The contractual services budget allocates \$12.3 million for the FY 21 proposal which is an increase of \$0.1 million, or 0.9% budget to budget and \$3.8 million, or 44.3% compared to the OLBR projection.
 - The OLBR projection takes into account the impact that the pandemic had on TPVA revenue relative to the RLC vendor (receives 35% of collected revenue). According to TPVA, OMB kept the contract line on par with the FY 20 budget with the expectations of revenue rebounding from COVID. If revenues are higher the DE line will be sufficiently funded.

Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$2,238	\$2,816	\$0	\$2,373	\$0	\$0	*****	(\$2,373)	-100.0%
Invest Income	9,386,846	13,503,162	9,500,000	4,500,000	3,562,534	(5,937,466)	-62.5%	(937,466)	-20.8%
Rents & Recoveries	615,176	91,961	0	431,501	0	0	*****	(431,501)	-100.0%
Dept Revenues	683,376	700,286	934,000	674,109	990,000	56,000	6.0%	315,891	46.9%
Pymnt In Lieu of Taxes	692,479	0	0	187,051	0	0	*****	(187,051)	-100.0%
Special Taxes	2,984,311	3,059,155	2,950,000	794,770	1,400,000	(1,550,000)	-52.5%	605,230	76.2%
Int Penalty On Tax	36,764,558	35,965,806	36,912,500	27,879,810	32,669,723	(4,242,777)	-11.5%	4,789,913	17.2%
Total	\$51,128,983	\$53,323,187	\$50,296,500	\$34,469,614	\$38,622,257	(\$11,674,243)	-23.2%	\$4,152,643	12.0%

Revenues

- Revenues in the Proposed FY 21 Budget are decreasing by \$11.7 million, or 23.2%, from the FY 20 NIFA Approved Budget. The decrease is partially a function of COVID-19.
- FY 21 interest penalty on taxes revenues are budgeted to record an 11.5% decrease compared to the FY 20 NIFA Approved Budget and a 17.2% increase compared to the current projection.
 - Six revenue sources roll up on the interest penalty on taxes line. These include differential lien interest, interest on taxes, listing fee – tax delinquencies, online tax lien sale, penalty on delinquent taxes and tax lien advertising fee.
 - The COVID-19 shutdown resulted in the budget to budget decline. The post COVID-19 rise in delinquencies is the reason for the increase from the current projection to the FY 21 budget amount.
- The Proposed FY 21 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 21 Budget is down \$5.9 million from the FY 20 Budget and \$1.0 million from the current projection.
 - According to the Federal Reserve, interest rates will be pegged near zero at least through 2023.¹
- FY 21 departmental revenues are budgeted to increase \$56,000 compared to the FY 20 NIFA Approved Budget and \$315,891 relative to the current projection.
 - Some of the revenues on this line include miscellaneous receipts, cash bail, fees, ambulance fee collections, cash bail abandoned and P-Card.

¹ The Associated Press, “Federal Reserve Sees Rates Near Zero at least Through 2023”, [LIBN.com](https://www.libn.com), September 16, 2020.

Revenues, Cont.

- The budget to budget increase is due to greater ambulance fee collections. The higher budget is inline with the current projection for FY 20 ambulance fee collections.
- The special tax line revenues are budgeted to decrease by 52.5% in the FY 21 Proposed Budget from the FY 20 NIFA Approved level. The revenue source contains five sub objects detailed in the chart below.

Revenue Source	Special Taxes		
	FY 20 NIFA Apprvd.	FY 21 Proposed	21 Prop. vs. 20 NIFA Apprvd.
Belmont Admission Tax	\$150,000	\$0	(\$150,000)
Hotel / Motel Tax	1,100,000	750,000	(350,000)
Entertainment Tax	250,000	250,000	0
Entertainment Tax - Beach Concerts	600,000	400,000	(200,000)
Nassau Events Center	850,000	0	(850,000)
Total Special Taxes	\$2,950,000	\$1,400,000	(\$1,550,000)

- Excluding the Entertainment Tax line, all special tax revenues are budgeted to decline from a budget to budget perspective.
- 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 21 proposal does not include any appropriation for this revenue source. Due to COVID-19, New York State currently requires all racetracks to operate without spectators in attendance.
- Hotel/motel collections are budgeted at \$0.8 million in the Proposed FY 21 Budget, down \$0.4 million or 31.8% from the FY 20 NIFA Approved Budget.

- The FY 21 Proposed Budget seems reasonable, if not conservative, given that year-to-date through August 2020 collections are down 53.3% and the economic declines are diminishing as the year progresses.
- Additionally, current Discover Long Island figures shown that year-to-date through July FY 20 average occupancy rates in Nassau County were down 28.8 percentage points from the FY 19 year-to-date average. Similarly, year-to-date through July FY 20 average rental rates have fallen \$31.23 or 20.4%.
- The Entertainment tax is a surcharge on tickets sold at venues in the County with seating capacities of 2,500 seats or more. It is shown on several sub object lines to itemize where the ticket was sold.
 - The Nassau Events Center line represents the Entertainment Tax – Coliseum collections.
 - The FY 21 Proposed Budget does not include any Nassau Events Center revenues. COVID-19 has severely impacted these revenues.

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	29	34	28	29	(5)	-14.7%	1	3.6%
Part-Time and Seasonal	1	1	0	1	1	1	*****	0	0.0%
Salaries	\$1,842,219	\$1,887,483	\$2,361,578	\$2,011,991	\$2,173,920	(\$187,658)	-7.9%	\$161,929	8.0%
Equipment	0	0	2,000	2,000	1,000	(1,000)	-50.0%	(1,000)	-50.0%
General Expenses	289,096	308,579	408,508	408,508	325,728	(82,780)	-20.3%	(82,780)	-20.3%
Contractual Services	155,158	374,154	621,268	621,268	498,552	(122,716)	-19.8%	(122,716)	-19.8%
Other Expense	(34,139)	0	0	0	0	0	*****	0	*****
Total	\$2,252,334	\$2,570,215	\$3,393,354	\$3,043,767	\$2,999,200	(\$394,154)	-11.6%	(\$44,567)	-1.5%

Expenses

- Expenses in the FY 21 Proposed Budget are 11.6% lower than the FY 20 NIFA Approved Budget.
- All expense lines are recording a budget to budget decrease.
- The budget to budget salary expense reduction is due to full-time headcount decreasing by five. Compared to the current projection, the FY 21 Proposed salary expense will enable the department to fill one vacancy.
- All Other Than Personal Expenses (OTPS) lines are receiving a budget to budget and a projection to budget decline. According to the Administration, in FY 21 there will be a new centralized accounts receivable function which is expected to result in increased collections, standardized processing, timely postings, improved customer service and reduced cost.
- The FY 21 Proposed equipment budget is falling \$1,000 from both the FY 20 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover information technology expenses.
- The Proposed FY 21 general expenses budget is declining 20.3%, from the FY 20 NIFA Approved level and current

projection. Some of the major items on this expense line are advertising tax lien and miscellaneous supply costs.

- The Proposed FY 21 budget for contractual services is decreasing 19.8%, or \$122,716, when compared to FY 20 NIFA Approved level. The line funds miscellaneous, financial, and software contractual services expenses.

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

Expense	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	7	9	7	8	(1)	-11.1%	1	14.3%
Salaries	\$493,607	\$510,111	\$603,257	\$508,532	\$592,979	(\$10,278)	-1.7%	\$84,447	16.6%
General Expenses	10,271	9,443	14,600	14,600	13,850	(750)	-5.1%	(750)	-5.1%
Contractual Services	1,888	2,000	7,000	47,000	45,000	38,000	542.9%	(2,000)	-4.3%
Total	\$505,766	\$521,554	\$624,857	\$570,132	\$651,829	\$26,972	4.3%	\$81,697	14.3%

Expenses

- The FY 21 Proposed Expenses are up \$26,972, or 4.3%, budget to budget, and \$81,697, or 14.3%, when compared to the projection.
- Salaries are falling by \$10,278 to \$592,979 against the budget but growing by \$84,447 from the projection.
 - The proposed salary budget accommodates wages and title movements for FY 21.
 - The FY 21 budget is eliminating one of the Veterans Counselor Trainee positions along with its respective cost of \$30,481.
 - Terminal leave costs are increasing by \$23,581 to \$34,224 in FY 21. Comp time cash and overtime are each budgeted at \$15,000 in FY 21 which is a budget to budget increase of \$7,000 and \$15,000, respectively.
- General expenses, precisely office supplies & copy paper, are falling by \$750 when compared to both the FY 20 budget and projection.
- Contractual services are increasing by \$38,000 to \$45,000 which is for miscellaneous contractual costs.
 - The additional monies are for events held by the department. These events ensure that veterans receive assistance in securing entitled benefits.



Revenue	Historical		2020		2021	Exec. vs. Approved		Exec. vs. Projected	
	2018	2019	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$0	\$0	\$0	\$159	\$0	\$0	*****	(\$159)	-100.0%
State Aid-Reimb of Exp	59,703	0	59,703	70,000	59,703	0	0.0%	(10,297)	-14.7%
Total	\$59,703	\$0	\$59,703	\$70,159	\$59,703	\$0	0.0%	(\$10,456)	-14.9%

Revenues

- The State reimburses the Agency for expenses related to administering veterans’ assistance programs.

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.

