



# **NASSAU COUNTY LEGISLATURE**

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**Office of Legislative Budget Review**

**Review of the  
Fiscal Year 2024 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 name and title in the "From:" field.

Date: October 18, 2023

Re: Departmental Analysis

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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 2024 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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	3	6	2	6	0	0.0%	4	200.0%
Part-Time and Seasonal	4	0	4	1	4	0	0.0%	3	300.0%
Salaries	\$336,388	\$229,684	\$537,592	\$305,611	\$552,592	\$15,000	2.8%	\$246,981	80.8%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	14,917	7,714	65,000	65,000	65,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$351,305</b>	<b>\$237,398</b>	<b>\$612,592</b>	<b>\$380,611</b>	<b>\$627,592</b>	<b>\$15,000</b>	<b>2.4%</b>	<b>\$246,981</b>	<b>64.9%</b>

**Expenses**

- Expenses in the Proposed FY 24 Budget are increasing by \$15,000 or 2.4% budget to budget, and \$246,981 or 64.9% when compared to OLBR’s projection.
- Salaries increased 2.8%, budget to budget and 80.8% when compared to projections.
  - Terminal leave increases by \$13,000 in FY 24, when compared to the FY 23 NIFA Approved Budget.
- Equipment remains flat in FY 24 when compared to FY 23 NIFA Approved Budget and consists of miscellaneous equipment.
- The proposed general expense budget is unchanged in FY 24, budget to budget and is in line with OLBR’s projections.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$12,411	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	57,623,096	38,556,076	50,145,000	21,615,000	30,145,000	(20,000,000)	-39.9%	8,530,000	39.5%
Interfund Transfers	1,272,501	624,807	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$58,908,008</b>	<b>\$39,180,883</b>	<b>\$50,145,000</b>	<b>\$21,615,000</b>	<b>\$30,145,000</b>	<b>(\$20,000,000)</b>	<b>-39.9%</b>	<b>\$8,530,000</b>	<b>39.5%</b>

**Revenues**

- The Assessment Department revenue budget has one object code in FY 24, departmental revenues. In FY 24 four revenues sources are budgeted on this line, shown in the chart to the right.
- The Proposed FY 24 revenue budget is decreasing by \$20.0 million, or 39.9%, from the FY 23 NIFA Approved Budget while increasing \$8.5 million or, 39.5%, from the current FY 23 projection.
- The departmental revenue line includes fees collected for the production of various reports. The FY 24 budget for these fees is \$125,000, unchanged from the FY 23 NIFA Approved Budget.
- Radius maps are generally required when a property owner seeks a special use permit or variance from a town or village. The FY 24 budget anticipates collecting \$20,000 from this fee, in-line with the FY 23 budget.

SUBOBJ	23			24
	23 NIFA Apprd.	Projection	Executive	Executive
Fees	125,000	95,000	125,000	125,000
Radius Maps Fee	20,000	20,000	20,000	20,000
GIS Tax Map Verification Fee	45,000,000	21,500,000	25,000,000	25,000,000
Revenue from Income & Expense Law	5,000,000	0	5,000,000	5,000,000
<b>Total</b>	<b>50,145,000</b>	<b>21,615,000</b>	<b>30,145,000</b>	<b>30,145,000</b>

- Based on recent legislation, the GIS Tax Map Verification Fee is currently set at \$270, and is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording.
- The FY 24 GIS Tax Map proposed budget is decreasing by \$20.0 million from the FY 23 NIFA Approved Budget.
- In FY 24 revenues from the Income and Expense Law remain flat at \$5.0 million, budget-to-budget. These are penalties collected for non-compliance in submitting the Annual Survey of Income and Expense form (ASIE). These revenues are considered a risk due to pending litigation and none have been collected through August 2023.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	156	139	164	128	164	0	0.0%	36	28.1%
Part-Time and Seasonal	3	2	3	1	3	0	0.0%	2	200.0%
Salaries	\$11,094,487	\$10,277,497	\$13,169,494	\$11,785,598	\$12,942,238	(\$227,256)	-1.7%	\$1,156,640	9.8%
General Expenses	483,493	1,113,361	1,083,100	1,083,100	1,082,600	(500)	0.0%	(500)	0.0%
Contractual Services	716,295	969,509	1,500,000	1,500,000	1,600,000	100,000	6.7%	100,000	6.7%
Inter-Dept. Charges	0	0	0	0	3,706,870	3,706,870	*****	3,706,870	*****
Other Expense	9,058,138	2,039,276	30,000,000	30,000,000	40,000,000	10,000,000	33.3%	10,000,000	33.3%
<b>Total</b>	<b>\$21,352,413</b>	<b>\$14,399,643</b>	<b>\$45,752,594</b>	<b>\$44,368,698</b>	<b>\$59,331,708</b>	<b>\$13,579,114</b>	<b>29.7%</b>	<b>\$14,963,010</b>	<b>33.7%</b>

### Expenses

- The FY 24 Proposed Assessment Department expense budget is increasing by 29.7%, compared to the FY 23 NIFA Approved Budget and increasing 33.7% compared to the FY 23 projection. The budget-to-budget increase is a function of higher Information Technology and indirect charges as well as additional tax certiorari expenses in the Other category.
- The FY 24 salary line is decreasing by \$0.2 million from the FY 23 NIFA Approved Budget. Movement within salaries include declines of \$87,000 for terminal leave and \$1.0 million in retroactive pay offset by an increase of \$0.3 million for CSEA COLA and \$0.7 million in CSEA Adjustments.
- The FY 24 Assessment contractual services costs are increasing \$0.1 million from the FY 23 NIFA Approved Budget and the FY 23 projection. The increase is on the miscellaneous contractual services line.
- The FY 24 general expenses line is decreasing \$500 compared to the FY 23 NIFA Approved Budget and the current FY 23 projection. The decrease is a function of lower advertising and public notices.
- The FY 24 other expenses are increasing by \$10.0 million from the FY 23 budgeted level. These represent other suits and damages costs for property tax refunds. In addition to the \$40.0 million budgeted in the Assessment Department to cover the cost of property tax refunds, FY 24 Dispute Assessment Fund, (DAF) charges will be levied at a rate where the County collects \$40.0 million.
- Currently, as of the August 2023 month end, the County had \$27.1 million in Assessment Department operating funds for tax certiorari and \$142.1 million in DAF cash equity.
- Additionally, the out-years of the Multi-Year Financial Plan include \$30.0 million in other suits & damages appropriation in the Assessment Department. Moreover, the Multi-Year Financial Plan Borrowing Schedules does not include any capital borrowings for property tax refund payments.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	64	63	67	63	62	(5)	-7.5%	(1)	-1.6%
Part-Time and Seasonal	2	2	3	2	3	0	0.0%	1	50.0%
Salaries	\$4,773,385	\$4,947,523	\$6,203,375	\$5,957,524	\$6,137,472	(\$65,903)	-1.1%	\$179,948	3.0%
General Expenses	78,293	68,153	251,000	251,000	251,000	0	0.0%	0	0.0%
Inter-Dept. Charges	0	0	0	0	1,898,866	1,898,866	*****	1,898,866	*****
<b>Total</b>	<b>\$4,851,677</b>	<b>\$5,015,676</b>	<b>\$6,454,375</b>	<b>\$6,208,524</b>	<b>\$8,287,338</b>	<b>\$1,832,963</b>	<b>28.4%</b>	<b>\$2,078,814</b>	<b>33.5%</b>

**Expenses**

- The FY 24 Assessment Review Commission (ARC) Expense budget is increasing \$1.8 million or 28.4% from the FY 23 NIFA Approved Budget and rising \$2.1 million, or 33.5% from the current year projection.
- Salaries are declining by \$65,903, or 1.1%, from the FY 23 prior budget.
  - The Administration states that the salary line includes the estimated impact of the collective bargaining agreement with CSEA. These additional costs are offset by the previously allocated FY 23 retroactive pay being eliminated in the FY 24 Proposed Budget.
- The proposed budget accommodates wages and title movement for FY 24. The full-time headcount is declining by five, budget-to-budget.
  - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners. The FY 24 Proposed Budget supports this obligation.
- The inter-departmental charges expense of \$1.9 million, new in the FY 24 Proposed Budget, is for information technology according to the Administration.
- The FY 24 general expenses line is unchanged from both the FY 23 NIFA Approved Budget and current projection. The appropriation is used to fund office supplies, membership fees, postage, information technology supplies, educational and training supplies, travel, copying and blueprint supplies, and miscellaneous supplies.

**Revenues**

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$217,225	\$0	\$0	\$8	\$0	\$0	*****	(\$8)	-100.0%

- The FY 24 Proposed Budget does not appropriate any revenues. However, in FY 21 the department received \$217,225 in prior year revenues.

**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, 2022, the County’s outstanding property tax liability according to the Assessment Review Commission (ARC) was \$383.4 million which represented a significant decrease of 45.8% decrease from the estimated prior year liability of \$707.3 million.
- Out of the total December 31, 2022 (ARC) liability, 80.1% or \$307.2 million was for Class IV commercial grievances and 12.3% or \$47.2 million for Class I.
- According to the County Treasurer’s Office, in FY 22 the County paid out \$200.2 million in property tax refunds.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	44	44	46	44	46	0	0.0%	2	4.5%
Part-Time and Seasonal	33	30	52	31	52	0	0.0%	21	67.7%
Salaries	\$4,454,471	\$4,077,848	\$5,617,496	\$5,305,719	\$5,912,250	\$294,754	5.2%	\$606,531	11.4%
Equipment	7,791	4,731	50,000	50,000	10,000	(40,000)	-80.0%	(40,000)	-80.0%
General Expenses	132,588	237,501	360,400	360,400	381,178	20,778	5.8%	20,778	5.8%
Contractual Services	0	0	20,000	20,000	20,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$4,594,851</b>	<b>\$4,320,081</b>	<b>\$6,047,896</b>	<b>\$5,736,119</b>	<b>\$6,323,428</b>	<b>\$275,532</b>	<b>4.6%</b>	<b>\$587,309</b>	<b>10.2%</b>

**Expenses**

- The FY 24 Proposed Expense Budget is increasing by \$0.3 million, or 4.6%, compared to the FY 23 NIFA Approved Budget, and increasing by 10.2%, in comparison to OLBR’s projections.
- FY 24 salaries are increasing by \$0.3 million compared to the FY 23 NIFA Approved Budget and increasing by 11.4% compared to the current projection. The increase in salaries is primarily due to a CSEA Adjustment of \$253,120, a CSEA COLA increase of \$166,014, and a CSEA stipend of \$37,631. The proposed full-time, part-time, and seasonal headcount remains consistent budget to budget.
- Equipment is decreasing by \$40,000 when compared to both the FY 23 NIFA Approved Budget and the current projection. The decrease is primarily in office furniture.
- General expenses are increasing by \$20,778 when compared to the FY 23 NIFA Approved Budget. This is primarily due to an expense increase in the state portion of exam fees.
- The contractual services line remains flat when compared to the FY 23 NIFA Approved Budget and the current OLBR projection.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$73,371	\$594	\$0	\$306	\$0	\$0	*****	(\$306)	-100.0%
Dept Revenues	243,717	500,041	2,522,600	2,522,600	372,600	(2,150,000)	-85.2%	(2,150,000)	-85.2%
<b>Total</b>	<b>\$317,088</b>	<b>\$500,636</b>	<b>\$2,522,600</b>	<b>\$2,522,906</b>	<b>\$372,600</b>	<b>(\$2,150,000)</b>	<b>-85.2%</b>	<b>(\$2,150,306)</b>	<b>-85.2%</b>

**Revenues**

- The FY 24 Proposed Budget for Civil Service revenue is decreasing by \$2.2 million when compared to both the FY 23 NIFA Approved Budget and OLBR’s projection.
- There is no funding in the Proposed FY 24 rents and recoveries line.
- The decrease of \$2.2 million in departmental revenues is due to reduced examination fees as the department will not hold a Police Officer exam in FY 24.

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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	15	10	12	12	12	0	0.0%	0	0.0%
Part-Time and Seasonal	3	6	6	5	5	(1)	-16.7%	0	0.0%
Salaries	\$1,695,411	\$1,157,296	\$1,459,700	\$1,459,700	\$1,628,375	\$168,675	11.6%	\$168,675	11.6%
<b>Total</b>	<b>\$1,695,411</b>	<b>\$1,157,296</b>	<b>\$1,459,700</b>	<b>\$1,459,700</b>	<b>\$1,628,375</b>	<b>\$168,675</b>	<b>11.6%</b>	<b>\$168,675</b>	<b>11.6%</b>

**Expenses**

- Constituent Affairs total expenditures in the FY 24 Proposed Budget are increasing by 11.6%, or \$168,675 as compared to the FY 23 NIFA Approved Budget and projections.
  - The proposed salary budget accommodates wages and title movements for FY 24.
  - The proposed budget has one less part-time position.
  - Terminal leave is increasing by \$77,675 to \$173,875, budget to budget, while health insurance buyback pay is decreasing by \$2,000.

The Department of Consumer Affairs (DCA) provides consumer protection, advocacy and information to guard consumers from fraud, deceit, and misrepresentation involving the sale of goods and services. Authorized by the Nassau County Administrative Code 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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$4,360,543	\$4,176,071	\$4,650,000	\$4,650,000	\$5,333,290	\$683,290	14.7%	\$683,290	14.7%
Fines & Forfeits	195,080	355,096	1,575,000	1,075,000	725,000	(850,000)	-54.0%	(350,000)	-32.6%
Rents & Recoveries	1,850	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Dept Revenues	0	0	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb of Exp	15,611	60,905	45,000	45,000	45,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$4,573,084</b>	<b>\$4,592,072</b>	<b>\$6,370,200</b>	<b>\$5,870,200</b>	<b>\$6,203,490</b>	<b>(\$166,710)</b>	<b>-2.6%</b>	<b>\$333,290</b>	<b>5.7%</b>

**Revenues**

- The Proposed FY 24 Revenue Budget of \$6.2 million is decreasing by \$166,710 compared to the FY 23 NIFA Approved Budget but increasing by \$333,290 in comparison to OLBR’s projection.
- The main drivers for the overall revenue budget to budget variance are a \$683,290 increase in permits and licenses and a \$850,000 decline in fines and forfeits.
  - The Department of Consumer Affairs issues fines to businesses violating County and State law and regulations. For example, the County would issue a fine to a home improvement business operating without a Nassau County license.
- The FY 24 proposed rents & recoveries budget remains unchanged at \$100,000 when compared to both the FY 23 NIFA Approved Budget and OLBR’s projection.
  - The rents & recoveries budget includes anticipated civil judgment revenues from judicial hearings on unpaid civil judgements.
  - The DCA holds in-person and virtual hearings officiated by a Judicial Hearing Officer in an attempt to recover outstanding fines.
- The proposed permits & licenses budget is increasing by \$683,290 to \$5.3 million compared to the FY 23 NIFA Approved Budget and OLBR’s projection.

**Revenues, cont.**

- Proposed FY 24 state aid revenue is in line with the FY 23 NIFA Approved Budget. The State reimburses the County for expenses that the Division of Weights & Measures may incur in connection with the gasoline sampling program. The State caps the County’s reimbursement.
- The proposed departmental revenue budget remains flat at \$200.

**Permits & Licenses**

- Proposed permits and licenses revenues are rising by \$683,290 to \$5.3 million budget to budget. The chart below includes the FY 22 historical actual, the FY 23 NIFA Approved Budget, and the Proposed FY 24 Budget for each permit and license collected by the department:

Permits & Licenses	FY 22 Actual	FY 23 Budget	FY 24 Proposal	FY 24 Proposed vs. FY 23 Budget Variance
Home Improvement License	\$2,446,851	\$2,800,000	\$3,062,400	\$262,400
Weights and Measures	1,397,215	1,500,000	1,765,000	\$265,000
Taxi and Limo Registration	153,200	175,000	175,000	\$0
ATM Registration	70,740	140,000	140,000	\$0
Licensing	101,565	15,000	170,890	\$155,890
Health Club License	6,500	20,000	20,000	\$0
<b>Total</b>	<b>\$4,176,071</b>	<b>\$4,650,000</b>	<b>\$5,333,290</b>	<b>\$683,290</b>

- Home improvement licenses budgeted at \$3.1 million are renewed on a biannual basis. As a result, this fee’s annual result alternates between low yield and high yield years. This is a \$262,400 increase from the FY 23 NIFA Approved Budget.
- Weights & Measures fees are increasing by \$265,000 to \$1.8 million and the fees include the Item Pricing Waiver Program. Weights & Measures mostly performs inspections of scale devices but will be assigned investigations related to gas stations, inaccurate scales, etc.

**Revenues, cont.**

- The proposed budget includes \$175,000 for fees associated with taxi and limousine registration. The Department is precluded by State law from enforcing TLC rules/regulations against transportation network companies (Uber, Lyft).
- The ATM registration fee budget remains unchanged at the FY 23 NIFA Approved Budgeted amount of \$140,000. The ATM Registration budget includes both new registrations and renewals.
- The various licensing fee budget is increasing by \$155,890 to \$170,890 budget to budget.
- The proposed health club license budget is flat budget to budget at \$20,000.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	22	17	26	21	25	(1)	-3.8%	4	19.0%
Part-Time and Seasonal	0	3	3	4	4	1	33.3%	0	0.0%
Salaries	\$1,944,294	\$1,476,450	\$2,234,829	\$1,803,901	\$2,096,502	(\$138,327)	-6.2%	\$292,601	16.2%
Equipment	3,046	1,330	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	51,614	46,162	148,284	148,284	138,250	(10,034)	-6.8%	(10,034)	-6.8%
Contractual Services	43,274	104,388	175,000	175,000	175,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$2,042,228</b>	<b>\$1,628,330</b>	<b>\$2,563,113</b>	<b>\$2,132,185</b>	<b>\$2,414,752</b>	<b>(\$148,361)</b>	<b>-5.8%</b>	<b>\$282,567</b>	<b>13.3%</b>

**Expenses**

- The Proposed FY 24 Expense Budget of \$2.4 million is 5.8% lower budget to budget. Proposed expenses are 13.3%, or \$282,567 more than the latest OLBR projections.
- Salary expenses are decreasing by \$138,327 or 6.2%, budget to budget, and increasing by \$292,601, or 16.2% when compared to OLBR projections.
  - Full-time headcount is decreasing by one to 25 in FY 24. However, the Administration is adding one part-time employee compared to the FY 23 budget which included a headcount of three.
  - Terminal leave is decreasing by \$47,251 while overtime is increasing by \$5,000, compared to the FY 23 NIFA Approved Budget. Longevity remains constant at \$8,383.
  - The proposed budget also includes funding of \$128,033 for a CSEA cost of living adjustment (COLA) and \$80,240 for CSEA adjustments, whereas retroactive pay in the FY 23 budget has been removed in FY 24. CSEA stipend has an FY 24 funding of \$17,439.
- FY 24 proposed general expenses are down 6.8% to \$138,250 when compared to the FY 23 NIFA Approved Budget. This is due to a decline in investigative expenses, clothing and uniform supplies, and miscellaneous supplies and expenses, offset by minor increases in office supplies and copy paper, traveling expenses, and educational and training supplies and expenses.
- Contractual services are constant at \$175,000, budget to budget, and when compared to the latest OLBR projection.
- The equipment budget of \$5,000 is constant in both the Proposed FY 24 Budget and OLBR’s projection. Miscellaneous equipment makes up this budget line.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	879	862	940	847	940	0	0.0%	93	11.0%
Part-Time and Seasonal	2	2	9	1	9	0	0.0%	8	800.0%
Salaries	\$117,713,608	\$118,224,548	\$120,514,024	\$125,968,729	\$126,689,020	\$6,174,996	5.1%	\$720,291	0.6%
Workers Compensation	8,300,177	10,052,416	8,732,000	8,732,000	9,032,000	300,000	3.4%	300,000	3.4%
Equipment	73,048	152,302	190,207	190,207	190,207	0	0.0%	0	0.0%
General Expenses	3,250,245	3,656,055	3,806,691	3,806,691	4,106,691	300,000	7.9%	300,000	7.9%
Contractual Services	25,508,367	25,450,675	26,037,304	26,037,304	26,037,304	0	0.0%	0	0.0%
Utility Costs	1,702,833	1,658,508	2,083,926	2,083,926	1,793,926	(290,000)	-13.9%	(290,000)	-13.9%
<b>Total</b>	<b>\$156,548,278</b>	<b>\$159,194,505</b>	<b>\$161,364,152</b>	<b>\$166,818,857</b>	<b>\$167,849,148</b>	<b>\$6,484,996</b>	<b>4.0%</b>	<b>\$1,030,291</b>	<b>0.6%</b>

### Expenses

- The Correctional Center's expenses for the Proposed FY 24 Budget of \$167.8 million are higher by \$6.5 million than the prior year budget and \$1.0 million more compared to OLBR's current projection. The budget to budget increases are driven by salaries, workers compensation, general expenses, offset by utility costs.
- The salaries for the proposed budget increased to \$126.7 million, a growth of \$6.2 million, or 5.1% against the prior year and \$0.7 million, or 0.6% relative to OLBR's FY 23 projection. The higher salary is attributed to increased retroactive pay, overtime and the estimated effect of the upcoming COBA Collective Bargaining Agreement. These increases are partially offset by lower terminal leave and education stipend.
  - The proposed overtime budget for FY 24 increased to \$16.8 million, \$1.8 million more than the prior year. The current year projection is \$26.2 million, a variance of \$9.4 million compared to the FY 24 proposal, therefore achieving this budget goal in the coming year may be difficult.
  - The FY 24 proposal's full-time headcount remains flat at 940 positions, but against the OLBR projection it is increasing by 93. The part-time and seasonal headcount is constant at nine positions budget to budget and higher by eight compared to onboard. A valuation of the Correctional Center's staffing analysis is detailed later in the report.
- The FY 24 budget for workers' compensation is \$9.0 million which represents a nominal increase of \$0.3 compared to the prior year budget and the current projection. This is attributed to higher allocated loss adjustment expenses.
- The FY 24 equipment expense budget remains unchanged at \$0.2 million budget to budget and against the OLBR projection.

**Expenses Cont.**

- General expenses grew by \$0.3 million to \$4.1 million for the FY 24 proposal compared to the prior year and the OLBR projection, due to increased costs for clothing equipment, building supplies and maintenance and food supplies.
- The department's proposed FY 24 contractual expense budget of \$26.0 million remains flat.
- The contractual services line for medical/psychiatric services consists of the following four components, which have been provided by the Correctional Center and remains unchanged at \$23.9 million.
  - The contract budget between the Correctional Center and NHCC is \$19.4 million, an increase of about \$150,000 which is based on an inmate census of 600-799 according to the department. Following the Covid pandemic in FY 20, the jail's inmate population continues to experience an anticipated four-year average population of 784 (detailed later in report).
  - The NHCC utility expenses (a pass through for GDF SUEZ Energy for the Correctional Center's use of chilled water, air conditioning and steam for heat) and in-patient & out-patient inmate healthcare services are budgeted at \$3.3 million and \$1.2 million respectively. The NHCC utility expense line decreased \$150,000 for the FY 24 proposal.
  - Lastly, the rehabilitation medicine services (RMS) is constant at \$72,470. These allocated funds provide medical consulting services to facilitate in the resolution of 207-C disputes between the County and the Correction Officers Benevolent Association.
- The FY 24 utility budget decreased by \$0.3 million due to lower budgeted light power water costs.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2023	2024	Exec. vs. Approved		
	2021	2022	NIFA Approved Budget	Exec. Budget	Var.	%	
Correctional Center	\$149.9	\$151.9	\$152.8	\$159.2	\$6.4	4.2%	
Office of the Sheriff	6.7	7.3	8.5	8.6	0.1	1.3%	
<b>Total</b>	<b>156.5</b>	<b>159.2</b>	<b>161.4</b>	<b>167.8</b>	<b>6.5</b>	<b>4.0%</b>	

- The FY 24 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$159.2 million and \$8.6 million with increases of \$6.4 million and \$0.1 million respectively.

Expenses, Cont.

<b>Staffing Analysis</b>							
	<b>FY 23</b>	<b>Sept-23</b>	<b>FY 24</b>	<b>FY 24</b>	<b>Exec. vs</b>	<b>Exec. vs</b>	
	<b><u>NIFA</u></b>	<b><u>Onboard</u></b>	<b><u>Request</u></b>	<b><u>Executive</u></b>	<b><u>NIFA</u></b>	<b><u>Onboard</u></b>	
	<b><u>Approved</u></b>				<b><u>Approved</u></b>		
<b>CC Full-time Staffing</b>							
10 Correctional Center							
Uniform	790	712	790	790	0	78	
Civilian	75	72	77	77	2	5	
Sub-total Full-Time	865	784	867	867	2	83	
20 Sheriff							
Uniform	65	56	65	65	0	9	
Civilian	10	7	8	8	(2)	1	
Sub-total Full-time	75	63	73	73	(2)	10	
<b>Total Full-time</b>	<b>940</b>	<b>847</b>	<b>940</b>	<b>940</b>	<b>0</b>	<b>93</b>	
<b>CC Part-time and Seasonal</b>							
10 Correctional Center	7	1	7	7	0	6	
20 Sheriff	2	0	2	2	0	2	
<b>Total Part-time and Seasonal</b>	<b>9</b>	<b>1</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>8</b>	

- The Correctional Center’s full-time staffing for uniform officers is unchanged from the FY 23 NIFA Approved Budget of 790, and compared to the September actual of 712, the headcount is increasing by 78 positions. Based on the data in the schedule above, it should be noted that the department’s staffing request mirrors what is allocated in the proposal. The civilian headcount will increase by two positions budget to budget and five positions relative to the current actual.
- In FY 23 per the Department one class of 19 Correction Officer recruits were hired of which 16 graduated and were fully deployed in April. The Administration planned to hire an additional class of 20 in early September, however the plan has not yet been implemented.
  - According to the Department their goal is to hire two classes of Correction Officers in FY 24, 30 recruits in March and 30 in July. The timing of hires is reliant on how many candidates respond to canvas letters and the final approval from Civil Service.
  - The new recruits will offset the loss of staff due to separations, retirements, and attrition. The average Officer attrition for FY 21 was 51, FY 22 was 54, the FY 23 YTD estimate is 53 and 52 are anticipated for FY 24. If the current attrition continues to trend at these levels the department will need to outline a plan to maintain headcount for uniform and civilian titles.

**Expenses, Cont.**

- The Office of the Sheriff’s uniform full-time headcount in FY 24 remains flat at 65 for Deputy Sheriffs budget to budget and increases by nine compared to OLBR actuals. The Civilian positions decreased by two positions with the FY 24 budget and grew by one relative to onboard.
- The Proposed FY 23 part-time and seasonal headcount for the Correctional Center (CC10) is constant at seven budget to budget but six positions higher compared to the September actual. The Sheriff’s (CC20) part-time and seasonal headcount is unchanged at two positions compared to the prior year budget but increases by two titles from the current actual of zero.
  - If target dates for new classes are delayed, attrition levels rise and/or the inmate population increases, the department’s FY 24 overtime budget of \$16.8 million would be in jeopardy based on the FY 22 actual of \$33.8 million and the current projection of \$26.2 million, consequently OLBR has flagged it as a risk.

**Raise the Age**

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

*Source: Department of Probation*

**Criminal Justice Reform**

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

*Source: Department of Probation*

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$625	\$55	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	429,810	364,692	0	334,196	0	0	*****	(334,196)	-100.0%
Rev Offset To Expense	1,297,142	1,088,710	200,000	200,000	200,000	0	0.0%	0	0.0%
Dept Revenues	1,541,195	1,411,655	1,700,000	1,703,405	1,700,000	0	0.0%	(3,405)	-0.2%
Interdept Revenues	88,766	160,234	150,000	150,000	320,000	170,000	113.3%	170,000	113.3%
Fed Aid-Reimb of Exp	2,506,920	4,841,543	3,250,400	4,863,526	4,817,625	1,567,225	48.2%	(45,901)	-0.9%
State Aid-Reimb of Exp	1,175,731	184,767	343,494	1,674,209	1,143,494	800,000	232.9%	(530,715)	-31.7%
<b>Total</b>	<b>\$7,040,189</b>	<b>\$8,051,657</b>	<b>\$5,656,894</b>	<b>\$8,938,336</b>	<b>\$8,194,119</b>	<b>\$2,537,225</b>	<b>44.9%</b>	<b>(\$744,217)</b>	<b>-8.3%</b>

## Revenues

- The FY 24 revenue budget increased by \$2.5 million to \$8.2 million, budget to budget, and declines by \$0.7 million compared to current projections. The budgeted increase is mainly attributed to higher federal and state aid reimbursements and interdepartmental revenue.
- The FY 24 fines and forfeits budget are unchanged at \$13,000.
- The rents and recoveries budget for the FY 24 proposal is zero, however the current projection reflects a prior year recovery from disencumbered funds of \$334,196.
- The revenue to offset expense is flat at \$0.2 million. This revenue is for commissary profits submitted to the Correctional Center, which offsets the salary expense for personnel who oversee the commissary.
- The Proposed FY 24 Budget for departmental revenue is constant at \$1.7 million budget to budget, however the minimal decline is captured in OLBR's projection.
- The inter-departmental revenue budget of \$0.3 million, is higher by \$170,000 for FY 24. This revenue represents the food services and transportation provided to the Juvenile Detention Center.
- The Proposed FY 24 Budget includes \$4.8 million for federal aid, an increase of \$1.6 million from the prior year budget to budget and a nominal decline against the current projection. This revenue includes State Criminal Alien Assistance Program (SCAAP), Title IV D and housing of federal inmates at the jail.
  - The SCAAP funding increased by \$1.6 million based on receipts from FY 21. The federal inmate population remains flat at 15 against the FY 23 budget (depicted in the chart on following page) and the Title IV D revenue is also unchanged.

**Revenues, Cont.**

- The FY 24 state aid budget grew to \$1.1 million, an increase of \$0.8 million compared to the prior year budget but declined by \$0.5 million versus OLBR's projection. The budget to budget change is higher due to anticipated prior year reimbursements from FY 21 and FY 22 for Raise the Age.

<b><u>Annual Average Inmate Population Activity Indicators</u></b>				
<b><u>Indicators</u></b>	Actual <u>FY21</u>	Actual <u>FY22</u>	Projected <u>FY23</u>	Proposed <u>FY24</u>
<b>Annual Total Admissions</b>	<b>2,200</b>	<b>2,770</b>	<b>3,285</b>	2,811
Average Daily Nassau County Inmates	712	748	747	748
Average Daily Federal Inmates	23	15	10	15
Average Daily Parole Violators	21	20	4	12
Average Daily State Ready Inmates	32	5	15	10
<b>Total Average Daily Inmate Population</b>	<b>788</b>	<b>788</b>	<b>776</b>	785
<i>Source: Nassau County Correctional Center</i>				

- The chart above depicts the daily inmate population activity provided by the Correctional Center.
- The annual total admissions for the FY 23 projection are increasing by 515 inmates, or 18.6% compared to the FY 22 actual but is expected to decrease by 474 or 14.4% in FY 24.
- Total average daily inmate population for the FY 24 proposal is estimated to rise by nine detainees compared to the FY 23 projection levels, however, from the FY 22 actual, the proposed inmate population decreased by three.
- The projected FY 23 state ready inmate count is higher by ten compared to FY 22 actual. However, for FY 24 the department anticipates housing of state ready inmates to decline by five relative to FY 23 levels due to the reduced time the inmates are held at the jail.

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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	85	85	89	84	89	0	0.0%	5	6.0%
Part-Time and Seasonal	4	4	3	5	5	2	66.7%	0	0.0%
Salaries	\$8,059,806	\$8,033,485	\$9,497,278	\$9,174,309	\$9,616,766	\$119,488	1.3%	\$442,457	4.8%
Equipment	12,746	15,908	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	712,550	604,795	805,473	805,473	683,648	(121,825)	-15.1%	(121,825)	-15.1%
Contractual Services	5,498,530	6,095,071	4,832,168	6,832,168	8,555,000	3,722,832	77.0%	1,722,832	25.2%
<b>Total</b>	<b>\$14,283,632</b>	<b>\$14,749,258</b>	<b>\$15,144,919</b>	<b>\$16,821,950</b>	<b>\$18,865,414</b>	<b>\$3,720,495</b>	<b>24.6%</b>	<b>\$2,043,464</b>	<b>12.1%</b>

**Expenses**

- The Proposed FY 24 Expenses for the County Attorney are increasing by 24.6%, or \$3.7 million, budget to budget, and by 12.1%, or \$2.0 million, from the FY 23 projection.
- Salaries are increasing by \$0.1 million, budget to budget, with full-time headcount remaining constant at 89 and part-time headcount increasing by two positions. Salaries are increasing by \$0.4 million compared to OLBR’s projection with full-time headcount increasing by five and part-time headcount remaining constant at five.
  - Two Deputy County Attorney Part-Time positions were added to the FY 24 budget.
  - Terminal leave pay is decreasing by \$84,847 to \$636,072 in FY 24. Retroactive pay of \$261,443 in FY 23 was eliminated in FY 24.
  - The budget also includes funding of \$265,006 for a cost-of-living adjustment (COLA) for the CSEA union.
- The equipment line is constant at \$10,000 in FY 24 and is comprised of miscellaneous equipment.
- The proposed general expenses are decreasing by \$121,825, or 15.1%, when compared to both the FY 23 NIFA Approved Budget and OLBR’s projections. Items in this budget line include investigative expenses, educational and training supplies, miscellaneous supplies and expenses, postage delivery, copying blueprint supplies and expenses, office supplies and copy paper, traveling, and 1099 witness/expert fees.

**Expenses, Cont.**

- Investigative expenses are decreasing by \$250,000 while 1099 witness/expert fees are increasing by \$125,000.
- Contractual services are increasing by \$3.7 million to \$8.6 million when compared to the FY 23 NIFA Approved Budget. Miscellaneous contractual services, legal services, transcribing & briefs, and expert witness services make up this line.
- The growth is due to a \$3.3 million increase in legal fees and a \$0.4 million increase in expert witness services.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$132,433	\$136,905	\$610,000	\$610,000	\$670,000	\$60,000	9.8%	\$60,000	9.8%
Rents & Recoveries	1,603,148	761,187	3,060,000	3,060,000	3,485,000	425,000	13.9%	425,000	13.9%
Dept Revenues	350,643	41,130	205,500	105,500	208,000	2,500	1.2%	102,500	97.2%
Interdept Revenues	464,617	662,923	550,000	550,000	1,506,745	956,745	174.0%	956,745	174.0%
Interfund Charges Rev	6,446	0	6,500	6,500	6,500	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	266,387	250,794	255,000	255,000	255,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$2,823,674</b>	<b>\$1,852,939</b>	<b>\$4,687,000</b>	<b>\$4,587,000</b>	<b>\$6,131,245</b>	<b>\$1,444,245</b>	<b>30.8%</b>	<b>\$1,544,245</b>	<b>33.7%</b>

**Revenues**

- The overall revenue budget for FY 24 is increasing by \$1.4 million, or 30.8%, compared to the FY 23 budget and by \$1.5 million, or 33.7%, compared to current projections.
- Fines & forfeitures, specifically forfeited property through seizure, are increasing by \$60,000, or 9.8%, when compared to both the FY 23 NIFA Approved Budget and the OLBR projections.
- Rents and recoveries are increasing by \$425,000 million to \$3.5 million when compared to both the FY 23 NIFA Approved Budget and the OLBR projections. Increases of \$0.1 million or greater are occurring in PD vehicle recovery and retroactive settlement reimbursement.
- Interdepartmental revenues are increasing by \$1.0 million, or 174.0%, when compared to both the FY 23 NIFA Approved Budget and the OLBR projections.
- Proposed FY 24 interfund charges revenues are budgeted at \$6,500 and is comprised of the Stop DWI grant.

**Revenues Cont.**

- Proposed FY 24 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 table below illustrates the components of departmental revenue:

<b>Departmental Revenues</b>				
<b>Revenue Source</b>	<b>FY 22 Actual</b>	<b>FY 23 NIFA Approved Budget</b>	<b>FY 23 Projected</b>	<b>FY 24 Proposed</b>
Miscellaneous Receipts	\$2,119	\$12,500	\$12,500	\$12,500
Fees	26,124	183,000	81,000	183,500
Contractual Services	8,474	7,500	8,500	8,500
Criminal Restitution	4,412	2,500	3,500	3,500
<b>Total</b>	<b>\$41,130</b>	<b>\$205,500</b>	<b>\$105,500</b>	<b>\$208,000</b>

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are increasing by \$2,500, budget to budget.
  - This revenue is derived from fees charged to the contractor for County Attorney’s legal and review services expended in contract processing.

The Nassau County Clerk is the County Registrar and Clerk of the Supreme and County Courts. The office records all real estate transactions and maintains all court records in civil and matrimonial proceedings.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$18,899	\$24,175	\$50,000	\$50,000	\$25,000	(\$25,000)	-50.0%	(\$25,000)	-50.0%
Rents & Recoveries	101,510	45,893	1,000	150,502	1,000	0	0.0%	(149,502)	-99.3%
Dept Revenues	72,623,637	55,030,194	50,102,320	37,324,399	40,652,856	(9,449,464)	-18.9%	3,328,457	8.9%
<b>Total</b>	<b>\$72,744,046</b>	<b>\$55,100,262</b>	<b>\$50,153,320</b>	<b>\$37,524,901</b>	<b>\$40,678,856</b>	<b>(\$9,474,464)</b>	<b>-18.9%</b>	<b>\$3,153,955</b>	<b>8.4%</b>

**Revenues**

- FY 24 Proposed County Clerk revenues have decreased \$9.5 million from the FY 23 NIFA Approved Budget. Compared to the current FY 23 projection, revenues will grow by \$3.2 million.
- The Nassau County housing market has been sluggish. On a year-to-date basis through August 2023, County Clerk statistics show that mortgage recordings and deed recordings are down 48.1% and 24.2% respectively.
- Using pending sales as a barometer for future housing market activity reveals that over the next three to six months the pace of Nassau County home sales should continue to soften. Multiple Listing Service figures show that in August 2023 the number pending sales fell 12.1% from the prior August. This followed a 9.8% decline in July 2023.
- The chart to the right itemizes County Clerk Departmental Revenues by sub-object title.

Revenue Source	Departmental Revenues				
	FY 23 Estimate	FY 23 Budget	FY 24 Exec.	24 Exec. vs. 23 Bud.	24 Exec. vs. 23 Est.
Fees	\$ 22,170	\$ 3,500	25,000	21,500	2,830
Court Fees	\$ 771,000	\$ 850,000	1,200,000	350,000	\$429,000
Mortgage Recording Fees	\$ 17,424,495	\$ 30,000,000	18,700,000	(11,300,000)	\$1,275,505
Deed Recording Fees	\$ 8,262,304	\$ 9,000,000	8,250,000	(750,000)	(\$12,304)
Real Estate Transfer Fees	\$ 38,618	\$ 21,000	45,000	24,000	\$6,382
Records Management	\$ 100,528	\$ 170,000	125,000	(45,000)	\$24,472
Mortgage Exp Reimbursement	\$ 3,425,854	\$ 2,825,820	3,425,856	600,036	\$2
Business Name Fee	\$ 25,863	\$ 32,000	32,000	-	\$6,137
Miscellaneous Fees	\$ 6,682,713	\$ 6,000,000	8,200,000	2,200,000	\$1,517,287
On Line Registration	\$ 570,855	\$ 1,200,000	650,000	(550,000)	\$79,145
	<b>\$37,324,399</b>	<b>\$50,102,320</b>	<b>\$40,652,856</b>	<b>(9,449,464)</b>	<b>\$3,328,457</b>

- However, median sale prices increased 2.4% in August 2023 and 1.6% in July 2023 compared to the prior year.
- All County Clerk departmental revenues are budgeted to increase 11.3% in FY 25, 9.4% in FY 26, and 5.1% in FY 27.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	82	81	90	78	90	0	0.0%	12	15.4%
Part-Time and Seasonal	18	16	80	11	80	0	0.0%	69	627.3%
Salaries	\$5,467,703	\$5,227,002	\$7,076,204	\$6,673,965	\$6,951,285	(\$124,919)	-1.8%	\$277,320	4.2%
Equipment	5,451	275,009	117,500	117,500	117,500	0	0.0%	0	0.0%
General Expenses	96,936	226,029	245,500	245,500	245,500	0	0.0%	0	0.0%
Contractual Services	748,609	754,936	837,480	837,480	837,480	0	0.0%	0	0.0%
<b>Total</b>	<b>\$6,318,699</b>	<b>\$6,482,976</b>	<b>\$8,276,684</b>	<b>\$7,874,445</b>	<b>\$8,151,765</b>	<b>(\$124,919)</b>	<b>-1.5%</b>	<b>\$277,320</b>	<b>3.5%</b>

**Expenses**

- Total FY 24 Proposed Expenses for the department are decreasing by 1.5% when compared to the FY 23 NIFA Approved Budget and increasing by 3.5% from the FY 23 projection.
- The decrease is primarily a function of lower salary expenses. The FY 24 Proposed Budget will keep headcount consistent with the FY 23 NIFA Approved Budget. Additionally, the salary budget includes \$64,248 for a CSEA stipend and \$438,308 for a CSEA COLA.
- The FY 24 equipment budget is unchanged from the FY 23 NIFA Approved Budget and from the current projection.
- The FY 24 general expenses budget is unchanged from the FY 23 NIFA Approved Budget and current projection. Some items funded on this line include miscellaneous supplies and expenses, postage delivery, office supplies & copy paper, and travel expenses.
- The FY 24 contractual services line is unchanged from the FY 23 NIFA Approved Budget and current projection.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	77	73	91	74	95	4	4.4%	21	28.4%
Part-Time and Seasonal	3	2	6	4	7	1	16.7%	3	75.0%
Salaries	\$7,171,707	\$6,899,358	\$9,037,515	\$8,544,283	\$9,489,645	\$452,130	5.0%	\$945,362	11.1%
Equipment	4,290	4,735	4,500	4,500	10,000	5,500	122.2%	5,500	122.2%
General Expenses	35,809	95,007	61,620	61,620	311,680	250,060	405.8%	250,060	405.8%
Contractual Services	917,002	838,433	948,000	948,000	2,257,000	1,309,000	138.1%	1,309,000	138.1%
<b>Total</b>	<b>\$8,128,808</b>	<b>\$7,837,533</b>	<b>\$10,051,635</b>	<b>\$9,558,403</b>	<b>\$12,068,325</b>	<b>\$2,016,690</b>	<b>20.1%</b>	<b>\$2,509,922</b>	<b>26.3%</b>

**Expenses**

- The FY 24 Proposed Expenses are increasing by \$2.0 million, or 20.1%, from the FY 23 budget and by \$2.5 million, or 26.3%, from the projection, due to increases in staffing, consulting fees and software subscription expenses related to Nassau Forward.
- The salaries line is increasing by \$0.5 million when compared to the FY 23 budget and growing by \$0.9 million from the projection.
  - The proposed salary budget allows the department to fund critical full-time vacancies, that were either unfilled or removed in prior years and to remain in compliance with its mandates. The Nassau Forward project will require additional staff time, which may be capitalized.
  - Within salaries are \$406,721 in CSEA Adjustments, \$215,553 more in CSEA COLA costs and \$57,823 in CSEA stipend. Retroactive pay of \$548,473 in FY 23 was removed in FY 24. Capital back charges are budgeted for a credit of \$690,780 in FY 24.
- Equipment, precisely office furniture, is increasing by \$5,500 when compared to the FY 23 budget and projection.
- General expenses, mostly in postage delivery, is increasing by \$0.3 million in FY 24.
- Contractual services are increasing by \$1.3 million in FY 24 when compared to the FY 23 budget and projection primarily due to Nassau Forward software subscription expenses of \$1.2 million.
  - According to the Administration, the increase is primarily due to the new contract for implementation of the new ERP system.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$27,792	(\$258,581)	\$45,271	\$45,271	\$45,271	\$0	0.0%	\$0	0.0%
Dept Revenues	8,658	11,788	11,194	11,194	11,194	0	0.0%	0	0.0%
<b>Total</b>	<b>\$36,450</b>	<b>(\$246,794)</b>	<b>\$56,465</b>	<b>\$56,465</b>	<b>\$56,465</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The FY 24 revenues are remaining flat at \$56,465 when compared to the FY 23 budget and projection levels.
- The rents and recoveries revenue, precisely audit recovery, is again allocated at \$45,271 in FY 24.
- Departmental revenues are unchanged in the proposed budget as compared to the FY 23 budget.
  - These include COBRA administrative fees as well as fees revenues.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	13	9	13	9	13	0	0.0%	4	44.4%
Part-Time and Seasonal	0	9	2	7	3	1	50.0%	(4)	-57.1%
Salaries	\$2,097,982	\$1,185,137	\$1,650,762	\$1,650,762	\$1,700,762	\$50,000	3.0%	\$50,000	3.0%
Equipment	0	0	1,500	1,500	1,500	0	0.0%	0	0.0%
General Expenses	30,486	43,994	82,500	82,500	82,500	0	0.0%	0	0.0%
Contractual Services	0	0	70,000	70,000	20,000	(50,000)	-71.4%	(50,000)	-71.4%
<b>Total</b>	<b>\$2,128,468</b>	<b>\$1,229,132</b>	<b>\$1,804,762</b>	<b>\$1,804,762</b>	<b>\$1,804,762</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Expenses**

- The FY 24 expense budget is remaining constant when compared to the FY 23 budget and projection levels.
- The salaries line is increasing by \$50,000 with one more part-time position when compared to the FY 23 budget.
  - The proposed salary budget accommodates wages and title movements for FY 24.
  - Full-time headcount is increasing by four while part-time positions are decreasing by four as compared to the projection.
- Equipment holds steady at \$1,500 in FY 24 as compared to the FY 23 budget and projection.
- General expenses are flat at \$82,500 in FY 24 as compared to the FY 23 budget and projection.
- Contractual services are declining by \$50,000 to \$20,000 in FY 24 when compared to the FY 23 budget and projection.

**Revenues**

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$337,627	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Interfund Charges Rev	8	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$337,635</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</b>

- Rents and recoveries, specifically recoveries prior year, had \$337,627 actuals in FY 21. Revenues are not expected in FY 24.

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

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$642,126	\$523,534	\$832,400	\$832,629	\$832,400	\$0	0.0%	(\$229)	0.0%
<b>Total</b>	<b>\$642,126</b>	<b>\$523,534</b>	<b>\$832,400</b>	<b>\$832,629</b>	<b>\$832,400</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$229)</b>	<b>0.0%</b>

**Expenses**

- The Proposed FY 24 Budget is remaining flat when compared to the FY 23 NIFA Approved Budget, but it is decreasing by a minimal \$229 in comparison to OLBR’s projection. The FY 24 Proposed budget appears to be sufficiently funded.
  - The decline compared to projections is due to a reduction in Medicare Reimbursement Surcharge.
- The following chart details the NIFA Approved FY 23 Budget, OLBR Projection and the Proposed FY 24 Budget for fringe benefits by sub-object:

Subobject	FY23 NIFA	FY23	FY24	FY24	FY24
	Approved	OLBR Projected	Executive Budget	Executive vs. FY23 NIFA	Executive vs. OLBR Projected
Medicare Reimbursement	250,000	250,000	250,000	0	0
Medicare Reimbursement Surcharge	10,000	10,229	10,000	0	(229)
Retiree Health Insurance	572,400	572,400	572,400	0	0
<b>Grand Total</b>	<b>\$832,400</b>	<b>\$832,629</b>	<b>\$832,400</b>	<b>\$0</b>	<b>(\$229)</b>

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	625,388	497,966	780,160	780,160	780,160	0	0.0%	0	0.0%
<b>Total</b>	<b>\$625,388</b>	<b>\$497,966</b>	<b>\$780,160</b>	<b>\$780,160</b>	<b>\$780,160</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The FY 24 revenue budget is remaining flat when compared to both the FY 23 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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	3	4	5	5	1	25.0%	0	0.0%
Salaries	\$305,385	\$334,327	\$402,000	\$402,000	\$443,013	\$41,013	10.2%	\$41,013	10.2%
Equipment	646	0	1,000	1,000	1,000	0	0.0%	0	0.0%
General Expenses	14,390	15,574	89,000	89,000	89,000	0	0.0%	0	0.0%
Contractual Services	0	0	110,000	110,000	100,000	(10,000)	-9.1%	(10,000)	-9.1%
<b>Total</b>	<b>\$320,421</b>	<b>\$349,901</b>	<b>\$602,000</b>	<b>\$602,000</b>	<b>\$633,013</b>	<b>\$31,013</b>	<b>5.2%</b>	<b>\$31,013</b>	<b>5.2%</b>

**Expenses**

- The FY 24 budget is increasing by \$31,013, or 5.2%, when compared to the FY 23 NIFA Approved Budget and projection levels.
- Salaries are increasing by \$41,013, or 10.2%, and have one more full-time position, budget to budget, but ties to current on-board.
  - The proposed salary budget accommodates wages and title movements for FY 24.
    - The FY 24 budget eliminates a Program Assistant while adding two Program Coordinator positions. Terminal leave is down by \$18,987 although auto mileage is up \$5,000.
- Equipment expenses, specifically miscellaneous, is budgeted at \$1,000 in FY 24.
- The general expenses are again funded at \$89,000 in FY 24. The allocations within categories remain consistent with the FY 23 levels.
- Contractual services, specifically legal, are declining by \$10,000 in FY 24.

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

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

**Revenues**

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$3,115	\$0	\$833	\$0	\$0	*****	(\$833)	-100.0%

- Rents and recoveries, specifically recoveries prior year, had \$3,115 in FY 22. The projection contains \$833. Revenues are not budgeted for in FY 24.

**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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$68,635,330	\$75,796,096	\$97,249,332	\$87,291,393	\$95,544,686	(\$1,704,646)	-1.8%	\$8,253,293	9.5%
Principal	44,635,000	24,910,000	117,695,000	114,110,000	127,360,000	9,665,000	8.2%	13,250,000	11.6%
Other Expense	35,475,071	58,882,470	98,297,953	99,365,473	108,269,083	9,971,130	10.1%	8,903,610	9.0%
<b>Total</b>	<b>\$148,745,401</b>	<b>\$159,588,566</b>	<b>\$313,242,285</b>	<b>\$300,766,866</b>	<b>\$331,173,769</b>	<b>\$17,931,484</b>	<b>5.7%</b>	<b>\$30,406,903</b>	<b>10.1%</b>

**Debt Service Fund Expense**

- Total debt payments, including Nassau County Interim Finance Authority (NIFA) set-asides and expense of loans, are expected to increase by 5.7% or \$17.9 million in the FY 24 Proposed Budget from the FY 23 NIFA Approved Budget.
- The budget-to-budget increase is the result of the FY 21 and FY 23 refunding of NIFA and County debt.
- The FY 24 budget to budget increase in County principal and decrease in interest costs is driven by the amortization schedule of the existing debt as well as an allotment for future, planned debt issuances.
- The other expense line is where the County records the costs associated with the NIFA issued debt as well as the expense of issuing debt. Within the other expenses, NIFA set-aside costs are budgeted to increase by \$6.2 million budget to budget to \$103.4 million.
  - The NIFA set asides are covered by sales tax that is set aside to cover debt service costs for all debt issued by NIFA.
  - The FY 24 Proposed expense of loans budget allotment is \$3.8 million higher than the FY 23 NIFA Approved Budget.

**Debt Service Fund Expenses, Cont.**

➤ The chart below details the current Debt Service Baseline of planned future borrowings as reflected in the proposed Multi-Year Financial Plan (MYP). The future amounts are subject to change.

<b>Planned Future New Debt Issuances 2024 to 2027</b>					
	<b>FY 23 Planned</b>	<b>FY 24 Planned</b>	<b>FY 25 Planned</b>	<b>FY 26 Planned</b>	<b>FY 27 Planned</b>
	<b>Issues</b>	<b>Issues</b>	<b>Issues</b>	<b>Issues</b>	<b>Issues</b>
<b>Capital Borrowings</b>					
Capital - General	70,000,000	140,000,000	150,000,000	150,000,000	150,000,000
Capital - SSWRD	20,000,000	40,000,000	50,000,000	50,000,000	50,000,000
NYS EFC	95,000,000	95,000,000			
<b>Total Long-Term Borrowings</b>	<b>185,000,000</b>	<b>275,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>
<b>Short-Term Borrowings</b>					
BANs	0	0	0	0	0
RANs	0	0	0	0	0
TANs	0	0	0	0	0
<b>Total Short-Term Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

- The County completes short-term borrowings to address timing differences between cash receipts and cash expenditures. BANs are issued in anticipation of a bond issuance. RANs are issued in the anticipation of the receipt of sales tax collections. TANs are issued in anticipation of property tax receipts.
- The short-term borrowing plan is shown on the bottom of the above chart; the County does not anticipate having to complete any short-term borrowings for the remainder of FY 23 through FY 27.
- The long-term borrowing plan is shown in the top section of the chart; this includes debt issuances for general capital purposes, tax certiorari payments, sewer capital and Environmental Facilities Corporation (EFC) financing purposes. The EFC line contains the conversion of short-term debt to long-term debt for the Bay Park conveyance project. No borrowings to make tax certiorari payments are anticipated.
- Over the remainder of FY 23, the County plans to issue \$185.0 million in bonds for general capital debt, sewer debt and EFC debt. Legislative and NIFA approval are required to complete the long-term issuances.
- The County intends to issue \$275.0 million in FY 24 and \$200.0 million long term debt recurring from FY 25 through FY 27 to fund improvements to County infrastructure.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	1,111,716	1,114,091	1,109,341	1,109,341	1,112,466	3,125	0.3%	3,125	0.3%
Debt Svc From Capital	7,469,567	2,955,528	1,080,000	2,147,520	19,880,000	18,800,000	1740.7%	17,732,480	825.7%
Debt Svc Chrgback Rev	99,384,407	115,346,042	264,291,706	253,754,104	263,575,595	(716,111)	-0.3%	9,821,491	3.9%
Interfund Charges Rev	37,907,261	38,800,840	45,518,065	42,608,527	45,006,637	(511,428)	-1.1%	2,398,110	5.6%
Fed Aid-Reimb of Exp	2,536,758	906,611	773,404	677,604	345,136	(428,268)	-55.4%	(332,468)	-49.1%
State Aid-Reimb of Exp	465,354	465,455	469,769	469,770	1,253,935	784,166	166.9%	784,165	166.9%
Authorized Capital Borrowing	(129,662)	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$148,745,401</b>	<b>\$159,588,566</b>	<b>\$313,242,285</b>	<b>\$300,766,866</b>	<b>\$331,173,769</b>	<b>\$17,931,484</b>	<b>5.7%</b>	<b>\$30,406,903</b>	<b>10.1%</b>

**Debt Service Fund Revenue**

- Compared to the FY 23 NIFA Approved Budget, the aggregate total revenue for the Debt Service Fund in the FY 24 Proposed Budget is increasing by \$17.9 million.
- Debt service expenses are allocated to the Fund in which the capital project is associated. The Fund receiving the benefit is charged the expense and the Debt Service Fund collects the chargeback revenue.

**Debt Service Fund Revenue – Cont.**

<b>Debt Service Fund Chargeback Revenues</b>		
	<b>FY 23 NIFA Apprvd. Executive FY 24</b>	
Fire Commission	\$932,588	\$844,007
General Fund	\$238,048,814	\$235,649,909
Police District	\$1,128,108	\$1,226,770
Police Headquarters	\$24,182,195	\$25,854,909
<b>Grand Total</b>	<b>\$264,291,705</b>	<b>\$263,575,595</b>

- The chargeback increases or decreases in tandem with the amount borrowed as well as the amortization schedule of the capital borrowings related to the Fund.
- The chart above shows that 89.4% of the debt service chargebacks in the Proposed FY 24 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.

<b>Debt Service Fund Interfund Charges</b>		
	<b>FY 23 NIFA Apprvd. Executive FY 24</b>	
Sewer & Storm Water Resource District	\$37,306,622	\$36,546,320
Environmental Bond Act	\$8,211,443	\$8,460,317
<b>Grand Total</b>	<b>\$45,518,065</b>	<b>\$45,006,637</b>

- The Debt Service Fund interfund charges chart reflects the interfund charges budgeted at \$45.0 million in FY 24, down \$0.5 million from the FY 23 NIFA Approved Budget.
- The debt service costs charged to the Sewer and Storm Water Resources District (\$36.5 million) and the Environmental Bond Fund (\$8.5 million) are booked as interfund charges.

<b>Debt Service Fund DS from Capital</b>		
	<b>FY 23 NIFA Apprvd. Executive FY 24</b>	
Bond Premium	\$1,080,000	\$4,880,000
<b>Grand Total</b>	<b>\$1,080,000</b>	<b>\$4,880,000</b>

- FY 24 Proposed Bond premium revenue is increasing by \$3.8 million from the current budget.
- NIFA has the authority to limit the premium to cover the costs of issuance.
- The \$0.3 million included as federal aid reimbursement of expense is derived from credit subsidy payments received on the issuance of Build America Bonds, BABs, which the County issued in FY 09 and FY 10. This is a decrease of \$0.4 million, budget to budget.
- In FY 24, the Administration has budgeted to collect \$1.3 million in a state aid payment from New York State. The State will cover 25% of the interest paid on the debt issued to build the Family Court.
- The \$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**

<b>2024-2027 Multi-Year Financial Plan</b>				
<b>Expense</b>				
	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
Interest	\$95,544,686	\$94,516,937	\$101,987,687	\$109,506,563
Principal	\$127,360,000	\$85,818,000	\$93,993,001	\$107,175,000
Other Expense	\$108,269,083	\$129,693,295	\$117,611,767	\$123,156,177
<b>Total</b>	<b>\$331,173,769</b>	<b>\$310,028,232</b>	<b>\$313,592,455</b>	<b>\$339,837,740</b>

- The chart above details the out-year expenses of the Debt Service Fund. Interest and principal costs are budgeted according to the amortization schedule as the County pays off existing debt and adds on future obligations.
- Total debt service expenses are budgeted to increase by \$17.9 million in FY 24, decrease by \$21.2 million in FY 25, increase by \$3.6 million in FY 26, and increase by \$26.2 million in FY 27.
- County principal costs are expected to increase by \$9.6 million in FY 24, decrease by \$41.5 in FY 25, increase by \$8.2 million in FY 26; and increase by \$13.2 million in FY 27.

<b>2024-2027 Multi-Year Financial Plan</b>				
<b>Revenue</b>				
	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
Revenue Offset to Expense	\$1,112,466	\$1,107,544	\$819,000	\$0
Capital Resources for Debt	\$19,880,000	\$10,200,000	\$10,200,000	\$10,200,000
Debt Service Chargeback Revenue	\$263,575,595	\$245,846,352	\$247,288,023	\$268,364,624
Interfund Charges Revenue	\$45,006,637	\$51,543,338	\$54,190,008	\$60,208,408
Fed. Aid -Reim. Of Expense	\$345,136	\$177,047	\$0	\$0
State Aid -Reim. Of Expense	\$1,253,935	\$1,153,951	\$1,095,424	\$1,064,708
<b>Total</b>	<b>\$331,173,769</b>	<b>\$310,028,232</b>	<b>\$313,592,455</b>	<b>\$339,837,740</b>

- The chart above details Debt Service Fund revenues as recorded in the MYP.
- The capital resources for debt line reflects the anticipated bond premiums. Debt service chargeback revenues are budgeted to vary according to capital project completion timelines and amortization schedules.
- Total Interfund charge revenues are expected to increase annually through FY 27. Included in this line are the revenues associated with the environmental bond issuances as well as the bond issuances made by the County for the sewers.

The primary mission of the District Attorney’s Office is to provide for the safety and security of the residents of Nassau County by investigating and prosecuting crime. The Office was established pursuant to the provisions of Section 700, County Government Law and consists of four divisions: Litigation, Investigations, Special Proceedings, and Administration.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	410	396	468	427	458	(10)	-2.1%	31	7.3%
Part-Time and Seasonal	20	15	16	19	14	(2)	-12.5%	(5)	-26.3%
Salaries	\$44,492,310	\$41,812,560	\$52,016,017	\$49,283,421	\$52,856,064	\$840,047	1.6%	\$3,572,643	7.2%
Equipment	350,817	633,235	758,000	758,000	1,383,000	625,000	82.5%	625,000	82.5%
General Expenses	1,513,012	1,138,091	1,921,500	1,921,500	1,887,000	(34,500)	-1.8%	(34,500)	-1.8%
Contractual Services	1,725,292	2,453,793	2,459,234	2,459,234	2,459,234	0	0.0%	0	0.0%
<b>Total</b>	<b>\$48,081,431</b>	<b>\$46,037,679</b>	<b>\$57,154,751</b>	<b>\$54,422,155</b>	<b>\$58,585,298</b>	<b>\$1,430,547</b>	<b>2.5%</b>	<b>\$4,163,143</b>	<b>7.6%</b>

**Expenses**

- The FY 24 Proposed Expense Budget of \$58.6 million for the District Attorney’s Office is increasing by \$1.4 million, or 2.5%, budget to budget, and \$4.2 million, or 7.6%, when compared to OLBR’s FY 23 projection. Salaries and equipment are driving the biggest variances in expenses, partially offset by a small reduction in general expenses.
  - Salaries are increasing by \$0.8 million, or 1.6%, budget to budget, and \$3.6 million, or 7.2%, compared to the OLBR’s projection due to an increase in terminal pay, and funding for CSEA Collective Bargaining Agreement.
  - Relative to the FY 23 budget, full time headcount is decreasing by ten in FY 24, however it is increasing by 31 compared to the current projection. The proposed budget accommodates wages and title movements for FY 24.
  - Terminal leave pay is increasing by \$221,030 from anticipated separation expenses.
  - The proposed FY 24 budget also includes funding of \$755,341 for CSEA adjustments, and \$151,442 for CSEA stipends.

**Expenses, Cont.**

- Equipment expenses are increasing 82.5% to \$1.4 million when compared to the FY 23 Approved Budget.
  - The proposed equipment budget includes an increase in information technology and miscellaneous equipment, which is a \$625,000 rise when compared to the FY 23 budget.
- General expenses are decreasing 1.8%, or \$34,500 compared to the FY 24 proposed budget and projection. This is primarily attributed to a decrease in witness protection expenses and investigative expenses.
- Compared to the FY 23 budget and projections the proposed contractual services remain flat. Declining miscellaneous contractual services are offset by increasing software contracts.
  - Software contracts are increasing by \$139,188 in FY 24. The department uses systems such as Journal Technologies JustWare, SaaS, Fortinet, and Microsoft Azure services.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	6	0	0	0	0	0	*****	0	*****
Rents & Recoveries	196,874	463,286	0	258,232	0	0	*****	(258,232)	-100.0%
Dept Revenues	3,493	2,934	1,000	1,856	1,000	0	0.0%	(856)	-46.1%
Interdept Revenues	422,670	431,883	500,000	500,000	452,570	(47,430)	-9.5%	(47,430)	-9.5%
Interfund Charges Rev	275,000	275,000	275,000	275,000	275,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	77,575	96,769	111,860	111,860	94,364	(17,496)	-15.6%	(17,496)	-15.6%
State Aid-Reimb of Exp	80,633	910,613	76,793	76,793	76,793	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,056,250</b>	<b>\$2,180,485</b>	<b>\$964,653</b>	<b>\$1,223,741</b>	<b>\$899,727</b>	<b>(\$64,926)</b>	<b>-6.7%</b>	<b>(\$324,014)</b>	<b>-26.5%</b>

**Revenues**

- The District Attorney’s FY 24 Proposed Revenue Budget of \$899,727 million is decreasing by \$64,926 due to decreases in interdepartmental revenues, and federal aid reimbursement of expenses, budget to budget, and decreasing by \$324,014, compared to OLBR’s projection. The decline, compared to projection, includes a reduction in rents and recoveries.
  - Interdepartmental revenues are decreasing \$47,430, or 9.5%, budget-to-budget, and compared to OLBR’s projection. DSS refers certain cases of suspected applicants of Medicaid fraud to be investigated by the DA’s office. The department has a current ISA (MOU) with DSS, that runs through December 31, 2027.
- Federal aid is budgeted at \$94,364 and decreases by \$17,496 compared to the FY 23 budget and projection.
  - Federal aid funding of overtime is provided for DA Investigator Task Forces working with the Long Island Drug Enforcement Administration (LIDEA), Federal Bureau of Investigation (FBI), and Homeland Security Investigations (HIS).
- The proposed department revenues budget is unchanged at \$1,000, budget-to-budget.
- The state aid budget is unchanged at \$76,793 in FY 24. State aid represents reimbursements for a portion of the District Attorney’s salary under the District Attorney Salary Support Program. This is a grant program administered by the New York State Division of Criminal Justice Services.
- The proposed interfund charges budget remains flat at \$275,000.
- Rents & recoveries are zero, budget to budget, however, \$258,232 is projected in FY 23.

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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	141	141	160	141	160	0	0.0%	19	13.5%
Part-Time and Seasonal	97	171	0	176	0	0	*****	(176)	-100.0%
Salaries	\$14,811,077	\$17,399,537	\$23,204,663	\$21,420,625	\$25,130,203	\$1,925,540	8.3%	\$3,709,578	17.3%
Equipment	328,204	48,347	71,000	71,000	71,000	0	0.0%	0	0.0%
General Expenses	964,611	4,452,297	4,328,688	4,328,688	4,950,908	622,220	14.4%	622,220	14.4%
Contractual Services	359,089	729,711	817,500	817,500	1,473,000	655,500	80.2%	655,500	80.2%
<b>Total</b>	<b>\$16,462,980</b>	<b>\$22,629,892</b>	<b>\$28,421,851</b>	<b>\$26,637,813</b>	<b>\$31,625,111</b>	<b>\$3,203,260</b>	<b>11.3%</b>	<b>\$4,987,298</b>	<b>18.7%</b>

**Expenses**

- The Board of Elections’ (BoE) proposed expense budget has increased by \$3.2 million, or 11.3%, compared to the FY 23 NIFA Approved Budget and increased by \$5.0 million, or 18.7%, compared to OLBR’s most recent projection. The budget growth is attributed to increases in salaries, general expenses, and contractual services.
- According to the department, New York State Election Law Section 3-300, Election Personnel, grants the Board autonomy over all personnel and staffing matters, under the condition that the Board spends within its appropriation from the County Legislature.
- According to the department, the increase in expenses is due to the anticipation of two separate party primaries for the Presidential election next year. Also, the upwards of \$10.0 million in grants the department have received for years have expired which means the department must absorb related expenses for maintenance, licensing, and other variables.
- Budget to budget, salary expenses are up \$1.9 million, or 8.3%. This is mainly attributed to increased funding for seasonal positions, the impact of the County’s Collective Bargaining Agreement with the CSEA, and higher overtime, partially offset by the elimination of retroactive pay and lower terminal leave.
- The FY 24 full-time headcount is 160, which is consistent with the FY 23 NIFA Approved headcount, and 19 more than OLBR’s projections.
  - The BoE receives funding to hire part-time & seasonal staff but is not assigned a headcount for these employees. As of September 7, 2023, there were 176 part-time & seasonal positions onboard.

**Expenses, cont.**

- The proposed equipment budget is constant at \$71,000 from not only the FY 23 NIFA Approved Budget but also the latest projection. Office furniture/furnishings, copying/blueprint, information technology, educational and training, election/voting, and miscellaneous equipment make up this budget line.
- The general expense budget is growing by 14.4% in FY 24, from \$4.3 million in FY 23 to \$5.0 million in the proposal. The increases are mainly found in rents, election supplies, advertising/public notices, copying blueprint supplies & expenses, postage delivery, and information technology supplies & expenses.
- The proposed contractual services budget is \$1.5 million, an increase of 80.2% compared to the FY 23 NIFA Approved Budget and the OLBR projection. The increase is 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 \$384,631, or 7.3%, compared to the FY 23 NIFA Approved Budget is mostly due to increases in salaries and general expenses.
  - The General Elections Control Center’s FY 24 budget is \$20.6 million, 8.4% higher than FY 23 mainly due to increased salaries.
  - The Primary Elections Control Center’s FY 24 budget is up by \$1.2 million, or 29.1%, compared to FY 23, resulting from increases in salaries, general expenses, and contractual services.

<b>Expenses by Control Center</b>						
(\$'s in millions)						
Control Center	Historical		2023	2024	Exec. vs. Approved	
	2021	2022	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$4.0	\$4.1	\$5.3	\$5.6	\$0.4	7.3%
General Elections	12.4	14.8	19.0	20.6	1.6	8.4%
Primary Elections	0.1	3.7	4.2	5.4	1.2	29.1%
<b>Total</b>	<b>16.5</b>	<b>22.6</b>	<b>28.4</b>	<b>31.6</b>	<b>3.2</b>	<b>11.3%</b>

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$175,161	\$146,583	\$150,000	\$738,661	\$150,000	\$0	0.0%	(\$588,661)	-79.7%
Dept Revenues	8,686	3,526	40,000	40,000	40,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$183,847</b>	<b>\$150,110</b>	<b>\$190,000</b>	<b>\$778,661</b>	<b>\$190,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$588,661)</b>	<b>-75.6%</b>

**Revenues**

- The proposed revenue budget for FY 24 remains flat at \$190,000 when compared to the FY 23 NIFA Approved Budget and decreasing by \$588,661 compared to OLBR’s projection.
- Rents & recoveries are flat at \$150,000 which allocates revenue from renting out voting machines to other municipalities. However, compared to the current projection, it is decreasing by 79.7% due to prior year recoveries.
- Departmental revenues are flat at \$40,000 when compared to both the FY 23 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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	7	8	8	8	0	0.0%	0	0.0%
Part-Time and Seasonal	0	2	3	2	2	(1)	-33.3%	0	0.0%
Salaries	\$1,076,004	\$724,394	\$1,120,743	\$1,109,091	\$1,130,434	\$9,691	0.9%	\$21,343	1.9%
General Expenses	162,224	21,887	32,985	32,985	32,985	0	0.0%	0	0.0%
Interfund Charges	0	527,010	630,902	630,902	150,000	(480,902)	-76.2%	(480,902)	-76.2%
<b>Total</b>	<b>\$1,238,227</b>	<b>\$1,273,291</b>	<b>\$1,784,630</b>	<b>\$1,772,978</b>	<b>\$1,313,419</b>	<b>(\$471,211)</b>	<b>-26.4%</b>	<b>(\$459,559)</b>	<b>-25.9%</b>

**Expenses**

- The proposed expense budget for FY 24 is \$1.3 million, a decrease of \$0.5 million, or 26.4% budget to budget and a decrease of \$0.5 million, or 25.9% compared to the OLBR projection. The budget variances are driven by lower interfund charges offset by a slight rise in salaries.
- The proposal reduces the allocation for interfund charges by \$480,902 to \$150,000. This line supports the volunteer firefighter tuition program at Nassau Community College (NCC). According to the OEM the decrease is due to the department receiving a federal grant award that will fund NCC tuition expenses for qualifying students for the next four years.
- Salary expenses are increasing by 0.9% from the FY 23 budget due to wage adjustments from the impact of the County’s Collective Bargaining Agreement with CSEA offset by headcount and lower termination leave.
- The full-time headcount is unchanged at eight positions.
- The part-time budget eliminates the Administrative Officer title, which reduces the headcount by one from the prior year, and flat when compared to the current actual.
- The FY 24 proposed budget for general expenses is constant at \$32,985.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$572,644	\$199	\$0	\$69	\$0	\$0	*****	(\$69)	-100.0%
Fed Aid-Reimb of Exp	4,194,334	38,575	480,012	480,012	480,012	0	0.0%	0	0.0%
State Aid-Reimb of Exp	0	12,858	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$4,766,978</b>	<b>\$51,633</b>	<b>\$480,012</b>	<b>\$480,081</b>	<b>\$480,012</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$69)</b>	<b>0.0%</b>

**Revenues**

- The Proposed FY 24 revenue budget allocates \$480,012 which is flat budget to budget and a small decrease compared to OLBR’s projection due to a prior year recovery.
  - The \$0.5 million in federal aid represents a pass-thru from New York State that reimburses the County for qualifying salary expenses. The funds represent the Emergency Management Performance Grant (EMPG), for which there is a 50% cost match.



Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	82	91	113	102	115	2	1.8%	13	12.7%
Part-Time and Seasonal	32	28	35	30	35	0	0.0%	5	16.7%
Salaries	\$10,315,779	\$10,948,096	\$12,501,361	\$13,176,478	\$13,827,326	\$1,325,965	10.6%	\$650,848	4.9%
Fringe Benefits	5,966,719	8,806,278	7,285,820	6,667,455	7,474,878	189,058	2.6%	807,423	12.1%
Equipment	71,157	11,370	132,107	132,107	132,107	0	0.0%	0	0.0%
General Expenses	94,915	131,517	253,762	253,762	253,762	0	0.0%	0	0.0%
Contractual Services	4,763,748	4,894,758	5,018,484	5,018,484	5,161,523	143,039	2.9%	143,039	2.9%
Debt Svc. Chargebacks	195,014	380,264	932,588	917,162	844,007	(88,581)	-9.5%	(73,155)	-8.0%
Inter-Dept. Charges	3,310,892	5,008,821	3,838,045	3,838,045	4,442,139	604,094	15.7%	604,094	15.7%
Trans To General Fund	1,722,464	564,379	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$26,440,688</b>	<b>\$30,745,483</b>	<b>\$29,962,167</b>	<b>\$30,003,493</b>	<b>\$32,135,742</b>	<b>\$2,173,575</b>	<b>7.3%</b>	<b>\$2,132,249</b>	<b>7.1%</b>

**Expenses**

- The FY 24 Proposed Expense Budget is increasing from the FY 23 NIFA Approved Budget by \$2.2 million budget to budget or 7.3%, to \$32.2 million; compared to the projection, expenses are 7.1%, or \$2.1 million higher than the latest OLBR projections.
- Salaries are increasing by \$1.3 million or 10.6% from the FY 23 Adopted Budget and \$650,848, or 4.9% from OLBR’s projection. This is mainly attributed to a rise in headcount, overtime and additional funding for the settlement of the CSEA labor contract.
  - The FY 24 Proposed Budget increases overtime by \$624,619. Overtime expenses in FY 23 are currently trending over budget, therefore, OLBR is projecting an overtime deficit of \$1.3 million in the current year.
  - However, the Administration anticipates that the hiring of additional Fire Marshals in the FY 24 budget could potentially lower some of the rising overtime costs.
  - The proposed salary budget accommodates wages and title movements which result in the net gain of two employees.
  - The proposed budget includes rises in terminal leave pay, health insurance buyback, beeper pay, uniform allowance, comp time cash and supper money for a combined \$39,733.
  - The proposed budget also includes funding of \$0.5 million in CSEA adjustments and CSEA COLA of \$0.3 million from the settlement of the CSEA Collective Bargaining Agreement.
- Fringe benefits in FY 24 are \$189,058 compared to budget and \$807,423 greater than the projection.

**Expenses Cont.**

- The increase is due to rising pension contribution costs, partially offset by lower health insurance costs, from transferring CSEA members into the new Excelsior Plan.
- The FY 24 Proposed Budget includes a decrease of \$88,581 in debt service chargebacks.
- The equipment budget remains flat in FY 24 compared to 2023.
- General expenses remain flat in FY 24 compared to FY 23 at \$253,762, budget to budget. The budget includes, office supplies and copy paper, traveling, membership fees, Grainger, postage delivery, educational training supplies equipment maintenance and rental, clothing and uniform supplies, and miscellaneous expenses.
- The proposed contractual services budget increased by \$143,039 to \$5.2 million. The largest contract expense is \$4.6 million for the Vocational Education and Extension Board (VEEB) contract.
- The proposed volunteer firemen, contractual services also include the following contracts:
  - A service and maintenance contract with Eastern Communications, \$415,190, for radio communication facilities and equipment.
  - A contract with Nassau University Medical Center, \$95,000, to provide OSHA mandated physical examinations for new hires and current staff. Veterinarian care with Long Island Veterinary Specialists for the department’s canines is funded at \$15,000 within the



miscellaneous contractual service budget. Currently, the department has two canines.

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

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	1,863	27,774	0	10,538	70,000	70,000	*****	59,462	564.3%
Rents & Recoveries	42,953	70	0	1,050	0	0	*****	(1,050)	-100.0%
Dept Revenues	6,767,545	7,960,678	6,800,000	6,800,000	8,000,000	1,200,000	17.6%	1,200,000	17.6%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Interfund Transfers	0	0	22,400,000	22,400,000	22,800,000	400,000	1.8%	400,000	1.8%
State Aid-Reimb of Exp	104,517	100,330	154,800	154,800	154,800	0	0.0%	0	0.0%
Property Tax	19,119,119	22,251,941	202,676	202,676	706,251	503,575	248.5%	503,575	248.5%
<b>Total</b>	<b>\$26,440,688</b>	<b>\$30,745,483</b>	<b>\$29,962,167</b>	<b>\$29,973,755</b>	<b>\$32,135,742</b>	<b>\$2,173,575</b>	<b>7.3%</b>	<b>\$2,161,987</b>	<b>7.2%</b>

**Revenues**

- The Proposed FY 24 Revenue Budget is increasing by \$2.2 million or 7.3%, budget to budget, and increasing \$2.2 million, or, 7.2 %, when compared to OLBR’s FY 23 projection.
- Property tax is projected to increase by \$503,575 budget to budget. For more information refer to the Property Tax section in the Executive Summary.
  - Departmental revenues are increasing \$1.2 million from the FY 23 approved amount of \$6.8 million to \$8.0 million compared to the FY 23 budget and projection.
  - The Fire Commission collects fees generated from mandatory compliance testing under a variety of State and local public safety laws. Examples of fees collected include fire alarms, smoke alarms, sprinkler system, bulk storage, and emergency light testing fees.
- Payment in lieu of taxes (PILOT) remain flat compared to FY 23.
- State aid is unchanged at \$154,800 in the Proposed Budget, however, according to the department it, could come in lower in FY 24. There has been a sharp decline in the number of EMS classes being given as students are not seeking EMS certifications.
  - State aid is made up of tuition reimbursements from New York State for teaching emergency medical courses to emergency service providers who serve communities within Nassau County.

The Department of Health was established in 1938 pursuant to Article IX of the County Government Law, and operates under the New York State Public Health Law and Title 10 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The members of the Board of Health oversee all activities and staff. In FY 24 the Office of the Medical Examiner will join the Department of Health and report to the Commissioner of Health. This merger is not anticipated to generate savings, but rather to focus on the shared mission of protecting and promoting public health.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	244	244	274	254	281	7	2.6%	27	10.6%
Part-Time and Seasonal	41	34	51	29	54	3	5.9%	25	86.2%
Salaries	\$23,126,971	\$21,972,887	\$30,037,518	\$27,582,161	\$31,341,285	\$1,303,767	4.3%	\$3,759,124	13.6%
Fringe Benefits	0	0	0	0	0	0	*****	0	*****
Equipment	54,769	149,556	183,594	183,594	188,799	5,205	2.8%	5,205	2.8%
General Expenses	1,260,394	1,403,139	1,594,748	1,594,748	1,678,240	83,492	5.2%	83,492	5.2%
Contractual Services	645,733	494,505	529,759	529,759	689,259	159,500	30.1%	159,500	30.1%
Inter-Dept. Charges	4,257,443	4,850,836	5,316,138	5,316,138	5,169,503	(146,635)	-2.8%	(146,635)	-2.8%
Var Direct Expenses	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0.0%	0	0.0%
Early Int./Special Ed	137,400,526	163,123,393	150,000,000	162,700,000	162,847,000	12,847,000	8.6%	147,000	0.1%
<b>Total</b>	<b>\$171,745,837</b>	<b>\$196,994,317</b>	<b>\$192,661,757</b>	<b>\$202,906,400</b>	<b>\$206,914,086</b>	<b>\$14,252,329</b>	<b>7.4%</b>	<b>\$4,007,686</b>	<b>2.0%</b>

**Expenses**

- The expenditure chart above reflects the historical costs of the Medical Examiner combined with the Health Department to provide a more accurate comparison of the merge of both departments.
- Total FY 24 expenditures are increasing by \$14.3 million, or 7.4%, compared to the FY 23 NIFA Approved Budget and by \$4.0 million, or 2.0%, compared to the current projection. The increase budget to budget is mostly due to provider payments for (Children’s Early Intervention Services and Pre-school Special Education), followed by smaller rises in salaries, contractual services, general expenses and equipment. The \$4.0 million compared to the FY 23 projection is mostly due to increases in staffing.
- Provider payments for the Children’s Early Intervention Services Program and Pre-school Education Program makes up 78.7% of the proposed FY 24 expense budget. The \$162.8 million budget is increasing by \$12.8 million compared to the FY 23 budget, however the proposed budget is relatively equivalent to the current FY 23 projection. The FY 24 budget reflects the department’s requested amount, which according to the budget summary, should provide services for the anticipated caseload levels as authorized by school districts to approved applicants. This will be discussed in more detail further in the report.

**Expenses, Cont.**

- The FY 24 salary line is increasing by \$1.3 million or 4.3% budget to budget, and by \$3.8 million, or 13.6% compared to the FY 23 projection. The salary increase is mostly due to the increase in headcount and to provide funding for Cost-of-Living Adjustments (COLA) and step increases from the County’s recently negotiated Collective Bargaining Agreement with CSEA.
- The rise compared to the projection accommodates for an increase of 27 full-time and 25 part-time heads. According to the department the vacant positions include six Sanitarian trainees, two Public Health engineer trainees, two Public Health Administrators, one Public Health Nurse IV, two Accountants, three Accounting Assistants, two clerical, one Laboratory Technician, one Administrator Officer and an Administrative Assistant. In addition, there are six vacant positions within the Office of the Medical Examiner. The difference in part-time positions is from the seasonal positions that have finished working this summer.
- The following chart details the full-time, part-time and seasonal positions for the FY 23 NIFA Approved Budget, the September FY 23 actual staffing level, the FY 24 Departmental Request, and the FY 24 Proposed Budget:

Staffing Analysis							
	FY 23	Sept-23	FY 24	FY 24	Exec. vs	Exec. vs	
	<u>Approved</u>	<u>Actual</u>	<u>Request</u>	<u>Executive</u>	<u>23 Approved</u>	<u>Actual</u>	
<b>CC Full-time Staffing</b>							
10 Administration	121	111	30	30	(91)	(81)	
20 Environmental Health	88	77	87	87	(1)	10	
30 Public Health Laboratories	8	8	10	10	2	2	
35 Medical Examiner	0	0	93	93	93	93	
40 Public Health	19	24	26	26	7	2	
51 Childrn Early Inter. Services	37	33	34	34	(3)	1	
54 Pre-School Education	1	1	1	1	0	0	
<b>Total Full-time</b>	<b><u>274</u></b>	<b><u>254</u></b>	<b><u>281</u></b>	<b><u>281</u></b>	<b><u>7</u></b>	<b><u>27</u></b>	
<b>CC Part-time and Seasonal</b>							
10 Administration	24	19	7	7	(17)	(12)	
20 Environmental Health	23	8	25	25	2	17	
35 Medical Examiner	0	0	18	18	18	18	
40 Pubic Health	2	2	2	2	0	0	
51 Childrn Early Inter. Services	2	0	2	2	0	2	
<b>Total Part-time and Seasonal</b>	<b><u>51</u></b>	<b><u>29</u></b>	<b><u>54</u></b>	<b><u>54</u></b>	<b><u>3</u></b>	<b><u>25</u></b>	

**Expenses, Cont.**

- As reflected on the previous page, the FY 24 Proposed Budget includes an increase of seven full-time positions and three part-time positions compared to prior year budget, however there are significant shifts within the control centers.
  - Budget to budget, the full-time heads in the FY 24 Executive Budget includes the net gain of two additional positions between the Administration control center and the Medical Examiner.
    - The addition of 93 full-time positions within the Office of Medical Examiner in control center 35, offsets the decline of 91 full-time positions in the Administration’s control center.
  - The additional two budgeted positions in the Public Health lab include a Clerk Laborer and a Lab Tech I.
  - There are an additional 7 full-time positions in Public Health which consist of four Public Health Nurse/Administrator positions, one Social Health Investigator, one Administrative Officer and one Epidemiologist.
  - Within Children’s Early Intervention Services, there is a reduction of three Public Health Nurse/Administrator positions.
  - Part-time and seasonal positions are increasing by a net of three positions budget to budget due to various shifts occurring between control centers.
- The FY 24 Proposed Budget for equipment is increasing minimally by \$5,205 to \$188,799 for increased medical and dental equipment. The budget also includes funding for information technology and miscellaneous equipment.
- General expenses are increasing by \$83,492 to \$1.7 million in FY 24, due mostly to increases in micro-biology medical supplies, Grainger expenses and miscellaneous expenses.
- The budget for contractual services is increasing by \$159,500 in the FY 24 Proposed Budget, due to a \$139,500 anticipated rise in Preschool Medicaid billing and \$20,000 in contingency to contract for for lab testing. The following chart provides the details for FY 24 Proposed funding by contract:

Heath Department Contracts	2023 Approved Budget	2024 Proposed Budget	2024 vs. 2023 Variance
Preschool Medicaid Billing	214,500	354,000	139,500
Pre-school Imaging Contract	10,000	10,000	0
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	55,187	55,187	0
Lab Testing Contingency	50,000	70,000	20,000
Ground & Public Water Supply Report	75,000	75,000	0
NUMC for OSHA physicals	12,464	12,464	0
<b>Subtotal Health Contracts</b>	<b>479,759</b>	<b>639,259</b>	<b>159,500</b>
Office of Medical Examiner	50,000	50,000	0
<b>Health &amp; Medical Examiner Contracts</b>	<b>529,759</b>	<b>689,259</b>	<b>159,500</b>

**Expenses, Cont.**

- The FY 24 various direct expenses line remains unchanged, budgeted at \$5.0 million. This is for contracted Public Health Services to the NuHealth.
- Inter-departmental charges are decreasing by \$146,635 to \$5.2 million in the Proposed FY 24 Budget, due mostly to a reduction in workers compensation and building occupancy expenses.
- The following chart provides the total expense by control center for historical FY 21, FY 22, the FY 23 NIFA Approved Budget and the FY 24 Executive Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2023	2024	Exec. vs. Approved	
	2021	2022	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	14.3	14.8	19.4	6.4	-\$12.9	-66.8%
Public Health	7.5	7.1	8.0	8.6	0.6	7.7%
Environmental Health	7.0	7.0	9.1	9.9	0.8	8.9%
Public Health Laboratories	1.5	1.6	1.8	2.0	0.2	9.9%
Childrn Early Inter. Services	25.2	29.8	28.9	31.0	2.1	7.3%
Pre-School Education	116.2	136.6	125.5	136.2	10.7	8.5%
Medical Examiner	0.0	0.0	0.0	12.8	12.8	*****
<b>Total</b>	<b>171.7</b>	<b>197.0</b>	<b>192.7</b>	<b>206.9</b>	<b>14.3</b>	<b>7.4%</b>

- Although the Administration control center appears to be decreasing by 66.8%, however this is not a true depiction of expenses due to the consolidation of the departments. The FY 24 budget is under the new control center 35. This control center will be discussed further on the next page.
- Environmental Health protects the community from adverse health effects and diseases that may result from environmental

pollution, unsanitary conditions and unsafe practices. The FY 24 budget for Environmental Health is increasing by \$0.8 million, or 8.9% due mostly to an increase in salaries and interdepartmental charges.

- Public Health budgeted at \$8.6 million, is increasing by \$0.6 million or 7.7%, due to mostly to salaries, slightly offset by a decline interdepartmental charge. 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 24 proposed budget is increasing marginally by \$176,857 to \$2.0 million, due mostly to salaries, micro-biology supplies within general expenses and building occupancy and information technology charges within interdepartmental charges.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 24 Proposed budget of \$31.0 million is increasing by \$2.1 million or 7.3%, due to provider payments. The FY 24 budget is only 1.3% greater than the FY 23 projection.
- The Pre-school Education Program is devoted to providing special education services to pre-school children (ages 3-5). This control center is budgeted for \$136.2 million in FY 24, which is an increase of \$10.7 million, or 8.5% compared to the FY 23 NIFA Approved Budget. The budget consists mostly of provider payments which is discussed later in the report.

**Office of Medical Examiner**

The chart below provides the expenditures of the Office of the Medical Examiner, which has been incorporated into the Department of Health’s budget.

Expense	2023		2024		Approved		Exec. vs. Projected	
	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent	
Full-Time Headcount	93	87	93	0	0.0%	6	6.9%	
Part-Time and Seasonal	18	12	18	0	0.0%	6	50.0%	
Salaries	11,539,848	10,398,263	11,706,769	166,921	1.4%	1,308,506	12.6%	
Equipment	123,997	123,997	129,202	5,205	4.2%	5,205	4.2%	
General Expenses	848,085	848,085	864,285	16,200	1.9%	16,200	1.9%	
Contractual Services	50,000	50,000	50,000	0	0.0%	0	0.0%	
<b>Total</b>	<b>\$12,561,930</b>	<b>\$11,420,345</b>	<b>\$12,750,256</b>	<b>\$188,326</b>	<b>1.5%</b>	<b>\$1,329,911</b>	<b>11.6%</b>	

- The total budget for the Office of Medical Examiner’s is growing \$188,326, or 1.5% to \$12.8 million in the FY 24 Proposed Budget. This increase is mainly attributable to salaries, with smaller rises in equipment and contractual services. Compared to the FY 23 projection, the total budget is increasing by \$1.3 million due to salaries.
- Some of the expenditures included in the \$864,285 general expense budget includes costs for medical supplies, building supplies and maintenance, equipment rental and Grainger expenses.
- The \$50,000 contractual expense is for Medical and Psychiatric services, which is flat.
- In addition to the expense, there is \$25,000 budgeted in departmental revenue, which is the only revenue source in the FY24 budget for the Medical Examiner fees.

**Expenses, Cont.**

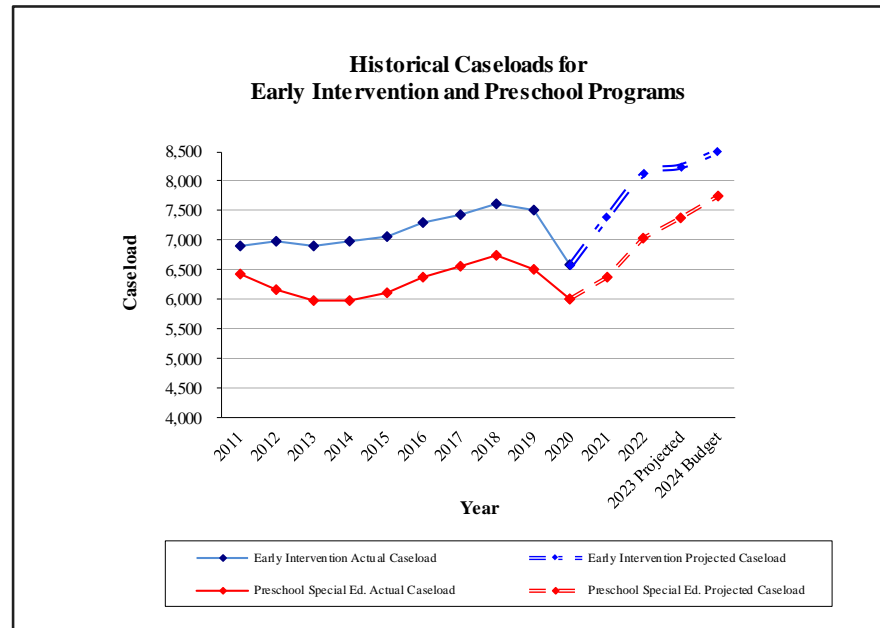
- Provider payments are increasing by \$12.8 million to \$162.8 million in the FY 24 Executive budget, when compared to the FY 23 NIFA Approved Budget. Of the total budget, \$135.8 million in payments is devoted to the Pre-school Education program and \$27.1 million is for Children’s Early Intervention Services. The chart below details this break-out:

Control Center	FY 22 Actual	FY23 NIFA		FY 24 Department Request	2024 Proposed Budget
		Approved Budget	FY 23 Projection		
Children Early Intervention Service	26,788,663	24,800,000	26,700,000	27,060,000	27,060,000
Pre-school Education	136,334,730	125,200,000	136,000,000	135,787,000	135,787,000
<b>Grand Total</b>	<b>163,123,393</b>	<b>150,000,000</b>	<b>162,700,000</b>	<b>162,847,000</b>	<b>162,847,000</b>

- Although the proposed budget is increasing by \$12.8 million, it is only increasing minimally, by \$147,000, when compared to the current FY 23 projection. According to the department they intend to seek a \$10.0 million board transfer to cover the current shortfall in FY 23. The increase stems from a backlog in cases due to COVID which, according to the department may lead to reduced expenditures once the backlog has been addressed. The department plans to monitor these expenses and work closely with the Office of Management and Budget (OMB) to ensure any needs are addressed.
- The \$12.8 million results from an increase of \$2.3 million in Children’s Early Intervention Services and \$10.6 million for Pre-school Education Services. Within the Pre-school Education program, the \$10.6 million budgeted increase is due to significant increases for SEIT (special one to one therapy services), transportation costs, as well as preschool related services.
  - There is a \$7.4 million increase in SEIT services, resulting from a rate adjustment and a rise in caseloads.
  - There is a \$4.0 million rise in transportation costs due to a CPI rise in the contract cost and more students requiring commercial transportation.,
  - There is decrease of \$2.9 million pre-school related services with anticipation of expenses trending downward after the backlog is addressed.
- The Proposed FY 24 Budget is equal to the department’s request, however since the proposed is only a minimal growth of 0.1% compared to the FY 23 projection, there could be a potential shortfall next year if either of the rates increase further or caseloads rise from their current levels.

**Expenses, Cont.**

- According to the FY 24 Proposed Budget Summary Book, the funding is enough for all services for the anticipated caseload level as authorized by school districts to approved applicants. The County continues to pursue State legislation to cap or mitigate the local cost of pre-school and early intervention services.
- The following chart provides historical and projected caseload data from FY 11 to the Proposed FY 24 Budget for the Early Intervention Program and the Pre-school Education Program.



- Under the Pre-school Education Program, the caseload data from FY 20-FY 23 are subject to revision since the years have not been closed.
- As seen in the chart above, caseload figures for both programs experienced a significant drop in FY 20, which can be attributed to the coronavirus pandemic. After the drop in FY 20, caseloads have steadily increased each following year and are currently budgeted at historical highs. For the Children’s Early Intervention Program, total caseloads are projected at 8,250 in FY 23 and 8,500 in FY 24. For the Pre-school Education total program, caseloads of 7,389 are projected in FY 23 and 7,758 are budgeted in FY 24.
- 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 table provides the caseload data for the Pre-school Education Program and the Children's Early Intervention Program, provided by the department. For both programs, the data provides the number of children approved, number of ineligible, the total caseloads and the percentage of ineligible caseloads.

**Children in the Early Intervention and Preschool Program By Year**

Year	Pre-school Education Program				Early Intervention Program				Total Cases in both programs
	Preschool Approved	Preschool Ineligible	Total Preschool Cases	% of Ineligible Preschool	Early Int. Approved	Early Int. Ineligible	Total Early Int. Cases	% of Ineligible Early Int.	
2011	5,640	779	6,419	12.1%	5,230	1,679	6,909	24.3%	13,328
2012	5,506	667	6,173	10.8%	5,276	1,715	6,991	24.5%	13,164
2013	5,368	614	5,982	10.3%	5,119	1,788	6,907	25.9%	12,889
2014	5,420	557	5,977	9.3%	5,089	1,895	6,984	27.1%	12,961
2015	5,569	536	6,105	8.8%	5,130	1,919	7,049	27.2%	13,154
2016	5,847	527	6,374	8.3%	5,234	2,064	7,298	28.3%	13,672
2017	6,063	502	6,565	7.6%	5,504	1,928	7,432	25.9%	13,997
2018	6,278	454	6,732	6.7%	5,770	1,835	7,605	24.1%	14,337
2019	6,118	394	6,512	6.1%	5,665	1,835	7,500	24.5%	14,012
2020*	5,895	117	6,012	1.9%	5,462	1,124	6,586	17.1%	12,598
2021*	6,073	294	6,367	4.6%	6,035	1,365	7,400	18.4%	13,767
2022*	6,643	383	7,026	5.5%	6,215	1,911	8,126	23.5%	15,152
Proposed 2023	7,300	89	7,389	1.2%	6,300	1,950	8,250	23.6%	15,639
Budget 2024	7,665	93	7,758	1.2%	6,500	2,000	8,500	23.5%	16,258

\*2020 and subsequent years are subject to change for Preschool since these years are still open.

- As depicted in the table above, the number of Pre-School ineligible as a percentage of the total Program decreases each year through the FY 20, as less children have been found to be ineligible. For example, in FY 11 the percentage of ineligible children equated to 12.1% of the total. The lowest percentage of 1.9% that were found ineligible in FY 20, can be attributed to less children seeking services due to the coronavirus epidemic. After FY 20, the percentage found ineligible rises to 4.6% in FY 21 and 5.5% in FY 22. The FY 23 projection and FY 24 Proposed budget reduces this percentage to 1.2%.

- For the total Pre-school Education Program, after the low of 6,012 cases that occurred in FY 20 due to the coronavirus, figures have steadily increased. In FY 22, the total figure climbed to 7,026, and the department raises this total to a projected amount of 7,389 in FY 23 and to a historical high of 7,758 budgeted in FY 24.
- For the Early Intervention Program, the number of ineligible children as a percentage of the total has increased from a low of 17.1% in FY 20, to 18.4% in FY 21, and 23.5% in FY 22 and 23.6% projected for FY 23. The percentage is projected to slightly decline to 23.5% by FY 24. The department is projecting the total number of caseloads to increase to 8,250 in FY 23 and a historical high of 8,500 in FY 24.

**Revenue**

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,519,564	\$6,638,051	\$6,245,000	\$6,245,000	\$6,245,000	\$0	0.0%	\$0	0.0%
Fines & Forfeits	190,378	76,945	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	704,915	1,015,150	400,000	2,308,535	400,000	0	0.0%	(1,908,535)	-82.7%
Dept Revenues	8,130,622	8,704,733	4,726,000	8,536,000	8,536,000	3,810,000	80.6%	0	0.0%
Interfund Charges Rev	38,829	36,759	57,516	57,516	57,516	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	178,626	33,749	0	0	0				
State Aid-Reimb of Exp	77,576,149	94,609,055	89,356,000	93,954,540	94,395,802	5,039,802	5.6%	441,262	0.5%
<b>Total</b>	<b>\$93,339,083</b>	<b>\$111,114,441</b>	<b>\$101,084,516</b>	<b>\$111,401,591</b>	<b>\$109,934,318</b>	<b>\$8,849,802</b>	<b>8.8%</b>	<b>(\$1,467,273)</b>	<b>-1.3%</b>

- The proposed FY 24 revenue budget is increasing by \$8.8 million, or 8.8%, to \$109.9 million, compared to the FY 23 NIFA Approved Budget. This is due to rises in department revenue and state aid.
- The Proposed FY 24 Budget for permits and licenses remain unchanged at \$6.2 million. Fees charged under this revenue source include sanitation violations, swimming pool and beach inspections, temporary residence inspections, water supply plan review, and tattoo parlors.
- The FY 24 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 23 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 23.
- Rents and recoveries remain unchanged in the FY 24 Proposed Budget. This revenue represents anticipated vendor recoveries.

**Revenues, Cont.**

- Department revenue is increasing by roughly \$3.8 million, or 80.6% to \$8.5 million in the FY 24 Proposed Budget.
- The following chart details departmental revenue by sub-object code.

<b>Departmental Revenues</b>		
Revenue Source	FY 23 Approved	FY 24 Proposed
Miscellaneous Receipts	\$2,000	\$2,000
Fees	34,000	34,000
Early Intervention Servs Coord Rev	165,000	165,000
Pre-School Medicaid	3,690,000	7,500,000
Medicaid Fees, Early Intervention	810,000	810,000
Office of Medical Examiner	25,000	25,000
<b>Grand Total</b>	<b>4,726,000</b>	<b>8,536,000</b>

- The \$3.8 million increase in department revenue is increasing due to higher than budgeted Medicaid revenue for Pre-school Services. This rise is reasonable since it aligns the budgeted amount with the FY 23 projection.
  - 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 24 Proposed Budget for state aid is increasing by \$5.0 million, or by 5.6%, to \$94.4 million, compared to the FY 23 NIFA Approved budget, this is the correlating revenue

increase for the rise in the budgeted provider payments amount.

- Since reimbursement is a percentage of provider payment expenses, revenue is also rising, due to rise in the expenses.
- The FY 24 Proposed Budget is more aligned with the FY 23 projection, which is currently producing a surplus in the current year.

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

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	3	6	3	6	0	0.0%	3	100.0%
Part-Time and Seasonal	0	0	4	0	4	0	0.0%	4	*****
Salaries	\$235,428	\$226,883	\$537,592	\$346,725	\$552,592	\$15,000	2.8%	\$205,867	59.4%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	1,710	4,409	40,000	40,000	40,000	0	0.0%	0	0.0%
Contractual Services	0	0	25,000	25,000	25,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$237,139</b>	<b>\$231,292</b>	<b>\$612,592</b>	<b>\$421,725</b>	<b>\$627,592</b>	<b>\$15,000</b>	<b>2.4%</b>	<b>\$205,867</b>	<b>48.8%</b>

**Expenses**

- The FY 24 Proposed Expense Budget is increasing by \$15,000, or 2.4%, from the FY 23 NIFA Approved Budget. Proposed expenses are 48.8%, or \$205,867, more than the latest projection.
- Full-time headcount is constant at six positions, budget to budget.
- There are four Program Coordinator P/T positions budgeted for FY 24.
- Terminal leave is decreasing by \$2,000 to \$35,750, budget to budget.
- The FY 24 proposed equipment budget line is remaining constant at \$10,000. Miscellaneous equipment makes up this budget line.
- The FY 24 proposed general expenses are constant at \$40,000 in both the FY 23 NIFA Approved Budget and OLBR’s projection. Some of the items that make up this budget line include miscellaneous supplies and expenses and office supplies & copy paper.
- The FY 24 proposed contractual services line has \$25,000 allocated. According to the department, funds will be used for outreach purposes and to give community-based organizations the opportunity to host events.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$290	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
<b>Total</b>	<b>\$290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</b>

**Revenues**

- The FY 24 Proposed Budget does not anticipate any revenue.
- The proposed FY 24 rents and recoveries line has no funds allocated due to the removal of prior year recoveries. Historically, \$290 was achieved in FY 21.

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

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$66,763	\$0	\$0	*****	(\$66,763)	-100.0%
Rev Offset To Expense	60,630	122,565	154,000	154,000	166,600	12,600	8.2%	12,600	8.2%
Fed Aid-Reimb of Exp	481,691	569,478	370,750	370,750	370,750	0	0.0%	0	0.0%
State Aid-Reimb of Exp	119,576	113,473	111,225	111,225	111,225	0	0.0%	0	0.0%
<b>Total</b>	<b>\$661,897</b>	<b>\$805,516</b>	<b>\$635,975</b>	<b>\$702,738</b>	<b>\$648,575</b>	<b>\$12,600</b>	<b>2.0%</b>	<b>(\$54,163)</b>	<b>-7.7%</b>

**Revenues**

- The Proposed FY 24 Revenue Budget is increasing slightly by \$12,600, or 2.0%, from the FY 23 NIFA Approved Budget. Compared to projection, the proposed budget is decreasing by \$54,163 due to rents and recoveries which were collected in FY 23.
- The FY 24 proposed revenue offset to expense budget of \$166,600 is increasing by \$12,600, or 8.2%, compared to the FY 23 budget. The budget represents a compensation reimbursement to the County from the Land Bank as per the Mutual Benefit Agreement between the two entities.
  - In FY 24, the Executive Director accounts for the additional revenue offset to expense. The employee is on the County payroll and the Land Bank reimburses the County monthly for the employee’s salary, fringe, and other related costs.
- The Office of Housing has a Memorandum of Understanding (MOU) with the Department of Social Services (DSS) to provide staffing support services to assist in Emergency Housing and Job Readiness Training (JRT). DSS reimburses the Office of Housing 65%, and a combined total of 50.0% from Federal and State, for the expenses incurred primarily for salary and fringe benefits. The reimbursement originates from the State and is passed through DSS to the Office of Housing.
- Federal and state aid is based on the reimbursement rate for the expenses for the program, which in FY 24 are \$370,750 and \$111,225, respectively; unchanged from the FY 23 budgeted and projected levels.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	13	15	15	12	15	0	0.0%	3	25.0%
Salaries	\$1,359,887	\$984,674	\$1,280,675	\$1,049,659	\$1,207,942	(\$72,733)	-5.7%	\$158,283	15.1%
General Expenses	0	792	5,000	5,000	2,500	(2,500)	-50.0%	(2,500)	-50.0%
<b>Total</b>	<b>\$1,359,887</b>	<b>\$985,466</b>	<b>\$1,285,675</b>	<b>\$1,054,659</b>	<b>\$1,210,442</b>	<b>(\$75,233)</b>	<b>-5.9%</b>	<b>\$155,783</b>	<b>14.8%</b>

**Expenses**

- The FY 24 expenditure budget is decreasing by \$75,233, or 5.9%, when compared to the FY 23 NIFA Approved Budget, and increasing by \$155,783, or 14.8% in comparison to OLBR’s FY 23 projection.
- Salaries are decreasing by \$72,733, or 5.7%, to \$1.2 million, in the FY 24 budget mostly due to a decrease in terminal leave of \$65,803. Compared to the projection, salaries are increasing by \$158,283 due to three vacant positions.
- The FY 24 proposed budget includes 100% reimbursable general expense funding of \$2,500. This pertains to the Mutual Benefit Agreement with Land Bank Corp.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	7	9	7	9	0	0.0%	2	28.6%
Part-Time and Seasonal	10	8	4	1	4	0	0.0%	3	300.0%
Salaries	\$775,268	\$837,974	\$923,677	\$814,737	\$911,973	(\$11,704)	-1.3%	\$97,236	11.9%
General Expenses	12,934	17,719	31,000	31,000	31,000	0	0.0%	0	0.0%
Contractual Services	35,000	59,952	85,500	85,500	87,320	1,820	2.1%	1,820	2.1%
<b>Total</b>	<b>\$823,203</b>	<b>\$915,645</b>	<b>\$1,040,177</b>	<b>\$931,237</b>	<b>\$1,030,293</b>	<b>(\$9,884)</b>	<b>-1.0%</b>	<b>\$99,056</b>	<b>10.6%</b>

**Expenses**

- The FY 24 Proposed Budget is decreasing by \$9,884, or 1.0%, in comparison to the FY 23 NIFA Approved Budget.
- Headcount is remaining the same in full-time, part-time and seasonals when compared to the FY 23 budget.
- Salaries are decreasing by \$11,704, or by 1.3%, when compared budget to budget, mainly due to a reduction in Terminal Leave expenses.
- General expenses are remaining flat when compared to both the FY 23 NIFA Approved Budget and OLBR’s projections.
- The Contractual services line is increasing by \$1,820 when compared to both the FY 23 NIFA Approved Budget and OLBR’s projections. This increase is mainly in miscellaneous contractual services.

**Revenue**

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

The Commission on Human Rights was established on April 8, 1963, by Local Law Number 5. The Commission is mandated to investigate and mediate cases of discrimination based on race, creed, color, sex, age or handicap. The Job Development Center provides job and training referrals, guidance and testing services to persons seeking employment or to upgrade their skills. The Pretrial Services Unit affords relief to persons, particularly indigent persons, involved in the Nassau County Criminal Justice System.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	6	6	6	7	1	16.7%	1	16.7%
Part-Time and Seasonal	0	0	0	13	40	40	****	27	207.7%
Salaries	\$385,485	\$383,738	\$560,588	\$535,033	\$728,173	\$167,585	29.9%	\$193,140	36.1%
Equipment	0	0	5,000	5,000	3,000	(2,000)	-40.0%	(2,000)	-40.0%
General Expenses	1,427	1,702	47,004	47,004	24,876	(22,128)	-47.1%	(22,128)	-47.1%
<b>Total</b>	<b>\$386,913</b>	<b>\$385,440</b>	<b>\$612,592</b>	<b>\$587,037</b>	<b>\$756,049</b>	<b>\$143,457</b>	<b>23.4%</b>	<b>\$169,012</b>	<b>28.8%</b>

**Expenses**

- The FY 24 Proposed Budget is increasing by \$143,457, or 23.4%, compared to the FY 23 NIFA Approved Budget.
- The FY 24 full-time headcount is increasing by one to seven positions, budget to budget. Salaries are increasing by \$167,585, or 29.9%, budget to budget, and increasing by \$193,140, or 36.1%, compared to OLBR projections. The department is budgeting for 40 part-time employees in FY 24.
  - The FY 24 Proposed Budget is adding 40 summer aide seasonal positions.
  - An Assistant Director Commissioner of Human Rights position is being added to the FY 24 budget.
  - Terminal leave has been decreased by \$47,154 to a total of \$28,275. Longevity is increasing by \$6,343 to \$7,818.
- The equipment line is decreasing by \$2,000, or 40.0%, budget to budget, and when compared to the FY 23 NIFA Approved Budget. This line contains miscellaneous equipment.
- General expenses are decreasing by \$22,128 compared to the FY 23 NIFA Approved Budget due to declines in miscellaneous supplies and expenses and office supplies and copy paper.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fed Aid-Reimb of Exp	0	0	0	50,000	100,000	100,000	*****	50,000	100.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>*****</b>	<b>\$50,000</b>	<b>100.0%</b>

**Revenues**

- The FY 24 Proposed Revenue Budget is budgeted at \$100,000, or \$50,000 more than OLBR’s projections. Federal Aid reimbursement expenditures make up this revenue.

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 the 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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	58	50	60	59	61	1	1.7%	2	3.4%
Part-Time and Seasonal	8	10	12	6	10	(2)	-16.7%	4	66.7%
Salaries	\$4,878,291	\$4,456,514	\$5,648,240	\$5,613,973	\$5,642,980	(\$5,260)	-0.1%	\$29,007	0.5%
Equipment	7,989	4,287	34,161	34,161	34,161	0	0.0%	0	0.0%
General Expenses	2,891,144	4,247,670	3,107,033	3,107,033	3,122,480	15,447	0.5%	15,447	0.5%
Contractual Services	29,871,388	29,513,246	30,595,812	30,595,812	32,585,723	1,989,911	6.5%	1,989,911	6.5%
Inter-Dept. Charges	3,358,218	3,778,463	3,845,752	3,845,752	3,631,100	(214,652)	-5.6%	(214,652)	-5.6%
<b>Total</b>	<b>\$41,007,029</b>	<b>\$42,000,180</b>	<b>\$43,230,998</b>	<b>\$43,196,731</b>	<b>\$45,016,444</b>	<b>\$1,785,446</b>	<b>4.1%</b>	<b>\$1,819,713</b>	<b>4.2%</b>

**Expenses**

- The FY 24 expense budget for the Department of Human Services is increasing by \$1.8 million, budget to budget, and compared to the OLBR projection.
- FY 24 salaries are decreasing by \$5,260 or 0.1% compared to the prior year budget, but are increasing by \$29,007 or 0.5% compared to OLBR’s current projection. The budget includes the impact of the County’s Collective Bargaining Agreement with the CSEA.
  - Within the full-time headcount, there are many position shifts; however, the net FY 24 proposal is higher by one position budget to budget and higher by two positions compared to OLBR’s projection.
  - Part-time headcount is decreasing by two positions budget to budget and is increasing by four positions when compared to OLBR’s current projection.
- The equipment budget for FY 24 remains flat at \$34,161 and includes budgets for communication and miscellaneous equipment.
- General expenses are rising by \$15,447 to \$3.1 million in FY 24 and when compared to OLBR’s projection.

**Expenses, Cont.**

- Court remands is the largest of the general expenses budgeted at \$3.0 million and remains flat for FY 24. The following text box will further explain the court remands process.
- The four largest variances are found in office supplies and copy paper, advertising/public notices, Grainger, and miscellaneous expenses.

**Court Remands**

Court remands to Nassau NuHealth mandates individuals to receive a psychiatric evaluation as ordered by the Family Court. The court order allows for a maximum of a thirty days stay at the hospital. Family Court will remand individuals to NuHealth for inpatient psychiatric evaluations in instances when the court believes that the individual is a danger to themselves or others.

Criminal Courts and occasionally Family Court will remand an individual to NYS psychiatric facilities. NYS OMH bills Human Services at 100% of the net cost. Most court orders are for a minimum of 90 days although some are for a maximum of one year.

- Contractual services budget for FY 24 has a growth of \$2.0 million or 6.5%, budget to budget, and against OLBR projections. 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 24 are decreasing by \$214,652 to \$3.6 million primarily due to lower building occupancy charges, offset by higher information technology charges.

**Expenses, Cont.**

<b>Office for Aging Contracts</b>				
<b>Contract / Vendor</b>	<b>Description of services</b>	<b>2023 NIFA Approved</b>	<b>2024 Proposed Budget</b>	<b>2024 Proposed vs. 2023 NIFA Approved</b>
Human Service outside audit review	Audits for aging, mental health and chemical dependency	75,523	85,000	9,477
Summer Program for Senior Services	Summer Program for Senior Services	-	23,660	23,660
EISEP Blanket	EISEP	2,989,553	3,000,000	10,447
Catholic Charities	CSE	568,340	710,425	142,085
Catholic Charities	Title IIIC-1 & Title IIIE	607,000	607,000	-
Catholic Charities	EISEP	1,560,493	1,560,493	-
Catholic Charities	Title IIIC-2	1,162,500	1,162,500	-
EAC	CSI	30,900	24,720	(6,180)
EAC	EISEP	440,000	352,000	(88,000)
EAC	Title, Title IIIC-1 & Title IIID	634,847	662,208	27,361
EAC	IIIB	953,425	953,425	-
EAC	WIN	1,320,000	1,320,000	-
FCA	EISEP	1,991,436	1,991,436	-
FCA	Title IIIB SFC & HIICAP	363,301	363,301	-
FCA	Title IIIC-1	247,388	250,388	3,000
FCA	HEAP & SAFE	330,000	264,000	(66,000)
Glen Cove	Title IIIB, Title IIIC-1 & Title IIIE	402,642	402,642	-
Great Neck	Title IIIB & Title IIIC-1	262,439	262,439	-
Herricks SC	CSE	109,490	109,490	-
Herricks SD	Title IIIC-1 & Title IIIE	85,925	85,925	-
Hispanic Brotherhood	Title IIIC-1	220,000	220,000	-

**Expenses, Cont.**

<b>Office for Aging Contracts</b>				
<b>Contract / Vendor</b>	<b>Description of services</b>	<b>2023 NIFA Approved</b>	<b>2024 Proposed Budget</b>	<b>2024 Proposed vs. 2023 NIFA Approved</b>
Life Enrichment	Title IIIB & Title IIIC-1	233,744	233,744	-
LI Alzheimer	Title IIIE	235,245	235,245	-
Nassau Suffolk Law	Title IIIB	275,000	275,000	-
New Horizon	Title IIIE & CSE ( Former Five Towns IIIC-1 )	532,256	532,256	-
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	414,054	414,054	-
PUR Foods	WIN	575,000	575,000	-
Sid Jacobson	Title IIIE	97,549	97,549	-
Sid Jacobson Herricks	Title IIIE	152,114	152,114	-
Sr. Cit. of Westbury Inc	Title IIIC-1	29,775	29,775	-
Marriott	May Senior Conference & Luncheon	15,000	-	(15,000)
Program Agencies	Allocating/Increasing the Sub-Recipient Contracts	-	1,324,434	1,324,434
<b>Total</b>		<b>\$16,914,939</b>	<b>\$18,280,223</b>	<b>\$1,365,284</b>

**Expenses, Cont.**

Office of Youth Services Contracts			
Contract / Vendor	2023 NIFA Approved	2024 Proposed Budget	2024 Proposed vs. 2023 NIFA Approved
Choice for All Roosevelt	280,000	280,000	-
Belmont Child Care Asso	21,000	21,000	-
Big Brothers / Sisters of LI	60,000	60,000	-
Cedarmore	105,000	105,000	-
Circulo de la Hispanidad-(Long Beach)	169,566	229,280	59,714
Cornell	50,000	50,000	-
City of Glen Cove Youth Bureau	70,887	70,887	-
Community Parent Center- (Bellmore, Merrick)	51,000	51,000	-
COPA Y-(Great Neck)	100,000	100,000	-
EOC of Nassau County	205,200	205,200	-
EAC - Mediation Alternative Project	40,970	40,970	-
FCA/Nassau Haven-(County wide)	392,000	392,000	-
FCA/PACT (Parents and Children Together)-(West Hempstead, Long Beach)	195,000	195,000	-
FCA Program - Working with Weed	-	47,245	47,245
FCA/Walkabout for Young Men & Women-(County wide)	357,490	357,490	-
Five Towns Community Center	350,000	350,000	-
Gateway Youth Outreach-(Elmont)	338,071	338,071	-
Glen Cove Boys/Girls Club	42,000	42,000	-
Hempstead Hispanic Civic Association-(North Hempstead)	100,000	100,000	-

**Expenses, Cont.**

<b>Office of Youth Services Contracts</b>			
<b>Contract / Vendor</b>	<b>2023 NIFA Approved</b>	<b>2024 Proposed Budget</b>	<b>2024 Proposed vs. 2023 NIFA Approved</b>
Hicksville Teen-Age Council-(Hicksville)	160,000	160,000	-
Hispanic Brotherhood of Rockville Centre-(RVC)	107,383	107,383	-
Hispanic Counseling Center-(Hempstead)	160,000	160,000	-
La Fuerza Unida-(Glen Cove)	133,866	133,866	-
Leadership Training	145,000	145,000	-
LGBT Network	75,000	-	(75,000)
Littig House Community Center-(Port Washington)	165,000	165,000	-
Long Beach Latino Civic Association	-	50,000	50,000
Long Beach REACH combined-(LB)	437,950	455,165	17,215
Long Beach REACH (Westbury/New Cassel)	476,591	927,558	450,967
Long Beach REACH (Westbury/Summer Youth)	304,000	-	(304,000)
Long Island Advocacy-(County wide)	259,027	259,027	-
Long Island Crisis Center RHY	122,020	122,020	-
Long Beach Martin Luther King Center-(Long Beach)	180,000	-	(180,000)
Manhasset / Great Neck E.O.C.	100,000	100,000	-
Morrison Mentors - (Arthur Morrison Mentors)	75,000	-	(75,000)
Peace After School	114,000	138,283	24,283
The Safe Center	57,535	57,535	-
STRONG Youth-(Uniondale, Roosevelt, Hempstead)	220,000	220,000	-
Tempo Youth Services	35,000	35,000	-
Uniondale Community Counseling Center	165,000	165,000	-
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	487,455	487,455	-
Youth & Family Counseling-(Oyster Bay/East Norwich)	70,000	70,000	-
<b>Total</b>	<b>\$6,978,011</b>	<b>\$6,993,435</b>	<b>\$15,424</b>

**Expenses, Cont.**

<b>Office of Mental Health, Chemical Dependency and Development Disabilities Contracts</b>			
<b>Contract / Vendor</b>	<b>2023 NIFA Approved</b>	<b>2024 Proposed Budget</b>	<b>2024 Proposed vs. 2023 NIFA Approved</b>
Central Nassau Guidance	154,019	252,765	98,746
Mental Health Association of Nassau County	658,504	658,504	-
Nassau Health Care Corporation (NHCC) Family Court Remands	1,185,275	1,249,242	63,967
South Shore Child Guidance	50,350	53,224	2,874
The Rehabilitation Institute	50,350	53,327	2,977
SSCG Advocacy/Support Services	1,318,318	1,633,906	315,588
Charles Evans Center	50,350	53,319	2,969
Mental Health Association - Narcan Training	124,800	124,800	-
Hispanic Counseling Center	50,350	53,319	2,969
Long Island Crisis Center	505,522	524,025	18,503
North Shore Child & Family Guidance Center	50,350	53,321	2,971
North Shore Child & Family Guidance	835,863	883,751	47,888
South Nassau Hospital	100,701	-	(100,701)
Richard Remauro - Mental Health Court	80,640	80,640	-
Maryhaven Center of Hope	109,620	109,620	-
Assoc. for Children with Learning Disabilities	-	57,259	57,259
Assoc. for the Help for Retarded Children	669,371	713,903	44,532
United Cerebral Palsy of Assoc. of Nassau County	89,101	95,027	5,926
<b>Court Remands Family Court (NHCC)</b>	<b>279,613</b>	<b>279,613</b>	<b>-</b>
<b>Medical /Psychiatric Services</b>	<b>339,765</b>	<b>382,500</b>	<b>42,735</b>
<b>Total Mental Health</b>	<b>6,702,862</b>	<b>7,312,065</b>	<b>609,203</b>
<b>Grand Total for Department of Human Services Contracts</b>	<b>\$30,595,812</b>	<b>\$32,585,723</b>	<b>\$1,989,911</b>

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$18,320	\$21,895	\$16,500	\$16,500	\$16,500	\$0	0.0%	\$0	0.0%
Rents & Recoveries	856,746	2,218,000	20,000	2,444,241	20,000	0	0.0%	(2,424,241)	-99.2%
Dept Revenues	0	14,500	0	12,500	0	0	*****	(12,500)	-100.0%
Interdept Revenues	0	98,931	100,000	100,000	100,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,578,804	5,935,165	4,894,389	4,894,389	5,784,442	890,053	18.2%	890,053	18.2%
State Aid-Reimb of Exp	14,265,722	11,567,747	10,842,463	10,842,463	13,171,391	2,328,928	21.5%	2,328,928	21.5%
<b>Total</b>	<b>\$20,719,592</b>	<b>\$19,856,237</b>	<b>\$15,873,352</b>	<b>\$18,310,093</b>	<b>\$19,092,333</b>	<b>\$3,218,981</b>	<b>20.3%</b>	<b>\$782,240</b>	<b>4.3%</b>

**Revenues**

- The proposed FY 24 revenue budget of \$19.1 million is increasing by \$3.2 million, or 20.3%, compared to the FY 23 NIFA Approved Budget, and increasing by \$782,240, or 4.3% compared to the OLBR projection.
- Fines and Forfeits for FY 24 remains flat at \$16,500 budget to budget and when compared to projections. This revenue represents the department’s handicapped parking fine surcharge.
- The Proposed FY 24 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. However, this revenue is decreasing by \$2.4 million when compared to OLBR’s projection. The decline is due to disencumbrances of prior year’s unused contracts and purchase orders in FY 23.
- The FY 24 proposal has no funding allocated for department revenues, however, the OLBR projection reflects \$12,500 for unbudgeted miscellaneous receipts.
- The interdepartmental revenue for FY 24 remains constant at \$100,000. It represents revenues for the referral of services from the Office of the Aging to the Department of Social Services (DSS). The department receives funding from DSS for Title XX (Social Security Block Grant).
- The FY 24 Proposed Budget for federal aid is increasing by \$890,053 to \$5.8 million. This budget increases the NYS Pass Thru Federal Funds.
- State aid is increasing by \$2.3 million, or 21.5%, compared to the FY 23 NIFA Approved Budget due to a rise in reimbursed expenses.

## **Funding Sources**

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

### **Article 730 NY Criminal Procedure Law for Mental Health Restoration Services**

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

*Source: Department of Human Services*

### **Office for the Physically Challenged (OPC)**

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

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

*Source: Department of Human Services*

**Funding Sources**

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

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

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

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

*Source: Department of Human Services*

**Office of the Aging (OFA)**

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

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

*Source: Department of Human Services*

## Funding Sources

### Office of Youth Services (OYS)

The Youth Development Program (YDP) is a NYS Office of Children and Family Services (OCFS) funding source allocated to Counties and distributed to local Youth Bureaus to meet locally identified needs. This allocation includes a small reimbursable amount for administrative salaries. A local match is no longer required to ensure that YDP leverages significant contributions from other sources. The 2021 Youth Development allocation will be based on the Nassau County 0 to 21-year-old population as well as community poverty indicators. For the County, the 2020 U.S. Census has an estimated youth population in excess of 365,012 youths; however, the inclusion of a “notwithstanding clause” gives the State the ability to change the rate of the allocation from year to year. The County can expect 100% reimbursement on this funding.

*Source: Department of Human Services*

### Office of Youth Services (OYS)

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

*Source: Department of Human Services*

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	107	111	118	111	121	3	2.5%	10	9.0%
Part-Time and Seasonal	7	7	7	5	5	(2)	-28.6%	0	0.0%
Salaries	\$9,609,537	\$9,779,495	\$11,795,415	\$10,778,157	\$12,160,031	\$364,616	3.1%	\$1,381,874	12.8%
Equipment	0	2,261	0	0	0	0	*****	0	*****
General Expenses	2,765,755	2,698,750	3,801,750	3,801,750	3,909,000	107,250	2.8%	107,250	2.8%
Contractual Services	17,809,257	20,331,611	22,955,118	23,275,118	24,574,770	1,619,652	7.1%	1,299,652	5.6%
Utility Costs	3,531,175	3,278,843	3,714,719	3,714,719	3,705,659	(9,060)	-0.2%	(9,060)	-0.2%
<b>Total</b>	<b>\$33,715,723</b>	<b>\$36,090,959</b>	<b>\$42,267,002</b>	<b>\$41,569,744</b>	<b>\$44,349,460</b>	<b>\$2,082,458</b>	<b>4.9%</b>	<b>\$2,779,716</b>	<b>6.7%</b>

**Expenses**

- The Department of Information Technology (IT)’s proposed expenses are rising by \$2.1 million or 4.9%, budget to budget, and by \$2.8 million or 6.7%, from the projection.
- The proposed salary expenses are increasing by \$364,616 or, 3.1% budget to budget and \$1.4 million or 12.8 % from the projection.
  - Budget to budget, FY 24 contains an additional \$0.1 million in CSEA stipend, an additional \$0.3 million in CSEA COLA costs, and \$0.6 million in CSEA Adjustments. Moreover, the budget also funds three additional full-time positions.
- General expenses are growing by \$0.1 million mainly in miscellaneous supplies and expenses.
- The proposed contractual services expenditure is increasing by \$1.6 million, from the FY 23 budget which is primarily due to growth in software contracts.
  - According to the Administration, the contracts funded on the contractual services line are Cyclomedia IT Federal Sales enhanced street imagery data collection for multiple agencies and maintenance for Cyber Security.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$308,549	\$982,196	\$0	\$358,718	\$0	\$0	*****	(\$358,718)	-100.0%
Dept Revenues	0	94,091	2,000	18,182	25,000	23,000	1150.0%	6,818	37.5%
Interdept Revenues	7,941,947	14,830,256	10,798,516	10,798,516	18,922,571	8,124,055	75.2%	8,124,055	75.2%
Interfund Charges Rev	112,610	137,525	0	90,000	0	0	*****	(90,000)	-100.0%
Fed Aid-Reimb of Exp	0	71	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$8,363,106</b>	<b>\$16,044,139</b>	<b>\$10,800,516</b>	<b>\$11,265,416</b>	<b>\$18,947,571</b>	<b>\$8,147,055</b>	<b>75.4%</b>	<b>\$7,682,155</b>	<b>68.2%</b>

**Revenues**

- The proposed revenue budget increases in the FY 24 budget by \$8.1 million budget to budget.
  - The current projection has prior year recoveries within rents and recoveries that contains actual monies of \$358,718. This revenue was not budgeted for in FY 23.
- Departmental revenues compared to FY 23 increases by \$23,000 specifically in miscellaneous receipts.
- Inter-department revenues increased by \$8.1 million when compared to both the FY 23 budget and projection.
  - IT performs services for several County departments that include Fire Commission, Health Department, Human Services, Probation, Public Works, Social Services, and the Police Department. These services are charged to the departments and is recorded as a corresponding revenue for IT.

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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
General Expenses	0	0	100	100	100	0	0.0%	0	0.0%
Contractual Services	0	0	100	100	100	0	0.0%	0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Expenses**

- The total FY 24 Proposed Expense Budget is \$200.
- There are no salary expense or corresponding headcount in the proposed FY 24 budget.
- General expenses for the proposed budget are set at \$100. This line is used for miscellaneous supplies and expenses.
- The FY 24 Proposed Budget for contractual services is \$100. These funds are for miscellaneous contractual services.

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

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	6	6	5	6	0	0.0%	1	20.0%
Salaries	\$506,546	\$532,999	\$636,513	\$565,600	\$667,384	\$30,871	4.9%	\$101,784	18.0%
General Expenses	1,824	1,559	7,500	7,500	8,000	500	6.7%	500	6.7%
Contractual Services	204,007	306,042	450,000	450,000	450,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$712,377</b>	<b>\$840,600</b>	<b>\$1,094,013</b>	<b>\$1,023,100</b>	<b>\$1,125,384</b>	<b>\$31,371</b>	<b>2.9%</b>	<b>\$102,284</b>	<b>10.0%</b>

**Expenses**

- The total FY 24 Proposed Expense Budget for the Office of Labor Relations is increasing by \$31,371, or 2.9%, compared to the FY 23 NIFA Approved Budget, due to rises in salaries and general expenses.
- Salaries are increasing by \$30,871, or 4.9%, compared to the FY 23 NIFA Approved Budget, and by \$101,784, or 18.0% compared to the FY 23 projection. The growth in salaries is due to a rise in termination costs of \$30,871, budget to budget.
- The FY 24 Proposed full-time headcount budget of six, is equal to the FY 23 Adopted Budget but is one more than the current on-board staffing level. The one vacant position is the full-time Secretary.
- The FY 24 general expense is increasing by \$500 when compared to the FY 23 Adopted Budget and the current projection. This budget funds expenses for office supplies & copy paper, educational & training supplies and miscellaneous supplies & expenses.
- The FY 24 contractual services expense budget of \$450,000 remains unchanged compared to both the FY 23 budget and the current projection. This budget includes funding for labor arbitration and outside counsel. There is a ratified COBA contract that the Legislature will need to pass and the County hopes to soon settle the contract with IPBA.

**Revenue**

- The FY 24 Proposed Budget does not appropriate any revenues. However, in FY 21, the department collected \$37,339 in prior year recoveries.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	93	91	96	88	94	(2)	-2.1%	6	6.8%
Part-Time and Seasonal	28	21	31	32	32	1	3.2%	0	0.0%
Salaries	\$8,021,603	\$7,999,920	\$9,210,456	\$8,708,426	\$9,521,470	\$311,014	3.4%	\$813,044	9.3%
Equipment	35,835	120,225	58,358	58,358	58,508	150	0.3%	150	0.3%
General Expenses	1,793,051	2,138,553	1,862,603	1,862,603	1,844,648	(17,955)	-1.0%	(17,955)	-1.0%
Contractual Services	805,000	1,081,420	1,207,000	1,207,000	808,000	(399,000)	-33.1%	(399,000)	-33.1%
Transfer To EBF Fund	307,907	111,181	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$10,963,396</b>	<b>\$11,451,299</b>	<b>\$12,338,417</b>	<b>\$11,836,387</b>	<b>\$12,232,626</b>	<b>(\$105,791)</b>	<b>-0.9%</b>	<b>\$396,239</b>	<b>3.3%</b>

**Expenses**

- The FY 24 total expenditures are decreasing by \$105,791 or 0.9%, compared to the FY 23 NIFA Approved Budget, but increasing by \$396,239, or 3.3% compared to the FY 23 projection. The increases are within salaries and equipment offset by declines in general expenses and contractual services.
- In FY 24, salaries are increasing by \$311,014, or 3.4%, budget to budget and \$813,044, or 9.3% compared to the FY 23 projection. The salary budget accommodates for some fluctuations in wages and titles.
  - The Legislature has historically returned surpluses to the operating fund and should vacant positions remain unfilled, these funds will be returned to the General Fund. When comparing the FY 23 projected salary to the FY 23 NIFA Approved Budget, there is an expected savings of \$502,030 for unused funding.
- The FY 24 equipment line is growing minimally by \$150 or 0.3%, as compared to the FY 23 NIFA Approved Budget and the FY 23 projection. The increase is for office furniture/furnishings, the budget also includes information technology and miscellaneous expenses.
- The general expenses for the FY 24 Proposed Budget are decreasing by \$17,995 as compared to the prior year budget and the FY 23 projection. The decline is occurring in rail/air travel, education & training as well as miscellaneous supplies.
- The FY 24 contractual services are declining by \$0.4 million as compared to the FY 23 NIFA Approved Budget and the FY 23 projection.

**Expenses, Cont.**

- The bulk, \$0.7 million, or 91.6 % of the total contractual service budget line is in the Legislative Clerk’s Office. The decrease is attributed to the completion of the Temporary Districting Advisory Committee (TDAC). Besides the costs for redistricting, this budget also includes stenographic recording and mail sorting.
- The FY 24 budgeted headcount is decreasing by two full-time and is increasing by one part-time and seasonal employees. Compared to the current staffing level, the budget reflects the possible addition of six full-time positions.
- There are many fluctuations in titles, with one full-time position added to Control Center 25 (Office of Independent Inspector General), which is offset by the loss of two in Control Center 10 (Minority), and one Control Center 20 (Legislative Central Staff).
- The gain of three part-time and seasonal employees, budget to budget, is within Control Center 10 (Minority) while Control Center 25 (Office of Independent Inspector General) and Control Center 20 (Legislative Central Staff) are each declining by one position.
- The following chart details total expenses by control center for FY 21, FY 22, the FY 23 NIFA Approved Budget and the FY 24 Proposed Budget.

<b>Expenses by Control Center</b>							
(\$'s in millions)							
Control Center	Historical		2023	2024	Exec. vs. Approved		
	2021	2022	NIFA Approved Budget	Exec. Budget	Var.	%	
Legislators-Minority (Maj 2000-2009)	\$2.6	\$2.2	\$2.3	\$2.4	\$0.1	3.5%	
Legislative Central Staff	3.2	4.1	3.9	3.5	-0.4	-10.3%	
Legislative Budget Review	0.8	0.8	1.0	1.0	0.0	3.5%	
Legislators-Majority (Min 2000-2009)	3.4	3.3	4.0	4.1	0.1	3.5%	
Office of the Independ Inspector General	0.9	1.0	1.1	1.2	0.0	3.5%	
<b>Total</b>	<b>11.0</b>	<b>11.5</b>	<b>12.3</b>	<b>12.2</b>	<b>-0.1</b>	<b>-0.9%</b>	

**MANAGEMENT & BUDGET**

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	28	23	27	24	25	(2)	-7.4%	1	4.2%
Part-Time and Seasonal	6	6	8	12	8	0	0.0%	(4)	-33.3%
Salaries	\$4,849,910	\$4,318,119	\$6,610,222	\$3,237,995	\$6,951,523	\$341,301	5.2%	\$3,713,528	114.7%
Fringe Benefits	18,146,406	19,578,730	0	0	0	0	*****	0	*****
Workers Compensation	7,890,787	6,994,017	8,265,500	8,265,500	8,465,500	200,000	2.4%	200,000	2.4%
Equipment	0	0	27,500	27,500	27,500	0	0.0%	0	0.0%
General Expenses	62,359	81,621	165,825	165,825	215,550	49,725	30.0%	49,725	30.0%
Contractual Services	1,448,590	1,243,541	2,110,479	2,110,479	2,160,480	50,001	2.4%	50,001	2.4%
Local Govt Asst Prog.	85,645,416	91,732,392	91,130,190	93,446,442	94,069,100	2,938,910	3.2%	622,658	0.7%
Debt Svc. Chargebacks	89,800,598	103,257,683	238,048,814	227,578,749	235,649,909	(2,398,905)	-1.0%	8,071,160	3.5%
Inter-Dept. Charges	4,047,569	4,811,559	2,092,372	2,092,372	5,985,039	3,892,667	186.0%	3,892,667	186.0%
Interfund Charges	22,961,653	23,110,005	20,981,250	20,981,250	20,545,000	(436,250)	-2.1%	(436,250)	-2.1%
Contingencies Reserve	994,366	98,138	0	0	0	0	*****	0	*****
NCIFA Expenditures	2,000,000	2,300,000	2,075,000	2,075,000	2,750,000	675,000	32.5%	675,000	32.5%
Other Expense	64,082,597	36,984,811	105,229,781	80,229,781	129,485,038	24,255,257	23.0%	49,255,257	61.4%
Transfer To FCF Fund	0	0	22,400,000	22,400,000	22,800,000	400,000	1.8%	400,000	1.8%
Trans To COVID Fund	798,427	475,331	0	0	0	0	*****	0	*****
PDH Sales Tx Transfer	0	0	165,591,280	165,591,280	185,598,200	20,006,920	12.1%	20,006,920	12.1%
Trans To Grant Fund	953,517	72,003	0	0	0	0	*****	0	*****
Trans To Litigation Fund	70,000,000	155,000,000	0	0	0	0	*****	0	*****
Transfer To BIF Fund	20,000,000	105,000,000	0	0	0	0	*****	0	*****
Trans To Excess Sales Tx	362,162,703	0	0	0	0	0	*****	0	*****
Trans To RCF Fund	30,000,000	40,000,000	0	0	0	0	*****	0	*****
Transfer To PDH (Suits & Damages)	3,000,000	125,540,201	0	0	0	0	*****	0	*****
Trans To Capital Fund	0	270	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$788,844,898</b>	<b>\$720,598,420</b>	<b>\$664,728,213</b>	<b>\$628,202,173</b>	<b>\$714,702,839</b>	<b>\$49,974,626</b>	<b>7.5%</b>	<b>\$86,500,666</b>	<b>13.8%</b>
<b>Savings from Initiative/Chargeback</b>			<b>(\$10,000,000)</b>		<b>(\$13,733,333)</b>	<b>(\$3,733,333)</b>	<b>37.3%</b>	<b>(\$13,733,333)</b>	<b>*****</b>
<b>Consolidated Total</b>	<b>\$788,844,898</b>	<b>\$720,598,420</b>	<b>\$654,728,213</b>	<b>\$628,202,173</b>	<b>\$700,969,506</b>	<b>\$46,241,293</b>	<b>7.1%</b>	<b>\$72,767,333</b>	<b>11.6%</b>

**Expenses, Cont.**

- Total consolidated FY 24 Proposed Budget expenses for the department are increasing by \$46.2 million compared to the prior year's budget and \$72.8 million compared to the current projection.
- Compared to the current projection, the FY 24 Proposed Budget increase is a function of higher local government assistance payments, other expenses, a higher sales tax transfer to the Police Headquarters and Fire Commission Funds.
- The budget-to-projection salary increase, after a \$3.7 million chargeback and excluding attrition savings, will allow the Department to fill its current vacant position.
- The Proposed FY 24 Budget contains a \$10.0 million deduction for the anticipated attrition of 305 individuals, unchanged from the prior year's attrition savings of \$10.0 million, however the headcount was 314 in the FY 23 NIFA Approved Budget.
- The County-wide attrition coded as savings from initiative and a chargeback savings are shown below the line in the chart on the prior page. The savings from initiatives figures are centrally located in the Office of Management and Budget (OMB) as it is not known where the separations will occur.
- Excluding the savings from initiative, the FY 24 Proposed full-time headcount is decreasing by two, budget to budget, and increasing by one compared to the current projection. The part-time and seasonal headcount is flat, budget to budget, and is decreasing by four compared to the current projection.
- The Police Department, Corrections, Community College, and Public Works maintain their own portion of workers' compensation within their respective budgets, all other workers' compensation costs are accounted for in OMB's budget. In the FY 24 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are increasing by 2.4%, from the FY 23 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 1/17<sup>th</sup> of its sales tax collections to the towns and cities located within Nassau County.
  - In FY 24, total LGA payments for the three towns, two cities, and villages are budgeted to receive an increase of 3.2% compared to the FY 23 NIFA Approved Budget. The increase correlates with the budgeted sales tax increase. The Aid to Villages payment is unchanged at the FY 23 NIFA Approved level.

**Expenses, Cont.**

- The Proposed FY 24 Budget for equipment is flat at \$27,500 compared to the FY 23 NIFA Approved Adopted Budget.
- The Proposed FY 24 Budget for general expenses is increasing by \$49,725 from the FY 23 NIFA Approved Budget. The increase is a function of greater miscellaneous supplies and expenses spending.
- FY 24 Proposed Budget for contractual services expenses is increasing by \$50,001, budget to budget. This line funds miscellaneous contractual services and financial contractual services.
- Inter-department charges in the FY 24 Proposed Budget are increasing by \$3.9 million from the FY 23 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Interfund charges in the FY 24 Proposed Budget are decreasing \$0.4 million, budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall FY 24 Proposed Budget for other expenses are rising by \$24.3 million from the FY 23 NIFA Approved Budget. The following table details these expenses.

Expense	2022 Actual	2023 NIFA Approved	2024 Executive Budget	Exec. vs. Approved
Insurance On Buildings	\$320,000	\$1,320,000	\$1,320,000	\$0
Legal Aid Society	\$8,678,232	8,895,188	9,286,000	390,812
Bar Assn NC Pub Def	\$7,249,923	8,076,085	17,437,030	9,360,945
Resident Tuition	\$5,077,515	6,750,000	6,750,000	0
FIT Resident Tuition	\$7,271,620	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	\$74,247	76,500	80,000	3,500
Other Suits & Damages	\$7,865,551	45,000,000	45,000,000	0
Contingency Reserve	\$0	25,000,000	39,500,000	14,500,000
Settlement Reportable to IRS	\$335,715	0	0	0
<b>Total</b>	<b>\$36,984,811</b>	<b>\$105,229,781</b>	<b>\$129,485,038</b>	<b>\$24,255,257</b>

- The largest increase, budget to budget, of \$15.0 million is occurring within contingency reserve.

- FY 24 Proposed Budget resident tuition and FIT resident tuition expenses are unchanged, budget to budget. These expenses will be completely offset by billing back the local town and cities; shown on the revenue offset to expense line. The FIT resident tuition line is for residents who attend the Fashion Institute of Technology.
- Legal Aid Society and Bar Association expenses are contractually set.
- In FY 24 Legal Aid Society costs are rising by \$0.4 million. Bar Association expenses are increasing by \$9.4 million, budget to budget, due to higher attorney rates. The County anticipates receiving a reimbursement of approximately \$4.5 million in state aid.
- New York State Association of Counties expenses are increasing \$3,500, budget to budget.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fines & Forfeits	324,378	539,703	340,000	363,996	340,000	0	0.0%	(23,996)	-6.6%
Rents & Recoveries	9,231,763	3,845,765	12,340,000	6,000,000	8,190,000	(4,150,000)	-33.6%	2,190,000	36.5%
Rev Offset To Expense	15,687,816	14,173,160	16,750,000	16,750,000	16,750,000	0	0.0%	0	0.0%
Interdept Revenues	56,081,900	55,279,421	54,431,196	54,431,196	60,935,793	6,504,597	12.0%	6,504,597	12.0%
Pymnt In Lieu of Taxes	27,367,905	26,920,651	27,283,836	25,521,637	26,894,120	(389,716)	-1.4%	1,372,483	5.4%
Debt Svc From Capital	56,237,576	0	0	0	0	0	*****	0	*****
Interfund Charges Rev	29,906,146	30,236,587	26,842,346	26,842,346	27,815,426	973,080	3.6%	973,080	3.6%
Fed Aid-Reimb of Exp	1,740,914	0	0	0	0	0	*****	0	*****
Interfund Transfers	22,527,632	564,379	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	4,532,970	574,983	519,556	519,556	5,019,556	4,500,000	866.1%	4,500,000	866.1%
Sales Tax Countywide	1,319,237,642	1,409,456,335	1,390,426,754	1,451,760,522	1,452,057,153	61,630,399	4.4%	296,631	0.0%
Sales Tax Part County	89,982,192	94,820,097	136,865,874	127,096,688	153,222,304	16,356,430	12.0%	26,125,616	20.6%
Property Tax	19,465,902	2,058,374	2,000,000	4,628,295	3,500,000	1,500,000	75.0%	(1,128,295)	-24.4%
OTB 5% Tax	1,628,770	1,297,322	1,639,500	1,639,500	1,639,500	0	0.0%	0	0.0%
OTB Profits	20,750,000	20,000,000	20,000,000	20,000,000	20,000,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,674,703,506</b>	<b>\$1,659,766,779</b>	<b>\$1,689,439,062</b>	<b>\$1,735,553,735</b>	<b>\$1,776,363,852</b>	<b>\$86,924,790</b>	<b>5.1%</b>	<b>\$40,810,117</b>	<b>2.4%</b>

**Revenues**

- Total FY 24 Proposed OMB revenues are budgeted to increase by \$40.8 million or 2.4% from the current projection. The increase is mainly a function of greater sales tax part county collections, interdepartmental revenues, state aid reimbursement and rents & recoveries. Offsetting those increases is a decline of \$1.1 million in property taxes.
- Total FY 24 sales tax countywide revenues, including deferrals, are increasing by \$61.6 million from the FY 23 NIFA Approved Budget. According to the Administration, the FY 24 sales tax collections budget, excluding deferrals, was based upon 1.5% annual growth from their FY 23 projections.
  - The prior year deferred piece in FY 24 is \$27.4 million, a growth of \$6.1 million from FY 23.
  - The Administration states that in the MYP baseline inflators that there is 2.0% sales tax growth in FY 25 and 2.5% sales tax growth in FY 26 and FY 27. For a more detailed analysis, see the Sales Tax Section in the Executive Summary.

**Revenues, Cont.**

- Nassau County derives two revenue streams from horseback racing. These revenue sources are titled OTB Profits and OTB 5% Tax (Surcharge).
  - OTB profit collections are based on an agreement between Nassau County and Nassau OTB where OTB would give Nassau County annual recurring revenue. The Proposed FY 24 Budget includes \$20.0 million, unchanged from the FY 23 NIFA Approved Budget and current projection. Year-to-date through September 20, 2023, the County has collected \$10.0 million from this revenue source.
  - The OTB 5% Tax revenue represents collections from the 5% surcharge placed on all winning bets made at any of the five New York State OTBs on races that occur at Belmont. The Proposed FY 24 budget is unchanged from the FY 23 NIFA Approved Budget.
- The FY 24 Proposed fine and forfeits line remains the same, budget to budget. This line includes revenues for forfeited bail and other fines.
- The FY 24 rents & recoveries line is falling \$4.2 million, budget to budget. This line appropriates cash recoveries, prior year recoveries, and workmen's compensation recoveries. Grant Fund recoveries are a new line in FY 24 and are budgeted at \$0.7 million. The cash recovery line is decreasing \$5.0 million budget to budget. According to the Administration, this represented capital project close out cash. The prior year recoveries line is unchanged, budget to budget. Workers' compensation recoveries increased by \$0.2 million, budget to budget.
- The FY 24 revenue offset to expense budget is equal to the FY 23 NIFA Approved level. This appropriation continues to record where the County bills back its resident tuition cost to the local town and cities.
- The FY 24 Proposed Budget has Interdepartmental revenue increasing by \$6.5 million compared to the FY 23 NIFA Approved Budget. These revenues represent the allocation of indirect administrative charges incurred by one department on behalf of another department within the Major Operating Funds.
- Inter-fund charges revenue is used to budget reimbursement for Major Operating Funds that provide services to non-Major Operating Fund entities. These include services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District Funds. The FY 24 Proposed Budget includes a total of \$27.8 million, up \$1.0 million from the FY 23 NIFA Approved level.
  - The County guaranteed debt for the Nassau Health Care Corporation (NHCC), and this is where the County shows the reimbursement of the County debt expense.

**Revenues, Cont.**

- FY 24 state aid reimbursement is increasing \$4.5 million, budget to budget. This line appropriates funds for the legalization of medical marijuana and reimbursement for indigent legal services at the Legal Aid Society. The increase is on the aid to localities line which is new in FY 24. This will capture an anticipated reimbursement from NYS for the increase in attorney fees related to the Bar Association.
- Compared to the FY 23 NIFA Approved Budget, the FY 24 Proposed General Fund property tax levy is \$1.5 million greater, budget to budget. However, the overall Property Tax levy has remained unchanged, this increase is a function of a different allocation between funds.
- In the out-years of the Multi-Year Financial Plan, the Major Funds property tax levy is budgeted to remain constant.
- For more discussion of the FY 24 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with various PILOT agreements. The FY 24 PILOT line is decreasing by \$0.4 million compared to the FY 23 NIFA Approved Budget.

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

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	10	12	14	13	1	8.3%	(1)	-7.1%
Part-Time and Seasonal	0	0	6	0	6	0	0.0%	6	*****
Salaries	\$673,942	\$706,320	\$1,133,020	\$1,104,490	\$1,121,471	(\$11,549)	-1.0%	\$16,981	1.5%
Equipment	0	0	25,000	25,000	25,000	0	0.0%	0	0.0%
General Expenses	7,277	9,202	60,000	60,000	60,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$681,219</b>	<b>\$715,521</b>	<b>\$1,218,020</b>	<b>\$1,189,490</b>	<b>\$1,206,471</b>	<b>(\$11,549)</b>	<b>-0.9%</b>	<b>\$16,981</b>	<b>1.4%</b>

**Expenses**

- Expenses in the Proposed FY 24 Budget are decreasing by \$11,549 or by 0.9% when compared to the FY 23 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 1.4%.
- Salaries are decreasing by \$11,549 or 1.0% when compared to the FY 23 NIFA Approved Budget and are increasing by 1.5% relative to the latest projection. The FY 24 proposal increased in full-time position by one, while part-time and seasonals remains flat in comparison to the FY 23 NIFA Approved Budget.
  - The full-time position is a Program Coordinator.
- Equipment in the proposal remains flat budget to budget and consistent compared to OLBR’s projection.
- General expenses remain consistent when compared to both the FY 23 NIFA Approved Budget and the current projection.

**Revenue**

- No revenues have been budgeted in FY 24 for the Office of Minority Affairs.

	Historical		2023		2024	2024 vs. 2023		Projected vs. 2024	
	2021	2022	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	866	798	836	766	785	(51)	-6.1%	19	2.5%
Salaries	\$107,521,243	\$103,687,034	\$103,587,798	\$103,710,373	\$101,796,681	(\$1,791,117)	-1.7%	(\$1,913,692)	-1.8%
Fringe Benefits	53,787,285	54,292,633	54,793,371	54,681,385	57,811,238	3,017,867	5.5%	3,129,853	5.7%
Equipment	382,617	726,026	1,886,580	1,886,580	1,143,891	(742,689)	-39.4%	(742,689)	-39.4%
General Expenses	6,733,127	5,940,635	6,905,257	7,405,257	7,905,716	1,000,459	14.5%	500,459	6.8%
Contractual Services	5,616,494	9,832,841	9,102,588	9,102,588	7,535,699	(1,566,889)	-17.2%	(1,566,889)	-17.2%
Utility Cost	3,513,813	4,538,050	3,654,000	4,538,050	4,580,469	926,469	25.4%	42,419	0.9%
Debt Service	1,085,011	1,105,591	1,085,011	1,083,091	1,105,591	20,580	1.9%	22,500	2.1%
Interfund Charges/Central Utility Plant Charges	2,036,081	2,762,836	2,423,786	2,423,786	2,762,836	339,050	14.0%	339,050	14.0%
Guided Pathways/Strategic Initiatives	0	0	0	0	600,000	600,000	0.0%	600,000	0.0%
County Scholarships	425,355	13,923	520,000	20,000	20,000	(500,000)	-96.2%	0	0.0%
<b>Total</b>	<b>\$181,101,026</b>	<b>\$182,899,568</b>	<b>\$183,958,391</b>	<b>\$184,851,109</b>	<b>\$185,262,121</b>	<b>\$1,303,730</b>	<b>0.7%</b>	<b>\$411,011</b>	<b>0.2%</b>

**Expenses**

- Expenses are budgeted to increase by 0.7%, or \$1.3 million, compared to the Adopted FY 2022-2023 Budget. Increases in fringe benefits, general expenses, utility costs, debt service, interfund charges, and the Guided Pathways/Strategic Initiatives make up this rise in the expense budget.
- Salaries in the FY 2023-2024 Adopted Budget are decreasing by \$1.9 million or 1.8%, when compared to the FY 2022-2023 salary projection, and by 1.7%, or \$1.8 million when comparing budget to budget. Salaries make up 54.9% of the FY 2023-2024 expense budget. FY 2023-2024 budgeted full-time headcount is decreasing by 51, budget to budget, and growing by 19 when compared to FY 2022-2023 projected numbers.
  - There are approximately \$2.0 million in negative salary adjustments (ZZ5). The savings are expected from natural attrition and vacancy backfill savings.
    - The College anticipates there will be a number of Civil Service Employees Association (CSEA) and Nassau Community College Federation of Teachers (NCCFT) employees that will opt to retire as their bargaining contracts are finalized, especially if those contracts include more contributions to health insurance premiums. Also, there are vacancies in the budget, not all of which will be filled right away.
  - In addition, there is approximately \$1.8 million in other negative adjustments for reduced workload, grant/capital chargebacks, leave of absence, and other savings.

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**Expenses, Cont.**

- Historically, the College has included similar savings in the budget, however, in previous years not all have come to fruition. It is crucial to manage those expectations to not impact the budget, especially since HEERF funds have now been exhausted.
- There is approximately \$2.8 million in other positive salary adjustments (ZZ8). Approximately \$0.5 million of the amount is allocated for adjunct costs due to the 2.5% increased enrollment and \$2.3 million in CBA adjustments. These salary adjustments are to accommodate any costs associated with any bargaining units with CSEA, NCCFT, NCCAA, and AFA contracts.
- The College has not budgeted a specific COLA amount or step adjustment for CSEA, Adjunct Faculty Association (AFA), Nassau Community College Federation of Teachers (NCCFT), and Ordinance employees, but instead built funding in the salary adjustment line for possible contracts that could be negotiated. Since all contracts are expired, the College anticipates some costs associated with those contracts and budgeted an amount based on internal projections and discussions.
  - The CSEA contract expired December 31, 2017.
  - The AFA contract expired on September 30, 2022.
  - The NCCFT contract expired on August 31, 2022
  - The NCCAA (Nassau Community College Administrators Association) contract was approved in late 2022. This Collective Bargaining Agreement (CBA) was approved to provide annual COLA increases to the NCCAA union from 2017-2022 (1.75%, 2.0%, 2.25%, 2% and 2%). According to the College, most of the employees are budgeted at their new salary.
- Termination pay is increasing by \$3.0 million to \$6.0 million, budget to budget. Typically, the College budgets for termination pay to fund normal attrition from retirements for already terminated or retired people on a scheduled payout. CSEA employees are paid out on a three-year schedule and many NCCFT employees are paid out on a five-year schedule.
  - The College expects higher than usual terminations in 2024 due to union bargaining agreements being finalized. The College also anticipates that the required health insurance contributions will be a big deterrent for some veteran employees to stay.
- Fringe benefits are increasing by \$3.0 million or 5.5%, when comparing budget to budget. The largest increases are in healthcare insurance for active and retirees, Medicare reimbursement and social security offset mainly by a significant decrease in state retirement.
- Other Than Personal Services (OTPS) are increasing slightly in the Adopted Budget. General expenses and utility costs are rising with the biggest increases.

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**Expenses, Cont.**

- Equipment expenses are decreasing by \$0.7 million in the Adopted Budget. Approximately, \$0.7 million of the \$1.1 million budget is allocated for technology expenses. Funds for equipment have been reduced and/or reallocated based on historical spending patterns and are reflected in departments such as Academic Affairs, Facilities, VP for Finance and IT.
- General expenses are increasing by \$1.0 million or 14.5%, when compared to FY 2022-2023. The increase is due to the anticipated increase in Information Technology services. The College plans to undergo more system implementations and automation and strengthen its Information Technology infrastructure and security. A portion of the increase is funded by a reduction in equipment costs, as previously mentioned.
- Contractual services are decreasing by \$1.6 million to \$7.5 million compared to FY 2022-2023. According to the College, contracts within the operations and maintenance areas have been reduced with the authorization to hire additional staff. Hiring inhouse maintenance and housekeeping staff will allow for better control over the College campus, as well as reduce cost, when responding to emergency situations.
- Utility costs are increasing by \$0.9 million budget to budget as a result of volatility in energy and fuel costs. According to the College, the opening of the campus that was closed during the pandemic has brought instability to utility costs.
- The Guided Pathways/Strategic Initiatives has an Adopted Budget of \$0.6 million. This initiative is similar to the Enrollment Management/ Retention / College Development budget that was included in prior years as part of Scholarships and Other budget.
- County scholarships and other scholarships are decreasing by \$0.5 million in the Adopted Budget for enrollment and retention initiatives. The funds have been transferred to the Guided Pathways/Strategic Initiatives.

**Fringe Benefits**

Nassau Community College Fringe Benefit Expenses							
	2023 Adopted Budget	OLBR Projection	Adopted 2024 Budget	2024 Adopted vs. 2023 Adopted	Percent	2024 Adopted vs. 2023 Projection	Percent
State Retirement	\$5,800,036	\$3,921,641	\$3,839,260	(\$1,960,776)	-33.8%	(\$82,381)	-2.1%
Teachers Retirement	1,898,591	2,185,997	2,129,792	231,201	12.2%	(56,205)	-2.6%
Social Security	7,104,463	7,826,842	7,639,899	535,436	7.5%	(186,942)	-2.4%
Health Insurance	21,086,241	20,978,876	23,047,866	1,961,625	9.3%	2,068,991	9.9%
Healthcare Contribution	0	(602,032)	(632,134)	(632,134)	*****	(30,102)	5.0%
TIAA CREF	4,659,368	4,853,750	4,751,788	92,420	2.0%	(101,961)	-2.1%
Optical Plan	110,005	81,645	110,005	0	0.0%	28,360	34.7%
Unemployment	89,870	89,870	89,870	0	0.0%	0	0.0%
Dental Insurance	520,007	429,578	520,007	0	0.0%	90,429	21.1%
Medicare Reimbursement	2,600,007	3,317,757	3,483,645	883,638	34.0%	165,888	5.0%
Health Insurance Retirees	9,987,853	10,894,495	12,115,063	2,127,210	21.3%	1,220,568	11.2%
Retirees Optical	12,995	32,132	12,995	0	0.0%	(19,137)	-59.6%
MTA Mobility Tax	331,247	352,615	359,635	28,388	8.6%	7,019	2.0%
CSEA Legal Fund	47,173	47,173	47,173	0	0.0%	0	0.0%
Workers Compensation	545,515	545,515	556,374	10,859	2.0%	10,859	2.0%
Fringes Allocable to Grants	0	(260,000)	(260,000)	(260,000)	*****	0	0.0%
Savings to Budget	0	(14,467)	0	0	*****	14,467	-100.0%
<b>Total</b>	<b>\$54,793,371</b>	<b>\$54,681,385</b>	<b>\$57,811,239</b>	<b>\$3,017,868</b>	<b>5.5%</b>	<b>\$3,129,854</b>	<b>5.7%</b>

- The FY 2023-2024 Adopted Budget for fringe benefits is \$57.8 million, which represents 31.2% of the operating budget. The Adopted Budget is rising by \$3.0 million, or 5.5%, budget to budget; however, when compared to the current projection the budget is increasing by \$3.1 million, or 5.7%.
- Excluding State retirement, the increase compared to budget is due to growths in most of the sub-object codes, with the largest increases in healthcare insurance for active and retirees, Medicare reimbursement and social security. The increase compared to the projection is directly attributed to an increase in health insurance costs for active employees and retirees.
- The Adopted Budget for health insurance for active and retirees is \$35.2 million budget to budget, a total increase \$4.1 million, however it is increasing by approximately \$3.3 million compared to the projection. According to the NCC, an 8.0% growth increase was built into the active and retiree budgets effective January 1, 2024.
- The 8.0% growth rate appears prudent based on an analysis from the State’s benefit consultant AON Empower Results. According to this report, AON projects an overall blended growth of 8.3% for the entire region in FY 24. Furthermore, the growth assumption is also higher than the historical five-year average rate increase of 5.9% for individual and 6.4% for family coverage. In addition, 2023 rates are also projected to decline by -2.7% effective mid-year as of July 2023, which would further decrease the five-year average downward. Therefore, the \$35.2 million appears reasonable.

**Fringe Benefits, Cont.**

- The fringe budget proposal includes a calculated Healthcare contribution credit of -\$632,134, related to the expiration of the NCCFT contract, which includes a clause that requires union members to pay for any increase in health insurance premiums that occur after their contract expires, and prior to an effective date provided for in a new successor agreement. These increases are required to be paid through payroll deductions during the interim period.
  - According to the College, NCCFT union members began to pay this health care contribution as of April 2023. Since rates increased by 12.5% and 14.9% in 2023, these members would be responsible to contribute the full impact of the premium increase.
  - Depending on the timing of when a new contract is negotiated, the budget could be a risk or opportunity. However, if there is no agreement by the end of FY 2023-2024 academic year, the annual savings from a full-year's impact of members contributing has been estimated to be roughly \$1.7 million. This projection is based on the entire FY 24 budgeted headcount for NCCFT members contributing. According to the College, they wanted to be conservative, and therefore only budgeted five months of the savings.
  - OLBR, believes there could be roughly \$1.1 million opportunity for this credit, if there is no contract negotiated during the 2023-24 academic year.
- The TIAA CREF budget for FY 2023-2024 is higher by \$92,419 or 2.0% compared to the prior year and lower by \$101,961 compared to the current projection.
  - The contribution rate for the Optional Retirement Plan under TIAA CREF remains unchanged at 9.0% on salaries up to \$16,500 and 12.0% on salaries over \$16,500 for Tier III and Tier IV members.
- The FY 2023–2024 State Retirement System's budget of \$3.8 million is decreasing by about \$2.0 million budget to budget, but only by \$82,381 compared to the projection. The decrease can be attributed to paying of the outstanding pension liability from prior year deferrals that were included in previous bills.
  - Based on the State's projected 2024 pension bill for ERS, the contribution rate in the retirement plan that represents most College employees is projected to be 15.0%, compared to the 13.1% in the current bill.
- Social Security expenses are rising by \$535,438 in the FY 2023–2024 Adopted Budget and declining by \$186,942 compared to projections. Social Security costs are a direct correlation to the decline in salary expenses.
- The budget for the New York State Teacher's Retirement System (NYSTRS) is \$231,201 higher, or 12.2%, budget to budget, but slightly lower than the current projection. According to the College, the budget is based on the FY 2023-2024 NYSTRS Employer Contribution Rate (ECR) of 9.76%, a decrease of 5.2% compared to current year. This retirement cost is a function of the salaries that are subject to the ECR.
- The Medicare Reimbursement grew to \$3.5 million, an increase of \$883,645 budget to budget and \$165,888 compared to the current year projection.

**Headcount**

FULL-TIME HEADCOUNT								
Union	On Board June 2023		Adopted 2023-2024		Difference			
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Salary % Chg
NCCFT	446	\$42,996,884	430	\$40,925,205	(16)	(2,071,679)	-3.6%	-4.8%
CSEA	257	15,344,690	277	16,458,642	20	1,113,952	7.8%	7.3%
ORD/NCCAA	63	7,001,754	78	7,561,994	15	560,240	23.8%	8.0%
<b>TOTAL</b>	<b>766</b>	<b>\$65,343,328</b>	<b>785</b>	<b>\$64,945,841</b>	<b>19</b>	<b>(397,487)</b>	<b>2.5%</b>	<b>-0.6%</b>

- The chart above illustrates full-time headcounts for College employees. It compares current on-board to the Adopted FY 2023-2024 headcounts. The full-time headcount has increased by 19 when compared to the current on-board while the salary line is decreasing by \$0.4 million, prior to any reductions brought about by incentives, retirements, attrition or other reductions. The ZZ5 attrition savings that are anticipated are not reflected in the chart above because they are assigned to a special payroll category and not rolled in the F/T (Full-Time) summary.
- There are currently 446 NCCFT employees on board and the NCCFT headcount in the Adopted Budget will decrease to 430 to match the needs of the institution.
- The Adopted Budget has 277 CSEA employees, 20 more than the current on board.
- There are currently 63 Ordinance employees on board and the Ordinance headcount in the Adopted Budget will increase to 78 to match the needs of the institution. The NCCAA has a full-time headcount of 50 employees in the Adopted Budget.

**Other Than Personal Services**

- OTPS spending in FY 2023–2024 will be about \$76,980, or 0.3%, more than that of the FY 2022-2023 Modified Budget. The following chart details the OTPS spending from the 2022 actual to the current Adopted Budget:

**Other Than Personal Services, Cont.**

Nassau Community College OTPS Budget Comparison FY 2022 - 2024						
	<u>2022</u> <u>Operating</u> <u>Results</u>	<u>2023</u> <u>Modified</u> <u>Budget</u>	<u>2023</u> <u>Projected</u> <u>Oper. Results</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>	Variance <u>Mod 2023/2024</u>	Variance <u>Proj/Bud</u>
Equipment	\$726,026	\$1,886,580	\$1,886,580	\$1,143,891	(\$742,689)	(\$742,689)
General Expenses	5,940,635	6,905,257	7,405,257	7,905,716	1,000,459	500,459
Contractual Services	9,832,841	9,102,588	9,102,588	7,535,699	(1,566,889)	(1,566,889)
Utility Costs	4,538,050	3,654,000	4,538,050	4,580,469	926,469	42,419
Debt Service	1,105,591	1,085,011	1,083,091	1,105,591	20,580	22,500
Interfund Charges/C.U.P.	2,762,836	2,423,786	2,423,786	2,762,836	339,050	339,050
Guided Pathways/ Strategic	0	0	0	600,000	600,000	600,000
Scholarships	13,923	520,000	20,000	20,000	(500,000)	0
	\$24,919,901	\$25,577,222	\$26,459,351	\$25,654,202	\$76,980	(\$805,150)

- Historically, the College has adjusted spending for OTPS on an as needed basis. Sometimes OTPS spending shifts at year’s end due to surpluses in other areas of the budget to fund expenses. The total budgeted expense bottom line, however, remains the same.
- The overall increase in OTPS spending in the Adopted Budget is driven mostly by the \$1.0 million increase in general expenses, \$0.9 million rise in utility costs, and a \$0.3 million growth in interfund/Central Utility Plant charges, offset by a \$1.6 million reduction in contractual services and a \$0.7 million decrease in equipment.
- The FY 2023-2024 debt service budget includes \$1.1 million from the debt related to the termination costs associated with the prior borrowing for the retirement incentives that were offered to CSEA and NCCFT members.
- General expenses are increasing by \$1.0 million due to anticipated increase in the area of Information Technology services to undergo more systems implementations and automation and strengthen its IT infrastructure and security.
- The College expects to decrease contractual services by \$1.6 million compared to the FY 2022-2023 Modified Budget. The decreases are a result of contracts within the operations and maintenance areas being reduced with the authorization to hire additional staff. Hiring inhouse staff allows for better control over the campus and reduces costs.

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**Other Than Personal Services, Cont.**

- Interfund/Central Utility Plant charges are increasing by \$0.3 million compared to the FY 2022-2023 Modified Budget.

**Expense Recap**

- The Adopted FY 2023-2024 expense budget represents a \$1.3 million budget to budget increase in expenses due to rises in fringe benefits, general expenses, utility costs, debt service, interfund charges, and Guided Pathways/Strategic Initiatives. These increases are partially offset by decreases in salaries, equipment, and contractual services.

**Expense Risks**

- Since most of the union contracts have expired, there could be a potential risk of salary increases from new negotiated contracts and the specifics of those agreements.
- The budget includes initiatives of \$3.8 million in anticipated salary adjustment savings which are based on voluntary attrition and delays in filling vacant positions. The inclusion of these savings will need to be managed by the College to ensure they are realized in order to offset any decreases in revenue.
- The College needs to curtail expenses and remain mindful of the revenue decreases it has experienced in recent years.

	Historical		2023		2024	2023 vs. 2024		Projected vs. 2024	
	2021	2022	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$66,727,725	\$58,589,076	\$54,978,337	\$57,848,699	\$59,294,916	\$4,316,579	7.9%	\$1,446,217	2.5%
Property Tax	52,206,883	52,206,883	52,206,883	52,206,883	\$52,206,883	0	0.0%	0	0.0%
State Aid	37,273,290	37,814,948	38,422,182	37,768,833	\$37,768,833	(653,349)	-1.7%	0	0.0%
Rev. Lieu Spons. Share	11,665,611	11,608,119	11,504,979	11,504,979	\$11,792,603	287,624	2.5%	287,624	2.5%
Rev. Offset To Expense	1,909,377	2,188,641	2,100,315	2,100,315	\$3,100,315	1,000,000	47.6%	1,000,000	47.6%
Service Fees	5,475,193	4,772,950	5,021,286	4,898,149	\$5,020,603	(683)	0.0%	122,454	2.5%
Rents & Recoveries	345,895	185,837	395,895	395,895	\$395,895	0	0.0%	0	0.0%
Investment Income	84,888	62,260	85,000	85,000	\$85,000	0	0.0%	0	0.0%
Fund Balance/Cares/FEMA Funding	5,412,164	15,470,855	19,243,514	18,274,145	\$15,597,073	(3,646,441)	-18.9%	(2,677,072)	-14.6%
<b>Total</b>	<b>\$181,101,026</b>	<b>\$182,899,568</b>	<b>\$183,958,391</b>	<b>\$185,082,898</b>	<b>\$185,262,122</b>	<b>\$1,303,731</b>	<b>0.7%</b>	<b>\$179,224</b>	<b>0.1%</b>

**Revenues**

- The Adopted FY 2023-2024 Budget increased by 0.7% or \$1.3 million, compared to the prior year Adopted Budget primarily due to growths in student revenues and revenue offset to expense mitigated mainly by a decline in Fund Balance appropriation. In comparison to the FY 2022-2023 projection, revenue is up by 0.1%, or 0.2 million.
- Historically, the College received Federal grants from the pandemic that reimbursed any loss of revenue, in turn reducing the negative operating results on the Fund Balance. A detailed breakdown of the grants and Fund Balance can be found later in this report.
- The student revenue budget is higher by 7.9%, or \$4.3 million when compared to the previous year due to an anticipated increase in enrollment. Student enrollment in FY 2023-2024 is budgeted at 9,268 an increase of 2.5% compared to the FY 2022-2023 projection of 9,042. The College has experienced enrollment declines of 16.9% in FY 2020-2021, 10.5% in FY 2021-2022, and a projected reduction of 2.9% in FY 2022-2023. However as previously mentioned the College proposal reflects a growth in enrollment.
  - The College will need to come up with a strategic plan to increase enrollment.
- The County’s share of College revenue, the property tax levy, remains at \$52.2 million in FY 2023-2024. The property tax levy has remained at this level since FY 2008-2009.
- State aid decreased by \$0.7 million to \$37.8 million compared to the prior year’s Adopted Budget of \$38.4 million and is in line with the current projection.
- The Adopted FY 2023-2024 Budget includes \$15.6 million in Fund Balance usage, which have been offset in prior years by the transfer of (Higher Educational Emergency Relief Fund (HEERF) funding. The College drew down on the remaining monies for Institutional HEERF/Cares/Stimulus in FY 2022-2023 and is not eligible for any additional funding. Therefore, the proposal does not budget any Federal stimulus funds in the FY 2023-2024 budget.

**Grant Funding**

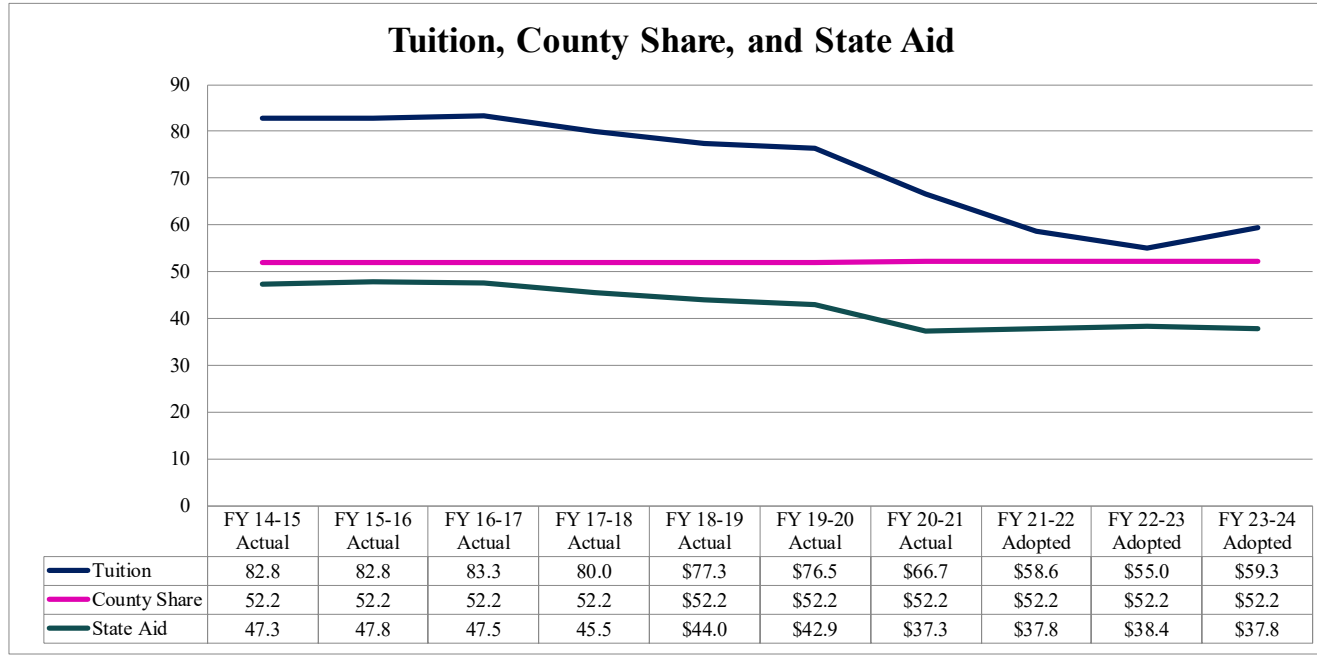
- The following chart details the amount of funds that will be received by year.

Higher Education Emergency Relief Fund (HEERF)					
Grant Year	Institutional Funds		Total Institutional Drawdowns	Student Funds	
	Loss of Revenue	All Other		Distribution to Students	Total Student and Institutional
2019-2020	\$0	\$1,009,016	\$1,009,016	\$1,971,900	\$2,980,916
2020-2021*	14,648,748	3,032,640	\$17,681,388	9,645,597	27,326,985
2021-2022	17,660,571	0	\$17,660,571	18,732,588	36,393,159
2022-2023	10,895,119	1,200,000	\$12,095,119	1,022,400	13,117,519
2023-2024 projected	0	0	0	0	0
<b>Total Award</b>	<b>\$43,204,438</b>	<b>\$5,241,656</b>	<b>\$48,446,094</b>	<b>\$31,372,485</b>	<b>\$79,818,579</b>

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

- In total, the College was set to receive a \$79.8 million from Higher Education Emergency Relief Fund (HEERF) grants.
- Grants from HEERF totaling \$48.4 million was used to reimburse losses from FY 2019-2020 through FY 2022-2023.
- Of the \$48.4 million in Institutional drawdowns, \$43.2 million reimbursed loss of revenue from state aid, tuition and fees, while \$5.2 million was used on all other (non-operating) expenses.
- HEERF also provided student grant funds to be disbursed without obligation, to all students that qualified based on criteria set by HEERF and SUNY. The \$31.4 million in grants were not included in the adopted prior operating budgets.
  - In FY 2023 the College expects to drawdown on the balance of monies received from the prior years, totaling \$12.1 million in funds (\$10.9 million operating and \$1.2 million from non-operating expenses).
  - NCC did not budget Institutional funds for FY 2023-2024 due to the depletion of the HEERF funding. If the enrollment expectations are not met, the College’s FY 2023-2024 budget may be at risk.

**FY 2013-2014 Actual – FY 2023-2024 Adopted**  
 (\$ in millions)



- State aid declines by \$0.7 million in the Adopted FY 2023-2024 Budget and represents about 20.4% of the overall revenue budget. State aid continues to trend downward since FY 2016-2017.
- The County share is \$52.2 million in FY 2023-2024, accounting for approximately 28.2% of total revenue. The County share is the College’s most stable revenue source, which is not impacted by student enrollment or by shifting priorities in Albany. Although the funding has been stable, it has been well over a decade since the County share was last increased.
- Student revenues are \$59.3 million, or 32.0% of the FY 2023-2024 revenue budget. The revenue source has been declining since FY 2016-2017.

**Tuition**

- The tuition budget increased by \$4.3 million from the level Adopted for FY 2022-2023. 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 since FY 2011-2012.
  - The pandemic also continued to negatively impact enrollment from FY 2020-2021 through FY 2022-2023. However, the admission levels in FY 2023-2024 are budgeted to increase by 2.5% to the projected level of Full-Time Equivalent (FTEs) of 9,268.

Year	FTE Count	% Change	Tuition	% Change
FY 09-10	19,392	5.24%	3,622	1.97%
FY 10-11	19,691	1.54%	3,732	3.04%
FY 11-12	19,274	-2.12%	3,990	6.91%
FY 12-13	18,756	-2.69%	3,990	0.00%
FY 13-14	18,382	-1.99%	4,088	2.46%
FY 14-15	17,862	-2.83%	4,234	3.57%
FY 15-16	16,725	-6.37%	4,534	7.09%
FY 16-17	15,521	-7.20%	4,868	7.37%
FY 17-18	14,517	-6.47%	5,102	4.81%
FY 18-19	13,256	-8.69%	5,350	4.86%
FY 19-20	12,515	-5.59%	5,600	4.67%
FY 20-21	10,406	-16.85%	5,800	3.57%
FY 21-22	9,312	-10.51%	5,800	0.00%
FY 22-23*	9,042	-2.90%	5,800	0.00%
FY 23-24*	9,268	2.50%	5,800	0.00%

\*Projected FTEs in FY 22-23 and Proposed FY 23-24

- Tuition is set to remain unchanged at \$2,900 per semester or \$5,800 a year in the Adopted Budget. As the table below depicts, Nassau’s current tuition rate is higher than both Suffolk’s and Westchester’s rates. However, Suffolk’s and Westchester’s tuitions are increasing by \$170 and \$474 respectively in FY 2023-2024.
  - Tuition has been frozen for a third year at Nassau.

FY 2023-2024 Yearly Tuition Comparison				
	Current	FY 2023-2024 Adopted	Increase	Diff from Nassau
Nassau	\$5,800	\$5,800	\$0	0
Suffolk	5,470	5,640	\$170	-160
Westchester *	4,730	5,204	\$474	-596

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### **Property Tax Levy**

- The property tax levy remains flat at \$52.2 million in the Adopted FY 2023-2024 Budget.
- The County's contribution represents approximately 28.2% of total revenue.

### **State Aid**

- State aid declined to \$37.8 million, a decrease of \$0.7 million from the prior year and flat compared to the current projection.
- The FTE reimbursement rate remains unchanged at \$2,997.
- In FY 2023-2024 the Base Aid continues to be calculated to include a floor of 100% of the prior year Base Aid funding amount.
- The SUNY Board of Trustees enacted a resolution to amend the education law to include the 100% floor as part of the Base Aid funding formula in FY 2022-2023 and thereafter, making the 100% floor permanent.

### **Revenue in Lieu of Sponsor Share**

- This revenue stream is budgeted to grow by \$0.3 million to \$11.8 million, budget to budget and compared to the current projection. The chargeback rate to other counties is rising from \$8,260 for FY 2022-2023 to \$8,860 in FY 2023-2024.
- Revenue in lieu of sponsor share is an assortment of collections, including tuition from international students, students from out of state, and students from New York State without a certificate of residency from their home county. The bulk of this revenue source comes from charging back other counties for the cost of educating their residents at NCC.
- The charge back rate for non-resident FTEs is a function of Nassau's property tax contribution, and FTE levels.
  - Individual non-resident students pay tuition. The County collects the chargeback rate from the non-resident student's home county.
  - In the event a student cannot produce a certificate of residency from their home county, the student is charged double tuition.

### **Revenue Offset to Expenses**

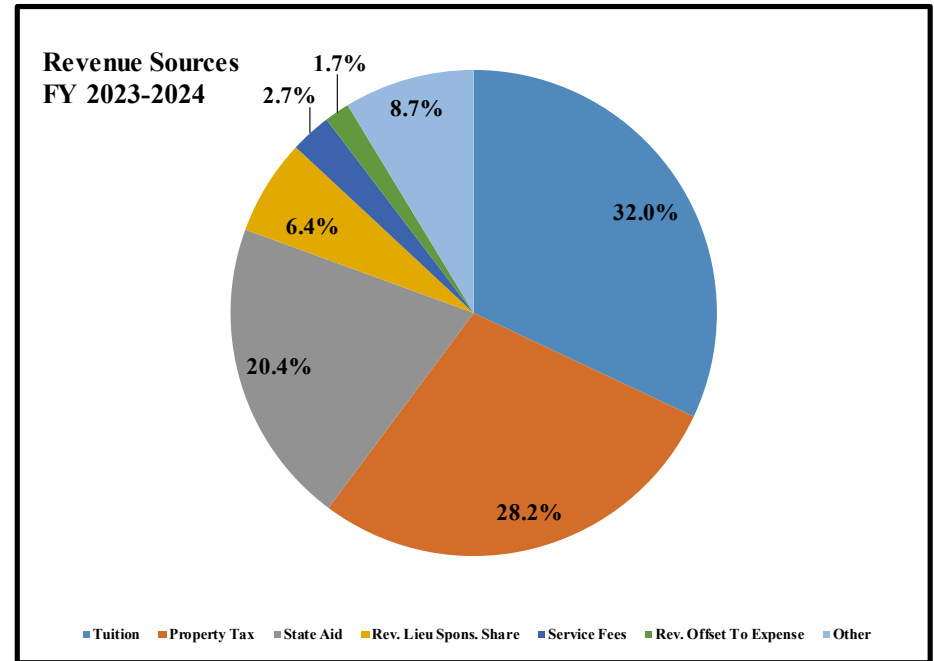
- This revenue source is comprised of commissions, contracts, and fees to cover special course offerings. These special offerings include continuing education, corporate education, and English as a Second Language (ESL), among other courses.
- The FY 2023-2024 revenue offset to expense budget is \$3.1 million, 47.6% more budget to budget and compared to OLBR's projection. The budget is increasing by \$1.0 due to revenue from Continuing Education offerings and are in line with what NCC is experiencing in the current year.

**Rents and Recoveries**

- Rents and recoveries remain unchanged budget to budget and compared to OLBR projection, flat at \$0.4 million. This revenue is mainly generated as a result of liquidating prior year encumbrances.

**Investment Income**

- The College Treasurer manages several interest-bearing accounts. Additionally, the County Treasurer handles some of this revenue on the College’s behalf. Investments are by their very nature directly affected by market interest rates.
  - The FY 2023-2024 investment income budget is constant at \$85,000, compared to the prior year and current year projections.
  - Given today’s environment of rising interest rates, this could provide an opportunity to the College.



**Service Fees**

- The adopted service fees budget is decreasing minimally due to some shifting between services, but the overall total remains in line with the Adopted FY 2022-2023 Budget.
- According to NCC, both the convenience fee and tuition pay plan revenues are being eliminated and will no longer be handled in house. In the FY 2023-2024 budget the College will have a third-party processor. The processor will maintain student payments online and any associated transactions costs. There is no revenue sharing with the College, which represents about \$340,000 in lost revenue.
- The vehicle registration fee is decreasing by \$300,000 due to the new vendor overseeing vehicle registration, and the proceeds from this revenue source will be shared equally by the vendor and the College. The third-party processor will also administer the distribution of stickers and maintain records which will reduce costs to NCC.
- The other sources of revenue are increasing due to the adopted rise in enrollment, which will offset the revenues that will no longer be processed in house.

Proposed FY 2024 vs. Adopted FY 2023						
Service Fee: Source	Fee	FY 2022-2023		FY 2023-2024		Variance
		Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$2,435,095	\$250	\$2,600,000	\$0	\$164,905
Student Lab	100	710,990	100	950,000	0	239,010
Application	55	375,462	55	500,000	0	124,538
NG Check	20	4,979	20	4,000	0	(979)
Academic Transcript Fees	30	0	30	0	0	-
Late Registration	30	98,990	30	150,000	0	51,010
Nursing Evaluation	75	249	75	0	0	(249)
Tuition Pay Plan	40	194,937	40	0	0	(194,937)
Change of Program	25	781	25	0	0	(781)
Consolidated Fee	30	425,481	30	550,000	0	124,519
Convenience Fee	18	146,944	18	0	0	(146,944)
Vehicle Registration	55	525,000	55	225,000	0	(300,000)
Immunization Transcript Fees	5	3,736	5	1,000	0	(2,736)
Late Payment- Tuition	25	20,404	25	35,000	0	14,596
Late Paymnt- Tuit Paymnt Plan	25	78,237	25	5,603	0	(72,634)
<b>Totals</b>		<b>\$5,021,286</b>		<b>\$5,020,603</b>		<b>(\$683)</b>

**Fund Balance**

- The Board of Trustees established a Fund Balance policy which states that “an unreserved, unrestricted Fund Balance of no less than 4.0% of the prior year’s operating budget” must be maintained.
  - The minimum Fund Balance required for FY 2023-2024 is \$7.4 million. At the end of FY 2023-2024, the Fund Balance would sit at approximately \$10.4 million, or 5.6% of FY 2022-2023 operating budget.
  - The Fund Balance would remain threshold compliant if FY 2022-2023 and FY 2023-2024 results proceed as projected. According to the College, they received \$17.7 million in FY 2021-2022 and \$10.9 million in FY 2022-2023 and will not receive any additional funding in FY 2023-2024 through HEERF grants.
  - NCC relies on the Fund Balance to cover shortfalls caused by a worse than expected decline in enrollment, including deficits in tuition, service fees, payroll contract negotiations, and state aid revenue shortfall.

<b>Fund Balance Reconciliation</b>	
FY 2021-2022 Unappropriated Fund Balance	<b>\$ 32,145,000</b>
FY 2022-2023 Projected Operating Results	<b>(18,274,145)</b>
Reserved Fund to Unreserved Fund Transfer	<b>13,870,855</b>
Projected HEERF Grant	<b>12,095,119</b>
Projected FY 2022-2023 Unappropriated Fund Balance	<b>25,965,974</b>
FY 2023-2024 Projected Operating Results	<b>(15,597,073)</b>
Projected HEERF Grant	<b>-</b>
Projected FY 2023-2024 Unappropriated Fund Balance	<b>\$10,368,901</b>

**Fund Balance, Cont.**

- In the Fiscal Year ending August 31, 2022, New York State Community Colleges held on average about 27.1% of budgeted expenditures in an unreserved Fund Balance.
- At 19.5%, Nassau Community College ranked 23 out of 30 among Community Colleges in terms of Fund Balance as a percentage of expenditures.
- Nassau ranked lower than both Westchester and Suffolk, who ranked #4 at 47.6% and #19 at 21.1% respectively.
- These Nassau rankings are calculated on the \$37.4 million Fund Balance the College reported in its NYS Annual Report for the Fiscal Year ending August 31, 2022. 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, 2022				
Rank	Community College	Unreserved Fund Balance	Total Expenditures*	Percent Fund Balance to Expenditure
1	F-I-T	120,728,263	211,201,902	57.16%
2	Genesee	19,520,276	37,400,000	52.19%
3	Niagara	22,930,965	44,232,440	51.84%
4	Westchester	55,741,218	117,064,884	47.62%
5	Herkimer	11,167,111	23,997,340	46.53%
6	Onondaga	30,013,517	64,526,731	46.51%
7	North Country	6,170,216	14,785,919	41.73%
8	Monroe	43,464,504	109,440,000	39.72%
9	Fulton-Montgomery	6,294,653	16,635,402	37.84%
10	Cayuga	9,836,829	27,300,000	36.03%
11	Corning	9,490,723	26,927,836	35.25%
12	Jamestown	10,492,656	32,774,330	32.01%
13	Columbia-Greene	5,453,572	17,234,092	31.64%
14	Clinton	2,744,683	9,499,551	28.89%
15	Broome	12,302,794	47,873,353	25.70%
16	Ulster	6,651,155	27,319,750	24.35%
17	Finger Lakes	11,188,086	47,418,148	23.59%
18	Hudson Valley	19,488,579	89,397,678	21.80%
19	Suffolk	43,984,887	208,296,316	21.12%
20	Dutchess	12,291,614	58,359,670	21.06%
21	Mohawk Valley	10,883,170	51,827,990	21.00%
22	Schenectady	5,369,844	27,481,109	19.54%
23	Nassau	37,416,769	192,154,289	19.47%
24	Jefferson	4,168,770	28,537,036	14.61%
25	Erie	14,439,148	102,746,396	14.05%
26	Adirondack	4,192,496	30,464,646	13.76%
27	Orange County	6,802,593	62,958,098	10.80%
28	Tompkins - Cortland	3,629,210	34,319,090	10.57%
29	Rockland	5,774,343	66,972,980	8.62%
30	Sullivan	(6,489,409)	15,425,875	-42.07%

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

**Opportunities & Risks**

- Enrollment sensitive revenues such as tuition, service fees, state aid and revenue in lieu of sponsor share could miss target if enrollment does not rise to the projected 2.5 % increase.
- OLBR believes that a risk to the budget would materialize if they cannot increase the adopted enrollment figure, since HEERF funding has now been eliminated. The College must propose a strategy to move forward past the supplement of HEERF funding, which has been completely drawdown by NCC as reflected in the Adopted FY 2023-2024 Budget.
- There could be an opportunity in the investment income budget, given today’s environment of rising interest rates.
- The College could have an opportunity in new program initiatives from the County’s partnership with the Sands Casino.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	143	137	148	140	151	3	2.0%	11	7.9%
Part-Time and Seasonal	734	669	1,069	729	1,069	0	0.0%	340	46.6%
Salaries	\$17,134,150	\$17,648,286	\$20,365,779	\$20,208,170	\$20,993,139	\$627,360	3.1%	\$784,969	3.9%
Equipment	585,153	216,334	462,300	462,300	462,300	0	0.0%	0	0.0%
General Expenses	1,332,640	1,409,284	1,575,442	1,575,442	1,720,533	145,091	9.2%	145,091	9.2%
Contractual Services	8,946,942	8,184,174	8,071,398	8,071,398	8,674,898	603,500	7.5%	603,500	7.5%
Inter-Dept. Charges	0	0	0	0	0	0	*****	0	*****
Interfund Charges	0	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$27,998,885</b>	<b>\$27,458,078</b>	<b>\$30,474,919</b>	<b>\$30,317,310</b>	<b>\$31,850,870</b>	<b>\$1,375,951</b>	<b>4.5%</b>	<b>\$1,533,560</b>	<b>5.1%</b>

**Expenses**

- Total FY 24 Proposed Expenses are increasing by \$1.4 million, or 4.5%, when compared to the FY 23 NIFA Approved Budget and increasing by \$1.5 million, or 5.1%, compared to OLBR’s current projection.
- Salaries are increasing by \$0.6 million when compared, budget to budget. Full-time headcount for FY 24 is increasing by three full-time positions while part-time and seasonal positions are remaining consistent when compared to the FY 23 NIFA Approved Budget. The increases in salaries are primarily due to a CSEA Adjustment of \$0.6 million, an increase in overtime of \$0.3 million, a CSEA COLA of \$0.3 million, a CSEA stipend of \$0.1 million, and a payroll adjustment of \$0.1 million in the proposed budget. The FY 23 retroactive pay of \$0.9 million was eliminated in FY 24.
- The FY 24 proposed equipment line remains consistent when compared to both the FY 23 budget and the current projection.
- Proposed FY 24 general expenses are increasing by \$145,091, budget to budget, and compared to projection. This increase is mainly in miscellaneous supplies and expenses.
- Contractual services are increasing by \$0.6 million or 7.5% compared to both the FY 23 NIFA Approved Budget and OLBR’s projections. The increase is mainly in program agencies, tree removal & trimming services and sanitary solid waste disposal.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	2,707,392	2,855,058	2,769,314	2,769,314	2,790,100	20,786	0.8%	20,786	0.8%
Rev Offset To Expense	50	25	0	0	0	0	*****	0	*****
Dept Revenues	22,565,821	21,777,196	22,436,837	22,436,837	21,837,668	(599,169)	-2.7%	(599,169)	-2.7%
Fed Aid-Reimb of Exp	284,641	143,090	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	14,254	6,766	0	0	0	0	*****	0	*****
Special Taxes	3,021,720	2,945,605	2,825,000	2,825,000	2,825,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$28,593,878</b>	<b>\$27,727,740</b>	<b>\$28,031,151</b>	<b>\$28,031,151</b>	<b>\$27,452,768</b>	<b>(\$578,383)</b>	<b>-2.1%</b>	<b>(\$578,383)</b>	<b>-2.1%</b>

**Revenues**

- The FY 24 Proposed Budget decreases total revenues by \$0.6 million, or 2.1% from the FY 23 NIFA Approved Budget.
- Rents and recoveries are increasing by \$20,786, budget to budget, within rent county property.
- In FY 23, departmental revenues are decreasing by \$0.6 million when compared to the FY 23 NIFA Approved Budget.
  - The largest decreases in revenues are in concessions of \$404,294, swimming pools of \$240,000, summer recreation program fees of \$206,000, while athletic field fees are increasing by \$200,000 when compared to the FY 23 NIFA Approved Budget.
- The FY 24 Proposed Budget remains flat in special taxes proceeds.

General Fund Hotel / Motel Tax (\$ in millions)			
	FY22 Actual	FY23 Budget	FY24 Proposed
Treasurer	\$1.2	\$1.1	\$1.3
Parks	\$2.9	\$2.8	\$2.8
<b>Total</b>	<b>\$4.2</b>	<b>\$3.9</b>	<b>\$4.1</b>

- The chart above details the FY 22 actual, the FY 23 budget and the FY 24 Proposed Budget for the Hotel/Motel tax collections in the General Fund.
- Current Discover Long Island figures show that year-to-date through August 2023 average occupancy rates in Nassau County were up 6.3% percentage points on average from the same period last year. Similarly, year-to-date August FY 23 average rental rates have increased \$5.06 from the year-to-date August FY 22 figure.

**Revenues, Cont.**

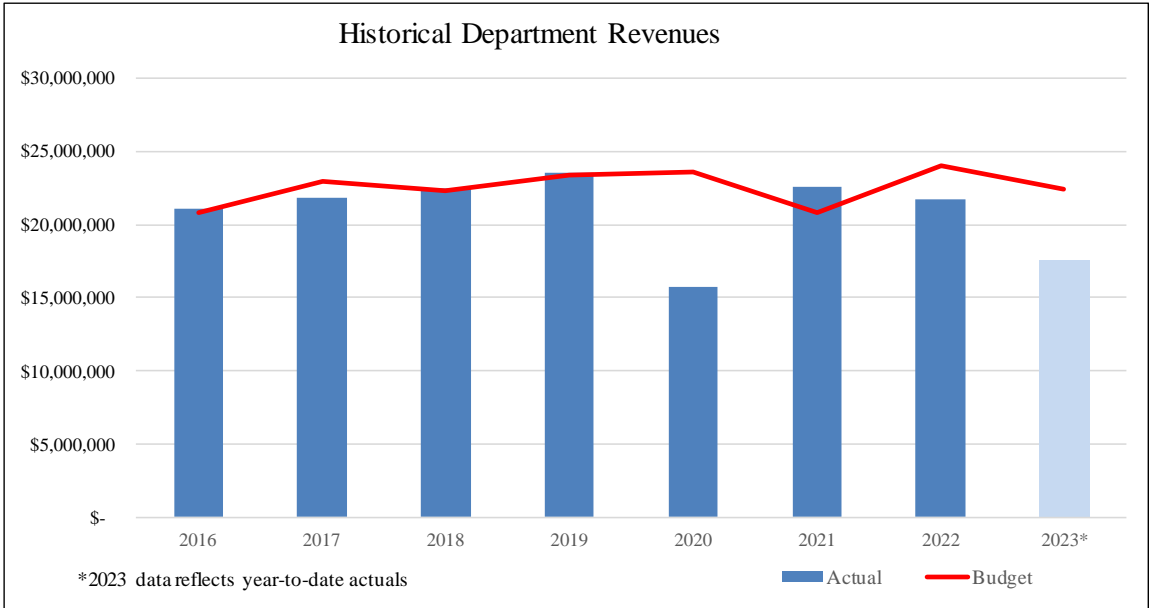
➤ The charts below list all actual revenues collected in FY 22, the FY 23 NIFA Adopted Budget and the FY 24 Proposed Budget.

Revenue Source	Revenue		
	FY 22 Actual	FY 23 Adopted	FY 24 Proposed
RECOVERY PRIOR YEAR APPR.	399,175	0	0
RENT COUNTY PROPERTY	1,438,320	1,669,314	1,690,100
LANDMARK PROPERTY RENTAL	1,017,563	1,100,000	1,100,000
MISC RECEIPTS	277,469	9,000	9,000
LAND TRANSFER FEE	22,500	0	0
FEEES	24,437	0	0
CONCESSIONS	2,023,639	1,769,052	1,364,758
GREENS FEES	1,184,698	1,395,700	1,395,700
CADDY CART FEES	51,244	40,000	40,000
SWIMMING POOLS	2,215,567	2,370,600	2,130,600
ICE RINKS	331,590	355,000	355,000
OLD BETHAGE HIST VIL	504,212	500,000	500,000
MUSEUM OF NAT HISTRY	44,838	60,000	66,000
RENTAL OF EQUIPMENT	17,006	12,000	12,000
SUMMER DAY CAMPS	13,200	14,400	14,200
SPECIAL USE PERMITS	342,600	330,000	342,650
SUMMER RECREATION PROG FEES	926,812	1,320,000	1,114,000
ICE SKATE RENTAL	40,007	30,000	36,000
ICE SKATE LOCKR FEES	243	100	100
MARINA WANTAGH	572,608	600,000	575,000
BEACH PARKING	144,303	0	0
CABANA RENTALS	185,516	0	0
MINIA TURE GOLF	263,550	325,000	325,000
COMMERCIAL PARKING	10,446	14,000	14,000
CAMPING FEES	747,310	701,000	701,000
ADVERTISING REVENUE	136,435	100,000	130,000
SERVICE FEES	3,194	3,500	3,500
SPECIAL SPORTS PROG	405,743	400,000	400,000
FEMA REIMBURSMNT	977	0	0
OPEN SPACE USA GE FEE	-99,784	78,000	47,800
AERODROME FIELD USA GE FEE	4,824	5,500	5,500

Revenue Source	Revenue		
	FY 22 Actual	FY 23 Adopted	FY 24 Proposed
BATTING CAGE FEES	8,521	15,000	15,000
CDBG	2,710	0	0
STATE AID REIMBURSE TROP STORM IS	6,766	0	0
HOTEL/MOTEL ROOM TAX	1,095,605	975,000	975,000
HOTEL MOTEL PROCEEDS PK97	1,680,000	1,680,000	1,680,000
HM HISTORIC BLDG REST PK98	170,000	170,000	170,000
MISCELLANEOUS	25	0	0
TROP STORM ISAIAS- FEMA PASS THRU	89,403	0	0
LATCF (AL#21032)	50,000	0	0
LEISURE PASS FEE	493,433	625,000	575,000
CANCER PROJECT	1,994	0	0
WELWYN REVENUE	1,000	0	1,000
LA UNCHING RAMPS	55,871	62,510	62,510
TENNIS COURTS	18,140	7,000	13,000
ROOM RENTALS	64,083	82,000	82,000
PICNIC RESERVATION PERMITS	318,269	212,300	252,000
SWIMMING PROGRAMS	446,112	307,000	307,000
ATHLETIC FIELD FEES / CHARGES	1,732,722	1,600,000	1,800,000
TOURNAMENT FEES	1,980	0	2,000
GOLF CART FEES	1,321,246	1,275,000	1,300,000
DRIVING RANGE FEES	928,531	1,095,000	1,095,000
ALCOHOL PERMITS	45,833	41,825	45,000
GOLF RESERVATION FEES	257,440	325,000	325,000
GOLF NO SHOW FEE	2,756	2,000	2,000
FILM & ADVERT ACTIVITIES	789,584	1,004,000	1,054,000
NON-RESIDENT FEES	107,720	151,500	126,500
REDEEMABLE CERTIFICATES	69,451	93,850	93,850
IKE GREENS FEES RED COURSE	1,530,050	1,550,000	1,550,000
IKE GREENS FEES WHITE COURSE	1,536,414	1,775,000	1,775,000
IKE GREENS FEES BLUE COURSE	1,651,841	1,780,000	1,780,000
<b>Total</b>	<b>\$27,727,742</b>	<b>\$28,031,151</b>	<b>\$27,452,768</b>

**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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,257	3,251	3,357	3,255	3,378	21	0.6%	123	3.8%
Part-Time and Seasonal	483	469	523	493	523	0	0.0%	30	6.1%
Salaries	\$464,781,368	\$491,794,187	\$522,753,479	\$525,198,799	\$539,233,920	\$16,480,441	3.2%	14,035,121	2.7%
Fringe Benefits	296,502,235	363,454,476	376,446,990	372,810,050	365,031,141	(11,415,849)	-3.0%	(7,778,909)	-2.1%
Workers Compensation	16,564,593	17,836,391	17,800,000	17,900,000	18,142,000	342,000	1.9%	242,000	1.4%
Equipment	952,982	2,935,791	3,947,089	3,947,089	5,325,501	1,378,412	34.9%	1,378,412	34.9%
General Expenses	8,673,493	12,068,404	12,530,266	12,530,266	15,905,136	3,374,870	26.9%	3,374,870	26.9%
Contractual Services	12,341,840	14,637,814	22,896,908	22,896,908	26,895,957	3,999,049	17.5%	3,999,049	17.5%
Utility Costs	3,243,006	3,739,470	3,631,494	3,631,494	4,296,005	664,511	18.3%	664,511	18.3%
Debt Svc. Chargebacks	9,388,795	11,708,095	25,310,303	25,258,193	27,081,679	1,771,376	7.0%	1,823,486	7.2%
Inter-Dept. Charges	53,157,493	57,393,725	54,107,820	54,107,820	58,027,819	3,919,999	7.2%	3,919,999	7.2%
Trans To General Fund	20,805,168	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$886,410,974</b>	<b>\$975,568,353</b>	<b>\$1,039,424,349</b>	<b>\$1,038,280,619</b>	<b>\$1,059,939,158</b>	<b>\$20,514,809</b>	<b>2.0%</b>	<b>\$21,658,539</b>	<b>2.1%</b>

**Expenses**

- Total FY 24 Police Department expenses of \$1,059.9 million are increasing by \$20.5 million, or 2.0%, when compared to the FY 23 budget and by \$21.7 million, or 2.1%, from projection.
- The budget to budget increase in expenses is mainly due to higher costs of \$16.5 million in salaries, \$1.4 million in equipment, \$3.4 million in general expenses, \$4.0 million in contractual services, \$1.8 million in debt service chargebacks, and \$3.9 million in inter department charges.
- Full-time headcount is increasing by 21, specifically 18 more Police Officers – AA2ML, when compared to the FY 23 budget. Against the projections, full-time positions are increasing by 123 and part-time headcount is growing by 30. There are many payroll adjustments within the department and they include:
  - Increases in Police Officers of \$20.4 million, Police Officer Detectives of \$5.2 million, payroll adjustment of \$11.0 million, salary adjustment of \$4.5 million, CSEA Adjustment of \$3.6 million, differential of \$3.3 million, CSEA COLA of \$1.8 million, and special assignment pay of \$1.7 million.
  - The increases are offset by the removal of retroactive pay and police sworn COLA of \$21.3 million and \$13.6 million, respectively.
  - Overtime is declining by \$0.4 million to \$22.0 million in the Police District Fund and staying basically flat at \$26.8 million in the Police Headquarters Fund.

**Expenses, Cont.**

- The proposed overtime costs of \$48.8 million are lower than the expenditures for the last few years of \$56.3 million in FY 19, \$59.6 million in FY 20, \$67.0 million in FY 21 and \$59.7 million in FY 22. The total through August of this year is \$31.8 million in overtime costs.
  - Termination expense, in the proposed budget, is \$25.4 million. The FY 24 Proposed Budget anticipates some 120 officers will leave which equates to an estimated average individual payout of \$211,881.
  - The Administration's FY 24 Proposed Budget assumes two additional classes of 50-75 officers. These new members will offset the impact of the sworn personnel separating from service.
- The \$365.0 million fringe benefit budget in the Police Department is decreasing by \$11.4 million, or 3.0%, from the FY 23 Approved Budget; and by \$7.8 million, or 2.1% compared to the projection. This decrease is mostly attributed to paying off \$30.2 million in remaining pension liability from prior year deferrals. The overall budget reduction would have been greater, but it is partially offset by rises in active health insurance costs, social security expenses and the elimination of a \$7.2 health insurance credit reduction that was included in FY 23.
- Health insurance costs for active and retired Police members are increasing by \$4.2 million, due entirely to growth in the active health insurance budget, offset by a minimal decline of \$328,051 in the retiree budget. The health insurance rise can be attributed to increasing the department's budgeted headcount and the health insurance growth rate. The Administration includes a 6.0% growth rate assumption for health insurance rates for Empire and 20.0% for Excelsior. The overall increase would have been greater, but it is being offset by paying lower health insurance premiums for CSEA members, since the Excelsior rates are lower than Empire.
    - The County will be paying lower health insurance premium rates for CSEA members from transferring members from the Empire plan to the new Excelsior health insurance program effective January 1, 2024.
  - After excluding the \$30.2 million in remaining liability that was paid off in FY 23, the FY 24 Proposed Budget for pension expense is rising by \$5.1 million. The budget is based on the FY 24 estimated invoice for both ERS and PFRS. This increase is due to rises in both pension contribution rates and PFRS pensionable salaries.
  - Social security expenses are increasing by \$7.8 million to \$40.7 million in the FY 24 Proposed Budget. Since the department's salary budget is increasing, it is expected that social security expenses will also rise. The social security budget appears to be more than sufficient to cover the FY 24 budgeted salaries.
- Workers' compensation is growing by \$0.3 million in the proposed budget, primarily due to \$0.7 million in allocated loss adjustment and \$0.1 million more in indemnity offset by savings in dpay and medical of \$0.3 million and \$0.2 million, respectively.

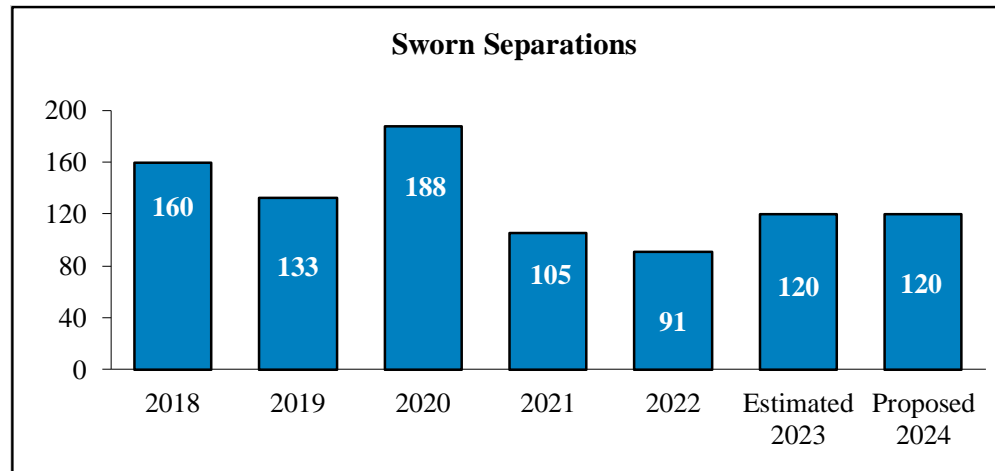
**Expenses, Cont.**

- The equipment expense increases by \$1.4 million. The categories with growth greater than \$100,000 include communication equipment, safety & security equipment and office furnishings offset by lower information technology costs.
- General expenses are growing by \$3.4 million in FY 24. The largest growth of \$1.7 million is occurring within building supplies and maintenance along with \$0.9 million in motor vehicles supplies & parts and \$0.6 million in gasoline.
- Contractual services are growing by \$4.0 million in FY 24. The largest growths are \$1.8 million in both miscellaneous contractual services and radio & communications.
- Utility costs are growing by \$0.7 million of which the largest cost is occurring in telephone expenses.
- Debt service chargebacks are increasing by \$1.8 million to \$27.1 million from the FY 23 budget of \$25.3 million.
- Included in the FY 24 budget is funding for 2,562 sworn officers, 54 more than September actuals and 20 more than FY 23 budget.
- There are 816 civilian positions in FY 24 which is an increase of 69 from current staffing and one from the FY 23 budget.
  - There is one more CSEA position in the FY 24 budget versus FY 23 and 68 more than presently on board.

Full-time Police Department Headcount by Union					
<u>Sworn</u>	<u>2023 Approved</u>	<u>Sept. Actuals</u>	<u>2024 Executive</u>	<u>2024 vs 2023</u>	<u>2024 vs Actuals</u>
PBA	1,816	1,852	1,834	18	(18)
DAI	360	300	360	0	60
SOA	366	356	368	2	12
<b>Subtotal</b>	<b><u>2,542</u></b>	<b><u>2,508</u></b>	<b><u>2,562</u></b>	<b><u>20</u></b>	<b><u>54</u></b>
<b><u>Civilian</u></b>					
CSEA	803	736	804	1	68
ORD	12	11	12	0	1
<b>Subtotal</b>	<b><u>815</u></b>	<b><u>747</u></b>	<b><u>816</u></b>	<b><u>1</u></b>	<b><u>69</u></b>
<b>Grand Total</b>	<b><u>3,357</u></b>	<b><u>3,255</u></b>	<b><u>3,378</u></b>	<b><u>21</u></b>	<b><u>123</u></b>

- The Police Benevolent Association (PBA) is budgeted at 1,834, 18 more than FY 23 however, the current staffing is 1,852 officers.
- The FY 24 budget funds 360 positions for the Detectives Association Inc (DAI) and 368 for the Superior Officers Association (SOA).
  - Currently DAI and SOA have 60 and 12, respectively, less members on board when compared to the FY 24 budget.

**Expenses, Cont.**

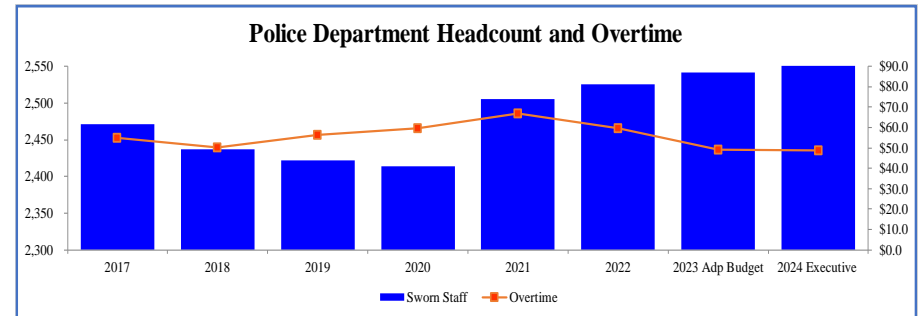


- FY 18, FY 19, FY 20, FY 21 and FY 22 retirements were, 160, 133, 188, 105 and 91, respectively. The Administration anticipates some 120 officers will leave this year.
- The Administration estimates some 120 officers will also leave in FY 24.



**Expenses, Cont.**

- The current FY 23 budgeted uniform strength is 2,542 and the September actuals is 2,508.
- The department estimates some 120 officers could leave service in FY 24.
- Due to the six to seven-month training period, the impact on overtime of the future classes may be delayed.
- After all recruits are fully deployed, it is hoped they will continue to drive down the blended overtime rate.



**Headcount and Overtime**

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

In FY 18, the County hired some 118 new police officers while approximately 117 were employed in FY 19. The FY 20 hiring plan was impeded by COVID-19 however, the County was still able to bring an estimated 178 new police officers on board. In FY 21, the department added 161 officers while 109 were hired in FY 22. Furthermore, the department recruited 50 officers in May 2023.

The proposed FY 24 budget anticipates funding for two additional classes of 50-75 recruits.



**Police Headquarters Expenses**

Police Headquarters Expenses						
(\$'s in millions)						
	Historical		2023	2024	Exec. vs. Conformed	
	2021	2022	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,474	1,530	1,627	1,640	13	0.8%
Part-Time and Seasonal	55	57	86	86	0	0.0%
Salaries	\$233.6	\$254.4	\$264.2	\$277.5	\$13.3	5.0%
Fringe Benefits	157.8	213.1	178.7	187.0	8.3	4.6%
Workers Compensation	6.4	6.1	6.9	7.0	0.1	1.9%
Equipment	0.9	2.3	3.0	3.0	0.1	2.8%
General Expenses	3.9	6.7	6.9	9.9	3.1	44.4%
Contractual Services	11.9	14.5	21.2	25.3	4.0	19.0%
Utility Costs	1.7	2.2	1.9	2.4	0.5	24.3%
Debt Svc. Chargebacks	9.1	11.3	24.2	25.9	1.7	6.9%
Inter-Dept. Charges	28.6	31.3	29.4	30.4	1.1	3.7%
Trans To General Fund	20.8	0.0	0.0	0.0	0.0	0.0%
<b>Total</b>	<b>\$474.7</b>	<b>\$541.7</b>	<b>\$536.4</b>	<b>\$568.5</b>	<b>\$32.1</b>	<b>6.0%</b>

- Headquarter expenses are growing by \$32.1 million, or 6.0%, compared to the FY 23 budget.
- The largest growths are occurring in salaries, fringe benefits, general expenses and contractual services.
- Salaries have increases of \$4.7 million in payroll adjustment, \$3.3 million in CSEA adjustments, \$1.8 million in differential, \$1.7 million in CSEA COLA, \$1.4 million in special assignment and \$0.6 million in terminal leave.
  - In FY 24 costs for Police Officers, Police Office Detectives and Police Medics will grow by a combined \$10.8 million from the prior budget.

- Fringe benefits are growing by \$8.3 million in FY 24.
  - The largest contributor is the net of the switch to the Excelsior plan.
- The increase in workers’ compensation costs occurred mainly within a new code, allocated loss adjustment expense, which was offset by lower medical costs.
- General expenses are growing by \$3.1 million in FY 24 which is primarily within gasoline, motor vehicle supplies & parts and clothing & uniform, building supplies & maintenance offset by lower information technology supplies & expenses.
- Contractual services are increasing by \$4.0 million in FY 24 mainly due to higher miscellaneous costs of \$1.4 million, \$1.8 million in radio & communications and \$0.9 million in police union legal fees.
- Utility costs are higher by \$0.5 million in FY 24 which is mainly in telephone costs for \$0.6 million offset by lower light power water expenses of \$0.1 million.
- Debt services costs are growing by \$1.7 million in FY 24.

**Police District Expenses**

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2023	2024	Exec. Vs. Conformed	
	2021	2022	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,783	1,721	1,730	1,738	8	0.5%
Part-Time and Seasonal	428	412	437	437	0	0.0%
Salaries	\$231.2	\$237.4	\$258.5	\$261.7	\$3.2	1.2%
Fringe Benefits	138.7	150.4	197.7	178.0	(19.7)	-10.0%
Workers Compensation	10.2	11.8	10.9	11.1	0.2	1.9%
Equipment	0.0	0.6	1.0	2.3	1.3	132.3%
General Expenses	4.8	5.4	5.6	6.0	0.3	5.6%
Contractual Services	0.5	0.1	1.7	1.6	(0.0)	-1.4%
Utility Costs	1.6	1.6	1.7	1.9	0.2	11.5%
Debt Svc. Chargebacks	0.3	0.4	1.1	1.2	0.1	8.7%
Inter-Dept. Charges	24.5	26.1	24.8	27.6	2.8	11.4%
Interfund Charges	0.0	0.0	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$411.7</b>	<b>\$433.8</b>	<b>\$503.0</b>	<b>\$491.4</b>	<b>(\$11.6)</b>	<b>-2.3%</b>

- District expenses are decreasing by \$11.6 million, or 2.3%, compared to the FY 23 budget.
- The decline is mainly occurring in fringe benefits.
- Salaries are increasing by \$3.2 million, or 1.2%, from the FY 23 budget.
  - Cost growths of \$1.0 million or more are happening in Police Officers – AA2ML, differential, payroll adjustment and salary adjustment. Offsetting savings are occurring in terminal leave, retroactive pay and Police sworn CSEA.

- The fringe benefit line is decreasing by \$19.7 million from the FY 23 budget.
  - The largest contributor is the pension repayment – PFRS of \$27.9 million previously allocated in FY 23 being eliminated in FY 24. Health insurance for retirees is declining by \$4.5 million in FY 24.
  - Offsetting these increases in FY 24 are growths of \$6.1 million in NYS police retirement, \$4.1 million in Excelsior health insurance and \$2.7 million in social security contribution are occurring.
- Workers’ compensation has a growth of \$0.4 million in allocated loss adjustment expense being offset by lower costs in dpay of \$0.3 million.
- Equipment is increasing by \$1.3 million primarily in safety & security equipment and communications.
- General expenses largest contributors to the growth are within gasoline, miscellaneous supplies along with motor vehicle supplies & parts.
- Contractual services costs have an increase in miscellaneous which is being offset by a nearly equal decrease in police union legal fees.
- Utility costs are growing in all categories, fuel, light power, telephone and water.
- Debt service chargebacks are increasing by \$98,662 in FY 24.
- Inter department charges are growing by \$2.8 million. Increases are in IT and indirect charges of \$1.1 million and \$1.9 million, respectively, are being offset by a small decrease in building occupancy charges.

Revenue	Historical		2023		2024	Exec. vs. Conformed		Exec. vs. Projected	
	2021	2022	NIFA Conf. Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$5,340,145	\$4,627,086	\$5,611,194	\$5,611,194	\$5,252,500	(\$358,694)	-6.4%	-358,694	-6.4%
Fines & Forfeits	24,204,963	26,024,100	24,990,000	22,784,450	24,745,000	(245,000)	-1.0%	1,960,550	8.6%
Invest Income	33,607	119,791	65,000	672,481	865,000	800,000	1230.8%	192,519	28.6%
Rents & Recoveries	2,349,449	701,720	48,000	114,007	48,000	0	0.0%	(66,007)	-57.9%
Dept Revenues	22,942,243	23,043,769	26,639,825	24,058,344	26,497,575	(142,250)	-0.5%	2,439,231	10.1%
Interdept Revenues	12,322,246	13,657,984	13,312,539	13,385,005	15,813,912	2,501,373	18.8%	2,428,907	18.1%
Pymnt In Lieu of Taxes	25,695,945	25,695,945	25,695,965	25,695,965	25,695,965	0	0.0%	0	0.0%
Interfund Charges Rev	251,299	281,970	0	284	0	0	*****	(284)	-100.0%
Fed Aid-Reimb Of Exp	5,609,133	555,825	75,000	84,588	75,000	0	0.0%	(9,588)	-11.3%
Interfund Transfers	3,000,000	125,540,201	165,591,280	165,591,280	185,598,200	20,006,920	12.1%	20,006,920	12.1%
State Aid-Reimb Of Exp	436,613	1,210,446	750,000	750,000	750,000	0	0.0%	0	0.0%
Property Tax	763,951,201	731,006,643	753,060,461	753,060,461	751,056,886	(2,003,575)	-0.3%	(2,003,575)	-0.3%
Special Taxes	25,351,372	23,686,559	23,585,085	23,585,085	23,541,120	(43,965)	-0.2%	(43,965)	-0.2%
<b>Total</b>	<b>\$891,488,215</b>	<b>\$976,152,040</b>	<b>\$1,039,424,349</b>	<b>\$1,035,393,144</b>	<b>\$1,059,939,158</b>	<b>\$20,514,809</b>	<b>2.0%</b>	<b>\$24,546,014</b>	<b>2.4%</b>

**Revenues**

- The FY 14 Proposed Revenues are increasing by \$20.5 million, or 2.0%, when compared to FY 23 budget and by \$24.5 million, or 2.4%, when compared to projection.
- The main increase is within interfund transfer for \$20.0 million. This amount reflects the transfer from sales tax revenue in order to support expenses in Police Headquarters.
- Inter department revenues are increasing by \$2.5 million in FY 24 which is for Police District charges to other departments.
- Investment income is growing by \$0.8 million due to the rise of interest rates.
- Property tax is declining by \$2.0 million, or 0.3% when compared to FY 23 budget and the projection. The Police District Fund is down by \$11.8 million while the Police Headquarters Fund is up by \$9.8 million.
- Alarm permits, within permits and licenses, is decreasing by \$0.4 million in FY 24, budget to budget.
- Fines & forfeits, specifically alarm fines, are declining by \$0.2 million when compared to FY 23. The public safety fee remains unchanged at \$23.5 million.
- Ambulance fee collections, within departmental revenues, were removed in FY 24. Ambulance fees remain unchanged at \$24.0 million.

**Police Headquarters Revenues**

Police Headquarters Revenues						
(\$'s in millions)						
	Historical		2023	2024	Exec. vs. Conformed	
	2021	2022	NIFA Approved Budget	Executive Budget	Var.	%
Permits & Licenses	\$1.2	\$1.3	\$1.1	\$1.2	\$0.0	2.0%
Fines & Forfeits	23.4	25.3	23.5	23.5	0.0	0.0%
Invest Income	0.0	0.1	0.0	0.0	0.0	0.0%
Rents & Recoveries	0.9	0.3	0.0	0.0	0.0	0.0%
Rev Offset To Expense	0.0	0.0	0.0	0.0	0.0	*****
Dept Revenues	20.4	20.6	24.3	24.2	(0.1)	-0.6%
Interdept Revenues	12.0	13.4	13.3	15.8	2.5	18.8%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.2	0.2	0.0	0.0	0.0	*****
blank	0.0	0.0	0.0	0.0	0.0	*****
Fed Aid-Reimb of Exp	4.1	0.0	0.1	0.1	0.0	0.0%
Interfund Transfers	3.0	125.5	165.6	185.6	20.0	12.1%
State Aid-Reimb of Exp	0.4	1.2	0.8	0.8	0.0	0.0%
Property Tax	374.7	321.2	275.1	284.9	9.8	3.6%
Special Taxes	25.4	23.7	23.6	23.5	(0.0)	-0.2%
<b>Total</b>	<b>\$474.7</b>	<b>\$541.7</b>	<b>\$536.4</b>	<b>\$568.5</b>	<b>\$32.1</b>	<b>6.0%</b>

- The FY 24 Headquarters revenue budget is growing by \$32.1 million, or 6.0%, from the FY 23 budget.
- Interfund transfer, specifically sales tax general fund, of \$185.6 million is growing by \$20.0 million in FY 24.
- Property taxes are increasing by \$9.8 million in FY 24.
- Police District charges within inter department revenues are driving the increase.
- Ambulance fees in departmental revenues are remaining flat.
- The public safety fee within fines & forfeitures is flat.
  - The public safety fee became effective January 2, 2017 which assigned a \$55 fee on traffic and camera violations.

**Police District Revenues**

Police District Revenues						
(\$'s in millions)						
	Historical		2023	2024	Exec. vs. Conformed	
	2021	2022	NIFA Approved Budget	Executive Budget	Var.	%
Permits & Licenses	\$4.1	\$3.3	\$4.5	\$4.1	(\$0.4)	-8.5%
Fines & Forfeits	\$0.8	\$0.7	\$1.5	\$1.2	(\$0.2)	-16.4%
Invest Income	\$0.0	\$0.0	\$0.1	\$0.9	\$0.8	1600.0%
Rents & Recoveries	\$1.4	\$0.4	\$0.0	\$0.0	\$0.0	*****
Rev Offset To Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Dept Revenues	\$2.5	\$2.5	\$2.3	\$2.3	\$0.0	0.0%
Interdept Revenues	\$0.3	\$0.3	\$0.0	\$0.0	\$0.0	*****
Pymnt In Lieu of Taxes	\$16.8	\$16.8	\$16.8	\$16.8	\$0.0	0.0%
Interfund Charges Rev	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	*****
blank	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Fed Aid-Reimb of Exp	\$1.6	\$0.5	\$0.0	\$0.0	\$0.0	*****
Interfund Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
State Aid-Reimb of Exp	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Property Tax	389.3	409.8	478.0	466.2	(11.8)	-2.5%
<b>Total</b>	<b>\$416.8</b>	<b>\$434.4</b>	<b>\$503.0</b>	<b>\$491.4</b>	<b>(\$11.6)</b>	<b>-2.3%</b>

- District revenues are declining by \$11.6 million, or 2.3%, from the FY 23 budget.
- Property tax is decreasing by \$11.8 million due to a shift between fund allocations.
- Investment income is anticipated to grow by \$0.8 million.
- Permits and licenses, specifically alarm permits, is declining by \$0.4 million in FY 24.
- Fines and forfeits, specifically alarm permit fines, are decreasing by \$0.2 million in FY 24.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	175	185	209	196	221	12	5.7%	25	12.8%
Part-Time and Seasonal	13	14	22	13	23	1	4.5%	10	76.9%
Salaries	\$17,886,228	\$16,608,145	\$23,908,301	\$22,715,343	\$24,721,696	\$813,395	3.4%	\$2,006,353	8.8%
Equipment	17,652	121,503	52,995	52,995	52,996	1	0.0%	1	0.0%
General Expenses	187,997	263,948	343,522	343,522	339,261	(4,261)	-1.2%	(4,261)	-1.2%
Contractual Services	922,743	796,114	1,394,000	1,394,000	1,111,000	(283,000)	-20.3%	(283,000)	-20.3%
Inter-Dept. Charges	829,521	1,119,720	1,171,794	1,171,794	1,148,637	(23,157)	-2.0%	(23,157)	-2.0%
<b>Total</b>	<b>\$19,844,141</b>	<b>\$18,909,429</b>	<b>\$26,870,612</b>	<b>\$25,677,654</b>	<b>\$27,373,590</b>	<b>\$502,978</b>	<b>1.9%</b>	<b>\$1,695,936</b>	<b>6.6%</b>

**Expenses**

- The Proposed FY 24 Budget for expenses is \$27.4 million, an increase of \$0.5 million, or 1.9%, from the current budget, and rising by \$1.7 million or, 6.6%, compared to the projection. This is primarily due to higher salaries expense offset by general expenses, contractual services and interdepartmental charges.
- The salaries are increasing by \$0.8 million, budget to budget, and \$2.0 million relative to current projections. The FY 24 growth in salaries is mainly attributed to increases to headcount, terminal leave, and the impact of the Collective Bargaining Agreement with CSEA. The increase is mainly offset by the elimination of retroactive pay and lower overtime costs.
- Within the full-time headcount, there are many position shifts; however, the FY 24 proposal funds 221 full-time positions, 12 more positions compared to FY 23 NIFA Approved Budget and 25 more titles versus the September onboard. The Administration expects to hire additional personnel to maintain staffing levels due to attrition and to facilitate with the State mandated Raise the Age Program. The FY 24 proposal includes a class of Probation Officer Trainees and anticipates promoting 10 Probation Officers Trainees to Probation Officer I's by year-end 2024.
- The part-time and seasonal headcount includes 23, one more position budget to budget and 10 more compared to the current onboard. The FY 24 proposal added a part-time Administrative Assistant.
- The proposed equipment budget of \$52,996 is constant with the prior year budget and projections.
- The FY 24 general expenses budget of \$0.3 million, decreased nominally by \$4,261 compared to FY 23 and current projections. The change is mostly due declining Grainger expenses offset mostly by rising costs for miscellaneous supplies & expenses, medical supplies & expenses and clothing & uniform supplies.

**Expenses, Con't**

- The contractual budget of \$1.1 million is reduced by \$283,000, budget to budget and against projections. The decline is driven by lower costs for miscellaneous contractual services and electronic monitoring.
- Inter-departmental charges decreased by \$23,157 to \$1.1 million for the FY 24 proposal mainly due to lower building occupancy charges offset by Correctional Center charges.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$114,056	\$7,084	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	1,045,843	1,788,975	1,569,643	1,409,088	1,566,643	(3,000)	-0.2%	157,555	11.2%
Fed Aid-Reimb of Exp	243,070	139,969	64,152	64,152	46,000	(18,152)	-28.3%	(18,152)	-28.3%
State Aid-Reimb of Exp	7,191,422	6,044,242	9,921,326	9,921,326	9,921,326	0	0.0%	0	0.0%
<b>Total</b>	<b>\$8,594,391</b>	<b>\$7,980,269</b>	<b>\$11,555,121</b>	<b>\$11,394,566</b>	<b>\$11,533,969</b>	<b>(\$21,152)</b>	<b>-0.2%</b>	<b>\$139,403</b>	<b>1.2%</b>

**Revenues**

- The FY 24 revenue budget of \$11.5 million is decreasing minimally by \$21,152, or 0.2%, from the FY 23 budget and relative to current projection increasing by \$139,403. The budget to budget change is attributed to declines of department revenue and federal aid.
- The FY 24 proposal allocates \$1.6 million for departmental revenues which is decreasing marginally against the prior year while increasing compared to the current projection.
- The federal aid budget for FY 24 is \$18,152 lower than the prior year budget and current projection. This is attributed to reduced funding for Governor’s Traffic Safety Committee (GTSC) Ignition Interlock Device Monitoring Program offset by higher NYS pass thru federal funds.
- The department’s FY 24 state aid budget is unchanged at \$9.9 million. The state aid budget consists of the three revenue streams. Raise the Age state reimbursement of \$1.6 million, Juvenile Delinquent Care for \$5.8 million and reimbursed expenditures for \$2.5 million.

**Revenues, Cont.**

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

ACTIVITY INDICATORS				
Indicator	2022 Actual	2023 Projected	2024 Proposed	% Change
Investigations - Criminal Division	2,190	2,300	2,500	8.7%
Supervision - Criminal Division	3,775	3,800	4,000	5.3%
Pretrial/Intake - Criminal Division	3,652	3,700	3,700	0.0%
Alcohol Interlock Monitoring (AIM)	450	700	700	0.0%
GPS Electronic Monitoring-Pretrial	758	1,100	1,200	9.1%
Juvenile Intake - Juvenile Delinquents	708	800	850	6.3%
Juvenile Supervision - Juvenile Delinquents	36	60	80	33.3%
Juvenile Supervision - (PINS)*	17	40	60	50.0%
Investigations Family Division	104	180	200	11.1%
<b>Total Caseloads</b>	<b>11,690</b>	<b>12,680</b>	<b>13,290</b>	<b>4.8%</b>
* Persons In Need of Supervision Source: Probation Department				

- The FY 24 total caseloads are expected to increase by 610 or 4.8% compared to FY 23 projected and by 1,600 or 13.7% relative to the FY22 actual. The Activity Indicator increases are attributed to a backlog of court cases, resulting from the pandemic.
  - In the Criminal Division: Investigations and Supervision cases are projected to increase by 8.7% and 5.3%, respectively. While Pretrial/Intake will remain flat.
  - The Alcohol Interlock Monitoring (AIM) caseloads are expected stay constant at 700 cases for FY 24.
  - The FY 24 GPS Electronic Monitoring is increasing by 100 cases, or 9.1% compared to the current projection but grew by 442 or 58.3% compared to the FY 22 actual.
  - The activity indicators for Juvenile Intake, Supervision for Juvenile Delinquents and PINS cases are also higher by 50, 20 and 20, respectively.
  - The Investigations Family Division category cases are growing by 11.1% for the FY 24 proposal.

**Revenues, Cont.**

**Raise the Age**

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

*Source: Department of Probation*

**Electronic Monitoring**

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

*Source: Department of Probation*

**Leandra’s Law**

Following the implementation of Leandra's Law (August 2010), which requires installation of an Ignition Interlock Device (IID) in the vehicles of all convicted drunk drivers; the Probation Department’s Alcohol Interlock Monitoring (AIM) program observed an increase in the number of offenders being sentenced to conditional discharges (unsupervised probation). There are currently over 700 related cases. The Probation Department’s DWI units currently oversee approximately 1,100 offenders who are sentenced for DWI convictions.

*Source: Department of Probation*

**Criminal Justice Reform**

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

*Source: Department of Probation*

The Office of Public Administrator acts under and with the authorization of the New York State Surrogate’s Court Procedure Act (SPCA), Article 12, Sections 1201-1219. The Office of the Public Administrator (PA) is entrusted with the management and disposition of property on behalf of Nassau County residents who die intestate or whose wills name either unqualified or unwilling individuals to assume the responsibility of executing that will.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	5	6	6	6	0	0.0%	0	0.0%
Part-Time and Seasonal	0	0	2	0	1	(1)	-50.0%	1	*****
Salaries	\$473,697	\$388,963	\$638,600	\$556,843	\$600,669	(\$37,931)	-5.9%	\$43,826	7.9%
General Expenses	1,533	1,739	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	0	20,000	10,000	10,000	12,500	2,500	25.0%	2,500	25.0%
<b>Total</b>	<b>\$475,229</b>	<b>\$410,702</b>	<b>\$651,767</b>	<b>\$570,010</b>	<b>\$616,336</b>	<b>(\$35,431)</b>	<b>-5.4%</b>	<b>\$46,326</b>	<b>8.1%</b>

**Expenses**

- The Proposed FY 24 Budget expenses are decreasing 5.4%, budget to budget, and increasing by 8.1% compared to the current projection.
- The decline in the salary expense line against the FY 23 NIFA Approved Budget is attributable to the elimination of an Accounting Assistant I Part-time position offset by higher terminal leave costs.
- The FY 24 contractual budget is increased by \$2,500, which was earmarked for financial costs.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	318,386	620,584	450,000	450,000	475,000	25,000	5.6%	25,000	5.6%
<b>Total</b>	<b>\$318,386</b>	<b>\$620,584</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$475,000</b>	<b>\$25,000</b>	<b>5.6%</b>	<b>\$25,000</b>	<b>5.6%</b>

**Revenue**

- The FY 24 proposed revenue budget of \$475,000 is \$25,000 higher when compared to the FY 23 NIFA Approved Budget and to the current projections. The Public Administrator’s fees are based on a percentage of the gross assets of the estates that the office administers. Revenue can vary each year based on the number of estates the County processes.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	370	357	417	383	415	(2)	-0.5%	32	8.4%
Part-Time and Seasonal	60	63	81	63	83	2	2.5%	20	31.7%
Salaries	\$27,230,680	\$26,246,131	\$36,149,687	\$35,393,245	\$37,943,076	\$1,793,389	5.0%	\$2,549,831	7.2%
Workers Compensation	1,951,181	1,796,773	2,430,000	2,430,000	2,430,000	0	0.0%	0	0.0%
Equipment	93,085	125,554	406,500	406,500	206,100	(200,400)	-49.3%	(200,400)	-49.3%
General Expenses	7,055,401	8,455,275	9,289,457	9,289,457	9,757,857	468,400	5.0%	468,400	5.0%
Contractual Services	150,556,577	158,515,127	167,689,348	169,689,348	187,776,116	20,086,768	12.0%	18,086,768	10.7%
Utility Costs	23,888,667	26,665,712	29,033,955	34,039,955	32,753,102	3,719,147	12.8%	(1,286,853)	-3.8%
Var Direct Expenses	350,000	300,000	350,000	350,000	300,000	(50,000)	-14.3%	(50,000)	-14.3%
Inter-Dept. Charges	12,858,259	12,858,259	13,179,275	13,179,275	16,127,771	2,948,496	22.4%	2,948,496	22.4%
Mass Transportation	45,777,147	47,926,155	50,898,201	50,898,201	51,790,222	892,021	1.8%	892,021	1.8%
Other Expense	13,844,936	14,106,399	15,716,001	15,716,001	16,826,759	1,110,758	7.1%	1,110,758	7.1%
<b>Total</b>	<b>\$283,605,934</b>	<b>\$296,995,385</b>	<b>\$325,142,424</b>	<b>\$331,391,982</b>	<b>\$355,911,003</b>	<b>\$30,768,579</b>	<b>9.5%</b>	<b>\$24,519,021</b>	<b>7.4%</b>

### Expenses

- The Department of Public Works' (DPW) FY 24 Proposed Expense Budget is increasing by \$30.8 million, or 9.5%, from the FY 23 NIFA Approved Budget and \$24.5 million, or 7.4%, from OLBR's projection.
- Salaries are increasing by \$1.8 million, or 5.0%, from the FY 23 NIFA Approved Budget and by \$2.5 million, or 7.2%, from the FY 23 projection. The budget includes \$1.1 million more in CSEA cost of living adjustment, \$1.9 million in CSEA adjustments, \$0.3 million more in terminal leave, and \$0.3 million in CSEA stipend. The FY 23 retroactive pay of \$2.8 million was eliminated in the FY 24 Proposed Budget.
  - The proposed salary budget accommodates wages and title movements for FY 24.
  - The salary increase from OLBR's projection is mainly driven by an increase in headcount from the current on-board employees.
  - The FY 24 Proposed Budget removes two full-time positions but adds two part-time and seasonal employees when compared to the FY 23 NIFA Approved Budget.
  - Full-time positions are discussed in further detail later in the report.

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**Expenses, Cont.**

- Workers' compensation costs are constant at \$2.4 million, budget to budget, and compared to OLBR's projection.
- Equipment costs are decreasing by \$200,400, or 49.3% when compared to the FY 23 NIFA Approved Budget, mainly driven by decreased miscellaneous and heavy-duty equipment costs.
- General expenses costs are increasing by \$468,400, or 5.0% when compared to the FY 23 NIFA Approved Budget.
  - The increase is driven by growth in office supplies and copy paper, other expenses, advertising/public notices, Grainger expenses, educational and training, traffic highway, miscellaneous supplies and expenses, and GPC parts and materials. These increases are offset by declines in trucks and tractors, outside vendor repairs, and motor vehicles supplies and parts.
- Contractual services (DE) are increasing by \$20.1 million, budget to budget, or 12.0% from FY 23.
  - This is mainly due to a \$16.4 million increase for contractual services – Veolia for the NICE Bus, \$1.4 million increase in miscellaneous contractual services, and \$1.4 million increase in street light and signal maintenance. Furthermore, growths are found in GPC warehouse management, traffic management center, tree removal and trimming services, uniform rental expenses, and tank testing repair and compliance, offset by declines in medical/psychiatric services, laundry services, and rodent control services.
- Utility costs are increasing by \$3.7 million, or 12.8%, versus the FY 23 NIFA Approved Budget. This is due to growths in fuel, Tri-Gen Nassau Distr. Energy Corp., and water offset by decreases in light power water, brokered gas, and energy conservation savings.
- Various direct expenses are declining by \$50,000, budget to budget, and compared to OLBR's projection.
- The inter-departmental charges are increasing by \$2.9 million, or 22.4%, budget to budget, and compared to OLBR's projection. The budget includes information technology, telecommunication, and indirect charges.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$0.9 million when compared to FY 23 NIFA Approved Budget and projection.
- Other expense, primarily in rent and the Pt. Lookout/LIDO Long Beach bus route, is increasing by \$1.1 million, or 7.1%, budget to budget.

**Expenses, Cont.**

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2023	2024	Exec. vs. Approved	
	2021	2022	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$21.0	\$21.5	\$25.7	\$29.5	\$3.8	14.7%
Division of Engineering	192.1	205.2	218.4	236.6	18.1	8.3%
Division of Operations	14.4	13.4	18.5	19.6	1.1	5.8%
Fleet Management	7.6	8.9	10.0	9.1	-0.9	-8.9%
Facilities Management	48.5	48.1	52.5	61.2	8.7	16.5%
<b>Total</b>	<b>283.6</b>	<b>297.0</b>	<b>325.1</b>	<b>355.9</b>	<b>30.8</b>	<b>9.5%</b>

- In totality, the FY 24 expense budget is increasing by \$30.8 million, or 9.5%, versus the FY 23 NIFA Approved Budget.
- The Administration Control Center is increasing by \$3.8 million in FY 24.
  - The primary increases are in rent and information technology charges within inter-departmental charges.
- The Division of Engineering Control Center is increasing by \$18.1 million in FY 24.
  - The primary factors driving these increases are \$16.4 million for contractual services for the NICE Bus, \$1.4 million for street light and signal maintenance, \$0.9 million in LIRR station maintenance, and \$0.5 million in CSEA adjustments.
- The Division of Operations Control Center’s budget is increasing by \$1.1 million in FY 24.
  - The growth is mainly due to increased salary expenses and general expenses, offset by declines in equipment and contractual services.
- The Fleet Management Control Center budget is decreasing by \$0.9 million in FY 24.
  - The primary declines are in salaries and indirect charges, offset by minor increases in general expenses and contractual services.
- The Facilities Management Control Center is increasing by \$8.7 million in FY 24.
  - The majority of the increase is found in utilities of \$4.5 million, contractual expenses of \$2.4 million, and inter-departmental charges of \$1.2 million. This is followed by smaller increases in general expenses of \$0.4 million and salaries of \$0.2 million.

Expenses, Cont.

DPW 2024 Proposed Budget Contractual Services Expense					
	Historical	2023	2024	Exec. vs. Approved	
	2022 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$144,234,833	\$150,364,000	\$166,731,105	\$16,367,105	10.9%
Miscellaneous Contractual Serv	4,550,675	6,567,823	8,011,783	1,443,960	22.0%
Sanitary Solid Waste Disposal	280,000	205,200	205,200	0	0.0%
Street Light & Signal Maintenance	4,350,000	4,350,000	5,750,000	1,400,000	32.2%
Medical/Psychiatric Services	0	45,500	40,000	(5,500)	-12.1%
Laundry Services	0	72,000	0	(72,000)	-100.0%
Building & Maintenance Svcs	710,596	697,168	697,168	0	0.0%
GPC Warehouse Management	200,000	150,000	240,000	90,000	60.0%
Traffic Management Center	2,472,964	2,984,697	3,022,500	37,803	1.3%
Rodent Control Services	256,000	497,000	475,400	(21,600)	-4.3%
Construction & Demolition Debris Removal	7,070	174,960	174,960	0	0.0%
Tree Removal & Trimming Services	300,000	0	400,000	400,000	*****
Uniform	40,000	0	72,000	72,000	*****
Software Contracts	(10)	32,000	32,000	0	0.0%
Professional Services	0	69,000	69,000	0	0.0%
Tank Testing Repair & Compliance	1,113,000	1,480,000	1,855,000	375,000	25.3%
<b>Total</b>	<b>\$158,515,127</b>	<b>\$167,689,348</b>	<b>\$187,776,116</b>	<b>\$20,086,768</b>	<b>12.0%</b>

- As illustrated above, contractual services are increasing by \$20.1 million in FY 24. The four largest variances are as follows: \$16.4 million increase for the NICE Bus, \$1.4 million increase in miscellaneous contractual services, \$1.4 million increase in street light and signal maintenance, and a \$0.4 million increase in tree removal and trimming services.
  - Additionally, smaller rises can be found in tank testing repair & compliance, GPC Warehouse Management, Traffic Management Center, and uniform.

Expenses, Cont.

Staffing Analysis									
				Exec. vs		Exec. vs			
				FY 23	Sept-23	FY 24	FY 24	23	Exec. vs
				Approved	Actual	Request	Executive	Approved	Actual
<b>CC Full-Time Staffing</b>									
PW	00	Division of Administration		47	40	45	45	(2)	5
	01	Division of Engineering		91	75	85	85	(6)	10
	02	Division of Operations		135	146	143	143	8	(3)
	03	Fleet Management		39	27	35	35	(4)	8
	06	Facilities Management		105	95	107	107	2	12
<b>Total Full-Time</b>				<b>417</b>	<b>383</b>	<b>415</b>	<b>415</b>	<b>(2)</b>	<b>32</b>
<b>CC Part-Time and Seasonal</b>									
PW	00	Division of Administration		2	4	3	3	1	(1)
	01	Division of Engineering		12	12	13	13	1	1
	02	Division of Operations		26	17	26	26	0	9
	03	Fleet Management		2	2	2	2	0	0
	06	Facilities Management		39	28	39	39	0	11
<b>Total Part-Time and Seasonal</b>				<b>81</b>	<b>63</b>	<b>83</b>	<b>83</b>	<b>2</b>	<b>20</b>

- The FY 24 full-time headcount is decreasing by two positions when compared to the FY 23 NIFA Approved Budget but is increasing by 32 from the current onboard as of September. The department requested 415 total heads and was approved for that quantity.
- The FY 24 part-time and seasonal staff contains 83 heads which is two more than the FY 23 NIFA Approved Budget and is increasing by 20 heads from the current onboard as of September. They include one in Administration and one in Engineering.

**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.

<b>Mass Transportation Funding</b>				
<b>Mass Transportation (MM)</b>	<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>Executive FY 24</b>	<b>2024 - 2023 % Change</b>
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	33,802,863	36,709,909	37,601,930	2.4%
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%
	<b>\$47,926,155</b>	<b>\$50,898,201</b>	<b>\$51,790,222</b>	1.8%
<b>Other Expenses (OO)</b>				
6H Lido Beach Bus Route	<u>75,000</u>	<u>138,252</u>	<u>150,000</u>	<u>8.5%</u>
<b>Mass Transportation and Lido Beach</b>	<b>\$48,001,155</b>	<b>\$51,036,453</b>	<b>\$51,940,222</b>	<b>1.8%</b>

- The Mass Transportation Funding chart details the County expenses related to bus and rail transportation.
- The Metropolitan Suburban Bus Authority and Handicapped Transportation System subsidies are the two historic payments of \$2.5 million made to support Nassau’s bus system. They are required so that the County may receive State Operating Assistance grant funding.
  - The MTA-LIRR Operating Assistance is payable annually. The budget is unchanged at \$11.6 million. All Counties located within the Metropolitan Commuter District pay this assistance.
  - The Lido Beach Bus Route budget is increasing by \$11,748, or 8.5%, in FY 24.



**Transdev Services, Inc**

	NICE Bus			
	2022 Actuals	2023 OMB Projection	2023 NIFA Approved	2024 Proposed
County Contractual Service Payment	\$144,234,833	\$150,364,000	\$150,364,000	\$166,731,105
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
<b>Total County Expenses</b>	<b>\$146,774,333</b>	<b>\$152,903,500</b>	<b>\$152,903,500</b>	<b>\$169,270,605</b>
Fare Box Revenues	27,522,054	28,955,648	29,990,339	30,719,046
Bus Advertising	402,825	570,000	570,000	720,000
Non-Operating Revenue	344,400	0	0	0
County Capital Match	0	700,000	700,000	700,000
Federal Transportation Authority	27,278,695	7,239,152	22,100,000	19,448,875
Reimbursed Expense	0	700,000	700,000	700,000
STOA Grant	103,394,000	112,199,200	103,394,000	114,443,184
<b>Total County Revenues</b>	<b>\$158,941,974</b>	<b>\$150,364,000</b>	<b>\$157,454,339</b>	<b>\$166,731,105</b>
<b>Net County Contribution</b>	<b>12,167,641</b>	<b>(2,539,500)</b>	<b>4,550,839</b>	<b>(2,539,500)</b>

- The County is set up to act as a pass through for the NICE Bus system. Contractual disbursement payments are made to Transdev for operating the transit system from all corresponding bus revenues paid to the County of Nassau.
- The budgeted County expense, not including the contractual service payment, is \$2.5 million which represents the two subsidy payments historically made to the bus system. The Proposed FY 24 Budget estimates the County could have a potential shortfall of \$2.5 million.
- Total bus revenues are increasing by \$9.3 million when compared to the FY 23 NIFA Approved Budget.
  - The main driver of this revenue growth is a \$11.0 million anticipated increase in the Statewide Mass Transportation Operating Assistance (STOA) grant.
  - The grant monies are a function of the ridership level and the quality/type of services provided. Documentation is provided to New York State each year and allocation is predicated on service levels voted on by the senate and the assembly.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$2,328,198	\$1,801,459	\$1,925,801	\$1,925,801	\$1,925,801	\$0	0.0%	\$0	0.0%
Rents & Recoveries	6,647,220	15,785,073	13,832,409	64,333,519	12,732,083	(1,100,326)	-8.0%	(51,601,436)	-80.2%
Rev Offset To Expense	296,765	323,185	200,000	200,000	3,048,847	2,848,847	1424.4%	2,848,847	1424.4%
Dept Revenues	26,654,521	30,023,397	32,247,339	31,456,991	33,376,046	1,128,707	3.5%	1,919,055	6.1%
Interdept Revenues	20,314,461	20,959,786	21,212,195	21,212,195	16,021,564	(5,190,631)	-24.5%	(5,190,631)	-24.5%
Interfund Charges Rev	3,130,881	3,178,982	3,170,000	5,970,000	5,227,646	2,057,646	64.9%	(742,354)	-12.4%
Fed Aid-Reimb of Exp	3,460,295	30,478,789	24,501,758	10,442,457	21,880,875	(2,620,883)	-10.7%	11,438,418	109.5%
State Aid-Reimb of Exp	91,759,929	103,590,663	104,097,000	112,899,200	115,146,184	11,049,184	10.6%	2,246,984	2.0%
<b>Total</b>	<b>\$154,592,271</b>	<b>\$206,141,333</b>	<b>\$201,186,502</b>	<b>\$248,440,163</b>	<b>\$209,359,046</b>	<b>\$8,172,544</b>	<b>4.1%</b>	<b>(\$39,081,117)</b>	<b>-15.7%</b>

**Revenues**

- DPW’s FY 24 Proposed Revenue Budget is increasing by \$8.2 million from the FY 23 budget while decreasing by \$39.1 million from OBLR’s projection.
- Permits & licenses are constant at \$1.9 million from the FY 23 budget. Road openings, traffic signal permits, hauling, maps – sewer as built, cost of construction fees, and impact assessment fees are found in this category.
- Rents and recoveries revenue are decreasing by \$1.1 million, or 8.0%, from the FY 23 budget and by \$51.6 million, or 80.2%, compared to the projection. The decline to budget is driven by decreases of \$1.0 million in rental Mitchell Field property, \$0.8 million in Mitchell Field Veterans Housing Project, \$0.4 million in Marriott Lighthouse heating and chilling, and \$41,672 drop in rent of County property, offset by an increase of \$0.7 million in the sale of County property. Coliseum rental of \$3.6 million and Coliseum utilities of \$1.8 million in FY 23 have been removed in the FY 24 Proposed Budget however, \$5.9 million in Sands rental revenue was newly added.
- Revenues offset to expense is increasing by \$2.8 million compared to both the FY 23 NIFA Approved Budget and OLBR’s projection. New in FY 24 are Sands utilities of \$1.9 million and Marriott heat, chilling, demand, service of \$0.9 million.
- Departmental revenues are increasing by \$1.1 million from FY 23 and by \$1.9 million compared to the projection. The budget to budget increases are mainly due to \$0.7 million in bus fare box, \$0.3 million in concessions, and \$0.2 million in bus advertising.
- Interdepartmental revenues are declining by \$5.2 million, or 24.5%, budget to budget, and compared to current projections.
- Interfund charges revenues are increasing by \$2.1 million, budget to budget.

**Revenues, Cont.**

- State aid is increasing by \$11.0 million, or 10.6%, to \$115.1 million from FY 23. The sole driver is the increase in the State Operating Assistance (STOA) grant.
- Federal aid is decreasing by \$2.6 million to \$21.9 million from the FY 23 NIFA Approved Budget and increasing by \$11.4 million from OLBR’s projection. Funds from the Federal Transportation Authority, NYS Pass Thru Federal Funds, and reimbursed expenditures make up this line.

Departmental Revenues				2024
	2022	2023	2024	vs. 2023 %
	Actual	Approved	Proposed	Change
239F Plan ( Initial Submission )	\$99,000	87,000	87,000	0.0%
239F Plan ( Re-Submission )	72,755	10,000	10,000	0.0%
Misc Receipts	14	0	0	0.0%
Fees	250,700	600,000	600,000	0.0%
Concessions	1,022,260	770,000	1,020,000	32.5%
Inspector Services Backcharge	98,509	0	0	0.0%
239F Drainage Fee	8,780	0	0	0.0%
Plans	37,810	0	0	0.0%
Bus Fare Box	27,522,054	29,990,339	30,719,046	2.4%
Bus Advertising	402,825	570,000	720,000	26.3%
Non-Operating Revenue	344,400	0	0	0.0%
Subdivision Inspection Fees	128,040	150,000	150,000	0.0%
Film & Advert Activities	36,250	70,000	70,000	0.0%
<b>Total</b>	<b>\$30,023,397</b>	<b>\$32,247,339</b>	<b>\$33,376,046</b>	<b>3.5%</b>

- The table above shows DPW’s departmental revenues.
- The Proposed FY 24 departmental revenues are increasing by \$1.1 million when compared to FY 23.
  - Fare box revenue is increasing by \$728,707 from the FY 23 Approved Budget.
  - Fees are remaining constant at \$600,000 while bus advertising is budgeted at \$720,000 in FY 24.
  - Concessions are increasing by \$250,000 to \$1.0 million.

Rents & Recoveries				
	2022	2023	2024	2024 vs. 2023 %
	Actual	Approved	Proposed	Change
Cash Recovery	\$11	\$0	\$0	0.0%
Recvry Prior Yr Appr	3,351,349	0	0	0.0%
Rent County Property	567,192	600,270	558,598	-6.9%
Sale County Property	3,726,969	3,500,000	4,210,000	20.3%
Coliseum Utilities	1,346,171	1,781,350	0	-100.0%
Coliseum Rental	3,621,735	3,600,000	0	-100.0%
Rental Mitchell Field Properties	2,562,235	2,562,178	1,516,280	-40.8%
Mitchell Field Veterans Housing Project	0	1,341,341	547,200	-59.2%
Marriott Lighthouse Heating & Chilling	606,461	447,270	0	-100.0%
Sands Rental Revenue	0	0	5,900,005	0.0%
Grt Fd Recov For Prior Periods - AA Exp	2,950	0	0	0.0%
<b>Total</b>	<b>\$15,785,073</b>	<b>\$13,832,409</b>	<b>\$12,732,083</b>	<b>-8.0%</b>

- 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 \$710,000 while the rent of County property is decreasing by \$41,672 in FY 24.
  - Mitchell Field Veterans Housing Project is decreasing by \$794,141 in FY 24.
  - Rental of Mitchell Field Properties is decreasing by \$1.0 million or 40.8% in the FY 24 Proposed Budget.

The Office of Records Management, under the supervision of the County Clerk, administers and maintains the central records and document storage facility for numerous County departments. The department ensures that documents on file comply with mandated retention schedules and are available for retrieval by originating agencies. The office provides production capability for microfilming services. The office also assists other departments with document destruction in accordance with New York State Records Retention guidelines.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	7	10	5	10	0	0.0%	5	100.0%
Part-Time and Seasonal	2	2	21	1	21	0	0.0%	20	2000.0%
Salaries	\$621,034	\$550,890	\$1,004,508	\$844,508	\$909,750	(\$94,758)	-9.4%	\$65,242	7.7%
Equipment	79,913	456,407	275,000	275,000	275,000	0	0.0%	0	0.0%
General Expenses	38,867	56,565	111,000	111,000	111,000	0	0.0%	0	0.0%
Contractual Services	111,600	72,696	140,500	140,500	140,500	0	0.0%	0	0.0%
<b>Total</b>	<b>\$851,414</b>	<b>\$1,136,558</b>	<b>\$1,531,008</b>	<b>\$1,371,008</b>	<b>\$1,436,250</b>	<b>(\$94,758)</b>	<b>-6.2%</b>	<b>\$65,242</b>	<b>4.8%</b>

**Expenses**

- The Proposed FY 24 Budget is decreasing by \$94,758, or 6.2% from the FY 23 NIFA Approved Budget, and increasing by \$65,242 or 4.8% compared to OLBR’s current projection.
- Salaries are decreasing by \$0.1 million, or by 9.4% budget to budget, and increasing by \$65,242, or 7.7% compared to OLBR’s projection. The decrease in proposed salaries is mainly due to the elimination of retroactive pay of \$66,468. The Proposed FY 24 full-time, part-time and seasonals headcount remain consistent in comparison to both the FY 23 NIFA Approved Budget and OLBR’s projections.
- The equipment line is flat when compared to the FY 23 NIFA Approved Budget and OLBR’s projections.
- General expenses remain consistent when compared to both the FY 23 budget and OLBR’s projection.
- The FY 24 Proposed Budget for contractual services is unchanged in comparison to both the FY 23 NIFA Approved Budget and OLBR’s projection.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$11,956	\$81,393	\$0	\$134,156	\$0	\$0	*****	(\$134,156)	-100.0%
<b>Total</b>	<b>\$11,956</b>	<b>\$81,393</b>	<b>\$0</b>	<b>\$134,156</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>(\$134,156)</b>	<b>-100.0%</b>

**Revenue**

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

## Finance Authority and District

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

## Sewer and Storm Water Finance Authority Expenses

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$34,750	\$35,000	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Interest	4,986,500	4,368,250	3,725,000	3,725,000	3,052,750	(672,250)	-18.0%	(672,250)	-18.0%
Principal	12,365,000	12,865,000	13,445,000	13,445,000	10,285,000	(3,160,000)	-23.5%	(3,160,000)	-23.5%
Trans Out To SSW	145,342,000	145,574,000	144,947,024	144,947,024	149,224,274	4,277,250	3.0%	4,277,250	3.0%
<b>Total</b>	<b>\$162,728,250</b>	<b>\$162,842,250</b>	<b>\$162,417,024</b>	<b>\$162,417,024</b>	<b>\$162,862,024</b>	<b>\$445,000</b>	<b>0.3%</b>	<b>\$445,000</b>	<b>0.3%</b>

- The FY 24 expenses for the Sewer & Storm Water Finance Authority (SFA) are growing by \$445,000, budget to budget.
- The SFA retains funding to pay its operating expenses and debt service costs then transfers the remainder to the District.
- The funding for contractual services in FY 24 is \$300,000; same as the FY 23 budget and projection levels.
- In FY 24, budget to budget, interest and principal are decreasing by \$0.7 million \$3.2 million, respectively.
- The Proposed FY 24 Budget includes \$149.2 million transfer to the Sewer and Storm Water Resources District (SSW).
  - Transfer out to SSW is increasing by \$4.3 million, in FY 24 from the prior year budget and current projections.

**Sewer and Storm Water Finance Authority Revenues**

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$3,985	\$114,642	\$5,000	\$124,901	\$450,000	\$445,000	8900.0%	\$325,099	260.3%
Pymnt In Lieu of Taxes	7,852,738	7,852,738	7,852,738	7,852,738	7,852,738	0	0.0%	0	0.0%
Property Tax	154,559,286	154,559,286	154,559,286	154,559,286	154,559,286	0	0.0%	0	0.0%
<b>Total</b>	<b>\$162,416,009</b>	<b>\$162,526,666</b>	<b>\$162,417,024</b>	<b>\$162,536,925</b>	<b>\$162,862,024</b>	<b>\$445,000</b>	<b>0.3%</b>	<b>\$325,099</b>	<b>0.2%</b>

- The FY 24 revenues for SFA are growing by \$445,000, budget to budget.
- Property tax is remaining steady at \$154.6 million in FY 24 as compared to the FY 23 budget, projected and historical levels.
- Investment income is anticipated to increase to \$450,000 in FY 24 due to the rise of interest rates.
- The FY 24 proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is flat when compared to FY 23 and previous years.
  - This represents the Sewer Finance Authority's share of the Long Island Power Authority (LIPA) PILOT payment.

**Glen Cove Sewage Treatment Plant**

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

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

**Sewer and Storm Water Finance Authority Revenues, Cont.**

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

<b>Sewer and Storm Water Financing Authority</b>				
<b>Multi Year Plan (MYP)</b>				
<b>(\$'s in millions)</b>				
<b>Expense</b>	<b><u>2024 Proposed</u></b>	<b><u>2025 Plan</u></b>	<b><u>2026 Plan</u></b>	<b><u>2027 Plan</u></b>
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	3.1	2.5	2.1	1.7
Principal	10.3	8.6	9.1	9.5
Trans Out To SSW	149.2	151.4	151.4	151.4
<b>Expense Total</b>	<b>\$162.9</b>	<b>\$162.9</b>	<b>\$162.9</b>	<b>\$162.9</b>
<b>Revenue</b>				
Invest Income	\$0.5	\$0.5	\$0.5	\$0.5
Payment in Lieu of Taxes	7.9	7.9	7.9	7.9
Property Tax	154.6	154.6	154.6	154.6
<b>Revenue Total</b>	<b>\$162.9</b>	<b>\$162.9</b>	<b>\$162.9</b>	<b>\$162.9</b>

- Total expenses and revenues are projected to remain flat at \$162.9 million through FY 27.
- Contractual services of \$0.3 million remains unchanged in all years.
- Interest and principal are expected to decline, year over year, in FY 25 and increase in FY 26 and FY 27.
- The transfer out to SSW is \$149.2 million in FY 24, and \$151.4 million in FY 25, FY 26 and FY 27.
- Investment income, of \$450,000, is budgeted in all years of the MYP.
- The PILOT revenue is expected to remain consistent at \$7.9 million.
- The Sewer Finance Authority’s MYP indicates property taxes remaining steady at \$154.6 million throughout the plan.

**Sewer District Tax Rebalancing Plan**

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

**Sewer and Storm Water Resource District Expenses**

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	78	73	83	66	79	(4)	-4.8%	13	19.7%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$8,084,031	\$7,314,632	\$8,425,493	\$7,712,674	\$8,306,023	(\$119,470)	-1.4%	\$593,349	7.7%
Fringe Benefits	7,323,433	10,043,186	7,539,363	6,688,389	6,130,624	(1,408,739)	-18.7%	(557,765)	-8.3%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	197,862	409,324	1,724,830	1,724,830	1,694,930	(29,900)	-1.7%	(29,900)	-1.7%
Contractual Services	66,696,771	68,983,993	75,052,848	75,052,848	78,361,828	3,308,980	4.4%	3,308,980	4.4%
Utility Costs	6,920,793	10,458,808	9,020,793	9,020,793	6,887,245	(2,133,548)	-23.7%	(2,133,548)	-23.7%
Interest	848,048	581,282	7,526,883	7,526,883	10,439,268	2,912,385	38.7%	2,912,385	38.7%
Principal	8,697,736	9,119,393	10,650,151	10,650,151	14,108,693	3,458,542	32.5%	3,458,542	32.5%
Interfund Charges	34,199,523	35,864,213	43,681,622	40,811,426	43,813,654	132,032	0.3%	3,002,228	7.4%
Other Expense	400	111,164	358,500	358,500	10,458,942	10,100,442	2817.4%	10,100,442	2817.4%
<b>Total</b>	<b>\$132,968,598</b>	<b>\$142,885,995</b>	<b>\$163,990,483</b>	<b>\$159,556,494</b>	<b>\$180,211,207</b>	<b>\$16,220,724</b>	<b>9.9%</b>	<b>\$20,654,713</b>	<b>12.9%</b>

- The FY 24 expenditures are increasing by \$16.2 million, or 9.9%, as compared to the FY 23 Approved Budget and by \$20.7 million, or 12.9%, from the current projection. The largest increase is reflected in other expenses.
- Salaries are decreasing by \$0.1 million in FY 24, budget to budget. The proposed salary budget accommodates wages and title movements that net at 4 less full-time positions when compared to the FY 23 budget while 13 more against projections.
  - The lower salary is attributed to the elimination of prior year retroactive pay offset by the impact of the Collective Bargaining Agreement with CSEA.
- Fringe benefits are decreasing by \$1.4 million, budget to budget, and \$0.6 million from current projection.
  - The County will be paying lower health insurance premium rates for CSEA members from transferring them from the Empire plan to the new Excelsior health insurance program effective January 1, 2024. Higher pension costs offset these savings.
- Equipment remains flat at \$10,000 when compared to the FY 23 budget and projections.
- General expenses are declining by 1.7%, from the prior year and projections due to lower diesel fuel offset by higher gasoline.
- Principal and interest costs grow by a combined total of \$6.4 million in FY 24 when compared to the FY 23 budget and projection.

**Sewer and Storm Water Resource District Expenses, Cont.**

- Utility costs are declining by \$2.1 million from FY 23 budget and projection, primarily in light power water, fuel and brokered gas. The MYP baseline inflators for utilities are -12.32% in FY 25, -1.73% in FY 26 and -1.30% in FY 27.
- Other expense is increasing by \$10.1 million FY 24 which is mainly in the general reserves line.
- Interfund charges are increasing by \$0.1 million, budget to budget, due to an increase in \$0.9 million in indirect cost chargebacks offset by a decrease of \$0.8 million in capital debt service charges.

SSW Proposed Budget Contractual Services Expense						
	2021	2022	2023	2024	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$1,396,935	\$1,328,345	\$2,642,848	\$2,476,828	(\$166,020)	-6.3%
Engineering	41,279	48,714	1,591,000	100,000	(1,491,000)	-93.7%
Sanitary Solid Waste Disposal	724,285	635,000	635,000	635,000	0	0.0%
Tree Removal & Trimming Services	0	100,000	0	150,000	150,000	*****
Professional Services	64,534,272	66,871,934	70,184,000	75,000,000	4,816,000	6.9%
<b>Total</b>	<b>\$66,696,771</b>	<b>\$68,983,993</b>	<b>\$75,052,848</b>	<b>\$78,361,828</b>	<b>\$3,308,980</b>	<b>4.4%</b>

- Total contractual services costs are increasing by \$3.3 million, or 4.4%, in FY 24 which is mostly due to higher professional services with offsetting declines in miscellaneous contractual and engineering costs. The professional services line contains the appropriation for the Veolia Water Long Island (VEOLIA), previously known as SUEZ Water Long Island Inc., contracted expense that is for the operation and maintenance of the County’s sewer system.



**Sewer and Storm Water Resource District Expenses, Cont.**

Full-Time SSW Staffing Analysis							
RC	RC Description	FY 23 Approved	Sept-23 Actual	FY 24 Request	FY 24 Executive	Exec. vs 23 Approved	Exec. vs Actual
6000	Sewer Revenue / Fringe / Misc. Acc	3	3	11	11	8	8
6110	Sewage Disposal Bay Park	8	8	8	8	0	0
6120	Sewage Disposal Cedar Creek	18	12	16	16	(2)	4
6140	Sewage Disposal Services Lawrence	2	2	2	2	0	0
6150	Sewage Disposal Services Cedarhurst	3	3	3	3	0	0
6210	Sewage Maint Services Bay Park	2	2	2	2	0	0
6220	Sewage Maint Services Cedar Creek	3	2	2	2	(1)	0
6300	Storm Water Services	2	0	1	1	(1)	1
6310	Mosquito Control	2	0	0	0	(2)	0
7110	Sewage Disposal Services - Oper Cont	18	16	16	16	(2)	0
7120	Sewage Disposal Services - Oper Cont	7	6	6	6	(1)	0
7210	Sewage Maint Services - Oper Cont	5	4	4	4	(1)	0
7220	Sewage Maint Services - Oper Cont	10	8	8	8	(2)	0
<b>SSW Total</b>		<b>83</b>	<b>66</b>	<b>79</b>	<b>79</b>	<b>(4)</b>	<b>13</b>

- The Proposed FY 24 Budgeted headcount has 4 less positions than the FY 23 NIFA Approved Budget but 13 more than currently onboard.
- As per the department, the headcount by responsibility center no longer separates County workers from VEOLIA leased workers due to the implementation of People Soft.

**Sewer and Storm Water Resource District Revenues**

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$13,935,459	\$6,833,924	\$21,483,133	\$7,547,674	54.2%	\$14,649,209	214.4%
Permits & Licenses	1,087,499	1,011,181	750,000	750,000	750,000	0	0.0%	0	0.0%
Invest Income	129,196	1,137,958	105,000	2,772,546	3,025,000	2,920,000	2781.0%	252,454	9.1%
Rents & Recoveries	4,566,572	4,024,055	3,000,000	3,000,000	4,125,800	1,125,800	37.5%	1,125,800	37.5%
Dept Revenues	1,459,769	1,516,029	1,253,000	1,253,000	1,603,000	350,000	27.9%	350,000	27.9%
Fed Aid-Reimb of Exp	899,497	83,129	0	0	0	0	*****	0	*****
Interfund Transfers	145,342,000	145,685,164	144,947,024	144,947,024	149,224,274	4,277,250	3.0%	4,277,250	3.0%
State Aid-Reimb of Exp	0	7,159	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$153,484,533</b>	<b>\$153,464,675</b>	<b>\$163,990,483</b>	<b>\$159,556,494</b>	<b>\$180,211,207</b>	<b>\$16,220,724</b>	<b>9.9%</b>	<b>\$20,654,713</b>	<b>12.9%</b>

- The FY 24 overall revenue for the District is increasing by \$16.2 million, or 9.9%, from the FY 23 Approved Budget and by \$20.7 million, or 12.9%, from the projection.
- Fund balance is allocated at \$21.5 million in FY 24. The increase is related to higher costs in the other expense line.
  - The OLBR projected fund balance usage is what would be used in order to balance the fund. The year-end figures may differ depending on how the revenue and expense items finalize.
  - The FY 21 and FY 22 historical fund balance represents the usage, if needed. Fund balance of \$13.9 million is budgeted for in FY 23. The FY 24 budget allocated \$21.5 million for fund balance.
- Investment income is anticipated to grow by \$3.0 million in FY 24, budget to budget.
- The rents and recoveries line is expected to grow by \$1.1 million, budget to budget, which is occurring in enterprise fund recoveries, National Grid rebate and prior year recoveries of \$1.0 million, \$115,000 and \$10,800, respectively.
- Departmental revenue, specifically contractual services, increases by \$350,000 from the budget and projection levels.
- Interfund transfers, specifically transfer in from the Sewer Finance Authority, is increasing by \$4.3 million in the FY 24 Proposed Budget when compared to the prior budget and the projection.

**Sewer and Storm Water District, Multi-Year Plan**

<b>Sewer and Storm Water Resource District Multi Year Plan (\$'s in millions)</b>				
<b>EXPENSE</b>	<b>2024 Proposed</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
Salaries, Wages & Fees	\$8.3	\$8.6	\$9.0	\$9.3
Fringe Benefits	6.1	5.9	6.1	6.3
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.7	1.7	1.7	1.7
Contractual Services	78.4	78.8	79.2	79.6
Utility Costs	6.9	6.5	6.2	6.0
Interest	10.4	14.2	15.0	14.6
Principal	14.1	13.8	10.6	10.8
Interfd Chgs - Interfund Charges	43.8	50.5	54.2	63.6
Other Expenses	10.5	0.4	0.4	0.4
<b>EXPENSE TOTAL</b>	<b>\$180.2</b>	<b>\$180.3</b>	<b>\$182.2</b>	<b>\$192.3</b>
<b>REVENUE</b>				
Fund Balance	\$21.5	\$13.9	\$5.8	\$16.9
Permits & Licenses	0.8	0.8	0.8	0.8
Invest Income	3.0	3.0	3.0	3.0
Rents & Recoveries	4.1	4.1	4.1	4.1
Dept Revenues	1.6	1.6	1.6	1.6
Transfer From SFA (Interfund Transfer)	149.2	151.4	151.4	151.4
Federal Aid Reimbursement Of Expense	0.0	5.5	15.5	14.5
<b>REVENUE TOTAL</b>	<b>\$180.2</b>	<b>\$180.3</b>	<b>\$182.2</b>	<b>\$192.3</b>

- The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District is expecting costs to increase in FY 25, FY 26 and FY 27. The revenues keep pace with expenses and are expected to cover the costs in all years.
- Salaries, specifically CSEA COLA, are increasing by \$0.2 million in FY 25, by \$0.3 million in FY 26 and by \$0.2 million in FY 27.
- Fringe benefits, specifically within state retirement system, decline in FY 25 then grows minimally in the out-years.

- The equipment expense, not visible in the chart, is budgeted at \$10,000 in FY 24, FY 25, FY 26, and FY 27.
- General expenses remain steady at \$1.7 million in all years.
- Contractual services, specifically professional services, is increasing by an estimated \$0.4 million in FY 25, FY 26 and FY 27.
- Utility costs are decreasing in the out-years mainly driven by lower brokered gas and fuel.
- Interest costs increase in FY 25 and FY 26 then decrease in FY 27 while principal costs decline in FY 25 and FY 26 then increasing in FY 27.
- The interfund charges are expected to increase in all out-years, FY 25, FY 26 and FY 27.
  - Capital debt is \$36.5 million in FY 24, \$43.2 million in FY 25, \$46.9 million in FY 26 and \$56.3 million in FY 27.
- Fund balance is appropriated at \$21.5 million in FY 24, \$13.9 million in FY 25, \$5.8 million in FY 26 and \$16.9 million in FY 27.
- Permits and licenses, investment income and departmental revenues are holding steady at \$0.8 million, \$3.0 million and \$1.6 million, respectively, in all years of the MYP.
- Rents & recoveries, specifically enterprise fund recoveries, are \$4.0 million all years, FY 24, FY 25, FY 26 and FY 27.
- The transfer from SFA is allocated at \$149.2 million in FY 24, \$151.4 million in FY 25, FY 26 and FY 27.
- Federal aid is budgeted at \$5.5 million in FY 25, \$15.5 million in FY 26 and \$14.5 million in FY 27.

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		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	13	14	12	14	0	0.0%	2	16.7%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,131,086	\$1,052,749	\$1,396,907	\$1,212,265	\$1,381,407	(\$15,500)	-1.1%	\$169,142	14.0%
Equipment	0	895	0	0	700	700	*****	700	*****
General Expenses	10,946	12,576	17,278	17,278	17,278	0	0.0%	0	0.0%
Contractual Services	72,000	105,469	210,000	210,000	184,000	(26,000)	-12.4%	(26,000)	-12.4%
<b>Total</b>	<b>\$1,214,033</b>	<b>\$1,171,689</b>	<b>\$1,624,185</b>	<b>\$1,439,543</b>	<b>\$1,583,385</b>	<b>(\$40,800)</b>	<b>-2.5%</b>	<b>\$143,842</b>	<b>10.0%</b>

**Expenses**

- The proposed expense budget of \$1.6 million is decreasing by \$40,800, or 2.5%, when compared to the FY 23 NIFA Approved Budget, and increasing by \$0.1 million, or 10.0%, from the current year projection,
- Salaries are decreasing by \$15,500, or 1.1%, budget-to-budget, and rising by \$169,142, or 14.0%, from OLBR’s FY 23 projection. This is due to a decrease of terminal leave, the elimination of retroactive pay in FY 24, partially offset by the impact of the County’s Collective Bargaining Agreement with the CSEA.
  - Full-time headcount remains flat compared to the FY 23 budget.
  - Part-time headcount is unchanged at one when compared to the prior year budget.
- The FY 24 proposed general expenses line remains flat, when compared to both OLBR’s projections and the FY 23 budget.
- The contractual services line for the FY 24 Proposed Budget is \$184,000, which is a decrease of \$26,000 from FY 23. This is due to a decrease in miscellaneous contractual services.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$391,933	\$689,969	\$270,000	\$270,000	\$270,000	\$0	0.0%	\$0	0.0%
Dept Revenues	64,266	190,056	60,000	60,000	60,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$456,199</b>	<b>\$880,024</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The FY 24 Proposed revenue Budget remains flat at \$330,000 when compared to the FY 23 NIFA Approved Budget and the current projection.
- Rents and recoveries remain flat at \$270,000 from the prior year budget.
- The departmental revenues line is constant at \$60,000 budget-to-budget and when compared to the OLBR projection.

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

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	506	472	559	463	566	7	1.3%	103	22.2%
Part-Time and Seasonal	47	44	86	50	95	9	10.5%	45	90.0%
Salaries	\$40,234,914	\$39,687,987	\$51,933,379	\$46,726,754	\$52,670,197	\$736,818	1.4%	\$5,943,443	12.7%
Equipment	7,244	53,273	11,720	11,720	13,720	2,000	17.1%	2,000	17.1%
General Expenses	699,621	725,782	796,900	796,900	918,700	121,800	15.3%	121,800	15.3%
Contractual Services	6,709,585	6,551,200	7,380,030	7,380,030	7,158,508	(221,522)	-3.0%	(221,522)	-3.0%
Inter-Dept. Charges	15,847,547	16,300,921	17,547,250	17,547,250	13,983,811	(3,563,439)	-20.3%	(3,563,439)	-20.3%
Recipient Grants	34,273,042	43,621,924	47,384,000	56,965,000	55,102,000	7,718,000	16.3%	(1,863,000)	-3.3%
Purchased Services	64,801,651	76,470,589	71,561,026	105,554,584	98,518,186	26,957,160	37.7%	(7,036,398)	-6.7%
Emerg Vendor Payments	59,149,259	60,222,254	62,152,642	61,290,142	62,840,000	687,358	1.1%	1,549,858	2.5%
Medicaid	205,211,761	204,561,951	240,112,308	215,769,540	245,158,133	5,045,825	2.1%	29,388,593	13.6%
<b>Total</b>	<b>\$426,934,624</b>	<b>\$448,195,880</b>	<b>\$498,879,255</b>	<b>\$512,041,920</b>	<b>\$536,363,255</b>	<b>\$37,484,000</b>	<b>7.5%</b>	<b>\$24,321,335</b>	<b>4.7%</b>

**Expenses**

- The proposed FY 24 expense budget for the Department of Social Services (DSS) is \$536.4 million.
- Expenses are increasing by \$37.5 million budget to budget and by \$24.3 million compared to OLBR’s latest projection.
- The proposed salaries are increasing by \$0.7 million compared to the prior year’s budget and rising by \$5.9 million above the latest projection. The rise in salaries is due to the need to adequately staff the department and stay ahead of recent attrition, as well as meeting the demands of anticipated increases in caseloads. In addition, the budget includes the impact of the County’s Collective Bargaining Agreement with the CSEA.
- The equipment budget is increased minimally to \$13,720 due to additional miscellaneous equipment costs.
- The FY 24 proposal allocates \$918,700 for general expenses, a 15.3% increase budget to budget due mainly to rises in postage delivery, miscellaneous supplies & expenses, and interpreter services.

**Expenses, Cont.**

- Contractual expenses are declining by \$221,522 to \$7.2 million, budget to budget and compared to OLBR projections (discussed later in the report).
- The inter-departmental charges of roughly \$14.0 million for FY 24 represent a decrease from the prior year of \$3.6 million due mostly to building occupancy changes.
- The FY 24 proposal raises Medicaid costs by \$5.0 million versus the FY 23 NIFA Approved Budget. However, compared to the OLBR projection the budget is higher by \$29.4 million due to the FY 23 weekly share payments coming in lower than expected according to the Department.
- A summary of DSS’s major programs is included at the end of the expense section.
- The FY 24 proposal decreases Administration by \$4.1 million.
- The proposed budget increases Safety Net Assistance Control Center by \$6.1 million and decreases Family Assistance by \$0.8 million. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs.
- The FY 24 budget expenses for Educational Handicapped Child rises by \$1.0 million, while both the Division of Services and Public Financial Assistance increase by \$0.6 million each.
- The proposed budget for the Training School expenses declines by \$1.6 million from the prior year budget.
- The proposed budget for the Children in Institutions Control Center’s expenses rose by \$2.6 million to budget.
- The Title XX/CCBG (Child Care Block Grant) is increasing \$27.0 million budget to budget due mostly to higher group and family day care costs.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2023	2024	Exec. vs. Approved	
	2021	2022	NIFA Approved Budget	Exec. Budget	Var.	%
Family Assistance	\$13.4	\$17.8	\$22.7	\$21.9	-\$0.8	-3.6%
Administration	21.6	21.8	24.4	20.3	-4.1	-17.0%
Public Financial Assis.	21.7	21.8	27.3	27.9	0.6	2.2%
Division of Services	20.2	19.8	26.0	26.6	0.6	2.4%
Children in Institutions	10.3	10.7	11.1	13.7	2.6	23.3%
Subsidized Adoptions	5.2	5.9	5.2	7.4	2.1	41.1%
Safety Net Assistance	35.8	40.9	39.8	45.9	6.1	15.2%
Educ Handicapped Child	21.0	20.5	21.5	22.5	1.0	4.7%
Children in Foster Homes	1.4	1.6	1.5	3.2	1.6	107.3%
Juvenile Delinquents	2.2	2.4	2.0	0.0	-2.0	-100.0%
Training Schools	2.7	2.2	3.8	2.2	-1.6	-42.5%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
Child. Foster Homes - IVE	0.4	0.6	0.6	0.0	-0.6	-100.0%
Burials	0.2	0.3	0.3	0.3	0.0	13.3%
Medicaid MMIS	205.2	204.6	240.1	245.2	5.0	2.1%
HEAP	0.3	0.3	0.4	0.4	0.0	0.0%
Title XX	64.8	76.5	71.6	98.5	27.0	37.7%
<b>Total</b>	<b>426.9</b>	<b>448.2</b>	<b>498.9</b>	<b>536.4</b>	<b>37.5</b>	<b>7.5%</b>

**Expenses, Cont.**

**Direct Assistance**

- Recipient grants, purchased services, and emergency vendor payments account for about 40.4% of DSS’s proposed expense budget. These costs are associated with several Social Service programs, such as Temporary Assistance to Needy Families (TANF) and Safety Net Assistance (SNA). As the table below demonstrates, direct assistance expenses are increasing by roughly \$35.4 million.

<b>Direct Assistance</b>			
<b>Expense</b>	<b>2023 NIFA Approved</b>	<b>2024 Proposed Budget</b>	<b>Variance</b>
Recipient Grants	\$47,384,000	\$55,102,000	\$7,718,000
Purchased Services	71,561,026	98,518,186	26,957,160
Emergency Vendor Payments	62,152,642	62,840,000	687,358
<b>Total</b>	<b>\$181,097,668</b>	<b>\$216,460,186</b>	<b>\$35,362,518</b>

- 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 24 Proposed Budget have grown by \$7.7 million budget to budget due to increased caseloads, homeless population, adoptions and foster care.
  - The proposal is 3.3% lower than the Department’s projection of \$57.0 million. TANF cases increased 6.4% from August 2022 to August 2023. SNA cases have increased 11.2% during this same period.
  - Since the Proposed Budget is lower than the current projection, there could be a shortage in funding especially if caseloads continue to rise. These caseloads are subject to several variables outside the County’s control.
- Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients. The FY 24 proposal is increasing by \$0.7 million to \$62.8 million compared to the prior year and \$1.5 million compared to current projection. The increases are primarily reflected in shelter care and educational expenses.

**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 adult protective services, foster care, and other preventive and protective services. The Proposed FY 24 Budget for Purchased Services is \$98.5 million, \$27.0 million more than the prior year budget but \$7.0 million less than the current projection of \$105.6 million. The rise in expenses is attributed to group and family day care expenses driven by the State reducing income-based family share and lowering the eligibility requirement for Day Care which increased enrollment.
- At \$91.9 million, daycare expenses account for most of the proposed FY 24 purchased services budget, demonstrated in the chart below. The proposal increases funding by 41.3% more compared to the FY 23 daycare budget and is less than the latest projection. This funding may insufficient should daycare caseloads continue to increase.

Year	Children in Daycare Count as of August 31	Adopted Daycare Services Budget	Year End Expense*
FY2014	5,893	53,500,000	58,459,627
FY2015	5,560	60,904,184	60,944,363
FY2016	5,799	59,404,184	60,848,145
FY2017	6,016	61,204,184	61,389,436
FY2018	5,592	61,304,184	60,057,201
FY2019	5,699	62,530,268	59,451,753
FY2020	3,928	63,468,222	60,000,000
FY2021	4,294	64,065,441	57,981,865
FY2022	5,050	64,065,441	60,000,000
FY2023	6,165	65,000,000	99,000,000
FY2024	-	91,875,000	

*\*FY23 is the current year end projection*

**Expenses, Cont.**

**Medicaid**

- The Proposed FY 24 Budget increases Medicaid by \$5.0 million to \$245.2 million compared to the prior year budget, depicted in the table below.
  - The budget-to-budget increase is concentrated in the County Share line and all other lines remain flat. However, compared to the current projection, Medicaid costs are increasing by \$29.4 million primarily due to the anticipated end of additional Federal funding received in FY 23 from the COVID-19 First Coronavirus Response Act and affordable Care Act which reduced the County’s share of Medicaid costs.
  - In FY 24, the County’s weekly Medicaid Local Share Cap is based on 53 cycles in State Fiscal Year 2024/2025. This is subject to adjustment during the State Fiscal Year 2024/2025 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) fund.

<b>Medicaid Expenses</b>			
<b>Expense</b>	<b>2023 NIFA Approved</b>	<b>2024 Proposed Budget</b>	<b>Variance</b>
County Share	\$224,242,668	\$229,288,493	\$5,045,825
Health Insurance Premiums	\$20,000	\$20,000	\$0
Home Aid Services	\$30,000	\$30,000	\$0
Indigent Care	\$15,119,640	\$15,119,640	\$0
MA Spenddown Recon Payments	\$425,000	\$425,000	\$0
Nursing Home Care	\$244,000	\$244,000	\$0
Physicians' Services	\$1,000	\$1,000	\$0
Transportation	\$30,000	\$30,000	\$0
<b>Total</b>	<b>\$240,112,308</b>	<b>\$245,158,133</b>	<b>\$5,045,825</b>

**Expenses, Cont.**

- The Proposed FY 24 Budget has a full-time headcount of 566 employees. This headcount increased by seven, budget to budget and is 103 more than the projection.
- The proposed budget incorporates staffing changes versus the prior year budget. Highlights include the following changes:
  - Administration Control Center: The FY 24 staffing plan for both Legal and Staff Development adds one employee, Support Services three positions and System Administration adds two compared to September actual. Compared to the prior year budget Administration, Legal, and Support Services remove one, two and four positions respectively, while Systems Administration adds two positions and Staff Development is higher by one.
  - Public Financial Assistance Control Center: The FY 24 proposal grows by a net of six positions. It eliminates three in the Employment program, two in Public Assistance and one in Medical Assistance. This was offset by 12 added positions which includes five in Investigative Recoveries, four in Food Stamps and three in the Support Collection Unit budget to budget. This responsibility Center increases by 42 positions from the September onboard actuals.
  - Services Control Center: The FY 24 Budget increases by a net of five positions budget to budget. Day Care Services reflect the addition of four positions and Child Preventive Services adds three, while Child Protective Services eliminates two administrative positions. The budget increases by a total of 54 compared to the September actuals.

Staffing Analysis Full-Time						
	FY23 NIFA <u>Approved</u>	Sept-23 <u>Actual</u>	FY 24 <u>Request</u>	FY 24 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<b><u>Administration</u></b>						
Administration	11	10	10	10	(1)	0
Legal	6	3	4	4	(2)	1
Staff Development	3	3	4	4	1	1
Support Services	26	19	22	22	(4)	3
Systems Administration	4	4	6	6	2	2
<b>Total for Control Center</b>	<b>50</b>	<b>39</b>	<b>46</b>	<b>46</b>	<b>(4)</b>	<b>7</b>
<b><u>Public Financial Assistance</u></b>						
Accounting	21	16	21	21	0	5
Cnty. Rtls. & Hsng.	32	27	32	32	0	5
Disabled Client Assistance	7	7	7	7	0	0
Employment Program	5	3	2	2	(3)	(1)
Food Stamps	22	22	26	26	4	4
Investigations/Recoveries	9	8	14	14	5	6
Medical Assistance	7	6	6	6	(1)	0
Medical Services	4	4	4	4	0	0
Public Assistance	88	75	86	86	(2)	11
Support Collection Unit	36	28	39	39	3	11
Support Services	5	4	5	5	0	1
<b>Total for Control Center</b>	<b>236</b>	<b>200</b>	<b>242</b>	<b>242</b>	<b>6</b>	<b>42</b>
<b><u>Services</u></b>						
Adult Protective Services	29	20	29	29	0	9
Child Preventive Services	38	36	41	41	3	5
Child Protective Services	122	98	120	120	(2)	22
Children's Services	54	44	54	54	0	10
Day Care Services	30	26	34	34	4	8
<b>Total for Control Center</b>	<b>273</b>	<b>224</b>	<b>278</b>	<b>278</b>	<b>5</b>	<b>54</b>
<b>Grand Total</b>	<b>559</b>	<b>463</b>	<b>566</b>	<b>566</b>	<b>7</b>	<b>103</b>

**Expenses, Cont.**

- The proposed budget has a part-time headcount of 95 employees. This headcount is 45 more positions than the September 2023 actual, and nine titles more budget to budget. The changes are in the following control centers:
  - Administration Control Center: The FY 24 staffing plan decreased by a net of two positions budget to budget. Compared to the September actuals, all the Responsibility Centers have remained flat except for Support Services which added five positions.
  - Public Financial Assistance Control Center: The FY 24 proposal increased the positions by a total of 10 compared to the prior year budget. Medical and Public Assistance gained three employees each, Disabled Client Assistance Program (DCAP) added two positions while Accounting and Food stamps added one each. The September actuals reflect increases across most RC's totaling 25 positions.
  - Services Control Center: The FY 24 proposal grew by 15 compared to the September actuals. Most of the increases are in Child Protective Services, with a total increase of 12 positions.

Staffing Analysis Part-Time						
	FY23 NIFA <u>Approved</u>	Sept-23 <u>Actual</u>	FY 24 <u>Request</u>	FY 24 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<b><u>Administration</u></b>						
Administration	0	0	0	0	0	0
Legal	0	1	1	1	1	0
Staff Development	0	0	0	0	0	0
Support Services	10	3	8	8	(2)	5
Systems Administration	1	0	0	0	(1)	0
<b>Total for Control Center</b>	<b>11</b>	<b>4</b>	<b>9</b>	<b>9</b>	<b>(2)</b>	<b>5</b>
<b><u>Public Financial Assistance/Support Services</u></b>						
Accounting	2	2	3	3	1	1
Community Relations & Housing	8	1	8	8	0	7
Disabled Client Assistance Program (DCAP)	4	2	6	6	2	4
Employment Program	1	0	1	1	0	1
Food Stamps	6	7	7	7	1	0
Medical Assistance	4	2	7	7	3	5
Public Assistance	7	5	10	10	3	5
Support Collection Unit	3	1	3	3	0	2
Support Services	1	1	1	1	0	0
<b>Total for Control Center</b>	<b>36</b>	<b>21</b>	<b>46</b>	<b>46</b>	<b>10</b>	<b>25</b>
<b><u>Services</u></b>						
Adult Protective Services	1	1	1	1	0	0
Child Preventive Services	1	1	1	1	0	0
Child Protective Services	31	18	30	30	(1)	12
Children's Services	4	2	4	4	0	2
Day Care Services	2	3	4	4	2	1
<b>Total for Control Center</b>	<b>39</b>	<b>25</b>	<b>40</b>	<b>40</b>	<b>1</b>	<b>15</b>
	<b>86</b>	<b>50</b>	<b>95</b>	<b>95</b>	<b>9</b>	<b>45</b>

**Expenses, Cont.**

- FY 24 Proposed contractual expenses are decreasing by \$221,522 or, by 3.0% budget to budget, which is illustrated below and on the following page.

Contractual Services	2023 NIFA Approved	FY 24 Proposed Budget	Difference
<b>Administration Responsibility Center</b>			
Long Island Cares	25,000	25,000	\$0
Island Harvest	25,000	25,000	\$0
American Record Management Systems	175,000	175,000	\$0
Staff Training	10,000	10,000	\$0
Scanning	1,232,266	1,275,395	\$43,129
Car Leasing	40,000	46,000	\$6,000
<b>Total</b>	<b>1,507,266</b>	<b>1,556,395</b>	<b>\$49,129</b>
<b>Temporary Assistance to Needy Families (TANF) Responsibility Center</b>			
The Safe Center, LI DV TANF	20,200	26,812	\$6,612
Circulo De La Hispanidad Homeless TANF	20,201	26,811	\$6,610
EAC - HEAP & WRAP	454,840	461,696	\$6,856
Truview	843,363	869,493	\$26,130
Family Type Homes for Adults	40,000	20,000	(\$20,000)
<b>Total</b>	<b>1,378,604</b>	<b>1,404,812</b>	<b>\$26,208</b>
<b>Medical Assistance Responsibility Center</b>			
CFCO Case Management	-		
NUMC - Nurses (PCA/DCAP)	2,657,287	2,495,303	(161,984)
<b>Total</b>	<b>2,657,287</b>	<b>2,495,303</b>	<b>(161,984)</b>

**Expenses, Cont.**

Contractual Services	2023 NIFA Approved	FY 24 Proposed Budget	Difference
<b>Employment Responsibility Center</b>			
NADAP	970,228	984,852	14,624
Town Of Oyster Bay	366,999	372,531	5,532
<b>Total</b>	<b>\$1,337,227</b>	<b>\$1,357,383</b>	<b>20,156</b>
<b>Child Support Responsibility Center</b>			
YMS Management Associates	131,316	135,255	3,939
EAC - Project Support	163,945	-	(163,945)
Laboratory Corp of America	20,000	20,000	-
One World Judicial Services	60,000	60,000	-
<b>Total</b>	<b>375,261</b>	<b>215,255</b>	<b>(160,006)</b>
<b>Services to Children Responsibility Center</b>			
One World Judicial Services	10,000	10,000	-
Child Care Council of Nassau	97,885	99,360	1,475
Foster Children Services Events	16,500	20,000	3,500
<b>Total</b>	<b>124,385</b>	<b>129,360</b>	<b>4,975</b>
<b>Total Contractual Expense</b>	<b>7,380,030</b>	<b>7,158,508</b>	<b>(221,522)</b>

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

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

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

*Source: Department of Social Services*

**Expenses, Cont.**

**Emergency Vendor Payments**

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

*Source: Department of Social Services*

**Medicaid**

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

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

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

*Source: Department of Social Services*

**Purchased Services**

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

*Source: Department of Social Services*

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$3,038,476	\$2,081,903	\$800,000	\$6,839,420	\$2,925,000	\$2,125,000	265.6%	(\$3,914,420)	-57.2%
Dept Revenues	20,708,256	17,387,796	21,745,820	18,152,000	20,515,300	(1,230,520)	-5.7%	2,363,300	13.0%
Interdept Revenues	38,602	40,884	44,000	44,000	48,400	4,400	10.0%	4,400	10.0%
Fed Aid-Reimb of Exp	107,736,798	130,569,504	126,371,286	146,722,001	153,866,128	27,494,842	21.8%	7,144,127	4.9%
State Aid-Reimb of Exp	35,745,342	41,665,776	43,893,283	47,631,806	46,028,731	2,135,448	4.9%	(1,603,075)	-3.4%
<b>Total</b>	<b>\$167,267,474</b>	<b>\$191,745,863</b>	<b>\$192,854,389</b>	<b>\$219,389,227</b>	<b>\$223,383,559</b>	<b>\$30,529,170</b>	<b>15.8%</b>	<b>\$3,994,332</b>	<b>1.8%</b>

**Revenues**

- The proposed budget is roughly \$30.5 million or 15.8% higher in revenue than in the prior year budget and compared to current projections about \$4.0 million or 1.8% higher. The changes compared to budget, are mainly federal and state aid. About 89.5% of the proposed revenue budget is federal and state aid.
- The FY 24 rents & recoveries budget increased by \$2.1 million compared to the FY 23 NIFA Approved Budget due to anticipated disencumbrances for day care. OLBR’s projection compared to the proposal is down by \$3.9 million due to the inclusion of prior year recoveries in the projections.
- The department revenue is decreasing by \$1.2 million budget to budget. This is primarily attributed to declines in other welfare receipts however, this revenue is increasing by \$2.4 million compared to OLBR’s projection. According to the Department this revenue source focuses on Committee on Special Education (CSE) maintenance reimbursement from child’s residence school district for their share of costs at 56.85%. These are for children with severe disabilities placed in CSE approved special school. Additionally, recoveries from the pursuit and settlement of various types of liens from recipients of benefits, incentive payments for efforts in the enforcement and collection of Child Support payments, and other mandatory and voluntary payments received from recipients.
- The federal government also reimburses the County for its administration of specific social programs. Federal eligibility requirements change depending on the program. For instance, the County receives 100% reimbursement for its TANF-related expenditures. The FY 24 proposal allocates \$27.5 million more in federal aid than the prior year budget.
  - The increase in federal aid is mainly driven by a \$24.3 million increase for Child Care Development Block Grant (day care for children), \$2.6 million for reimbursed expenditures and about \$0.6 million more for adoption subsidies.

**Revenues, Cont.**

**Governmental Aid**

- Each year, the State reimburses the County for specific program expenses. For example, the County receives reimbursement for 29.0% of SNA-related expenditures. The state aid for the FY 24 proposal has increased by 4.9% budget to budget due to higher expenses.
- Excluding Medicaid expenses, federal and state aid funds 68.1% of DSS’s proposed expenses. However, the percentage of the reimbursement drops to 37.3% once the Medicaid Control Center is factored into the calculation.

FY 24 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	20,269,823	9,011,478	6,173,401	15,184,879	74.9%
72	Burials	340,000	0	2,000	2,000	0.6%
63	Children In Foster Homes (Non IV-E)	3,156,600	1,275,000	435,000	1,710,000	54.2%
62	Children In Institutions PINS/DSS	13,650,000	3,750,000	2,050,000	5,800,000	42.5%
30	Division Of Services	26,619,740	15,830,125	7,445,929	23,276,054	87.4%
53	Education of Handicapped Children	22,500,000	0	5,000	5,000	0.0%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
68	Non Secure Detention	575,000	0	257,000	257,000	44.7%
20	Public Financial Assistance	27,855,373	19,949,525	8,687,401	28,636,926	102.8%
61	Safety Net	45,850,000	0	12,673,000	12,673,000	27.6%
70	Subsidized Adoptions	7,374,000	2,000,000	2,600,000	4,600,000	62.4%
60	Family Assistance (TANF)	21,900,000	19,050,000	100,000	19,150,000	87.4%
76	Title XX/CCBG	98,514,586	81,900,000	5,000,000	86,900,000	88.2%
66	Training Schools	2,200,000	0	0	0	0.0%
	<b>Sub-Total</b>	<b>291,205,122</b>	<b>152,966,128</b>	<b>45,428,731</b>	<b>198,394,859</b>	<b>68.1%</b>
73	Medicaid MMIS	245,158,133	900,000	600,000	1,500,000	0.6%
	<b>Total</b>	<b>\$536,363,255</b>	<b>\$153,866,128</b>	<b>\$46,028,731</b>	<b>\$199,894,859</b>	<b>37.3%</b>

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	47,227,677	54,758,082	78,225,000	59,164,876	74,875,000	(3,350,000)	-4.3%	15,710,124	26.6%
Rents & Recoveries	2,019,642	994,985	35,000	35,000	35,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$49,247,319</b>	<b>\$55,753,067</b>	<b>\$78,260,000</b>	<b>\$59,199,876</b>	<b>\$74,910,000</b>	<b>(\$3,350,000)</b>	<b>-4.3%</b>	<b>\$15,710,124</b>	<b>26.5%</b>

**Revenues**

- The revenue budget for FY 24 is \$74.9 million, a reduction of \$3.4 million, or 4.3% from the prior year budget and rising by \$15.7 million, or 26.5% compared to the OLBR projection.
- Within the FY 24 proposal, the fines and forfeits budget assigns parking and traffic fines revenue of \$23.3 million and Red Light Camera (RLC) revenue of \$48.1 million including administrative fees for both. In addition, a total of \$3.5 million is included for Boot and Tow revenue and School Bus Stop Arm Camera revenue of \$0.5 million and \$3.0 million respectively. All fine/fee allocations are depicted in the following table:

Fines and Forfeits	2023 NIFA Approved	2024 Proposed	Prop 2024 vs. Adpt FY23
R0603-Fines	14,500,000	13,900,000	(600,000)
R0630-Administrative Fee	9,675,000	9,425,000	(250,000)
<b>Fines Subtotal</b>	<b>24,175,000</b>	<b>23,325,000</b>	<b>(850,000)</b>
R0626-Red Light Camera (RLC)	24,700,000	24,700,000	-
R0629-RLC Administrative Fee	23,350,000	23,350,000	-
<b>RLC Subtotal</b>	<b>48,050,000</b>	<b>48,050,000</b>	<b>-</b>
R0633-Boot & Tow	3,000,000	500,000	(2,500,000)
R0636-School Bus Stop Arm Camera	3,000,000	3,000,000	-
<b>Grand Total</b>	<b>78,225,000</b>	<b>74,875,000</b>	<b>(3,350,000)</b>

- The FY 24 budget for fines (parking & traffic) revenue in the proposal decreased by \$0.6 million to \$13.9 million and the related administrative fee of \$9.4 million is lower by \$0.3 million for a total decline of \$0.9 million budget to budget. However, there is an \$8.6 million increase relative to the OLBR projection. OLBR’s projections are based on current and historical trends.
- The RLC budget is 64.2% of total revenue and remains flat for the FY 24 proposal. Within this revenue source, RLC and the related administrative fees are allocated at \$24.7 million and \$23.4 million respectively, which represents 309 operational cameras. OLBR projects a decrease of \$3.9 million for RLC revenue compared to the proposed budget.

**Revenues, Cont.**

- The Boot and Tow fee budget for FY 24 (\$175 per violation) is declining by \$2.5 million compared to the prior year budget of \$3.0 million. However, the proposal is increasing by \$0.5 million compared to OLBR’s projection of zero. According to OMB, they are working with the County Executive’s Office to reinstate the program with a new vendor. However, collection of this revenue may be at risk for TPVA since revenue has not materialized since FY 2020.
  - TPVA’s FY 24 budget includes \$3.0 million for the School Bus Stop Arm Camera program which is constant with the current budget (described in text box below). According to TPVA, there will be limited involvement with this program. The County will receive revenue from the jurisdiction issuing the Notices of Liability (NOL). In addition, TPVA will receive revenue from the jurisdiction for adjudication of hearings for motorists disputing violations. The County will be compensated \$18 for each ticket issued and an additional \$18 for each disputed violation.
  - As stated by TPVA, the FY 24 revenue budget is based on current issued violations from the Town of Hempstead and possible revenue from the Town of Oyster Bay and Town of North Hempstead if they choose to implement their programs with the County.
- TPVA’s overall fines and forfeits budget of \$74.9 million may be challenging to achieve based on current and historical trends, so OLBR has flagged a total of \$15.7 million of the revenue as a risk. Alternatively, there could be opportunities if violations rebound and if the anticipated revenue from the Bus Stop Arm Camera adjudication hearings comes to fruition.



**School Bus Stop Arm Camera**

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



**Revenues, Cont.**

- The FY 24 rents and recoveries budget is flat at \$35,000.

TPVA Tickets Received YTD						
Issuing Agencies	August 2022 YTD		August 2023 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	46,035	65,979	56,062	86,512	21.8%	31.1%
All Other Agencies	13,793	23,654	15,006	23,828	8.8%	0.7%
<b>Grand total</b>	<b>59,828</b>	<b>89,633</b>	<b>71,068</b>	<b>110,340</b>	<b>18.8%</b>	<b>23.1%</b>

- The table above displays parking and traffic tickets issued through August 2023 compared to the same time period the prior year; total parking and traffic tickets increased 18.8% and 23.1% respectively.
- The Nassau County Police Department generated a year over year increase of 21.8% for parking tickets while traffic tickets rose by 31.1%.
- Tickets generated by other agencies increased by 8.8% for parking and 0.7% for traffic.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan					
Revenue Sources	2024 Proposed	2025 Plan	2026 Plan	2027 Plan	
Fines	13,900,000	13,900,000	13,900,000	13,900,000	
TV Fines Administrative Fees	9,425,000	9,425,000	9,425,000	9,425,000	
Red Light Camera (RLC)	24,700,000	24,700,000	24,700,000	24,700,000	
RLC Administrative Fees	23,350,000	23,350,000	23,350,000	23,350,000	
Boot & Tow	500,000	500,000	500,000	500,000	
School Bus Stop Arm Camera	3,000,000	3,000,000	3,000,000	3,000,000	
<b>Total Fines &amp; Forfeits Revenue</b>	<b>\$74,875,000</b>	<b>\$74,875,000</b>	<b>\$74,875,000</b>	<b>\$74,875,000</b>	
Permits & Licenses	2024 Proposed	2025 Plan	2026 Plan	2027 Plan	
Overweight Vehicle Registration	0	0	5,000,000	5,000,000	
<b>Total Revenue</b>	<b>\$74,875,000</b>	<b>\$74,875,000</b>	<b>\$79,875,000</b>	<b>\$79,875,000</b>	

- The Multi Year Plan (MYP) in the schedule above illustrates TPVA’s revenue through FY 27. The out-year plan includes total fines and forfeits revenue of \$74.9 million, for each year compared to the FY 23 NIFA Approved Budget of \$78.2 million.
- In addition, a new revenue source of \$5.0 million was allocated for Overweight Vehicle Registration in both FY 26 and FY 27. The implementation of this initiative will require state approval.

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	42	42	45	41	46	1	2.2%	5	12.2%
Part-Time and Seasonal	27	25	29	25	36	7	24.1%	11	44.0%
Salaries	\$3,219,735	\$3,052,601	\$4,205,618	\$4,039,006	\$4,813,762	\$608,144	14.5%	\$774,756	19.2%
Equipment	0	0	8,500	8,500	8,500	0	0.0%	0	0.0%
General Expenses	49,561	70,882	127,790	127,790	111,440	(16,350)	-12.8%	(16,350)	-12.8%
Contractual Services	10,260,000	8,014,000	11,965,000	10,359,618	11,965,000	0	0.0%	1,605,382	15.5%
<b>Total</b>	<b>\$13,529,297</b>	<b>\$11,137,483</b>	<b>\$16,306,908</b>	<b>\$14,534,914</b>	<b>\$16,898,702</b>	<b>\$591,794</b>	<b>3.6%</b>	<b>\$2,363,788</b>	<b>16.3%</b>

**Expenses**

- The FY 24 proposal for expenses is increasing by \$0.6 million, or 3.6%, budget to budget and rising by \$2.4 million, or 16.3% compared to OLBR’s projection. The budgeted increase is attributed to a growth in salaries offset by a decline in the general expense budget.
- The Proposed FY 24 Budget for salaries are up by 14.5% compared to the prior year budget and 19.2% relative to the current projection. The higher cost is due to the impact of the County’s Collective Bargaining Agreement with the CSEA, overtime, terminal leave, and general salary adjustments. Offsetting this increase is the elimination of retroactive pay in the FY 24 proposal.
- TPVA’s FY 24 full-time headcount increased by one position budget to budget and increases by five against OLBR’s projection.
- The part-time positions grew by seven to 36 compared to the prior year budget due to the addition of Clerk Typist I titles. However, the headcount rose by 11, relative to OLBR’s projection.
- The proposed FY 24 equipment budget is flat at \$8,500.
- General expenses are \$0.1 million, a decrease of \$16,350 compared to the prior year budget and relative to the current projection. This is due to a decline in miscellaneous supplies and expenses offset by slightly higher equipment maintenance and rental costs.
- The FY 24 proposal for the contractual services budget of \$12.0 million is flat budget to budget. However, increased compared to the OLBR projection by \$1.6 million which is due to lower RLC revenue (35% of collected revenue), and lower costs allocated for third-party collection vendors. The funding for 25 judicial hearing officers is included in the proposal versus the 24 currently in the budget.
  - Lastly, the \$75,000 included in contractual services for systems and programming remains flat for the FY 24 proposal.

Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$0	\$20,000	\$0	\$0	\$0	\$0	*****	\$0	*****
Invest Income	1,737,768	12,642,307	6,075,000	45,000,000	38,000,000	31,925,000	525.5%	(7,000,000)	-15.6%
Rents & Recoveries	345,937	119,543	0	92,206	0	0	*****	(92,206)	-100.0%
Dept Revenues	728,837	664,160	725,000	725,000	761,000	36,000	5.0%	36,000	5.0%
Pymnt In Lieu of Taxes	174,621	133,827	0	435,327	0	0	*****	(435,327)	-100.0%
Special Taxes	1,695,528	3,943,017	3,385,000	3,385,000	3,885,000	500,000	14.8%	500,000	14.8%
Int Penalty On Tax	35,051,995	45,041,250	34,812,500	35,132,175	32,512,500	(2,300,000)	-6.6%	(2,619,675)	-7.5%
<b>Total</b>	<b>\$39,734,687</b>	<b>\$62,564,104</b>	<b>\$44,997,500</b>	<b>\$84,769,708</b>	<b>\$75,158,500</b>	<b>\$30,161,000</b>	<b>67.0%</b>	<b>(\$9,611,208)</b>	<b>-11.3%</b>

**Revenues**

- Revenues in the Proposed FY 24 Budget are increasing by \$30.2 million, or 67.0%, from the FY 23 NIFA Approved Budget.
- FY 24 interest penalty on taxes revenues are budgeted to record a \$2.3 million decrease compared to the FY 23 NIFA Approved Budget and a \$2.6 million decrease compared to the current projection.
  - Six revenue sources roll up on the interest penalty on taxes line. These include differential lien interest, interest on taxes, listing fee – tax delinquencies, online tax lien sale, penalty on delinquent taxes and tax lien advertising fee. Budget to budget, interest penalty on delinquent taxes and tax lien advertising fees are decreasing by \$2.0 million and \$0.3 million respectively.
- The Proposed FY 24 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 24 Budget is up \$31.9 million from

the FY 23 NIFA Approved Budget and \$7.0 million lower than the current projection.

- The investment income budget increase is primarily due to an increase in interest income as the Federal Reserve has repeatedly raised short term interest rates.
- FY 24 departmental revenues are budgeted to increase \$36,000 compared to the FY 23 NIFA Approved Budget and to the current projection.
  - Revenues on this line include cash bail, fees, ambulance fee collections, and CT & Trust FND Fee.
  - The budget-to-budget increase is largely due to higher fee collections.

**Revenues, Cont.**

- The special tax line revenues are budgeted to increase by 14.8% in the FY 24 Proposed Budget from the FY 23 NIFA Approved level. The revenue source contains seven sub-objects detailed in the chart below.

Special Taxes			
Revenue Source	FY 23 NIFA Apprvd.	FY 24 Proposed	24 Prop. vs. 23 NIFA Apprvd.
Belmont Admission Tax	\$120,000	\$120,000	\$0
Hotel / Motel Tax	\$1,100,000	\$1,300,000	\$200,000
Entertainment Tax	\$100,000	\$200,000	\$100,000
Entertainment Tax - Coliseum	\$100,000	\$100,000	\$0
Entertainment Tax - NY Islanders	\$715,000	\$915,000	\$200,000
Entertainment Tax - Beach Concerts	\$500,000	\$500,000	\$0
Entertainment Tax - UBS Arena	\$750,000	\$750,000	\$0
<b>Total Special Taxes</b>	<b>\$3,385,000</b>	<b>\$3,885,000</b>	<b>\$500,000</b>

- 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 24 proposal includes \$120,000 on this line.
- Hotel/motel collections are budgeted at \$1.3 million in the Proposed FY 24 Budget, up \$0.2 million from the FY 23 NIFA Approved Budget.

- On a year-to-date basis through August 2023, total hotel motel tax collections have increased 11.1%.
- The Entertainment tax is a surcharge on tickets sold at venues in the County with seating capacities of 2,500 seats or more. It is shown on several sub-object lines to itemize where the ticket was sold.
  - The FY 24 beach concerts line is flat at \$500,000. Year-to-date through August 2023, \$323,036 has been collected on this line.
  - The FY 24 Proposed Budget allocates \$915,000 for NY Islanders games, year-to-date through August 2023, \$596,708 has been collected on this line.
  - The FY 24 Proposed Budget is \$750,000 on the Entertainment Tax -UBS Arena line. Year-to-date through August 2023, \$417,113 has been collected on this line.

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	25	21	27	24	26	(1)	-3.7%	2	8.3%
Part-Time and Seasonal	1	1	0	2	1	1	*****	(1)	-50.0%
Salaries	\$1,802,892	\$1,732,582	\$2,153,653	\$2,024,720	\$2,192,499	\$38,846	1.8%	\$167,779	8.3%
Equipment	0	0	2,000	2,000	4,000	2,000	100.0%	2,000	100.0%
General Expenses	316,299	389,690	514,832	514,832	514,810	(22)	0.0%	(22)	0.0%
Contractual Services	464,692	246,881	419,372	419,372	277,672	(141,700)	-33.8%	(141,700)	-33.8%
<b>Total</b>	<b>\$2,583,882</b>	<b>\$2,369,153</b>	<b>\$3,089,857</b>	<b>\$2,960,924</b>	<b>\$2,988,981</b>	<b>(\$100,876)</b>	<b>-3.3%</b>	<b>\$28,057</b>	<b>0.9%</b>

**Expenses**

- Expenses in the FY 24 Proposed Budget are 3.3% lower than the FY 23 NIFA Approved Budget.
- The decrease is a function of reduced contractual services appropriations.
- Budget to budget salary expenses increased primarily due to the new CSEA contract.
- In FY 24 CSEA COLA, CSEA Stipend and CSEA Adjustments increased by \$41,676, \$18,357, and \$80,848 respectively.
- The FY 24 Proposed equipment budget is \$2,000 higher than the FY 23 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover office furniture/furnishings expenses.
- The Proposed FY 24 general expenses budget is decreasing by \$22, from the FY 23 NIFA Approved level and current projection. The decrease is on the Miscellaneous supplies and expense line.

➤ The Proposed FY 24 budget for contractual services is decreasing 33.8%, or \$141,700, when compared to FY 23 NIFA Approved level. In FY 24 this line funds miscellaneous, Financial and software contractual services expenses.

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

Expense	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	8	9	8	9	0	0.0%	1	12.5%
Salaries	\$537,176	\$551,607	\$754,953	\$678,812	\$818,955	\$64,002	8.5%	\$140,143	20.6%
General Expenses	10,689	8,273	21,442	21,442	21,442	0	0.0%	0	0.0%
Contractual Services	0	3,000	46,000	46,000	46,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$547,865</b>	<b>\$562,880</b>	<b>\$822,395</b>	<b>\$746,254</b>	<b>\$886,397</b>	<b>\$64,002</b>	<b>7.8%</b>	<b>\$140,143</b>	<b>18.8%</b>

**Expenses**

- The FY 24 Proposed Expenses are up \$64,002, or 7.8%, budget to budget and \$140,143, or 18.8% from projection.
- Salaries increased by 8.5% when compared to the FY 23 NIFA Approved Budget and 20.6% compared to projections.
  - In the FY 24 budget, CSEA COLA is increasing by \$17,491, budget to budget. There are also new Salary lines for CSEA Stipend and CSEA Adjustments of \$6,425 and \$30,904, respectively when compared to the FY 23 NIFA Approved Budget.
- General expenses are flat when compared to both the FY 23 NIFA Approved Budget and OLBR’s projection.
- Contractual services are flat at \$46,000 when compared to both the FY 23 NIFA Approved budget and OLBR’s projection.



Revenue	Historical		2023		2024	Exec. vs. Approved		Exec. vs. Projected	
	2021	2022	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	70,000	160,000	90,000	90,000	90,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$70,000</b>	<b>\$160,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

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

**Stand Down**

The Bi-Annual Veterans Stand Down provides Veterans a Holiday Meal, VA Enrollment, support services, pantry items, clothing, haircuts, and one-on-one counseling provided by many representatives from our federal, state, and local agencies.

The Mission of the Stand Down is to provide essential, critical services to our less fortunate veterans and to inform them of what services they are entitled to. The Stand Down allows veterans the opportunity to receive all services provided, free of charge.

