



# NASSAU COUNTY LEGISLATURE

## Office of Legislative Budget Review



### Review of the Fiscal Year 2026 Budget & Multi-Year Plan

### Departmental Analysis

# *Nassau County Legislature*

**Howard J. Kopel, Presiding Officer**  
**Delia DeRiggi-Whitton, Minority Leader**

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District 3

**Seth Koslow**

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### **Inter-Departmental Memo**

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

From: Maurice Chalmers, Director  
Office of Legislative Budget Review

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

Date: October 14, 2025

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 2026 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	2	3	6	3	6	0	0.0%	3	100.0%
Part-Time and Seasonal	1	0	4	0	4	0	0.0%	4	*****
Salaries	\$250,039	\$268,591	\$552,592	\$317,460	\$562,052	\$9,460	1.7%	\$244,592	77.0%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	3,878	2,346	65,000	65,000	55,540	(9,460)	-14.6%	(9,460)	-14.6%
<b>Total</b>	<b>\$253,917</b>	<b>\$270,937</b>	<b>\$627,592</b>	<b>\$392,460</b>	<b>\$627,592</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$235,132</b>	<b>59.9%</b>

**Expenses**

- Expenses in the Proposed FY 26 Budget are flat budget to budget, and \$235,132 or 59.9% higher when compared to OLBR’s projection.
- Salaries are increasing by \$9,460 or 1.7%, budget to budget, and are \$244,592 or 77.0% greater when compared to projections.
  - The Variance as compared to projections is due to the inclusion of seven vacant positions, including three full-time vacancies and four part-time vacancies.
- Equipment remains flat in the Proposed FY 26 Budget when compared to the FY 25 NIFA Approved Budget.
- The proposed general expense budget is decreasing by \$9,460 or 14.6%, budget to budget, and when compared to OLBR’s projection and is within the Miscellaneous supplies and expense line.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$495,485	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	21,814,018	20,169,313	34,141,500	21,004,579	44,141,500	10,000,000	29.3%	23,136,921	110.2%
Interfund Transfers	444,142	153,185	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$22,258,160</b>	<b>\$20,817,983</b>	<b>\$34,141,500</b>	<b>\$21,004,579</b>	<b>\$44,141,500</b>	<b>\$10,000,000</b>	<b>29.3%</b>	<b>\$23,136,921</b>	<b>110.2%</b>

**Revenues**

- The Assessment Department revenue budget has one object code in FY 26, departmental revenues. In FY 26, four revenues sources are budgeted on this line; shown in the chart to the right.
- The Proposed FY 26 revenue budget is increasing by \$10.0 million, or 29.3%, from the FY 25 NIFA Approved Budget, while increasing \$23.1 million or, 110.2% from the current FY 25 projection. The departmental revenue line includes fees collected for the production of various reports. The FY 26 budget for these fees is \$122,000, and remains flat compared to the FY 25 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 26 budget anticipates collecting \$19,500 from this fee; which remains flat from the FY 25 NIFA Approved Budget.
- Based on recent legislation, the GIS Tax Map Verification Fee is currently set at \$270, and is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording.

SUBOBJ	FY 25		FY 26
	25 NIFA Apprd.	Projection	Executive
Fees	122,000	121,190	122,000
Radius Maps Fee	19,500	19,500	19,500
GIS Tax Map Verification Fee	29,000,000	20,863,889	34,000,000
Revenue from Income & Expense Law	5,000,000	0	10,000,000
<b>Total</b>	<b>34,141,500</b>	<b>21,004,579</b>	<b>44,141,500</b>

- The FY 26 GIS Tax Map proposed budget is increasing by \$5.0 million from the FY 25 NIFA Approved Budget. According to the Administration, the anticipated transactions are expected to be impacted by interest rate cuts by the Federal Reserve. It is hoped that the increased volume in real estate transactions will generate additional tax map verification fees.
- In FY 26 revenue from the Income and Expense Law is increasing to \$10.0 million from FY 25 NIFA Approved Budget. According to the Administration, 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; none have been collected through August 2025.
- Interfund transfers are not included in the FY 26 proposed budget.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	128	114	160	108	160	0	0.0%	52	48.1%
Part-Time and Seasonal	1	1	2	1	1	(1)	-50.0%	0	0.0%
Salaries	\$11,526,971	\$10,399,566	\$12,571,617	\$10,462,912	\$11,685,432	(\$886,185)	-7.0%	\$1,222,520	11.7%
General Expenses	624,845	464,250	782,600	782,600	482,600	(300,000)	-38.3%	(300,000)	-38.3%
Contractual Services	764,429	295,869	850,000	850,000	750,000	(100,000)	-11.8%	(100,000)	-11.8%
Inter-Dept. Charges	0	5,053,802	4,089,580	4,089,580	5,651,066	1,561,486	38.2%	1,561,486	38.2%
Other Expense	3,421,088	753,237	40,000,000	40,000,000	15,000,000	(25,000,000)	-62.5%	(25,000,000)	-62.5%
<b>Total</b>	<b>\$16,337,333</b>	<b>\$16,966,723</b>	<b>\$58,293,797</b>	<b>\$56,185,092</b>	<b>\$33,569,098</b>	<b>(\$24,724,699)</b>	<b>-42.4%</b>	<b>(\$22,615,994)</b>	<b>-40.3%</b>

### Expenses

- The FY 26 Proposed Assessment Department expense budget of \$33.6 million is decreasing \$24.7 million or 42.4%, compared to the FY 25 NIFA Approved Budget, and declining by \$22.6 million, or 40.3% compared to the OLBR FY 25 projection.
- The FY 26 salary line is decreasing by \$0.9 million, or 7.0% from the FY 25 NIFA Approved Budget. The FY 26 Budget captures the 3.0% COLA beginning January 1, 2026, due to the new Memorandum of Agreement (MOA). Additionally, the FY 26 salary expenses contain declines in terminal leave of \$111,253, overtime of \$9,700, and comp time cash of \$4,000, offset by an increase of \$6,006 in longevity when compared to the FY 25 budget. In addition, many other codes have been reduced without changes to the heads.
  - The proposed salary budget accommodates wages and title movements for FY 26.
- The proposed full-time headcount for FY 26 remains constant when compared to the FY 25 NIFA Approved Budget and increases by 52 when compared to OLBR FY 25 projection.
- The proposed part-time and seasonal positions for FY 26 decreased by one, budget-to-budget.
- The FY 26 Assessment contractual services costs, specifically miscellaneous expenses, are decreasing \$0.1 million from the FY 25 NIFA Approved Budget.
- The FY 26 general expenses line is decreasing \$0.3 million compared to the FY 25 NIFA Approved Budget and the current FY 25 projection. This is mostly due to lower maintenance of equipment and educational and training supplies and expenses.

**Expenses, Cont.**

- The FY 26 other expense line is decreasing by \$25.0 million from the FY 25 budgeted level. This represents other suits and damages costs for property tax refunds. The FY 26 Proposed Budget of \$15.0 million budgeted in the Assessment Department, covers the cost of property tax refunds. The FY 26 Dispute Assessment Fund (DAF) charges will be levied at a rate where the County collects \$40.0 million.
- The FY 26 inter-departmental charges are being raised by \$1.6 million or 38.2%, primarily due to an increase in information technology, indirect charges, building occupancy, postage, and County Attorney charges.
- As of the August 2025 month end, the County had \$38.4 million in Assessment Department operating funds for tax certiorari and \$129.7 million in DAF cash equity.
- The Multi-Year Financial Plan includes appropriations in other suits & damages of \$15.0 million in FY 26 through FY 29, respectively. Moreover, the Multi-Year Financial Plan Borrowing Schedules does not include any capital borrowings for property tax refund payments.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	63	59	62	56	58	(4)	-6.5%	2	3.6%
Part-Time and Seasonal	2	1	2	1	3	1	50.0%	2	200.0%
Salaries	\$6,042,910	\$5,607,294	\$6,222,086	\$5,988,243	\$6,208,675	(\$13,411)	-0.2%	\$220,432	3.7%
Equipment	0	0	30,000	30,000	5,000	(25,000)	-83.3%	(25,000)	-83.3%
General Expenses	74,926	72,835	221,000	221,000	81,000	(140,000)	-63.3%	(140,000)	-63.3%
Inter-Dept. Charges	0	2,176,279	2,842,282	2,842,282	1,202,739	(1,639,543)	-57.7%	(1,639,543)	-57.7%
<b>Total</b>	<b>\$6,117,836</b>	<b>\$7,856,407</b>	<b>\$9,315,368</b>	<b>\$9,081,525</b>	<b>\$7,497,414</b>	<b>(\$1,817,954)</b>	<b>-19.5%</b>	<b>(\$1,584,111)</b>	<b>-17.4%</b>

**Expenses**

- The FY 26 Assessment Review Commission (ARC) Expense Budget is decreasing \$1.8 million, or 19.5% from the FY 25 NIFA Approved Budget, and declines \$1.6 million, or 17.4% from the current year projection.
- Salaries are decreasing slightly by \$13,411 or 0.2%, from the FY 25 budget.
  - The proposed salary budget accommodates wage and title movements for FY 26.
- The proposed budget for FY 26 reflects a decrease of four in the full-time headcount budget-to-budget but increases by two when compared to OLBR’s FY 25 projection.
  - The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners. The FY 26 Proposed Budget supports this obligation. However, the FY 26 Proposed Budget includes ten heads.
- The inter-departmental charges expense of \$1.2 million in the FY 26 Budget is decreasing by \$1.6 million, or 57.7%. According to the Administration, the decrease reflects a reduction in chargebacks provided by the Department of Information Technology, and other indirect charges.
- The equipment charges, for the FY 26 Proposed Budget, have been reduced by \$25,000, specifically for office furniture and furnishings.
- The FY 26 general expenses line is decreasing by \$140,000 or 63.3% from the FY 25 NIFA Approved Budget and OLBR’s FY 25 projection. The decrease is reflected in postage delivery, information tech supplies and expenses, office supplies and copy paper, copying blueprint supplies and expenses, and educational and training supplies and expenses.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$8	\$816	\$0	\$0	\$0	\$0	*****	\$0	*****
<b>Total</b>	<b>\$8</b>	<b>\$816</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</b>

**Revenues**

- The FY 26 Proposed Budget does not appropriate any revenues. Actual revenue of eight dollars was recognized in FY 23 and \$816 in FY 24. The department is not a revenue-producing agency, and this represents prior year recoveries.

**Tax Refund Liability**

- The Assessment Review Commission is a quasi-judicial arm of the County which reviews assessment claims in order to provide residents with timely and appropriate relief from excessive valuations. Reducing over-assessments on the tentative roll before the actual tax bills are sent out results in a decrease in the County’s tax refund liability.
- As of December 31, 2024, the County’s outstanding property tax liability, according to the Assessment Review Commission (ARC), was \$247.2 million, which represents a decrease of 8.3% from the estimated prior year liability of \$269.6 million.
- Out of the total December 31, 2024 (ARC) liability, 78.1% or \$193.2 million was for Class IV commercial grievances, and 15.8% or \$39.1 million was for Class I.
- According to the County Treasurer’s Office, the County paid out \$67.6 million in property tax refunds in FY 24.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	44	44	46	45	45	(1)	-2.2%	0	0.0%
Part-Time and Seasonal	31	31	55	31	58	3	5.5%	27	87.1%
Salaries	\$4,964,596	\$5,029,948	\$6,230,403	\$5,933,379	\$6,496,391	\$265,988	4.3%	\$563,012	9.5%
Equipment	49,750	2,919	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	240,955	381,152	382,178	382,178	305,691	(76,487)	-20.0%	(76,487)	-20.0%
Contractual Services	0	0	20,000	20,000	20,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$5,255,301</b>	<b>\$5,414,018</b>	<b>\$6,642,581</b>	<b>\$6,345,557</b>	<b>\$6,832,082</b>	<b>\$189,501</b>	<b>2.9%</b>	<b>\$486,525</b>	<b>7.7%</b>

**Expenses**

- The Proposed FY 26 Expense Budget is increasing by \$0.2 million, or 2.9%, compared to the FY 25 NIFA Approved Budget, and increasing by 7.7%, in comparison to the projection.
- Salaries for the FY 26 Proposed Budget are increasing by \$0.3 million compared to the FY 25 NIFA Approved Budget and increasing by 9.5% compared to the current projection. The increase is mainly due to additional part-time positions. The proposed full-time headcount is decreasing by one position, budget to budget, while the part-time, and seasonal increases by three positions.
- Equipment remains consistent when compared to both the FY 25 NIFA Approved Budget and the current projection.
- General expenses are decreasing by \$76,487 when compared to the FY 25 NIFA Approved Budget. This is primarily due to a decrease in office supplies, investigations, copying blueprint supplies and expenses, information technology supplies and expenses, and equipment maintenance and rental, traveling, educational, medical supplies and postage delivery.
- Contractual services remain flat when compared to the FY 25 NIFA Approved Budget and the current OLBR projection.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$306	\$1,453	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	2,324,944	530,242	472,600	472,600	532,600	60,000	12.7%	60,000	12.7%
<b>Total</b>	<b>\$2,325,250</b>	<b>\$531,695</b>	<b>\$472,600</b>	<b>\$472,600</b>	<b>\$532,600</b>	<b>\$60,000</b>	<b>12.7%</b>	<b>\$60,000</b>	<b>12.7%</b>

**Revenues**

- The FY 25 Proposed Budget for Civil Service revenue is increasing by \$60,000 when compared to both the FY 25 NIFA Approved Budget and OLBR’s projection. The increase is mainly in departmental revenues in examination fees.
- There is no budget for rents and recoveries line but has disencumbered funds historically.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	11	12	11	12	0	0.0%	1	9.1%
Part-Time and Seasonal	5	6	5	3	5	0	0.0%	2	66.7%
Salaries	\$1,368,278	\$1,348,927	\$1,628,375	\$1,535,880	\$1,628,375	\$0	0.0%	\$92,495	6.0%
<b>Total</b>	<b>\$1,368,278</b>	<b>\$1,348,927</b>	<b>\$1,628,375</b>	<b>\$1,535,880</b>	<b>\$1,628,375</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$92,495</b>	<b>6.0%</b>

**Expenses**

- Constituent Affairs total expenditures in the FY 26 Proposed Budget are constant at \$1.6 million compared to the FY 25 NIFA Approved Budget and increasing by 6.0%, or \$92,495 as compared to the projection.
  - The proposed budget headcount is flat to the FY 25 NIFA Approved Budget while there is one more full-time employee and two more part-time positions compared to the projection.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$130,341	\$0	\$0	\$0	\$0	*****	\$0	*****
<b>Total</b>	<b>\$0</b>	<b>\$130,341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</b>

**Revenues**

- The rents and recoveries line contains \$130,341 in FY 24. Revenues are not anticipated in FY 26.

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

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$4,617,715	\$4,457,570	\$4,777,621	\$4,777,621	\$4,700,000	(\$77,621)	-1.6%	(\$77,621)	-1.6%
Fines & Forfeits	322,403	252,751	300,000	300,000	375,000	75,000	25.0%	75,000	25.0%
Rents & Recoveries	5,546	31,016	100,000	100,000	0	(100,000)	-100.0%	(100,000)	-100.0%
State Aid-Reimb of Exp	81,448	40,432	45,000	45,000	45,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$5,027,111</b>	<b>\$4,781,769</b>	<b>\$5,222,621</b>	<b>\$5,222,621</b>	<b>\$5,120,000</b>	<b>(\$102,621)</b>	<b>-2.0%</b>	<b>(\$102,621)</b>	<b>-2.0%</b>

**Revenues**

- The Proposed FY 26 Revenue Budget of \$5.1 million is decreasing by \$0.1 million compared to both the FY 25 NIFA Approved Budget and OLBR’s projection.
  - The DCA issues fines to businesses violating County and State law and regulations. For example, the County would issue a fine to a home improvement business operating without a Nassau County license.
  - The DCA holds in-person and virtual hearings officiated by a Hearing Officer on Administrative Code violations.
- The FY 26 proposed fines and forfeits are rising by \$75,000 to \$0.4 million compared to both the FY 25 NIFA Approved Budget and OLBR’s projection.
- The FY 26 proposed rents & recoveries budget is unfunded. Both the FY 25 NIFA Approved Budget and OLBR’s projection is \$100,000.
- The proposed License & Registration budget of \$4.7 million is decreasing by \$77,621 compared to both the FY 25 NIFA Approved Budget and OLBR’s projection.

**Revenues, cont.**

- Proposed FY 26 state aid revenue is in line with the FY 25 NIFA Approved Budget. DCA’s Weights & Measures Division is reimbursed by NYS for personnel, administrative and travel cost incurred while performing inspections under provision of their Petroleum Product Quality Program Contract with NYS Dept of Agriculture & Markets. The State caps the County’s reimbursement.

**License & Registration**

- Proposed License & Registration revenues are declining by \$77,621 to \$4.7 million budget to budget. The chart below includes the FY 24 historical actual, the FY 25 NIFA Approved Budget, and the Proposed FY 26 Budget.

License & Registration	FY 24 Actual	FY 25 Budget	FY 26 Proposal	FY 26 Proposed vs. FY 25 Budget Variance
Home Improvement License	\$2,802,240	\$3,127,621	\$2,975,000	(\$152,621)
Weights and Measures	1,655,330	1,650,000	1,725,000	\$75,000
<b>Total</b>	<b>\$4,457,570</b>	<b>\$4,777,621</b>	<b>\$4,700,000</b>	<b>(\$77,621)</b>

- Home Improvement License revenues are declining by \$152,621 to \$3.0 million. Home improvement licenses are renewed on a biennial basis. As a result, this fee’s annual result alternates between low yield and high yield years.
- Weights & Measures fees are increasing by \$75,000 to \$1.7 million. The fees include the Item Pricing Waiver Program.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	21	21	25	23	26	1	4.0%	3	13.0%
Part-Time and Seasonal	4	3	3	3	4	1	33.3%	1	33.3%
Salaries	\$1,725,865	\$1,726,784	\$2,318,387	\$2,144,094	\$2,276,144	(\$42,243)	-1.8%	\$132,050	6.2%
Equipment	1,137	4,334	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	19,153	39,380	157,000	157,000	82,000	(75,000)	-47.8%	(75,000)	-47.8%
Contractual Services	76,579	85,257	126,250	126,250	126,250	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,822,733</b>	<b>\$1,855,754</b>	<b>\$2,606,637</b>	<b>\$2,432,344</b>	<b>\$2,489,394</b>	<b>(\$117,243)</b>	<b>-4.5%</b>	<b>\$57,050</b>	<b>2.3%</b>

**Expenses**

- The Proposed FY 26 Expense Budget of \$2.5 million is 4.5% lower budget to budget. Proposed expenses are 2.3%, or \$57,050 more than the latest OLBR projections.
- Salary expenses are decreasing by \$42,243, or 1.8%, budget to budget, and increasing by \$132,050, or 6.2% when compared to OLBR projections.
  - Budgeted full-time and part-time headcounts are each increasing by one position in FY 26.
  - Terminal leave is decreasing by \$135,386 compared to the FY 25 NIFA Approved Budget.
  - The overtime budget is flat at \$75,000 for FY 26.
- FY 26 proposed general expenses are down 47.8%, or \$75,000 when compared to the FY 25 NIFA Approved Budget. This is due to declines in office supplies and copy paper, traveling expenses, Grainger expenses, educational and training supplies and expenses, clothing and uniform supplies, and miscellaneous supplies and expenses.
- The FY 26 contractual services budget of \$126,250 is constant when compared to both the FY 25 NIFA Approved Budget and OLBR’s projection. Miscellaneous contractual services and uniform rental expenses make up this budget line.
- The equipment budget of \$5,000 is constant in both the Proposed FY 26 Budget and OLBR’s projection. Miscellaneous equipment makes up this budget line.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	847	839	943	842	943	0	0.0%	101	12.0%
Part-Time and Seasonal	1	1	9	1	9	0	0.0%	8	800.0%
Salaries	\$132,343,068	\$129,249,101	\$127,841,339	\$132,226,551	\$129,713,717	\$1,872,378	1.5%	(\$2,512,834)	-1.9%
Workers Compensation	8,185,917	9,486,160	9,032,000	9,032,000	9,732,000	700,000	7.8%	700,000	7.8%
Equipment	136,070	434,312	190,207	190,207	190,207	0	0.0%	0	0.0%
General Expenses	4,341,991	4,346,200	4,318,807	4,318,807	4,524,367	205,560	4.8%	205,560	4.8%
Contractual Services	24,938,522	21,721,799	24,116,962	24,116,962	22,355,859	(1,761,103)	-7.3%	(1,761,103)	-7.3%
Utility Costs	2,038,264	1,731,871	1,777,818	1,777,818	1,777,818	0	0.0%	0	0.0%
<b>Total</b>	<b>\$171,983,831</b>	<b>\$166,969,443</b>	<b>\$167,277,133</b>	<b>\$171,662,345</b>	<b>\$168,293,968</b>	<b>\$1,016,835</b>	<b>0.6%</b>	<b>(\$3,368,377)</b>	<b>-2.0%</b>

### Expenses

- The Correctional Center's expenses for the Proposed FY 26 Budget is \$168.3 million, \$1.0 million higher than the prior year budget and \$3.4 million less compared to OLBR's current projection. The budget to budget increase is impacted by increases in salaries, workers compensation and general expenses offset by a decline in contractual services.
  - The salaries for the proposed budget grew \$1.9 million to \$129.7 million budget to budget and declined by \$2.5 million, relative to OLBR's FY 25 projection. The increases compared to budget are mainly attributed to the January 1<sup>st</sup> COLA adjustment from the revised CSEA Memorandum of Agreement (MOA) and overtime costs, offset primarily by \$3.1 million lower termination leave and \$0.2 million lower longevity expenses.
  - The proposed FY 26 overtime budget increased to \$25.1 million, an increase of \$4.4 million compared to the FY 25 NIFA Approved Budget of \$20.6 million. However, compared to OLBR's current projection of \$33.3 million, the proposed budget is lower by \$8.2 million and \$12.6 million against the prior year. According to the Office of Management and Budget, they plan to work with the Department to meet any overtime shortfalls in the coming year.
  - The FY 26 proposal's full-time headcount remains unchanged at 943 compared to the prior year, but against the OLBR projection it is increasing by 101 due to current vacancies. The part-time and seasonal headcount is constant at nine positions budget to budget and higher by eight compared to onboard. A review of the Correctional Center's staffing analysis is detailed later in the report.
- The FY 26 budget for workers' compensation is increasing by \$0.7 million due to higher indemnity and triad medical costs of \$0.3 million and \$0.4 million respectively.
- The FY 26 equipment expense budget remains unchanged at \$0.2 million budget to budget and against the OLBR projection.

**Expenses Cont.**

- General expenses grew by \$0.2 million to \$4.5 million in the FY 26 proposal compared to the prior year and against OLBR's projection. The budget is higher due to increased costs for food supplies and clothing & uniform supplies.
- The department's proposed FY 26 contractual expense budget of \$22.4 million, is a decrease of \$1.8 million primarily due to reduced funding allocated in the medical/psychiatric services budget line.
  - The contractual services budget for this line is \$20.0 million in the FY 26 proposal which includes the following two components.
    - The contract between the Correctional Center and NHCC is due to expire on July 31, 2026. The proposed budget is \$19.9 million, an increase of \$293,416 that is based on an inmate census of 600-799 according to the department. Following the Covid pandemic in FY 20, the jail's inmate population continues to experience an anticipated four-year average population level of 784 (will be discussed further in the report).
    - Unimex Medical Exams (new vendor) are decreasing by \$80,000 to \$0.1 million. 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.
    - According to the department, the in-patient & out-patient inmate healthcare services line budgeted at \$1.9 million in the prior year has been consolidated for NHCC.
- The utility expenses remains flat at \$1.8 million for the Proposed FY 26 Budget.

Expenses by Control Center						
(S's in millions)						
Control Center	Historical		2025	2026	Exec. vs. Approved	
	2023	2024	NIFA Approved Budget	Exec. Budget	Var.	%
Correctional Center	\$163.1	\$156.8	\$157.9	\$157.5	-\$0.4	-0.3%
Office of the Sheriff	8.9	10.1	9.4	10.8	1.4	15.4%
<b>Total</b>	<b>172.0</b>	<b>167.0</b>	<b>167.3</b>	<b>168.3</b>	<b>1.0</b>	<b>0.6%</b>

- The FY 26 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$157.5 million and \$10.8 million, a decrease of \$0.4 million but an increase of \$1.4 million respectively from the FY 25 NIFA Approved Budget.

Expenses, Cont.

	FY 25 NIFA Approved	Sept-25 Onboard	FY 26 Request	FY 26 Executive	Exec. vs NIFA Approved	Exec. vs Onboard
<b>CC Full-time Staffing</b>						
10 Correctional Center						
Uniform	796	711	796	796	0	85
Civilian	74	63	69	69	(5)	6
Sub-total Full-Time	870	774	865	865	(5)	91
20 Sheriff						
Uniform	66	64	69	69	3	5
Civilian	7	4	9	9	2	5
Sub-total Full-time	73	68	78	78	5	10
<b>Total Full-time</b>	<b>943</b>	<b>842</b>	<b>943</b>	<b>943</b>	<b>0</b>	<b>101</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 remains flat at 796 compared to the FY 25 NIFA Approved Budget. However, compared to the September actual of 711, the headcount is increasing by 85 positions. Based on the data in the schedule above, it should be noted that the department’s staffing request reflects what is allocated in the proposal. The civilian headcount will decrease by five positions budget to budget and grow by six positions relative to the current actual.
  - In FY 25 the Department hired two classes of Correction Officer recruits, 24 in February FY 25 and 30 in June FY 25 for a total of 54. The Administration anticipates hiring an additional class before the end of the year.
- According to the Administration, in FY 26 the Correctional Center’s goal is to hire two new classes of Correction Officers in April and July with 30 officers in each class for an overall total of 60. The classes are dependent on how many candidates respond to canvas letters and the final approval from Civil Service.
  - The new recruits will offset the loss of staff due to separations, retirements, and attrition. As per the department the average Officer attrition for FY 23 was 57, FY 24 was 65 the FY 25 current estimate is 92 and 79 are anticipated for FY 26. If the current attrition continues to trend at these increasingly high levels, it is imperative that the department outline a plan to maintain headcount for uniform and civilian titles and hire more classes for recruits. If these actions are not executed it will directly affect the FY 26 overtime budget.

**Expenses, Cont.**

- As reflected in the table above the Office of the Sheriff's uniform full-time headcount in FY 26 grows by three positions for Deputy Sheriffs against the prior year and is higher by five relative to OLBR actuals. The Civilian positions increases by two positions in the FY 26 budget and by five compared to onboard.
- The Proposed FY 26 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 of one. The Sheriff's (CC20) part-time and seasonal headcount is unchanged at two positions compared to the prior year budget but increases by two titles from the current actual.
- To reiterate, the Correctional Center has assigned \$25.1 million in overtime expenses for the Proposed FY 26 Budget. This budget appears quite difficult to achieve based on historical trends and the current projection of \$33.3 million. If target dates for new classes are deferred, attrition levels continue to increase and/or the inmate population rises, the department's FY 26 overtime budget that is already underfunded will be impacted significantly. Consequently, OLBR has flagged this budget 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$0	\$1,177	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	979,968	666,195	0	158,475	0	0	*****	(158,475)	-100.0%
Rev Offset To Expense	455,371	738,854	200,000	200,000	200,000	0	0.0%	0	0.0%
Dept Revenues	1,539,042	1,341,330	1,700,000	1,700,000	1,700,000	0	0.0%	0	0.0%
Interdept Revenues	251,053	181,042	320,000	320,000	320,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	10,195,183	3,576,183	4,817,625	8,110,608	4,817,625	0	0.0%	(3,292,983)	-40.6%
State Aid-Reimb of Exp	1,673,406	1,030,365	1,143,494	1,469,390	1,143,494	0	0.0%	(325,896)	-22.2%
<b>Total</b>	<b>\$15,094,022</b>	<b>\$7,535,147</b>	<b>\$8,194,119</b>	<b>\$11,971,473</b>	<b>\$8,194,119</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$3,777,354)</b>	<b>-31.6%</b>

## Revenues

- The FY 26 revenue budget remains flat at \$8.2 million, budget to budget, and declines by \$3.8 compared to current projections due to changes in mostly federal aid, followed by smaller declines in state aid and rents & recoveries.
- The fines and forfeits budget for FY 26 remains unchanged at \$13,000.
- The rents and recoveries budget for the FY 26 proposal is zero, however the current projection reflects a prior year recovery from disencumbered funds of \$0.2 million.
- The revenue offset to expense is flat at \$0.2 million. This revenue is for commissary profits submitted to the Correctional Center, which offsets the salary expense for personnel who oversee the commissary.
- The Proposed FY 26 Budget for departmental revenue is constant at \$1.7 million budget to budget and against projections. This budget contains miscellaneous receipts and fees.
- The inter-departmental revenue budget of \$0.3 million remains flat for FY 26. This revenue represents the food services and transportation provided to the Juvenile Detention Center.
- The federal aid revenue includes the State Criminal Alien Assistance Program (SCAAP), Title IV D and housing of federal inmates at the jail. This line allocates \$4.8 million for these revenue sources which remains constant for the FY 26 proposal.
  - The SCAAP funding remains at \$3.0 million. The federal inmate population revenue is constant at roughly \$1.1 million, which is based on housing 15 inmates (depicted in the chart on following page) and the Title IV D revenue is also unchanged at about \$0.8 million.

**Revenues, Cont.**

- However, compared to OLBR’s projection the revenue is decreasing by \$3.3 million. The \$3.3 million represents revenue of \$2.7 million from FEMA Emergency Response receipts from Covid related expenses that will not be available in the future. The \$0.6 million is for other revenue that the Federal government reimbursed to the County for housing Immigration and Customs Enforcement (ICE) detainees at the jail at \$195 per night.
- The FY 26 state aid budget remains flat at \$1.1 million but decreases by \$0.3 million compared to OLBR’s projection due to the timing difference in receiving Raise the Age reimbursement for prior periods. RTA reimbursement is 90% of this revenue line.

<b><u>Annual Average Inmate Population Activity Indicators</u></b>				
<b><u>Indicators</u></b>	<b><u>Actual FY23</u></b>	<b><u>Actual FY24</u></b>	<b><u>Projected FY25</u></b>	<b><u>Proposed FY26</u></b>
<b>Annual Total Admissions</b>	3,254	3,263	6,285	4,267
Average Daily <u>Nassau</u> County Inmates	748	742	778	760
Average Daily Federal Inmates	11	10	9	9
Average Daily Parole Violators	11	5	9	7
Average Daily State Ready Inmates	4	11	10	11
<b>Total Average Daily Inmate Population</b>	774	768	806	787
<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 25 projection is increasing inmates by 3,022, or 92.6% compared to the FY 24 actual but is expected to decrease by 2,018 or 32.1% in FY 26.
- The average daily Nassau County inmate population for the FY 25 is projected to increase by 36 against FY 24, however compared to the FY 26 proposal a decline of 18 is expected.
- The proposed FY 26 count for the average daily federal inmates remains flat compared to projections.
- The FY 26 state ready inmate count is higher by one compared to the FY 25 projected.
- Total average daily inmate population for the FY 26 proposal is estimated to drop by 19 compared to the FY 25 projection level of 806, according to the department it is the highest it’s been since 2019.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	84	86	91	82	91	0	0.0%	9	11.0%
Part-Time and Seasonal	5	5	5	3	5	0	0.0%	2	66.7%
Salaries	\$9,340,712	\$9,594,186	\$10,564,382	\$9,882,604	\$10,308,310	(\$256,072)	-2.4%	\$425,706	4.3%
Equipment	12,120	9,865	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	524,975	522,296	630,630	630,630	530,630	(100,000)	-15.9%	(100,000)	-15.9%
Contractual Services	9,012,173	8,785,690	8,555,000	8,555,000	6,555,000	(2,000,000)	-23.4%	(2,000,000)	-23.4%
<b>Total</b>	<b>\$18,889,980</b>	<b>\$18,912,037</b>	<b>\$19,760,012</b>	<b>\$19,078,234</b>	<b>\$17,403,940</b>	<b>(\$2,356,072)</b>	<b>-11.9%</b>	<b>(\$1,674,294)</b>	<b>-8.8%</b>

**Expenses**

- The Proposed FY 26 Expenses for the County Attorney are decreasing by 11.9%, or \$2.4 million, budget-to-budget, and by 8.8%, or \$1.7 million, from the FY 25 projection.
- Salaries are decreasing by \$0.3 million, budget-to-budget, with full-time and part-time headcounts remaining constant. Salaries are increasing by \$0.4 million compared to OLBR’s FY 25 projection with full-time headcount increasing by nine and part-time headcount increasing by two.
  - Terminal leave pay is decreasing by \$383,579 to \$0.4 million in FY 26. Longevity pay is declining by \$8,534 in FY 26.
- The equipment line is constant at \$10,000 in FY 26 and is comprised of miscellaneous equipment.
- The proposed general expenses are decreasing by \$0.1 million, or 15.9%, when compared to both the FY 25 NIFA Approved Budget and OLBR’s projections. This is due to the decline in investigative expenses.
  - Other items in this budget line include educational and training supplies, miscellaneous supplies and expenses, postage delivery, office supplies and copy paper, traveling, and 1099 witness/expert fees.

**Expenses, Cont.**

- Contractual services are decreasing by \$2.0 million to \$6.6 million when compared to both FY 25 NIFA Approved Budget and OLBR’s projections. The decline is found in the legal expenses line. According to the department, there is an initiative to lower expenses for contractual services.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$192,029	\$186,699	\$670,000	\$265,000	\$670,000	\$0	0.0%	\$405,000	152.8%
Rents & Recoveries	860,576	925,279	2,500,000	5,140,037	3,551,391	1,051,391	42.1%	(1,588,646)	-30.9%
Dept Revenues	98,553	(5,038)	214,500	214,500	214,500	0	0.0%	0	0.0%
Interdept Revenues	831,926	841,291	2,149,602	2,149,602	2,239,783	90,181	4.2%	90,181	4.2%
Interfund Charges Rev	0	0	6,500	6,500	0	(6,500)	-100.0%	(6,500)	-100.0%
Fed Aid-Reimb of Exp	296,762	280,858	0	0	285,000	285,000	*****	285,000	*****
<b>Total</b>	<b>\$2,279,845</b>	<b>\$2,229,090</b>	<b>\$5,540,602</b>	<b>\$7,775,639</b>	<b>\$6,960,674</b>	<b>\$1,420,072</b>	<b>25.6%</b>	<b>(\$814,965)</b>	<b>-10.5%</b>

**Revenues**

- The overall revenue budget for FY 26 is increasing by \$1.4 million, or 25.6%, compared to the FY 25 budget and decreasing by \$0.8 million, or 10.5%, compared to current projections.
- Fines & forfeitures are remaining flat, budget-to-budget, and increasing by \$0.4 million, or 152.8%, when compared to OLBR’s projections.
- Rents and recoveries are increasing by \$1.1 million to \$3.6 million when compared to the FY 25 NIFA Approved Budget and decreasing by \$1.6 million, or 30.9%, compared to OLBR’s projections. The increase is found in recovery damages to county property.
- Interdepartmental revenues are increasing by \$90,181, or 4.2%, when compared to both the FY 25 NIFA Approved Budget and the OLBR projections.
- Proposed FY 26 interfund charges revenues are unfunded. In FY 25 it was budgeted at \$6,500 and is comprised of the Stop DWI grant.
- Proposed FY 26 federal aid reimbursement has funding of \$285,000. This is related to the work that the County Attorney performs for the Social Services Title IVD program.

**Revenues Cont.**

➤ The table below illustrates the components of departmental revenue:

<b>Departmental Revenues</b>				
<b>Revenue Source</b>	<b>FY 24 Actual</b>	<b>FY 25 NIFA Approved Budget</b>	<b>FY 25 Projected</b>	<b>FY 26 Proposed</b>
Miscellaneous Receipts	\$538	\$12,500	\$12,500	\$12,500
Fees	(17,658)	183,500	183,500	183,500
Contractual Services	11,244	15,000	15,000	15,000
Criminal Restitution	838	3,500	3,500	3,500
<b>Total</b>	<b>(\$5,038)</b>	<b>\$214,500</b>	<b>\$214,500</b>	<b>\$214,500</b>

- Departmental revenues, which consist of miscellaneous receipts, fees, contractual services, and criminal restitution are remaining constant at \$214,500, budget-to-budget.
  - Fees make up the majority of the departmental revenues at \$183,500.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$8,095	\$25,435	\$25,000	\$25,000	\$25,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	150,502	21,416	1,000	1,000	1,000	0	0.0%	0	0.0%
Dept Revenues	39,082,091	39,998,274	40,652,856	40,693,268	38,945,856	(1,707,000)	-4.2%	(1,747,412)	-4.3%
<b>Total</b>	<b>\$39,240,688</b>	<b>\$40,045,125</b>	<b>\$40,678,856</b>	<b>\$40,719,268</b>	<b>\$38,971,856</b>	<b>(\$1,707,000)</b>	<b>-4.2%</b>	<b>(\$1,747,412)</b>	<b>-4.3%</b>

**Revenues**

- FY 26 Proposed County Clerk revenues are \$1.7 million or 4.2% less than the FY 25 NIFA Approved Budget. Compared to the current FY 25 projection, revenues will decrease by \$1.7 million or 4.3%.
- Nassau County housing market activity has been slowly increasing. On a year-to-date basis through August 2025, County Clerk statistics show that mortgage recordings and deed recordings are up 3.7% and 3.6% respectively after an increase of 0.5% and 5.2% in the same period in FY 24.
- Using pending sales as a barometer for future housing market activity reveals that the pace of Nassau County home sales could continue to be slow. Multiple Listing Service figures show that YTD through June 2025 the number of pending sales fell 0.1% from the same period in 2024.
- Additionally, median sale prices increased to \$795,000 or 6.0% as of June 2025, when compared to the prior year.
- The Federal reserve began cutting the federal funds rate in September of 2024, with a reduction of 1.0% by the end of FY 24. On September 17, 2025, rates were cut by an additional 0.25% and two more 0.25% cuts are anticipated by the end of FY 25 as well as at least one 0.25% cut in FY 26. Which would result in total cuts of 2.0% by the end of FY 26, which could have a positive effect on real estate transactions.

**Revenues, Cont.**

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

Departmental Revenues					
Revenue Source	FY 25 Projection	FY 25 Budget	FY 26 Exec.	26 Exec. vs. 25 Bud.	26 Exec. vs. 25 Proj.
Fees	\$42,803	\$25,000	\$25,000	\$0	(\$17,803)
Court Fees	\$949,700	\$1,200,000	\$1,200,000	\$0	\$250,300
Mortgage Recording Fees	\$19,717,335	\$18,700,000	\$18,700,000	\$0	(\$1,017,335)
Deed Recording Fees	\$9,376,984	\$8,250,000	\$8,250,000	\$0	(\$1,126,984)
Real Estate Transfer Fees	\$63,916	\$45,000	\$45,000	\$0	(\$18,916)
Records Management	\$125,267	\$125,000	\$125,000	\$0	(\$267)
Mortgage Exp Reimbursement	\$3,425,856	\$3,425,856	\$3,425,856	\$0	\$0
Business Name Fee	\$21,800	\$32,000	\$25,000	(\$7,000)	\$3,200
Miscellaneous Fees	\$6,145,254	\$8,200,000	\$6,500,000	(\$1,700,000)	\$354,746
On Line Registration	\$749,563	\$650,000	\$650,000	\$0	(\$99,563)
State Aid	\$74,790	\$0	\$0	\$0	\$0
	<b>\$40,693,268</b>	<b>\$40,652,856</b>	<b>\$38,945,856</b>	<b>(\$1,707,000)</b>	<b>(\$1,672,622)</b>

- There is also a risk to the Deed and Mortgage recording fees due to ongoing litigation that alleges the current \$300 block fee is illegal. The county is currently appealing a ruling that found the fee to be excessive and ordered the county to reduce the fee to an amount that covers the transaction cost.
- Total County Clerk departmental revenues are budgeted to increase 15.5 % in FY 27, 5.7% in FY 28, and 5.4% in FY 29.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	78	77	90	77	90	0	0.0%	13	16.9%
Part-Time and Seasonal	11	14	80	11	80	0	0.0%	69	627.3%
Salaries	\$6,014,390	\$5,770,117	\$7,441,133	\$6,059,552	\$7,559,634	\$118,501	1.6%	\$1,500,082	24.8%
Equipment	115,148	36,372	117,500	117,500	117,500	0	0.0%	0	0.0%
General Expenses	197,753	164,704	245,575	245,575	245,675	100	0.0%	100	0.0%
Contractual Services	710,891	808,939	837,480	837,480	837,480	0	0.0%	0	0.0%
Inter-Dept. Charges	0	0	1,982,784	1,982,784	2,171,917	189,133	9.5%	189,133	9.5%
<b>Total</b>	<b>\$7,038,182</b>	<b>\$6,780,133</b>	<b>\$10,624,472</b>	<b>\$9,242,891</b>	<b>\$10,932,206</b>	<b>\$307,734</b>	<b>2.9%</b>	<b>\$1,689,315</b>	<b>18.3%</b>

**Expenses**

- Total FY 26 Proposed Expenses for the department are increasing by \$0.3 million or 2.9% when compared to the FY 25 NIFA Approved Budget and increasing by 18.3% from the FY 25 projection.
- The increase is primarily a function of increases in salaries of \$0.1 million or 1.6% when compared to the FY 25 NIFA Approved Budget or \$1.5 million when compared to current projections. The FY 26 Proposed Budget keeps headcount consistent with the FY 25 NIFA Approved Budget; however, the current headcount is 88 compared to the budgeted headcount of 170, inclusive of full and part time positions.
- The FY 26 Inter-Departmental Charges budget is increasing \$0.2 million or 9.5% budget-to-budget and as compared to the current projection.
- The FY 26 equipment budget is unchanged from the FY 25 NIFA Approved Budget and from the current projection.
- The FY 26 general expenses budget is \$100 higher than the FY 25 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 26 contractual services line is unchanged from the FY 25 NIFA Approved Budget and current projection.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	74	80	102	82	102	0	0.0%	20	24.4%
Part-Time and Seasonal	4	2	8	2	8	0	0.0%	6	300.0%
Salaries	\$8,721,808	\$8,962,597	\$10,086,608	\$8,213,353	\$10,094,375	\$7,767	0.1%	\$1,881,022	22.9%
Equipment	3,568	335	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	62,645	237,210	311,680	461,680	493,100	181,420	58.2%	31,420	6.8%
Contractual Services	581,523	716,624	1,096,172	946,172	1,012,110	(84,062)	-7.7%	65,938	7.0%
<b>Total</b>	<b>\$9,369,545</b>	<b>\$9,916,766</b>	<b>\$11,504,460</b>	<b>\$9,631,205</b>	<b>\$11,609,585</b>	<b>\$105,125</b>	<b>0.9%</b>	<b>\$1,978,380</b>	<b>20.5%</b>

**Expenses**

- The FY 26 Proposed Expenses are increasing by \$0.1 million, or 0.9%, from the FY 25 budget primarily due to higher general expenses offset by lower contractual services.
- The salaries line is increasing minimally, by \$7,767, when compared to the FY 25 budget and growing by \$1.9 million from the projection.
  - The Administration states that the increase is primarily due to the funding of full-time vacancies and implementation of a new ERP system, a project referred to as Nassau Forward. The vacancies are expected to be filled over the course of 2026.
- Equipment is again allocated at \$10,000 in the FY 26 Proposed Budget which is the same as the FY 25 budget.
- General expenses are increasing by \$0.2 million against the FY 25 Proposed Budget which are within postage delivery, miscellaneous supplies & expenses and travel costs.
- Contractual services are decreasing by \$84,062 in FY 26 when compared to the FY 25 budget related to lower miscellaneous contractual services and financial.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$11,109	\$380	\$0	\$420	\$0	\$0	*****	(\$420)	-100.0%
Dept Revenues	10,319	9,423	10,000	10,000	10,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$21,429</b>	<b>\$9,803</b>	<b>\$10,000</b>	<b>\$10,420</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$420)</b>	<b>-4.0%</b>

**Revenues**

- The FY 26 revenues are unchanged at \$10,000 when compared to the FY 25 NIFA Approved Budget but \$420 less than the projection.
- The rents and recoveries revenue is generally recorded as it happens and is not budgeted in the FY 26 Proposed Budget. The FY 25 projections anticipate \$420 being recognized.
- The departmental revenues line is remaining at \$10,000 when compared to the FY 25 NIFA Approved Budget and projection level and is in line with historical amounts.
  - The FY 26 amount is specifically for COBRA administrative fees.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	9	11	13	11	13	0	0.0%	2	18.2%
Part-Time and Seasonal	7	8	3	6	3	0	0.0%	(3)	-50.0%
Salaries	\$1,313,562	\$1,439,230	\$1,700,762	\$1,642,339	\$1,712,262	\$11,500	0.7%	\$69,923	4.3%
Equipment	0	7,685	1,500	1,500	1,500	0	0.0%	0	0.0%
General Expenses	64,409	60,847	82,500	82,500	81,000	(1,500)	-1.8%	(1,500)	-1.8%
Contractual Services	0	0	20,000	20,000	10,000	(10,000)	-50.0%	(10,000)	-50.0%
<b>Total</b>	<b>\$1,377,971</b>	<b>\$1,507,763</b>	<b>\$1,804,762</b>	<b>\$1,746,339</b>	<b>\$1,804,762</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$58,423</b>	<b>3.3%</b>

**Expenses**

- The FY 26 expense budget remains constant when compared to the FY 25 budget.
- The salaries line increased slightly by \$11,500 to \$1,712,262, or 0.7%, compared to the FY 25 budget.
  - The proposed salary budget accommodates wages and title movements for FY 26.
  - Full-time headcount remains flat at 13, budget to budget, but has two more full-time positions when compared to the projection.
- Equipment holds steady at \$1,500 in FY 26 as compared to the FY 25 budget and projection.
- General expenses are falling by \$1,500 to \$81,000 in FY 26 as compared to the FY 25 budget and projection.
- Contractual services, specifically with the miscellaneous line, are declining by \$10,000 to \$10,000 in FY 26 from the FY 25 budget and projection.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$618	\$0	\$0	\$0	\$0	*****	\$0	*****
<b>Total</b>	<b>\$0</b>	<b>\$618</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</b>

**Revenues**

- The rents and recoveries line contains \$618 in FY 24. Revenues are not expected in FY 26.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$489,863	\$448,682	\$832,400	\$579,992	\$791,744	(\$40,656)	-4.9%	\$211,752	36.5%
<b>Total</b>	<b>\$489,863</b>	<b>\$448,682</b>	<b>\$832,400</b>	<b>\$579,992</b>	<b>\$791,744</b>	<b>(\$40,656)</b>	<b>-4.9%</b>	<b>\$211,752</b>	<b>36.5%</b>

**Expenses**

- The Proposed FY 26 Budget is declining by \$40,656 compared to the FY 25 NIFA Approved Budget, however it is increasing by \$0.2 million compared to the projection. In the current year, OLBR is projecting a surplus of \$252,408 for Court expenses.
- The fringe budget for Courts funds costs for Medicare reimbursement and health insurance costs for retirees. The FY 26 Proposed Budget includes a health insurance growth rate assumption of 6.0% for active and retired employees. Based on inflating the current FY 25 projection by the health insurance growth rate, there could be a cushion of roughly \$190,000 for the Courts department.
- The following chart details the NIFA Approved FY 25 Budget, and the Proposed FY 26 Budget for fringe benefits by sub-object:

Expense	FY 25 NIFA Approved	FY 26 Executive Budget	FY26 Executive vs. FY 25 NIFA
Medicare Reimbursement	\$250,000	\$250,000	\$0
Medicare Reimbursement Surcharge	\$10,000	\$10,000	\$0
Retiree Health Insurance	\$572,400	\$531,744	(\$40,656)
<b>Total</b>	<b>\$832,400</b>	<b>\$791,744</b>	<b>(\$40,656)</b>

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$468,263	\$439,396	\$780,160	\$780,160	\$728,405	(\$51,755)	-6.6%	(\$51,755)	-6.6%

**Revenues**

- The FY 26 revenue budget is declining by \$51,755 compared to both the FY 25 NIFA Approved Budget and the latest projection.
  - The proposed state aid budget of \$0.7 million represents the reimbursement from the State for health insurance costs.
  - Since there is a potential for an opportunity in the expense, there would be a similar amount at risk on the revenue side.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	2	4	2	4	0	0.0%	2	100.0%
Salaries	\$344,184	\$271,838	\$353,856	\$271,308	\$350,852	(\$3,004)	-0.8%	\$79,544	29.3%
General Expenses	6,274	3,715	85,000	85,000	85,000	0	0.0%	0	0.0%
Contractual Services	0	0	155,000	155,000	155,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$350,458</b>	<b>\$275,553</b>	<b>\$593,856</b>	<b>\$511,308</b>	<b>\$590,852</b>	<b>(\$3,004)</b>	<b>-0.5%</b>	<b>\$79,544</b>	<b>15.6%</b>

**Expenses**

- The FY 26 budget decreases by \$3,004, or 0.5%, when compared to the FY 25 NIFA Approved Budget but increasing by \$79,544, or 15.6%, compared to projection.
  - The Administration states that a state awarded grant will be used when possible to fund and expand program services.
- Salaries are decreasing by \$3,004, or 0.8%, from the FY 25 NIFA Approved Budget but increasing by \$79,544, or 29.3%, from projections.
  - The proposed salary budget accommodates wages adjustments along with the removal of the prior budget allocation of \$10,456 in terminal leave.
  - The proposed full-time headcount remains flat, budget to budget, while there is an increase of two against the current staff.
- General expenses remain flat at \$85,000 when compared to the FY 25 NIFA Approved Budget and projection levels.
- Contractual services are unchanged at \$155,000 in the FY 26 Proposed Budget.

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

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

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$833	\$0	\$0	\$226	\$0	\$0	*****	(\$226)	-100.0%
<b>Total</b>	<b>\$833</b>	<b>\$0</b>	<b>\$0</b>	<b>\$226</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>(\$226)</b>	<b>-100.0%</b>

**Revenues**

➤ The rents and recoveries line contains \$833 in FY 23 and projections of \$226 in FY 25. Revenues are not budgeted for in FY 26.

**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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$92,644,494	\$82,716,438	\$99,038,398	\$99,038,398	\$99,176,313	\$137,915	0.1%	\$137,915	0.1%
Principal	205,450,000	116,305,000	77,630,000	77,630,000	87,495,000	9,865,000	12.7%	9,865,000	12.7%
Other Expense	98,989,735	104,063,593	128,406,389	128,406,389	116,327,206	(12,079,183)	-9.4%	(12,079,183)	-9.4%
Transfer To BIF Fund	2,897,988	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$399,982,216</b>	<b>\$303,085,031</b>	<b>\$305,074,787</b>	<b>\$305,074,787</b>	<b>\$302,998,519</b>	<b>(\$2,076,268)</b>	<b>-0.7%</b>	<b>(\$2,076,268)</b>	<b>-0.7%</b>

**Debt Service Fund Expense**

- Total debt payments, including Nassau County Interim Finance Authority (NIFA) set-asides and expense of loans, are expected to decrease by 0.7% or \$2.1 million in the FY 26 Proposed Budget from the FY 25 NIFA Approved Budget.
- The budget-to-budget decrease is the result of a \$12.1 million decrease on the other expense line, offset by increases in principal payments on bonded debt and interest of \$9.9 million and \$0.1 million respectively.
  - The increase in principal payments is due to the debt service payment schedule normalizing after the NIFA refunding in FY 21.
- The FY 26 budget to budget increase in County interest and principal costs is also driven by the amortization schedule of the existing debt as well as an allotment for future, planned debt issuances.
- The other expense line is where the County records the costs associated with the NIFA issued debt as well as the expense of issuing debt. Within the other expenses, NIFA set-aside costs are budgeted to decrease by \$12.1 million budget to budget to \$111.1 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 26 Proposed expense of loans budget allotment is flat at \$5.2 million as it was in the FY 25 NIFA Approved Budget.

**Debt Service Fund Expenses, Cont.**

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

Planned Future Debt Issuances 2025 to 2029					
	FY 25 Planned	FY 26 Planned	FY 27 Planned	FY 28 Planned	FY 29 Planned
	Issues	Issues	Issues	Issues	Issues
<b>Capital Borrowings</b>					
Capital - General	0	150,000,000	150,000,000	150,000,000	150,000,000
Capital - SSWRD	0	50,000,000	50,000,000	50,000,000	50,000,000
EFC - Bay Park	0	95,000,000	0	0	0
<b>Total Long-Term Borrowings</b>	0	295,000,000	200,000,000	200,000,000	200,000,000
<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>	0	0	0	0	0

- The County completes short-term borrowings to address timing differences between cash receipts and cash expenditures. BANs are issued in anticipation of a bond issuance. RANs are issued in 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 25 through FY 29.
- The long-term borrowing plan is shown in the top section of the table; this includes debt issuances for general capital purposes, tax certiorari payments, sewer capital and Environmental Facilities Corporation (EFC) financing purposes. The \$95.0 million on the EFC line contains the conversion of short-term debt to long-term debt for the Bay Park conveyance project. No borrowings to make tax certiorari payments are anticipated.
- Over the remainder of FY 25, the County does not plan to issue any debt.
- The County intends to issue \$295.0 million in long term debt in FY 26 and \$200.0 million in long term debt recurring from FY 27 through FY 29 to fund improvements to County infrastructure.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$1,109,341	\$1,112,466	\$1,107,544	\$1,107,544	\$819,000	(\$288,544)	-26.1%	(\$288,544)	-26.1%
Debt Svc From Capital	1,523,481	9,401,736	10,200,000	10,200,000	22,700,000	12,500,000	122.5%	12,500,000	122.5%
Debt Svc Chrgback Rev	253,555,257	242,938,726	242,782,960	242,735,813	229,504,004	(13,278,956)	-5.5%	(13,231,809)	-5.5%
Interfund Charges Rev	42,774,292	48,188,649	49,577,375	49,577,375	48,252,182	(1,325,193)	-2.7%	(1,325,193)	-2.7%
Fed Aid-Reimb of Exp	678,178	189,518	177,047	224,194	0	(177,047)	-100.0%	(224,194)	-100.0%
Interfund Transfers	99,871,898	0	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	469,770	1,253,935	1,229,861	1,229,861	1,723,333	493,472	40.1%	493,472	40.1%
<b>Total</b>	<b>\$399,982,216</b>	<b>\$303,085,031</b>	<b>\$305,074,787</b>	<b>\$305,074,787</b>	<b>\$302,998,519</b>	<b>(\$2,076,268)</b>	<b>-0.7%</b>	<b>(\$2,076,268)</b>	<b>-0.7%</b>

**Debt Service Fund Revenue**

- Compared to the FY 25 NIFA Approved Budget, the aggregate total revenue for the Debt Service Fund in the FY 26 Proposed Budget is decreasing by \$2.1 million.
- Debt service expenses are allocated to the Fund in which the capital project is associated. The Fund receiving the benefit is charged the expense and the Debt Service Fund collects the chargeback revenue.
- 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. Each Fund has a corresponding expense line for debt service charges.
- The General Fund debt service chargeback is located in the Office of Management and Budget.

**Debt Service Fund Revenue – Cont.**

<b>Debt Service Fund Chargeback Revenues</b>		
	<b>FY 25 NIFA Apprvd.</b>	<b>Executive FY 26</b>
Fire Commission	\$808,302	\$871,756
General Fund	\$217,554,378	\$201,480,952
Police District	\$931,773	\$1,081,229
Police Headquarters	\$23,488,507	\$26,070,067
<b>Grand Total</b>	<b>\$242,782,960</b>	<b>\$229,504,004</b>

➤ The table above shows that 87.8% of the debt service chargebacks in the Proposed FY 26 Budget are related to the General Fund.

<b>Debt Service Fund Interfund Charges</b>		
	<b>FY 25 NIFA Apprvd.</b>	<b>Executive FY 26</b>
Sewer & Storm Water Resource District	\$41,340,602	\$41,036,549
Environmental Bond Act	\$8,236,773	\$7,215,633
<b>Grand Total</b>	<b>\$49,577,375</b>	<b>\$48,252,182</b>

- The Debt Service Fund interfund charges table reflects the interfund charges budgeted at \$48.3 million in FY 26, down \$1.3 million from the FY 25 NIFA Approved Budget.
- The debt service costs charged to the Sewer and Storm Water Resources District (\$41.0 million) and the Environmental Bond Fund (\$7.2 million) are booked as interfund charges.
- FY 26 Proposed Bond premium revenue remains constant at \$5.2 million.

<b>Debt Service Fund DS from Capital</b>		
	<b>FY 25 NIFA Apprvd.</b>	<b>Executive FY 26</b>
Bond Premium	\$5,200,000	\$5,200,000

- NIFA has the authority to limit the premium to cover the costs of issuance.
- In FY 26, the Administration has budgeted to collect \$1.7 million in state aid payments from New York State, an increase of \$0.5 million or 40.1%. The State will cover 25% of the interest paid on the debt issued to build the Family Court.
- The \$0.8 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. This decrease of \$0.3 million, budget to budget, is due to the satisfaction of some bonds resulting in lower principal and interest payments.

**Debt Service Fund Multi-Year Plan**

2026-2029 Multi-Year Financial Plan Expense				
	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Interest	\$99,176,313	\$105,885,363	\$110,816,788	\$117,081,838
Principal	\$87,495,000	\$100,310,000	\$70,865,000	\$70,005,000
Other Expense	\$116,327,206	\$121,871,278	\$137,551,514	\$133,771,110
<b>Total</b>	<b>\$302,998,519</b>	<b>\$328,066,641</b>	<b>\$319,233,301</b>	<b>\$320,857,947</b>

- The table above details the out-year expenses of the Debt Service Fund. Interest and principal costs are budgeted according to the amortization schedule as the County pays off existing debt and adds on future obligations.
- Total debt service expenses are budgeted to decrease by \$2.1 million in FY 26, increase by \$25.1 million in FY 27, decrease by \$8.9 million in FY 28, and increase by \$1.6 million in FY 29.
- County principal costs are expected to increase by \$9.9 million in FY 26, increase by \$12.8 million in FY 27, decrease by \$29.4 in FY 28, decrease by \$0.9 million in FY 29.

2026-2029 Multi-Year Financial Plan Revenue				
	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Revenue Offset to Expense	\$819,000	\$0	\$0	\$0
Capital Resources for Debt	\$22,700,000	\$22,700,000	\$22,700,000	\$22,700,000
Debt Service Chargeback Revenue	\$229,504,004	\$250,178,376	\$244,687,705	\$244,220,523
Interfund Revenue	\$48,252,182	\$54,123,557	\$50,845,596	\$52,937,424
State Aid -Reim. Of Expense	\$1,723,333	\$1,064,708	\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$302,998,519</b>	<b>\$328,066,641</b>	<b>\$319,233,301</b>	<b>\$320,857,947</b>

- The table above details Debt Service Fund revenues as recorded in the MYP.
- The capital resources for debt line reflects the anticipated bond premiums and capital closeouts. Debt service chargeback revenues are budgeted to vary according to capital project completion timelines and amortization schedules.
- Total Interfund charge revenues are expected to decrease in FY 26, increase in FY 27, decrease in FY 28 and then increase in FY 29. 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	427	439	450	438	449	(1)	-0.2%	11	2.5%
Part-Time and Seasonal	19	10	8	12	9	1	12.5%	(3)	-25.0%
Salaries	\$45,811,027	\$49,907,958	\$58,467,946	\$56,386,266	\$56,539,484	(\$1,928,462)	-3.3%	\$153,218	0.3%
Equipment	655,485	468,657	1,383,000	1,383,000	783,000	(600,000)	-43.4%	(600,000)	-43.4%
General Expenses	1,114,809	1,485,604	1,926,000	1,926,000	1,676,000	(250,000)	-13.0%	(250,000)	-13.0%
Contractual Services	1,765,128	1,972,525	3,152,899	3,152,899	3,155,065	2,166	0.1%	2,166	0.1%
<b>Total</b>	<b>\$49,346,450</b>	<b>\$53,834,744</b>	<b>\$64,929,845</b>	<b>\$62,848,165</b>	<b>\$62,153,549</b>	<b>(\$2,776,296)</b>	<b>-4.3%</b>	<b>(\$694,616)</b>	<b>-1.1%</b>

**Expenses**

- The FY 26 Proposed Expense Budget of \$62.2 million for the District Attorney’s Office is decreasing by \$2.8 million, or 4.3%, budget-to-budget, and 0.7 million, or 1.1%, when compared to OLBR’s FY 25 projection. Salaries are driving the biggest variances in expenses.
- Salaries are decreasing by \$2.0 million, or 3.3%, budget-to-budget, mainly due to a significant decrease in terminal leave. When compared to OLBR’s FY 25 projection, they are increasing \$0.1 million or 0.3%.
- Relative to the FY 25 budget, full-time headcount is decreasing by one in FY 26, however, it is increasing by 11 compared to OLBR’s projection. The proposed budget accommodates wage and title movements in FY 26.
- Equipment expenses decrease by \$0.6 million when compared to the FY 25 Approved Budget and OLBR’s projection.
- General expenses are decreasing by 13.0%, or \$250,000 when compared to the FY 25 Approved Budget and projection. This is primarily attributed to a decrease in investigative expenses, offset by an increase in miscellaneous supplies and expenses, travel, interpreter services, and equipment maintenance and rental expenses.

**Expenses, Cont.**

- Compared to the FY 25 budget and projections, the proposed contractual services in FY 26 increased slightly by 0.1%. This is reflected in software contracts, and transcribing and briefs, offset by security, miscellaneous contractual services and radio and communications.
  - Software contracts are increasing by \$329,416 in FY 26. The department uses systems such as Journal Technologies (JustWare), Saas, Fortinet, Microsoft Azure services, and SVAM.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$258,254	\$122,505	\$250,000	\$250,000	\$250,000	\$0	0.0%	\$0	0.0%
Dept Revenues	11,562	9,124	2,000	2,000	10,000	8,000	400.0%	8,000	400.0%
Interdept Revenues	441,531	452,570	463,884	463,884	475,482	11,598	2.5%	11,598	2.5%
Interfund Charges Rev	275,000	275,000	275,000	275,000	275,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	91,539	87,379	97,831	97,831	101,964	4,133	4.2%	4,133	4.2%
State Aid-Reimb of Exp	354,733	1,188,553	1,196,360	2,404,172	2,488,866	1,292,506	108.0%	84,694	3.5%
<b>Total</b>	<b>\$1,432,619</b>	<b>\$2,135,131</b>	<b>\$2,285,075</b>	<b>\$3,492,887</b>	<b>\$3,601,312</b>	<b>\$1,316,237</b>	<b>57.6%</b>	<b>\$108,425</b>	<b>3.1%</b>

**Revenues**

- The District Attorney’s FY 26 Proposed Revenue Budget of \$3.6 million is increasing by \$1.3 million or 57.6%, compared to the FY 25 NIFA Approved Budget; primarily due to a significant increase in state aid reimbursement.
- Interdepartmental revenues reflect a slight increase of \$11,598 or 2.5%, 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 \$101,964, a slight increase of \$4,133 compared to the FY 25 budget and projection.
  - Federal aid funding of overtime is provided for DA Investigator Task Forces working with the Long Island Drug Enforcement Federal Administration (LIDEFA), Federal Bureau of Investigation (FBI), and Homeland Security Investigations (HSI).
- The proposed department revenues budget increased by \$8,000 in FY 26 compared to the budget and projection.
- The state aid budget is increasing \$1.3 million in FY 26 compared to the FY 25 NIFA Approved Budget. Included in state aid are reimbursements for grant programs that are administered by the New York State Division of Criminal Justice Service. Under the District Attorney Salary Support Program, a portion of the salaries for the District Attorney are reimbursed as well as for the Assistant District Attorneys who handle serious felony cases; due to an increase in the Criminal Justice Reform Grant.
- The proposed interfund charges remain flat at \$275,000 in FY 26 when compared to the FY 25 NIFA Approved Budget and projection.
- The FY 26 rents & recoveries budget remains flat at \$250,000 budget-to-budget and compared to the projection.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	141	135	160	139	160	0	0.0%	21	15.1%
Part-Time and Seasonal	176	217	0	155	0	0	*****	(155)	-100.0%
Salaries	\$17,308,614	\$17,122,797	\$22,928,260	\$19,932,888	\$21,282,322	(\$1,645,938)	-7.2%	\$1,349,434	6.8%
Equipment	55,633	89,698	71,000	71,000	42,000	(29,000)	-40.8%	(29,000)	-40.8%
General Expenses	2,751,783	4,299,398	4,871,915	4,871,915	4,006,485	(865,430)	-17.8%	(865,430)	-17.8%
Contractual Services	716,394	1,030,948	936,250	936,250	773,211	(163,039)	-17.4%	(163,039)	-17.4%
<b>Total</b>	<b>\$20,832,424</b>	<b>\$22,542,840</b>	<b>\$28,807,425</b>	<b>\$25,812,053</b>	<b>\$26,104,018</b>	<b>(\$2,703,407)</b>	<b>-9.4%</b>	<b>\$291,965</b>	<b>1.1%</b>

**Expenses**

- The Board of Elections’ (BoE) proposed expense budget has decreased by \$2.7 million, or 9.4%, compared to the FY 25 NIFA Approved Budget and increased by \$0.3 million, or 1.1%, compared to OLBR’s most recent projection. Salaries make up most of the budget decline, followed by decreases in general expenses, contractual services, and equipment.
- According to the department, New York State Election Law Section 3-300, Election Personnel, grants the Board autonomy over all personnel and staffing matters, under the condition that the Board spends within its appropriation from the County Legislature.
- Budget to budget, salary expenses are down \$1.6 million, or 7.2%. The proposed salary budget accommodates wage and title movements for FY 26. Other contributors to the salary decline include terminal leave, longevity, and comp time cash decreases.
- The FY 26 full-time headcount is 160, which is consistent with the FY 25 NIFA Approved headcount, and 21 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 4, 2025, there were 155 part-time & seasonal positions onboard.
- The proposed equipment budget is declining by \$29,000 when compared to both the FY 25 NIFA Approved Budget and the latest projection. The declines are found in office furniture/furnishings, copying/blueprint equipment, information technology, and miscellaneous equipment.

**Expenses, cont.**

- The general expense budget is declining by 17.8% in FY 26, from \$4.9 million in FY 25 to \$4.0 million in the proposal. The decreases are mainly found in copying blueprint supplies & expenses, postage delivery, and equipment maintenance & rental, partially offset by increases in advertising/public notices, information technology, and miscellaneous supplies & expenses.
- The proposed contractual services budget is \$0.8 million, a decrease of 17.4% compared to the FY 25 NIFA Approved Budget and the OLBR projection. The decrease is in the miscellaneous contractual services line.
- The chart below details the expenses across BoE’s control centers.
  - Expenses are decreasing by \$2.7 million, or 9.4%, from the FY 25 NIFA Approved Budget.
  - All expenses were consolidated into the Board of Elections – Administration Control Center in FY 25 and has a budget of \$26.1 million in FY 26.
  - Historical expenses in the Administration Control Center were \$4.1 million in FY 24.
  - The Primary Elections Control Center allocated \$3.2 million in the FY 24 budget.
  - The FY 24 historical actual for the General Elections Control Center line contains \$15.1 million.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2025	2026	Exec. vs. Approved	
	2023	2024	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$5.0	\$4.1	\$0.0	\$0.0	\$0.0	*****
Primary Elections	0.9	3.2	0.0	0.0	0.0	*****
General Elections	14.9	15.1	0.0	0.0	0.0	*****
Board of Elections - Admin.	0.0	0.0	28.8	26.1	-2.7	-9.4%
<b>Total</b>	<b>20.8</b>	<b>22.5</b>	<b>28.8</b>	<b>26.1</b>	<b>-2.7</b>	<b>-9.4%</b>

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$785,668	\$393,381	\$150,000	\$200,839	\$265,000	\$115,000	76.7%	\$64,161	31.9%
Dept Revenues	8,459	2,130	40,000	40,000	40,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	0	0	0	220,000	0	0	*****	(220,000)	-100.0%
<b>Total</b>	<b>\$794,127</b>	<b>\$395,511</b>	<b>\$190,000</b>	<b>\$460,839</b>	<b>\$305,000</b>	<b>\$115,000</b>	<b>60.5%</b>	<b>(\$155,839)</b>	<b>-33.8%</b>

**Revenues**

- The proposed revenue budget for FY 26 is increasing by \$115,000 to \$0.3 million when compared to the FY 25 NIFA Approved Budget and decreasing by \$155,839 compared to OLBR’s projection.
- Rents & recoveries are increasing by \$115,000, or 76.7%, in FY 26, and increasing by 31.9% compared to the current projection which allocates revenue from renting out voting machines to other municipalities.
- Departmental revenues are steady at \$40,000 when compared to both the FY 25 NIFA Approved Budget and OLBR’s projection. This line includes miscellaneous receipts.
- Revenues for state aid are not funded in FY 26 but OLBR’s projections reflects \$220,000 in unbudgeted aid.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	6	8	2	3	(5)	-62.5%	1	50.0%
Part-Time and Seasonal	2	1	2	1	2	0	0.0%	1	100.0%
Salaries	\$1,066,655	\$893,779	\$1,118,553	\$946,785	\$597,550	(\$521,003)	-46.6%	(\$349,235)	-36.9%
General Expenses	3,645	32,223	32,985	82,985	48,000	15,015	45.5%	(34,985)	-42.2%
Contractual Services	0	0	0	1,040,000	0	0	*****	(1,040,000)	-100.0%
Interfund Charges	231,637	24,980	150,000	150,000	150,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,301,937</b>	<b>\$950,982</b>	<b>\$1,301,538</b>	<b>\$2,219,770</b>	<b>\$795,550</b>	<b>(\$505,988)</b>	<b>-38.9%</b>	<b>(\$1,424,220)</b>	<b>-64.2%</b>

**Expenses**

- The proposed expense budget for FY 26 is \$0.8 million, a decrease of \$0.5 million budget to budget and \$1.4 million compared to the OLBR projection. The budget variances are mainly driven by changes in salaries.
- Salary expenses are declining by \$0.5 million versus the FY 25 NIFA Approved Budget, due to a reduction in staffing.
- The full-time headcount for the Proposed FY 26 Budget is three, which is five less than the prior year budget but an increase of one against OLBR’s projection. The Administrative Officer I and the Community Service Representative have been eliminated from the proposed budget. Although the Accounting Executive and the Secretary to Commissioner of Emergency Management are not included in the operating budget, OEM has indicated that the titles are currently onboard and under the Grant Fund. Lastly, according to the department the Director of Emergency Recovery position is anticipated to be grant funded once a qualified candidate is hired in FY 26.
- The part-time budget is flat at two positions budget to budget and higher by one title compared to the current actual.
- The contractual expenses budget to budget is flat at zero but, compared to the current projections, it decreases by \$1.0 million. According to the department the projected funding is for an “on call” contract that can be utilized by multiple county departments for disasters response. In addition to award management and reporting, Hagerty provides services to the Department of Human Services related to their awarding of Opioid Settlement funds.

**Expenses, Cont.**

- The FY 26 Proposed Budget for general expenses is \$48,000, an increase of \$15,015 from the prior year. This is due to increases for equipment maintenance and rental costs, maintenance of equipment, miscellaneous supplies and expenses, information technology supplies and expenses, Grainger expenses and travel expenses all offset by clothing & uniform supplies expenditures.
- The proposed budget for interfund charges of \$150,000 are flat. This budget line supports college tuition for volunteer firefighters through the Nassau Community College Tuition Program.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$69	\$16,710	\$0	\$132,063	\$0	\$0	*****	(\$132,063)	-100.0%
Interfund Charges Rev	0	0	0	0	480,012	480,012	*****	480,012	*****
Fed Aid-Reimb of Exp	0	2,613	480,012	480,012	0	(480,012)	-100.0%	(480,012)	-100.0%
Interfund Transfers	0	0	0	1,659,151	0	0	*****	(1,659,151)	-100.0%
State Aid-Reimb of Exp	0	3,232	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$69</b>	<b>\$22,555</b>	<b>\$480,012</b>	<b>\$2,271,226</b>	<b>\$480,012</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$1,791,214)</b>	<b>-78.9%</b>

**Revenues**

- The Proposed FY 26 revenue budget allocates \$480,012 which is unchanged budget to budget but \$1.8 million lower than OLBR’s projection due to prior year recoveries and interfund transfers of \$1.7 million that represents prior year grant reimbursements for OEM.
- The federal aid revenue for FY 26 was reclassified to the interfund revenue line, according to the Administration this adjustment is more appropriate for grant clarity.



Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	102	98	122	99	128	6	4.9%	29	29.3%
Part-Time and Seasonal	30	28	35	31	35	0	0.0%	4	12.9%
Salaries	\$13,094,646	\$13,722,682	\$15,992,832	\$15,140,268	\$17,417,329	\$1,424,497	8.9%	\$2,277,061	15.0%
Fringe Benefits	6,476,042	7,413,135	7,162,621	7,218,315	8,831,781	1,669,160	23.3%	1,613,466	22.4%
Equipment	39,756	41,071	132,107	132,107	132,107	0	0.0%	0	0.0%
General Expenses	138,552	123,369	253,762	253,762	211,662	(42,100)	-16.6%	(42,100)	-16.6%
Contractual Services	4,850,038	5,068,968	5,300,613	5,300,613	5,775,186	474,573	9.0%	474,573	9.0%
Debt Svc. Chargebacks	917,162	836,121	808,302	808,302	871,756	63,454	7.9%	63,454	7.9%
Inter-Dept. Charges	3,494,001	4,533,835	3,844,924	3,844,924	3,207,651	(637,273)	-16.6%	(637,273)	-16.6%
<b>Total</b>	<b>\$29,010,198</b>	<b>\$31,739,180</b>	<b>\$33,495,161</b>	<b>\$32,698,290</b>	<b>\$36,447,472</b>	<b>\$2,952,311</b>	<b>8.8%</b>	<b>\$3,749,182</b>	<b>11.5%</b>

**Expenses**

- The FY 26 Proposed Expense Budget is increasing from the FY 25 NIFA Approved Budget by \$3.0 million, or 8.8%, to \$36.4 million. Compared to the projection, expenses are 11.5%, and \$3.7 million higher than the latest OLBR projections.
- Salaries are increasing by \$1.4 million, or 8.9%, from the FY 25 NIFA Approved Budget, and \$2.3 million, or 15.0%, from OLBR’s projection. This is mainly attributed to a rise in headcount, overtime, holiday pay and differential.
  - In addition, CSEA employees will receive a COLA on January 1<sup>st</sup>.
  - The proposed full-time salary budget accommodates wages and title movements as well as an increase of six full-time employees budget-to-budget and an increase of 29 compared to OLBR’s FY 25 projections.
  - The proposed part-time and seasonal salary budget also accommodates for wages and title movements and

reflects no change in headcount budget-to-budget but reflects an increase of four when compared to OLBR’s FY 25 projections.

- The FY 26 Proposed Budget increases overtime by \$250,000. Overtime expenses in FY 25 are currently trending over budget. OLBR is projecting an overtime deficit of \$0.8 million in the current year.
- The Administration anticipates that by adding 13 Fire Marshal Trainees in the FY 26 budget, it will decrease the overtime related to inspections, and in turn, allow for the expeditious processing of building permits as well as the ability to conduct more inspections. However, the department states that the sharp increase for other services such as HazMat response, Drone Team requests, County-

**Expenses, Cont.**

wide special events, and storm response added additional overtime costs.

- The proposed budget includes salary extras for increased payments for beeper, comp time, differential, health insurance, buyback retirees, health insurance buyback, holiday, lag payout, special assignment, standby, and uniform and equipment allowance for a combined total increase of \$594,814. This is offset by a reduction in terminal leave of \$496,239.
- Fringe benefits in FY 26 are increasing by \$1.7 million, budget-to-budget, and are \$1.6 million more than the FY 25 projection.
    - The increase in fringe benefits is due to higher health insurance and pension costs.
  - The equipment budget remains flat in FY 26 compared to FY 25. This budget includes uniforms and badges, office furniture and furnishings, educational and training equipment, communication equipment, and miscellaneous equipment.
  - General expenses are decreasing \$42,100 budget-to-budget and compared to the projection. The decrease is reflected in educational and training supplies and expenses and clothing and uniform supplies, offset by Grainger and equipment maintenance and rental.
  - The proposed contractual services budget increased by \$0.5 million, to \$5.8 million. The largest contract expense is \$5.0 million for the Vocational Education and Extension Board (VEEB) contract.
    - A service and maintenance contract with Eastern Communications for \$515,000, which provides radio communication facilities and equipment.
    - A contract with Nassau University Medical Center for \$221,500, to provide OSHA mandated physical examinations for new hires and current staff. The department states that the increase is due to a combination of higher price cost per physical, as well as the increased number of staff members needing annual physicals.
    - A Long Island Veterinary Specialists contract that provides veterinarian care for the department's two canines funded at \$20,000 which is reflected in the miscellaneous contractual service budget.



Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$141,143	\$159,398	\$70,000	\$85,175	\$70,000	\$0	0.0%	(\$15,175)	-17.8%
Rents & Recoveries	1,096	197,039	0	28,730	0	0	*****	(28,730)	-100.0%
Dept Revenues	7,847,845	7,801,022	8,000,000	8,536,710	8,200,000	200,000	2.5%	(336,710)	-3.9%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,691	404,691	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	0	301,491	0	0	1,000,000	1,000,000	*****	1,000,000	*****
Interfund Transfers	20,235,876	22,063,511	24,159,419	24,159,419	25,911,730	1,752,311	7.3%	1,752,311	7.3%
State Aid-Reimb of Exp	39,470	106,893	154,800	170,562	154,800	0	0.0%	(15,762)	-9.2%
Property Tax	340,076	705,135	706,251	706,251	706,251	0	0.0%	0	0.0%
<b>Total</b>	<b>\$29,010,198</b>	<b>\$31,739,180</b>	<b>\$33,495,161</b>	<b>\$34,091,539</b>	<b>\$36,447,472</b>	<b>\$2,952,311</b>	<b>8.8%</b>	<b>\$2,355,933</b>	<b>6.9%</b>

**Revenues**

- The Proposed FY 26 Revenue Budget is increasing by \$3.0 million, or 8.8%, budget-to-budget, and increasing \$2.4 million, or 6.9%, when compared to OLBR’s FY 25 projection.
- Property tax remains flat at \$706,251 budget-to-budget. For more information refer to the Property Tax section in the Executive Summary.
- Departmental revenues are increasing by \$0.2 million, budget-to-budget, from the FY 25 approved amount of \$8.0, million, however, it is decreasing \$0.3 million, or 3.9%, when compared to OLBR’s FY 25 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.
- The proposed interfund transfer budget for FY 26 is increasing by \$1.8 million, or 7.3%, from the FY 25 NIFA Approved Budget. This represents the transfer of sales tax from the General Fund to Fire Commission in order to balance the fund.
- Federal aid budgeted for FY 26 is \$1.0 million in the FY 26 Proposed Budget. There was no funding in FY 25. The department states that as per the Office of Management and Budget (OMB), elevated levels of 1,4 Dioxane and PFAs have been detected in the vicinity of the Fire Service Academy. While the exact sources and responsible parties have not been determined, the County is expecting approximately \$135.0 million of EPA funding to support remediation and repair of clean water and drinking water infrastructure, which is partially represented by this revenue appropriation.
- State aid is unchanged at \$154,800 in the Proposed FY 26 Budget. This is based on the number of enrollees in EMS classes. The department indicates that the State is delayed in remitting reimbursement payments.
  - 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. The department's mission is to promote and protect the health of all who live, work and play in Nassau County.

### Expenses

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	254	261	288	263	283	(5)	-1.7%	20	7.6%
Part-Time and Seasonal	29	36	55	28	54	(1)	-1.8%	26	92.9%
Salaries	\$26,995,572	\$27,710,267	\$33,114,541	\$30,245,645	\$33,518,293	\$403,752	1.2%	\$3,272,648	10.8%
Equipment	51,796	70,669	218,747	218,747	233,747	15,000	6.9%	15,000	6.9%
General Expenses	1,381,173	1,474,290	1,754,642	2,004,642	1,695,508	(59,134)	-3.4%	(309,134)	-15.4%
Contractual Services	482,495	531,833	742,759	742,759	1,124,259	381,500	51.4%	381,500	51.4%
Var Direct Expenses	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0.0%	0	0.0%
Inter-Dept. Charges	5,353,726	4,187,293	5,066,933	5,066,933	5,277,461	210,528	4.2%	210,528	4.2%
Early Int./Special Ed	186,964,504	206,525,065	185,000,000	222,618,671	209,800,000	24,800,000	13.4%	(12,818,671)	-5.8%
Trans To Grant Fund	8,016	0	0	0	0	0	*****	0	*****
Trans To Capital Fund	0	7,908	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$226,237,281</b>	<b>\$245,507,324</b>	<b>\$230,897,622</b>	<b>\$265,897,397</b>	<b>\$256,649,268</b>	<b>\$25,751,646</b>	<b>11.2%</b>	<b>(\$9,248,129)</b>	<b>-3.5%</b>

- 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 merger of both departments. The Medical Examiner was merged into the Health department in FY 24.
- Total FY 26 expenditures are increasing by \$25.8 million, or 11.2%, compared to the FY 25 NIFA Approved Budget, however it is decreasing by \$9.2 million, or 3.5%, compared to the current projection. The increase from 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, inter-departmental charges and equipment, offset by a small decline in general expenses.
- The \$9.2 million decline compared to the FY 25 projection is mostly due to the shortfall of \$12.8 million in provider payments, partially offset by the rises in salaries, contractual services, interdepartmental charges and equipment.
- Provider payments for the Children's Early Intervention Services Program and Pre-school Education Program makes up 81.7% of the proposed FY 26 expense budget. The \$209.8 million budget is increasing by \$24.8 million compared to the FY 25 Adopted Budget, however, it is \$12.8 million less than OLBR's current FY 25 projection, indicating that the funding may not be sufficient. According

**Expenses, Cont.**

to the department, they plan to analyze provider payments from FY 25 through FY 26 and advise on any shortfalls. This will be discussed in more detail further in the report.

- The FY 26 salary line is increasing by \$403,752 or 1.2% budget to budget, however compared to the projection it is rising by a much greater amount of \$3.3 million or 10.8%. The salary increase is due to funding for a Cost-of-Living Adjustments (COLA) and step increases for CSEA employees and a rise of \$222,000 in overtime. CSEA recently renegotiated a revised contract last June, which provides a 3.0% COLA as of January 1<sup>st</sup>.
  - Offsetting the increase, is a \$0.5 million decrease in terminal leave.
- The rise compared to the projection accommodates an increase of 20 full-time and 26 part-time heads. According to the department, the vacant positions include the full-time titles in the following chart (the positions include the Medical Examiner’s Office).

Health Department's Full-Time Vacancies	Full-Time Count
Accountant I	1
Accounting Assistant II	1
Public Health Engineer Trainee	1
Sanitarian Trainee	3
Clerk Laborer	1
Microbiologist I	1
Chemist I	1
Social Health Investigator Trainee	1
Early Intervention Service Coord	2
Forensic Med Investigator II	1
Forensic Scientist III (Biology/DNA)	1
Forensic Scientist IV (Trace Evidence)	1
Quality Assurance Coordinator	1
Administrative Assistant	2
Deputy Chief Medical Examiner	1
Forensic Medical Photographer I	1

- The difference in part-time positions is from 17 Public Health Aid II seasonal positions, seven clerical and two Forensic titles.

**Expenses, Cont.**

- The following table details the full-time, part-time and seasonal positions for the FY 25 NIFA Approved Budget, the September FY 25 actual staffing level, the FY 26 Departmental Request, and the FY 26 Proposed Budget:

Staffing Analysis						
	FY 25 <u>Approved</u>	Sept-25 <u>Actual</u>	FY 26 <u>Request</u>	FY 26 <u>Executive</u>	Exec. vs 25 <u>Approved</u>	Exec. vs <u>Actual</u>
<b>CC Full-time Staffing</b>						
10 Administration	31	27	31	31	0	4
20 Environmental Health	86	81	85	85	(1)	4
30 Public Health Laboratories	11	9	12	12	1	3
35 Medical Examiner	94	87	93	93	(1)	6
40 Public Health	29	25	26	26	(3)	1
51 Childrn Early Inter. Services	36	33	35	35	(1)	2
54 Pre-School Education	1	1	1	1	0	0
<b>Total Full-time</b>	<b><u>288</u></b>	<b><u>263</u></b>	<b><u>283</u></b>	<b><u>283</u></b>	<b><u>(5)</u></b>	<b><u>20</u></b>
<b>CC Part-time and Seasonal</b>						
10 Administration	7	6	7	7	0	1
20 Environmenal Health	25	5	25	25	0	20
30 Public Health Laboratories	0	1	0	0	0	(1)
35 Medical Examiner	19	14	19	19	0	5
40 Pubic Health	2	1	2	2	0	1
51 Childrn Early Inter. Services	2	1	1	1	(1)	0
<b>Total Part-time and Seasonal</b>	<b><u>55</u></b>	<b><u>28</u></b>	<b><u>54</u></b>	<b><u>54</u></b>	<b><u>(1)</u></b>	<b><u>26</u></b>

- As reflected in the table, the FY 26 Proposed Budget includes a decrease of five full-time positions, and one part-time position compared to FY 25 Approved Budget.
  - There is the loss of one full-time position (Sanitarian) in Environmental Health, one position in the Medical Examiner’s Office, two Public Health Nurses and one Administrative Assistant in Public Health, and the loss of one position in Children’s Early Intervention Services. These are being offset by the gain of a Microbiologist in the Public Health Laboratory.

**Expenses, Cont.**

- There is one less part-time position within Children’s Early Intervention Services, which is the net loss of two Clerks offset by one Public Health Administrator.
- The FY 26 Proposed Budget for equipment is rising by \$15,000 to \$233,747 for increased medical and dental equipment.
- General expenses are declining by \$59,134 to \$1.7 million in FY 26, due to reductions in most of the sub object codes.
- The budget for contractual services is increasing by \$381,500 in the FY 26 Proposed Budget, due to new funding source for SUNY Stony Brook for wastewater pathogens, and a rise in Preschool Medicaid billing. These increases are slightly offset by the elimination of the Pre-school Imaging contract. The following table provides the details for funding by contract:

Heath Department Contracts	2025 NIFA Approved	2026 Proposed Budget	2026 vs. 2025 Variance
Preschool Medicaid Billing	407,500	606,000	198,500
Pre-school Imaging Contract	10,000	0	(10,000)
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	55,187	55,187	0
Lab Testing Contingency	70,000	70,000	0
Ground & Public Water Supply Report	75,000	75,000	0
NUMC for OSHA physicals	12,464	12,464	0
SUNY-Stony Brook (pathogens in waste water)	0	193,000	193,000
<b>Subtotal Health Contracts</b>	<b>692,759</b>	<b>1,074,259</b>	<b>381,500</b>
Office of Medical Examiner (Medical/ Psy)	50,000	50,000	0
<b>Health &amp; Medical Examiner Contracts</b>	<b>742,759</b>	<b>1,124,259</b>	<b>381,500</b>

**Expenses, Cont.**

- The FY 25 various direct expenses line remains unchanged, budgeted at \$5.0 million. This is for contracted Public Health Services to the NuHealth Hospital.
- Inter-departmental charges are rising by \$210,528 to \$5.3 million in the Proposed FY 26 Budget, due mostly to increases in information technology, workers compensation, fleet maintenance, postage and gasoline, offset by reductions in building occupancy and indirect charges.
- The following table provides the total expense by control center for historical FY 23, FY 24, the FY 25 NIFA Approved Budget and the FY 26 Executive Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2025	2026	Exec. vs. Approved	
	2023	2024	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$7.2	\$5.9	\$6.7	\$6.5	-\$0.2	-2.7%
Public Health Laboratories	1.5	1.5	1.7	1.9	0.1	7.1%
Environmental Health	8.1	8.4	10.2	10.9	0.7	6.8%
Public Health	7.6	8.0	9.2	9.4	0.2	1.8%
Childm Early Inter. Services	29.4	25.4	31.3	31.3	0.1	0.2%
Pre-School Education	161.1	184.6	158.4	183.4	25.0	15.8%
Medical Examiner	11.3	11.7	13.3	13.2	-0.1	-0.7%
<b>Total</b>	<b>226.2</b>	<b>245.5</b>	<b>230.9</b>	<b>256.6</b>	<b>25.8</b>	<b>11.2%</b>

- Total expenses are rising by \$25.8 million due mostly to Pre-school Education services, followed by smaller rises in all the other control centers, except for Administration which is decreasing minimally by \$0.2 million and the Medical Examiner's Office by \$0.1 million.
- The Administration control center is decreasing by \$0.2 million due mostly to reduced interdepartmental charges

including information technology charges. This reduction is partially offset by an increase in salaries.

- Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. The FY 26 budget for this control center is increasing by \$0.7 million, or 6.8% due mostly to a rise in salaries from January 1<sup>st</sup> COLA, higher overtime, a growth in miscellaneous supplies under general expenses and finally increased postage costs and IT interdepartmental charges.
- Public Health budgeted at \$9.4 million, is increasing by \$0.2 million, or 1.8%, due mostly to an increase in miscellaneous contractual services, and interdepartmental charges, partially offset by small declines in salaries and general expenses. This control center provides disease control, quality improvement Epidemiology and research, as well as Public Health Emergency Preparedness in order to respond to public health threats.
- The Public Health Laboratories provides services to address and protect the residents of Nassau County against environmental health risks including, water supply, and mosquito testing. The FY 26 Proposed Budget is increasing marginally by \$123,079 to \$1.9 million, mostly due to microbiology supplies in general expenses, followed by smaller rises in salaries and interdepartmental charges.
- The Office of the Medical Examiner is declining by \$0.1 million to \$13.2 million due to lower building supplies and maintenance, medical supplies, Grainger expenses, travel costs and postage delivery.
- The Children's Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 26 Proposed Budget of \$31.3 million is increasing by \$63,161, or 0.2%, due to a rise in interdepartmental charges.

**Expenses, Cont.**

- 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 \$183.4 million in FY 26, which is a significant increase of \$25.0 million, or 15.8% compared to the FY 25 NIFA Approved Budget. The budget consists mostly of provider payments which is discussed below.
- Provider payments are increasing by \$24.8 million to \$209.8 million in the FY 26 Executive budget, when compared to the FY 25 NIFA Approved Budget. Of the total budget, \$27.1 million is for Children’s Early Intervention Services and \$182.7 million in payments is devoted to the Pre-school Education program. The chart below details this break-out:

Control Center	FY 24 Actual	FY25 NIFA Approved Budget	FY 25 Projection	FY 26	
				Department Request	2026 Proposed Budget
Children Early Intervention Service	22,361,589	27,060,000	24,000,000	27,060,000	27,060,000
Pre-school Education	184,163,476	157,940,000	198,618,671	182,740,000	182,740,000
<b>Grand Total</b>	<b>206,525,065</b>	<b>185,000,000</b>	<b>222,618,671</b>	<b>209,800,000</b>	<b>209,800,000</b>

- The budgeted increase is solely within Pre-school Expenditures, meanwhile Children’s Early Intervention Services remains flat compared to the FY 25 budget.
- Although Proposed FY 26 Budget is rising by a considerable amount compared to last year’s budget, it still falls short of OLBR’s projected FY 25 amount by \$12.8 million. Since the Proposed budget is not sufficient to cover the current year projection and the department projects caseloads to increase, the Provider Payment budget has been flagged as a risk. However, this will be offset by roughly \$6.0 million in state aid reimbursement for a net risk of \$6.8 million. This risk results solely in the Pre-school Expenditure control center.
  - According to the department, they plan to analyze the provider payment budget through FY 26 and advise on any shortfalls.
- The control center budget for Children’s Early Intervention Services remains flat at \$27.1 million. The rates for this program experienced a 5.0% rise that was implemented by the State and went into effect on April 1, 2024, which explains the historical rise compared to the FY 24 actual. In FY 26, it is anticipated that the State will implement another increase. According to the department, the budget should be sufficient for the increase in rates.
- Within the Pre-school Education program, the \$24.8 million budgeted increase is due to significant rises in the following areas:

**Expenses, Cont.**

- An increase of \$11.5 million for Pre-school Program Center Based Schools (3-5 Years), (PP757), which reflects prior rate increases and caseloads. As previously mentioned, OLBR is flagging this as a risk.
  - A significant rise of \$9.0 million for SEIT (special one-to-one therapy) services due to more children receiving these services, in addition the State awarded rate increases for the program.
  - A rise of \$1.8 million for Preschool Related Services (PP751) reflects the approval of a rate increase from \$50 to \$55 per half (1/2) hour as of September 1, 2025. The County sets the rate for the **Pre-school** “Related” Services which includes Physical Therapy, Speech Therapy and Occupational Therapy. The County has been raising provider rates to be more competitive with neighboring municipalities.
  - There is a \$1.1 million rise in transportation costs (PP760) due to the consumer price index (CPI) that is built into the contract.
- The following table provides the caseload data for the Pre-school Education Program and the Children’s Early Intervention Program, provided by the department. For both programs, the figures provide the number of children approved, number of ineligible, the total caseloads and the percentage of ineligible caseloads.

<b>Children in the Early Intervention and Preschool Program By Year</b>									
	<b>Pre-school Education Program</b>				<b>Early Intervention Program</b>				
<b>Year</b>	<b>Preschool Approved</b>	<b>Preschool Ineligible</b>	<b>Total Preschool Cases</b>	<b>% of Ineligible Preschool</b>	<b>Early Int. Approved</b>	<b>Early Int. Ineligible</b>	<b>Total Early Int. Cases</b>	<b>% of Ineligible Early Int.</b>	<b>Total Cases in both programs</b>
2013	5,368	614	5,982	10.3%	5,119	1,788	6,907	25.9%	12,889
2014	5,420	557	5,977	9.3%	5,089	1,895	6,984	27.1%	12,961
2015	5,569	536	6,105	8.8%	5,130	1,919	7,049	27.2%	13,154
2016	5,847	527	6,374	8.3%	5,234	2,064	7,298	28.3%	13,672
2017	6,063	502	6,565	7.6%	5,504	1,928	7,432	25.9%	13,997
2018	6,278	454	6,732	6.7%	5,770	1,835	7,605	24.1%	14,337
2019	6,118	394	6,512	6.1%	5,665	1,835	7,500	24.5%	14,012
2020	5,895	117	6,012	1.9%	5,462	1,124	6,586	17.1%	12,598
2021	6,073	294	6,367	4.6%	6,035	1,365	7,400	18.4%	13,767
2022	6,643	383	7,026	5.5%	6,215	1,911	8,126	23.5%	15,152
2023	7,331	404	7,735	5.2%	6,045	1,928	7,973	24.2%	15,708
2024	7,642	415	8,057	5.2%	Not Available		-	-	8,057
Projected 2025	7,794	416	8,210	5.1%	Not Available		-	-	8,210
Proposed 2026	8,000	450	8,450	5.3%	Not Available		-	-	8,450

\*2022 and subsequent years are subject to change for Preschool since these years are still open.

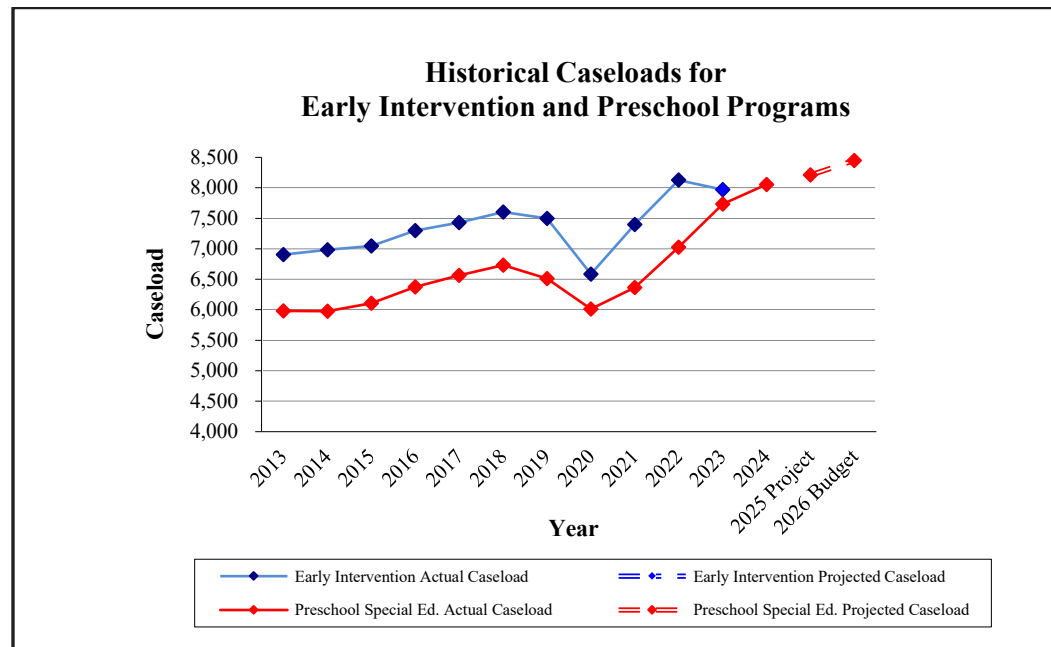
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**Expenses, Cont.**

- According to the department, the data for Children’s Early Intervention Services is no longer available since the New York State Health department rolled out a new system for tracking Early Intervention services called Early Intervention (E.I.) Hub, which no longer tracks this data for the Early Intervention Program. However, going forward the department has informed that year-end numbers can be provided based on a new revised methodology.
  - For the years the data was available the number of ineligible children as a percentage of the total was increasing from a low of 17.1% in FY 20, to 24.2% in FY 23, which is the last year of available data.
  - As depicted in the table above, the number of Pre-School ineligible as a percentage of the total Program decreases each year from FY 13 through the FY 20, as less children have been found to be ineligible. The lowest percentage of 1.9% that were found ineligible in FY 20, can be attributed to less children seeking services due to the coronavirus epidemic. After FY 20, the percentage of ineligible cases rises to 5.5% in FY 22 and 5.2% in both FY 23 and FY 24. The FY 25 projection is 5.1% and the FY 26 Proposed budget increases this percentage to 5.3%.
  - For the total Pre-school Education Program, after the low of 6,012 cases that occurred in FY 20 due to the pandemic, figures have subsequently increased each year. In FY 24, the total figure climbed to 8,057, and the department raises this total to a projected amount of 8,210 in FY 25 and to a historical high of 8,450 budgeted in FY 26. This total results in a caseload increase of 2.9% in the proposed budget.

**Expenses, Cont.**

- According to the FY 26 Proposed Budget Summary Book, the funding is enough for all services for the anticipated caseload level as authorized by school districts to approved applicants. The County continues to pursue State legislation to cap or mitigate the local cost of pre-school and early intervention services. This pursuit has been ongoing for many years.
- The following graph provides historical and projected caseload data from FY 13 to the Proposed FY 26 Budget for Pre-school Education Program and reflects data from FY 13 to FY 23 (the last year of available data) for Children’s Early Intervention Services.



- Under the Pre-school Education Program, the caseload data from FY 22-FY 25 are subject to revision since the years have not been closed.
- For the Children’s Early Intervention Program, data is only available through FY 23, which reflects a figure of 7,973, a decline from a high of 8,126 in FY 22.
- It is difficult for the department to project caseload figures since the State allows the school districts up to four years to submit authorizations to the County.

**Revenue**

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,531,359	\$6,611,064	\$6,265,000	\$6,265,000	\$6,405,000	\$140,000	2.2%	\$140,000	2.2%
Fines & Forfeits	74,350	239,860	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	2,604,828	1,400,462	400,000	404,906	800,000	400,000	100.0%	395,094	97.6%
Dept Revenues	10,152,924	10,165,020	10,045,000	12,100,000	13,045,000	3,000,000	29.9%	945,000	7.8%
Interfund Charges Rev	44,694	136,521	57,516	57,516	57,516	0	0.0%	0	0.0%
State Aid-Reimb of Exp	114,299,361	117,334,867	104,638,285	127,062,471	119,400,780	14,762,495	14.1%	(7,661,691)	-6.0%
<b>Total</b>	<b>\$133,707,515</b>	<b>\$135,887,795</b>	<b>\$121,705,801</b>	<b>\$146,189,893</b>	<b>\$140,008,296</b>	<b>\$18,302,495</b>	<b>15.0%</b>	<b>(\$6,181,597)</b>	<b>-4.2%</b>

- The proposed FY 26 revenue budget is increasing by \$18.3 million, or 15.0%, to \$140.0 million, compared to the FY 25 NIFA Approved Budget. This is due to rises in state aid, followed by smaller increases in department revenues, rents and recoveries and permits and licenses.
- The Proposed FY 26 Budget for permits and licenses are increasing by \$140,000 to \$6.4 million, due to an increase in food establishments, water supply plan reviews, hazardous material registrations, cross connection control programs, and tattoo parlor/piercings. Some of the other fees charged under this revenue source include day camp permits, swimming pool and beach inspections, pre-demolition site inspections and temporary residence inspections.
- The FY 26 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 25 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 25.
- Rents and recoveries are rising by \$400,000 to \$800,000 in the FY 26 Proposed Budget. This revenue represents anticipated vendor recoveries.

**Revenues, Cont.**

- Department revenue is increasing by roughly \$3.0 million, or 29.9% to \$13.0 million in the FY 26 Proposed Budget. The following table details departmental revenue by sub-object code.

<b>Departmental Revenues</b>		
<b>Revenue Source</b>	<b>FY25 Approved</b>	<b>FY 26 Proposed</b>
Miscellaneous Receipts	\$1,000	\$1,000
Fees	69,000	69,000
Early Intervention Servs Coord Rev	100,000	100,000
Pre-School Medicaid	9,000,000	12,000,000
Medicaid Fees, Early Intervention	875,000	875,000
<b>Grand Total</b>	<b>10,045,000</b>	<b>13,045,000</b>

- The \$3.0 million increase in department revenue is entirely due to higher than budgeted Medicaid revenue for Pre-school Services. According to the department, since expenditures are increasing, the Medicaid reimbursement is also rising, and the department's third-party biller is maximizing revenue. Collections have already exceeded the FY 25 budget, and the Proposed FY 26 captures this trend and the current 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 for Medicaid is budgeted in departmental revenue as depicted above and the revenue from state aid is budgeted under the state aid revenue source.
- The FY 26 Proposed Budget for state aid is increasing by \$14.8 million, or by 14.1%, to \$119.4 million, compared to the FY 25 NIFA Approved budget, this is the correlating revenue increase for the rise in the budgeted provider payments amount.
  - Since reimbursement is a percentage of provider payment expenses, the corresponding reimbursement revenue is also rising, due to higher expenses. In addition, Article XI funding for the Health Department has increased by the inclusion of the department receiving reimbursement on fringe benefits.
  - The FY 26 proposed state aid budget falls short of the projected FY 25 amount by \$7.7 million, therefore there could be an opportunity for this revenue source if provider payments exceed the proposed budget.

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

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	4	6	4	6	0	0.0%	2	50.0%
Part-Time and Seasonal	0	0	4	1	4	0	0.0%	3	300.0%
Salaries	\$276,752	\$364,732	\$552,592	\$491,673	\$562,052	\$9,460	1.7%	\$70,379	14.3%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	6,486	21,811	40,000	40,000	30,540	(9,460)	-23.7%	(9,460)	-23.7%
Contractual Services	0	0	25,000	25,000	25,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$283,238</b>	<b>\$386,543</b>	<b>\$627,592</b>	<b>\$566,673</b>	<b>\$627,592</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$60,919</b>	<b>10.8%</b>

**Expenses**

- The FY 26 Proposed Expense Budget is remaining constant at \$627,592 from the FY 25 NIFA Approved Budget. Proposed expenses are 10.8%, or \$60,919, more than the latest projection. The variances are found in salaries and general expenses.
- Full-time headcount is constant at six positions, budget to budget.
- There are four Program Coordinator P/T positions budgeted for FY 26.
- Terminal leave is decreasing from \$13,896 to \$7,071, budget to budget.
- The FY 26 proposed equipment budget line is remaining constant at \$10,000. Miscellaneous equipment makes up this budget line.
- The FY 26 proposed general expenses are decreasing by \$9,460 in both the FY 25 NIFA Approved Budget and OLBR’s projection. The decrease is found in miscellaneous supplies and expenses.
- The FY 26 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$1,221	\$0	\$0	\$0	\$0	*****	\$0	*****

**Revenues**

- The FY 26 Proposed Budget does not anticipate any revenue.
- The proposed FY 26 rents and recoveries line has no funding appropriated.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$66,762	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Rev Offset To Expense	129,173	130,742	187,949	187,949	146,730	(41,219)	-21.9%	(41,219)	-21.9%
Fed Aid-Reimb of Exp	564,585	413,492	723,399	723,399	609,102	(114,297)	-15.8%	(114,297)	-15.8%
State Aid-Reimb of Exp	97,599	81,516	217,019	217,019	120,173	(96,846)	-44.6%	(96,846)	-44.6%
<b>Total</b>	<b>\$858,120</b>	<b>\$625,750</b>	<b>\$1,128,367</b>	<b>\$1,128,367</b>	<b>\$876,005</b>	<b>(\$252,362)</b>	<b>-22.4%</b>	<b>(\$252,362)</b>	<b>-22.4%</b>

**Revenues**

- The Proposed FY 26 Revenue Budget is decreasing by \$252,362, or 22.4%, from the FY 25 NIFA Approved Budget mainly due to the reduced federal and state aid reimbursement. The reduced reimbursement is due to a decline in headcount that is eligible to receive reimbursement under the MOU in place, which is driving lower eligible expenditures that are receiving the reimbursement in FY 26.
- The FY 26 proposed revenue offset to expense budget of \$146,730 is decreasing by \$41,219, or 21.9%, compared to the FY 25 NIFA Approved Budget. The budget represents compensation reimbursement to the County from the Land Bank as per the Mutual Benefit Agreement between the two entities.
  - In FY 26, the Executive Director 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% for the expenses incurred primarily for salary and fringe benefits. The reimbursement originates from the State and is passed-thru DSS to the Office of Housing.
- Rents and recoveries, which were collected in FY 23, are not budgeted in FY 26.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	10	17	13	14	(3)	-17.6%	1	7.7%
Part-Time and Seasonal	0	3	0	2	2	2	*****	0	0.0%
Salaries	\$1,048,744	\$996,038	\$1,324,819	\$1,080,569	\$1,171,955	(\$152,864)	-11.5%	\$91,386	8.5%
General Expenses	0	50	3,000	3,000	3,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,048,744</b>	<b>\$996,088</b>	<b>\$1,327,819</b>	<b>\$1,083,569</b>	<b>\$1,174,955</b>	<b>(\$152,864)</b>	<b>-11.5%</b>	<b>\$91,386</b>	<b>8.4%</b>

**Expenses**

- The FY 26 expenditure budget is decreasing by \$152,864 or 11.5%, when compared to the FY 25 NIFA Approved Budget, however, it is increasing by \$91,386, or 8.4%, in comparison to OLBR’s FY 25 projection.
- Salaries are decreasing by \$152,864 or 11.5%, to \$1.2 million, in the FY 26 Proposed Budget mostly due to the elimination of one Program Coordinator, one Fiscal Advisor, and two Program Supervisors. This is offset by the addition of one Deputy Director and an increase in terminal leave. Compared to the FY 25 OLBR projection, salaries are increasing due to the inclusion of one vacant position.
- The FY 26 part-time headcount is increasing by two clerical positions, budget-to-budget, when compared to FY 25.
- The FY 26 proposed budget includes 100% reimbursable general expense funding of \$3,000. This is in relation to the Mutual Benefit Agreement with Land Bank Corp.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	7	8	9	7	8	(1)	-11.1%	1	14.3%
Part-Time and Seasonal	1	24	2	3	3	1	50.0%	0	0.0%
Salaries	\$713,519	\$829,555	\$905,775	\$878,620	\$991,433	\$85,658	9.5%	\$112,813	12.8%
General Expenses	12,750	13,272	33,000	33,000	18,000	(15,000)	-45.5%	(15,000)	-45.5%
Contractual Services	47,320	49,213	79,213	79,213	75,000	(4,213)	-5.3%	(4,213)	-5.3%
<b>Total</b>	<b>\$773,589</b>	<b>\$892,040</b>	<b>\$1,017,988</b>	<b>\$990,833</b>	<b>\$1,084,433</b>	<b>\$66,445</b>	<b>6.5%</b>	<b>\$93,600</b>	<b>9.4%</b>

**Expenses**

- The FY 26 Proposed Budget is increasing by \$66,445, or 6.5%, in comparison to the FY 25 NIFA Approved Budget.
- Headcounts decrease in full-time by one position and is increasing by one part-time and seasonals position when compared to Approved Budget.
- Salaries are increasing by \$85,658, or by 9.5%, when compared budget-to-budget, mainly due to various staffing changes.
- General expenses are decreasing by \$15,000, or 45.5% when compared to both the FY 25 NIFA Approved Budget and OLBR’s projections, mainly in educational training supplies and expenses, office supplies, advertising, and Grainger expenses.
- The Contractual services line is decreasing by \$4,213 or 5.3% when compared to both the FY 25 NIFA Approved Budget and OLBR’s projections. This decrease is mainly in miscellaneous contractual services.

**Revenue**

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

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

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	5	7	6	8	1	14.3%	2	33.3%
Part-Time and Seasonal	13	34	40	16	40	0	0.0%	24	150.0%
Salaries	\$549,150	\$654,125	\$851,607	\$793,982	\$954,486	\$102,879	12.1%	\$160,504	20.2%
Equipment	0	0	3,000	3,000	0	(3,000)	-100.0%	(3,000)	-100.0%
General Expenses	3,140	20,227	30,500	30,500	24,500	(6,000)	-19.7%	(6,000)	-19.7%
Contractual Services	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$552,290</b>	<b>\$674,351</b>	<b>\$895,107</b>	<b>\$837,482</b>	<b>\$988,986</b>	<b>\$93,879</b>	<b>10.5%</b>	<b>\$151,504</b>	<b>18.1%</b>

**Expenses**

- The FY 26 Proposed Budget is increasing by \$93,879, or 10.5%, compared to the FY 25 NIFA Approved Budget.
- The FY 26 full-time headcount is increasing by one position, budget to budget. Salaries are increasing by \$102,879, or 12.1%, budget to budget, and increasing by \$160,504, or 20.2%, compared to OLBR projections. The budget to budget increase is to fund an additional Administrative Assistant Bilingual and other adjustments. The department is budgeting for 40 part-time employees in FY 26.
  - The FY 26 Proposed Budget includes 40 summer aide seasonal positions.
  - Terminal leave has increased by \$7,645 to a total of \$30,609.
- The equipment line has no funding in FY 26. However, the FY 25 NIFA Approved Budget and projections have equipment expenses of \$3,000 which is made up of miscellaneous equipment.
- General expenses are decreasing by \$6,000 compared to both the FY 25 NIFA Approved Budget and OLBR’s projections. The decreases are found in office supplies and copy paper and miscellaneous supplies and expenses, offset by increases in traveling expenses, food supplies, and MTA metro cards.
- Contractual services remain constant at \$10,000. Legal expenses make up this budget line.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$6,761	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	50,524	163,954	200,000	200,000	200,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$50,524</b>	<b>\$170,715</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>

**Revenues**

- The FY 26 Proposed Revenue Budget is \$200,000, and remains constant when compared to both the FY 25 NIFA Approved Budget and the OLBR 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	59	60	61	59	62	1	1.6%	3	5.1%
Part-Time and Seasonal	6	4	8	4	8	0	0.0%	4	100.0%
Salaries	\$5,483,123	\$5,388,020	\$6,307,803	\$5,963,291	\$6,513,022	\$205,219	3.3%	\$549,731	9.2%
Equipment	6,111	1,120	35,000	35,000	30,000	(5,000)	-14.3%	(5,000)	-14.3%
General Expenses	1,771,052	4,918,741	3,137,360	6,137,360	3,137,760	400	0.0%	(2,999,600)	-48.9%
Contractual Services	29,877,498	33,260,471	33,250,312	33,659,093	33,990,551	740,239	2.2%	331,458	1.0%
Inter-Dept. Charges	3,593,947	2,992,817	4,049,569	4,049,569	4,240,982	191,413	4.7%	191,413	4.7%
<b>Total</b>	<b>\$40,731,730</b>	<b>\$46,561,168</b>	<b>\$46,780,044</b>	<b>\$49,844,313</b>	<b>\$47,912,315</b>	<b>\$1,132,271</b>	<b>2.4%</b>	<b>(\$1,931,998)</b>	<b>-3.9%</b>

**Expenses**

- The FY 26 expense budget for the Department of Human Services is increasing by \$1.1 million, budget to budget, but decreasing by \$1.9 million compared to the OLBR projection.
- FY 26 salaries are higher by \$205,219 or 3.3%, from the prior year budget and rising by \$549,731, or 9.2%, against OLBR’s current projection. The change is mostly attributed to the January 1<sup>st</sup> CSEA cost of living adjustments (COLA), salary modifications, and the retirement incentive payment, offset by declines in terminal leave and longevity.
  - Within the full-time headcount, the FY 26 proposal is rising by one position from the 2025 NIFA Approved Budget, and higher by three positions in comparison to OLBR’s projection.
  - Part-time headcount is constant, budget to budget, and is increasing by four positions versus OLBR’s current projection.
- The equipment budget for FY 26 is declining by \$5,000 to \$30,000 with a minimal decrease in miscellaneous equipment costs.
- General expenses are rising to \$3.1 million in FY 26 and declining by \$3.0 million when compared to OLBR’s projection.
  - The small variance is found in postage expenses.

**Expenses, Cont.**

- General expenses are rising to \$6.1 million in the projections due to an anticipated \$3.0 million increase in court remands.
- Court remands are the largest of the general expenses budgeted at \$3.0 million and remain flat for FY 26. The following text box will further explain the court remands process.

**Court Remands**

Court remands to Nassau NuHealth mandates individuals to receive a psychiatric evaluation as ordered by the Family Court. The 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.

- The contractual services budget in FY 26 has a growth of \$740,239, or 2.2%, from the prior year. The program funding for the Offices within Human Services is illustrated in the tables on the following pages.
- Inter-departmental charges allocated by the Office of Management and Budget (OMB) for FY 26 are increasing by \$191,413 to \$4.2 million due to higher expenses for information technology, fleet maintenance, building occupancy, gasoline, telecommunication, and indirect charges, offset by lower postage charges and printing graphics & mail services.

**Expenses, Cont.**

<b>Office for Aging Contracts</b>				
<b>Contract / Vendor</b>	<b>Description of services</b>	<b>2025 NIFA Approved</b>	<b>2026 Proposed Budget</b>	<b>2026 Proposed vs. 2025 NIFA Approved</b>
Human Service outside audit review	Audits for aging, mental health and chemical dependency	85,000	85,000	-
Summer Program for Senior Services	Summer Program for Senior Services	23,660	23,660	-
EISEP Blanket	EISEP	3,500,000	3,500,000	-
Catholic Charities	CSE	710,425	710,425	-
Catholic Charities	Title IIIC-1 & Title IIIE	620,000	620,000	-
Catholic Charities	EISEP	1,868,387	1,898,000	29,613
Catholic Charities	Title IIIC-2	1,031,053	1,032,261	1,208
EAC	CSI	30,900	30,900	-
EAC	EISEP	710,000	710,000	-
EAC	Title, Title IIIC-1 & Title IIID	958,000	958,000	-
EAC	IIIB	980,000	980,000	-
EAC	WIN	1,410,000	1,410,000	-
FCA	EISEP	1,741,000	1,741,000	-
FCA	Title IIIB SFC & HIICAP	440,000	440,000	-
FCA	Title IIIC-1	32,739	32,739	-
FCA	HEAP & SAFE	330,000	330,000	-
Glen Cove	Title IIIB, Title IIIC-1 & Title IIIE	415,000	415,000	-
Great Neck	Title IIIB & Title IIIC-1	270,000	270,000	-
Herricks SC	CSE	98,700	98,700	-
Herricks SD	Title IIIC-1 & Title IIIE	109,490	109,490	-
Hispanic Brotherhood	Title IIIC-1	260,000	260,000	-

**Expenses, Cont.**

<b>Office for Aging Contracts</b>				
<b>Contract / Vendor</b>	<b>Description of services</b>	<b>2025 NIFA Approved</b>	<b>2026 Proposed Budget</b>	<b>2026 Proposed vs. 2025 NIFA Approved</b>
Life Enrichment	Title IIIB & Title IIIC-1	243,000	243,000	-
LI Alzheimer	Title IIIE	255,245	255,245	-
Nassau Suffolk Law	Title IIIB	280,000	280,000	-
New Horizon	Title IIIE & CSE ( Former Five Towns IIIC-1 )	540,000	540,000	-
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	440,000	440,000	-
Riviera	WIN	401,500	401,500	-
Sid Jacobson East Hills	Title IIIE	107,549	107,549	-
Sid Jacobson Herricks	Title IIIE	162,114	162,114	-
Sr. Cit. of Westbury Inc	Title IIIC-1	33,000	39,278	6,278
Marriott	May Senior Conference & Luncheon	43,461	43,461	-
Cornell	CSE	150,000	150,000	-
<b>Total</b>		<b>\$18,280,223</b>	<b>\$18,317,322</b>	<b>\$37,099</b>

**Expenses, Cont.**

<b>Office of Youth Services Contracts</b>			
<b>Contract / Vendor</b>	<b>2025 NIFA Approved</b>	<b>2026 Proposed Budget</b>	<b>2026 Proposed vs. 2025 NIFA Approved</b>
Choice for All Roosevelt	200,000	200,000	-
Belmont Child Care Asso	21,000	21,000	-
Big Brothers / Sisters of LI	110,000	110,000	-
Circulo de la Hispanidad-(Long Beach)	229,280	229,280	-
Cornell	50,000	50,000	-
City of Glen Cove Youth Bureau	70,887	70,887	-
Community Parent Center- (Bellmore, Merrick)	51,000	51,000	-
COPAY-(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)	145,000	145,000	-
FCA Program	47,245	47,245	-
FCA/Walkabout for Young Men & Women-(County wide)	357,490	357,490	-
Freeport PAL	50,000	50,000	-
Program Agencies Allocating/Increasing the Sub-Recipient Contracts	334,358	334,358	-
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>2025 NIFA Approved</b>	<b>2026 Proposed Budget</b>	<b>2026 Proposed vs. 2025 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	-
Littig House Community Center-(Port Washington)	165,000	165,000	-
Long Beach REACH combined-(LB)	-	169,611	169,611
Long Beach REACH BU ORD	-	197,911	197,911
Long Beach REACH (Westbury/New Cassel)	929,000	929,000	-
Long Beach REACH (Westbury/Summer Youth)	611,000	611,000	-
Long Beach REACH - TBD	-	235,258	235,258
Long Island Advocacy-(County wide)	259,027	259,027	-
Long Island Crisis Center RHY	122,020	122,020	-
Long Beach Martin Luther King Center-(Long Beach)	100,000	181,000	81,000
Manhasset / Great Neck E.O.C.	100,000	100,000	-
Music Breeds	50,000	50,000	-
Peace After School	138,283	138,283	-
PRCD	50,000	50,000	-
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>\$7,092,535</b>	<b>\$7,776,315</b>	<b>\$683,780</b>

**Expenses, Cont.**

<b>Office of Mental Health, Chemical Dependency and Development Disabilities Contracts</b>			
<b>Contract / Vendor</b>	<b>2025 NIFA Approved</b>	<b>2026 Proposed Budget</b>	<b>2026 Proposed vs. 2025 NIFA Approved</b>
Central Nassau Guidance	256,368	256,368	-
Mental Health Association of Nassau County	4,900	4,900	-
Nassau Health Care Corporation (NHCC) Family Court Remands	1,336,110	1,336,110	-
South Shore Child Guidance	57,027	57,027	-
The Rehabilitation Institute	57,036	57,036	-
SSCG Advocacy/Support Services	1,580,587	1,580,587	-
Charles Evans Center	57,027	57,027	-
Hispanic Counseling Center	57,027	57,027	-
Long Island Crisis Center	532,945	532,945	-
Long Island University	682,075	682,075	-
North Shore Child & Family Guidance Center	57,027	57,027	-
North Shore Child & Family Guidance	1,002,232	1,002,232	-
South Nassau Hospital	200,000	200,000	-
Miscellaneous Adjustments	-	19,360	19,360
Personal Services Contract	80,640	80,640	-
Mercy Medical Center of Hope	109,620	109,620	-
Assoc. for Children with Learning Disabilities	129,431	129,431	-
Assoc. for the Help for Retarded Children	763,545	763,545	-
United Cerebral Palsy of Assoc. of Nassau County	127,044	127,044	-
<b>Misc. Contracts - Personal Services</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
<b>Cornell Cooperative</b>	<b>29,613</b>	<b>29,613</b>	<b>-</b>
<b>Medical /Psychiatric Services</b>	<b>507,300</b>	<b>507,300</b>	<b>-</b>
<b>Total Mental Health</b>	<b>7,877,554</b>	<b>7,896,914</b>	<b>19,360</b>
<b>Grand Total for Department of Human Services Contracts</b>	<b>\$33,250,312</b>	<b>\$33,990,551</b>	<b>\$740,239</b>

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$29,110	\$28,772	\$16,500	\$21,930	\$16,500	\$0	0.0%	(\$5,430)	-24.8%
Rents & Recoveries	2,466,943	1,480,139	20,000	2,412,940	20,000	0	0.0%	(2,392,940)	-99.2%
Dept Revenues	12,500	515	0	0	0	0	*****	0	*****
Interdept Revenues	0	0	100,000	100,000	100,000	0	0.0%	0	0.0%
Interfund Charges Rev	0	0	0	0	1,750,940	1,750,940	*****	1,750,940	*****
Fed Aid-Reimb of Exp	5,781,787	5,541,768	5,781,781	5,781,781	5,450,209	(331,572)	-5.7%	(331,572)	-5.7%
State Aid-Reimb of Exp	13,864,394	13,774,067	13,805,509	14,214,290	14,413,091	607,582	4.4%	198,801	1.4%
<b>Total</b>	<b>\$22,154,735</b>	<b>\$20,825,260</b>	<b>\$19,723,790</b>	<b>\$22,530,941</b>	<b>\$21,750,740</b>	<b>\$2,026,950</b>	<b>10.3%</b>	<b>(\$780,201)</b>	<b>-3.5%</b>

**Revenues**

- The proposed FY 26 revenue budget of \$21.8 million is increasing by \$2.0 million, or 10.3%, in comparison to the FY 25 NIFA Approved Budget, but decreasing by \$0.8 million, or 3.5%, against the OLBR projection.
- Fines and Forfeits for FY 26 remain flat at \$16,500, budget to budget, but are decreasing by \$5,430 relative to the projections due to higher-than-expected revenue for the department’s handicapped parking fine surcharge in FY 25.
- The Proposed FY 26 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries which remains unchanged against FY 25. However, this revenue is decreasing by \$2.4 million, or 99.2%, versus OLBR’s projection that includes prior year recoveries and \$5,064 more for lost and abandoned property revenue.
- The FY 26 proposal has no funding allocated for department revenues; however, the historical FY 24 total reflects \$515 for unbudgeted miscellaneous receipts.
- The interdepartmental revenue for FY 26 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 interfund charges revenue line allocates \$1.8 million in the FY 26 proposal. This line is new to the budget and according to the department, it is made up of transfers from the Department of Social Services for the Home Energy Assistance Program (HEAP) for the Office for Aging and the Temporary Assistance for Needy Families (TANF) program for the Office of Youth Services.
- The FY 26 Proposed Budget for federal aid is decreasing by \$0.3 million to \$5.5 million, driven by lower NYS Pass Thru Federal Funds.
- State aid is increasing by \$607,582, or 4.4%, against the FY 25 NIFA Approved Budget and rising by \$198,801 from the current projections due to a rise in reimbursed expenses.

## **Funding Sources**

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

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

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

*Source: Department of Human Services*

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

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

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

*Source: Department of Human Services*

**Funding Sources**

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

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

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

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

*Source: Department of Human Services*

**Office of the Aging (OFA)**

The office receives State and Federal funding from the New York State Office for the Aging (NYSOFA) based on formulas that reflect the older adult population in the County. The funding is allocated to nonprofit agencies in Nassau County to provide direct person-centered services to older adults in order to help them remain active and productive in their community and living at home with dignity for as long as possible. These services include senior centers, congregate meals, home delivered meals, disease prevention and health promotion, case management, in home services, 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	111	113	121	113	122	1	0.8%	9	8.0%
Part-Time and Seasonal	5	7	6	7	5	(1)	-16.7%	(2)	-28.6%
Salaries	\$11,085,420	\$11,543,382	\$13,103,282	\$12,252,421	\$13,419,497	\$316,215	2.4%	\$1,167,076	9.5%
Equipment	7,295	0	0	0	0	0	*****	0	*****
General Expenses	2,143,045	3,060,250	3,209,000	3,209,000	3,344,000	135,000	4.2%	135,000	4.2%
Contractual Services	23,030,139	20,101,769	23,735,845	23,735,845	24,736,325	1,000,480	4.2%	1,000,480	4.2%
Utility Costs	3,851,160	3,439,300	3,705,659	3,705,659	3,705,659	0	0.0%	0	0.0%
<b>Total</b>	<b>\$40,117,058</b>	<b>\$38,144,701</b>	<b>\$43,753,786</b>	<b>\$42,902,925</b>	<b>\$45,205,481</b>	<b>\$1,451,695</b>	<b>3.3%</b>	<b>\$2,302,556</b>	<b>5.4%</b>

**Expenses**

- The FY 26 Proposed Budget for expenses are increasing by \$1.5 million or 3.3%, from the FY 25 NIFA Approved Budget and increasing by \$2.3 million or 5.4% compared to the current projection.
- The proposed salaries are increasing by \$0.3 million, or 2.4%, budget to budget and increasing by \$1.2 million, or 9.5% from the projection, mainly due to various staffing changes and negotiated union agreement.
- General expenses are increasing by \$0.1 million when compared to both the FY 25 NIFA Approved Budget and the projection, mainly in postage delivery.
- Contractual services are increasing by \$1.0 million from the FY 25 budget, which is mostly in software contracts.
- Utility Costs remain flat when compared to both the FY 25 NIFA Approved Budget and OLBR’s projection.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$544,965	\$1,411,812	\$0	\$548,375	\$0	\$0	*****	(\$548,375)	-100.0%
Dept Revenues	21,962	19,743	25,000	25,000	25,000	0	0.0%	0	0.0%
Interdept Revenues	9,640,312	15,470,535	20,570,028	20,570,028	25,950,930	5,380,902	26.2%	5,380,902	26.2%
Interfund Charges Rev	62,493	123,144	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	0	628	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	105	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$10,269,732</b>	<b>\$17,025,967</b>	<b>\$20,595,028</b>	<b>\$21,143,403</b>	<b>\$25,975,930</b>	<b>\$5,380,902</b>	<b>26.1%</b>	<b>\$4,832,527</b>	<b>22.9%</b>

**Revenues**

- The FY 26 Proposed Budget for revenue increases by \$5.4 million when compared to the FY 25 NIFA Approved Budget. The increase is mainly in interdepartmental revenues.
- Rents and recoveries are not budgeted for but includes disencumbered funds when it happens.
- Departmental revenues remain unchanged when compared to both the FY 25 budget and OLBR’s projection.
- Inter-departmental revenues for the FY 26 Proposed Budget are increasing by \$5.4 million. These represent IT charges to other departments for IT services.

The Commissioner of Investigations shall have power to examine the financial and other records of the County and to make such other examinations as he or she may deem to be for the best interest of the county, of the accounts, methods and activities of each department, institution, office or agency of the county and of the towns and special districts, except only the County Legislature and the Office of Legislative Budget Review, and to report to the County Executive the findings thereon.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	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 FY 26 Proposed Expense Budget is set at \$200.
- There are no salary expenses or headcounts in the proposed FY 26 budget.
- General expenses for the proposed budget are a total of \$100. This line is used for miscellaneous supplies and expenses.
- The FY 26 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	4	5	4	5	0	0.0%	1	25.0%
Part-Time and Seasonal	0	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$596,299	\$469,394	\$497,862	\$424,044	\$516,296	\$18,434	3.7%	\$92,252	21.8%
General Expenses	1,921	588	13,000	13,000	13,000	0	0.0%	0	0.0%
Contractual Services	221,775	103,525	350,000	350,000	200,000	(150,000)	-42.9%	(150,000)	-42.9%
<b>Total</b>	<b>\$819,995</b>	<b>\$573,507</b>	<b>\$860,862</b>	<b>\$787,044</b>	<b>\$729,296</b>	<b>(\$131,566)</b>	<b>-15.3%</b>	<b>(\$57,748)</b>	<b>-7.3%</b>

**Expenses**

- The total FY 26 Proposed Expense Budget for the Office of Labor Relations is decreasing by \$131,566 or 15.3%, compared to the FY 25 NIFA Approved Budget, mostly due to a reduction in contractual expenses, offset by an increase in salaries. Compared to the current projection, the decline is only \$57,748 or 7.3%.
- Salaries are increasing by \$18,434, or 3.7%, compared to the FY 25 NIFA Approved Budget, however it is increasing by \$92,252, or 21.8% compared to the FY 25 projection. The budgeted rise in salaries is mostly due to some changes within salaries and higher terminal leave pay of \$17,940.
- The FY 26 Proposed full-time headcount budget of five remains unchanged from the current budget, however it is one more than the current on-board staffing level. The one vacant position compared to the FY 26 Proposed Budget is the Director for the Office of Employee Relations. The FY 26 Proposed Budget funds the current on-board part-time position for the Labor Relations Assistant.
  - FY 26 general expenses remains unchanged at \$13,000. This budget funds expenses for office supplies & copy paper, educational & training supplies and miscellaneous supplies & expenses.
- The FY 26 contractual services expense budget of \$200,000 is decreasing significantly by \$150,000 compared to both the FY 25 NIFA Approved Budget and the current projection. This budget funds labor arbitration and outside counsel.
  - Since the contracts with the Police unions and COBA are due to expire in FY 26, there could be a need for negotiating new contracts in the near future.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	88	88	96	88	94	(2)	-2.1%	6	6.8%
Part-Time and Seasonal	32	34	30	28	31	1	3.3%	3	10.7%
Salaries	\$8,244,405	\$8,860,427	\$10,109,317	\$9,551,699	\$10,502,533	\$393,216	3.9%	\$950,834	10.0%
Equipment	26,194	3,975	58,508	58,508	59,008	500	0.9%	500	0.9%
General Expenses	2,194,525	1,877,559	1,900,886	1,900,886	1,885,668	(15,218)	-0.8%	(15,218)	-0.8%
Contractual Services	817,380	800,000	743,000	743,000	741,000	(2,000)	-0.3%	(2,000)	-0.3%
Transfer To EBF Fund	192,072	55,209	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$11,474,576</b>	<b>\$11,597,170</b>	<b>\$12,811,711</b>	<b>\$12,254,093</b>	<b>\$13,188,209</b>	<b>\$376,498</b>	<b>2.9%</b>	<b>\$934,116</b>	<b>7.6%</b>

**Expenses**

- The FY 26 total expenditures are increasing by \$376,498 or 2.9%, compared to the FY 25 NIFA Approved Budget, and by \$0.9 million, or 7.6% compared to the FY 25 projection. The increases are mostly in salaries, followed by a minimal rise in equipment, offset by small declines in general and contractual services.
- In FY 26, salaries are increasing by \$393,216, or 3.9%, budget to budget and \$1.0 million, or 10.0% compared to the FY 25 projection. The salary budget accommodates general fluctuations in wages and titles as well as an increase in terminal leave. The \$1.0 million variance compared to the projection results from vacant positions.
  - The Legislature has historically returned surpluses to the operating fund and should vacant positions remain unfilled, these funds will be returned to the General Fund. When comparing the FY 25 projected salary to the FY 25 NIFA Approved Budget, there is an expected savings of \$557,618 for unused funding.
- The FY 26 budgeted headcount is decreasing by two full-time but rises by one part-time and seasonal employee. Compared to the current staffing level, the budget funds the six full-time and three part-time vacant positions.
  - There are many fluctuations in titles, with one less full-time position in Control Center 10 (Minority), and one less in the Inspector General’s Office within Control Center (25). Meanwhile there is a gain of one part-time and seasonal position in Control Center (15) for the Majority, one Special Counsel Seasonal in Control Center (25) for the Inspector General’s Office, offset by the reduction of one Seasonal in the Legislative Central Staff (20).
- The FY 26 equipment budget is growing minimally by \$500 to \$59,008, as compared to the FY 25 NIFA Approved Budget and the FY 25 projection. The budget includes funding for office furniture/furnishings, information technology and miscellaneous equipment.

**Expenses, Cont.**

- The general expenses for the FY 26 Proposed Budget are declining by \$15,218 as compared to the prior year budget and the FY 25 projection. The decrease is within miscellaneous supplies, partially offset by rises in educational, training, and office supplies as well as travel expenses.
- The FY 26 contractual services are declining by a minimal \$2,000 as compared to the prior year and the OLBR projection. The decrease is due reduced miscellaneous contractual services for Control Center 30.
  - The majority of the contractual service budget is in the Legislative Clerk’s Office. This budget includes stenographic recording and mail sorting.
- The following chart details total expenses by control center for FY 23, FY 24, the FY 25 NIFA Approved Budget and the FY 26 Proposed Budget.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2025	2026	Exec. vs. Approved		
	2023	2024	NIFA Approved Budget	Exec. Budget	Var.	%	
Legislators-Minority (Maj 2000-2009)	\$2.3	\$2.5	\$2.6	\$2.6	\$0.1	3.4%	
Legislators-Majority (Min 2000-2009)	3.5	3.7	4.4	4.5	0.1	3.4%	
Legislative Central Staff	3.8	3.5	3.6	3.6	0.1	1.7%	
Office of the Independ Insp General	1.0	0.9	1.2	1.3	0.0	3.4%	
Legislative Budget Review	0.8	0.9	1.1	1.1	0.0	3.4%	
<b>Total</b>	<b>11.5</b>	<b>11.6</b>	<b>12.8</b>	<b>13.2</b>	<b>0.4</b>	<b>2.9%</b>	

**Revenue**

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$53	\$0	\$0	*****	(\$53)	-100.0%
Dept Revenues	959	0	0	0	0	0	*****	0	*****
Interfund Transfers	0	175,701	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	0	0	0	33,368	0	0	*****	(33,368)	-100.0%
<b>Total</b>	<b>\$959</b>	<b>\$175,701</b>	<b>\$0</b>	<b>\$33,421</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>(\$33,421)</b>	<b>-100.0%</b>

- In FY 24 and FY 23, the department generated \$175,701 in interfund transfer revenue and \$959 in department revenue, respectively.
- In FY 25, \$33,421 is projected mostly in federal aid and prior-year recoveries.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	24	22	32	33	34	2	6.3%	1	3.0%
Part-Time and Seasonal	12	16	8	36	6	(2)	-25.0%	(30)	-83.3%
Salaries	\$4,020,819	\$4,018,350	\$8,322,541	\$8,889,352	\$6,987,763	(\$1,334,778)	-16.0%	(\$1,901,589)	-21.4%
Workers Compensation	6,217,291	6,200,222	8,268,000	6,768,000	7,491,550	(776,450)	-9.4%	723,550	10.7%
Equipment	0	0	27,500	27,500	7,500	(20,000)	-72.7%	(20,000)	-72.7%
General Expenses	50,798	344,178	222,200	222,200	285,500	63,300	28.5%	63,300	28.5%
Contractual Services	1,971,430	1,728,241	2,350,000	2,350,000	2,470,000	120,000	5.1%	120,000	5.1%
Local Govt Asst Prog.	93,919,517	93,723,218	96,427,686	95,281,418	98,136,313	1,708,627	1.8%	2,854,895	3.0%
Debt Svc. Chargebacks	227,379,902	217,392,023	217,554,378	217,554,378	201,480,952	(16,073,426)	-7.4%	(16,073,426)	-7.4%
Inter-Dept. Charges	5,161,371	5,441,448	5,985,039	5,985,039	6,435,039	450,000	7.5%	450,000	7.5%
Interfund Charges	20,900,631	22,542,877	20,302,750	20,302,750	19,843,750	(459,000)	-2.3%	(459,000)	-2.3%
Contingencies Reserve	(468,898)	752,971	0	0	0	0	*****	0	*****
NCIFA Expenditures	2,600,000	3,000,000	2,250,000	2,250,000	2,835,000	585,000	26.0%	585,000	26.0%
Other Expense	38,469,931	45,132,717	74,031,426	47,885,788	61,007,742	(13,023,684)	-17.6%	13,121,954	27.4%
Transfer To EBF Fund	20,000,000	40,000,000	0	0	0	0	*****	0	*****
Transfer To FCF Fund	20,235,876	22,063,511	24,159,419	24,159,419	25,911,730	1,752,311	7.3%	1,752,311	7.3%
Transfer To Covid Fund	0	136,554	0	0	0	0	*****	0	*****
PDH Sales Tx Transfer	146,579,174	164,486,055	218,608,896	218,608,896	299,031,953	80,423,057	36.8%	80,423,057	36.8%
Trans To Litigation Fund	102,000,000	174,000,000	0	0	0	0	*****	0	*****
Transfer To BIF Fund	35,000,000	10,000,000	0	0	0	0	*****	0	*****
Trans To RCF Fund	0	10,000,000	0	0	0	0	*****	0	*****
Transfer To PDH (Suits & Damages)	10,500,000	19,500,000	0	1,500,000	0	0	*****	(1,500,000)	-100.0%
Trans To Capital Fund	1,337,583	0	0	0	0	0	*****	0	*****
Transfer To Operating Reserve Fund	50,000,000	40,000,000	0	0	0	0	*****	0	*****
Transfer To CAR Fund	0	10,000,000	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$785,875,425</b>	<b>\$890,462,365</b>	<b>\$678,509,835</b>	<b>\$651,784,741</b>	<b>\$731,924,792</b>	<b>\$53,414,957</b>	<b>7.9%</b>	<b>\$80,140,051</b>	<b>12.3%</b>
<b>Savings from Initiative/Chargeback</b>			<b>(\$10,000,000)</b>	<b>(\$4,166,666)</b>	<b>(\$37,500,000)</b>	<b>(\$27,500,000)</b>	<b>275.0%</b>	<b>(\$33,333,334)</b>	<b>800.0%</b>
<b>Consolidated Total</b>	<b>\$785,875,425</b>	<b>\$890,462,365</b>	<b>\$668,509,835</b>	<b>\$647,618,074</b>	<b>\$694,424,792</b>	<b>\$25,914,957</b>	<b>3.9%</b>	<b>\$46,806,718</b>	<b>7.2%</b>

## Expenses

- Total consolidated FY 26 Proposed Budget expenses for the department are increasing by \$25.9 million compared to the prior year's budget while growing by \$46.8 million compared to the current projection.
- Compared to the current projection, the FY 26 Proposed Budget increase is mainly a function of a higher PDH sales tax transfer, other expenses and offset by lower debt service chargebacks and increased savings from initiatives.
- The County-wide attrition coded as savings from initiatives and a chargeback savings are shown below the line in the chart on the prior page. The savings from initiatives figures are centrally located in the Office of Management and Budget (OMB) as it is not known where the separations will occur.
- The Proposed FY 26 Budget contains a \$37.0 million deduction, savings from initiative, for the anticipated attrition of 312 individuals, the prior year's attrition savings were \$10.0 million, and headcount was also 312 in the FY 25 NIFA Approved Budget.
  - The FY 26 Proposed Budget also included \$0.5 million credit for capital chargebacks, not included FY 25 budget.
- The FY 26 Proposed Budget salary, excluding attrition savings, is decreasing by \$1.3 million compared to the FY 25 budget primarily due to terminal leave decreasing by \$2.0 million. The proposed salary budget accommodates wages and title movements for FY 26.
- The Proposed FY 26 Budget includes an additional \$27.0 million in savings, which will be mainly realized from the Administration's plan to reduce salaries by offering a Voluntary Separation Incentive Plan (VSIP) to employees.
- Excluding the savings from initiatives, the FY 26 Proposed full-time headcount is increasing by two, budget to budget, but only by one when compared to the current projection. The part-time and seasonal headcount is decreasing by thirty compared to the current projection mainly within Clerk Seasonal positions.
- 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 26 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are decreasing by \$0.8 million, or 9.4%, from the FY 25 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 26, total LGA payments for the three towns, two cities, and villages are budgeted to receive an increase of 1.8% compared to the FY 25 NIFA Approved Budget and 3.0% compared to current projections. The increase correlates with the budgeted sales tax increase. The Aid to Villages payment is unchanged at the FY 25 NIFA Approved level.

**Expenses, Cont.**

- The Proposed FY 26 Budget for equipment is declining by \$20,000 compared to the FY 25 budget mainly due to the elimination of \$25,000 in office furniture offset \$5,000 in miscellaneous equipment new in the proposed and \$2,500 safety & security flat at \$2,500.
- The Proposed FY 26 Budget for general expenses are increasing, \$63,300 from the FY 25 NIFA Approved Budget. The increase is mainly a function of greater advertising / public notices, miscellaneous and IT costs offset by office supplies, travel and postage.
- The FY 26 Proposed Budget for contractual services expenses are increasing by \$0.1 million, budget to budget. This line funds miscellaneous contractual services and financial contractual services.
- Inter-department charges in the FY 26 Proposed Budget are increasing by \$0.5 million to \$6.4 million compared to the FY 25 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Debt service chargebacks are decreasing by \$16.1 million, budget to budget.
- Interfund charges in the FY 26 Proposed Budget are decreasing \$0.5 million, budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall, the FY 26 Proposed Budget for other expenses are declining by \$13.0 million from the FY 25 NIFA Approved Budget. The following table details these costs.

Other Expenses - OO				
Expense	2024 Actual	2025 NIFA Approved	Proposed Budget	Exec. vs. Approved
Insurance On Buildings	\$1,320,000	\$1,320,000	\$1,320,000	\$0
Legal Aid Society	\$7,699,554	10,336,910	10,895,500	558,590
Bar Assn NC Pub Def	\$18,615,499	17,431,008	18,595,234	1,164,226
Resident Tuition	\$6,778,168	6,750,000	7,000,000	250,000
FIT Resident Tuition	\$7,083,155	10,000,000	8,000,000	(2,000,000)
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	\$78,768	81,500	85,000	3,500
Other Suits & Damages	\$3,445,565	28,000,000	15,000,000	(13,000,000)
<b>Total</b>	<b>\$45,132,717</b>	<b>\$74,031,426</b>	<b>\$61,007,742</b>	<b>(\$13,023,684)</b>

- Other expenses are decreasing by \$13.0 million, primarily due to lower other suits & damages and FIT resident tuition offset mostly by higher Bar Association, Legal Aid Society and resident tuition costs.
- Other suits & damages of \$15.0 million in the proposed FY 26 are \$13.0 million lower the \$28.0 million in FY 25.
- Resident tuition is increasing by \$0.3 million while FIT resident tuition is declining by \$2.0 million, versus budget.

- These expenses will be completely offset by billing back the local town and cities; shown on the revenue offset to expense line. The FIT resident tuition line is for residents who attend the Fashion Institute of Technology under the revenue section.
- The Legal Aid Society and Bar Association expenses are contractually set.
  - In FY 26 Legal Aid Society and Bar Association costs are rising by \$0.6 million and \$1.2 million, respectively.
  - The County anticipates receiving a reimbursement of approximately \$6.0 million in FY 26 specifically in aid to localities – 18B reimbursement within state aid.
- New York State Association of Counties costs are increasing by \$3,500, budget to budget.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fines & Forfeits	721,851	993,643	710,000	710,000	1,000,000	290,000	40.8%	290,000	40.8%
Invest Income	180,057	195,408	0	0	0	0	*****	0	*****
Rents & Recoveries	3,640,421	1,927,863	10,784,700	3,134,700	16,134,700	5,350,000	49.6%	13,000,000	414.7%
Rev Offset To Expense	15,271,370	13,861,323	16,750,000	16,750,000	15,000,000	(1,750,000)	-10.4%	(1,750,000)	-10.4%
Interdept Revenues	69,795,920	69,600,045	67,816,711	67,816,711	70,604,129	2,787,418	4.1%	2,787,418	4.1%
Pymnt In Lieu of Taxes	25,780,685	23,567,967	25,612,168	25,612,168	23,542,341	(2,069,827)	-8.1%	(2,069,827)	-8.1%
Interfund Charges Rev	29,107,649	30,098,253	27,910,804	27,910,804	29,118,750	1,207,946	4.3%	1,207,946	4.3%
Fed Aid-Reimb of Exp	0	496,487	0	0	0	0	*****	0	*****
Interfund Transfers	0	247,447,041	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	2,180,504	6,178,747	5,049,556	5,049,556	6,444,556	1,395,000	27.6%	1,395,000	27.6%
Sales Tax Countywide	1,437,447,914	1,456,650,491	1,487,891,246	1,473,505,966	1,514,673,289	26,782,043	1.8%	41,167,323	2.8%
Sales Tax Part County	136,865,874	150,361,883	140,413,653	135,388,714	129,611,658	(10,801,995)	-7.7%	(5,777,056)	-4.3%
Property Tax	(2,883,053)	1,373,478	3,500,000	3,500,000	3,500,000	0	0.0%	0	0.0%
OTB 5% Tax	1,145,687	1,002,115	1,229,800	1,229,800	1,003,250	(226,550)	-18.4%	(226,550)	-18.4%
OTB Profits	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$1,739,254,878</b>	<b>\$2,023,754,745</b>	<b>\$1,807,668,638</b>	<b>\$1,780,608,419</b>	<b>\$1,830,632,673</b>	<b>\$22,964,035</b>	<b>1.3%</b>	<b>\$50,024,254</b>	<b>2.8%</b>

**Revenues**

- Total FY 26 Proposed OMB revenues are budgeted to increase by \$23.0 million, or 1.3%, from the FY 25 NIFA Approved Budget. The increase is mainly a function of greater sales tax Countywide collections, rents & recoveries, interdepartmental revenues, interfund charges and state aid. Offsetting those increases are declines in sales tax Part County, payment in lieu of taxes and revenue offset to expense.
- Total FY 26 sales tax countywide revenues are increasing by \$26.8 million from the FY 25 NIFA Approved Budget and \$41.2 million when compared to OLBRs projections. OLBR’s FY 25 projection is calculated net of deferrals, which were budgeted at \$10.4 million in the FY 25 NIFA Approved Budget. According to the Administration, the FY 25 sales tax collections budget reflects a 1.8% growth rate annually from OMB’s current FY 25 projection. The Administration explains that the 1.8% increase that they reference is before a deduction for a shortage from FY 24 on the TB line. Part “B” collections fall under the TB object code, which are sales tax revenues outside of Long Beach for hotel room occupancy and alcoholic beverages. However, after this deduction the growth rate is calculated to be 1.6 %. There is no deferral in FY 26.

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**Revenues, Cont.**

- The MYP sales tax growth rates are 2.67% in FY 27, 2.25% in FY 28 and 2.75% in FY 29. For a more detailed analysis, see the Sales Tax Section in the Executive Summary.
- 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 26 Budget includes \$20.0 million, unchanged from the FY 25 NIFA Approved Budget and current projection. Year-to-date through September 2025, the County collected \$10.0 million from this revenue source.
  - The OTB 5% Tax revenue represents collections from the 5.0% surcharge placed on all winning bets made at any of the five New York State OTBs on races that occur at Belmont. The Proposed FY 26 Budget is \$0.2 million less than FY 25 NIFA Approved Budget.
- The FY 26 Proposed fine and forfeits line increases by \$0.3 million, budget to budget. This line includes revenues for forfeited bail and other fines.
- The FY 26 rents & recoveries line is growing by \$5.4 million, budget to budget. This line appropriates cash recoveries, prior year recoveries, and workmen's compensation recoveries.
  - Grant Fund recoveries were budgeted at \$150,000 in FY 25, increasing by \$350,000 to 500,000 in the FY 26 Proposed Budget.
  - Prior year recoveries are increasing by \$5.0 million, budget to budget, while workers' compensation recoveries remained flat at \$0.6 million, budget to budget.
- The FY 26 revenue offset to expense budget of \$15.0 million is some \$1.8 million lower than the FY 25 NIFA approved level of \$16.8 million. This appropriation continues to record where the County bills back its resident tuition cost to the local town and cities.
- The FY 26 Proposed Budget has interdepartmental revenue increasing by \$2.8 million compared to the FY 25 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.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with various PILOT agreements. The FY 26 PILOT line is decreasing by \$2.1 million compared to the FY 25 NIFA Approved Budget.

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**Revenues, Cont.**

- 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 26 Proposed Budget includes a total of \$29.2 million, up \$1.2 million from the FY 25 NIFA Approved level.
  - The County guaranteed debt for the Nassau Health Care Corporation (NHCC), and this is where the County shows the reimbursement of the County debt expense. The FY 26 Proposed Budget is \$19.8 million, a decline of \$0.5 million from FY 25.
- FY 25 state aid reimbursement is increasing \$1.4 million, budget to budget. This line appropriates funds for the legalization of medical marijuana, adult use cannabis, reimbursement for indigent legal services at the Legal Aid Society and aid to localities reimbursement.
  - Legalization of medical marijuana and adult use cannabis are declining by \$70,000 and \$35,000, respectively, budget to budget.
  - Aid to localities reimbursement is growing to \$6.0 million, an increase of \$1.5 million from FY 25. This line captures the anticipated reimbursement from NYS for the attorney fees related to the Bar Association.
  - Additionally, legal aid reimbursement remains flat at \$219,556.
- Compared to the FY 25 NIFA Approved Budget, the FY 26 Proposed General Fund property tax levy is flat at \$3.5 million. The overall Property Tax levy for the Major Funds has remained unchanged.
- In the out-years of the Multi-Year Financial Plan, the Major Funds property tax levy is budgeted to remain constant.
- For more discussion of the FY 25 property tax, see the Executive Summary.

The 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	14	12	13	12	13	0	0.0%	1	8.3%
Part-Time and Seasonal	0	1	6	3	6	0	0.0%	3	100.0%
Salaries	\$967,988	\$991,298	\$1,227,499	\$1,164,602	\$1,306,403	\$78,904	6.4%	\$141,801	12.2%
Equipment	0	2,573	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	6,473	40,572	25,000	100,000	113,000	88,000	352.0%	13,000	13.0%
Contractual Services	0	136,095	100,000	100,000	120,000	20,000	20.0%	20,000	20.0%
<b>Total</b>	<b>\$974,462</b>	<b>\$1,170,538</b>	<b>\$1,357,499</b>	<b>\$1,369,602</b>	<b>\$1,544,403</b>	<b>\$186,904</b>	<b>13.8%</b>	<b>\$174,801</b>	<b>12.8%</b>

**Expenses**

- The FY 26 Proposed Budget in expenses is increasing by \$0.2 million or by 13.8% when compared to the FY 25 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 12.8%.
- Salaries are increasing by \$78,904 or 6.4% when compared to the FY 25 NIFA Approved Budget and are increasing by \$0.1 million of 12.2% in comparison to OLBR’s projection, mainly due to vacant positions consisting of one full-time Deputy Director and three part-time and seasonal Administrative Assistants. The headcount in full-time, part-time and seasonals for the FY 26 Proposed Budget remains consistent when compared to the FY 25 NIFA Approved Budget.
- Equipment remains flat when comparing budget to budget.
- General expenses are increasing by \$88,000 when compared to the FY 25 NIFA Approved Budget and increasing by 13.0% compared to the current projection. The increase is mainly due to rent, miscellaneous supplies, and expenses.
- Contractual services are increasing by \$20,000 when compared to both the FY 25 NIFA Approved Budget and the projection for miscellaneous contractual services.

**Revenue**

- No revenues have been budgeted in FY 26 for the Office of Minority Affairs.

	Historical		2025		2026	2026 vs. 2025		Projected vs. 2026	
	2023	2024	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	766	730	758	686	721	(37)	-4.9%	35	5.1%
Salaries	\$104,622,041	\$104,779,311	\$103,096,510	\$103,620,746	\$99,508,733	(\$3,587,777)	-3.5%	(\$4,112,013)	-4.0%
Fringe Benefits	54,942,978	54,000,546	57,505,918	58,576,577	59,333,003	1,827,085	3.2%	756,426	1.3%
Equipment	405,618	361,719	900,934	400,000	480,413	(420,521)	-46.7%	80,413	20.1%
General Expenses	6,013,535	5,932,977	6,352,326	6,000,000	7,229,545	877,219	13.8%	1,229,545	20.5%
Contractual Services	10,556,779	11,116,289	7,187,506	11,200,000	9,101,011	1,913,505	26.6%	(2,098,989)	-18.7%
Utility Cost	4,304,793	4,168,384	4,580,469	4,200,000	4,911,938	331,469	7.2%	711,938	17.0%
Debt Service	1,101,841	1,101,091	1,105,591	1,105,591	787,104	(318,487)	-28.8%	(318,487)	-28.8%
Interfund Charges/Central Utility Plant Charges	3,059,331	3,365,264	2,762,836	3,400,000	2,900,000	137,164	5.0%	(500,000)	-14.7%
Guided Pathways/Strategic Initiatives	0	100,000	100,000	100,000	100,000	0	0.0%	0	0.0%
County Scholarships	33,407	18,943	20,000	20,000	20,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$185,040,323</b>	<b>\$184,944,524</b>	<b>\$183,612,090</b>	<b>\$188,622,914</b>	<b>\$184,371,748</b>	<b>\$759,658</b>	<b>0.4%</b>	<b>(\$4,251,167)</b>	<b>-2.3%</b>

**Expenses**

- Expenses are budgeted to increase by 0.4%, or \$0.8 million, compared to the Adopted FY 2024-2025 Budget. Increases in fringe benefits, general expenses, contractual services, utility costs, and interfund charges make up this rise in the expense budget.
- Salaries in the Adopted FY 2025-2026 Budget are decreasing by \$4.1 million or 4.0%, when compared to the FY 2024-2025 salary projection, and decreasing by 3.5%, or \$3.6 million budget to budget. Salaries make up 54.0% of the FY 2025-2026 expense budget. FY 2025-2026 budgeted full-time headcount is decreasing by 37, budget to budget, however it is growing by 35 when compared to FY 2024-2025 projected figures.
- The table on the next page depicts \$8.9 million in savings and adjustments, of which \$7.0 million relates to negative salary adjustments (ZZ5). The savings are expected from natural attrition and vacancy backfill savings.
  - The College anticipates that the \$5.0 million in normal attrition will be accomplished by not filling many of the positions vacated voluntarily or through retirements in 2026. This is made up of \$4.0 million from the Nassau Community College Federation of Teachers (NCCFT) and \$1.0 million from the Civil Service Employees Association (CSEA). The additional \$2.0 million will be achieved by managing current vacancies.

**Expenses, Cont.**

NCC Salary Savings and Adjustments	
ZZ5 Less Savings- Vacancy Offset	(\$2,000,000)
ZZ5 Less Savings- Attrition-NCCFT Known	(4,000,000)
ZZ5 Less Savings- Attrition-CSEA & Other	(1,000,000)
ZZ8 Salary Adjustment- CBA Adjustments	1,017,562
Other Attrition Savings	(2,942,910)
<b>Grand Total:</b>	<b>(\$8,925,348)</b>

- Furthermore, there is approximately \$2.9 million in other negative adjustments for reduced workload, grant/capital chargebacks, leave of absence, unpaid leave, sabbatical savings, and other savings.
  - There is a positive \$1.0 million in Collective Bargaining Agreement (CBA) salary adjustments for costs that are yet to be negotiated with unions.
  - According to the College, inflators weren't applied to longevity holiday pay, overtime, and comp time in the salary projection due to expected reduced staffing. The College is optimistic these categories will remain constant.
- CSEA employees will receive a 3.0% cost of living adjustment (COLA). According to the College, CSEA salaries were based on a hybrid salary chart assuming the COLA would be in July 2025. This hybrid chart included the COLA on 7/1/2025 and did not adjust the budget for the changes in the new revised Memorandum of Agreement (MOA). According to the College, they took a conservative approach because savings were already included in many salary budget lines and they wanted to avoid last minute adjustments due to the short timeline.
- According to the College, the salary projection only inflated the CSEA cost 3.0% from 2024 since many CSEA members had already left payroll and the College used that savings to simplify the projection. All steps for CSEA are also included.
  - The Adjunct Faculty Association (AFA) union has a 2.75% COLA with a value of approximately \$0.8 million. However, it is offset by savings from the reduced number of contact hours that adjuncts will be paid for.
  - The NCCFT contract expired on August 31, 2025. A new contract is anticipated, and the details will be presented to the Legislature at that time.
  - The College has not budgeted a specific COLA amount or step adjustment for Nassau Community College Administrators Association (NCCAA) employees.
- Termination pay remains constant at \$6.0 million. Typically, the College budgets for termination pay to fund normal attrition from retirements for already terminated or retired people on a scheduled payout. CSEA employees are paid out on a one or three-year schedule and many NCCFT employees are paid out on a five-year schedule. The College has no incentives planned but does expect staffing to decrease due to Faculty facing healthcare costs in retirement and CSEA members paying a health insurance contribution under the new MOA.

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**Expenses, Cont.**

- The NCCFT agreement provides a dis-incentive for staying beyond August 31, 2025. Eligible members that resign on or before August 31, 2025 will not be required to contribute towards the cost of health insurance. The new NCCFT contract requires a certain level of contribution for retirements that occur after August 31, 2025. The College currently has a list of 34 NCCFT members that signed irrevocable letters of resignation.
- Fringe benefits are increasing by \$1.8 million or 3.2%, when comparing budget to budget mainly due to increases in health insurance, health insurance for retirees, and state retirement expenses.
- Other Than Personal Services (OTPS) are increasing by \$2.5 million in the Adopted Budget. General expenses and contractual services are the largest growths.
- Equipment expenses are decreasing by \$0.4 million or 46.7% in the Adopted Budget. The College anticipates savings in technology equipment.
- General expenses are increasing by \$0.9 million or 13.8%, when compared to the FY 2024-2025 Adopted Budget. According to the College, the OTPS budget was overhauled to better represent actual spending. There are no new outside services, and the College is trying to prepare the budget more in line with actual activity.
- Contractual services are increasing by \$1.9 million to \$9.1 million compared to the FY 2024-2025 Adopted Budget. Similar to general expenses, the College is preparing the budget more in line with actual activity.
- Utility costs are increasing by \$0.3 million to \$4.9 million. According to the College, the utility costs are from budgets submitted by their Facilities Department. Since projections were not reflective of actual costs, they requested budgets at a higher amount.
- Debt service is declining by \$0.3 million to \$0.8 million because a \$2.1 million bond was paid off and no longer requires servicing.
- The Guided Pathways/Strategic Initiatives will remain at \$100,000 in the Adopted Budget. According to the College, the initiatives require costs for assessment, marketing, and other related costs.
- County scholarships are constant at \$20,000 in the Adopted Budget for enrollment and retention initiatives.

**Fringe Benefits**

Nassau Community College Fringe Benefit Expenses							
	Adopted 2025 Budget	2025 OLBR Projection	Adopted 2026 Budget	2026 Adopted vs. 2025 Adopted	Percent	2026 Adopted vs. 2025 Projection	Percent
State Retirement	\$4,588,355	\$4,588,355	\$5,130,204	\$541,849	11.8%	\$541,849	11.8%
Teachers Retirement	2,303,820	2,303,820	2,288,438	(15,382)	-0.7%	(15,382)	-0.7%
Social Security	8,078,133	7,994,880	7,803,668	(274,465)	-3.4%	(191,212)	-2.4%
Health Insurance	20,715,727	20,306,931	22,279,764	1,564,037	7.5%	1,972,833	9.7%
TIAA CREF	4,751,788	4,751,788	4,751,788	0	0.0%	0	0.0%
Optical Plan	110,010	72,902	110,010	0	0.0%	37,108	50.9%
Unemployment	89,870	89,870	89,870	0	0.0%	0	0.0%
Dental Insurance	520,004	344,509	520,004	0	0.0%	175,495	50.9%
Medicare Reimbursement	3,483,645	3,483,645	3,483,645	0	0.0%	0	0.0%
Health Insurance Retirees	12,115,063	13,876,778	13,029,750	914,687	7.5%	(847,028)	-6.1%
Retirees Optical	12,995	33,310	12,995	0	0.0%	(20,315)	-61.0%
MTA Mobility Tax	359,028	352,311	346,830	(12,198)	-3.4%	(5,481)	-1.6%
CSEA Legal Fund	47,180	47,180	47,180	0	0.0%	0	0.0%
Workers Compensation	965,300	965,300	698,857	(266,443)	-27.6%	(266,443)	-27.6%
Fringe Savings	(375,000)	(375,000)	(1,000,000)	(625,000)	166.7%	(625,000)	*****
Fringes Allocable to Grants	(260,000)	(260,000)	(260,000)	0	*****	0	0.0%
<b>Total</b>	<b>\$57,505,918</b>	<b>\$58,576,577</b>	<b>\$59,333,003</b>	<b>\$1,827,085</b>	<b>3.2%</b>	<b>\$756,426</b>	<b>1.3%</b>

- The Adopted FY 2025-2026 Budget for fringe benefits is \$59.3 million, which represents 32.2% of the operating budget. The budget is increasing by \$1.8 million or 3.2%, budget to budget; however, when compared to the current projection the budget is increasing by \$0.8 million or 1.3%.
- The budget-to-budget increase is mostly due to a large increase in health insurance for active employees and retirees of \$1.6 million and \$0.9 million respectively, as well as a \$0.5 million increase in state retirement expenses. However, it is partially offset by decreases in the teacher’s retirement, social security and worker’s compensation expenses and an increase of \$0.6 million in fringe savings.
  - The Adopted Budget for health insurance for active employees and retirees is \$35.3 million, a budget-to-budget increase of \$2.5 million, however it is increasing by a smaller amount of approximately \$1.1 million when compared to the current projection.
  - The Adopted Budget applies a 7.55% rate increase to the FY 2024-2025 Adopted Budget amount for active employees and retirees. According to the College, the 7.55% figure was the rate difference between the Excelsior and the Empire plans. Effective January 1, 2025, all CSEA employees were transferred back to the Empire plan.
  - Since the College calculated the health insurance budget based on the FY 2023-2024 Adopted Budget amount and the current FY 2024-2025 projection is higher than the budgeted amount, there is a possibility that this line is underfunded. The historical five-year average rate increase for NYSHIP Empire rates is roughly 7.4% for individual and family coverage for active employees and roughly 5.7% for Medicare Eligible retirees. When these rates are applied to the current FY 2024-2025 projection there is a potential risk to the budget.

**Fringe Benefits, Cont.**

- OLBR calculated a potential risk to the health insurance budget of roughly \$1.1 million. The active budget appears to be adequate while the retiree budget poses a risk. OLBR used the current projection, applied the previously mentioned inflators of 7.4% and 5.7% to those amounts, to estimate the FY 2025-2026 health insurance cost.
  - The fringe budget includes \$1.0 million in savings from CSEA healthcare contributions and NCCFT attrition.
  - The newly ratified CSEA MOA requires all CSEA employees to contribute 3.0% of their base salary towards health insurance beginning on January 1, 2026. However, according to the college, they budgeted a little over \$0.5 million for CSEA health care contributions, OLBR estimates this amount to be closer to \$0.3 million because it is only in effect for 8 of the 12 months of the fiscal year.
  - The NCCFT contract requires members hired before May 1, 2014, and enrolled in the Empire plan to contribute 2.75% of the member's base salary, effective September 1, 2024. For members hired on or after May 1, 2014, and enrolled in the Empire plan, they will continue to contribute 15% of the cost of the health insurance premium.
- The TIAA CREF budget for FY 2025-2026 remains unchanged at \$4.8 million compared to the prior year budget and projection.
- The budget for the New York State Teacher's Retirement System (NYSTRS) is \$15,382 lower, or 0.7%, compared to both the budget and the current projection. The budget is based on the FY 2025-2026 NYSTRS Employer Contribution Rate (ECR) of 9.59%, a decrease of 0.52% compared to 10.11% in the current year. This retirement cost is a function of the salaries that are subject to the ECR.
- The FY 2025–2026 State Retirement System's budget of \$5.1 million is increasing by \$0.5 million compared to both the budget and current projection. The growth can be attributed to an increase in the projected pension contribution rates.
- Based on the State's projected 2026 pension bill for the Employee Retirement System, the contribution rate in the retirement plan that represents most College employees is estimated to be 19.6%, compared to the 17.9% in the current bill.
- Social security expenses are decreasing by \$0.3 million in the FY 2025–2026 Adopted Budget and by \$0.2 million when compared to projections. Social security costs have a direct correlation to the decrease in salary expenses.

**Headcount**

FULL-TIME HEADCOUNT								
Union	On Board May 2025		Adopted 2025-2026		Difference			
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Salary % Chg
NCCFT	388	\$42,102,671	393	\$43,425,605	5	1,322,934	1.3%	3.1%
CSEA	234	16,796,364	245	18,167,173	11	1,370,809	4.7%	8.2%
ORD/NCCAA	64	8,112,442	83	9,675,137	19	1,562,695	29.7%	19.3%
<b>TOTAL</b>	<b>686</b>	<b>\$67,011,476</b>	<b>721</b>	<b>\$71,267,915</b>	<b>35</b>	<b>4,256,439</b>	<b>5.1%</b>	<b>6.4%</b>

- The table above illustrates full-time headcounts for college employees. It compares current on-board to the Adopted FY 2025-2026 headcounts. The full-time headcount has increased by 35 when compared to the current on-board and the salary line is increasing by \$4.3 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 table above because they are assigned to a special payroll category and not rolled up in the F/T (Full-Time) summary.
- There are currently 388 NCCFT employees on board and the NCCFT headcount in the Adopted FY 2025-2026 Budget will increase to 393 to match the needs of the institution.
- The Adopted Budget has 245 CSEA employees, 11 more than the current on board.
- There are currently 64 Ordinance/NCCAA employees on board and the Ordinance/NCCAA headcount in the Adopted Budget will increase to 83.

**Other Than Personal Services**

- OTPS spending in FY 2025–2026 will be about \$2.5 million, or 11.0%, more than that of the FY 2024-2025 Modified Budget. The table on the next page details the OTPS spending from the FY 2023-2024 actual to the current Adopted Budget:

**Other Than Personal Services, Cont.**

Nassau Community College OTPS Budget Comparison FY 2024 - 2026						
	<u>2024</u> <u>Operating</u> <u>Results</u>	<u>2025</u> <u>Modified</u> <u>Budget</u>	<u>2025</u> <u>Projected</u> <u>Oper. Results</u>	<u>2026</u> <u>Adopted</u> <u>Budget</u>	Variance <u>Mod/Adop.</u>	Variance <u>Proj/Adop.</u>
Equipment	\$361,719	\$900,934	\$400,000	\$480,413	(\$420,521)	\$80,413
General Expenses	5,932,977	6,352,326	6,000,000	7,229,545	877,219	1,229,545
Contractual Services	11,116,289	7,187,506	11,200,000	9,101,011	1,913,505	(2,098,989)
Utility Costs	4,168,384	4,580,469	4,200,000	4,911,938	331,469	711,938
Debt Service	1,101,091	1,105,591	1,105,591	787,104	(318,487)	(318,487)
Interfund Charges/C.U.P.	3,365,264	2,762,836	3,400,000	2,900,000	137,164	(500,000)
Guided Pathways/ Strategic	100,000	100,000	100,000	100,000	0	0
Scholarships	18,943	20,000	20,000	20,000	0	0
	<u>\$26,164,667</u>	<u>\$23,009,662</u>	<u>\$26,425,591</u>	<u>\$25,530,011</u>	<u>\$2,520,349</u>	<u>(\$895,580)</u>

- The overall increase in OTPS spending in the Adopted Budget is driven mostly by the \$1.9 million increase in contractual services, \$0.9 million in general expenses, and a \$0.3 million rise in utility costs.
- The FY 2025-2026 debt service budget of \$0.8 million is a \$0.3 million decline from the FY 2024-2025 figure.
- General expenses are increasing by \$0.9 million in FY 2025-2026. According to the College, the OTPS budget was overhauled to better represent actual spending. There are no new outside services, and the College is trying to prepare the budget more in line with actual activity.
- The College expects to increase contractual services by \$1.9 million compared to the FY 2024-2025 Modified Budget, which mirrors the above explanation for the rise in general expenses.
  - Compared to the projection, contractual services are declining by \$2.1 million. According to the College, capital projects will reduce maintenance expenses as well as improve efficiencies in multiple areas, particularly in Facilities which are expected to produce savings.

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**Other Than Personal Services, Cont.**

- The Guided Pathways/Strategic Initiatives remain constant at \$100,000 in FY 2025-2026. According to the College, the initiatives require costs for assessment, marketing, and other related costs.
- Equipment expenses are declining by \$0.4 million compared to the FY 2024-2025 Modified Budget. The College believes that there is potential savings in this area, especially in technology equipment.

**Expense Recap**

- The Adopted FY 2025-2026 expense budget represents a \$0.8 million budget to budget increase due to rises in fringe benefits, general expenses, contractual services, utility costs, and interfund charges/central utility plant charges. These increases are offset by decreases in salaries, equipment, and debt service.

**Expense Risks**

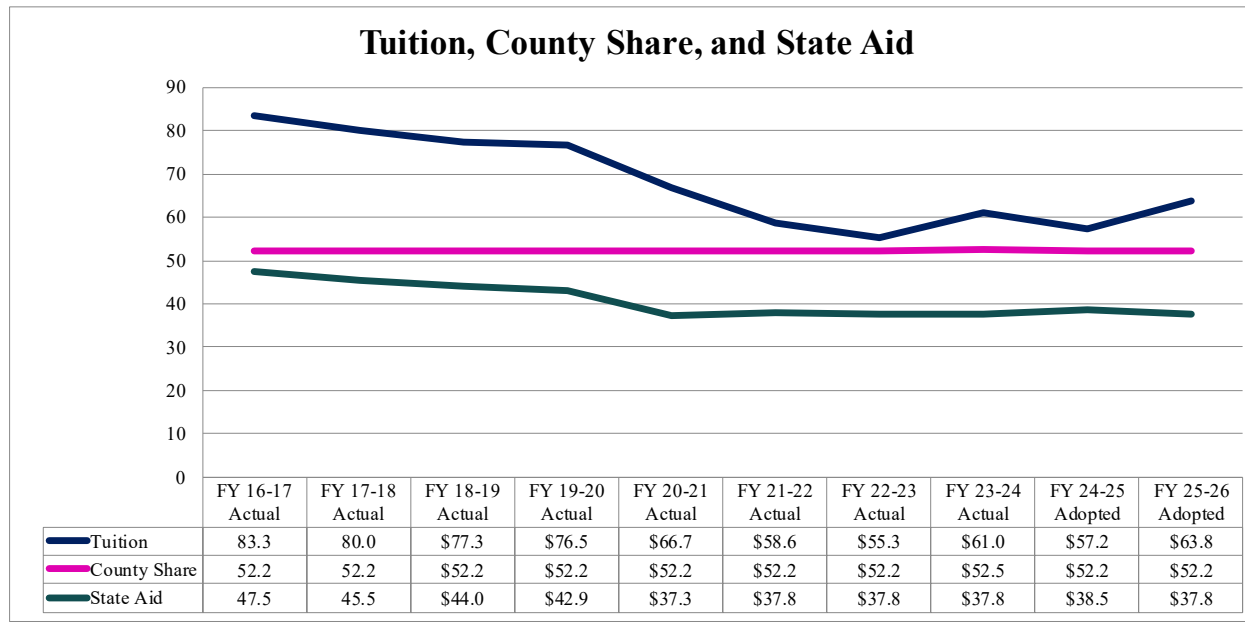
- The budget includes initiatives of \$7.0 million in anticipated salary adjustment savings which are based on voluntary attrition and delays in filling vacant positions. The inclusion of these savings will need to be managed by the College to ensure they are realized in order to offset any decreases in revenue.
- There is approximately \$2.9 million in other negative adjustments for reduced workload, grant/capital chargebacks, leave of absence, unpaid leave, sabbatical savings, and other savings. As mentioned previously, inclusion of these savings will need to be managed by the College to ensure they are realized to offset any decreases in revenue.

	Historical		2025		2026	2025 vs. 2026		Projected vs. 2026	
	2023	2024	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$55,287,835	\$61,009,593	\$57,168,861	\$61,813,283	\$63,838,201	\$6,669,340	11.7%	\$2,024,918	3.3%
Property Tax	52,206,883	52,450,322	52,206,883	52,206,883	52,206,883	0	0.0%	0	0.0%
State Aid	37,768,833	37,768,192	38,468,833	37,768,833	37,768,833	(700,000)	-1.8%	0	0.0%
Rev. Lieu Spons. Share	12,333,737	12,692,780	12,146,381	12,146,381	12,700,000	553,619	4.6%	553,619	4.6%
Rev. Offset To Expense	2,465,216	2,723,232	3,856,963	3,856,963	3,856,963	0	0.0%	0	0.0%
Service Fees	4,646,737	4,770,786	4,775,904	4,707,940	5,470,786	694,882	14.5%	762,846	16.2%
Rents & Recoveries	422,131	750,898	7,250,117	7,250,117	1,645,895	(5,604,222)	-77.3%	(5,604,222)	-77.3%
County Interfund Transfer	0	0	1,971,340	1,971,340	0	(1,971,340)	*****	(1,971,340)	*****
Investment Income	836,312	1,542,617	1,494,566	1,494,566	1,494,566	0	0.0%	0	0.0%
Fund Balance/Cares/FEMA Funding	19,243,514	15,597,073	4,272,241	4,272,241	5,389,620	1,117,379	26.2%	1,117,379	26.2%
<b>Total</b>	<b>\$185,211,198</b>	<b>\$189,305,493</b>	<b>\$183,612,090</b>	<b>\$187,488,548</b>	<b>\$184,371,748</b>	<b>\$759,658</b>	<b>0.4%</b>	<b>(\$3,116,800)</b>	<b>-1.7%</b>

### Revenues

- The Adopted FY 2025-2026 Budget grew by \$0.8 million or 0.4%, compared to the prior year Adopted Budget mainly due to increases in student revenues and Fund Balance, followed by service fees and revenue in lieu of sponsor share. However, the increases have been offset by declines in rents and recoveries and state aid, as well as the elimination of funding for County interfund transfer. In comparison to the FY 2024-2025 projection, revenue is down by \$3.1 million or 1.7%.
- The student revenue budget rose to \$63.8 million, an increase of \$6.7 million, or 11.7% when compared to the prior year budget.
  - In the FY 2025-2026 budget the enrollment is expected to remain flat at 9,307 compared to the current projection (details reflected in the table under the tuition section of the report). NCC’s FY 2024-2025 projection for Full-Time Equivalents (FTEs) reflects an enrollment growth of 1.3%, after a slight increase of 0.8% in FY 2023-2024, but prior to those periods, NCC had not experienced positive growth in 12 years.
- The County’s share of College revenue, the property tax levy, remains at \$52.2 million in FY 2025-2026.
- State aid is decreasing by \$0.7 million to \$37.8 million compared to the prior year’s Adopted Budget of \$38.5 million but is in line with the current projection.
- The Adopted FY 2025-2026 Budget includes \$5.4 million in Fund Balance usage, which is an increase of \$1.1 million compared to the FY 2024-2025 Adopted Budget and current projection. The Fund Balance will be supplemented by other sources of revenue discussed later in the report. Although the College continues to rely on fund balance, the budget represents a significant decline from the \$15.6 million usage in FY 2023-2024 and \$19.2 million in FY 2022-2023.

**FY 2016-2017 Actual – FY 2025-2026 Adopted**  
 (\$ in millions)



- State aid is declining by \$0.7 million in the Adopted FY 2025-2026 Budget and represents about 20.5% of the overall revenue budget. According to the College, in 2025 an enacted State Budget estimated that NCC would receive an additional \$700,000 in state aid, however it did not come to fruition. Instead, the College received categorical aid of \$440,000 and is expected to receive the same aid in FY2025-2026. NCC stated that these funds are not included in the operating budget because they will be in the form of a grant.
- The County share is \$52.2 million in FY 2025-2026, accounting for approximately 28.3% 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 \$63.8 million, or 34.6% of the Adopted FY 2025-2026 revenue budget. Tuition revenue is not as high as it used to be but has been slowly growing over the past couple of years, mainly because FTEs have been rebounding, and the rate is increasing.

**Tuition**

- The tuition budget for the Adopted FY 2025-2026 Budget is rising by \$6.7 million compared to the Adopted FY 2024-2025 level.
  - Tuition is a function of student enrollment and tuition rates. The tuition rate is one of the few revenue sources solely controlled by the College, which grew by \$190, equating to \$5,990 per year, a total increase of \$2.0 million compared to the projection.
  - The enrollment and tuition figures can be found in the table to the right. NCC admission levels have not been able to fully recover from the negative impact of the 2020 pandemic. However, the FTEs for FY 2024-2025 is projected to increase to 9,307, or 1.31% compared to the prior year and remain constant for the Adopted FY 2025-2026 Budget.
- As the table illustrates, with the exception of FY 2023-2024, the current projection and the FY 2025-2026 budget, enrollment at the College has declined since FY 2012-2013.

Enrollment and Tuition				
Year	FTE Count	% Change	Tuition	% Change
FY 12-13	18,756	-2.69%	3,990	0.00%
FY 13-14	18,382	-1.99%	4,088	2.46%
FY 14-15	17,862	-2.83%	4,234	3.57%
FY 15-16	16,725	-6.37%	4,534	7.09%
FY 16-17	15,521	-7.20%	4,868	7.37%
FY 17-18	14,517	-6.47%	5,102	4.81%
FY 18-19	13,256	-8.69%	5,350	4.86%
FY 19-20	12,515	-5.59%	5,600	4.67%
FY 20-21	10,406	-16.85%	5,800	3.57%
FY 21-22	9,312	-10.51%	5,800	0.00%
FY 22-23	9,116	-2.10%	5,800	0.00%
FY 23-24	9,187	0.77%	5,800	0.00%
FY 24-25*	9,307	1.31%	5,800	0.00%
FY 25-26*	9,307	0.00%	5,990	3.28%

\*Projected FTEs in FY 2024-2025 and Adopted FY 2025-2026

- Tuition is set to increase by \$95 to \$2,995 per semester or \$190 to \$5,990 per year as previously mentioned for the Adopted FY 2025-2026 Budget. As the table below depicts, Nassau’s current tuition rate is higher than Westchester’s and lower than Suffolk’s rates. As for the passage of Nassau’s budget, the tuition for both colleges remain unchanged at \$5,230 and \$6,050 respectively per year.
  - This will be NCC’s first tuition increase in five years.

FY 2025-2026 Yearly Tuition Comparison				
	Current	FY 2025-2026 Adopted	Increase	Diff from Nassau
Nassau	\$5,800	\$5,990	\$190	0
Suffolk	6,050	6,050	\$0	60
Westchester	5,230	5,230	\$0	-760

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### **Property Tax Levy**

- The property tax levy remains unchanged at \$52.2 million in the Adopted FY 2025-2026 Budget. The County’s contribution represents approximately 28.3% of total revenue.

### **State Aid**

- State aid decreased by \$0.7 million to \$37.8 million compared to the prior year budget but remains flat compared to the current projection. The FTE reimbursement rate remains unchanged at \$2,997.
- The FY 2025-2026 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 in FY 2022-2023.
- As previously mentioned, the reduction is due to categorical aid from the State that will be received as a grant.

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

- This revenue stream is budgeted to grow by \$0.6 million to \$12.7 million, budget to budget and compared to the current projection, which is based on the FY 2023-2024 actual. The chargeback rate to other counties is estimated at \$7,400 for FY 2025-2026.
- 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 College 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 2025-2026 revenue offset to expense budget is flat at \$3.9 million budget to budget and compared to OLBR’s projection.

**Rents and Recoveries**

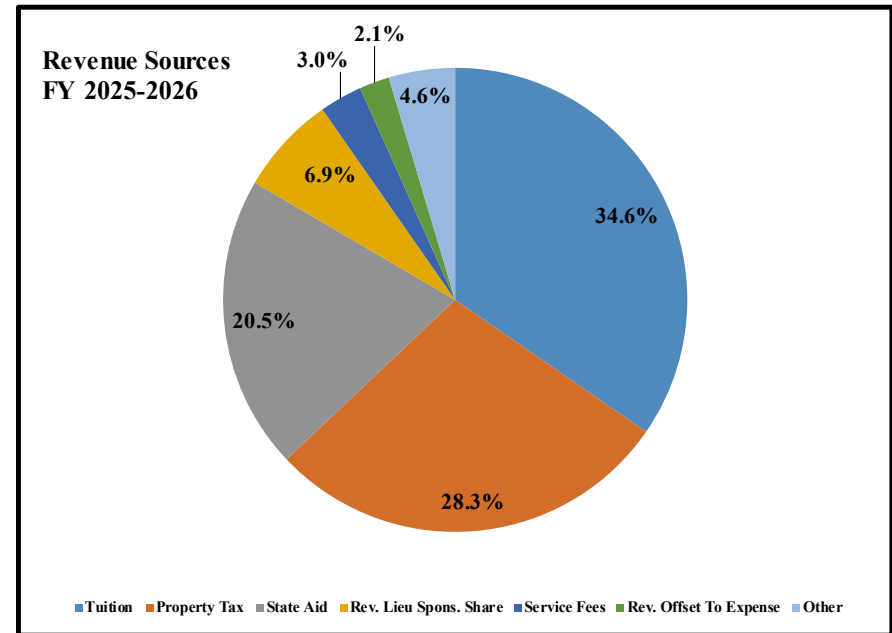
- The rents and recoveries for the FY 2025-2026 Adopted Budget includes \$1.6 million, a decrease of \$5.6 million. The decline is attributed to the elimination of the \$6.4 million one-shot pension adjustment but is partially offset by an increase in the projected rental income from the prior year.
  - The \$1.6 million made up of approximately \$0.8 million in rental income for expanded projects specifically relates to the athletic facilities and another \$0.8 million from the liquidation of prior year encumbrances.

**County Interfund Transfer**

- The County Interfund Transfer line has been reduced to zero in the Adopted FY 2025-2026 Budget. The \$2.0 million decrease is due to elimination of funding that NCC received from the Tuition Freeze Relief that supplemented the depletion of grant funding in the prior year.

**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 2025-2026 investment income budget remains constant at \$1.5 million compared to the previous year and current year projections.



**Service Fees**

- The service fees budget for the budget are growing by \$0.7 million budget to budget.
  - The three fees that are mainly driving the variance include a rise in student labs of \$0.7 million.
  - Followed by higher application fees of \$0.1 million offset by lower technology fees of \$0.2 million.

Proposed FY 2026 vs. Adopted FY 2025						
Service Fee: Source	FY 2024-2025		FY 2025-2026		Variance	
	Fee	Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$2,473,279	\$250	\$2,323,035	\$0	(\$150,244)
Student Lab	100	\$903,698	100	\$1,619,265	0	715,567
Application	55	\$475,631	55	\$608,930	0	133,299
NG Check	20	\$3,805	20	\$680	0	(3,125)
Late Registration	30	\$142,689	30	\$149,880	0	7,191
Tuition Pay Plan	40	\$0	40	\$640	0	640
Consolidated Fee	30	\$523,194	30	\$546,126	0	22,932
Vehicle Registration	55	\$214,034	55	\$194,585	0	(19,449)
Immunization Transcript Fees	5	\$951	5	\$1,395	0	444
Late Payment- Tuition	25	\$33,294	25	\$26,250	0	(7,044)
Late Paymnt- Tuit Paymnt Plan	25	\$5,330	25	\$0	0	(5,330)
<b>Totals</b>		<b>\$4,775,905</b>		<b>\$5,470,786</b>		<b>\$694,881</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 2025-2026 is \$7.3 million. At the end of FY 2025-2026, the Fund Balance would sit at approximately \$9.6 million, or 5.2% of FY 2024-2025 operating budget.
  - NCC relies on the Fund Balance to cover shortfalls caused by a worse than expected decline in enrollment, including deficits in tuition, service fees, payroll contract negotiations, and state aid revenue shortfall.

<b>NCC Fund Balance Reconciliation</b>	
Fund Balance Beginning of FY24-25	<b>\$ 17,642,691</b>
Projected FY24-25 Operating results	<b>(4,178,085)</b>
Ending Fund Balance - Net of Operating Results	<b>13,464,606</b>
Federal CARES/Stimulus Funding	<b>1,500,000</b>
Projected FY24-25 Unappropriated Fund Balance	<b>14,964,606</b>
FY25-26 Projected Operating Results	<b>(5,389,620)</b>
Projected HEERF Grant	<b>-</b>
Projected FY25-26 Unappropriated Fund Balance	<b>\$9,574,986</b>

**Fund Balance, Cont.**

- In the preliminary actual for 2023-2024 data, New York State Community Colleges (excluding Orange County and Sullivan) held on average about 29.8% of budgeted expenditures in an unreserved Fund Balance.
- At 9.4%, Nassau Community College ranked 25 out of 30 among Community Colleges in terms of Fund Balance as a percentage of expenditures.
- Nassau ranked lower than both Suffolk and Westchester, who ranked #20 at 13.8% and #21 at 12.4% respectively.
- The Nassau ranking is calculated on the \$17.6 million Fund Balance the College reported in its Preliminary Actual 2023-2024 data. The State requires only actual expenditures in this report.

Community College Fund Balance Comparison <sup>1</sup>				
Preliminary Actual 2023-24				
Rank	Community College	Unreserved Fund Balance	Total Unrestricted Expenditures *	Percent Fund Balance to Expenditures
1	FIT	161,827,135	231,657,803	69.86%
2	Genesee	24,577,450	35,355,870	69.51%
3	Cayuga County	17,744,145	27,022,636	65.66%
4	Onondaga	32,713,086	58,350,142	56.06%
5	Niagara County	24,904,414	45,296,378	54.98%
6	FMCC	6,828,818	13,746,657	49.68%
7	Erie	35,457,441	81,983,838	43.25%
8	Monroe	49,076,345	116,287,170	42.20%
9	North Country	5,260,978	16,594,673	31.70%
10	Ulster County	7,461,711	23,576,929	31.65%
11	Herkimer	7,052,683	23,006,658	30.65%
12	Jefferson	7,110,937	23,875,274	29.78%
13	Mohawk Valley	15,857,688	54,618,768	29.03%
14	Corning	7,452,289	26,621,579	27.99%
15	Finger Lakes	12,567,017	48,547,838	25.89%
16	Dutchess	15,674,760	61,036,799	25.68%
17	Hudson Valley	24,671,481	98,055,960	25.16%
18	Jamestown	6,575,620	34,123,066	19.27%
19	Clinton	1,794,829	10,231,528	17.54%
20	Suffolk County	28,179,280	204,444,552	13.78%
21	Westchester	14,169,719	114,348,878	12.39%
22	TC3	4,022,405	35,064,655	11.47%
23	Schenectady	2,831,193	25,157,469	11.25%
24	Adirondack	3,217,501	33,190,552	9.69%
25	Nassau	17,642,691	187,394,392	9.41%
26	CGCC	1,494,082	18,516,396	8.07%
27	Rockland	4,742,306	66,636,246	7.12%
28	Broome	2,414,181	57,908,002	4.17%
29	Orange County	0	63,662,017	0.00%
30	Sullivan	0	16,771,078	0.00%

<sup>1</sup> Please note that CGCC, Sullivan, and TC3 Actual 23/24 data is not final.

\* 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 remain at the FTE count of 9,307. This may be difficult for the College to obtain since it follows 12 straight years of enrollment decline prior to FY 2023-2024.
- OLBR believes that a risk to the budget would materialize if they cannot maintain the adopted enrollment figure, since outside and one-shot supplemental funding from the County, such as Tuition Freeze Relief and Pension Relief has been eliminated from the prior year.
- However, should there be any increase in the FTEs, this could represent an opportunity for the College.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	140	135	150	127	150	0	0.0%	23	18.1%
Part-Time and Seasonal	729	778	1,069	818	1,069	0	0.0%	251	30.7%
Salaries	\$20,640,054	\$21,624,352	\$22,496,981	\$21,302,629	\$23,176,407	\$679,426	3.0%	\$1,873,778	8.8%
Equipment	341,373	287,182	387,300	387,300	387,300	0	0.0%	0	0.0%
General Expenses	1,534,523	1,660,915	1,620,533	1,620,533	2,000,000	379,467	23.4%	379,467	23.4%
Contractual Services	8,169,665	9,289,621	9,029,481	11,029,481	10,000,000	970,519	10.7%	(1,029,481)	-9.3%
<b>Total</b>	<b>\$30,685,615</b>	<b>\$32,862,070</b>	<b>\$33,534,295</b>	<b>\$34,339,943</b>	<b>\$35,563,707</b>	<b>\$2,029,412</b>	<b>6.1%</b>	<b>\$1,223,764</b>	<b>3.6%</b>

**Expenses**

- Total FY 26 Proposed Expenses are increasing by \$2.0 million, or 6.1%, when compared to the FY 25 NIFA Approved Budget and increasing by \$1.2 million, or 3.6%, compared to the current projection.
- Salaries are increasing by \$0.7 million, budget to budget. Headcount remains consistent when compared to the FY 25 NIFA Approved Budget.
- The FY 26 proposed equipment budget is unchanged when compared to both the FY 25 budget and the current projection.
- Proposed FY 26 general expenses are increasing by \$0.4 million, budget to budget, and when compared to projection. This increase is mainly in miscellaneous supplies and expenses.
- Contractual services are increasing by \$1.0 million or 10.7% compared to the FY 25 NIFA Approved Budget and decreasing by 9.3% compared to OLBR’s projections. The increases are mainly in miscellaneous contractual of \$493,019 and program agencies of \$400,000.



Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,827,409	\$2,818,271	\$2,849,028	\$2,849,028	\$2,926,531	\$77,503	2.7%	\$77,503	2.7%
Rev Offset To Expense	200	0	0	0	0	0	*****	0	*****
Dept Revenues	23,315,289	24,297,340	23,343,266	23,343,266	23,874,976	531,710	2.3%	531,710	2.3%
Fed Aid-Reimb of Exp	64,067	28,865	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	2,851	0	0	0	0	0	*****	0	*****
Special Taxes	3,135,897	2,922,276	3,125,000	3,125,000	2,825,000	(300,000)	-9.6%	(300,000)	-9.6%
<b>Total</b>	<b>\$29,345,713</b>	<b>\$30,066,751</b>	<b>\$29,317,294</b>	<b>\$29,317,294</b>	<b>\$29,626,507</b>	<b>\$309,213</b>	<b>1.1%</b>	<b>\$309,213</b>	<b>1.1%</b>

**Revenues**

- The Proposed FY 26 revenues are increasing by \$0.3 million, or 1.1% from both the FY 25 NIFA Approved Budget and the current projections.
- Rents and recoveries are increasing by \$77,503, budget to budget, on the rent county property line.
- The FY 26 departmental revenues are increasing by \$0.5 million and 2.3% when compared to the FY 25 NIFA Approved Budget and OLBR’s projection.
  - The largest increases in departmental revenues are in concessions of \$695,881, greens fees of \$93,079, and swimming pools of \$60,000, offset by a decrease in athletic fields of \$150,000, and summer recreation program fees of \$137,000, when compared to the FY 25 NIFA Approved Budget.
  - The FY 26 Proposed Budget in special taxes proceeds is decreasing by \$0.3 million. This is in Hotel/Motel room tax.

Hotel Motel Tax Collection by Year (in millions)			
Fund	2024 Actual	2025 Budget	2026 Proposed
General Fund	\$4.3	\$4.4	\$4.2
Grant Fund	\$3.1	\$0.0	\$0.0
<b>Grand Total</b>	<b>\$7.4</b>	<b>\$4.4</b>	<b>\$4.2</b>

\*Source: Nassau County Financial System/Gen Fund includes Treasurer

- The chart above details the General Fund and Grant Fund’s FY 24 actual, the FY 25 budget and the FY 26 Proposed Budget for the Hotel/Motel tax collections.

**Revenues, Cont.**

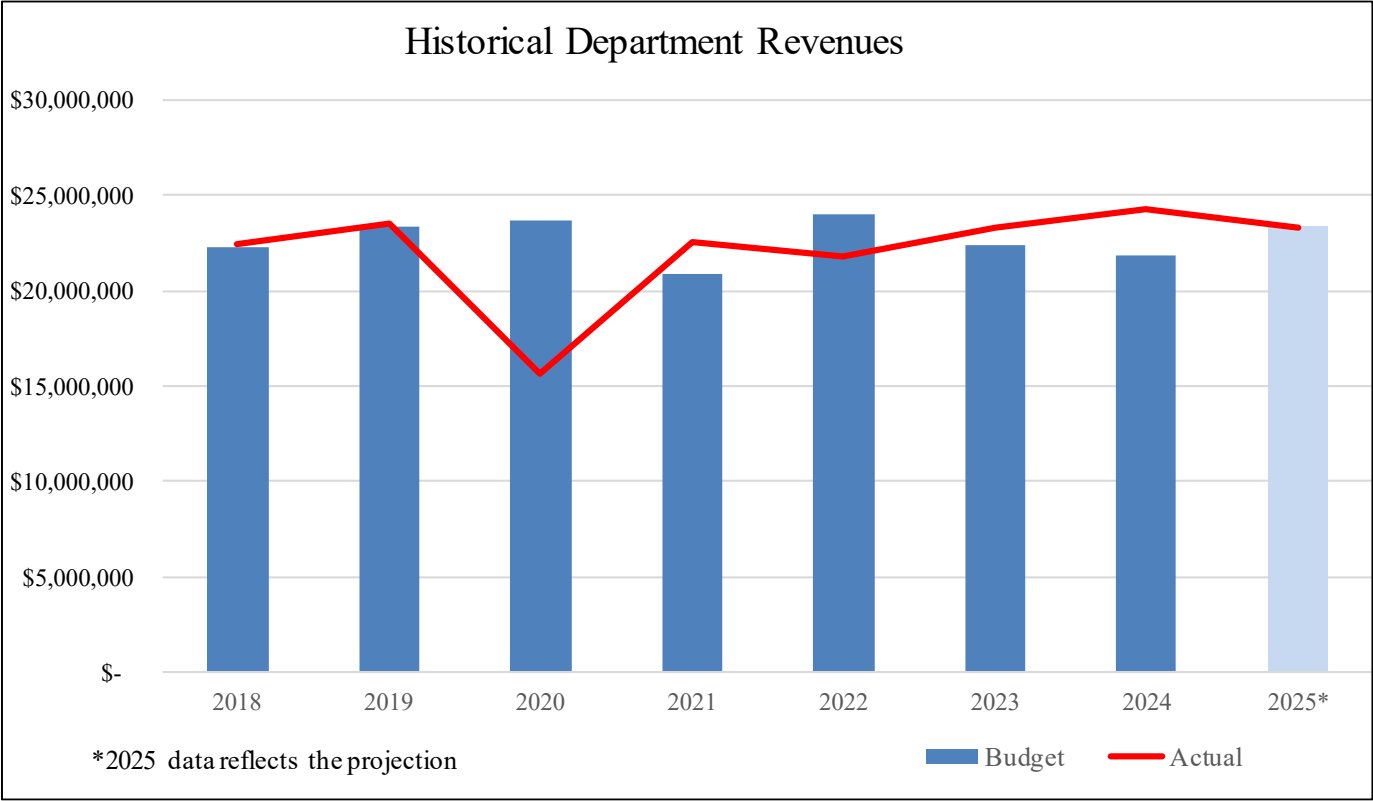
➤ The charts below list all actual revenues collected in FY 24, the FY 25 NIFA Approved Budget and the FY 26 Proposed Budget.

Revenue			
Revenue Source	FY 24 Actual	FY 25 NIFA Approved	FY 26 Proposed
RECOVERY PRIOR YEAR APPR.	495,880	0	0
RENT COUNTY PROPERTY	1,516,910	1,749,028	1,826,531
LANDMARK PROPERTY RENTAL	805,482	1,100,000	1,100,000
MISC RECEIPTS	121,108	60,000	20,000
FEES	40	0	0
CONCESSIONS	3,443,479	2,255,004	2,950,885
GREENS FEES	1,551,092	1,376,920	1,469,999
CADDY CART FEES	49,222	45,000	49,000
SWIMMING POOLS	2,254,624	2,300,000	2,360,000
ICE RINKS	330,071	350,000	355,000
OLD BETHAGE HIST VIL	383,169	500,000	455,000
MUSEUM OF NAT HISTRY	(221)	0	0
RENTAL OF EQUIPMENT	25,549	17,000	20,000
SUMMER DAY CAMPS	4,750	14,400	14,400
SPECIAL USE PERMITS	335,142	315,000	315,000
SUMMER RECREATION PROG FEES	912,731	1,080,000	943,000
ICE SKATE RENTAL	44,513	43,000	43,000
ICE SKATE LOCKR FEES	95	100	100
MARINA WANTAGH	563,010	565,000	565,000
BEACH PARK	(46)	0	0
HISTORICAL MUSEUM	70,410	90,000	100,000
MINIATURE GOLF	247,879	300,000	275,000
COMMERCIAL PARKING	12,000	14,000	13,000
CAMPING FEES	912,279	835,000	835,000
ADVERTISING REVENUE	125,000	125,000	125,000
SERVICE FEES	0	1,600	0
SPECIAL SPORTS PROG	413,903	400,000	414,000
OPEN SPACE USAGE FEE	12,585	42,000	45,000
AERODROME FIELD USAGE FEE	5,314	5,500	5,300
BATTING CAGE FEES	2,502	8,500	6,000

Revenue			
Revenue Source	FY 24 Actual	FY 25 NIFA Approved	FY 26 Proposed
HOTEL/MOTEL ROOM TAX	1,072,276	1,275,000	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
EMERGENCY	28,865	0	0
SALE OF SUPPLIES	-36	0	0
SALES MISCELLANEOUS	-72	0	0
LEISURE PASS FEE	461,882	560,000	540,000
WELWYN REVENUE	1,000	1,000	1,000
LAUNCHING RAMPS	63,117	63,000	63,000
TENNIS COURTS	13,230	13,000	17,000
ROOM RENTALS	100,021	90,000	105,000
PICNIC RESERVATION PERMITS	266,954	300,000	300,000
SWIMMING PROGRAMS	404,236	370,000	400,000
ATHLETIC FIELD FEES / CHARGES	1,753,174	1,925,000	1,775,000
TOURNAMENT FEES	18,588	4,000	5,000
GOLF CART FEES	1,651,615	1,600,000	1,600,000
DRIVING RANGE FEES	1,000,101	1,095,000	1,050,000
ALCOHOL PERMITS	35,265	45,000	40,000
GOLF RESERVATION FEES	466,231	395,000	445,000
GOLF NO SHOW FEE	7,415	4,000	4,000
FILM & ADVERT ACTIVITIES	926,128	840,242	840,292
NON-RESIDENT FEES	91,840	120,000	115,000
PITCH & PUTT FEE	43	0	0
PITCH & PUTT FEE BALL SALES	3	0	0
REDEEMABLE CERTIFICATES	61,698	85,000	81,000
IKE GREENS FEES RED COURSE	1,549,669	1,500,000	1,525,000
IKE GREENS FEES WHITE COURSE	1,848,440	1,780,000	1,780,000
IKE GREENS FEES BLUE COURSE	1,756,601	1,810,000	1,810,000
<b>Total</b>	<b>\$30,066,756</b>	<b>\$29,317,294</b>	<b>\$29,626,507</b>

**Revenues, Cont.**

- The graph below compares the historical actual department revenues through FY 24 and FY 25 projections, against the budgeted amounts.
  - The departmental revenues are the largest portion of the budget on the prior page.



Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,255	3,325	3,406	3,246	3,458	52	1.5%	212	6.5%
Part-Time and Seasonal	493	487	537	517	553	16	3.0%	36	7.0%
Salaries	530,218,649	561,420,244	568,560,608	576,065,711	605,090,605	36,529,997	6.4%	29,024,894	5.0%
Fringe Benefits	360,509,315	358,149,046	399,693,950	403,262,678	433,900,479	34,206,529	8.6%	30,637,801	7.6%
Workers Compensation	17,862,046	19,006,019	18,142,000	19,542,000	20,267,000	2,125,000	11.7%	725,000	3.7%
Equipment	1,109,303	1,330,567	2,179,294	2,179,294	3,528,793	1,349,499	61.9%	1,349,499	61.9%
General Expenses	10,590,860	10,805,285	12,951,335	12,951,335	14,134,819	1,183,484	9.1%	1,183,484	9.1%
Contractual Services	16,827,894	17,138,571	21,093,344	21,093,344	22,023,873	930,529	4.4%	930,529	4.4%
Utility Costs	3,623,756	3,068,320	3,986,005	3,986,005	4,034,500	48,495	1.2%	48,495	1.2%
Debt Svc. Chargebacks	25,258,193	24,710,582	24,420,280	24,420,280	27,151,296	2,731,016	11.2%	2,731,016	11.2%
Inter-Dept. Charges	61,991,018	64,603,325	58,384,123	58,384,123	68,283,553	9,899,430	17.0%	9,899,430	17.0%
Trans To Litigation Fund	8,000,000	0	0	0	0	0	*****	0	*****
Transfer To EBF Fund	10,000,000	9,000,000	0	0	0	0	*****	0	*****
Trans To Grant Fund	5,752	0	0	0	0	0	*****	0	*****
<b>Total</b>	<b>\$1,045,996,786</b>	<b>\$1,069,231,958</b>	<b>\$1,109,410,939</b>	<b>\$1,121,884,769</b>	<b>\$1,198,414,918</b>	<b>\$89,003,979</b>	<b>8.0%</b>	<b>\$76,530,149</b>	<b>6.8%</b>

**Expenses**

- Total FY 26 Police Department expenses of \$1,198.4 million are increasing by \$89.0 million, or 8.0%, when compared to the FY 25 budget and by \$76.5 million, or 6.8%, from projection.
- The budget to budget increase in expenses are occurring in all costs with the largest concentrated in salaries with \$36.5 million, fringe benefits with \$34.2 million and inter-department charges with \$9.9 million. Additional increases include \$2.7 million for debt service chargebacks, \$2.1 million in workers compensation, equipment of \$1.3 million, general expenses of \$1.2 million, contractual services of \$0.9 million and \$48,495 within utilities. Salaries also include the January 1<sup>st</sup> COLA for CSEA employees from the revised MOA.
- When comparing FY 26 to FY 25, the full-time headcount increase is primarily driven by additional Police Officers, Intelligence Analysts and Police Service Aides while the higher part-time positions are mainly for more Security Officer I.
- There are payroll adjustments within the department which include:
  - Overtime costs increased by \$10.0 million to \$60.0 million in FY 26.
  - The Administration’s FY 26 Proposed Budget assumes two additional classes of approximately 100 officers. These new members will offset the impact of the sworn personnel separating from service. The Police Officer expense code has been budgeted for an additional \$15.7 million.

**Expenses, Cont.**

- The overtime increase of \$10.0 million is broken out by \$4.0 million more in the Police District Fund for a total of \$28.0 million and an additional \$6.0 in Police Headquarters Fund for a total of \$32.0 million in FY 26.
  - The proposed overtime costs of \$60.0 million are lower than the \$73.3 million in FY 23 and \$80.0 million in FY 24. The total through August of this year is \$31.7 million. Most current projections anticipate overtime at \$68.4 million in FY 25.
  - Termination expense, in the proposed budget, is \$27.7 million, a decrease of \$0.6 million. The FY 26 Proposed Budget anticipates that some 150 officers will leave which equates to an estimated average individual payout of \$184,633.
- The \$433.9 million fringe benefit budget in the Police Department is increasing significantly by \$34.2 million, or 8.6%, from the FY 25 Approved Budget; and by \$30.6 million, or 7.6% compared to the projection. The increase is entirely due to greater health insurance and pension costs.
- The FY 25 NIFA Approved Budget was underfunded for health insurance, thereby creating the need for a bigger increase in the FY 26 Proposed Budget. OLBR is currently projecting the Police Department's fringe benefit budget to fall short by roughly \$3.7 million due to a deficiency in health insurance costs.
- In addition, the FY 26 Proposed Budget includes funding for 212 more positions than the current staffing level, which is also contributing to the rise in the proposed budget for fringe benefits.
  - Finally, the proposed budget factors in a health insurance growth rate of 6.0% on all health insurance costs.
- The increase in pension costs is mostly due to a significant rise in the Police and Fire Retirement System pension (PFRS) bill. The increase in the invoice is due to higher pension contribution rates as well as pensionable salaries. For PFRS, the average rate of 31.4% in SFY 2024-25 is growing to 33.8% in SFY 2025-26. The pensionable salaries continue to increase due to the ratified contracts for the labor unions which have provided annual General Wage Increases (GWI).
- Offsetting these increases, is a small decline in social security expenses of \$1.1 million in the FY 26 Proposed Budget. In the current year, the budget was overfunded and OLBR is currently projecting a surplus for social security expenses for the Police Department. Even with the decline, the FY 26 Proposed Budget appears to be sufficient.
- The FY 26 Proposed Budget includes a credit for the union employee's health insurance contribution required by the labor contracts, that is a percentage of a base members salary. This budget is declining by \$1.1 million, which is more aligned with the current projection.
- Workers' compensation expenses increased by \$2.1 million, budget to budget, to \$20.3 million mainly due to higher indemnity costs offset by lower dpay.

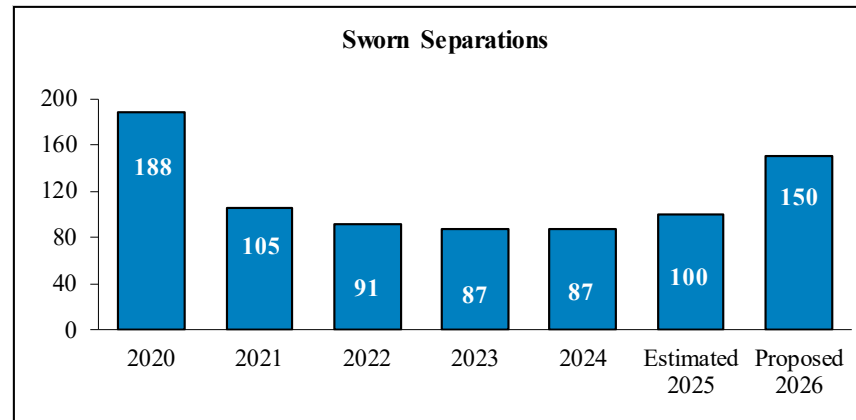
**Expenses, Cont.**

- Equipment expenses are growing by \$1.3 million, budget to budget. The categories with increases greater than \$100,000 include information technology (IT), miscellaneous equipment, copying and motor vehicles costs.
- General expenses are increasing by \$1.2 million, budget to budget, to \$14.1 million. The largest growths are occurring within motor vehicles supplies & parts, clothing & uniform supplies, miscellaneous supplies & expenses and investigative costs offset by lower gasoline and information technology supplies & expenses.
- Contractual services grow by \$0.9 million in FY 26. Increases can be found in radio & communications, police union legal fees and software contracts offset by declines in miscellaneous contractual services and legal.
- Utility costs are increasing by \$48,495 which is mainly occurring in fuel and light power water offset by lower telephone costs.
- Debt service chargebacks are increasing by \$2.7 million to \$27.2 million from the FY 25 budget of \$24.4 million.
- Inter-departmental charges increase by \$9.9 million, mainly for IT charges, PDH and indirect charges.
- Included in the FY 26 budget is funding for 2,629 sworn officers, 132 more than September actuals.
- There are 829 civilian positions in FY 26 which is an increase of 80 from current staffing while one less than the FY 25 budget.
  - There are 818 CSEA positions in the FY 26, same as the FY 25 budget which is 82 more than presently on board.

Full-time Police Department Headcount by Union					
Sworn	2025 Approved	Sept. Actuals	2026 Executive	2026 vs 2025 Approved	2026 vs Actuals
PBA	1,844	1,807	1,894	50	87
DAI	360	324	360	0	36
SOA	372	366	375	3	9
<b>Subtotal</b>	<b><u>2,576</u></b>	<b><u>2,497</u></b>	<b><u>2,629</u></b>	<b><u>53</u></b>	<b><u>132</u></b>
<b><u>Civilian</u></b>					
CSEA	818	736	818	0	82
ORD	12	13	11	(1)	(2)
<b>Subtotal</b>	<b><u>830</u></b>	<b><u>749</u></b>	<b><u>829</u></b>	<b><u>(1)</u></b>	<b><u>80</u></b>
<b>Grand Total</b>	<b><u>3,406</u></b>	<b><u>3,246</u></b>	<b><u>3,458</u></b>	<b><u>52</u></b>	<b><u>212</u></b>

- In FY 26, the Police Benevolent Association (PBA) is budgeted at 1,894 while, the current staffing is 1,807 officers, a difference of 87.
- The FY 26 budget funds 360 positions for the Detectives Association Inc (DAI) and 375 for the Superior Officers Association (SOA).
  - Currently DAI and SOA have 36 and 9, respectively, less members on board when compared to the FY 26 budget.

Expenses, Cont.

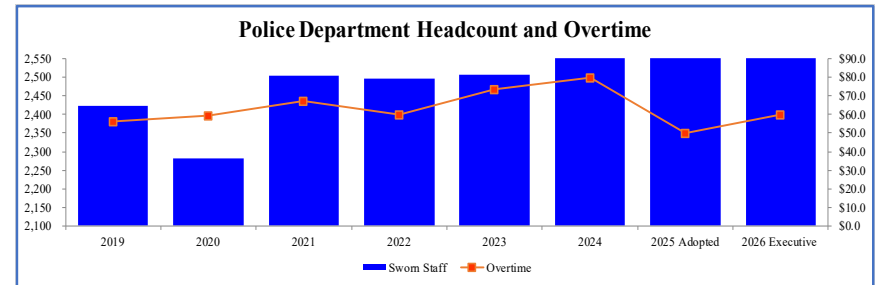


- In FY 20, a high of 188 separations were reached and subsequently followed by 105 in FY 21, 91 in FY 22 and 87 in FY 23 and FY 24.
- The Administration estimates some 150 officers will also leave in FY 26.



**Expenses, Cont.**

- The current FY 26 budgeted uniform strength is 2,629 while September actual is 2497.
- The department estimates that some 100 officers could leave service in FY 25.
- Due to the six to seven-month training period, the impact on overtime of the future classes may be delayed.
- After all recruits are fully deployed, it is hoped they will drive down the blended overtime rate.



**Headcount and Overtime**

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

In FY 18, the County hired some 118 new police officers while approximately 117 were employed in FY 19. The FY 20 hiring plan was impeded by COVID-19 however, the County was still able to bring an estimated 178 new police officers on board. In FY 21, the department added 161 officers while 109 were hired in FY 22. The department recruited 50 officers each in May and in November 2023. Some 102 officers were added in May 2024. In March 2025, the department hired 38 officers. It is anticipated that another class of approximately 100 will possibly begin in October 2025.

The proposed FY 26 budget anticipates funding for two additional new classes of some 100 recruits each scheduled to occur in May and November.



**Police Headquarters Expenses**

Police Headquarters Expenses						
(S's in millions)						
	Historical		2025	2026	Conformed	
	2023	2024	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,524	1,543	1,671	1,702	31	1.9%
Part-Time and Seasonal	77	83	100	112	12	12.0%
Salaries	\$273.3	\$288.3	\$285.0	\$305.2	\$20.2	7.1%
Fringe Benefits	170.5	191.9	211.2	224.9	13.7	6.5%
Workers Compensation	6.6	7.3	6.8	7.9	1.1	16.1%
Equipment	1.0	1.1	2.0	2.8	0.8	40.2%
General Expenses	5.9	6.1	7.2	8.4	1.2	16.5%
Contractual Services	16.1	16.4	20.2	20.5	0.2	1.2%
Utility Costs	2.1	1.5	2.2	2.0	(0.2)	-6.9%
Debt Svc. Chargebacks	24.1	23.5	23.5	26.1	2.6	11.0%
Inter-Dept. Charges	33.1	30.9	28.7	33.3	4.7	16.2%
<b>Total</b>	<b>\$532.7</b>	<b>\$567.1</b>	<b>\$586.8</b>	<b>\$631.2</b>	<b>\$44.3</b>	<b>7.6%</b>

- Headquarter expenses are growing by \$44.3 million, or 7.6%, compared to the FY 25 budget.
- The two largest growths are occurring in salaries and fringe benefits while only utilities are experiencing a decline.
- Salaries are increasing in various titles while being partially offset by declining terminal leave of \$0.8 million.
  - In FY 26 costs for Police Officers and Police Officers Detectives will grow by a combined \$10.0 million from the prior budget.
  - Police Communication Operators are growing by \$1.1 million, budget to budget.
  - Overtime increases by 6.0 million.

- Fringe benefits are growing by \$13.7 million in FY 26.
  - Health insurance costs for active and retired employees along with pension expenses make up the majority of the rise. The MTA mobility tax of \$1.0 million was eliminated in FY 26.
- The increase of \$1.1 million in workers' compensation costs occurs within dpay.
- Equipment is increasing by \$0.8 million in FY 26. Growths of \$100,000 or more are occurring in IT, motor vehicles, and miscellaneous equipment.
- General expenses are increasing by \$1.2 million. Growths of \$100,000 or more are occurring in motor vehicle supplies & parts, investigative expenses, miscellaneous supplies, and clothing & uniform primarily, offset lower IT supplies & expenses.
- Contractual services are growing \$0.2 million in FY 26 mainly due to increases in radio & communications, police union legal fees and software contracts offset by savings in miscellaneous costs and legal fees.
- Utility costs are lower by \$0.2 million in FY 26 which is entirely in telephone costs.
- Debt services chargeback costs are increasing by \$2.6 million in FY 26.
- Inter-departmental charges are increasing by \$4.7 million mainly in IT, indirect charges, building occupancy, with a slight decrease in postage.

**Police District Expenses**

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2025	2026	Exec. Vs. Conformed	
	2023	2024	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,731	1,782	1,735	1,756	21	1.2%
Part-Time and Seasonal	416	404	437	441	4	0.9%
Salaries	\$256.9	\$273.1	\$283.5	\$299.8	\$16.3	5.8%
Fringe Benefits	190.0	166.2	188.5	209.0	20.5	10.9%
Workers Compensation	11.2	11.7	11.3	12.3	1.0	9.1%
Equipment	0.1	0.2	0.2	0.8	0.6	278.9%
General Expenses	4.7	4.7	5.8	5.8	(0.0)	0.0%
Contractual Services	0.7	0.8	0.9	1.5	0.7	78.8%
Utility Costs	1.5	1.5	1.8	2.0	0.2	11.2%
Debt Svc. Chargebacks	1.1	1.2	0.9	1.1	0.1	16.0%
Inter-Dept. Charges	28.9	33.7	29.7	35.0	5.2	17.7%
Trans To Litigation Fund	8.0	0.0	0.0	0.0	0.0	*****
Transfer To EBF Fund	10.0	9.0	0.0	0.0	0.0	*****
<b>Total</b>	<b>\$513.3</b>	<b>\$502.1</b>	<b>\$522.6</b>	<b>\$567.3</b>	<b>\$44.7</b>	<b>8.5%</b>

- District expenses are increasing by \$44.7 million, or 8.5%, compared to the FY 25 budget.
- The growth is mainly occurring in salaries, fringe benefits and inter-departmental charges.
- Salaries are increasing by \$16.3 million, or 5.8%, from the FY 25 budget.
  - The growth is primarily to fund Police Officers, overtime, differential, holiday and special assignment pay.
- Fringe benefits are growing by \$20.5 million from the FY 25 budget.

- The rise in pension costs followed by health insurance expenses for active and retired employees are the main reason for the increase.
- NYS police retirement increased by \$11.1 million and the NYS Employee Retirement System costs grow by \$0.5 million from FY 25 while MTA mobility tax declined by \$1.2 million.
- Workers’ compensation has a growth of \$1.0 million mainly in the indemnity category offset by lower dpay.
- Equipment is increasing by \$0.6 million mainly within safety & security equipment and IT followed by smaller rises in most of the other categories.
- Contractual services costs are \$0.7 million higher in the FY 26 Proposed Budget against the FY 25 which are occurring in miscellaneous contractual services as well as radio & communications.
- Utility costs, all subcategories, are increasing by a total of 0.2 million, budget to budget.
- Debt service chargebacks are increasing by \$0.1 million in the FY 26 Proposed Budget.
- Inter department charges are growing by \$5.2 million. The increases are mainly in indirect charges, PDH charges and IT of \$3.3 million, \$1.6 million and 0.5 million, respectively, being offset by a decrease of \$0.2 million in building occupancy charges and \$650 in postage.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	****	\$0	****
Permits & Licenses	5,238,663	4,811,518	5,029,250	4,629,250	5,082,500	\$53,250	1.1%	\$453,250	9.8%
Fines & Forfeits	27,341,092	26,946,803	3,515,663	3,857,740	3,442,123	(\$73,540)	-2.1%	(\$415,617)	-10.8%
Invest Income	6,050,629	5,992,040	5,865,000	1,976,943	5,535,000	(\$330,000)	-5.6%	\$3,558,057	180.0%
Rents & Recoveries	419,352	1,739,027	48,000	(111,603)	48,000	\$0	0.0%	\$159,603	-143.0%
Rev Offset To Expense	48,501	0	0	0	0	\$0	****	\$0	****
Dept Revenues	22,168,042	17,255,492	23,710,618	23,710,618	35,262,118	\$11,551,500	48.7%	\$11,551,500	48.7%
Interdept Revenues	14,460,590	17,144,818	16,477,747	16,477,747	18,469,749	\$1,992,002	12.1%	\$1,992,002	12.1%
Pymnt In Lieu of Taxes	25,695,965	25,695,965	25,695,965	25,695,965	25,695,965	\$0	0.0%	\$0	0.0%
Interfund Charges Rev	269,088	227,196	88,124	88,124	88,124	\$0	0.0%	\$0	0.0%
Fed Aid-Reimb of Exp	403,957	123,996	75,000	75,000	72,500	(\$2,500)	-3.3%	(\$2,500)	-3.3%
Interfund Transfers	157,079,174	183,986,055	251,348,686	252,848,686	326,031,953	\$74,683,267	29.7%	\$73,183,267	28.9%
State Aid-Reimb of Exp	872,067	2,349,798	850,000	850,000	1,580,000	\$730,000	85.9%	\$730,000	85.9%
Property Tax	762,249,005	760,095,573	751,056,886	751,056,886	751,056,886	\$0	0.0%	\$0	0.0%
Special Taxes	25,850,732	25,515,744	25,650,000	25,650,000	26,050,000	\$400,000	1.6%	\$400,000	1.6%
<b>Total</b>	<b>\$1,048,146,859</b>	<b>\$1,071,884,023</b>	<b>\$1,109,410,939</b>	<b>\$1,106,805,356</b>	<b>\$1,198,414,918</b>	<b>\$89,003,979</b>	<b>8.0%</b>	<b>\$91,609,562</b>	<b>8.3%</b>

**Revenues**

- The FY 26 proposed revenues are increasing by \$89.0 million, or 8.0%, when compared to FY 25 budget and by \$91.6 million, or 8.3%, when compared to projection.
- The main increase is in interfund transfer of \$74.7 million. This amount includes the transfer of sales tax from General Fund revenue, from the transfer in from Litigation Fund (LIT) and transfer from EBF lines. Approximately \$317.0 will go to support expenses in Police Headquarters while \$9.0 million is for Police District. The FY 25 transfer in from Retirement Contribution Reserve Fund (RCF) of \$8.4 million is not in the FY 26 Proposed Budget.
- Investment income is decreasing by \$0.3 million, however rates were recently lowered by the Federal Reserve and could decline further in the future.
- Department revenues are increasing by \$11.5 million, primarily for the inclusion of ambulance fee collections.
  - The FY 26 Proposed Budget included ambulance fee collections not previously allocated for in FY 25.
- Inter department revenues have growth of \$2.0 million in FY 26 Proposed Budget.
- Special taxes are increasing by \$0.4 million, versus the FY 25 budget and the projection due to higher cell phone E911 surcharge within PDH.

**Police Headquarters Revenues**

Police Headquarters Revenues						
(\$'s in millions)						
	Historical		2025	2026	Conformed	
	2023	2024	NIFA Approved Budget	Executive Budget	Var.	%
Permits & Licenses	\$1.7	\$1.4	\$1.3	\$1.5	\$0.2	13.2%
Fines & Forfeits	26.5	26.2	2.6	2.6	0.0	0.0%
Invest Income	0.4	0.5	0.3	0.4	0.1	38.1%
Rents & Recoveries	0.2	1.2	0.0	0.0	0.0	0.0%
Dept Revenues	19.7	13.8	21.2	32.7	11.5	54.4%
Interdept Revenues	14.1	16.8	16.1	18.1	2.0	12.4%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.2	0.1	0.0	0.0	0.0	*****
Fed Aid-Reimb of Exp	0.4	0.1	0.1	0.1	(0.0)	-3.3%
Interfund Transfers	157.1	184.0	242.0	317.0	75.0	31.0%
State Aid-Reimb of Exp	0.9	2.3	0.9	1.6	0.7	85.9%
Property Tax	276.6	286.4	267.7	222.1	(45.6)	-17.0%
Special Taxes	25.9	25.5	25.7	26.1	0.4	1.6%
<b>Total</b>	<b>\$532.7</b>	<b>\$567.1</b>	<b>\$586.8</b>	<b>\$631.2</b>	<b>\$44.3</b>	<b>7.6%</b>

- The FY 26 Headquarters revenue budget is growing by \$44.3 million, or 7.6%, from the FY 25 budget.
- Property taxes are decreasing by \$45.6 million in FY 26 offset by the equivalent amount in the Police District Fund.
- The interfund transfer is growing by \$75.0 million in FY 26 mainly due to an increase in sales tax from the General Fund.
- In FY 26, departmental revenues include ambulance fee collections of \$11.5 million not previously budgeted in FY 25.
- Public safety fee, within fines & forfeitures, is flat at \$2.6 million, budget to budget.
  - The public safety fee became effective January 2, 2017, which assigned a \$55 fee on traffic and camera violations.
  - Beginning in FY 25 camera violations were eliminated.

**Police District Revenues**

Police District Revenues						
(\$'s in millions)						
	Historical		2025	2026	Conformed	
	2023	2024	NIFA Approved Budget	Executive Budget	Var.	%
Fund Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Permits & Licenses	3.5	3.4	3.7	\$3.6	(\$0.1)	-3.1%
Fines & Forfeits	0.8	0.8	0.9	\$0.8	(\$0.1)	-8.2%
Invest Income	5.6	5.5	5.6	\$5.1	(\$0.5)	-8.1%
Rents & Recoveries	0.2	0.6	0.0	\$0.0	\$0.0	*****
Dept Revenues	2.4	3.5	2.5	\$2.5	\$0.0	0.8%
Interdept Revenues	0.3	0.4	0.4	\$0.4	\$0.0	0.0%
Pymnt In Lieu of Taxes	16.8	16.8	16.8	\$16.8	\$0.0	0.0%
Interfund Charges Rev	0.1	0.1	0.1	\$0.1	\$0.0	0.0%
Interfund Transfers	0.0	0.0	9.3	\$9.0	(\$0.3)	-3.6%
Property Tax	485.6	473.7	483.3	529.0	45.6	9.4%
<b>Total</b>	<b>\$515.4</b>	<b>\$504.7</b>	<b>\$522.6</b>	<b>\$567.3</b>	<b>\$44.7</b>	<b>8.5%</b>

- District revenues are increasing by \$44.7 million, or 8.5%, from the FY 25 budget.
- Fund balance is not included in the FY 26 Proposed Budget.
- Property tax is growing by \$45.6 million in FY 26; offset in PDH.
- Investment income is declining by \$0.5 million.
- Permits and licenses, specifically alarm permits, are declining by \$0.1 million in FY 26.
- Fines and forfeits, specifically alarm permit fines, are decreasing by \$73,540 in FY 26.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	196	201	217	214	222	5	2.3%	8	3.7%
Part-Time and Seasonal	13	12	24	9	24	0	0.0%	15	166.7%
Salaries	\$22,635,263	\$23,209,627	\$27,137,321	\$25,964,795	\$27,915,731	\$778,410	2.9%	\$1,950,936	7.5%
Equipment	51,114	25,768	52,996	52,996	37,996	(15,000)	-28.3%	(15,000)	-28.3%
General Expenses	273,509	318,709	339,661	339,661	364,791	25,130	7.4%	25,130	7.4%
Contractual Services	1,088,972	1,050,274	1,165,160	1,165,160	1,217,733	52,573	4.5%	52,573	4.5%
Inter-Dept. Charges	1,428,403	1,180,431	1,153,425	1,153,425	1,047,062	(106,363)	-9.2%	(106,363)	-9.2%
<b>Total</b>	<b>\$25,477,260</b>	<b>\$25,784,809</b>	<b>\$29,848,563</b>	<b>\$28,676,037</b>	<b>\$30,583,313</b>	<b>\$734,750</b>	<b>2.5%</b>	<b>\$1,907,276</b>	<b>6.7%</b>

**Expenses**

- The Proposed FY 26 Budget for expenses is \$30.6 million, an increase of \$0.7 million, or 2.5%, from the prior year but \$1.9 million, or 6.7%, more than the projection. This is primarily due to a higher salaries budget.
- The salaries for the FY 26 proposal is increasing by 2.9% budget to budget, and 7.5% against the current projections. The growth is mostly attributed to wage increases from the January 1<sup>st</sup> CSEA COLA adjustments, slightly higher overtime and salary extra costs. Offsetting these increases are declines in terminal leave and longevity.
- Within the full-time headcount, there are many title movements; however, the FY 26 Proposed Budget funds 222 full-time positions, five more positions from FY 25, and eight more positions compared to the September onboard. The department expects to hire 13 Probation Officer Trainees (POTs) recruits in the coming year and plans to promote POTs to Probation Officer I’s in July of FY 26. Promotions will come to fruition as needed, based on retirements, attrition and vacancies.
- The part-time and seasonal headcount includes 24, unchanged from the prior year but increases by 15 versus the onboard.
- The equipment budget is decreasing by \$15,000 to \$37,996 due to lower copying/blueprint equipment costs funded in FY 26.
- The FY 26 general expenses budget of \$0.4 million is rising by \$25,130 compared to FY 25 and current projections driven by higher costs for clothing & uniform, food supplies, miscellaneous and copying blueprint supplies & expense and finally other expenses.
- The contractual budget for the FY 26 proposal of \$1.2 million is rising by \$52,573, from FY 25 and against projections due to funds allocated for program agencies and additional education expenses offset by lower costs for miscellaneous contractual services.
- The FY 26 inter-departmental charges dropped by \$0.1 million from the FY 25 NIFA Approved Budget and current projections primarily attributed to less costs for information technology charges offset mainly by indirectly and fleet maintenance charges.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$78,626	\$229,708	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	1,363,393	1,372,164	1,566,643	1,566,643	1,566,643	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	54,800	57,323	46,000	46,000	16,000	(30,000)	-65.2%	(30,000)	-65.2%
State Aid-Reimb of Exp	7,599,828	14,800,216	9,921,326	9,921,326	10,931,945	1,010,619	10.2%	1,010,619	10.2%
<b>Total</b>	<b>\$9,096,647</b>	<b>\$16,459,410</b>	<b>\$11,533,969</b>	<b>\$11,533,969</b>	<b>\$12,514,588</b>	<b>\$980,619</b>	<b>8.5%</b>	<b>\$980,619</b>	<b>8.5%</b>

**Revenues**

- The Proposed FY26 revenue budget increased to \$12.5 million, a growth of about \$1.0 million from the FY 25 NIFA Approved Budget and compared to current projections. The proposal is higher due to net changes in federal and state aid.
- Rents and recoveries is not allocated in the FY 26 Proposed Budget. Historically, \$78,626 was recognized in FY 23 and \$229,708 in FY 24.
- The FY 26 proposal allocates \$1.6 million for departmental revenues which is unchanged budget to budget and relative to the current projection. This budget line includes revenue from fees and bail.
- The federal aid budget for FY 26 is \$16,000, a reduction of \$30,000 from the prior year budget and the current projection. This is attributed to a reduction of New York State pass thru federal funding.
- The state aid budget consists of the three revenue streams. Raise the Age (RTA) state reimbursement, Juvenile Delinquent Care (JDC) and reimbursed expenditures. The department’s FY 26 state aid budget rose by \$1.0 million budget to budget and against the current projections.
  - The State reimbursement for RTA and reimbursed expenditures increased by \$1.3 million and \$0.5 million respectively.
  - According to the department, offsetting the total increase of \$1.0 million, is a \$0.7 million decline in JDC revenue due to prior period revenue posting in FY 25.
  - In addition, the change was driven by the population shift for in-County, out of County, and RTA. In-county non-RTA is reimbursed at 49%. All others at 100%.

**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	2024 Actual	2025 Projected	2026 Proposed	% Change
Investigations - Criminal Division	1,824	1,552	1,650	6.3%
Supervision - Criminal Division	3,710	3,548	3,725	5.0%
Pretrial/Intake - Criminal Division	4,053	3,800	4,000	5.3%
Alcohol Interlock Monitoring (AIM)	253	215	225	4.7%
GPS Electronic Monitoring-Pretrial	2,036	1,687	1,800	6.7%
Juvenile Intake - Juvenile Delinquents	755	718	740	3.1%
Juvenile Supervision - Juvenile Delinquents	789	809	830	2.6%
Juvenile Supervision - (PINS)*	531	360	360	0.0%
Investigations Family Division	192	168	176	4.8%
<b>Total Caseloads</b>	<b>14,143</b>	<b>12,857</b>	<b>13,506</b>	<b>5.0%</b>
* Persons In Need of Supervision				
<i>Source: Probation Department</i>				

- The FY 26 total caseloads are expected to increase by 649, or 5.0%, compared to the FY 25 projected and down by 637, or 4.5%, relative to the FY24 actual. According to the department, the overall increases within the Activity Indicators are attributed to rising volumes of caseloads.
  - In the Criminal Division: Investigations, Supervision and Pretrial/Intake cases are anticipated to increase by 6.3%, 5.0% and 5.3%, respectively.
  - The Alcohol Interlock Monitoring (AIM) caseloads are expected increase by 10 cases, or 4.7% versus projections.
  - The FY 26 GPS Electronic Monitoring is increasing by 113 cases, or 6.7%, compared to the current projection but declined by 236, or 11.6%, compared to the FY 24 actual.
  - The activity indicators for Juvenile Intake and Supervision for Juvenile Delinquents are also higher by 22 and 21 individually while PINS remains flat at 360 for the FY 26 proposal compared to the projection.
  - The Investigations Family Division category cases are growing by 4.8% in the Proposed FY 26 Budget from the FY 25 projection.

**Revenues, Cont.****Raise the Age**

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

*Source: Department of Probation*

**Electronic Monitoring**

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

*Source: Department of Probation*

**Leandra’s Law**

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

*Source: Department of Probation*

**Criminal Justice Reform**

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

*Source: Department of Probation*

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

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	6	6	5	6	0	0.0%	1	20.0%
Part-Time and Seasonal	0	0	1	0	1	0	0.0%	1	*****
Salaries	\$482,772	\$529,575	\$705,224	\$552,568	\$649,666	(\$55,558)	-7.9%	\$97,098	17.6%
General Expenses	2,092	1,639	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	0	12,500	12,500	12,500	0	(12,500)	-100.0%	(12,500)	-100.0%
<b>Total</b>	<b>\$484,864</b>	<b>\$543,714</b>	<b>\$720,891</b>	<b>\$568,235</b>	<b>\$652,833</b>	<b>(\$68,058)</b>	<b>-9.4%</b>	<b>\$84,598</b>	<b>14.9%</b>

**Expenses**

- The proposed FY 26 expense budget is decreasing by \$68,058, or 9.4%, budget to budget, and increasing by \$84,598, or 14.9% compared to the current projection.
  - The decrease in salaries of \$55,558, is mainly attributable to a decrease in terminal leave and is partially offset by wage increases.
- The FY 26 general expense line is flat budget to budget.
- According to the department, the FY 26 contractual services line that was earmarked for a financial services contract in prior years, has been reduced to \$0, and this contract will now be paid from a different funding source.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$496,418	\$648,488	\$500,000	\$500,000	\$625,000	\$125,000	25.0%	\$125,000	25.0%

**Revenue**

- The FY 26 proposed revenue budget of \$0.6 million is \$0.1 million higher when compared to the FY 25 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	383	370	415	377	419	4	1.0%	42	11.1%
Part-Time and Seasonal	63	84	82	75	81	(1)	-1.2%	6	8.0%
Salaries	\$33,839,988	\$33,531,575	\$37,035,374	\$36,138,229	\$38,643,893	\$1,608,519	4.3%	\$2,505,664	6.9%
Workers Compensation	1,626,121	1,562,333	2,430,000	2,430,000	2,430,000	0	0.0%	0	0.0%
Equipment	286,272	3,087,264	173,100	173,100	253,100	80,000	46.2%	80,000	46.2%
General Expenses	7,575,240	7,348,190	9,871,811	9,871,811	9,954,391	82,580	0.8%	82,580	0.8%
Contractual Services	166,566,440	180,894,009	185,193,043	188,289,974	192,473,928	7,280,885	3.9%	4,183,954	2.2%
Utility Costs	32,512,787	29,022,170	34,128,122	34,128,122	34,281,339	153,217	0.4%	153,217	0.4%
Var Direct Expenses	125,000	475,000	300,000	300,000	300,000	0	0.0%	0	0.0%
Inter-Dept. Charges	16,427,414	16,201,339	18,402,423	18,402,423	20,196,600	1,794,177	9.7%	1,794,177	9.7%
Mass Transportation	49,265,283	50,555,879	51,990,222	52,078,079	54,771,930	2,781,708	5.4%	2,693,851	5.2%
Other Expense	15,140,296	17,083,887	18,003,892	18,003,892	14,833,180	(3,170,712)	-17.6%	(3,170,712)	-17.6%
<b>Total</b>	<b>\$323,364,840</b>	<b>\$339,761,645</b>	<b>\$357,527,987</b>	<b>\$359,815,630</b>	<b>\$368,138,361</b>	<b>\$10,610,374</b>	<b>3.0%</b>	<b>\$8,322,731</b>	<b>2.3%</b>

**Expenses**

- The Department of Public Works’ (DPW) FY 26 Proposed Expense Budget is increasing by \$10.6 million, or 3.0%, from the FY 25 NIFA Approved Budget and by \$8.3 million, or 2.3%, from OLBR’s projection.
- Salaries are increasing by \$1.6 million, or 4.3%, from the FY 25 NIFA Approved Budget and increasing by \$2.5 million, or 6.9%, from the FY 25 projection. In FY 26, overtime is increasing by \$1.6 million to \$5.8 million. Terminal leave is declining by \$0.8 million to \$0.6 million, and longevity is declining by \$36,799 to \$212,020.
  - The proposed salary budget includes cost of living adjustments (COLA) for the ratified labor contracts and accommodates wages and title movements for FY 26.
  - The salary increase from OLBR’s projection is mainly driven by an increase in full-time headcount from the current on-board employees.
  - The FY 26 Proposed Budget full-time headcount is increasing by four to 419 positions but removes one part-time and seasonal employee when compared to the FY 25 NIFA Approved Budget. There are currently 42 open vacant full-time positions.
  - 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 when compared to OLBR's projection.
- Equipment costs are increasing by \$80,000, or 46.2% when compared to both the FY 25 NIFA Approved Budget and OLBR's projections, mainly driven by increased lab and testing costs and GPC equipment purchases.
- General expenses costs are increasing by \$82,580, or 0.8% when compared to both the FY 25 NIFA Approved Budget and projection.
  - The increase is driven by growth in office supplies and copy paper, education, advertising/public notices, Grainger, traffic and highway supplies and expenses, and equipment maintenance and rental expenses. These increases are offset by declines in educational and training supplies and expenses, miscellaneous supplies and expenses, and GPC parts/materials/supplies purchases.
- Contractual services are increasing by \$7.3 million, or 3.9%, budget to budget.
  - This is mainly due to increases in contractual services – Veolia, miscellaneous contractual services, sanitary solid waste disposal, building and maintenance services, traffic management center, construction and demolition debris removal, professional services, and tank testing repair and compliance, offset by a decrease in street light and signal maintenance.
- Utility costs are increasing by \$153,217, or 0.4%, versus the FY 25 NIFA Approved Budget and the OLBR projection. This is due to rises in light, power, and water, and Tri-Gen Nassau District Energy Corp., offset by a decline in water.
- Various direct expenses are constant at \$300,000, budget to budget, and compared to OLBR's projection.
- The inter-departmental charges are increasing by \$1.8 million, or 9.7%, budget to budget, and compared to OLBR's projection. The increases are found in postage charges, information technology, and indirect charges, offset by a minor decline in telecommunication charges.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$2.8 million when compared to the FY 25 NIFA Approved Budget.
- Other expense, primarily in rent, is decreasing by \$3.2 million, or 17.6%, budget to budget, and compared to OLBR's projections.

**Expenses, Cont.**

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2025	2026	Exec. vs. Approved	
	2023	2024	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$22.7	\$23.6	\$30.5	\$29.0	-\$1.5	-5.0%
Division of Engineering	214.6	230.4	233.9	242.8	8.9	3.8%
Division of Operations	16.8	16.4	18.9	20.8	1.9	9.9%
Fleet Management	5.1	9.7	8.6	8.5	0.0	-0.4%
Facilities Management	64.1	59.6	65.7	67.1	1.4	2.1%
<b>Total</b>	<b>323.4</b>	<b>339.8</b>	<b>357.5</b>	<b>368.1</b>	<b>10.6</b>	<b>3.0%</b>

- In totality, the FY 26 expense budget is increasing by \$10.6 million, or 3.0%, versus the FY 25 NIFA Approved Budget.
- The Administration Control Center is decreasing by \$1.5 million in FY 26.
  - The primary decrease is in rent in other expenses, offset by increases in information technology and postage charges within inter-departmental charges, building and maintenance services in contractual services, and salary expenses.
- The Division of Engineering Control Center is increasing by \$8.9 million in FY 26.
  - The main increases are found in contractual services – Veolia with \$6.5 million and LIRR Station Maintenance with \$2.8 million, with smaller increases within equipment, general expenses, and utility costs. This is offset by a \$0.5 million decline in salary expenses.
- The Division of Operations Control Center’s budget is increasing by \$1.9 million in FY 26.
  - The rise is mainly due to increased salary expenses, general expenses, and contractual services.
- The Fleet Management Control Center budget is decreasing by \$33,603 million in FY 26.
  - The decline is in GPC parts/materials supplies purchases within general expenses, offset by increases in salaries and equipment.
- The Facilities Management Control Center is increasing by \$1.4 million in FY 26.

**Expenses, Cont.**

- The increases are found in inter-departmental charges with \$0.7 million and a \$0.5 million increase in salaries. This is followed by smaller increases in contractual services of \$132,818, utility costs of \$99,053, and general expenses of \$5,680.

<b>DPW 2026 Proposed Budget Contractual Services Expense</b>					
	<b>Historical</b>	<b>2025</b>	<b>2026</b>	<b>Exec. vs. Approved</b>	
	<b>2024 Actuals</b>	<b>Approved Budget</b>	<b>Exec. Budget</b>	<b>Var.</b>	<b>%</b>
Contractual Services - Veolia	\$164,681,150	\$166,143,993	\$172,625,742	\$6,481,749	3.9%
Miscellaneous Contractual Serv	6,891,966	7,811,783	8,188,301	376,518	4.8%
Sanitary Solid Waste Disposal	205,200	205,200	225,000	19,800	9.6%
Street Light & Signal Maintenance	4,000,000	4,750,000	4,000,000	(750,000)	-15.8%
Medical/Psychiatric Services	11,295	40,000	40,000	0	0.0%
Building & Maintenance Svcs	797,912	700,167	1,049,085	348,918	49.8%
GPC Warehouse Management	260,000	240,000	240,000	0	0.0%
Traffic Management Center	2,589,054	2,622,500	3,307,400	684,900	26.1%
Rodent Control Services	175,000	475,400	475,400	0	0.0%
Construction & Demolition Debris Removal	167,432	500,000	510,000	10,000	2.0%
Tree Removal & Trimming Services	500,000	400,000	400,000	0	0.0%
Uniform	90,000	72,000	72,000	0	0.0%
Software Contracts	0	32,000	32,000	0	0.0%
Professional Services	0	0	69,000	69,000	*****
Tank Testing Repair & Compliance	525,000	1,200,000	1,240,000	40,000	3.3%
<b>Total</b>	<b>\$180,894,009</b>	<b>\$185,193,043</b>	<b>\$192,473,928</b>	<b>\$7,280,885</b>	<b>3.9%</b>

- As illustrated above, contractual services are increasing by \$7.3 million in FY 26. The largest variances are as follows: \$6.5 million increase in contractual services – Veolia, \$0.7 million increase in traffic management center, \$0.4 million increase in miscellaneous contractual services, and a \$0.3 million increase in building and maintenance services, offset by a \$0.8 million decrease in street-light and signal maintenance.
- Additionally, smaller increases can be found in sanitary solid waste disposal, construction and demolition debris removal, professional services, and tank testing repair and compliance.

Expenses, Cont.

Staffing Analysis								
			FY 25	Sept-25	FY 26	FY 26	Exec. vs	Exec.
			Approved	Actual	Request	Executive	25 _	vs
							Approved	Actual
<b>CC Full-Time Staffing</b>								
PW	00	Division of Administration	45	43	49	49	4	6
	01	Division of Engineering	84	74	91	91	7	17
	02	Division of Operations	146	136	153	153	7	17
	03	Fleet Management	33	28	31	31	(2)	3
	06	Facilities Management	107	96	95	95	(12)	(1)
<b>Total Full-Time</b>			<b><u>415</u></b>	<b><u>377</u></b>	<b><u>419</u></b>	<b><u>419</u></b>	<b><u>4</u></b>	<b><u>42</u></b>
<b>CC Part-Time and Seasonal</b>								
PW	00	Division of Administration	3	3	3	3	0	0
	01	Division of Engineering	12	13	13	13	1	0
	02	Division of Operations	26	31	20	20	(6)	(11)
	03	Fleet Management	2	0	0	0	(2)	0
	06	Facilities Management	39	28	45	45	6	17
<b>Total Part-Time and Seasonal</b>			<b><u>82</u></b>	<b><u>75</u></b>	<b><u>81</u></b>	<b><u>81</u></b>	<b><u>(1)</u></b>	<b><u>6</u></b>

- The FY 26 full-time headcount is increasing by four heads when compared to the FY 25 NIFA Approved Budget and increasing by 42 from the current onboard as of September.
  - The Division of Engineering and Division of Operations control centers are each rising in full-time staffing by 17 heads.
- The FY 26 part-time and seasonal staff contain 81 heads, which is one less than the FY 25 NIFA Approved Budget but six more than the current onboard as of September.

**Expenses, Cont.**

**Transit Bus Expenses**

- The proposed and historical mass transportation expenses are detailed below.
- The other expense line is used to fund the Pt. Lookout/LIDO Long Beach bus route.

<b>Mass Transportation Funding</b>				
	FY 24 Actual	FY 25 Budget	Executive FY 26	2026 - 2025 % Change
<b>Mass Transportation (MM)</b>				
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	36,432,587	37,801,930	40,583,638	7.4%
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>\$50,555,879</b>	<b>\$51,990,222</b>	<b>\$54,771,930</b>	5.4%
<b>Other Expenses (OO)</b>				
6H Lido Beach Bus Route	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0.0%</u>
<b>Mass Transportation and Lido Beach</b>	<b>\$50,705,879</b>	<b>\$52,140,222</b>	<b>\$54,921,930</b>	<b>5.3%</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 Statewide-Mass Transportation Operating Assistance (STOA) Grant funding.
  - The MTA-LIRR Operating Assistance is payable annually. The budget is unchanged at \$11.6 million. All Counties located within the Metropolitan Commuter District pay this assistance.
  - LIRR Station Maintenance is increasing by \$2.8 million, or 7.4%, when compared to the FY 25 NIFA Approved Budget.
  - The Lido Beach Bus Route budget is unchanged at \$150,000 in FY 26.



**Transdev Services, Inc**

NICE Bus				
	2024 Actuals	2025 OMB Projection	2025 NIFA Approved	2026 Proposed
County Contractual Service Payment	\$164,681,150	\$169,240,924	\$166,143,993	\$172,625,742
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>\$167,220,650</b>	<b>\$171,780,424</b>	<b>\$168,683,493</b>	<b>\$175,165,242</b>
Fare Box Revenues	32,117,143	33,186,987	33,266,987	31,707,391
Bus Advertising	682,500	800,000	720,000	720,000
Non-Operating Revenue	0	0	0	0
County Capital Match	0	0	0	0
Federal Transportation Authority	13,203,904	8,529,637	13,697,806	13,474,051
Reimbursed Expense	0	0	0	0
STOA Grant	118,459,200	126,724,300	118,459,200	126,724,300
<b>Total County Revenues</b>	<b>\$164,462,747</b>	<b>\$169,240,924</b>	<b>\$166,143,993</b>	<b>\$172,625,742</b>
<b>Net County Contribution</b>	<b>(2,757,903)</b>	<b>(2,539,500)</b>	<b>(2,539,500)</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 26 Budget estimates the County could have a potential shortfall of \$2.5 million.
- Total bus revenues are increasing by \$6.5 million when compared to the FY 25 NIFA Approved Budget.
  - The revenue rise is in the STOA Grant, which is offset by decreases in fare box revenues and the Federal Transportation Authority.
  - There is an \$8.3 million anticipated increase in the STOA Grant. The department states that fare box revenues are declining by \$1.6 million due to an initiative for customers to transition from their old Metro Cards to the new Metro Card/NICE OMNY cards which give extra rides for the same price.
  - 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$2,088,890	\$2,662,903	\$1,925,801	\$2,000,724	\$2,206,135	\$280,334	14.6%	\$205,411	10.3%
Rents & Recoveries	5,161,922	29,013,198	16,965,481	13,144,544	29,867,075	12,901,594	76.0%	16,722,532	127.2%
Rev Offset To Expense	908,121	4,000,247	3,048,847	3,048,847	3,048,847	0	0.0%	0	0.0%
Dept Revenues	31,106,306	34,683,217	36,099,587	36,019,587	34,557,733	(1,541,854)	-4.3%	(1,461,854)	-4.1%
Interdept Revenues	17,529,581	18,889,168	16,084,942	16,084,942	16,413,026	328,084	2.0%	328,084	2.0%
Interfund Charges Rev	3,365,297	689,881	4,527,646	4,527,646	4,527,646	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	10,397,782	15,507,946	15,761,658	10,593,489	16,149,971	388,313	2.5%	5,556,482	52.5%
State Aid-Reimb of Exp	112,329,889	118,742,886	118,462,200	126,727,300	126,727,300	8,265,100	7.0%	0	0.0%
Other Non Tax Source Re	0	1,095,023	302,853	302,853	302,853	0	0.0%	0	0.0%
<b>Total</b>	<b>\$182,887,790</b>	<b>\$225,284,469</b>	<b>\$213,179,015</b>	<b>\$212,449,932</b>	<b>\$233,800,586</b>	<b>\$20,621,571</b>	<b>9.7%</b>	<b>\$21,350,655</b>	<b>10.0%</b>

**Revenues**

- DPW’s FY 26 Proposed Revenue Budget is increasing by \$20.6 million from the FY 25 budget and increasing by \$21.3 million from OBLR’s projection.
- Permits & licenses are increasing by \$0.3 million from the FY 25 budget mainly due to a rise in the cost of construction fees. Road openings, traffic signal permits, hauling, maps – sewer as built, and impact assessment fees are also found in this category.
- Rents and recoveries revenue are increasing by \$12.9 million, or 76.0%, from the FY 25 budget and rising by \$16.7 million, or 127.2%, compared to the projection. The rise to the budget is mainly driven by a \$9.5 million increase in the sale of county property, a \$2.6 million increase in the Mitchell Field Veterans Housing Project, and a \$0.9 million increase in Sands rental revenue, offset by a \$0.1 million decrease in the rent of county property.
- Revenues offset to expense are constant at \$3.0 million compared to both the FY 25 NIFA Approved Budget and OLBR’s projection. Reimbursed utility expenses, Sands utilities, and Marriott heat, chilling, demand, and service make up this budget line.
- Departmental revenues are decreasing by \$1.5 million from FY 25 and compared to the projection. The budget to budget decrease is due to a decline of \$1.6 million in bus fare box, offset by minor increases in concessions and 239F plan review – initial submission.
- Interdepartmental revenues are increasing by \$0.3 million, or 2.0%, budget to budget, and compared to current projections.
- Interfund charges revenues are constant at \$4.5 million compared to the FY 25 budget and projection.
- Federal aid is increasing by \$0.4 million to \$16.1 million from FY 25. This item line includes a \$0.6 million increase in NYS Pass Thru Federal Funds, a \$0.2 million decline in Federal Transportation Authority, and reimbursed expenditures which are flat at \$30,000.

**Revenues, Cont.**

- State aid is increasing by \$8.3 million, or 7.0%, from FY 25 due to a rise in the STOA Grant.
- Other non-tax source revenues are budgeted at \$302,853 in FY 26. Belmont Park development project base payment of \$93,212 and Belmont Park development project arena of \$209,641 make up this line.

	Departmental Revenues			2026
	2024	2025	2026	vs. 2025 %
	Actual	Approved	Proposed	Change
239F Plan ( Initial Submission )	\$103,220	\$87,000	\$100,000	14.9%
239F Plan ( Re-Submission )	47,700	10,000	10,000	0.0%
Misc Receipts	168,129	0	0	0.0%
Fees	260,386	600,000	600,000	0.0%
Concessions	1,019,296	1,045,600	1,050,342	0.5%
Subdivision Plan Review (R080A)	700	0	0	0.0%
Inspector Services Backcharge	142,380	100,000	100,000	0.0%
239F Drainage Fee	27,733	0	0	0.0%
Plans	48,730	50,000	50,000	0.0%
Bus Fare Box	32,117,143	33,266,987	31,707,391	-4.7%
Bus Advertising	682,500	720,000	720,000	0.0%
Subdivision Inspection Fees	0	150,000	150,000	0.0%
Film & Advert Activities	65,300	70,000	70,000	0.0%
<b>Total</b>	<b>\$34,683,217</b>	<b>\$36,099,587</b>	<b>\$34,557,733</b>	<b>-4.3%</b>

	Rents & Recoveries			
	2024	2025	2026	2026
	Actual	Approved	Proposed	vs. %
Recvry Prior Yr Appr	14,071,004	0	0	0.0%
Rent County Property	511,396	561,775	424,030	-24.5%
Sale County Property	1,323,039	4,200,000	13,700,000	226.2%
Coliseum Utilities	(418,206)	0	0	0.0%
Rental Mitchell Field Properties	1,534,612	1,534,610	1,534,613	0.0%
Lost and Abandoned Property	10,572	0	0	0.0%
Mitchell Field Veterans Housing Project	631,687	669,096	3,281,251	390.4%
Sands Rental Revenue	11,338,711	10,000,000	10,927,181	9.3%
Grt Fd Recov For Prior Periods - AA Exp	10,382	0	0	0.0%
<b>Total</b>	<b>\$29,013,198</b>	<b>\$16,965,481</b>	<b>\$29,867,075</b>	<b>76.0%</b>

- The table above shows DPW’s departmental revenues.
- The Proposed FY 26 departmental revenues are decreasing by \$1.5 million when compared to FY 25.
  - Fare box revenue is decreasing by \$1.6 million from the FY 25 NIFA Approved Budget.
  - 239F plan review – initial submission revenues are rising by \$13,000, budget to budget.
  - Fees are remaining constant at \$600,000 while bus advertising is budgeted at \$720,000 in FY 26.
  - Concessions are rising by \$4,742 compared to FY 25.
- The FY 26 rents & recoveries line is where the County budgets for rent and sales of County property as well as Mitchell Field, Coliseum, and Sands revenues.
  - The sale of County property is increasing by \$9.5 million in FY 26 while the rent of County property is declining by \$0.1 million.
  - Sands rental revenue is increasing by \$0.9 million to \$10.9 million compared to FY 25.
  - In FY 26, Rental of Mitchell Field Properties is budgeted at \$1.5 million.
  - Mitchell Field Veterans Housing Project grows by \$2.6 million in FY 26. The department states this is a direct result of the lead abatement project completion.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	5	10	5	10	0	0.0%	5	100.0%
Part-Time and Seasonal	1	1	21	1	21	0	0.0%	20	2000.0%
Salaries	\$595,889	\$536,767	\$883,686	\$718,367	\$838,966	(\$44,720)	-5.1%	\$120,599	16.8%
Equipment	274,504	250,549	275,000	275,000	275,000	0	0.0%	0	0.0%
General Expenses	101,157	22,561	111,000	111,000	111,000	0	0.0%	0	0.0%
Contractual Services	0	0	140,500	140,500	140,500	0	0.0%	0	0.0%
Inter-Dept. Charges	0	0	131,284	131,284	131,508	224	0.2%	224	0.2%
<b>Total</b>	<b>\$971,550</b>	<b>\$809,878</b>	<b>\$1,541,470</b>	<b>\$1,376,151</b>	<b>\$1,496,974</b>	<b>(\$44,496)</b>	<b>-2.9%</b>	<b>\$120,823</b>	<b>8.8%</b>

**Expenses**

- The Proposed FY 26 Budget is decreasing by \$44,496, or 2.9% from the FY 25 NIFA Approved Budget, and increasing by \$0.1 million or 8.8% compared to OLBR’s current projection.
- Salaries are decreasing by \$44,720, or by 5.1% budget to budget, and increasing by \$0.1 million, or 16.8% compared to OLBR’s projection. The decrease in proposed salaries compared to the projection is mainly due to vacancies, two positions of Photo Machine Operator I, and three Clerk Laborers. The headcount remains consistent when compared to the FY 25 NIFA Approved Budget.
- The equipment line is flat when compared to the FY 25 NIFA Approved Budget and OLBR’s projections.
- General expenses remain consistent when compared to both the FY 25 budget and OLBR’s projection.
- The FY 26 Proposed Budget for contractual services is unchanged in comparison to both the FY 25 NIFA Approved Budget and OLBR’s projection.
- Inter-departmental charges include \$131,508 for the Proposed FY 26 Budget, mainly due to information technology charges.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$134,155	\$3,755	\$0	\$0	\$0	\$0	*****	\$0	*****
<b>Total</b>	<b>\$134,155</b>	<b>\$3,755</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*****</b>	<b>\$0</b>	<b>*****</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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$41,650	\$32,450	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Interest	3,725,000	3,052,750	2,538,500	2,538,500	2,106,500	(432,000)	-17.0%	(432,000)	-17.0%
Principal	13,445,000	10,285,000	8,640,000	8,640,000	9,075,000	435,000	5.0%	435,000	5.0%
Trans Out To SSW	146,615,000	150,259,600	151,433,524	151,433,524	151,380,524	(53,000)	0.0%	(53,000)	0.0%
<b>Total</b>	<b>\$163,826,650</b>	<b>\$163,629,800</b>	<b>\$162,912,024</b>	<b>\$162,912,024</b>	<b>\$162,862,024</b>	<b>(\$50,000)</b>	<b>0.0%</b>	<b>(\$50,000)</b>	<b>0.0%</b>

- The FY 26 expenses for the Sewer & Storm Water Finance Authority (SFA) are declining by \$50,000, budget to budget.
- The SFA retains funding to pay its operating expenses and debt service costs then transfers the remainder to the District.
- The funding for contractual services in FY 26 is \$300,000; same as the FY 25 budget and projection levels.
- In FY 26 interest is declining \$0.4 million while principal increases by \$0.4 million, budget to budget.
- The Proposed FY 26 Budget includes \$151.4 million for transfer out to Sewer and Storm Water Resources District (SSW).
  - Transfer out to SSW is \$53,000 lower in FY 26 from the prior year budget and current projections.

**Sewer and Storm Water Finance Authority Revenues**

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$593,735	\$963,479	\$500,000	\$500,000	\$450,000	(\$50,000)	-10.0%	(\$50,000)	-10.0%
Pymnt In Lieu of Taxes	7,852,738	7,852,738	7,852,738	7,852,738	7,852,738	0	0.0%	0	0.0%
Property Tax	155,040,582	154,559,370	154,559,286	154,559,286	154,559,286	0	0.0%	0	0.0%
<b>Total</b>	<b>\$163,487,055</b>	<b>\$163,375,587</b>	<b>\$162,912,024</b>	<b>\$162,912,024</b>	<b>\$162,862,024</b>	<b>(\$50,000)</b>	<b>0.0%</b>	<b>(\$50,000)</b>	<b>0.0%</b>

- The FY 26 revenues for SFA are decreasing by \$50,000, budget to budget and against projection.
- Property tax remains steady at \$154.6 million in FY 26 as compared to the FY 25 budget and projection.
- Investment income is anticipated to decline by \$50,000 to \$450,000 in the FY 26 Proposed Budget.
- The FY 26 proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is flat when compared to FY 25 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 was 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 Multi Year Plan (MYP) (\$'s in millions)</b>				
<b>Expense</b>	<b>2026 Proposed</b>	<b>2027 Plan</b>	<b>2028 Plan</b>	<b>2029 Plan</b>
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	2.1	1.7	1.2	0.7
Principal	9.1	9.5	10.0	2.0
Trans Out To SSW	151.4	151.4	151.4	159.9
<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 29.
- Contractual services of \$300,000 are constant.
- Interest costs decrease in all years of the plan while principal expenses increase in FY 27 and FY 28 then declines in FY 29.
- The transfer out to SSW of \$151.4 million remains flat in FY 26 through FY 28 then rises by \$8.5 million in FY 29.
- Investment income, of \$500,000, is budgeted in all years of the MYP. The Federal Reserve cut its key interest rate by a quarter percentage point on September 17, 2025.
- The PILOT revenue is unchanged at \$7.9 million.
- The Sewer Finance Authority’s MYP indicates property taxes are steady at \$154.6 million throughout the plan.



**Sewer District Tax Rebalancing Plan**

In 2020, the County implemented a Sewer District Tax Rebalancing Plan to correct a misallocation of expenses among the three zones of assessment that occurred between 2016 and 2019. There was no impact to the total levy for these years, but some taxpayers were overcharged, and others undercharged. The impact of the corrections was phased in and subsequently completed in 2024.

Sewer and Storm Water Resource District Expenses

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	66	63	71	55	71	0	0.0%	16	29.1%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$8,571,083	\$8,413,448	\$9,253,134	\$8,123,795	\$9,071,787	(\$181,347)	-2.0%	\$947,992	11.7%
Fringe Benefits	6,763,309	7,062,735	6,988,436	6,853,137	7,588,805	600,369	8.6%	735,668	10.7%
Equipment	3,923	2,648	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	356,835	1,319,953	1,694,930	1,694,930	1,719,930	25,000	1.5%	25,000	1.5%
Contractual Services	75,826,328	76,963,175	82,588,812	82,588,812	86,913,812	4,325,000	5.2%	4,325,000	5.2%
Utility Costs	8,303,881	10,872,901	13,083,319	13,083,319	11,833,319	(1,250,000)	-9.6%	(1,250,000)	-9.6%
Interest	2,881,405	4,872,467	14,007,840	14,007,840	14,660,342	652,502	4.7%	652,502	4.7%
Principal	13,160,641	14,328,693	14,552,992	14,552,992	13,435,549	(1,117,443)	-7.7%	(1,117,443)	-7.7%
Interfund Charges	42,212,067	47,847,229	48,948,656	48,948,656	48,644,603	(304,053)	-0.6%	(304,053)	-0.6%
Other Expense	60,474	0	858,500	858,500	858,500	0	0.0%	0	0.0%
<b>Total</b>	<b>\$158,139,945</b>	<b>\$171,683,249</b>	<b>\$191,986,619</b>	<b>\$190,721,981</b>	<b>\$194,736,647</b>	<b>\$2,750,028</b>	<b>1.4%</b>	<b>\$4,014,666</b>	<b>2.1%</b>

- The FY 26 expenditures are increasing by \$2.8 million, or 1.4%, as compared to the FY 25 NIFA Approved Budget and by \$4.0 million, or 2.1%, from the current projection.
- Salaries are declining by \$0.2 million in FY 26, budget to budget. The proposed salary budget accommodates the January 1<sup>st</sup> CSEA COLA adjustments along with wages and title movements while still remaining flat at 71 full-time positions when compared to the FY 25 budget but 16 more against projections.
  - Terminal leave and longevity costs decline by \$43,447 and \$5,804, respectively in FY 26 versus the FY 25 budget.
- Fringe benefits are increasing by \$0.6 million against budget mainly due to higher health insurance for active employees and retirees offset by lower state retirement systems of \$210,223 and employee contributions of \$147,290.
- Equipment is flat at \$10,000, budget to budget, while general expenses, mainly Grainger costs, grow by \$25,000, budget to budget.
- Utility costs of \$11.8 million in the FY 26 Proposed Budget include \$6.9 million in light power water and \$4.9 million in brokered gas. Previously budgeted fuel costs of \$1.3 million in FY 25 are not included in FY 26.
  - The MYP changes for utilities are -3.8% in FY 27, 0.2% in FY 28 and 1.5% in FY 29.

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

- In FY 26 interest costs are growing by \$0.7 million while principal costs are declining by \$1.1 million from the FY 25 budget.
- Interfund charges are decreasing by \$0.3 million, budget to budget, which is due to lower capital debt service charges.

SSW Proposed Budget Contractual Services Expense						
	2023	2024	2025	2026	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$1,504,927	\$1,691,967	\$3,703,812	\$4,028,812	\$325,000	8.8%
Engineering	49,713	49,276	100,000	100,000	0	0.0%
Sanitary Solid Waste Disposal	635,000	792,374	635,000	635,000	0	0.0%
Tree Removal & Trimming Services	50,000	150,000	150,000	150,000	0	0.0%
Professional Services	73,586,687	74,279,558	78,000,000	82,000,000	4,000,000	5.1%
<b>Total</b>	<b>\$75,826,328</b>	<b>\$76,963,175</b>	<b>\$82,588,812</b>	<b>\$86,913,812</b>	<b>\$4,325,000</b>	<b>5.2%</b>

- Total contractual services costs are increasing by \$4.3 million, or 5.2%, in FY 26 which is mostly due to higher professional services followed by miscellaneous contractual costs.
  - The professional services line contains the appropriation for the Veolia Water Long Island (VEOLIA), previously known as SUEZ Water Long Island Inc., contracted expense that is for the operation and maintenance of the County’s sewer system.



Sewer and Storm Water Resource District Expenses, Cont.

		Full-Time SSW Staffing Analysis					
		FY 25	Sept-25	FY 26	FY 26	25	Exec. vs
		Approved	Actual	Request	Executive	Approved	Actual
RC	RC Description						
6000	Sewer Revenue / Fringe / Misc. Acc	12	10	21	21	9	11
6110	Sewage Disposal Bay Park	6	5	5	5	(1)	0
6120	Sewage Disposal Cedar Creek	13	11	12	12	(1)	1
6140	Sewage Disposal Services Lawrence	2	2	2	2	0	0
6150	Sewage Disposal Services Cedarhurst	3	2	3	3	0	1
6210	Sewage Maint Services Bay Park	2	2	2	2	0	0
6220	Sewage Maint Services Cedar Creek	2	2	2	2	0	0
7110	Sewage Disposal Services - Oper Cont	15	12	12	12	(3)	0
7120	Sewage Disposal Services - Oper Cont	5	3	3	3	(2)	0
7210	Sewage Maint Services - Oper Cont	3	1	2	2	(1)	1
7220	Sewage Maint Services - Oper Cont	8	5	7	7	(1)	2
<b>SSW Total</b>		<b>71</b>	<b>55</b>	<b>71</b>	<b>71</b>	<b>0</b>	<b>16</b>

- The Proposed FY 26 Budgeted headcount contains 71 full time positions, same as the FY 25 NIFA Approved Budget but 16 more than currently onboard.



**Sewer and Storm Water Resource District Revenues**

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$16,861,482	\$14,292,331	\$19,577,323	\$2,715,841	16.1%	\$5,284,992	37.0%
Permits & Licenses	903,130	862,249	750,000	750,000	750,000	0	0.0%	0	0.0%
Invest Income	6,665,480	7,937,979	5,312,813	6,617,326	5,400,000	87,187	1.6%	(1,217,326)	-18.4%
Rents & Recoveries	5,678,620	2,220,655	11,025,800	11,025,800	11,025,800	0	0.0%	0	0.0%
Dept Revenues	809,363	989,860	1,603,000	1,603,000	1,603,000	0	0.0%	0	0.0%
Debt Svc From Capital	0	0	5,000,000	5,000,000	0	(5,000,000)	-100.0%	(5,000,000)	-100.0%
Interfund Charges Rev	0	15,770	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	5,730	0	0	0	5,000,000	5,000,000	*****	5,000,000	*****
Interfund Transfers	146,615,000	175,320,074	151,433,524	151,433,524	151,380,524	(53,000)	0.0%	(53,000)	0.0%
<b>Total</b>	<b>\$160,677,324</b>	<b>\$187,346,586</b>	<b>\$191,986,619</b>	<b>\$190,721,981</b>	<b>\$194,736,647</b>	<b>\$2,750,028</b>	<b>1.4%</b>	<b>\$4,014,666</b>	<b>2.1%</b>

- The FY 26 overall revenue for the District is increasing by \$2.8 million, or 1.4%, from the FY 25 Approved Budget and by \$4.0 million, or 2.1%, from the projection.
- Fund balance is allocated at \$19.6 million in FY 26. This is an increase of \$2.7 million compared to last year and can be attributed to higher costs mostly concentrated within the contractual services 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.
- Investment income is anticipated to grow slightly in FY 26, budget to budget, but decreasing by \$1.2 million versus projections. Interest rates were recently lowered by the Federal Reserve and additional rate cuts may be forthcoming.
- Rents and recoveries, which are mostly for enterprise fund recoveries, are expected to remain flat at \$11.0 million, budget to budget.
- Debt service from capital, specifically bond surplus, is not allocated for in the FY 26 Proposed Budget. According to the Administration, \$2.5 million is included in capital resources for debt for the Sewer District in the Debt Service Fund. This reduces the debt service charge-back to the District which is reflected in SSW.
- Federal aid of \$5.0 million is included in the FY 26 Proposed Budget. The Administration states that the funding is expected from the U.S. Environmental Protection Agency (EPA) to support sewer operations and/or projects.

**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>2026 Proposed</b>	<b>2027 Plan</b>	<b>2028 Plan</b>	<b>2029 Plan</b>
Salaries, Wages & Fees	\$9.1	\$9.3	\$9.5	\$9.7
Fringe Benefits	7.6	7.9	8.1	8.4
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.7	1.7	1.7	1.7
Contractual Services	86.9	87.6	90.4	90.8
Utility Costs	11.8	11.4	11.4	11.6
Interest	14.7	14.4	14.0	13.6
Principal	13.4	11.9	12.2	11.7
Interfd Chgs - Interfund Charges	48.6	57.8	55.1	55.9
Other Expenses	0.9	0.9	0.9	0.9
<b>EXPENSE TOTAL</b>	<b>\$194.7</b>	<b>\$202.9</b>	<b>\$203.2</b>	<b>\$204.4</b>
<b>REVENUE</b>				
Fund Balance	\$19.6	\$17.3	\$17.7	\$10.5
Permits & Licenses	0.8	0.8	0.8	0.8
Invest Income	5.4	5.4	5.4	5.4
Rents & Recoveries	11.0	10.9	10.7	10.7
Dept Revenues	1.6	1.6	1.6	1.6
Due From Other Govts	0.0	5.6	5.6	5.6
Federal Aid Reimbursement Of Expense	5.0	10.0	10.0	10.0
Transfer From SFA (Interfund Transfer)	151.4	151.4	151.4	159.9
<b>REVENUE TOTAL</b>	<b>\$194.7</b>	<b>\$202.9</b>	<b>\$203.2</b>	<b>\$204.4</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 26, FY 27, FY 28 and FY 29. Revenues, with the inclusion of fund balance, are expected to cover costs in all years.
- Salaries are expected to increase by \$0.2 million annually in FY 27, FY 28 and FY 29.
- Fringe benefits increase in the out-years of the Plan, FY 27, FY 28 and FY 29.
- Equipment, not visible in the chart, is budgeted at \$10,000 in FY 26, FY 27, FY 28, and FY 29.

- General expenses remain steady at \$1.7 million in all years.
- Contractual services, specifically professional services, are increasing by an estimated \$0.4 million in FY 27, \$1.9 million in FY 28 and \$0.4 million FY 29. Miscellaneous is growing by \$0.9 million in FY 27 and FY 28 and by \$53,402 in FY 29. Sanitary solid waste disposal of \$0.6 million is only included in FY 26.
- Utility costs are \$11.8 million in FY 26, \$11.4 million in FY 27 and FY 28 and then grow to \$11.6 million in FY 29.
- Interest costs decrease in the out-years while principal costs decline in FY 27, increase in FY 28 then are lower in FY 29.
- The interfund charges increase in FY 27, decline in FY 28 and then grow in FY 29.
  - Capital debt is \$41.0 million in FY 26, \$50.2 million in FY 27, \$47.5 million in FY 28 and \$48.2 million in FY 29.
- Fund balance is appropriated at \$19.6 million in FY 26, \$17.3 million in FY 27, \$17.7 million in FY 28 and \$10.5 million in FY 29.
- Permits and licenses, investment income and departmental revenues and are holding steady at \$0.8 million, \$5.4 million, \$1.6 million, respectively, in all years of the MYP.
- Rents & recoveries, specifically enterprise fund recoveries, are \$10.9 million FY 26, \$10.7 million in FY 27, \$10.6 million in FY 28 and \$10.5 million in FY 29.
- Federal aid is budgeted at \$5.0 million in FY 26 and then \$10.0 million in each of the out-years which the Administration states is anticipated funding from the EPA.
- The transfer from SFA is \$151.4 million until FY 29, where it increases by \$8.5 million to \$159.9 million.

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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	13	14	15	15	1	7.1%	0	0.0%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,238,953	\$1,264,537	\$1,418,206	\$1,502,101	\$1,757,409	\$339,203	23.9%	\$255,308	17.0%
Equipment	0	0	700	700	0	(700)	-100.0%	(700)	-100.0%
General Expenses	11,638	11,984	17,278	17,278	17,536	258	1.5%	258	1.5%
Contractual Services	192,000	106,532	194,000	194,000	187,000	(7,000)	-3.6%	(7,000)	-3.6%
<b>Total</b>	<b>\$1,442,590</b>	<b>\$1,383,054</b>	<b>\$1,630,184</b>	<b>\$1,714,079</b>	<b>\$1,961,945</b>	<b>\$331,761</b>	<b>20.4%</b>	<b>\$247,866</b>	<b>14.5%</b>

**Expenses**

- The FY 26 Proposed Expense Budget of \$2.0 million is increasing by \$331,761, or 20.4%, when compared to the FY 25 NIFA Approved Budget, and increasing by \$247,866, or 14.5%, from the current year projection.
  - Salaries are higher by \$339,203, or 23.9%, budget-to-budget, and rising by \$255,308, or 17.0%, from OLBR’s current projection. The changes are mostly attributed to wage increases from the CSEA contract, a new hire, and the elimination of capital chargeback credit offset by a decrease in terminal leave.
  - Full-time headcount increases by one due to the addition of a Technical Coordinator Purchasing employee budget-to-budget.
  - Part-time headcount is unchanged compared to the prior year budget.
- The proposed equipment expense line has been reduced to zero in FY 26; a decrease of \$700 when compared to FY 25 budget and projection.
- The FY 26 proposed general expenses line increases slightly in office supplies and copy paper, as well as copying blueprint supplies and expenses, when compared to OLBR’s projection and the FY 25 Budget.
- The contractual services line for the FY 26 Proposed Budget is \$187,000. The decrease of \$7,000, or 3.6%, from FY 25, is reflected in miscellaneous contractual services.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$629,400	\$300,392	\$270,000	\$606,357	\$270,000	\$0	0.0%	(\$336,357)	-55.5%
Dept Revenues	62,931	94,220	60,000	60,000	60,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$692,331</b>	<b>\$394,612</b>	<b>\$330,000</b>	<b>\$666,357</b>	<b>\$330,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$336,357)</b>	<b>-50.5%</b>

**Revenues**

- The FY 26 Proposed Revenue Budget remains the same at \$330,000 when compared to the FY 25 NIFA Approved Budget and decreases by \$0.3 million compared to the FY 25 OLBR projection.
- Rents and recoveries remain flat at \$270,000 from the prior year budget, however, decreases by \$0.3 million when compared to the FY 25 OLBR projection.
- The departmental revenues line is constant at \$60,000 budget-to-budget and when compared to the FY 25 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	463	453	578	490	596	18	3.1%	106	21.6%
Part-Time and Seasonal	50	57	100	59	100	0	0.0%	41	69.5%
Salaries	\$47,310,112	\$46,797,274	\$55,596,670	\$50,416,429	\$57,216,503	\$1,619,833	2.9%	\$6,800,074	13.5%
Equipment	10,938	15,243	43,920	43,920	48,800	4,880	11.1%	4,880	11.1%
General Expenses	887,249	913,665	1,260,000	1,260,000	1,052,900	(207,100)	-16.4%	(207,100)	-16.4%
Contractual Services	6,917,847	7,053,187	7,451,896	7,451,896	8,142,934	691,038	9.3%	691,038	9.3%
Inter-Dept. Charges	15,542,119	16,246,202	15,588,276	15,588,276	14,118,987	(1,469,289)	-9.4%	(1,469,289)	-9.4%
Recipient Grants	59,234,701	84,311,621	82,774,000	93,150,000	91,000,000	8,226,000	9.9%	(2,150,000)	-2.3%
Purchased Services	100,357,219	122,885,830	127,988,881	154,527,109	135,322,685	7,333,804	5.7%	(19,204,424)	-12.4%
Emerg Vendor Payments	62,677,689	63,792,568	67,790,000	66,025,000	67,171,000	(619,000)	-0.9%	1,146,000	1.7%
Medicaid	220,462,244	250,009,267	254,314,444	250,048,572	252,423,616	(1,890,828)	-0.7%	2,375,044	0.9%
<b>Total</b>	<b>\$513,400,119</b>	<b>\$592,024,857</b>	<b>\$612,808,087</b>	<b>\$638,511,202</b>	<b>\$626,497,425</b>	<b>\$13,689,338</b>	<b>2.2%</b>	<b>(\$12,013,777)</b>	<b>-1.9%</b>

**Expenses**

- The proposed FY 26 expense budget for the Department of Social Services (DSS) is \$626.5 million. The expenses budget to budget are increasing by \$13.7 million but declining by 12.0 million compared to OLBR’s latest projection due mostly to direct assistance.
- The proposed salaries are increasing by \$1.6 million compared to the prior year’s budget and rising by \$6.8 million above the latest projection. The rise in salaries is due to the need to adequately staff the department and stay ahead of recent attrition, as well as meeting the demands of anticipated increases in caseloads. In addition, the increases are attributed to January 1<sup>st</sup> COLA adjustments from the revised CSEA contract, rising headcount and slight increase in termination leave.
- The equipment budget of \$48,800 is increasing minimally by \$4,880 due to additional information technology costs offset by lower miscellaneous equipment and office furniture/furnishings expenses.
- The FY 26 proposed budget allocates \$1.1 million for general expenses, a decrease of \$0.2 million budget to budget due to reductions on every line except equipment maintenance and rental. Some of the larger declines include interpreter services, postage delivery, office supplies & copy paper, miscellaneous supplies & expenses, traveling expenses, investigative expenses and lower court remands.

**Expenses, Cont.**

- Contractual expenses are rising by \$0.7 million to \$8.1 million, budget to budget and by the same against the OLBR projections (discussed later in the report).
- The inter-departmental charges of \$14.1 million in FY 26 is declining by \$1.5 million from the prior year, mostly due to lower building occupancy charges, workers compensation expenses and information technology charges offset mainly by higher county attorney charges.
- The Medicaid budget for FY 26 is declining by \$1.9 million, or 0.7% against the FY 25 NIFA Approved Budget. However, compared to the OLBR projection the budget is higher by \$2.4 million.
- A summary of DSS’s major programs is included at the end of the expense section. The Expenses by control center is detailed in the table to the right.
- The Administration Control Center is declining by \$1.3 million. The decrease is driven mostly by lower building occupancy and workers’ compensation expenses.
- The Title XX/CCBG (Child Care Block Grant) is increasing \$7.3 million from FY 25 due to higher costs for family day care and preventive & protective services.
- The proposed budget increases Safety Net Assistance Control Center by \$6.4 million and Family Assistance by \$3.0 million. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs.
- The Public Financial Assistance Control Center’s proposed budget is rising by \$1.7 million mostly due to salaries and contractual services.
- The Children in Institutions control center’s proposed budget expenses are higher by \$0.5 million for FY 26.
- The FY 26 budget expenses grew by \$0.3 million for both the Division of Services and Training Schools from the prior year budget.
- The FY 26 control center’s proposed budgets for the Educated Handicapped Child and Administration are lower by 8.9% and 6.0% individually compared to the prior year budget.

Expenses by Control Center						
(S's in millions)						
Control Center	Historical		2025	2026	Exec. vs. Approved	
	2023	2024	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$21.3	\$22.0	\$22.1	\$20.7	-\$1.3	-6.0%
Division of Services	23.8	23.2	29.2	29.5	0.3	1.0%
Public Financial Assis.	25.6	25.8	28.7	30.4	1.7	5.8%
Subsidized Adoptions	6.4	6.3	7.4	7.0	-0.4	-5.1%
Safety Net Assistance	54.0	74.3	67.9	74.2	6.4	9.4%
Educ Handicapped Child	20.5	20.6	22.5	20.5	-2.0	-8.9%
Family Assistance	21.0	26.2	31.1	34.1	3.0	9.6%
Children in Institutions	12.0	13.6	14.5	15.0	0.5	3.4%
Children in Foster Homes	2.3	3.0	3.3	3.4	0.1	3.0%
Juvenile Delinquents	1.8	0.0	0.0	0.0	0.0	0.0%
Training Schools	2.2	3.0	2.6	2.9	0.3	12.5%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
Child. Foster Homes - IVE	0.6	0.0	0.0	0.0	0.0	0.0%
Burials	0.3	0.2	0.3	0.0	-0.3	-100.0%
Medicaid MMIS	220.5	250.0	254.3	252.4	-1.9	-0.7%
HEAP	0.3	0.3	0.4	0.4	0.0	0.0%
Title XX	100.4	122.9	128.0	135.3	7.3	5.7%
<b>Total</b>	<b>513.4</b>	<b>592.0</b>	<b>612.8</b>	<b>626.5</b>	<b>13.7</b>	<b>2.2%</b>

**Expenses, Cont.**

**Direct Assistance**

- Recipient grants, purchased services, and emergency vendor payments account for about 46.8% of DSS’s proposed FY 26 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 \$14.9 million.

<b>Direct Assistance</b>			
<b>Expense</b>	<b>2025 NIFA Approved</b>	<b>2026 Proposed Budget</b>	<b>Variance</b>
Recipient Grants	\$82,774,000	\$91,000,000	\$8,226,000
Purchased Services	127,988,881	135,322,685	7,333,804
Emergency Vendor Payments	67,790,000	67,171,000	(619,000)
<b>Total</b>	<b>\$278,552,881</b>	<b>\$293,493,685</b>	<b>\$14,940,804</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 26 proposal have grown to \$91.0 million, an increase of \$8.2 million compared to the FY 25 NIFA Approved Budget.
  - According to DSS, the higher costs are mainly attributed to homelessness and the expenses associated with placement of individuals/families in motels and shelters offset by a decrease of \$0.4 million due to lower subsidized adoptions based on several cases that received subsidy payments from prior year and current year spending.
  - The proposal is \$2.2 million, or 2.3% less than the department’s projection of \$93.2 million. TANF cases decreased by 5.6% from August 2024 to August 2025 while SNA cases have increased 0.2% during this same period.
  - Since the proposed budget is lower than the current projection this shortage may be problematic for the FY 26 Proposed Budget if caseloads rise. The fluctuation of caseloads are subject to several variables outside the County’s control.
- Emergency vendor payment are decreasing to \$67.2 million, a decline of \$0.6 million compared to the prior year but is increasing by \$1.1 million from the current projection. The primary changes are attributed to lower educational expenses of roughly \$2.0 million which is based on enrollment for children with severe disabilities that are placed in a special residential schools determined by school district/committee. Smaller declines include a total of about \$0.2 million for lower shelter care and burial expenses.
  - Partially offsetting the decreases is \$1.5 million in higher costs allocated in the room & board and motel budget lines.

**Direct Assistance, Cont.**

- Purchased Services are payments made to independent agencies that provide DSS clients with a variety of services such as day care, adult and child protective services, foster care, and other preventive and protective services.
  - The Proposed FY 26 Budget for Purchased Services is \$135.3 million, \$7.3 million, or 5.7% more than the prior year budget but \$19.2 million, or 12.4% less than the current projection of \$154.5 million. The primary drivers for the budget line changes include family day care and preventive & protective services expenses within the proposal.
  - The table below illustrates \$125.0 million assigned for daycare expenses, which accounts for 92.4% of the proposed FY 26 purchased services budget. The proposal increases daycare funding by \$4.0 million budget to budget but is \$19.0 million less than the latest projection. The proposed budget appears to be insufficient based on current levels and if caseloads continue to trend upward this budget line will be in jeopardy in the coming year, which is why OLBR is flagging it as a risk. However, according to DSS, caseloads and the number of children served can fluctuate and in the event that additional funds are required in FY 26, they will work with OMB for additional funding.

Year	Children in Daycare Count as of August 31	Adopted Daycare Services Budget	Year End Expense*
FY2014	5,893	53,500,000	58,459,627
FY2015	5,560	60,904,184	60,944,363
FY2016	5,799	59,404,184	60,848,145
FY2017	6,016	61,204,184	61,389,436
FY2018	5,592	61,304,184	60,057,201
FY2019	5,699	62,530,268	59,451,753
FY2020	3,928	63,468,222	60,000,000
FY2021	4,294	64,065,441	57,981,865
FY2022	5,050	64,065,441	60,000,000
FY2023	6,165	65,000,000	99,000,000
FY2024	7,453	91,875,000	110,000,000
FY2025*	7,967	121,000,000	144,000,000
FY2026	-	125,000,000	-

*\*FY2025 is the current year-end projection*

**Expenses, Cont.**

**Medicaid**

- The FY 26 Medicaid budget is declining by \$1.9 million to \$252.4 million compared to the prior year budget, as reflected in the table below. However, the current projection is growing by \$2.4 million.
  - The budget to budget change is mainly due to lower anticipated Indigent Care costs of \$4.3 million, in FY 26. The decrease is based on notices that DSS recently received from the State Department of Health that reflected an overfunded budget for FY 25.
  - Countering the decrease is a rise in the County Share line of \$2.4 million resulting from the State gradually shifting the Enhanced Federal Medical Assistance Percentage (eFMAP) to the County. In FY 26, the County’s weekly Medicaid Local Share Cap is based on 52 cycles in the State Fiscal Year (SFY) 2026/2027.
  - There is also a minimal increase of \$5,872 for the Medicaid Spenddown Reconciliation Payments.

Medicaid Expenses			
Expense	2025 NIFA Approved	2026 Proposed Budget	Variance
County Share	\$238,444,804	\$240,813,976	\$2,369,172
Health Insurance Premiums	\$20,000	\$20,000	\$0
Home Aid Services	\$30,000	\$30,000	\$0
Indigent Care	\$15,119,640	\$10,853,768	(\$4,265,872)
MA Spenddown Recon Payments	\$425,000	\$430,872	\$5,872
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>\$254,314,444</b>	<b>\$252,423,616</b>	<b>(\$1,890,828)</b>

**Expenses, Cont.**

- The Proposed FY 26 Budget has a full-time headcount of 596 employees. This headcount increased by 18, budget to budget and is 106 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 26 staffing plan for this control center is flat at 46, however there were a few shifts in various areas compared to FY 25. Both Legal and Systems Administration lost one position each while Administration and Support Services gain one head each. The September actual increased by four positions against the proposal. Legal and Support Services added one and three positions respectively.
  - Public Financial Assistance Control Center: The FY 26 proposal grows by a net of 17 positions budget to budget. Community Rentals & Housing added 15 employees, four titles in Employment Program, one each in Accounting and Medical Services. These adjustments were offset by decreases of two heads in both the Support Collection Unit and in Support Services. This Control Center increases by 47 positions from the September onboard actuals, mainly in Public Assistance with 35 titles.
  - Services Control Center: The FY 26 budget increases by a net of one position budget to budget. The services for Adult Protective, Child Preventive and Daycare lost a total of four heads while Child Protective Services adds five employees.
  - The budget increases by a total of 55 compared to the September actuals with 24 in Child Protective Services

and nine openings in Adult Protective Services and Children Services each.

Staffing Analysis Full-Time						
	FY 25 NIFA <u>Approved</u>	Sept-25 <u>Actual</u>	FY 26 <u>Request</u>	FY 26 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<b><u>Administration</u></b>						
Administration	9	10	10	10	1	0
Legal	6	4	5	5	(1)	1
Staff Development	3	3	3	3	0	0
Support Services	24	22	25	25	1	3
Systems Administration	4	3	3	3	(1)	0
<b>Total for Control Center</b>	<b>46</b>	<b>42</b>	<b>46</b>	<b>46</b>	<b>0</b>	<b>4</b>
<b><u>Public Financial Assistance</u></b>						
Accounting	19	18	20	20	1	2
Cnty. Rtls. & Hsng.	27	42	42	42	15	0
Disabled Client Assistance	8	8	8	8	0	0
Employment Program	6	9	10	10	4	1
Food Stamps	27	24	27	27	0	3
Investigations/Recoveries	11	9	11	11	0	2
Medical Assistance	7	7	7	7	0	0
Medical Services	4	5	5	5	1	0
Public Assistance	96	61	96	96	0	35
Support Collection Unit	36	28	34	34	(2)	6
Support Services	4	2	2	2	(2)	0
Day Care Services	0	2	0	0	0	(2)
<b>Total for Control Center</b>	<b>245</b>	<b>215</b>	<b>262</b>	<b>262</b>	<b>17</b>	<b>47</b>
<b><u>Services</u></b>						
Adult Protective Services	30	19	28	28	(2)	9
Child Preventive Services	42	36	41	41	(1)	5
Child Protective Services	127	108	132	132	5	24
Children's Services	54	45	54	54	0	9
Day Care Services	34	25	33	33	(1)	8
<b>Total for Control Center</b>	<b>287</b>	<b>233</b>	<b>288</b>	<b>288</b>	<b>1</b>	<b>55</b>
<b>Grand Total</b>	<b>578</b>	<b>490</b>	<b>596</b>	<b>596</b>	<b>18</b>	<b>106</b>

**Expenses, Cont.**

- The proposed budget has a part-time headcount of 100 employees. This headcount is flat budget to budget but 41 more positions than the September 2025 actual.
- Administration Control Center: The FY 26 staffing plan declines by a net of three positions budget to budget. Staff Development and Support Services lost one and two employees respectively. Compared to the September actuals, all the Responsibility Centers have remained flat except for Systems Administration which added four positions.
- Public Financial Assistance Control Center: The FY 26 headcount decreased by a one net position compared to the prior year budget. Disabled Client Assistance Program (DCAP) is lower by two, Accounting and Support Collection Unit eliminated one each while Public Assistance added three employees. The September actuals reflect increases across most Responsibility Centers with an overall total of 16 positions.
- Services Control Center: The FY 26 proposal grew four compared to the prior year budget, with increases in Child Protective Services, Children Services and Day Care Services for the proposal with one, one and two positions respectively. The September actuals have a net 21 position added across all Responsibility Centers except Adult Protective Services.

Staffing Analysis Part-Time						
	FY 25 NIFA Approved	Sept- 25 Actual	FY 26 Request	FY 26 Executive	Exec. vs Approved	Exec. vs Actual
<b><u>Administration</u></b>						
Administration	0	0	0	0	0	0
Legal	1	1	1	1	0	0
Staff Development	1	0	0	0	(1)	0
Support Services	9	3	7	7	(2)	4
Systems Administration	0	0	0	0	0	0
<b>Total for Control Center</b>	<b>11</b>	<b>4</b>	<b>8</b>	<b>8</b>	<b>(3)</b>	<b>4</b>
<b><u>Public Financial Assistance/Support Services</u></b>						
Accounting	3	1	2	2	(1)	1
Community Relations & Housing	4	1	4	4	0	3
Disabled Client Assistance Program (DCAP)	3	1	1	1	(2)	0
Employment Program	1	0	1	1	0	1
Food Stamps	7	6	7	7	0	1
Medical Assistance	3	0	3	3	0	3
Public Assistance	10	7	13	13	3	6
Support Collection Unit	2	1	1	1	(1)	0
Support Services	1	0	1	1	0	1
<b>Total for Control Center</b>	<b>34</b>	<b>17</b>	<b>33</b>	<b>33</b>	<b>(1)</b>	<b>16</b>
<b><u>Services</u></b>						
Adult Protective Services	2	2	2	2	0	0
Child Preventive Services	4	3	4	4	0	1
Child Protective Services	39	27	40	40	1	13
Children's Services	7	4	8	8	1	4
Day Care Services	3	2	5	5	2	3
<b>Total for Control Center</b>	<b>55</b>	<b>38</b>	<b>59</b>	<b>59</b>	<b>4</b>	<b>21</b>
	<b>100</b>	<b>59</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>41</b>

**Expenses, Cont.**

- The FY 26 proposed contractual expenses of \$8.1 million are increasing by \$0.7 million or, by 9.3% budget to budget and compared to the current projections.
  - The majority of growth is due to higher costs of \$448,697 for additional nurses for the Personal Care Assistance (PCA) program to process cases timely and rising expenses for Scanning with NYSID of \$140,294 due to higher rates which are depicted in the contract budget allocations in the schedule below.

Contractual Services	FY 25 Proposed Budget	FY 26 Proposed Budget	FY 26 vs. FY 25 Budget
<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	1,402,935	1,543,229	140,294
Car Leasing	46,000	53,820	7,820
<b>Total</b>	<b>\$1,683,935</b>	<b>\$1,832,049</b>	<b>\$148,114</b>
<b>Temporary Assistance to Needy Families (TANF) and Investigations/Recoveries Responsibility Center</b>			
TANF DV	26,812	26,812	0
Circulo De La Hispanidad Homeless TANF	26,811	26,811	0
EAC - HEAP & WRAP	470,930	485,058	14,128
Truview	895,578	926,923	31,345
Family Type Homes for Adults	20,000	20,000	0
<b>Total</b>	<b>\$1,440,131</b>	<b>\$1,485,604</b>	<b>\$45,473</b>
<b>Medical Assistance Responsibility Center</b>			
NUMC - Nurses (PCA/DCAP)	2,582,639	3,031,336	448,697
<b>Total</b>	<b>\$2,582,639</b>	<b>\$3,031,336</b>	<b>\$448,697</b>

Expenses, Cont.

Contractual Services	FY 25 Proposed Budget	FY 26 Proposed Budget	FY 26 vs. FY 25 Budget
<b>Employment Responsibility Center</b>			
NADAP	1,004,549	1,034,685	30,136
Town Of Oyster Bay	379,982	391,381	11,399
<b>Total</b>	<b>\$1,384,531</b>	<b>\$1,426,066</b>	<b>\$41,535</b>
<b>Child Support Responsibility Center</b>			
YMS Management Associates	139,313	143,492	4,179
EAC - Project Support	0	0	0
Laboratory Corp of America	20,000	20,000	0
One World Judicial Services	60,000	60,000	0
<b>Total</b>	<b>\$219,313</b>	<b>\$223,492</b>	<b>\$4,179</b>
<b>Services to Children, CPS and Day Car Sevices Responsibility Centers</b>			
One World Judicial Services	10,000	10,000	0
Child Care Council of Nassau	101,347	104,387	3,040
Foster Children Services Events	30,000	30,000	0
<b>Total</b>	<b>\$141,347</b>	<b>\$144,387</b>	<b>\$3,040</b>
<b>Total Contractual Expense</b>	<b>\$7,451,896</b>	<b>\$8,142,934</b>	<b>\$691,038</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*

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**Expenses, Cont.****Emergency Vendor Payments**

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

*Source: Department of Social Services*

**Medicaid**

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

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

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

*Source: Department of Social Services*

**Purchased Services**

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

*Source: Department of Social Services*

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget		Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$6,848,234	\$10,004,966	\$3,190,000	\$3,190,000	\$3,395,000	\$205,000	6.4%	\$205,000	6.4%
Dept Revenues	18,189,303	16,410,284	20,093,900	18,350,298	19,746,440	(347,460)	-1.7%	1,396,142	7.6%
Interdept Revenues	41,085	37,301	48,400	48,400	48,400	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	165,717,594	182,693,357	189,404,426	205,994,292	193,781,362	4,376,936	2.3%	(12,212,930)	-5.9%
State Aid-Reimb of Exp	46,569,429	54,870,352	51,744,433	54,890,767	55,521,760	3,777,327	7.3%	630,993	1.1%
<b>Total</b>	<b>\$237,365,645</b>	<b>\$264,016,260</b>	<b>\$264,481,159</b>	<b>\$282,473,757</b>	<b>\$272,492,962</b>	<b>\$8,011,803</b>	<b>3.0%</b>	<b>(\$9,980,795)</b>	<b>-3.5%</b>

**Revenues**

- The proposed revenue budget of \$272.5 million is \$8.0 million or 3.0% higher than the prior year budget but compared to current projections lower by roughly \$10.0 million or 3.5%. Compared to the FY 25 budget the changes are mainly driven by federal and state aid, which makes up about 91.5% of the proposed revenue budget.
- The FY 26 rents & recoveries budget increased by \$0.2 million compared to the FY 25 NIFA Approved Budget and OLBR’s projection due to prior year disencumbrances.
- The department revenue is decreasing by \$0.3 million budget to budget while rising by \$1.4 million from current projections. According to the department this is primarily attributed a decline in other welfare receipts revenue due to the decrease in Committee on Special Education payments of which 56.8% of the cost is the responsibility of the School Districts.
  - In addition, the County-client reimbursement increase slightly offsets the change which represents payments from liens and recoveries and can fluctuate significantly from year to year.

**Revenues, Cont.**

**Governmental Aid**

- The federal government reimburses the County for its administration of specific social programs. Federal eligibility requirements change depending on the program. For instance, the County receives between 100% reimbursement for its TANF-related expenditures. The FY 26 proposal allocates \$193.8 million in federal aid, an increase of \$4.4 million against the prior year budget while the current projections reflects a decrease of \$12.2 million.
  - The increase in federal aid is primarily impacted by a rise in day care costs which is directly correlated to the continuous caseload increases. OLBR believes that the FY 26 federal aid budget could have an opportunity for more revenue based on the current projections.
- Each year, the State reimburses the County for specific program expenses. For example, the County receives reimbursement for 29.0% of SNA-related expenditures. The total state aid for the FY 26 proposal has increased by \$3.8 million, or 7.3% budget to budget. This is attributed mainly to higher revenue allocated for Safety Net, Day Care and Title XX reimbursement, and reimbursed expenditures which include administrative, salary and fringe expenses.
- Excluding Medicaid expenses, federal and state aid funds 66.6% of DSS’s proposed expenses. However, the percentage of reimbursement drops to 39.8% once the Medicaid Control Center is factored into the calculation.
  - According to the department, Medicaid expenses are paid by the State Department of Health (DOH), Nassau County is only responsible to pay the statutory local share of 240,813,976 annually.

AS % OF EXPENSE BY CONTROL CENTER						
Control Center		Expenses	Federal Aid	State Aid	\$ Federal/ State Funded	% Federal/ State Funded
10	Administration	20,742,141	9,572,703	5,682,184	15,254,887	73.5%
63	Children In Foster Homes (Non IV-E)	3,428,600	1,000,000	300,000	1,300,000	37.9%
62	Children In Institutions PINS/DSS	15,000,000	3,750,000	1,700,000	5,450,000	36.3%
30	Division Of Services	29,473,546	14,402,865	6,717,159	21,120,024	71.7%
53	Education of Handicapped Children	20,500,000	0	0	0	0.0%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
68	Non Secure Detention	575,000	0	257,000	257,000	44.7%
20	Public Financial Assistance	30,364,437	18,055,794	10,278,917	28,334,711	93.3%
61	Safety Net	74,246,000	0	20,836,500	20,836,500	28.1%
70	Subsidized Adoptions	7,000,000	2,300,000	2,300,000	4,600,000	65.7%
60	Family Assistance (TANF)	34,100,000	31,450,000	150,000	31,600,000	92.7%
76	Title XX/CDBG	135,319,085	112,900,000	7,200,000	120,100,000	88.8%
66	Training Schools	2,925,000	0	0	0	0.0%
<b>Sub-Total</b>		<b>374,073,809</b>	<b>193,631,362</b>	<b>55,421,760</b>	<b>249,053,122</b>	<b>66.6%</b>
73	Medicaid MMIS	252,423,616	150,000	100,000	250,000	0.1%
<b>Total</b>		<b>\$626,497,425</b>	<b>\$193,781,362</b>	<b>\$55,521,760</b>	<b>\$249,303,122</b>	<b>39.8%</b>

\* The Proposed budget for burial expenses moved to the Safety Net Control Center.

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$66,011,967	\$60,561,229	\$70,525,000	\$39,431,580	\$73,900,000	\$3,375,000	4.8%	\$34,468,420	87.4%
Invest Income	5,823	8,773	25,000	25,000	25,000	0	0.0%	0	0.0%
Rents & Recoveries	4,737	1,889,260	0	206,027	0	0	*****	(206,027)	-100.0%
Dept Revenues	0	8,055	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	0	0	0	0	450,000	450,000	*****	450,000	*****
<b>Total</b>	<b>\$66,022,527</b>	<b>\$62,467,317</b>	<b>\$70,550,000</b>	<b>\$39,662,607</b>	<b>\$74,375,000</b>	<b>\$3,825,000</b>	<b>5.4%</b>	<b>\$34,712,393</b>	<b>87.5%</b>

**Revenues**

- The overall revenue budget for FY 26 is \$74.4 million, \$3.8 million, or 5.4% more than the previous budget and rising by \$34.7 million, or 87.5% compared to the OLBR projection.
- Within the FY 26 proposal, the fines and forfeits budget allocates a total of \$73.9 million in revenue that is reflected in the table below. A total of parking and traffic fines revenue of \$32.9 million, inclusive of administrative fees and Red Light Camera (RLC) revenue of \$33.0 million. In addition, the budget includes \$5.0 million for the Ticket Reconciliation Program (TRP) and \$3.0 million for the School Bus Stop Arm Camera (SBSA). The \$13.5 million that was included in the FY 25 NIFA Approved Budget for the Ticket Amnesty Program (TAP) was eliminated from the FY 26 proposal.

	2025 NIFA Approved	2026 Proposed	Prop 2026 vs. Appr FY25
<b>Fines and Forfeits</b>			
R0603-Fines	13,900,000	18,900,000	5,000,000
R0630-Administrative Fee	9,425,000	14,000,000	4,575,000
R0626-Red Light Camera (RLC)	25,700,000	33,000,000	7,300,000
R0635-Ticket Reconciliation Program (TRP)	5,000,000	5,000,000	0
R0636-School Bus Stop Arm Camera (SBSA)	3,000,000	3,000,000	0
R0638-Ticket Amnesty Program (TAP)	13,500,000	0	(13,500,000)
<b>Total Fines and Forfeits Revenue</b>	<b>70,525,000</b>	<b>73,900,000</b>	<b>3,375,000</b>

- The FY 26 budget for fines (parking & traffic) revenue of \$18.9 million is higher by \$5.0 million and the associated administrative fee of \$14.0 million grew by \$4.6 million against the prior year. However, compared to OLBR’s projection there is an increase of \$21.2 million which are based on current and historical trends. According to the Administration, the justification for the higher revenues is due to an anticipated pickup in volume and greater enforcement.

**Revenues, Cont.**

- The RLC budget of \$33.0 million in FY 26, is higher by \$7.3 million from the FY 25 NIFA Approved Budget and against the OLBR current projections, which represents 310 operational cameras.
- The Proposed FY 26 Budget allocates \$5.0 million for the Ticket Reconciliation Program. This program is a revamped source of revenue that was included in the prior year budget which did not materialize in FY 21 or in FY 25. The TRP expects to increase collections of unpaid tickets and Notices of Liabilities (NOL). The Administration stated that a vendor has not been selected but would require Legislature approval before proceeding. Additionally, they mention that TPVA continues to pursue collections on outstanding fines and will seek opportunities to bolster this effort through all means available under existing laws.
- TPVA's FY 26 budget includes \$3.0 million for the SBSA program which is unchanged budget to budget but about \$1.0 million more than OLBR's projection. The County receives revenue from the jurisdiction issuing the 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.
- TPVA's overall fines and forfeits budget of \$73.9 million will be a challenge to accomplish based on current and historical trends as previously stated. Therefore, OLBR has identified each of the revenue sources as risks, totaling \$34.5 million.
- TPVA allocates \$25,000 in the budget for investment income for the FY 26 proposal which is unchanged compared to the prior year and the current projections.
- The rents and recoveries budget line remains flat at zero for the FY 26 proposal, however the current projections reflect a decrease of roughly \$0.2 million due to the inclusion of anticipated prior year recoveries in FY 25.
- The Agency includes \$450,000 for state aid reimbursement in the FY 26 proposed revenue budget, however according to the Administration it was erroneously booked under the wrong object code, it should have been included in the rents and recoveries budget line. This may be corrected through a technical adjustment.

**Revenues, Cont.**

TPVA Tickets Received YTD						
Issuing Agencies	August 2024 YTD		August 2025 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	59,799	77,935	48,409	85,261	-19.0%	9.4%
All Other Agencies	16,578	26,926	24,258	24,345	46.3%	-9.6%
<b>Grand total</b>	<b>76,377</b>	<b>104,861</b>	<b>72,667</b>	<b>109,606</b>	<b>-4.9%</b>	<b>4.5%</b>

- The table above displays parking and traffic tickets issued through August 2025 compared to the same time period the prior year; total parking decreased by 4.9% while traffic tickets increased by 4.5%.
- The Nassau County Police Department generated a year over year decrease of 19.0% for parking tickets while increasing traffic tickets by 9.4%. Tickets generated by other agencies rise by 46.3% for parking and declined by 9.6% for traffic.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan					
Revenue Sources	2026 Proposed		2027 Plan	2028 Plan	2029 Plan
Fines	18,900,000		18,900,000	18,900,000	18,900,000
TV Fines Administrative Fees	14,000,000		14,000,000	14,000,000	14,000,000
Red Light Camera (RLC)	33,000,000		33,000,000	33,000,000	33,000,000
Ticket Reconciliation Program (TRP)	5,000,000		5,000,000	7,000,000	10,000,000
School Bus Stop Arm Camera (SBSA)	3,000,000		3,000,000	3,000,000	3,000,000
<b>Total Fines &amp; Forfeits Revenue</b>	<b>73,900,000</b>		<b>\$73,900,000</b>	<b>\$75,900,000</b>	<b>\$78,900,000</b>
Permits & Licenses	2026 Proposed		2027 Plan	2028 Plan	2029 Plan
<b>Overweight Vehicle Registration</b>	<b>0</b>		<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
Investment Income	2026 Proposed		2027 Plan	2028 Plan	2029 Plan
<b>Interest on Default Judgements</b>	<b>25,000</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
State Aid	2026 Proposed		2027 Plan	2028 Plan	2029 Plan
<b>Reimbursement of Expenditures</b>	<b>450,000</b>		<b>450,000</b>	<b>450,000</b>	<b>450,000</b>

- The Multi Year Plan (MYP) in the schedule above depicts TPVA’s revenue through FY 29. The out-year plan includes total fines and forfeits revenue of \$73.9 million in FY 27, \$75.9 million in FY 28 and \$78.9 million in FY 29.
- In addition, the MYP includes \$5.0 million for the Overweight Vehicle Registration from FY 27 through FY 29.
- TPVA also allocates interest on default judgements of \$25,000 each year in the out-years of the MYP.
- The MYP includes \$0.5 million for state aid reimbursement of expenditures from FY27 through FY 29 which was booked under the wrong object code as previous stated.

**TRAFFIC & PARKING VIOLATIONS AGENCY**

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	41	42	47	36	45	(2)	-4.3%	9	25.0%
Part-Time and Seasonal	25	18	31	21	33	2	6.5%	12	57.1%
Salaries	\$3,755,388	\$3,747,676	\$4,584,582	\$4,149,940	\$4,930,464	\$345,882	7.5%	\$780,524	18.8%
Equipment	825	1,628	58,000	58,000	12,200	(45,800)	-79.0%	(45,800)	-79.0%
General Expenses	77,456	60,437	121,520	121,520	67,380	(54,140)	-44.6%	(54,140)	-44.6%
Contractual Services	8,995,200	9,520,000	11,825,000	11,825,000	11,140,000	(685,000)	-5.8%	(685,000)	-5.8%
Inter-Dept. Charges	0	0	2,510,672	2,510,672	2,656,934	146,262	5.8%	146,262	5.8%
<b>Total</b>	<b>\$12,828,869</b>	<b>\$13,329,741</b>	<b>\$19,099,774</b>	<b>\$18,665,132</b>	<b>\$18,806,978</b>	<b>(\$292,796)</b>	<b>-1.5%</b>	<b>\$141,846</b>	<b>0.8%</b>

**Expenses**

- The FY 26 expense budget is decreasing by roughly \$0.3 million, or 1.5%, budget to budget and rising by about \$0.1 million, or 0.8% against OLBR’s projection. The budgeted decrease is mostly due to a significant decline for contractual services followed by smaller decrease in equipment and general expenses offset by increases of salaries and inter-departmental charges.
- The proposed salaries budget is up by \$0.3 million, or 7.5% budget to budget and \$0.8 million, or 18.8% against the current projection. The change is mostly attributed to a growth in overtime, and the January 1<sup>st</sup> CSEA COLA adjustments and salary modifications. Offsetting these rises are headcount movements within TPVA.
- TPVA’s FY 26 full-time headcount decreases two positions budget to budget and rise by nine against OLBR’s projection.
- The part-time headcount of 33 is higher by two titles, a Traffic Prosecutor and a Clerk Typist I in the FY 26 proposal compared to the prior year. However, the headcount rose by 12, against OLBR’s projection.
- The proposed FY 26 equipment budget declines to \$12,000, a decrease of \$45,800 from the prior year and compared to current projections due to reduced expenses for safety & security equipment and office furniture/furnishings of \$47,500 and \$5,000 respectively. These declines were offset by higher information technology costs of \$6,700.
- The general expenses budget funds \$67,380 for FY 26, a decrease of \$54,140 compared to the prior year budget and the current projection. This is attributed to decreases of \$26,640 for miscellaneous supplies & expenses, \$10,000 each for educational & training supplies & expenses, office expense services, and office supplies & copy paper. These declines are minimally offset by the copying blueprint supplies & expenses line.

**Expenses, Cont.**

- The FY 26 proposal for the contractual services budget of \$11.1 million is lower by \$0.7 million from the prior year budget and compared to OLBR's projection. The Administration states that the spending is anticipated to be lower in FY 26 due to funds historically not being fully utilized.
  - The budget includes funding for 25 Judicial Hearing Officers.
  - Lastly, the \$75,000 included in contractual services for systems and programming remains constant in the FY 26 proposal.
- TPVA's Proposed FY 26 Budget funds inter-departmental charges of \$2.6 million, higher by \$146,262 compared to the FY 25 NIFA Approved Budget and OLBR's current projections. The allocations include charges for information technology, building occupancy, indirect, postage and telecommunications.

Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$52,177,105	\$44,045,216	\$48,400,000	\$29,356,840	\$46,700,000	(\$1,700,000)	-3.5%	\$17,343,160	59.1%
Rents & Recoveries	416,345	438,869	0	197,755	0	0	*****	(197,755)	-100.0%
Dept Revenues	427,657	426,019	715,000	715,000	715,000	0	0.0%	0	0.0%
Pymnt In Lieu of Taxes	435,327	(377,121)	0	7,734	0	0	*****	(7,734)	-100.0%
Special Taxes	3,894,332	3,981,222	3,805,000	3,805,000	4,105,000	300,000	7.9%	300,000	7.9%
Int Penalty On Tax	37,970,882	35,425,732	35,512,500	35,512,500	36,037,500	525,000	1.5%	525,000	1.5%
<b>Total</b>	<b>\$95,321,649</b>	<b>\$83,939,937</b>	<b>\$88,432,500</b>	<b>\$69,594,829</b>	<b>\$87,557,500</b>	<b>(\$875,000)</b>	<b>-1.0%</b>	<b>\$17,962,671</b>	<b>25.8%</b>

**Revenues**

- Revenues in the Proposed FY 26 Budget are decreasing by \$0.9 million, or 1.0%, from the FY 25 NIFA Approved Budget.
- FY 26 interest penalty on taxes revenues are budgeted to record a \$0.5 million increase compared to the FY 25 NIFA Approved Budget and the current projection.
  - Six revenue sources roll up on the interest penalty on taxes line. These include differential lien interest, interest on taxes, listing fee – tax delinquent properties, online tax lien sale, penalty on delinquent taxes and tax lien advertising fee. Budget to budget, penalty on delinquent taxes is decreasing by \$0.4 million and listing fee – tax delinquent properties is increasing by \$0.9 million.
- The Proposed FY 26 Budget does not appropriate any fines and forfeits revenues.
- Investment income revenue is generated as the County invests its cash, and it grows in tandem with interest rate and cash balance increases. The Proposed FY 26 Budget is down \$1.7

million from the FY 25 NIFA Approved Budget and is up \$17.3 million from the current projection.

- The investment income budget line is a potential risk due to the Federal Reserves Federal Open Market Committee (FOMC) continuing to lower the federal funds rate, with interest rate cuts totaling 1.25% since rate cuts began in September of 2024. The FOMC is currently projecting to further cut rates by 0.5% in the remainder of FY 25, 0.25% in FY 26 and 0.25% in FY 27. The administration is hopeful that this can be offset by decreased debt service costs and increased Clerk revenues.
- FY 26 departmental revenues are budgeted to be flat compared to the FY 25 NIFA Approved Budget and the current projection.
  - Revenues on this line include fees, ambulance fee collections, and CT & Trust FND Fee.

**Revenues, Cont.**

- The special tax line revenues are budgeted to increase by 7.9% in the FY 26 Proposed Budget from the FY 25 NIFA Approved level. The revenue source contains seven sub-objects detailed in the table below.

<b>Special Taxes</b>			
Revenue Source	FY 25 NIFA Apprvd.	FY 26 Proposed	26 Prop. vs. 25 NIFA Apprvd.
Belmont Admission Tax	\$ 40,000	\$ 40,000	\$ -
Hotel/ Motel Tax	\$ 1,300,000	\$ 1,400,000	\$ 100,000
Entertainment Tax	\$ 200,000	\$ 200,000	\$ -
Entertainment Tax - Coliseum	\$ 100,000	\$ 100,000	\$ -
Entertainment Tax - NY Islanders	\$ 915,000	\$ 915,000	\$ -
Entertainment Tax - Beach Concerts	\$ 500,000	\$ 500,000	\$ -
Entertainment Tax - UBS Arena	\$ 750,000	\$ 950,000	\$ 200,000
<b>Total Special Taxes</b>	<b>\$ 3,805,000</b>	<b>\$ 4,105,000</b>	<b>\$ 300,000</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 26 proposal includes \$40,000 on this line, equal to the FY 25 NIFA Approved Budget.
  - On a year-to-date basis through August 2025, total Belmont Admission tax collections are \$3,270.

- Hotel/motel collections are budgeted at \$1.4 million in the Proposed FY 26 Budget, an increase of \$100,000 from the FY 25 NIFA Approved Budget.
  - On a year-to-date basis through August 2025, total hotel motel tax collections have increased 1.1%.
- 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 26 beach concerts line is flat at \$500,000. Year-to-date through August 2025, \$414,083 has been collected on this line.
  - The FY 26 Proposed Budget allocates \$915,000 for NY Islanders games, year-to-date through August 2025, \$620,475 has been collected on this line.
  - The FY 26 Proposed Budget is \$950,000 on the Entertainment Tax -UBS Arena line. Year-to-date through August 2025, \$374,532 has been collected on this line.
  - The FY 26 Proposed Budget is \$100,000 on the Entertainment Tax -Coliseum line. Year-to-date through August 2025, \$107,717 has been collected on this line.

Expense	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	24	22	28	26	28	0	0.0%	2	7.7%
Part-Time and Seasonal	2	2	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,944,519	\$1,936,500	\$2,281,900	\$2,148,545	\$2,488,392	\$206,492	9.0%	\$339,847	15.8%
Equipment	0	0	4,000	4,000	4,000	0	0.0%	0	0.0%
General Expenses	359,463	308,780	514,950	514,950	374,250	(140,700)	-27.3%	(140,700)	-27.3%
Contractual Services	76,137	46,441	255,500	255,500	245,500	(10,000)	-3.9%	(10,000)	-3.9%
<b>Total</b>	<b>\$2,380,119</b>	<b>\$2,291,721</b>	<b>\$3,056,350</b>	<b>\$2,922,995</b>	<b>\$3,112,142</b>	<b>\$55,792</b>	<b>1.8%</b>	<b>\$189,147</b>	<b>6.5%</b>

**Expenses**

- Expenses in the FY 26 Proposed Budget are 1.8% higher than the FY 25 NIFA Approved Budget.
- The increase is a function of increased salary expenses offset by reduced contractual services and General Expenses appropriations.
- Budget to budget salary expenses increased primarily due to contractually obligated wage increases.
- The FY 26 Proposed equipment budget is flat compared to the FY 25 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover office furniture/furnishings expenses.
- The Proposed FY 26 general expenses budget is decreasing by \$140,700 from the FY 25 NIFA Approved level and current projection. The decrease is on the Advertising expense tax lien, miscellaneous supplies and expense, and office supplies and copy paper lines.

- The Proposed FY 26 budget for contractual services is decreasing 3.9%, or \$10,000, when compared to FY 25 NIFA Approved level. In FY 26 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		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	8	9	8	9	0	0.0%	1	12.5%
Salaries	\$659,939	\$660,172	\$818,955	\$711,626	\$837,438	\$18,483	2.3%	\$125,812	17.7%
General Expenses	8,732	10,897	24,442	24,442	39,442	15,000	61.4%	15,000	61.4%
Contractual Services	0	3,000	46,000	46,000	6,000	(40,000)	-87.0%	(40,000)	-87.0%
<b>Total</b>	<b>\$668,672</b>	<b>\$674,069</b>	<b>\$889,397</b>	<b>\$782,068</b>	<b>\$882,880</b>	<b>(\$6,517)</b>	<b>-0.7%</b>	<b>\$100,812</b>	<b>12.9%</b>

**Expenses**

- The FY 26 Proposed Expenses are lower by \$6,517, or 0.7%, budget to budget and are higher by \$100,812, or 12.9% from projections.
- FY 26 Salaries are increasing by \$18,483 or 2.3% when compared to the FY 25 NIFA Approved Budget and are \$125,812 or 17.7% higher when compared to projections.
  - In the FY 26 budget, terminal leave is decreasing by \$13,822 budget to budget, which offsets salary adjustments.
  - The difference between the FY 26 Proposed budget and the FY 25 Projection is mainly due to one full-time vacancy and contractually obligated wage increases.
- General expenses are \$15,000 or 61.4% greater when compared to both the FY 25 NIFA Approved Budget and OLBR’s projection. This increase is on the miscellaneous supplies and expense line.
- Contractual services are decreasing by \$40,000 when compared to both the FY 25 NIFA Approved budget and OLBR’s projection. The new appropriation is closer to historical actuals.



Revenue	Historical		2025		2026	Exec. vs. Approved		Exec. vs. Projected	
	2023	2024	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$3,439	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
State Aid-Reimb of Exp	90,000	90,000	90,000	90,000	90,000	0	0.0%	0	0.0%
<b>Total</b>	<b>\$93,439</b>	<b>\$90,000</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.

