



NASSAU COUNTY LEGISLATURE

Office of Legislative Budget Review



Review of the Fiscal Year 2027 Budget & Multi-Year Plan

Departmental Analysis

Nassau County Legislature

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

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NASSAU COUNTY LEGISLATURE

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Inter-Departmental Memo

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

From: Maurice Chalmers, Director
Office of Legislative Budget Review

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

Date: October 9, 2026

Re: Departmental Analysis

Pursuant to §183 of the Nassau County Charter, the Office of Legislative Budget Review has prepared an analysis of the County Executive's proposed operating budget for Fiscal Year 2027 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3	3	6	3	6	0	0.0%	3	100.0%
Part-Time and Seasonal	0	0	4	0	4	0	0.0%	4	*****
Salaries	\$268,591	\$284,210	\$562,052	\$327,378	\$562,052	\$0	0.0%	\$234,674	71.7%
Equipment	0	0	10,000	10,000	2,000	(8,000)	-80.0%	(8,000)	-80.0%
General Expenses	2,346	13,185	55,540	55,540	63,540	8,000	14.4%	8,000	14.4%
Total	\$270,937	\$297,395	\$627,592	\$392,918	\$627,592	\$0	0.0%	\$234,674	59.7%

Expenses

- Expenses in the Proposed FY 27 Budget are flat budget to budget, and \$234,674 or 59.7% higher when compared to OLBR's projection.
- Salaries remain flat budget to budget and are increasing by \$234,674 or 71.7% greater when compared to OLBR's projection due to vacancies, wage and salary adjustments offset by a reduction in terminal leave.
- The Proposed FY 27 Budget for equipment decreases by \$8,000 when compared to the FY 26 NIFA Approved Budget, and OLBR's projection.
- The proposed general expense budget is increasing by \$8,000 or 14.4% when compared to both the adopted budget and OLBR's projection and is within the miscellaneous supplies and expense line.

Revenues

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,683	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$2,683	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

- In FY 24, the department recognized \$2,683 in prior year recoveries.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$495,485	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	20,169,313	21,732,538	44,141,500	22,837,210	45,141,500	1,000,000	2.3%	22,304,290	97.7%
Interfund Transfers	153,185	66,673	0	0	0	0	*****	0	*****
Total	\$20,817,983	\$21,799,211	\$44,141,500	\$22,837,210	\$45,141,500	\$1,000,000	2.3%	\$22,304,290	97.7%

Revenues

- The Assessment Department proposed revenue budget has one object code, departmental revenues.
- The Proposed FY 27 revenue budget is increasing by \$1.0 million, or 2.3%, from the FY 26 NIFA Approved Budget, and increasing \$22.3 million or, 97.7% from the current FY 26 projection. The departmental revenue line includes fees collected for the production of various reports.
- The FY 27 budget for fees is \$122,000 which is flat when compared to the FY 26 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 27 budget anticipates collecting \$19,500 from this fee which is the same as in the FY 26 NIFA Approved Budget.
- 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.

Assessment Departmental Revenues			
SUBOBJ	26 NIFA Approved	FY 26 Projection	FY 27 Executive
Radius Maps Fee	\$19,500	\$19,500	\$19,500
Fees	122,000	122,000	122,000
GIS Tax Map Verification Fee	34,000,000	22,695,710	30,000,000
Revenue from Income & Expense Law	10,000,000	0	15,000,000
Total	\$44,141,500	\$22,837,210	\$45,141,500

- The FY 27 GIS Tax Map proposed budget is decreasing by \$4.0 million from the FY 26 NIFA Approved Budget. According to the department, the GIS Tax Map Verification revenue reflects current market conditions.
- In FY 27 revenue from the Income and Expense Law is increasing by \$5.0 million from the FY 26 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). No revenues have been collected through August 2026.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	114	108	160	91	160	0	0.0%	69	75.8%
Part-Time and Seasonal	1	1	1	0	1	0	0.0%	1	****
Salaries	\$10,399,566	\$12,004,848	\$11,685,432	\$9,218,650	\$10,171,797	(\$1,513,635)	-13.0%	\$953,147	10.3%
General Expenses	464,250	476,327	482,600	482,600	537,500	54,900	11.4%	54,900	11.4%
Contractual Services	295,869	0	750,000	750,000	750,000	0	0.0%	0	0.0%
Inter-Dept. Charges	5,053,802	5,507,900	5,651,066	5,651,066	4,733,171	(917,895)	-16.2%	(917,895)	-16.2%
Other Expense	753,237	2,110,527	15,000,000	0	15,000,000	0	0.0%	15,000,000	****
Total	\$16,966,723	\$20,099,602	\$33,569,098	\$16,102,316	\$31,192,468	(\$2,376,630)	-7.1%	\$15,090,152	93.7%

Expenses

- The FY 27 Proposed Assessment Department expense budget of \$31.2 million is decreasing \$2.4 million or 7.1% compared to the FY 26 NIFA Approved Budget but increasing by \$15.1 million, or 93.7% compared to the OLBR FY 26 projection.
 - The current projections do not include \$15.0 million in other suits and damages. The Administration may use reserves instead.
- The FY 27 salary line is decreasing by \$1.5 million, or 13.0% from the FY 26 NIFA Approved Budget.
 - The proposed budget will need to accommodate wage and title movements in addition to the contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027 while decreasing overall.
 - Titles with budget cost decreases of \$150,000 or more are occurring in Assistant County Assessor Trainee, Real Property Assessor Aide II, Real Property Assg Spvr II and Assessment Services Supervisor.
- The proposed full-time headcount for FY 27 remains constant when compared to the FY 26 NIFA Approved Budget but increases by 69 when compared to OLBR FY 26 projection. Vacant positions with five or more open spots are Assistant County Assessor Trainee, Real Property Assessor Aide II and Accounting Assistant I.
- The proposed part-time and seasonal positions for FY 27 increase by one against current levels but are flat budget to budget.
- The FY 27 Assessment contractual services costs, specifically miscellaneous expenses, are flat at \$0.8 million as in the FY 26 NIFA Approved Budget.

Expenses, Cont.

- The FY 27 general expenses line is increasing \$54,900 compared to the FY 26 NIFA Approved Budget and the current FY 26 projection. This is mostly due to higher postage costs along with other smaller fluctuations.
- The FY 27 other expense line remains at \$15.0 million, same as the FY 26 budgeted level. This represents other suits and damages costs for property tax refunds. The FY 27 Proposed Budget of \$15.0 million budgeted in the Assessment Department, covers the cost of property tax refunds. The FY 27 Dispute Assessment Fund (DAF) charges will be levied at a rate where the County collects \$40.0 million.
- The FY 27 inter-departmental charges are declining by \$0.9 million or 16.2%, primarily due to lower information technology costs, County Attorney charges and building occupancy offset by higher telecommunication charges.
- As of August 2026, the County had \$11.9 million in Assessment Department operating funds for tax certiorari and \$146.4 million in DAF cash equity.
- The Multi-Year Financial Plan includes appropriations in other suits & damages of \$15.0 million in FY 27 through FY 30. Moreover, the Multi-Year Financial Plan Borrowing Schedules do not include any capital borrowings for property tax refund payments.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	59	56	58	54	58	0	0.0%	4	7.4%
Part-Time and Seasonal	1	1	3	2	3	0	0.0%	1	50.0%
Salaries	\$5,607,294	\$6,184,554	\$6,208,675	\$5,876,035	\$6,295,767	\$87,092	1.4%	\$419,732	7.1%
Equipment	0	10,250	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	72,835	112,202	81,000	131,500	119,000	38,000	46.9%	(12,500)	-9.5%
Inter-Dept. Charges	2,176,279	528,320	1,202,739	1,202,739	1,354,485	151,746	12.6%	151,746	12.6%
Total	\$7,856,407	\$6,835,326	\$7,497,414	\$7,215,274	\$7,774,252	\$276,838	3.7%	\$558,978	7.7%

Expenses

- The FY 27 Assessment Review Commission (ARC) Expense Budget is increasing \$0.3 million, or 3.7% from the FY 26 NIFA Approved Budget and by \$0.6 million, or 7.7% from the current year projection.
- Salaries are increasing by \$87,092 or 1.4%, from the FY 26 budget and by \$419,732 or 7.1 % when compared to the projected.
 - Positions remain flat budget to budget. The proposed salary budget accommodates wage and title movements as well as a 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027.
- The FY 27 proposed staffing budget increases by four full-time heads and one part-time position when compared to OLBR's projection.
 - Open vacant positions are a Commissioner, an Assistant County Assessor, a Real Property Appraiser-Arbitrator II, a Real Property Assessor Aide II and a Community Service Assistant P/T.
- The New York Real Property Tax Law rules maintain that the commission will consist of nine Commissioners. The FY 27 Proposed Budget supports this obligation, moreover, it surpasses the mandate and actually funds for 10 Commissioner positions.
- The inter-departmental charges expense of \$1.4 million in the FY 27 Budget is increasing by \$0.2 million, or 12.6%. Information technology is the largest increase while County Attorney declined the greatest.
- The FY 27 equipment line, specifically office furniture/furnishings, is flat at \$5,000.
- The FY 27 general expenses line is growing against FY 26, \$38,000, but declining marginally, \$12,500, from the projection. Growths against FY 26 are recognized in technology supplies & expenses and membership fees while all other categories remain flat.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$816	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$816	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenues

- The FY 27 Proposed Budget does not appropriate any revenues. Actual revenue of \$816 was recognized in FY 24. The department is not a revenue producing agency and this represents prior year's 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, 2025, the County's outstanding property tax liability, according to the Assessment Review Commission (ARC), was \$292.7 million, which represents a growth of 18.4% from the estimated prior year liability of \$247.2 million.
- Out of the total December 31, 2025 ARC liability, 78.7% or \$230.3 million was for Class IV commercial grievances, and 14.7% or \$42.9 million was for Class I.
- According to the County Treasurer's Office, the County paid out \$51.1 million in property tax refunds in FY 25.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	44	45	45	42	45	0	0.0%	3	7.1%
Part-Time and Seasonal	31	31	58	32	61	3	5.2%	29	90.6%
Salaries	\$5,029,948	\$5,391,392	\$6,496,391	\$5,875,939	\$6,764,738	\$268,347	4.1%	\$888,799	15.1%
Equipment	2,919	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	381,152	163,218	305,691	305,691	303,691	(2,000)	-0.7%	(2,000)	-0.7%
Contractual Services	0	0	20,000	20,000	30,000	10,000	50.0%	10,000	50.0%
Total	\$5,414,018	\$5,554,610	\$6,832,082	\$6,211,630	\$7,108,429	\$276,347	4.0%	\$896,799	14.4%

Expenses

- Expenses are increasing by \$0.3 million, or 4.0%, compared to the FY 26 NIFA Approved Budget, and increasing by 14.4%, in comparison to the projection.
- Salaries are increasing by \$0.3 million compared to the FY 26 NIFA Approved Budget and increasing by 15.1% compared to the current projection.
 - The salary budget accommodates a 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027.
- Equipment remains flat when compared to both the FY 26 NIFA Approved Budget and the current projection.
- General expenses are decreasing by \$2,000 when compared to the FY 26 NIFA Approved Budget. This is due to a decline in rents, offset by rises in office supplies and copy paper.
- Contractual services are increasing by \$10,000 when compared to the FY 26 NIFA Approved Budget and the current OLBR projection. This is due to a rise in miscellaneous contractual services.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,453	\$123	\$0	\$0	\$0	\$0	*****	\$0	*****
Dept Revenues	530,242	356,729	532,600	532,600	532,600	0	0.0%	0	0.0%
Total	\$531,695	\$356,852	\$532,600	\$532,600	\$532,600	\$0	0.0%	\$0	0.0%

Revenues

- The FY 27 Proposed Budget for Civil Service revenue of \$0.5 million remains unchanged.
- There is no budget for rents and recoveries although it has disencumbered funds in previous years.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	11	11	12	11	12	0	0.0%	1	9.1%
Part-Time and Seasonal	6	3	5	2	5	0	0.0%	3	150.0%
Salaries	\$1,348,927	\$1,296,169	\$1,628,375	\$1,627,786	\$1,628,375	\$0	0.0%	\$589	0.0%
Total	\$1,348,927	\$1,296,169	\$1,628,375	\$1,627,786	\$1,628,375	\$0	0.0%	\$589	0.0%

Expenses

- Constituent Affairs total expenditures in the FY 27 Proposed Budget are constant at \$1.6 million compared to the FY 26 NIFA Approved Budget and increasing slightly by \$589 when compared to the projection.
- The proposed budget headcount is flat to the FY 26 NIFA Approved Budget. The proposed budget accommodates wage and title movements but keeps the headcount flat. When compared to OLBR's projection, the proposed budget anticipates filling vacancies, while keeping salaries basically flat.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$130,341	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$130,341	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenues

- The rents and recoveries line contains \$130,341 in FY 24. Revenues are not anticipated in FY 27.

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, vetting license applicants, 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$4,457,570	\$4,978,786	\$4,700,000	\$4,700,000	\$5,035,000	\$335,000	7.1%	\$335,000	7.1%
Fines & Forfeits	252,751	329,318	375,000	375,000	330,000	(45,000)	-12.0%	(45,000)	-12.0%
Rents & Recoveries	31,016	33,982	0	1,242	0	0	*****	(1,242)	-100.0%
State Aid-Reimb of Exp	40,432	46,738	45,000	45,000	45,000	0	0.0%	0	0.0%
Total	\$4,781,769	\$5,388,824	\$5,120,000	\$5,121,242	\$5,410,000	\$290,000	5.7%	\$288,758	5.6%

Revenues

- The Proposed FY 27 Revenue Budget of \$5.4 million is increasing by \$0.3 million compared to both the FY 26 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 27 proposed fines and forfeits are declining by \$45,000 to \$0.3 million compared to both the FY 26 NIFA Approved Budget and OLBR's projection.
- The FY 27 proposed rents & recoveries budget is zero. However, OLBR's projection is \$1,242 to reflect recoveries.
- The proposed License & Registration (shown as Permits & Licenses in the table above) budget of \$5.0 million is increasing by \$0.3 million compared to both the FY 26 NIFA Approved Budget and OLBR's projection.

Revenues, cont.

- Proposed FY 27 state aid revenue is in line with the FY 26 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 increasing by \$0.3 million to \$5.0 million, budget to budget. The chart below includes the FY 25 historical actual, the FY 26 NIFA Approved Budget, and the Proposed FY 27 Budget.

License & Registration	FY 25 Actual	FY 26 Budget	FY 27 Proposal	FY 27 Proposed vs. FY 26 Budget Variance
Home Improvement License	\$3,293,095	\$2,975,000	\$3,310,000	\$335,000
Weights and Measures	1,685,691	1,725,000	1,725,000	\$0
Total	\$4,978,786	\$4,700,000	\$5,035,000	\$335,000

- Home Improvement License revenues are rising by \$335,000 to \$3.3 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 constant at \$1.7 million. The fees include the Item Pricing Waiver Program.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	21	23	26	22	26	0	0.0%	4	18.2%
Part-Time and Seasonal	3	3	4	4	4	0	0.0%	0	0.0%
Salaries	\$1,726,784	\$2,010,376	\$2,276,144	\$2,064,835	\$2,554,143	\$277,999	12.2%	\$489,308	23.7%
Equipment	4,334	2,780	5,000	5,000	5,000	0	0.0%	0	0.0%
General Expenses	39,380	36,634	82,000	82,000	78,300	(3,700)	-4.5%	(3,700)	-4.5%
Contractual Services	85,257	93,724	126,250	126,250	94,500	(31,750)	-25.1%	(31,750)	-25.1%
Total	\$1,855,754	\$2,143,514	\$2,489,394	\$2,278,085	\$2,731,943	\$242,549	9.7%	\$453,858	19.9%

Expenses

- The Proposed FY 27 Expense Budget of \$2.7 million is 9.7% higher budget to budget. Proposed expenses are 19.9%, or \$0.5 million more than the latest OLBR projections.
- Salary expenses are increasing by \$0.3 million, or 12.2%, budget to budget, and increasing by \$0.5 million, or 23.7% when compared to OLBR projections. This is mainly due to contractual cost of living adjustments (COLA).
 - Budgeted full-time and part-time headcounts are constant in FY 27 compared to the FY 26 NIFA Approved Budget and four more compared to the latest projections.
 - Terminal leave is flat at \$59,806 for FY 27.
 - The overtime budget is flat at \$75,000 for FY 27.
- FY 27 proposed general expenses are down 4.5%, or \$3,700 when compared to the FY 26 NIFA Approved Budget. This is due to declines in miscellaneous supplies and expenses and clothing and uniform supplies, which are offset by rises in educational & training supplies & expenses, office supplies & copy paper, and membership fees.
- The FY 27 contractual services budget is down 25.1%, or \$31,750 when compared to both the FY 26 NIFA Approved Budget and OLBR's projection. The decline is found in the miscellaneous contractual services with a minor increase in uniform rental expenses.
- The equipment budget of \$5,000 is constant in both the Proposed FY 27 Budget and OLBR's projection. Miscellaneous equipment makes up this budget line.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	839	842	943	796	943	0	0.0%	147	18.5%
Part-Time and Seasonal	1	1	9	1	9	0	0.0%	8	800.0%
Salaries	\$129,249,101	\$128,078,771	\$129,713,717	\$125,188,696	\$133,910,022	\$4,196,305	3.2%	\$8,721,326	7.0%
Workers Compensation	9,486,160	9,414,625	9,732,000	9,732,000	10,400,000	668,000	6.9%	668,000	6.9%
Equipment	434,312	197,829	190,207	190,207	140,207	(50,000)	-26.3%	(50,000)	-26.3%
General Expenses	4,346,200	4,323,738	4,524,367	4,524,367	4,524,367	0	0.0%	0	0.0%
Contractual Services	21,721,799	22,352,292	22,355,859	22,355,859	22,355,859	0	0.0%	0	0.0%
Utility Costs	1,731,871	1,717,866	1,777,818	1,777,818	1,965,000	187,182	10.5%	187,182	10.5%
Total	\$166,969,443	\$166,085,122	\$168,293,968	\$163,768,947	\$173,295,455	\$5,001,487	3.0%	\$9,526,508	5.8%

Expenses

- The Correctional Center's expenses for the Proposed FY 27 Budget are \$173.3 million, an increase of \$5.0 million against the prior year budget and \$9.5 million more compared to OLBR's current projection. The budget to budget growth is driven by increases in salaries, workers' compensation and utility costs offset by lower equipment expenditures.
- The salaries for the proposed budget rose to \$133.9 million, a \$4.2 million increase from the FY 26 NIFA Approved Budget and grew by \$8.7 million, relative to OLBR's FY 26 projection.
 - The increase is mainly attributable to funding the hiring of two new classes of Corrections Officers in FY 27 as well as the estimated impact of an anticipated collective bargaining agreement for Correction Officers Benevolent Association (COBA) members, offset primarily by lower termination leave of \$0.7 million and a small decrease in longevity costs. In addition, the salary budget accommodates a 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027.
 - The proposed FY 27 overtime budget remains flat at \$25.1 million budget to budget. However, compared to OLBR's current projection of \$35.4 million, the proposed budget is lower by \$10.3 million. According to the Department, the Office of Management and Budget will work with the Correctional Center in addressing any overtime shortfall for FY 27.
 - The FY 27 proposal's full-time headcount remains unchanged at 943 compared to the prior year, but against the OLBR projection it is increasing by 147 due to current vacancies. The part-time and seasonal headcount is constant at nine positions budget to budget and higher by eight compared to the onboard. A review of the Correctional Center's staffing analysis is detailed later in the report.
- The Proposed FY 27 Budget for workers' compensation is increasing by \$0.7 million compared to the prior year and current projections due to higher indemnity and triad medical costs of \$0.9 million and \$0.3 million respectively. Offsetting these increases is a decline of Dpay costs of roughly \$0.5 million.

Expenses, Cont.

- The FY 27 equipment expenses decreased minimally by \$50,000 due to lower costs for heavy duty equipment and safety and security equipment.
- General expenses remain unchanged at \$4.5 million for the FY 27 Proposed Budget.
- The department's proposed FY 27 contractual services expenses budget of \$22.4 million is flat budget to budget.
- The contractual expenses allocated in the medical/psychiatric services line remains constant at \$20.0 million for the proposal. This line includes the following three components that may fluctuate year to year.
 - Per the Administration, the contract agreement between the Correctional Center and NHCC has been extended through July 31, 2028. The proposed budget is \$18.6 million, a reduction of \$1.3 million from FY 26. This Proposed FY 27 Budget is based on an inmate census of 600-799 according to the department. Following the Covid pandemic, the jail's inmate population continues to experience an anticipated annual average population level of 789 (will be discussed further in the report).
 - The in-patient & out-patient inmate healthcare services are budgeted at \$1.3 million, which was included in the NHCC line in the prior year.
 - Unimex Medical Exams budget remains at \$0.1 million for the Proposed FY 27 Budget. These allocated funds provide medical consulting services to facilitate in the resolution of 207-C disputes between the County and the Correction Officers Benevolent Association.
- The FY 27 proposal allocates roughly \$2.0 million for utility costs, an increase of about \$0.2 million against the prior year and current projections. The change is mostly due to higher light power and water costs.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2026	2027	Exec. vs. Approved	
	2024	2025	NIFA Approved Budget	Exec. Budget	Var.	%
Correctional Center	\$156.8	\$155.9	\$157.5	\$161.8	\$4.3	2.7%
Office of the Sheriff	10.1	10.1	10.8	11.5	0.7	6.5%
Total	\$167.0	\$166.1	\$168.3	\$173.3	\$5.0	3.0%

- The FY 27 budget for the Correctional Center and Office of the Sheriff's (Enforcement Division) control centers are \$161.8 million and \$11.5 million, an increase of \$4.3 million and \$0.7 million respectively from the FY 26 NIFA Approved Budget.

Expenses, Cont.

Staffing Analysis						
	FY 26 NIFA Approved	Sept-26 Onboard	FY 27 Request	FY 27 Executive	Exec. vs NIFA Approved	Exec. vs Onboard
CC Full-time Staffing						
10 Correctional Center						
Uniform	796	668	796	796	0	128
Civilian	69	59	69	69	0	10
Sub-total Full-Time	865	727	865	865	0	138
20 Sheriff						
Uniform	69	68	70	70	1	2
Civilian	9	1	8	8	(1)	7
Sub-total Full-time	78	69	78	78	0	9
Total Full-time	943	796	943	943	0	147
CC Part-time and Seasonal						
10 Correctional Center	7	1	7	7	0	6
20 Sheriff	2	0	2	2	0	2
Total Part-time and Seasonal	9	1	9	9	0	8

- The Correctional Center's full-time staffing for uniform officers remains flat at 796 compared to the FY 26 NIFA Approved Budget. However, compared to the September actual of 668, the headcount is increasing by 128 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 remains constant at 69 positions budget to budget and grows by 10 positions relative to the current actual.
- In FY 26 the Department hired two classes of Correction Officer recruits, 12 in February and 19 in July for a total of 31. The Correctional Center states that they are anticipating another class of 30 recruits by year-end FY 26.
 - The Administration's FY 27 plan includes hiring two new classes of Correction Officers, though the number of recruits and hire dates remain undecided.
 - The new recruits will offset the loss of staff due to separations, retirements, and attrition. As per the department the average Correction Officer attrition for FY 24 was 58, FY 25 was 71, the FY 26 current estimate is 87 (majority due to the Voluntary Separation Incentive Program (VSIP) offered by the County in March 2026) and 54 are anticipated for FY 27.
 - If the current attrition continues to trend at these increasingly high levels, it is vital that the department outline a plan to maintain headcount for uniform and civilian titles and hire more recruits. If these actions are not executed it will severely impact the FY 27 overtime budget.

Expenses, Cont.

- As depicted in the table on the previous page, the Office of the Sheriff's uniform full-time headcount in FY 27 increase by one position for Deputy Sheriffs against the prior year and is higher by two compared to OLBR actuals. The Civilian positions declined by one in the FY 27 budget and increased by seven compared to onboard. However, the overall headcount remains constant at a total of 78 positions.
- The Proposed FY 27 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 constant at two positions compared to the prior year budget but increases by two titles from the current actual.
- To recap, the Correctional Center has assigned \$25.1 million in overtime expenses for the Proposed FY 27 Budget. This budget appears quite difficult to achieve based on historical trends and the current projection of \$35.4 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 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 a 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$1,177	\$0	\$13,000	\$13,000	\$13,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	666,195	766,675	0	171,908	0	0	*****	(171,908)	-100.0%
Rev Offset To Expense	738,854	200,000	200,000	200,000	200,000	0	0.0%	0	0.0%
Dept Revenues	1,341,330	1,490,529	1,700,000	1,700,000	2,300,000	600,000	35.3%	600,000	35.3%
Interdept Revenues	181,042	58,968	320,000	320,000	320,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	3,576,183	5,603,198	4,817,625	4,817,625	4,817,625	0	0.0%	0	0.0%
State Aid-Reimb of Exp	1,030,365	3,006,685	1,143,494	1,143,494	1,343,494	200,000	17.5%	200,000	17.5%
Total	\$7,535,147	\$11,126,055	\$8,194,119	\$8,366,027	\$8,994,119	\$800,000	9.8%	\$628,092	7.5%

Revenues

- The FY 27 revenue budget of \$9.0 million is growing by \$0.8 million budget to budget and \$0.6 million compared to current projections due to variations in rents and recoveries, department revenue and state aid.
- The fines and forfeits budget for FY 27 remains unchanged at \$13,000.
- The rents and recoveries budget for the FY 27 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 27 Budget for departmental revenue increased by \$0.6 million budget to budget and against projections. This budget line contains miscellaneous receipts and fees. According to the Administration the increase is attributable to an upward trend in fee collections by the Sheriff's Department pursuant to the New York State Civil Practice Law and Rules (CPLR).
- The inter-departmental revenue budget of \$0.3 million remains flat for FY 27. 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 27 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 10 inmates (depicted in the table on following page) and the Title IV D revenue is also unchanged at about \$0.8 million.

Revenues, Cont.

- The FY 27 state aid budget of \$1.3 million includes an additional \$0.2 million compared to the FY 26 NIFA Approved Budget and the current projections. According to the Administration this is due to higher revenue expected for Raise the Age (RTA) reimbursement based on FY 25 actuals. RTA reimbursement is 92% of this revenue line.

<u>Annual Average Inmate Population Activity Indicators</u>				
<u>Indicators</u>	Actual <u>FY24</u>	Actual <u>FY25</u>	Projected <u>FY26</u>	Proposed <u>FY27</u>
Annual Total Admissions	3,263	3,333	3,298	3,316
Average Daily <u>Nassau</u> County Inmates	742	762	752	757
Average Daily Federal Inmates	10	9	10	10
Average Daily Parole Violators	5	11	10	11
Average Daily State Ready Inmates	11	10	11	11
Total Average Daily Inmate Population	768	792	783	789
<i>Source: Nassau County Correctional Center</i>				

- The chart above depicts the daily inmate population activity provided by the Correctional Center.
- The Proposed FY 27 annual total admissions indicator is increasing by 18 or 0.5% against the FY 26 projection.
- The average daily Nassau County inmate population for FY 27 proposal is declining by five compared to the FY 25 actual but increasing relative to the FY 26 projection.
- The Proposed FY 27 count for the average daily federal inmates remains flat compared to projections.
- The FY 27 state ready inmate count is constant at 11 compared to the FY 26 projected.
- Total average daily inmate population for the FY 27 proposal is estimated to rise by six compared to the FY 26 projection level of 783.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	86	82	91	84	91	0	0.0%	7	8.3%
Part-Time and Seasonal	5	3	5	3	25	20	400.0%	22	733.3%
Salaries	\$9,594,186	\$9,721,818	\$10,308,310	\$10,205,645	\$10,412,627	\$104,317	1.0%	\$206,982	2.0%
Equipment	9,865	638	10,000	10,000	5,000	(5,000)	-50.0%	(5,000)	-50.0%
General Expenses	522,296	670,643	530,630	530,630	530,630	0	0.0%	0	0.0%
Contractual Services	8,785,690	9,195,530	6,555,000	6,555,000	6,555,000	0	0.0%	0	0.0%
Total	\$18,912,037	\$19,588,630	\$17,403,940	\$17,301,275	\$17,503,257	\$99,317	0.6%	\$201,982	1.2%

Expenses

- The Proposed FY 27 Expenses are increasing by 0.6%, or \$99,317, budget to budget, and by 1.2%, or \$201,982, from the FY 26 projection.
- Salaries are increasing by \$0.1 million, budget to budget, with full-time headcount remaining constant and part-time headcount increasing by 20. Salaries are increasing by \$0.2 million compared to OLBR's FY 26 projection with full-time headcount increasing by seven and part-time headcount increasing by 22.
 - Terminal leave pay is decreasing by \$0.3 million to \$0.1 million in FY 27. Longevity pay is declining by \$5,352 in FY 27.
- The equipment line is decreasing by \$5,000 in FY 27 and is comprised of miscellaneous equipment.
- The proposed general expenses are constant at \$530,630 when compared to both the FY 26 NIFA Approved Budget and OLBR's projections. Items in this budget line include educational and training supplies, miscellaneous supplies and expenses, postage delivery, office supplies and copy paper, traveling, 1099 witness/expert fees, investigative expenses, equipment maintenance and rental, and other expenses.
- Contractual services remain constant at \$6.6 million when compared to both FY 26 NIFA Approved Budget and OLBR's projections. However, expert witness is declining by \$0.3 million and miscellaneous contractual services are declining by \$60,000, offset by an increase of \$0.3 million in legal services.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$186,699	\$179,845	\$670,000	\$670,000	\$670,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	925,279	5,639,438	3,551,391	3,551,391	3,551,391	0	0.0%	0	0.0%
Dept Revenues	(5,038)	53,607	214,500	214,500	214,500	0	0.0%	0	0.0%
Interdept Revenues	841,291	1,667,665	2,239,783	2,239,783	1,979,723	(260,060)	-11.6%	(260,060)	-11.6%
Fed Aid-Reimb of Exp	280,858	261,385	285,000	285,000	285,000	0	0.0%	0	0.0%
Total	\$2,229,090	\$7,801,939	\$6,960,674	\$6,960,674	\$6,700,614	(\$260,060)	-3.7%	(\$260,060)	-3.7%

Revenues

- The overall revenue budget for FY 27 is decreasing by \$260,000, or 3.7%, to \$6.7 million compared to the FY 26 budget and the current projections.
- Fines & forfeitures are remaining flat, budget to budget, and when compared to OLBR's projections.
- Rents and recoveries are flat at \$3.6 million. Some of the items that make up this budget line include cash recoveries, prior year recoveries, retroactive settlement reimbursement, recovery damages to County property, and workman's compensation recoveries.
- Interdepartmental revenues are decreasing by \$260,060, or 11.6%, when compared to both the FY 26 NIFA Approved Budget and the OLBR projections.
- Proposed FY 27 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:

Departmental Revenues				
Revenue Source	FY 25 Actual	FY 26 NIFA Approved Budget	FY 26 Projected	FY 27 Proposed
Miscellaneous Receipts	\$160	\$12,500	\$12,500	\$12,500
Fees	44,054	183,500	183,500	183,500
Contractual Services	9,380	15,000	15,000	15,000
Criminal Restitution	13	3,500	3,500	3,500
Total	\$53,607	\$214,500	\$214,500	\$214,500

- 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$25,435	\$33,088	\$25,000	\$46,585	\$25,000	\$0	0.0%	(\$21,585)	-46.3%
Invest Income	0	260,354	0	177,642	190,000	190,000	*****	12,358	7.0%
Rents & Recoveries	21,416	55,263	1,000	1,000	1,000	0	0.0%	0	0.0%
Dept Revenues	39,998,274	40,899,745	38,945,856	42,795,445	40,000,000	1,054,144	2.7%	(2,795,445)	-6.5%
Total	\$40,045,125	\$41,248,450	\$38,971,856	\$43,020,672	\$40,216,000	\$1,244,144	3.2%	(\$2,804,672)	-6.5%

Revenues

- FY 27 Proposed County Clerk revenues are \$1.2 million, or 3.2%, higher than the FY 26 NIFA Approved Budget. Compared with the current FY 26 projection, revenues are decreasing by \$2.8 million, or 6.5%.
- Nassau County housing market activity has been steadily increasing. On a year-to-date basis through August 2026, County Clerk statistics show that mortgage recordings and deed recordings are up 9.6% and 3.2% respectively after an increase of 3.7% and 3.6% in the same period in FY 25.
- Using pending sales as a barometer for future housing-market activity suggests that Nassau County home sales may improve modestly. OneKey MLS figures show that year-to-date through June 2026, pending sales increased 3.2%, to 5,089 from 4,933 during the same period in 2025.
- Additionally, median sale prices increased to \$830,000 or 6.4% as of June 2026, when compared to \$780,000 in 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 and an additional 0.75% by the end of FY 25. Effective September 17, 2026, rates were increased by 0.25%, the first increase in over three years. Additionally, at least one more 0.25% increase is anticipated by the end of FY 26. This could have a negative effect on real estate transactions.

Revenues, Cont.

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

Departmental Revenues					
Revenue Source	FY26 Budget	FY 26 Projection	FY 27 Exec. Budget	27 Exec. vs. 26 Bud.	27 Exec. vs. 26 Proj.
Fees	\$25,000	\$116,708	\$60,000	\$35,000	(\$56,708)
Court Fees	1,200,000	1,023,440	910,000	(290,000)	(113,440)
Mortgage Recording Fees	18,700,000	22,240,453	19,944,144	1,244,144	(2,296,309)
Deed Recording Fees	8,250,000	10,022,700	9,000,000	750,000	(1,022,700)
Real Estate Transfer Fees	45,000	61,910	45,000	0	(16,910)
Records Management	125,000	134,926	125,000	0	(9,926)
Mortgage Exp Reimbursement	3,425,856	3,425,856	3,425,876	20	20
Business Name Fee	25,000	22,740	25,000	0	2,260
Miscellaneous Fees	6,500,000	5,181,237	5,814,980	(685,020)	633,743
On Line Registration	650,000	565,475	650,000	0	84,525
	\$38,945,856	\$42,795,445	\$40,000,000	\$1,054,144	(\$2,795,445)

- 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 at \$40.0 million in FY 27, an increase of approximately \$1.1 million, or 2.7%, from the FY 26 NIFA Approved Budget.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	77	77	90	79	90	0	0.0%	11	13.9%
Part-Time and Seasonal	14	11	80	13	80	0	0.0%	67	515.4%
Salaries	\$5,770,117	\$6,133,409	\$7,559,634	\$6,124,751	\$7,399,381	(\$160,253)	-2.1%	\$1,274,630	20.8%
Equipment	36,372	65,847	117,500	117,500	117,500	0	0.0%	0	0.0%
General Expenses	164,704	99,542	245,675	245,675	245,675	0	0.0%	0	0.0%
Contractual Services	808,939	746,494	837,480	837,480	837,480	0	0.0%	0	0.0%
Inter-Dept. Charges	0	2,940,953	2,171,917	2,171,917	2,798,219	626,302	28.8%	626,302	28.8%
Total	\$6,780,133	\$9,986,245	\$10,932,206	\$9,497,323	\$11,398,255	\$466,049	4.3%	\$1,900,932	20.0%

Expenses

- Total FY 27 Proposed Expenses for the department increase by approximately \$0.5 million, or 4.3%, from the FY 26 NIFA Approved Budget and by \$1.9 million, or 20.0%, from the FY 26 projection.
- Salaries decrease by approximately \$0.2 million, or 2.1%, from the FY 26 NIFA Approved Budget but increase by \$1.3 million, or 20.8%, from the current projection. The salary budget will have to absorb a 2.5% contractual general wage increase for CSEA employees, effective January 1, 2027, in addition to wage and title movements.
- The FY 27 Proposed Budget maintains 170 positions, the same as the FY 26 NIFA Approved Budget. The current projected headcount is 92, inclusive of full-time and part-time employees, resulting in 78 total vacancies.
- Inter-Departmental Charges increase by approximately \$0.6 million, or 28.8%, from both the FY 26 NIFA Approved Budget and the current projection.
- Equipment, Contractual Services and General Expenses remain unchanged from both the FY 26 NIFA Approved Budget and the current projection.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	80	82	102	81	103	1	1.0%	22	27.2%
Part-Time and Seasonal	2	2	8	2	9	1	12.5%	7	350.0%
Salaries	\$8,962,597	\$8,715,704	\$10,094,375	\$8,283,697	\$11,643,381	\$1,549,006	15.3%	\$3,359,684	40.6%
Equipment	335	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	237,210	338,379	493,100	493,100	1,737,307	1,244,207	252.3%	1,244,207	252.3%
Contractual Services	716,624	549,464	1,012,110	1,012,110	2,514,984	1,502,874	148.5%	1,502,874	148.5%
Total	\$9,916,766	\$9,603,547	\$11,609,585	\$9,798,907	\$15,905,672	\$4,296,087	37.0%	\$6,106,765	62.3%

Expenses

- The FY 27 proposed expenses are increasing by \$4.3 million, or 37.0%, from the FY 26 budget in all expenses except for equipment which is holding steady at \$10,000.
- The Administration states that general expenses and contractual services combined cost increases of \$2.7 million is associated with anticipated expenses related to employee education and training for the implementation of the Nassau County Advantage systems.
 - General expense has an increase of \$1.2 million in educational and training supplies and expense line.
 - Contractual services has growth of \$1.5 million in the miscellaneous line.
- The salaries line is increasing, by \$1.5 million when compared to the prior year and by \$3.4 million from the projection.
 - The proposed budget accommodates wage and title movements in addition to the contractual Cost Of Living Adjustment (COLA) for CSEA in FY 27.
 - The FY 27 budget contains a credit of \$1.0 million for capital back charges, however in FY 26 the credit was \$2.3 million. This decrease in the credit is impacting expenses by \$1.3 million.
- Equipment is allocated at \$10,000 in the FY 27 Proposed Budget which is the same as the FY 26 budget.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$380	\$258,458	\$0	\$153,703	\$0	\$0	*****	(\$153,703)	-100.0%
Dept Revenues	9,423	9,501	10,000	10,000	10,000	0	0.0%	0	0.0%
Total	\$9,803	\$267,959	\$10,000	\$163,703	\$10,000	\$0	0.0%	(\$153,703)	-93.9%

Revenues

- The FY 27 revenues are unchanged at \$10,000 when compared to the FY 26 NIFA Approved Budget but \$0.2 million less than the projection.
- The rents and recoveries revenue is generally recorded as it happens and is not budgeted in the FY 27 Proposed Budget. The FY 26 projections anticipate \$153,703 being recognized within the prior year recoveries line.
- The departmental revenues line remains flat at \$10,000 when compared budget to budget and projection level and is in line with historical amounts.
 - The amount is specifically for COBRA administrative fees.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	11	11	13	11	13	0	0.0%	2	18.2%
Part-Time and Seasonal	8	6	3	5	3	0	0.0%	(2)	-40.0%
Salaries	\$1,439,230	\$1,528,209	\$1,712,262	\$1,548,509	\$1,712,262	\$0	0.0%	\$163,753	10.6%
Equipment	7,685	0	1,500	1,500	1,500	0	0.0%	0	0.0%
General Expenses	60,847	71,115	81,000	81,000	81,000	0	0.0%	0	0.0%
Contractual Services	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
Total	\$1,507,763	\$1,599,324	\$1,804,762	\$1,641,009	\$1,804,762	\$0	0.0%	\$163,753	10.0%

Expenses

- The FY 27 expense budget totals \$1,804,762, unchanged from the FY 26 approved budget and \$163,753, or 10.0%, above the FY 26 projection.
- The salaries line remains unchanged at \$1,712,262 compared with the FY 26 approved budget and is \$163,753, or 10.6%, above the FY 26 projection.
 - Full-time headcount remains flat at 13, budget to budget, and is two positions above the projection. Part-time and seasonal headcount remain flat at 3, budget to budget, and is two positions below the projection.
 - The two vacancies are expected to generate savings in FY 26 and could be filled in FY 27.
- Equipment holds steady at \$1,500 in FY 27 as compared to the FY 26 budget and projection.
- General expenses remain unchanged at \$81,000 in FY 27 compared with the FY 26 approved budget and projection.
- Contractual services remain unchanged at \$10,000 in FY 27 compared with the FY 26 approved budget and projection.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$618	\$0	\$0	\$58	\$0	\$0	*****	(\$58)	-100.0%
Total	\$618	\$0	\$0	\$58	\$0	\$0	*****	(\$58)	-100.0%

Revenues

- Rents and recoveries are projected at \$58 in FY 26. No revenue is budgeted for FY 27.

When New York State took control over the operation of the Courts, the State granted employees who worked in the system the right to remain in the County's health plan. The County pays the expense and the State 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fringe Benefits	\$448,682	\$400,500	\$791,744	\$567,890	\$560,000	(\$231,744)	-29.3%	(\$7,890)	-1.4%
Total	\$448,682	\$400,500	\$791,744	\$567,890	\$560,000	(\$231,744)	-29.3%	(\$7,890)	-1.4%

Expenses

- The Proposed FY 27 Budget is declining by \$0.2 million compared to the FY 26 NIFA Approved Budget, and minimally by \$7,890, compared to the projection. In the current year, OLBR is projecting a surplus of \$223,854 for Court expenses.
- The fringe budget for Courts funds costs for Medicare reimbursement and health insurance costs for retirees. According to OMB, the FY 27 Proposed Budget includes a health insurance growth rate assumption of 4.0% for active and retired employees. Although the 4.0% assumption is lower than historical levels, it is consistent with the projected blended growth rate in the most recent analysis from New York State's benefit consultant's, AON.
- There is sufficient funding in the budget to cover the projected growth rate for FY 27.
- The following chart details the NIFA Approved FY 26 Budget, and the Proposed FY 27 Budget for fringe benefits by sub-object:

Expense	FY 26 NIFA Approved	FY 27 Executive Budget	FY27 Executive vs. FY 26 NIFA
Medicare Reimbursement	\$250,000	\$150,000	(\$100,000)
Medicare Reimbursement Surcharge	\$10,000	\$10,000	\$0
Retiree Health Insurance	\$531,744	\$400,000	(\$131,744)
Total	\$791,744	\$560,000	(\$231,744)

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$439,396	\$400,500	\$728,405	\$728,405	\$515,200	(\$213,205)	-29.3%	(\$213,205)	-29.3%
Total	\$439,396	\$400,500	\$728,405	\$728,405	\$515,200	(\$213,205)	-29.3%	(\$213,205)	-29.3%

Revenues

- The FY 27 revenue budget is declining by \$0.2 million compared to both the FY 26 NIFA Approved Budget and the latest projection.
 - The proposed state aid budget of \$0.5 million represents the reimbursement from the State for health insurance costs.
 - The difference between the expense in the Operating Budget and the amount reimbursed by the State represents the retiree health insurance premiums paid by the County on behalf of the retirees who retired prior to the State taking over the Courts.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	2	2	4	2	4	0	0.0%	2	100.0%
Salaries	\$271,838	\$256,520	\$350,852	\$269,551	\$412,706	\$61,854	17.6%	\$143,155	53.1%
General Expenses	3,715	9,807	85,000	85,000	85,000	0	0.0%	0	0.0%
Contractual Services	0	0	155,000	155,000	93,500	(61,500)	-39.7%	(61,500)	-39.7%
Total	\$275,553	\$266,328	\$590,852	\$509,551	\$591,206	\$354	0.1%	\$81,655	16.0%

Expenses

- The FY 27 budget increases by \$354, or 0.1%, when compared to the FY 26 NIFA Approved Budget and is increasing by \$81,655, or 16.0%, compared to projection.
 - According to the Administration, the department will continue utilizing a state awarded grant to fund and expand program services.
- Salaries are increasing by \$61,854, or 17.6 from the FY 26 NIFA Approved Budget but increasing by \$143,155, or 53.1%, from projections.
 - The proposed salary budget accommodates the shifting of titles along with the associated wage adjustments compared to the prior year budget and current projections.
 - The proposed full-time headcount remains flat at four positions, budget to budget, while there is an increase of two against the current staff.
- The FY 27 general expenses remain flat at \$85,000 when compared to the FY 26 prior year and projection levels.
- Contractual services are \$61,500 lower in the FY 27 Proposed Budget due to lower anticipated legal expenses.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$226	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$0	\$226	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenues

- The rents and recoveries line includes \$226 in FY 25, however revenues are not projected in FY 26 or budgeted in FY 27.

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 one of the County's Major Operating Funds. The DSV Fund maintains the resources necessary to make required principal and interest payments and cover other debt-related expenses. Bond and note proceeds fund projects identified in the four-year capital plan and meet short-term cash flow requirements.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Interest	\$82,716,438	\$96,190,182	\$99,176,313	\$98,711,438	\$109,866,501	\$10,690,188	10.8%	\$11,155,063	11.3%
Principal	116,305,000	93,775,000	87,495,000	68,900,000	78,580,000	(8,915,000)	-10.2%	9,680,000	14.0%
Other Expense	104,063,593	125,606,547	116,327,206	116,327,206	123,653,903	7,326,697	6.3%	7,326,697	6.3%
Total	\$303,085,031	\$315,571,729	\$302,998,519	\$283,938,644	\$312,100,404	\$9,101,885	3.0%	\$28,161,760	9.9%

Debt Service Fund Expense

- Total debt service expenses are budgeted at \$312.1 million in the FY 27 Executive Budget, an increase of \$9.1 million, or 3.0%, from the FY 26 NIFA Approved Budget. Compared with OLBR's FY 26 projection, expenses increase by \$28.2 million, or 9.9%.
- The budget-to-budget increase reflects a \$10.7 million increase in interest and a \$7.3 million increase in other expenses, partially offset by an \$8.9 million decrease in principal payments.
 - Compared with OLBR's FY 26 projection, principal payments increase by \$9.7 million, while interest increases by \$11.2 million. There were savings in the current year due to debt defeasance completed in FY 25.
- Changes in principal and interest costs reflect the amortization schedule for existing debt and assumptions for planned future debt issuances.
- The other expense line, which includes costs associated with NIFA-issued debt and debt issuance, totals \$123.7 million in FY 27, an increase of \$7.3 million, or 6.3%, from the FY 26 NIFA Approved Budget and the FY 26 projection.
 - NIFA set-asides are funded with sales tax revenue reserved to cover debt service costs on NIFA-issued debt.
 - The FY 27 Executive Budget also provides for the expenses associated with issuing debt.

Debt Service Fund Expenses, Cont.

- The table below details planned future borrowings reflected in the proposed Multi-Year Financial Plan (MYP). These amounts are subject to change.

Planned Future Debt Issuances 2026 to 2030					
	FY 26 Planned	FY 27 Planned	FY 28 Planned	FY 29 Planned	FY 30 Planned
	Issues	Issues	Issues	Issues	Issues
Capital Borrowings					
Capital - General	188,437,500	150,000,000	150,000,000	150,000,000	150,000,000
Capital - SSWRD	54,312,500	50,000,000	50,000,000	50,000,000	50,000,000
EFC - Bay Park	95,000,000	0	0	0	0
Total Long-Term Borrowings	337,750,000	200,000,000	200,000,000	200,000,000	200,000,000
Short-Term Borrowings					
BANs	0	0	0	0	0
RANs	0	0	0	0	0
TANs	0	0	0	0	0
Total Short-Term Borrowings	0	0	0	0	0

- The County may use short-term borrowings to address timing differences between cash receipts and expenditures. BANs are issued in anticipation of bond proceeds, RANs in anticipation of revenue receipts, and TANs in anticipation of property tax receipts.
- The plan does not anticipate any BAN, RAN, or TAN issuances from FY 26 through FY 30.
- Planned long-term borrowings include debt for general capital, sewer capital, and Environmental Facilities Corporation (EFC) purposes. The FY 26 plan totals \$337.8 million, including \$188.4 million for general capital of which \$94.7 has already been issued, \$54.3 million for sewer capital of which \$23.1 has already been issued, and \$95.0 million of EFC financing for the Bay Park conveyance project. No tax certiorari borrowing is shown.
- The County plans to issue \$200.0 million of long-term debt annually from FY 27 through FY 30, consisting of \$150.0 million for General Capital and \$50.0 million for Sewer and Storm Water Capital each year.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rev Offset To Expense	\$1,112,466	\$1,107,544	\$819,000	\$819,000	\$0	(\$819,000)	-100.0%	(\$819,000)	-100.0%
Debt Svc From Capital	9,401,736	30,771,155	22,700,000	15,200,000	28,100,000	5,400,000	23.8%	12,900,000	84.9%
Debt Svc Chrgback Rev	242,938,726	214,032,125	229,504,004	217,944,129	225,037,054	(4,466,950)	-1.9%	7,092,925	3.3%
Interfund Charges Rev	48,188,649	49,061,292	48,252,182	48,252,182	57,898,642	9,646,460	20.0%	9,646,460	20.0%
Fed Aid-Reimb of Exp	189,518	297,878	0	0	0	0	*****	0	*****
Interfund Transfers	0	19,071,875	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	1,253,935	1,229,861	1,723,333	1,723,333	1,064,708	(658,625)	-38.2%	(658,625)	-38.2%
Total	\$303,085,031	\$315,571,729	\$302,998,519	\$283,938,644	\$312,100,404	\$9,101,885	3.0%	\$28,161,760	9.9%

Debt Service Fund Revenues

- Total Debt Service Fund revenue is budgeted at \$312.1 million in FY 27, an increase of \$9.1 million, or 3.0%, from the FY 26 NIFA Approved Budget and \$28.2 million, or 9.9%, above OLBR's FY 26 projection. This increase is mainly because of savings in the current year from debt defeasance completed in FY 25.
- 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 in the Office of Management and Budget.
- The Administration budgets \$1.1 million of state aid reimbursement in FY 27, a decrease of \$0.7 million, or 38.2%, from the FY 26 NIFA Approved Budget. The aid supports 25% of the interest paid on debt issued to build the Family Court.
- No revenue offset to expense is budgeted in FY 27, compared with \$0.8 million in the FY 26 NIFA Approved Budget. This line previously reflected Nassau Community College reimbursements for debt service on termination pay borrowed by the County on the College's behalf.

Debt Service Fund Revenues – Cont.

Debt Service Fund Chargeback Revenues		
	FY 26 NIFA Apprvd.	Executive FY 27
Fire Commission	\$871,756	\$1,026,746
General Fund	\$201,480,952	\$195,044,001
Police District	\$1,081,229	\$1,496,895
Police Headquarters	\$26,070,067	\$27,469,412
Grand Total	\$229,504,004	\$225,037,054

- The table above shows that \$195.0 million, or 86.7%, of FY 27 debt service chargeback revenue is related to the General Fund.

Debt Service Fund Interfund Charges		
	FY 26 NIFA Apprvd.	Executive FY 27
Sewer & Storm Water Resource District	\$41,036,549	\$51,683,009
Environmental Bond Act	\$7,215,633	\$6,215,633
Grand Total	\$48,252,182	\$57,898,642

- Interfund charge revenue is budgeted at \$57.9 million in FY 27, an increase of \$9.6 million, or 20.0%, from the FY 26 NIFA Approved Budget.
- FY 27 interfund charges include \$51.7 million from the Sewer and Storm Water Resources District and \$6.2 million from the Environmental Bond Fund.

- FY 27 bond premium revenue is budgeted at \$5.6 million, an increase of \$0.4 million from the FY 26 NIFA Approved Budget.

Debt Service Fund DS from Capital		
	FY 26 NIFA Apprvd.	Executive FY 27
Bond Premium	\$5,200,000	\$5,600,000

- NIFA has the authority to limit the premium to cover the costs of issuance.

Debt Service Fund Multi-Year Plan

2027-2030 Multi-Year Financial Plan Expense				
	2027 Plan	2028 Plan	2029 Plan	2030 Plan
Interest	\$109,866,501	\$115,501,350	\$121,670,876	\$127,686,900
Principal	\$78,580,000	\$71,640,000	\$69,980,000	\$100,925,000
Other Expense	\$123,653,903	\$138,551,514	\$134,771,110	\$119,654,727
Total	\$312,100,404	\$325,692,863	\$326,421,985	\$348,266,627

- 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 increase by \$9.1 million in FY 27 compared with the FY 26 NIFA Approved Budget. Expenses then increase by \$13.6 million in FY 28, \$0.7 million in FY 29, and \$21.8 million in FY 30.
- Principal costs decrease by \$8.9 million in FY 27 compared with the FY 26 NIFA Approved Budget and by \$6.9 million in FY 28 and \$1.7 million in FY 29. They then increase by \$30.9 million in FY 30.

2027-2030 Multi-Year Financial Plan Revenue				
	2027 Plan	2028 Plan	2029 Plan	2030 Plan
Capital Resources for Debt	\$28,100,000	\$22,700,000	\$22,700,000	\$22,700,000
Debt Service Chargeback Revenue	\$225,037,054	\$249,245,810	\$248,073,645	\$265,624,828
Interfund Revenue	\$57,898,642	\$52,747,053	\$54,648,340	\$58,941,799
State Aid -Reim. Of Expense	\$1,064,708	\$1,000,000	\$1,000,000	\$1,000,000
Total	\$312,100,404	\$325,692,863	\$326,421,985	\$348,266,627

- The table above details Debt Service Fund revenues as recorded in the MYP.
- The capital resources for debt line reflects anticipated bond premiums and capital closeouts. Debt service chargeback revenue varies with capital project completion timelines and amortization schedules.
- Interfund revenue increases by \$9.6 million in FY 27 compared with the FY 26 NIFA Approved Budget, decreases by \$5.2 million in FY 28, and then increases by \$1.9 million in FY 29 and \$4.3 million in FY 30. This line includes revenue associated with environmental bonds and sewer debt issuances.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	439	438	449	459	447	(2)	-0.4%	(12)	-2.6%
Part-Time and Seasonal	10	12	9	11	7	(2)	-22.2%	(4)	-36.4%
Salaries	\$49,907,958	\$51,497,568	\$56,539,484	\$55,611,615	\$56,025,534	(\$513,950)	-0.9%	\$413,919	0.7%
Equipment	468,657	707,307	783,000	783,000	600,000	(183,000)	-23.4%	(183,000)	-23.4%
General Expenses	1,485,604	1,352,685	1,676,000	1,676,000	1,676,000	0	0.0%	0	0.0%
Contractual Services	1,972,525	2,645,456	3,155,065	3,155,065	3,308,918	153,853	4.9%	153,853	4.9%
Total	\$53,834,744	\$56,203,016	\$62,153,549	\$61,225,680	\$61,610,452	(\$543,097)	-0.9%	\$384,772	0.6%

Expenses

- The FY 27 Proposed Expense Budget of \$61.6 million for the District Attorney's Office is decreasing by \$0.5 million, or 0.9%, budget to budget, while increasing by \$0.4 million, or 0.6%, when compared to OLBR's FY 26 projection. Salaries and equipment are declining while contractual services grow.
- Salaries are decreasing by \$0.5 million, or 0.9%, budget to budget, but when compared to OLBR's FY 26 projection, they are increasing \$0.4 million or 0.7%. The proposed budget accommodates wage and title movements in addition to the contractual Cost Of Living Adjustment (COLA) for CSEA in FY 27.
- When compared to the FY 26 budget, full-time headcount and part-time positions are both decreasing by two in FY 27 and by 12 and four respectively against OLBR's projection.
- Equipment expenses decreased by \$0.2 million when compared to the FY 26 Approved Budget and OLBR's projection.
- General expenses remain flat at \$1.7 million.
- Contractual services grow by \$0.2 million or 4.9% when compared to the FY 26 budget and projections. Increases are occurring in software contracts and security, offset by declines in miscellaneous contractual services and transcribing & briefs.
 - Software contracts are increasing in FY 27. The department uses systems such as JustWare, NICE, Westlaw and various other Software as Service contracts.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$122,505	\$160,026	\$250,000	\$250,000	\$250,000	\$0	0.0%	\$0	0.0%
Dept Revenues	9,124	7,744	10,000	10,000	10,000	0	0.0%	0	0.0%
Interdept Revenues	452,570	463,884	475,482	475,482	487,369	11,887	2.5%	11,887	2.5%
Interfund Charges Rev	275,000	326,005	275,000	275,000	230,000	(45,000)	-16.4%	(45,000)	-16.4%
Fed Aid-Reimb of Exp	87,379	92,239	101,964	101,964	98,620	(3,344)	-3.3%	(3,344)	-3.3%
State Aid-Reimb of Exp	1,188,553	2,480,965	2,488,866	2,488,866	2,749,544	260,678	10.5%	260,678	10.5%
Total	\$2,135,131	\$3,530,863	\$3,601,312	\$3,601,312	\$3,825,533	\$224,221	6.2%	\$224,221	6.2%

Revenues

- The District Attorney's FY 27 Proposed Revenue Budget of \$3.8 million is increasing by \$0.2 million or 6.2%, compared to the FY 26 NIFA Approved Budget and projections mostly due to the increase in state aid reimbursement followed by inter department revenues. Declines are occurring in interfund charges and federal aid.
- Interdepartmental revenues reflect a slight increase of \$11,887 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 which runs through December 31, 2027.
- Interfund charges decline by \$45,000 in FY 27 when compared to the FY 26 NIFA Approved Budget and projection.
- Federal aid is budgeted at \$98,620, a slight decrease of \$3,344 compared to the FY 26 budget and projection.
 - Federal aid funding of overtime is provided for DA Investigator Task Forces working with the Long Island Drug Enforcement Administration (LIDEA), Federal Bureau of Investigation (FBI), and Homeland Security Investigations (HSI).
- The state aid budget is increasing \$0.3 million in FY 27 compared to the FY 26 NIFA Approved Budget.
 - Included in state aid is grant revenue from the Criminal Justice Discovery Reform grant, as well as a partial reimbursement of the District Attorney's salary via the DA Salary Award Program, both administered by the New York State Division of Criminal Justice Services.

The Board of Elections is responsible for registering voters, maintaining their records, and conducting presidential primaries, Federal non-presidential primaries, State primaries, County primaries, and general elections, as well as special elections called by the Governor or the County Executive.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	135	139	160	123	160	0	0.0%	37	30.1%
Part-Time and Seasonal	217	155	0	171	0	0	*****	(171)	-100.0%
Salaries	\$17,122,797	\$15,797,085	\$21,282,322	\$17,250,786	\$25,835,825	\$4,553,503	21.4%	\$8,585,039	49.8%
Equipment	89,698	32,487	42,000	42,000	71,000	29,000	69.0%	29,000	69.0%
General Expenses	4,299,398	3,812,838	4,006,485	4,006,485	3,637,723	(368,762)	-9.2%	(368,762)	-9.2%
Contractual Services	1,030,948	655,007	773,211	773,211	987,192	213,981	27.7%	213,981	27.7%
Total	\$22,542,840	\$20,297,417	\$26,104,018	\$22,072,482	\$30,531,740	\$4,427,722	17.0%	\$8,459,258	38.3%

Expenses

- The Board of Elections' (BoE) proposed expense budget has increased by \$4.4 million, or 17.0%, compared to the FY 26 NIFA Approved Budget and increased by \$8.5 million, or 38.3%, compared to OLBR's most recent projection. Salaries make up most of the budget rise, followed by increases in equipment and contractual services and a decrease in general expenses.
- According to the department, New York State Election Law Section 3-300, Election Personnel, grants the Board autonomy over all personnel and staffing matters, under the condition that the Board spends within its appropriation from the County Legislature.
- Budget to budget, salary expenses are up \$4.6 million, or 21.4%. The salary budget accommodates a 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027.
- The FY 27 full-time headcount is 160, which is consistent with the FY 26 NIFA Approved headcount, and 37 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 3, 2026, there were 171 part-time & seasonal positions onboard.
- The proposed equipment budget is rising by \$29,000 when compared to both the FY 26 NIFA Approved Budget and the latest projection. The increases are found in office furniture/furnishings, copying/blueprint equipment, information technology, and miscellaneous equipment.

Expenses, cont.

- The general expense budget is declining by 9.2% in FY 27, from \$4.0 million in FY 26 to \$3.6 million in the proposal. The decreases are found in office supplies and copy paper, traveling, rents, information technology supplies and expenses, educational and training supplies and expenses, and equipment maintenance and rental. These are offset by rises in advertising/public notices, copying blueprint supplies and expenses, postage delivery, motor vehicle, clothing and uniform, and miscellaneous supplies and expenses.
- The proposed contractual services budget is \$1.0 million, an increase of 27.7% compared to the FY 26 NIFA Approved Budget and the OLBR projection. The increase is in the miscellaneous contractual services line.
- The chart below details the expenses across BoE's control centers.
 - Expenses are increasing by \$4.4 million, or 17.0%, from the FY 26 NIFA Approved Budget.
 - All expenses were consolidated into the Board of Elections – Administration Control Center in FY 25 and has a budget of \$30.5 million in FY 27.
 - 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		2026	2027	Exec. vs. Approved	
	2024	2025	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$4.1	\$0.0	\$0.0	\$0.0	\$0.0	*****
Primary Elections	3.2	0.0	0.0	0.0	0.0	*****
General Elections	15.1	0.0	0.0	0.0	0.0	*****
Board of Elections - Admin.	0.0	20.3	26.1	30.5	4.4	17.0%
Total	\$22.5	\$20.3	\$26.1	\$30.5	\$4.4	17.0%

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$393,381	\$200,839	\$265,000	\$265,000	\$284,000	\$19,000	7.2%	\$19,000	7.2%
Dept Revenues	2,130	7,926	40,000	40,000	40,000	0	0.0%	0	0.0%
State Aid-Reimb of Exp	0	270,922	0	220,840	0	0	*****	(220,840)	-100.0%
Total	\$395,511	\$479,687	\$305,000	\$525,840	\$324,000	\$19,000	6.2%	(\$201,840)	-38.4%

Revenues

- The proposed revenue budget for FY 27 is increasing by \$19,000 to \$0.3 million when compared to the FY 26 NIFA Approved Budget and decreasing by \$0.2 million compared to OLBR's projection.
- Rents & recoveries are increasing by \$19,000, or 7.2%, budget to budget and 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 26 NIFA Approved Budget and OLBR's projection. This line includes miscellaneous receipts.
- Revenues for state aid are not appropriated in FY 27 but OLBR's projections reflect \$220,840 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	2	3	3	3	0	0.0%	0	0.0%
Part-Time and Seasonal	1	1	2	1	3	1	50.0%	2	200.0%
Salaries	\$893,779	\$868,204	\$597,550	\$518,878	\$597,550	\$0	0.0%	\$78,672	15.2%
General Expenses	32,223	1,340,136	48,000	48,000	77,000	29,000	60.4%	29,000	60.4%
Contractual Services	0	1,039,347	0	0	0	0	*****	0	*****
Interfund Charges	24,980	(72,737)	150,000	150,000	150,000	0	0.0%	0	0.0%
Total	\$950,982	\$3,174,951	\$795,550	\$716,878	\$824,550	\$29,000	3.6%	\$107,672	15.0%

Expenses

- The FY 27 Proposed Budget for expenses is \$0.8 million, an increase of \$29,000 budget to budget, or 3.6%, and \$0.1 million, or 15.0% compared to OLBR's projection.
- Salary expenses remain flat at \$0.6 million compared to the FY 26 NIFA Approved Budget and increases \$78,762 or \$15.2% when compared to OLBR's FY 26 projection. The proposed salary budget accommodates the shifting of titles along with the associated wage adjustments.
- The full-time headcount for the Proposed FY 27 budget remains at three, consistent with the prior year budget and OLBR's projection. The proposed budget eliminated three titles: Administrative Officer II, Commissioner of Emergency Management, and the Public Information Officer. However, three new positions have been added: Deputy Commissioner of Emergency Management, Director of Emergency Planning and a Secretary to the Commissioner of Emergency Management. However, the funding remains flat.
- The part-time headcount increased by one budget to budget and higher by two when compared to OLBR's projection. The FY 27 proposal includes an additional Community Service Assistant title.
- The contractual services in FY 27 budget are zero. In FY 25, that line funded the "on call" expenses that were utilized by multiple county departments for disaster responses in the prior year.

Expenses Cont.

- The FY 27 Proposed Budget for general expenses is \$77,000, an increase of \$29,000 or 60.4% from the prior year budget. This is due to increases in clothing and uniform supplies, and maintenance of equipment, Grainger expenses, information tech supplies and expenses and office supplies and copy paper, offset by declines in equipment maintenance and rental and miscellaneous supplies & expenses.
- The proposed budget for interfund charges of \$150,000 remains flat. This budget line supports college tuition for volunteer firefighters through the Nassau Community College Tuition Program.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$16,710	\$132,063	\$0	\$0	\$0	\$0	*****	\$0	*****
Interfund Charges Rev	0	0	480,012	480,012	441,299	(38,713)	-8.1%	(38,713)	-8.1%
Fed Aid-Reimb of Exp	2,613	157,353	0	0	0	0	*****	0	*****
Interfund Transfers	0	1,659,151	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	3,232	0	0	0	0	0	*****	0	*****
Total	\$22,555	\$1,948,567	\$480,012	\$480,012	\$441,299	(\$38,713)	-8.1%	(\$38,713)	-8.1%

Revenues

- The proposed FY 27 revenue budget allocates \$441,299, which decreases by \$38,713, budget to budget and compared to OLBR's projection. This decrease is due to a reduction in the Emergency Management Performance Grant (EMPG).



Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	98	99	128	109	128	0	0.0%	19	17.4%
Part-Time and Seasonal	28	31	35	30	35	0	0.0%	5	16.7%
Salaries	\$13,722,682	\$14,641,651	\$17,417,329	\$16,358,097	\$17,748,266	\$330,937	1.9%	\$1,390,169	8.5%
Fringe Benefits	7,413,135	6,981,559	8,831,781	9,239,386	9,567,357	735,576	8.3%	327,971	3.5%
Equipment	41,071	49,891	132,107	132,107	132,107	0	0.0%	0	0.0%
General Expenses	123,369	154,803	211,662	211,662	246,662	35,000	16.5%	35,000	16.5%
Contractual Services	5,068,968	5,014,481	5,775,186	5,775,186	5,775,186	0	0.0%	0	0.0%
Debt Svc. Chargebacks	836,121	817,640	871,756	871,756	1,026,746	154,990	17.8%	154,990	17.8%
Inter-Dept. Charges	4,533,835	2,839,604	3,207,651	3,207,651	3,333,814	126,163	3.9%	126,163	3.9%
Total	\$31,739,180	\$30,499,629	\$36,447,472	\$35,795,845	\$37,830,138	\$1,382,666	3.8%	\$2,034,293	5.7%

Expenses

- The FY 27 Proposed Expense Budget is increasing from the FY 26 NIFA Approved Budget by \$1.4 million, or 3.8%, to \$37.8 million. Compared to the projection, expenses are 5.7%, or \$2.0 million higher than the latest OLBR projections.
- Salaries are increasing slightly by \$0.3 million, or 1.9%, from the FY 26 NIFA Approved Budget, and \$1.4 million, or 8.5%, from OLBR's projection. While the headcount remains flat budget to budget, the increase is mostly attributed to differential pay, termination, and comp time cash.
 - The salary budget accommodates a 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027.
 - The salary increase, compared to the projections, is due to the anticipated filling of 19 full-time positions.
- 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 an increase of five when compared to OLBR's FY 26 projections.
- The full-time vacancies consist of, but not limited to various Fire Marshal titles, and five Communications Technicians.
- If the 15 vacant Fire Marshal Trainees are filled, according to the department, it will help reduce overtime related to inspections, and in turn, allow for the expeditious processing of building permits as well as the ability to conduct more inspections.
- The Fire Commission expects to recruit and train new Fire Marshals in two classes. Fire Marshal trainees will automatically promote to Fire Marshal I's upon completion of training. In addition to the expected staffing

Expenses, Cont.

of Fire Marshals, civilian staff assist within the office being able to accept plan submissions and the processing of permits.

- Per the Administration, the New York State exam schedule lists “Fire Communications Tech I” for the ‘Public Safety Dispatcher” series will be held in January.
 - The FY 27 Proposed Budget for overtime remains flat at \$2.5 million. Overtime expenses in FY 26 are currently trending over budget. OLBR is projecting an overtime deficit of \$1.0 million in the current year.
 - The Proposed Budget includes salary extras for increased payments for beeper, comp time cash, CSEA stipend, hazardous duty pay, health insurance, buyback, terminal leave and differential, for a combined increase of \$266,807. This is offset by a reduction in longevity, standby pay and uniform and equipment allowance for a combined reduction of (\$53,376).
- Fringe benefits in FY 27 are increasing by \$0.7 million, budget to budget, and are \$0.3 million more than the FY 26 projection.
- The increase in fringe benefits is due mostly to higher health insurance and pension costs.
- The equipment budget remains flat in FY 27 compared to FY 26. This budget includes communication equipment, educational and training equipment, miscellaneous equipment, office furniture/furnishings, ad uniforms and badges.
- General expenses are increasing \$35,000 budget to budget and compared to the projection. The increase is reflected in clothing and uniform supplies and educational and training supplies. According to the department, these costs are also relative to inflation.
- The proposed contractual services budget remains flat at \$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 \$136,145, to provide OSHA mandated physical examinations for new hires and current staff.
 - A Long Island Veterinary Specialists contract that provides veterinarian care for the department’s canines is funded at \$20,000 which is reflected in the miscellaneous contractual service budget.

- # NASSAU COUNTY, NY FIRE DEPARTMENT MAP
-
- The map displays the following fire departments and territories:
- Bayville
 - Locust Valley
 - Glen Cove
 - Sea Cliff
 - Glenwood
 - East Norwich
 - Oyster Bay Fire Co. No. 1
 - Oyster Bay Atlantic Steamers
 - Jericho
 - Synasset
 - Plainville
 - Hicksville
 - Bethpage
 - Farmingdale
 - South Farmingdale
 - North Massapequa
 - Massapequa
 - Wantagh
 - Belmont
 - Merrick
 - Freshport
 - Baldwin
 - Oceanside
 - East Rockaway
 - Woodmere
 - Lawrence-Cedarhurst
 - Imwood
 - Long Beach
 - Point Lookout-Lido
 - Island Park
 - Valley Stream
 - Malverne
 - Lakewood
 - South Hempstead
 - Roosevelt
 - North Merrick
 - North Bellmore
 - Uniondale
 - Hempstead
 - Franklin Square
 - West Hempstead
 - Stewart Manor
 - South Floral Park
 - Elmont
 - Belmont
 - Bellerose
 - Bellerose Terrace
 - Floral Park Centre
 - New Hyde Park
 - Garden City Park
 - Minerola
 - Carle Place
 - Westbury
 - Albertson
 - East Williston
 - Williston Park
 - Garden City
 - Manhasset-Lakeville
 - Plantation
 - Great Neck Alerts
 - Great Neck Vigilantes
 - Port Washington
- Scale: 13,000 6,500 0 13,000 Feet
- Compass Rose: N, S, E, W

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$159,398	\$62,585	\$70,000	\$70,000	\$70,000	\$0	0.0%	\$0	0.0%
Rents & Recoveries	197,039	29,176	0	14,480	0	0	*****	(14,480)	-100.0%
Dept Revenues	7,801,022	8,180,968	8,200,000	7,552,480	8,200,000	0	0.0%	647,520	8.6%
Pymnt In Lieu of Taxes	404,691	404,691	404,691	404,694	404,691	0	0.0%	(3)	0.0%
Fed Aid-Reimb of Exp	301,491	3,722	1,000,000	1,000,000	0	(1,000,000)	-100.0%	(1,000,000)	-100.0%
Interfund Transfers	22,063,511	20,895,741	25,911,730	25,911,730	28,294,396	2,382,666	9.2%	2,382,666	9.2%
State Aid-Reimb of Exp	106,893	217,606	154,800	154,800	154,800	0	0.0%	0	0.0%
Property Tax	705,135	705,140	706,251	706,404	706,251	0	0.0%	(153)	0.0%
Total	\$31,739,180	\$30,499,629	\$36,447,472	\$35,814,587	\$37,830,138	\$1,382,666	3.8%	\$2,015,551	5.6%

Revenues

- The Proposed FY 27 Revenue Budget is increasing by \$1.4 million, or 3.8%, budget to budget, and increasing \$2.0 million, or 5.6%, when compared to OLBR's FY 26 projection.
- Property tax remains flat at \$706,251 budget to budget. For more information refer to the Property Tax section in the Executive Summary.
- Departmental revenues remain flat at \$8.2 million, budget to budget, however, it is increasing \$0.6 million or 8.6%, when compared to OLBR's FY 26 projection. Since there is a deficit projected in the current year, there is a potential risk in the Proposed Budget. However, the department believes that they can achieve the budgeted amount.
- 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 collection, of these fees, is in compliance with Article XXII of the ordinance.
- The proposed interfund transfer budget for FY 27 is increasing by \$2.4 million, or 9.2%, from the FY 26 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 27 is zero. When compared to the FY 26 budget and OLBR's projections, it is reduced by \$1.0 million.
 - Last year, \$1.0 million was from EPA funding to support remediation and repair of clean water and drinking water infrastructure for the Fire Service Academy. The department states that any federal aid related to capital work at the Fire Service Academy will be recorded in the appropriate capital project.

Revenue Cont.

- State aid is unchanged at \$154,800 in the Proposed FY 27 Budget. This aid 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	261	263	283	248	283	0	0.0%	35	14.1%
Part-Time and Seasonal	36	28	54	29	59	5	9.3%	30	103.4%
Salaries	\$27,710,267	\$29,683,190	\$33,518,293	\$29,905,802	\$33,462,800	(\$55,493)	-0.2%	\$3,556,998	11.9%
Equipment	70,669	118,604	233,747	178,747	128,247	(105,500)	-45.1%	(50,500)	-28.3%
General Expenses	1,474,290	1,782,750	1,695,508	2,175,508	1,999,057	303,549	17.9%	(176,451)	-8.1%
Contractual Services	531,833	856,738	1,124,259	1,124,259	1,119,259	(5,000)	-0.4%	(5,000)	-0.4%
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	4,187,293	5,241,596	5,277,461	5,277,461	5,374,887	97,426	1.8%	97,426	1.8%
Early Int./Special Ed	206,525,065	221,911,638	209,800,000	250,172,074	220,000,000	10,200,000	4.9%	(30,172,074)	-12.1%
Trans To Capital Fund	7,908	0	0	0	0	0	*****	0	*****
Total	\$245,507,325	\$264,594,516	\$256,649,268	\$293,833,851	\$267,084,250	\$10,434,982	4.1%	(\$26,749,601)	-9.1%

- Total FY 27 expenditures are increasing by \$10.4 million, or 4.1%, compared to the FY 26 NIFA Approved Budget, however it is decreasing by \$26.7 million, or 9.1%, 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 general expenses and inter-departmental charges.
- The \$26.7 million decline compared to the FY 26 projection is mainly due to the significant shortfall of \$30.2 million in provider payments, followed by smaller decreases in general expenses, equipment and contractual services. The decline would have been greater but is partially offset by a \$3.6 million rise in salaries.
- Provider payments for the Children's Early Intervention Services Program and Pre-school Education Program makes up 82.4% of the proposed FY 27 expense budget. The \$220.0 million budget is increasing by \$10.2 million compared to the FY 26 NIFA Approved Budget, however, it is \$30.2 million less than OLBR's current FY 26 projection, indicating that the funding may not be sufficient. According to the department, they will continue to analyze provider payments from FY 26 through FY 27 and advise on any shortfalls. Provider payments will be discussed in more detail further in the report.

Expenses, Cont.

- The FY 27 salary line is decreasing minimally by \$55,493 or 0.2% budget to budget, however compared to the projection it is rising by a much greater amount of \$3.6 million or 11.9%. The salary line will need to absorb the funding for the contractual General Wage Increase (GWI) for CSEA employees effective January 1, 2027, annual step increases and a rise in the CSEA stipend payment. These rises are partially offset by a reduction in termination payments.
- The rise compared to the projection accommodates an increase of 35 full-time and 30 part-time heads. Some of the vacant positions that need to be filled with at least three positions or more include:
 - Forensic Scientists II,
 - Forensic Scientist Trainee
 - Sanitarian II
 - Forensic Scientist II- Toxicology
 - Public Health Aides, Seasonals,
 - Part-time Clerk Typists and
 - Part-time Deputy Medical Examiners.
- The following table on the next page details the full-time, part-time and seasonal positions for the FY 26 NIFA Approved Budget, the September FY 26 actual staffing level, the FY 27 Departmental Request, and the FY 27 Proposed Budget:

Expenses, Cont.

		Staffing Analysis					
		FY 26	Sept-26	FY 27	FY 27	Exec. vs	Exec. vs
		<u>Approved</u>	<u>Actual</u>	<u>Request</u>	<u>Executive</u>	<u>Approved</u>	<u>Actual</u>
CC Full-time Staffing							
10	Administration	31	28	29	29	(2)	1
20	Environmental Health	85	79	85	87	2	8
30	Public Health Laboratories	12	7	13	13	1	6
35	Medical Examiner	93	80	93	93	0	13
40	Public Health	26	24	28	28	2	4
51	Childm Early Inter. Services	35	29	32	32	(3)	3
54	Pre-School Education	1	1	1	1	0	0
Total Full-time		<u>283</u>	<u>248</u>	<u>281</u>	<u>283</u>	<u>0</u>	<u>35</u>
CC Part-time and Seasonal							
10	Administration	7	5	7	7	0	2
20	Environmental Health	25	9	25	25	0	16
30	Public Health Laboratories	0	1	0	0	0	(1)
35	Medical Examiner	19	13	24	24	5	11
40	Pubic Health	2	1	2	2	0	1
51	Childm Early Inter. Services	1	0	1	1	0	1
Total Part-time and Seasonal		<u>54</u>	<u>29</u>	<u>59</u>	<u>59</u>	<u>5</u>	<u>30</u>

- As reflected in the table above, the FY 27 Proposed full-time budget, remains unchanged, but there is an increase of five part-time and seasonal positions compared to FY 26 Approved Budget.
- There is a loss of three full-time positions in Children's Early Intervention Services (Control Center 51) and two positions in the Administration (Control Center 10), which are offset by the gain of two in Environmental Health (CC 20), two in Public Health (CC40) and one in the Public Health Laboratory (CC 30).
 - There is a gain of one part-time Medical Transcript Machine Operator and four seasonal Morgue Attendant I's in the Medical Examiner's Office (Control Center 35).

Expenses, Cont.

- The FY 27 Proposed Budget for equipment is decreasing by \$105,500 to \$128,247 due to less medical and dental equipment and the elimination of information technology costs. According to the department, analytical equipment was purchased in the current and past years, and funds have since been redirected to general expenses to cover ongoing costs to utilize and maintain the equipment.
- General expenses are increasing by \$303,549, or 17.9%, to \$2.0 million in FY 27, due to rises in equipment maintenance and rentals, medical supplies and expenses, miscellaneous and office supplies. According to the department, additional expenses were utilized to cover costs pertaining to vaccination against rabies, funding for infectious disease surveillance, and costs associated with Nassau Navigator. The department uses the Navigator application to direct and help residents locate resources and purchase supplies that are no longer permissible under grants.
- The \$1.1 million budget for contractual services decreases minimally by \$5,000 in the FY 27 Proposed Budget, due reduced Medical/Psychiatric service costs in the Medical Examiner's Office. The following table provides the details for funding by contract:

	2026 NIFA Approved Budget	2027 Proposed Budget	2027 vs. 2026 Variance
Heath Department Contracts			
Preschool Medicaid Billing	606,000	606,000	0
Pre-school Imaging Contract	0	0	0
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	55,187	55,187	0
Lab Testing Contingency	70,000	70,000	0
Ground & Public Water Supply Report	75,000	75,000	0
NUMC for OSHA physicals	12,464	12,464	0
SUNY-Stony Brook (pathogens in waste water)	193,000	193,000	0
Subtotal Health Contracts	1,074,259	1,074,259	0
Office of Medical Examiner (Medical/ Psy)	50,000	45,000	(5,000)
Health & Medical Examiner Contracts	1,124,259	1,119,259	(5,000)

- The FY 27 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 \$97,426 to \$5.4 million in the Proposed FY 27 Budget and current projections, due mostly to increases in information technology, workers compensation, telecommunication, and gasoline, offset by reductions in building occupancy, fleet and postage charges.

Expenses, Cont.

- The following table provides the total expense by control center for historical FY 24, FY 25, the FY 26 NIFA Approved Budget and the FY 27 Executive Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2026	2027	Exec. vs. Approved	
	2024	2025	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$5.9	\$6.2	\$6.5	\$6.6	\$0.0	0.7%
Public Health Laboratories	1.5	1.7	1.9	1.7	-0.1	-6.3%
Environmental Health	8.4	9.9	10.9	11.1	0.2	2.0%
Public Health	8.0	8.6	9.4	9.5	0.1	0.9%
Childm Early Inter. Services	25.4	26.8	31.3	30.7	-0.7	-2.1%
Pre-School Education	184.6	199.4	183.4	193.6	10.2	5.6%
Medical Examiner	11.7	12.0	13.2	13.9	0.7	5.0%
Total	\$245.5	\$264.6	\$256.6	\$267.1	\$10.4	4.1%

- Total expenses are rising by \$10.4 million due mostly to Pre-school Education services, followed by smaller increases in the Medical Examiner's Office, Environmental Health, Public Health, and is offset by a small reduction in Children's Early Intervention Services and Public Health Laboratories.
- The Administration control center is slightly increasing by less than \$0.1 million to \$6.6 million. A rise in interdepartmental charges is being slightly offset by a decline 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 27 budget for this control center is increasing by \$0.2 million, or 2.0% due mostly to higher salaries from January 1st GWI, and two additional full-time positions; as well as a rise in information technology interdepartmental charges.

- Public Health budgeted at \$9.5 million, is increasing by \$82,698 million, or 0.9%, due to salaries from two more full-time budgeted positions, and medical supplies and miscellaneous expenses within 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 27 Proposed Budget is decreasing marginally by \$116,435 to \$1.7 million, mostly due to salaries, and lower micro-biology medical supplies in general expenses.
- The Office of the Medical Examiner is growing by \$0.7 million to \$13.9 million due to a rise in salaries and greater equipment maintenance and rental costs within general expenses, offset by lower medical/dental equipment expenses.
- The Children's Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 27 Proposed Budget of \$30.7 million is decreasing by \$0.7 million, or 2.1%, due to a decline in salaries from reduced headcount and interdepartmental charges.
- The Pre-school Education Program is devoted to providing special education services to pre-school children (ages 3-5). This control center is budgeted for \$193.6 million in FY 27, which is an increase of \$10.2 million, or 5.6% compared to the FY 26 NIFA Approved Budget. The budget consists mostly of provider payments which is discussed in more detail on the next page.

Expenses, Cont.

- Provider payments are increasing by \$10.2 million to \$220.0 million in the FY 27 Executive budget, when compared to the FY 26 NIFA Approved Budget. Of the total budget, \$27.1 million is for Children's Early Intervention Services and \$192.9 million in payments is devoted to the Pre-school Education program. The table below details this break-out:

Control Center	FY 25 Actual	FY26 NIFA Approved Budget	FY 26 Projection	2027 Proposed Budget
Children Early Intervention Service	22,981,062	27,060,000	27,060,000	27,060,000
Pre-school Education	198,930,576	182,740,000	223,112,074	192,940,000
Grand Total	221,911,638	209,800,000	250,172,074	220,000,000

- The budgeted increase is solely within Pre-school expenditures, meanwhile Children's Early Intervention Services remains flat compared to the FY 26 budget and the FY 26 projection.
- Although the Proposed FY 27 Budget is rising compared to last year's budget, it still falls significantly short of the projected FY 26 amount by \$30.2 million. In addition, it is \$1.9 million less than the total amount spent in FY 25. 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 \$15.1 million in state aid reimbursement for a net risk of \$15.1 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 27 and advise on any shortfalls.
- The control center budget for Children's Early Intervention Services remains flat at \$27.1 million. According to the department the state recently implemented rate increases for this program, and the budgeted amount is anticipated to cover the cost.
- Within the Pre-school Education program, the \$10.2 million budgeted increase is due to significant rises in the following areas:
- An increase of \$1.1 million for Pre-school Program Center Based Schools (3-5 Years), (PP757), which reflects prior rate increases and caseloads. As previously mentioned, OLBK is flagging this as a risk.
 - Transportation costs (PP760) are rising by \$7.7 million. The bus contracts were recently renewed with higher rate increases built into the agreements that went into effect on August 1, 2026. According to the department, the average cost per route increased by 20%.
 - There is a \$1.4 million rise in CPSE Administration costs (PP762) due to administrative costs that were approved higher than the FY 26 Approved budget, thereby resulting in an increase in the FY 27 Proposed Budget.

Expenses, Cont.

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

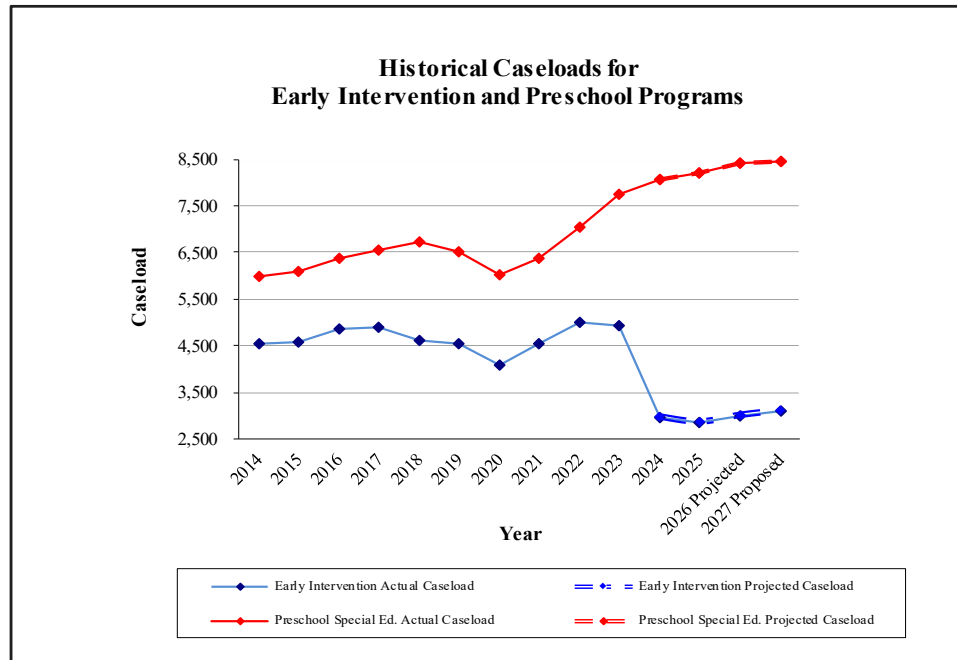
Children in the Early Intervention and Preschool Program By Year									
Year	Pre-school Education Program				Early Intervention Program				Total Cases in both programs
	Preschool Approved	Preschool Ineligible	Total Preschool Cases	% of Ineligible Preschool	Early Int. Case Load	Early Int. Ineligible	Total Early Int. Cases	% of Ineligible Early Int.	
2014	5,420	557	5,977	9.3%	2,661	1,895	4,556	41.6%	10,533
2015	5,569	536	6,105	8.8%	2,658	1,919	4,577	41.9%	10,682
2016	5,847	527	6,374	8.3%	2,801	2,064	4,865	42.4%	11,239
2017	6,063	502	6,565	7.6%	2,963	1,928	4,891	39.4%	11,456
2018	6,278	454	6,732	6.7%	2,765	1,835	4,600	39.9%	11,332
2019	6,118	394	6,512	6.1%	2,697	1,835	4,532	40.5%	11,044
2020	5,895	117	6,012	1.9%	2,968	1,124	4,092	27.5%	10,104
2021	6,073	294	6,367	4.6%	3,173	1,365	4,538	30.1%	10,905
2022	6,643	383	7,026	5.5%	3,089	1,911	5,000	38.2%	12,026
2023	7,331	404	7,735	5.2%	3,001	1,928	4,929	39.1%	12,664
2024	7,642	415	8,057	5.2%	2,967	Not Available	2,967	N/A	11,024
2025	7,794	416	8,210	5.1%	2,858	Not Available	2,858	N/A	11,068
2026 Projected	8,000	424	8,424	5.0%	3,000	Not Available	3,000	N/A	11,424
2027 Projected	8,100	432	8,532	5.1%	3,100	Not Available	3,100	N/A	11,632

*2023 and subsequent years are subject to change for Preschool since these years are still open.

- According to the department, the data for Children's Early Intervention Services has been revised from previous years since New York State recently rolled out a new system for tracking Early Intervention services called Early Intervention (E.I.) Hub. The total figures provided above differ from amounts that had been provided in prior years and are currently based on year-end numbers from a new revised methodology. The department was not able to provide ineligible figures from FY 24-FY 27.
- As depicted in the table above, the number of Pre-School ineligible as a percentage of the total Program decreases each year from FY 14 to 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 5.1% in FY 25. The FY 26 projection is 5.0% and the FY 27 Proposed Budget increases this percentage to 5.1%.

Expenses, Cont.

- For the total Pre-school Education Program, after the low of 6,012 cases that occurred in FY 20 due to the pandemic, figures have subsequently increased each year. In FY 25, the total figure climbed to 8,210, and the department raises this total to a projected amount of 8,424 in FY 26 and to a historical high of 8,532 budgeted in FY 27, resulting in a total caseload increase of 1.3% within the proposed budget.
- According to the FY 27 Proposed Budget Summary Book, the funding provides 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 14 to the Proposed FY 27 Budget for both the Pre-school Education Program and Children's Early Intervention Services.



- Under the Pre-school Education Program, the caseload data from FY 23-FY 26 are subject to revision since the years have not been closed.
- It is difficult for the department to project caseload figures since the State allows the school districts for up to four years to submit authorizations to the County.

Revenue

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,611,064	\$6,602,622	\$6,405,000	\$6,405,000	\$7,435,810	\$1,030,810	16.1%	\$1,030,810	16.1%
Fines & Forfeits	239,860	279,140	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	1,490,787	271,000	800,000	800,000	800,000	0	0.0%	0	0.0%
Dept Revenues	10,165,020	12,942,676	13,045,000	13,045,000	14,305,000	1,260,000	9.7%	1,260,000	9.7%
Interfund Charges Rev	136,521	31,339	57,516	57,516	57,516	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	0	177,449	0	(41,104)	0	0	*****	41,104	-100.0%
State Aid-Reimb of Exp	117,334,867	130,885,920	119,400,780	139,586,817	123,091,919	3,691,139	3.1%	(16,494,898)	-11.8%
Total	\$135,978,120	\$151,190,146	\$140,008,296	\$160,153,229	\$145,990,245	\$5,981,949	4.3%	(\$14,162,984)	-8.8%

- The proposed FY 27 revenue budget is increasing by \$6.0 million, or 4.3%, to \$146.0 million, compared to the FY 26 NIFA Approved Budget. This is due to rises in state aid, department revenues, and permits and licenses.
- The Proposed FY 27 Budget for permits and licenses are increasing by \$1.0 million to \$7.4 million. The majority of the rise is due to an increase in inspections for food establishments, followed by smaller increases in swimming pools and bathing beach inspections, pre-demolition site inspections, realty subdivision filings, day camp permits and inspections, temporary residence inspections, and tattoo parlor/piercings. Some of the other fees charged under this revenue source include water supply plan reviews, hazardous material registrations, cross connection control programs.
 - According to the department, they are looking to raise rates for some of the inspection and permit fees in FY 27.
- The FY 27 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 26 NIFA Approved Budget.
- 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 26.
- Rents and recoveries is budgeted at \$0.8 million and remains unchanged compared to the FY 26 budget and projection. This revenue represents anticipated vendor recoveries.

Revenues, Cont.

- Department revenue is increasing by roughly \$1.3 million, or 9.7% to \$14.3 million in the FY 27 Proposed Budget. The following table details departmental revenue by sub-object code.

Departmental Revenues		
Revenue Source	FY 26 Approved	FY 27 Proposed
Miscellaneous Receipts	\$1,000	\$1,000
Fees	69,000	69,000
Early Intervention Servs Coord Rev	100,000	100,000
Pre-School Medicaid	12,000,000	13,260,000
Medicaid Fees, Early Intervention	875,000	875,000
Grand Total	13,045,000	14,305,000

- The \$1.3 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.
 - 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 27 Proposed Budget for state aid is increasing by \$3.7 million, or by 3.1%, to \$123.1 million, compared to the FY 26 NIFA Approved budget. According to the department, there is a \$2.2 million rise in Article VI funding which are reimbursed at 36.0% and \$1.4 million is the corresponding reimbursement amount for a portion of the rise in Provider payments. In addition, there is a new state aid revenue line for reimbursement of toxicology/histology costs pertaining to the Medical Examiner's Office.
- The FY 27 proposed state aid budget falls short of the projected FY 26 amount by \$16.5 million, therefore there could be an opportunity for this revenue source if provider payments exceed the proposed budget. The budgeted increase corresponds with the rise in payments.

Formerly known as the Coordinating Agency for Spanish Americans, the Nassau County Office of Hispanic Affairs (OHA) serves as a direct liaison between Nassau County government and the County's Hispanic and Latino communities. The Office works to educate, empower, connect, and advocate for residents by providing constituent assistance, referrals to essential services, bilingual information and language access, community outreach, and guidance in navigating County programs and resources. OHA connects residents with County departments and community partners in areas including social services, health and human services, public safety, emergency preparedness, immigration resources, business development, education, and other critical needs. OHA also strengthens communication and collaboration between County government, community-based organizations, local businesses, schools, nonprofit organizations, cultural institutions, and other community stakeholders.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	4	6	4	6	0	0.0%	2	50.0%
Part-Time and Seasonal	0	1	4	1	4	0	0.0%	3	300.0%
Salaries	\$364,732	\$392,770	\$562,052	\$509,432	\$562,052	\$0	0.0%	\$52,620	10.3%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	21,811	36,416	30,540	30,540	30,540	0	0.0%	0	0.0%
Contractual Services	0	0	25,000	25,000	25,000	0	0.0%	0	0.0%
Total	\$386,543	\$429,187	\$627,592	\$574,972	\$627,592	\$0	0.0%	\$52,620	9.2%

Expenses

- The FY 27 Proposed Expense Budget remains constant at \$627,592 from the FY 26 NIFA Approved Budget. Proposed FY 27 salary expenses are 10.3%, or \$52,620, more than the latest projection. The variance is found in salaries.
- Full-time headcount for the Proposed FY 27 Budget is constant at six positions, budget to budget.
- There are four Program Coordinator P/T positions budgeted for FY 27.
- Terminal leave is increasing from \$7,071 to \$8,071, budget to budget.
- The FY 27 proposed equipment budget line remains constant at \$10,000. Miscellaneous equipment makes up this budget line.
- The FY 27 proposed general expenses are constant at \$30,540 when compared to both the FY 26 NIFA Approved Budget and OLBR's projection. Office supplies & copy paper, traveling, Grainger, and miscellaneous supplies and expenses make up this budget line.
- The FY 27 proposed contractual services line allocates \$25,000. According to the department, funds will be used for outreach purposes and to give community-based organizations the opportunity to host events.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,221	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$1,221	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenues

- The FY 27 Proposed Budget does not anticipate any revenue.
- The proposed FY 27 rents and recoveries line has no funding appropriated. Historical revenues were \$1,221 in FY 24.

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).

	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Revenue									
Rev Offset To Expense	\$130,742	\$128,757	\$146,730	\$146,730	\$201,859	\$55,129	37.6%	\$55,129	37.6%
Fed Aid-Reimb of Exp	413,492	384,671	609,102	609,102	587,970	(21,132)	-3.5%	(21,132)	-3.5%
State Aid-Reimb of Exp	81,516	110,045	120,173	120,173	116,004	(4,169)	-3.5%	(4,169)	-3.5%
Total	\$625,750	\$623,473	\$876,005	\$876,005	\$905,833	\$29,828	3.4%	\$29,828	3.4%

Revenues

- The Proposed FY 27 Revenue Budget is increasing by \$29,828, or 3.4% from the FY 26 NIFA Approved Budget and OLBR's projection.
- The FY 27 proposed revenue offset to expense budget of \$201,859 is increasing by \$55,129, or 37.6% compared to the FY 26 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 the Proposed FY 27 budget, 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.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	10	13	14	10	13	(1)	-7.1%	3	30.0%
Part-Time and Seasonal	3	2	2	2	2	0	0.0%	0	0.0%
Salaries	\$996,038	\$1,072,617	\$1,171,955	\$942,765	\$1,106,226	(\$65,729)	-5.6%	\$163,461	17.3%
General Expenses	50	273	3,000	3,000	3,000	0	0.0%	0	0.0%
Total	\$996,088	\$1,072,890	\$1,174,955	\$945,765	\$1,109,226	(\$65,729)	-5.6%	\$163,461	17.3%

Expenses

- The FY 27 expenditure budget is decreasing by \$65,729, or 5.6% when compared to the FY 26 NIFA Approved Budget, however, increasing by \$163,461, or 17.3% in comparison to OLBR's FY 26 projection. Salaries are the primary component driving the changes.
- The budget to budget variance in salaries is mostly due to the elimination of one Program Coordinator, two Deputy Director positions, while adding one Housing Inspector and one Program Supervisor.
- The variance based on OLBR's projection account for the addition of two Housing Case Managers, and one Program Supervisor.
- The Health Insurance Buyback and the Lag Payout are declining by \$2,000 and \$1,000, respectively.
- The FY 27 part-time headcount remains flat at two budget to budget as well as the projection.
- The FY 27 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	7	8	6	8	0	0.0%	2	33.3%
Part-Time and Seasonal	24	3	3	3	4	1	33.3%	1	33.3%
Salaries	\$829,555	\$864,073	\$991,433	\$904,276	\$1,064,162	\$72,729	7.3%	\$159,886	17.7%
General Expenses	13,272	9,007	18,000	18,000	26,500	8,500	47.2%	8,500	47.2%
Contractual Services	49,213	51,182	75,000	75,000	62,000	(13,000)	-17.3%	(13,000)	-17.3%
Total	\$892,040	\$924,262	\$1,084,433	\$997,276	\$1,152,662	\$68,229	6.3%	\$155,386	15.6%

Expenses

- Expenses are increasing by \$68,229 in the FY 27 Proposed Budget from FY 26 and 15.6% when compared to OLBR's projections.
- Headcount in full-time positions remains unchanged and is increasing by one part-time and seasonal position when compared to the previous budget.
- Salaries are increasing by \$72,729, or by 17.7%, when compared to projections, mainly due to various staffing changes.
- General expenses are increasing by \$8,500, or 47.2% when compared to both the FY 26 NIFA Approved Budget and OLBR's projections, mainly in office supplies, advertising public notices, educational training supplies and expenses.
- Contractual services are decreasing by \$13,000 or 17.3% when compared to both the FY 26 NIFA Approved Budget and OLBR's projections. This decrease is mainly in miscellaneous contractual services.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$8,027	\$3,548	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$8,027	\$3,548	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

- The rents and recoveries revenue line is not budgeted for, but rather contains disencumbered funds as they occur. In FY 24 \$8,027 was recognized in prior year recoveries and \$3,548 in FY 25.

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, they also have a paid Summer Internship program for Students 16 to 26. The Pretrial Services Unit affords relief to persons, particularly indigent persons, involved in the Nassau County Criminal Justice System.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	6	8	6	8	0	0.0%	2	33.3%
Part-Time and Seasonal	34	16	40	18	46	6	15.0%	28	155.6%
Salaries	\$654,125	\$809,350	\$954,486	\$873,544	\$959,275	\$4,789	0.5%	\$85,731	9.8%
General Expenses	20,227	19,309	24,500	24,500	21,770	(2,730)	-11.1%	(2,730)	-11.1%
Contractual Services	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
Total	\$674,351	\$828,659	\$988,986	\$908,044	\$991,045	\$2,059	0.2%	\$83,001	9.1%

Expenses

- The FY 27 Proposed Budget is increasing by \$2,059, or 0.2%, compared to the FY 26 NIFA Approved Budget.
- The FY 27 full-time headcount is flat, budget to budget. Salaries are increasing by \$4,789, or 0.5%, budget to budget, and increasing by \$85,731, or 9.8%, compared to OLBR projections. The budget to budget increase accommodates wage and title movements. The department is budgeting for 46 part-time and seasonal employees in FY 27.
 - The FY 27 Proposed Budget includes 40 summer aide seasonal positions.
 - Terminal leave has decreased by \$10,609 to a total of \$20,000.
- General expenses are decreasing by \$2,730, or 11.1%, compared to both the FY 26 NIFA Approved Budget and OLBR's projections. The decreases are found in office supplies and copy paper, miscellaneous supplies and expenses, and MTA metro cards, offset by a minor increase in rental of equipment.
- Contractual services remain constant at \$10,000, budget to budget and when compared to the projection. Legal expenses account for this budget line.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$6,761	\$0	\$0	\$2	\$0	\$0	*****	(\$2)	-100.0%
Fed Aid-Reimb of Exp	163,954	200,000	200,000	200,000	150,000	(50,000)	-25.0%	(50,000)	-25.0%
Total	\$170,715	\$200,000	\$200,000	\$200,002	\$150,000	(\$50,000)	-25.0%	(\$50,002)	-25.0%

Revenues

- The FY 27 Proposed Revenue Budget is \$150,000 and is 25.0% lower when compared to both the FY 26 NIFA Approved Budget and the OLBR projections. Federal Aid reimbursement expenditures make up this revenue.
 - The decline is a result of a reduction in reimbursed expenditures in the summer aide program.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	60	59	62	56	62	0	0.0%	6	10.7%
Part-Time and Seasonal	4	4	8	3	5	(3)	-37.5%	2	66.7%
Salaries	\$5,388,020	\$5,737,522	\$6,513,022	\$5,706,092	\$6,137,985	(\$375,037)	-5.8%	\$431,893	7.6%
Equipment	1,120	8,606	30,000	30,000	30,000	0	0.0%	0	0.0%
General Expenses	4,918,741	4,622,285	3,137,760	3,152,760	3,138,260	500	0.0%	(14,500)	-0.5%
Contractual Services	33,260,471	33,437,016	33,990,551	35,741,491	34,068,782	78,231	0.2%	(1,672,709)	-4.7%
Inter-Dept. Charges	2,992,817	2,435,656	4,240,982	4,240,982	3,940,473	(300,509)	-7.1%	(300,509)	-7.1%
Total	\$46,561,168	\$46,241,085	\$47,912,315	\$48,871,325	\$47,315,500	(\$596,815)	-1.2%	(\$1,555,825)	-3.2%

Expenses

- The FY 27 expense budget for the Department of Human Services is decreasing by \$0.6 million, budget to budget, and decreasing by \$1.6 million compared to the OLBR projection.
- FY 27 salaries are lower by \$375,037 or 5.8%, from the prior year budget but rising by \$431,893, or 7.6%, against OLBR's current projection. The proposed budget will need to accommodate wage and title movements in addition to the contractual Cost of Living Adjustment (COLA) for CSEA in FY 27.
 - Within the full-time headcount, the FY 27 proposal is constant at 62 budget to budget, and higher by six positions in comparison to OLBR's projection.
 - Part-time headcount is declining by three positions from the prior year, but is increasing by two positions versus OLBR's current projection.
- The equipment budget for FY 27 is unchanged at \$30,000 and is comprised of communication and miscellaneous equipment costs.
- General expenses are rising by \$500 in FY 27 while declining by \$14,500 when compared to OLBR's projection.
 - The small variance is found in equipment maintenance and rental line.

Expenses, Cont.

- Court remands are the largest of the general expenses budgeted at \$3.0 million and remain flat for FY 27. 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 27 has a growth of \$78,231, or 0.2%, from the prior year. The program funding for the Offices within Human Services is illustrated in the tables on the following pages. An analysis of the different offices within the department reflects different amounts. However, the listing provided by both the department and the Administration, which begins on the next page, reflects the expected amounts by office and vendor.
- Inter-departmental charges allocated by the Office of Management and Budget (OMB) for FY 27 are decreasing by \$300,509, or 7.1%, to \$3.9 million compared to both the FY 2026 NIFA Approved Budget and the OLBR projection.

Expenses, Cont.

Office for Aging Contracts				
Contract / Vendor	Description of services	2026 NIFA Approved	2027 Proposed Budget	2027 Proposed vs. 2026 NIFA Approved
Human Service outside audit review	Audits for aging, mental health and chemical dependency	95,000	95,000	-
Summer Program for Senior Services	Summer Program for Senior Services	23,660	23,660	-
EISEP Blanket	EISEP	3,800,000	2,999,400	(800,600)
Catholic Charities	CSE	710,425	705,000	(5,425)
Catholic Charities	Title IIIC-1	620,000	850,000	230,000
Catholic Charities	EISEP	1,898,000	1,300,000	(598,000)
Catholic Charities	Title IIIC-2	1,065,000	1,065,000	-
EAC	CSI	30,900	30,900	-
EAC	EISEP CM	710,000	1,173,000	463,000
EAC	Title, Title IIIC-1	958,000	925,000	(33,000)
EAC	IIIB	980,000	1,025,000	45,000
EAC	WIN	1,410,000	1,210,000	(200,000)
EAC	IIID	1,741,000	90,000	(1,651,000)
EAC	IIIE	440,000	252,000	(188,000)
FCA	EISEP	-	1,740,000	1,740,000
FCA	Title IIIB SFC & HIICAP	330,000	450,000	120,000
FCA	HEAP & SAFE	415,000	330,000	(85,000)
Glen Cove	Title IIIB, Title IIIC-1	270,000	352,000	82,000
Great Neck	Title IIIB & Title IIIC-1	98,700	300,000	201,300
Herricks SC	CSE	109,490	104,000	(5,490)
Herricks SD	Title IIIC-1	260,000	113,700	(146,300)
Hispanic Brotherhood	Title IIIC-1	243,000	280,000	37,000

Expenses, Cont.

Office for Aging Contracts				
Contract / Vendor	Description of services	2026 NIFA Approved	2027 Proposed Budget	2027 Proposed vs. 2026 NIFA Approved
Life Enrichment	Title IIIB & Title IIIC-1	255,245	273,000	17,755
LI Alzheimer	Title IIIE	280,000	196,000	(84,000)
Nassau Suffolk Law	Title IIIB	540,000	280,000	(260,000)
New Horizon	Title IIIE, B & CM EISEP	440,000	352,858	(87,142)
Salvation Army	Title IIIB, Title IIIC-1 & Title IIIE	401,500	480,000	78,500
Riviera	WIN	107,549	385,000	277,451
Sid Jacobson East Hills	Title IIIE	162,114	100,000	(62,114)
Sid Jacobson Herricks	Title IIIE	40,000	160,000	120,000
Sr. Cit. of Westbury Inc	Title IIIC-1	32,739	65,000	32,261
Marriott	May Senior Conference & Luncheon	150,000	32,379	(117,621)
Cornell	CSE	200,000	150,000	(50,000)
Helen Keller		(500,000)	50,000	550,000
Total		\$18,317,322	\$17,937,897	-\$379,425

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2026 NIFA Approved	2027 Proposed Budget	2027 Proposed vs. 2026 NIFA Approved
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	-
Cedarmore	-	105,000	105,000
Circulo de la Hispanidad-(Long Beach)	229,280	225,000	(4,280)
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	115,000	15,000
EOC of Nassau County	205,200	206,000	800
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	-
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	90,000	(10,000)

Expenses, Cont.

Office of Youth Services Contracts			
Contract / Vendor	2026 NIFA Approved	2027 Proposed Budget	2027 Proposed vs. 2026 NIFA Approved
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	-
Impact Learning Center	133,866	50,000	(83,866)
La Fuerza Unida-(Glen Cove)	145,000	133,866	(11,134)
Leadership Training	165,000	130,000	(35,000)
Littig House Community Center-(Port Washington)	-	165,000	165,000
Long Beach REACH combined-(LB)	197,911	611,519	413,608
Long Beach REACH TANF	1,553,029	1,000,940	(552,089)
Long Beach REACH BU ORD ADJ ROUND 3	929,000	-	(929,000)
Long Beach REACH (Westbury/New Cassel)	500,000	929,000	429,000
Long Beach REACH - (Westbury/Summer Youth)	259,027	-	(259,027)
Long Island Advocacy-(County wide)	122,020	259,027	137,007
Long Island Crisis Center RHY	181,000	122,020	(58,980)
Long Beach Martin Luther King Center-(Long Beach)	100,000	50,000	(50,000)
Manhasset / Great Neck E.O.C.	50,000	90,000	40,000
Morrison Mentors	138,283	50,000	(88,283)
Music Breeds	50,000	50,000	-
Peace After School	-	170,000	170,000
PHCD	220,000	50,000	(170,000)
STRONG Youth-(Uniondale, Roosevelt, Hempstead)	346,258	220,000	(126,258)
TBD	35,000	154,372	119,372
Tempo Youth Services	165,000	35,000	(130,000)
Uniondale Community Counseling Center	487,455	135,000	(352,455)
Urban League of LI	70,000	50,000	(20,000)
YES Community Counseling Center-(Massapequa, Plainview, Plainedge)	(800,000)	487,455	1,287,455
Youth & Family Counseling-(Oyster Bay/East Norwich)	250,940	70,000	(180,940)
Budget Adjustment 9-4-25 ROUND 8	(500,000)	-	500,000
3DS Aftercare	-	75,000	75,000
Total	\$7,776,315	\$8,075,000	\$298,685

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2026 NIFA Approved	2027 Proposed Budget	2027 Proposed vs. 2026 NIFA Approved
Central Nassau Guidance	113,949	116,912	2,963
Mental Health Association of Nassau County	4,900	4,900	-
Nassau Health Care Corporation (NHCC) Family Court Remands	1,336,110	1,370,848	34,738
South Shore Child Guidance	57,027	58,510	1,483
The Rehabilitation Institute	57,036	65,021	7,985
SSCG Advocacy/Support Services	1,580,587	1,580,587	-
Charles Evans Center	57,027	58,510	1,483
Hispanic Counseling Center	57,027	58,510	1,483
Long Island Crisis Center	532,945	538,760	5,815
Long Island University	664,023	675,678	11,655
North Shore Child & Family Guidance	1,002,232	1,386,976	384,744
South Nassau Hospital	417,498	117,026	(300,472)
Budget Adjustment 9-4-25 ROUND 8	600,000	-	(600,000)
Budget Adjustment ROUND 1 08/20/2025	(500,000)	(1,700)	498,300
Mercy Medical Center of Hope	109,620	219,240	109,620
Assoc. for Children with Learning Disabilities	129,431	129,431	-
Assoc. for the Help for Retarded Children	763,545	783,398	19,853
United Cerebral Palsy of Assoc. of Nassau County	127,044	104,278	(22,766)
Misc. Contracts - Personal Services	507,300	509,000	1,700
Cornell Cooperative	29,613	30,000	387
Medical /Psychiatric Services	250,000	250,000	-
Total Mental Health	7,896,914	8,055,885	158,971
Grand Total for Department of Human Services Contracts	\$33,990,551	\$34,068,782	\$78,231

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$28,772	\$34,168	\$16,500	\$18,015	\$16,600	\$100	0.6%	(\$1,415)	-7.9%
Rents & Recoveries	1,480,139	3,115,256	20,000	285,694	20,000	0	0.0%	(265,694)	-93.0%
Dept Revenues	515	0	0	0	0	0	*****	0	*****
Interdept Revenues	0	0	100,000	100,000	0	(100,000)	-100.0%	(100,000)	-100.0%
Interfund Charges Rev	0	0	1,750,940	1,750,940	1,750,940	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	5,541,768	5,553,037	5,450,209	5,450,209	6,209,079	758,870	13.9%	758,870	13.9%
State Aid-Reimb of Exp	13,774,067	15,135,410	14,413,091	16,164,031	17,039,209	2,626,118	18.2%	875,178	5.4%
Total	\$20,825,260	\$23,837,870	\$21,750,740	\$23,768,889	\$25,035,828	\$3,285,088	15.1%	\$1,266,939	5.3%

Revenues

- The proposed FY 27 revenue budget of \$25.0 million is increasing by \$3.3 million, or 15.1%, in comparison to the FY 26 NIFA Approved Budget, and increasing by \$1.3 million, or 5.3%, against the OLBR projection.
- Fines and Forfeits for FY 27 are rising by \$100, budget to budget, but are decreasing by \$1,415 relative to the projections.
- The Proposed FY 27 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries which remains unchanged against FY 26. However, this revenue is decreasing by \$265,694, or 93.0%, versus OLBR's projection due to higher-than-expected revenue in FY 26.
- The FY 27 proposal has no funding allocated for department revenues; however, the historical FY 24 total reflects \$515 for unbudgeted miscellaneous receipts.
- There are no funds budgeted for interdepartmental revenue in FY 27. However, FY 26 projections reflect \$100,000, which represents a transfer for the Home Energy Assistance Program (HEAP) to the Office for Aging from the Department of Social Services (DSS).
- The interfund charges revenue line allocates \$1.8 million in the FY 27 proposal and is unchanged from the prior year budget and projections. This budget line is made up of transfers from DSS for HEAP for the Office for Aging and the Temporary Assistance for Needy Families (TANF) program for the Office of Youth Services.
- The FY 27 Proposed Budget for federal aid is increasing by \$0.8 million to \$6.2 million compared to the prior year and current projection, which is driven by higher NYS Pass Thru Federal Funds.

Revenues, Cont.

- State aid is increasing by \$2.6 million, or 18.2%, against the FY 26 NIFA Approved Budget and higher by \$0.9 million from the current projections due to a rise in reimbursed expenses for Title VII, Community Services for the Elderly, Extended In-Home Services for the Elderly, Youth Services and Title IIID/CSI.

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) Educational out-reach to schools, community groups, Chambers of Commerce, local government and service organizations; 3) 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 (OMHCDD)

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	113	113	122	113	122	0	0.0%	9	8.0%
Part-Time and Seasonal	7	7	5	7	7	2	40.0%	0	0.0%
Salaries	\$11,543,382	\$12,179,833	\$13,419,497	\$12,534,952	\$13,767,329	\$347,832	2.6%	\$1,232,377	9.8%
Equipment	0	14,403	0	0	0	0	*****	0	*****
General Expenses	3,060,250	3,641,771	3,344,000	3,344,000	3,419,000	75,000	2.2%	75,000	2.2%
Contractual Services	20,101,769	21,282,632	24,736,325	24,736,325	23,273,960	(1,462,365)	-5.9%	(1,462,365)	-5.9%
Utility Costs	3,439,300	3,170,590	3,705,659	3,705,659	3,710,000	4,341	0.1%	4,341	0.1%
Total	\$38,144,701	\$40,289,230	\$45,205,481	\$44,320,936	\$44,170,289	(\$1,035,192)	-2.3%	(\$150,647)	-0.3%

Expenses

- Expenses are decreasing by \$1.0 million or 2.3%, from the FY 26 NIFA Approved Budget and decreasing by \$0.2 million or 0.3% compared to the current projection.
- Salaries are increasing by \$0.3 million, or 2.6%, budget to budget and increasing by \$1.2 million, or 9.8% from the projection, mainly due to various staffing changes and the inclusion of vacancies.
- General expenses are increasing by \$75,000 when compared to both the FY 26 NIFA Approved Budget and OLBR's projection, primarily in information technology supplies and expenses.
- Contractual services are decreasing by \$1.5 million in the FY 27 Proposed Budget, which is mostly in software contracts.
- Utility costs are increasing by \$4,341 when compared to both the FY 26 NIFA Approved Budget and OLBR's projection, mainly due to an increase in telephone costs, offset by lower cellular phone costs.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,411,812	\$984,283	\$0	\$458,304	\$0	\$0	*****	(\$458,304)	-100.0%
Dept Revenues	19,743	0	25,000	25,000	2,000	(23,000)	-92.0%	(23,000)	-92.0%
Interdept Revenues	15,470,535	23,733,404	25,950,930	25,950,930	24,169,290	(1,781,640)	-6.9%	(1,781,640)	-6.9%
Interfund Charges Rev	123,144	5,168	0	5,198	0	0	*****	(5,198)	-100.0%
Fed Aid-Reimb of Exp	628	262	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	105	0	0	0	0	0	*****	0	*****
Total	\$17,025,967	\$24,723,117	\$25,975,930	\$26,439,432	\$24,171,290	(\$1,804,640)	-6.9%	(\$2,268,142)	-8.6%

Revenues

- The FY 27 Proposed Budget for revenue decreases by \$1.8 million when compared to the FY 26 NIFA Approved Budget. The decrease is primarily in interdepartmental revenues.
- Rents and recoveries are not budgeted for but includes disencumbered funds historically.
- Departmental revenues are decreasing by \$23,000 when compared to both the FY 26 budget and OLBR's projection due to lower miscellaneous receipts.
- Inter-departmental revenues for the FY 27 Proposed Budget decrease by \$1.8 million when compared to the FY 26 NIFA Approved Budget. This is a result of a \$1.4 million decline in Information Technology Administration chargeback revenue and a \$0.4 million decline in printing and graphics.
- Interfund Charges Revenues are not budgeted for.
- Federal-Aid Reimbursement of Expenses is not funded in the proposal but has collected funds historically.
- State-Aid Reimbursement of Expenses is not budgeted for but has funds as they happen.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
General Expenses	\$0	\$0	\$100	\$100	\$100	\$0	0.0%	\$0	0.0%
Contractual Services	0	0	100	100	100	0	0.0%	0	0.0%
Total	\$0	\$0	\$200	\$200	\$200	\$0	0.0%	\$0	0.0%

Expenses

- Expenses in the FY 27 Proposed Expense Budget is \$200.
- There are no salary expenses or headcounts in the proposed FY 27 budget.
- General expenses budget is \$100 in the FY 27 Proposed Budget. This line is used for miscellaneous supplies and expenses.
- Contractual services is budgeted at \$100 in the proposal. 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	4	4	5	4	5	0	0.0%	1	25.0%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$469,394	\$412,543	\$516,296	\$478,409	\$481,120	(\$35,176)	-6.8%	\$2,711	0.6%
General Expenses	588	2,135	13,000	13,000	8,000	(5,000)	-38.5%	(5,000)	-38.5%
Contractual Services	103,525	156,975	200,000	200,000	170,000	(30,000)	-15.0%	(30,000)	-15.0%
Total	\$573,507	\$571,653	\$729,296	\$691,409	\$659,120	(\$70,176)	-9.6%	(\$32,289)	-4.7%

Expenses

- The total FY 27 Proposed Expense Budget for the Office of Labor Relations is decreasing by \$70,176 or 9.6%, compared to the FY 26 NIFA Approved Budget, due to a reduction in all object codes, salaries, general expenses and contractual expenses. Compared to the current projection, the decline is only \$32,289 or 4.7%.
- Salaries are decreasing by \$35,176, or 6.8%, compared to the FY 26 NIFA Approved Budget, however it is increasing by \$2,711, or 0.6% compared to the FY 26 projection. The budgeted savings in salaries is mostly due to the elimination of termination pay, partially offset by a small rise in wages for full-time titles.
- The FY 27 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 Approved Budget is the Director for the Office of Employee Relations. However, this position has been eliminated in the FY 27 Executive Budget and has been replaced with an additional Secretary. The proposed budget continues to fund the one part-time Labor Relations Assistant.
- FY 27 general expenses are declining by \$5,000 from \$13,000 in FY 26 to \$8,000 in the proposed budget. The decline is due to a reduction in educational and training supplies as well as office supplies & copy paper.
- The FY 27 contractual services expense budget of \$170,000 is decreasing by \$30,000 compared to both the FY 26 NIFA Approved Budget and the current projection. This budget funds labor arbitration and outside counsel.
 - Since the contracts with the Police unions and COBA expired on June 30, 2026, there will be a need for negotiating new contracts.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	88	88	94	88	99	5	5.3%	11	12.5%
Part-Time and Seasonal	34	28	31	29	31	0	0.0%	2	6.9%
Salaries	\$8,860,427	\$9,473,711	\$10,502,533	\$9,728,638	\$10,940,183	\$437,650	4.2%	\$1,211,545	12.5%
Equipment	3,975	48,627	59,008	59,008	59,108	100	0.2%	100	0.2%
General Expenses	1,877,559	2,290,554	1,885,668	1,935,668	1,887,810	2,142	0.1%	(47,858)	-2.5%
Contractual Services	800,000	735,000	741,000	741,000	741,000	0	0.0%	0	0.0%
Transfer To EBF Fund	55,209	153,153	0	0	0	0	*****	0	*****
Total	\$11,597,170	\$12,701,044	\$13,188,209	\$12,464,314	\$13,628,101	\$439,892	3.3%	\$1,163,787	9.3%

Expenses

- The FY 27 total expenditures are increasing by \$439,892 or 3.3%, compared to the FY 26 NIFA Approved Budget, and by \$1.2 million, or 9.3% compared to the FY 26 projection. The budget-to-budget increase is mostly in salaries, followed by a minimal rise in general expenses and equipment.
- In FY 27, salaries are increasing by \$437,650 or 4.2%, budget to budget and \$1.2 million, or 12.5% compared to the FY 26 projection. Compared to the Approved budget, salaries are rising due to headcount, salary adjustments as well as an increase in health insurance buyback costs. The \$1.2 million variance compared to the projection funds unfilled 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 26 projected salary to the FY 26 NIFA Approved Budget, there is expected savings of \$773,895 for unused funding.
- The FY 27 budgeted headcount is increasing by five full-time positions. Compared to the current staffing level, the budget funds 11 full-time and two part-time vacant positions.
 - There are many fluctuations in titles, with six greater full-time positions in Control Center 10 (Minority), one greater in (Control Center 25) the Inspector General's Office and two less in Control Center 15 (Majority). Meanwhile there is a gain of one Clerk Seasonal position in Control Center (10) for the Minority, one less Special Counsel, Seasonal in Control Center (25) for the Inspector General's Office.

Expenses, Cont.

- The FY 27 equipment budget is growing minimally by \$100, or 0.2% to \$59,108, as compared to the FY 26 NIFA Approved Budget and the FY 26 projection. The budget includes funding for office furniture/furnishings, information technology and miscellaneous equipment.
- The general expenses for the FY 27 Proposed Budget are slightly rising by \$2,142 as compared to the prior year budget, however, it is decreasing by \$47,858 compared to the FY 26 projection. The increase compared to the budget includes small rises within office supplies and copy paper, travel expenses, educational training, as well as miscellaneous expenses. The decrease compared to the projection is due to additional postage expenses incurred in the Legislative Clerk's Office in FY 26.
 - The FY 27 contractual services remain flat at \$0.7 million compared to the prior year budget and the OLBR projection. 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 24, FY 25, the FY 26 NIFA Approved Budget and the FY 27 Proposed Budget.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2026	2027	Exec. vs. Approved	
	2024	2025	NIFA Approved Budget	Exec. Budget	Var.	%
Legislators-Minority (Maj 2000-2009)	\$2.5	\$2.9	\$2.6	\$3.1	\$0.5	18.9%
Legislators-Majority (Min 2000-2009)	3.7	3.9	4.5	4.3	-0.2	-4.7%
Legislative Central Staff	3.5	4.0	3.6	3.7	0.1	1.6%
Office of the Independent Inspector General	0.9	1.1	1.3	1.3	0.1	4.0%
Legislative Budget Review	0.9	0.9	1.1	1.2	0.0	4.0%
Total	\$11.6	\$12.7	\$13.2	\$13.6	\$0.4	3.3%

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$53	\$0	\$92,927	\$0	\$0	*****	(\$92,927)	-100.0%
Fed Aid-Reimb of Exp	0	33,368	0	0	0	0	*****	0	*****
Interfund Transfers	175,701	572,822	0	0	0	0	*****	0	*****
Total	\$175,701	\$606,243	\$0	\$92,927	\$0	\$0	*****	(\$92,927)	-100.0%

Revenue

- In FY 24, the department generated \$175,701 in interfund transfer revenue.
- In FY 25, the department had \$572,822 in interfund revenue, \$33,368 in federal aid and \$53 in prior-year recoveries.
- In FY 26, \$92,927 is currently projected in prior year recoveries.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	22	33	34	33	34	0	0.0%	1	3.0%
Part-Time and Seasonal	16	36	6	43	4	(2)	-33.3%	(39)	-90.7%
Salaries	\$4,018,350	\$4,712,480	\$6,987,763	\$6,840,132	\$8,192,405	\$1,204,642	17.2%	\$1,352,273	19.8%
Workers Compensation	6,200,222	6,211,209	7,491,550	7,491,550	6,191,550	(1,300,000)	-17.4%	(1,300,000)	-17.4%
Equipment	0	0	7,500	7,500	7,500	0	0.0%	0	0.0%
General Expenses	344,178	208,958	285,500	285,500	285,500	0	0.0%	0	0.0%
Contractual Services	1,728,241	1,401,986	2,470,000	2,470,000	2,470,000	0	0.0%	0	0.0%
Local Govt Asst Prog.	93,723,218	95,808,715	98,136,313	98,720,479	102,025,401	3,889,088	4.0%	3,304,922	3.3%
Debt Svc. Chargebacks	217,392,023	188,092,948	201,480,952	189,921,077	195,044,001	(6,436,951)	-3.2%	5,122,924	2.7%
Inter-Dept. Charges	5,441,448	5,325,818	6,435,039	6,435,039	6,435,039	0	0.0%	0	0.0%
Interfund Charges	22,542,877	20,210,750	19,843,750	19,843,750	19,492,750	(351,000)	-1.8%	(351,000)	-1.8%
Contingencies Reserve	752,971	78,611	0	0	0	0	*****	0	*****
NCIFA Expenditures	3,000,000	2,250,000	2,835,000	2,835,000	2,480,000	(355,000)	-12.5%	(355,000)	-12.5%
Other Expense	45,132,717	44,543,143	61,007,742	46,007,742	56,793,372	(4,214,370)	-6.9%	10,785,630	23.4%
Transfer To EBF Fund	40,000,000	16,000,000	0	0	0	0	*****	0	*****
Transfer To FCF Fund	22,063,511	20,895,741	25,911,730	25,911,730	28,294,396	2,382,666	9.2%	2,382,666	9.2%
Transfer To Covid Fund	136,554	0	0	0	0	0	*****	0	*****
PDH Sales Tx Transfer	164,486,055	236,437,921	299,031,953	299,031,953	347,370,369	48,338,416	16.2%	48,338,416	16.2%
Trans To Litigation Fund	174,000,000	0	0	0	0	0	*****	0	*****
Transfer To BIF Fund	10,000,000	0	0	0	0	0	*****	0	*****
Trans To RCF Fund	10,000,000	0	0	0	0	0	*****	0	*****
Transfer To PDH (Suits & Damages)	19,500,000	11,000,000	0	0	0	0	*****	0	*****
Transfer To Operating Reserve Fund	40,000,000	14,000,000	0	0	0	0	*****	0	*****
Transfer To CAR Fund	10,000,000	2,000,000	0	0	0	0	*****	0	*****
Total	\$890,462,365	\$669,178,280	\$731,924,792	\$705,801,452	\$775,082,283	\$43,157,491	5.9%	\$69,280,831	9.8%
Savings from Initiative/Chargeback	\$0	\$0	(\$37,500,000)	(\$500,000)	(\$27,500,000)	\$10,000,000	-26.7%	(\$27,000,000)	5400.0%
Consolidated Total	\$890,462,365	\$669,178,280	\$694,424,792	\$705,301,452	\$747,582,283	\$53,157,491	7.7%	\$42,280,831	6.0%

Expenses

- Total consolidated FY 27 Proposed Budget expenses for the department are increasing by \$53.2 million compared to the prior year's budget while growing by \$42.3 million compared to the current projection.

Expenses, Cont.

- Compared to the current projection, the FY 27 Proposed Budget increase is mainly a function of a higher PDH sales tax transfer, salaries, other expenses, transfer to FCF, debt service chargebacks and local government assistance program offset by lower workers compensation, interfund charges and NCIFA costs.
- 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 27 Budget contains a \$27.0 million deduction, savings from initiative, for the anticipated attrition of 312 individuals, the prior year's attrition savings were \$37.0 million, and headcount was also 312 in the FY 26 NIFA Approved Budget.
 - The FY 27 Proposed Budget also included \$0.5 million credit for capital chargebacks, the same as in the FY 26 budget.
- The FY 27 Proposed Budget salary, excluding attrition savings, is increasing by \$1.2 million compared to the FY 26 budget primarily due to an accounting adjustment of \$2.0 million while it was \$1.0 million in FY 26. The proposed salary budget accommodates wages and title movements for FY 27.
- Excluding the savings from initiatives, the FY 27 Proposed full-time headcount is flat, budget to budget, but is increasing by one when compared to the current projection. The part-time and seasonal headcount decreases by two, budget to budget, but decreasing by 39 against the current projection.
- The Police Department, Corrections, Community College, and Public Works maintain their own portion of workers' compensation within their respective budgets, all other workers' compensation costs are accounted for in OMB's Budget. In the FY 27 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are decreasing by \$1.3 million, or 17.4%, from the FY 26 NIFA Approved Budget. Savings are in all but the indemnity line.
- The Local Government Assistance Program (LGA) represents the local share of the sales tax revenue allocated to the County's three towns, two cities and incorporated villages.
 - LGA is a function of sales tax collections, the County has to pay out 1/17th of its sales tax collections to the towns and cities located within Nassau County.
 - In FY 27, total LGA payments for the three towns, two cities, and villages are budgeted to receive an increase of 4.0% compared to the FY 26 NIFA Approved Budget and 3.3% compared to current projections. The increase correlates with the budgeted sales tax increase. The Aid to Villages payment is unchanged at the FY 26 NIFA Approved level.

Expenses, Cont.

- The Proposed FY 27 Budget for equipment, general expenses and contractual services remain steady at \$7,500, \$285,500 and \$2.5 million, respectively.
- Inter-department charges in the FY 27 Proposed Budget are again allocated at \$6.4 million. These charges reflect an inter-departmental charge back with Police Headquarters.
- Debt service chargebacks are decreasing by \$6.4 million, budget to budget.
- Interfund charges in the FY 27 Proposed Budget are decreasing \$0.4 million, budget to budget.
 - These charges represent County expenses from guaranteeing NHCC debt.
- Overall, the FY 27 Proposed Budget for other expenses are declining by \$4.2 million from the FY 26 NIFA Approved Budget. The following table details these costs.

Other Expenses - OO				
Expense	2025 Actual	2026 NIFA Approved	2027 Proposed Budget	Exec. vs. Approved
Insurance On Buildings	\$1,316,500	\$1,320,000	\$1,320,000	\$0
Legal Aid Society	10,338,638	10,895,500	11,657,745	762,245
Bar Assn NC Pub Def	16,886,987	18,595,234	18,617,119	21,885
Resident Tuition	7,336,575	7,000,000	7,000,000	0
FIT Resident Tuition	7,296,900	8,000,000	8,000,000	0
Long Beach Payment	106,233	106,233	106,233	0
Lido-Pt. Lookout Fire District	5,775	5,775	5,775	0
NYS Assn Counties	81,131	85,000	86,500	1,500
Other Suits & Damages	\$1,174,403	15,000,000	10,000,000	(5,000,000)
Total	\$44,543,143	\$61,007,742	\$56,793,372	(\$4,214,370)

- Other expenses are decreasing by \$4.2 million, primarily due to lower other suits & damages offset by higher Legal Aid Society, Bar Association and NYS Association Counties costs.
- Other suits & damages of \$10.0 million in the FY 27 Proposed Budget are \$5.0 million lower the \$15.0 million in FY 26.
- Resident and FIT resident tuition is flat at \$7.0 million and \$8.0 million, respectively.

- These expenses will be completely offset by billing back the local towns 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 27 Legal Aid Society and Bar Association costs are rising by \$762,245 and \$21,885, respectively.
 - The County anticipates receiving a reimbursement of approximately \$4.8 million in FY 27 specifically in aid to localities – 18B reimbursement within state aid.
- New York State Association of Counties costs are increasing by \$1,500, budget to budget.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$993,643	\$759,589	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.0%	\$0	0.0%
Invest Income	195,408	0	0	0	0	0	*****	0	*****
Rents & Recoveries	1,927,863	3,257,908	16,134,700	3,880,272	17,984,700	1,850,000	11.5%	14,104,428	363.5%
Rev Offset To Expense	13,861,323	14,633,476	15,000,000	15,000,000	15,000,000	0	0.0%	0	0.0%
Interdept Revenues	69,600,045	73,004,716	70,604,129	70,604,129	70,693,395	89,266	0.1%	89,266	0.1%
Pymnt In Lieu of Taxes	23,567,967	23,650,797	23,542,341	23,542,341	24,423,245	880,904	3.7%	880,904	3.7%
Interfund Charges Rev	30,098,253	29,593,361	29,118,750	29,118,750	28,767,750	(351,000)	-1.2%	(351,000)	-1.2%
Fed Aid-Reimb of Exp	496,487	816,395	0	0	0	0	*****	0	*****
Interfund Transfers	247,447,041	0	0	2,500,000	0	0	*****	(2,500,000)	-100.0%
State Aid-Reimb of Exp	6,178,747	6,498,616	6,444,556	6,444,556	5,252,275	(1,192,281)	-18.5%	(1,192,281)	-18.5%
Sales Tax Countywide	1,456,650,491	1,478,667,578	1,514,673,289	1,530,535,696	1,584,328,487	69,655,198	4.6%	53,792,791	3.5%
Sales Tax Part County	150,361,883	136,001,108	129,611,658	126,462,451	128,853,315	(758,343)	-0.6%	2,390,864	1.9%
Property Tax	1,373,478	1,792,717	3,500,000	4,461,326	3,500,000	0	0.0%	(961,326)	-21.5%
OTB 5% Tax	1,002,115	899,195	1,003,250	1,003,250	907,000	(96,250)	-9.6%	(96,250)	-9.6%
OTB Profits	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	0	0.0%	0	0.0%
Total	\$2,023,754,745	\$1,789,575,456	\$1,830,632,673	\$1,834,552,771	\$1,900,710,167	\$70,077,494	3.8%	\$66,157,396	3.6%

Revenues

- Total FY 27 Proposed OMB revenues are budgeted to increase by \$70.1 million, or 3.8%, from the FY 26 NIFA Approved Budget. The increase is mainly a function of greater sales tax Countywide collections, rents & recoveries, interdepartment revenue and payment in lieu of taxes. Offsetting those increases are declines in State aid, sales tax Part County, interfund charges and OTB 5% tax.
- Total FY 27 sales tax countywide revenues are increasing by \$69.7 million or 4.6% from the FY 26 NIFA Approved Budget and \$53.8 million or 3.5% when compared to OLBRs current projections. According to the Administration, the FY 27 sales tax collections budget reflects a 2.9% growth rate annually from OMB's mid-year FY 26 projection. There is no deferral in FY 27.
- The MYP sales tax growth rates are 3.3% in FY 28, 3.0% in FY 29 and 3.0% in FY 30. For a more detailed analysis, see the Sales Tax Section in the Executive Summary.

Revenues, Cont.

- Nassau County derives two revenue streams from horseback racing. These revenue sources are titled OTB Profits and OTB 5% Tax (Surcharge).
 - OTB profit collections are based on an agreement between Nassau County and Nassau OTB where OTB would give Nassau County annual recurring revenue. The Proposed FY 27 Budget includes \$20.0 million, unchanged from the FY 26 NIFA Approved Budget and current projection. Year-to-date through September 18, 2026, 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 27 Budget is \$96,250 less than FY 26 NIFA Approved Budget.
- The FY 27 Proposed fine and forfeits line is flat at \$1.0 million. This line includes revenues for forfeited bail and other fines.
- The FY 27 rents & recoveries line is growing by \$1.9 million, budget to budget. This line appropriates cash recoveries, prior year, grant and workmen's compensation recoveries.
 - Grant Fund recoveries are allocated at \$500,000, workers' compensation recoveries are \$984,700, cash recovery of \$1.5 million and prior year recoveries of \$15.0 million are included in the FY 27 Proposed Budget.
- The FY 27 revenue offset to expense budget of \$15.0 million remain flat against the FY 26 NIFA approved level. This appropriation continues to record where the County bills back its resident tuition cost to the local town and cities.
- The FY 27 Proposed Budget has interdepartmental revenue increasing slightly, by \$89,266, when compared to the FY 26 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 27 PILOT line is increasing by \$0.9 million compared to the FY 26 NIFA Approved Budget.
- 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 27 Proposed Budget includes a total of \$28.8 million, down \$0.4 million from the FY 26 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 27 Proposed Budget is \$19.5 million, a decline of \$351,000 from FY 26.

Revenues, Cont.

- FY 27 state aid reimbursement is decreasing \$1.2 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 and legal aid program reimbursement remain constant with the FY 26 NIFA Approved levels.
 - Aid to localities reimbursement is declining to \$4.8 million, a decrease of \$1.2 million from FY 26. This line captures the anticipated reimbursement from NYS for the attorney fees related to the Bar Association.
- Compared to the FY 26 NIFA Approved Budget, the FY 27 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 27 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	12	12	13	13	13	0	0.0%	0	0.0%
Part-Time and Seasonal	1	3	6	3	6	0	0.0%	3	100.0%
Salaries	\$991,298	\$1,145,188	\$1,306,403	\$1,293,353	\$1,306,403	\$0	0.0%	\$13,050	1.0%
Equipment	2,573	4,945	5,000	5,000	1,000	(4,000)	-80.0%	(4,000)	-80.0%
General Expenses	40,572	94,312	113,000	113,000	117,000	4,000	3.5%	4,000	3.5%
Contractual Services	136,095	0	120,000	120,000	120,000	0	0.0%	0	0.0%
Total	\$1,170,538	\$1,244,445	\$1,544,403	\$1,531,353	\$1,544,403	\$0	0.0%	\$13,050	0.9%

Expenses

- Expenses in the FY 27 Proposed Budget remain flat when compared to the FY 26 NIFA Approved Budget and are increasing by 0.9% compared to OLBR's projections.
- Salaries remain unchanged when compared budget to budget and are increasing by 1.0% when compared to the projection.
- Equipment is decreasing by \$4,000, this is a decrease in miscellaneous equipment, when compared budget to budget.
- General expenses are increasing by \$4,000, or 3.5% when compared to the FY 26 NIFA Approved Budget and the current projection. The increase is due to miscellaneous supplies and expenses.
- Contractual services remain consistent when compared to both the FY 26 NIFA Approved Budget and OLBR's projections.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$0	\$0	\$0	\$80	\$0	\$0	*****	(\$80)	-100.0%
Total	\$0	\$0	\$0	\$80	\$0	\$0	*****	(\$80)	-100.0%

Revenue

- No revenues have been budgeted in the Proposed FY 27. There is a total of \$80 in FY 26.

	Historical		2026		2027	2027 Vs. 2026		Projected Vs. 2027	
	2024	2025	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Full-time Headcount	730	686	721	621	665	(56)	-7.8%	44	7.1%
Salaries	\$104,779,311	\$94,946,134	\$99,508,734	\$101,677,756	\$99,393,594	(\$115,140)	-0.1%	(\$2,284,162)	-2.2%
Fringe Benefits	54,000,546	56,279,147	\$59,333,003	59,530,026	\$61,235,798	1,902,795	3.2%	1,705,772	2.9%
Equipment	361,719	105,736	480,413	200,000	286,364	(194,049)	-40.4%	86,364	43.2%
General Expenses	5,932,977	6,226,036	7,229,545	6,300,000	7,048,956	(180,589)	-2.5%	748,956	11.9%
Contractual Services	11,116,289	10,826,378	9,101,011	10,900,000	10,182,144	1,081,133	11.9%	(717,856)	-6.6%
Utility Cost	4,168,384	4,495,444	4,911,938	4,500,000	4,861,085	(50,853)	-1.0%	361,085	8.0%
Debt Service	1,101,091	1,097,277	787,104	787,104	802,750	15,646	2.0%	15,646	2.0%
Interfund Charges/Central Utility Plant Charges	3,365,264	3,701,791	2,900,000	3,800,000	1,800,000	(1,100,000)	-37.9%	(2,000,000)	-52.6%
Guided Pathways/Strategic Initiatives	100,000	0	100,000	100,000	100,000	0	0.0%	0	0.0%
County Scholarships	18,943	351,818	20,000	20,000	20,000	0	0.0%	0	0.0%
Total	\$184,944,524	\$178,029,762	\$184,371,748	\$187,814,886	\$185,730,691	\$1,358,943	0.7%	(\$2,084,195)	-1.1%

Expenses

- Expenses are budgeted to increase by \$1.4 million or 0.7%, compared to the Adopted FY 2025-2026 Budget. Increases in fringe benefits, contractual services, and debt service drive this increase in the expense budget.
- Salaries in the Adopted FY 2026-2027 Budget are decreasing by \$2.3 million or 2.2%, when compared to the FY 2025-2026 salary projection, and decreasing by 0.1 million, or 0.1% budget to budget. Salaries make up 53.5% of the FY 2026-2027 expense budget.
- FY 2026-2027 budgeted full-time headcount is decreasing significantly by 56 budget to budget, however, when compared to FY 2025-2026 projected figures, it is 44 higher.
- The Table on the next page depicts (\$1.9) million in salary savings and adjustments, of which \$5.0 million relates to negative salary adjustments (ZZ5). The savings are expected from natural attrition and vacancy backfill savings.
 - The College anticipates that the \$3.0 million in normal attrition will be accomplished by not filling many of the positions vacated voluntarily or through retirements in 2027. This is made up of \$2.0 million from the Nassau Community College Federation of Teachers (NCCFT) and \$1.0 million from other union employees. An additional \$2.0 million will be achieved by managing current vacancies. According to the College, the savings were calculated based on a normal turnover rate of 5.0% across departments.

Expenses, Cont.

NCC Salary Savings and Adjustments	
Less Savings- NCCFT Attrition	(\$2,000,000)
Less Savings- Other Attrition	(1,000,000)
Less Savings- Vacancy Offset	(2,000,000)
Salary Adjustment- CBA Adjustments	4,451,217
Other Savings & Adjustments	(1,358,628)
Grand Total	(\$1,907,411)

- Moreover, there are approximately \$1.4 million in other savings and adjustments for reduced workload, grant/capital chargebacks and leaves of absence.
- There is a positive \$4.5 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 because they were less than \$2.0 million and equate to roughly \$50,000 in costs, as such the College determined that any increase due to inflators (COLA's) would be offset by attrition in the ranks. Additionally, the College stated that, since the total amount is immaterial, they did not make any additional calculations. However, considering the College's rapidly shrinking fund balance, every dollar is material.
- CSEA employees will receive a 2.5% cost of living adjustment (COLA) on January 1, 2027, with a value of roughly \$430,000. According to the College, CSEA salaries were based on a hybrid salary chart assuming the COLA is 2.66% which was determined as a blend of the FY 2026 and FY 2027 COLAs.
- The Adjunct Faculty Association (AFA) union does not have a COLA due to the expiration of their contract with the College on September 30, 2026.
- 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 specific COLA amount for the former Nassau Community College Administrators Association (NCCAA) employees. According to the College, the NCCAA union was disbanded and all NCCAA employees are now Administrators/ At Will employees.
- The College budgeted \$4.5 million to accommodate costs associated with expected contracts with all unions but did not provide a detailed breakdown by union.

Expenses, Cont.

- Termination pay is decreasing to \$4.5 million from \$6.0 million. According to the College, a significant amount of termination pay that has been paid out over multiple years is now fully paid off. There was an NCCFT retirement incentive that required termination pay and the incentive to be paid out over five years. 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.
- Equipment expenses are decreasing by \$0.2 million or 40.4% in the Adopted Budget. The College anticipates expenses being under budget in FY 2026 and therefore has lowered the FY 2026-2027 Adopted Budget amount.
- General expenses are decreasing by \$0.2 million or 2.5%, when compared to the FY 2025-2026 Adopted Budget. According to the College, the budget was overhauled to better represent actual spending, and the College is trying to prepare the budget more in line with actual activity.
- Contractual services are increasing by \$1.1 million or 11.9% compared to the FY 2025-2026 Adopted Budget but are decreasing by \$0.7 million compared to projections. According to the College, this primarily reflects the College's continued investment in maintaining campus infrastructure and essential services. The projected decrease relative to FY 2025-2026 operating projections is largely attributable to the College's strategic initiative to shift larger maintenance and infrastructure projects to the capital program, where appropriate, allowing operating resources to remain focused on core institutional and student support functions.
- Utility costs are decreasing by \$0.1 million to \$4.9 million. According to the College, the utility savings are expected to come from a solar project that was installed on the Library building.
- Debt service is increasing by \$15,646 to \$0.8 million.
- Central Utility Plant charges are decreasing by \$1.1 million to \$1.8 million. According to the College, the FY 2025-2026 charge of approximately \$3.8 million exceeded the College's original budget by roughly \$900,000. After discussions with County leadership regarding these costs, the County committed approximately \$2.0 million in relief assistance. After offsetting the prior-year overage, the net impact results in the projected \$1.1 million decrease.
- The Guided Pathways/Strategic Initiatives remain at \$100,000 in the Adopted Budget. According to the College, the budgeted amount supports the College's continued investment in Guided Pathways and other strategic initiatives focused on student success, retention, academic progression, advising enhancements, and institutional effectiveness. These initiatives remain integral to Nassau Community College's commitment to improving student outcomes and advancing the goals outlined in the College's strategic plan.
- County scholarships remain constant at \$20,000 in the Adopted Budget for enrollment and retention initiatives.

Fringe Benefits

Nassau Community College Fringe Benefit Expenses							
	Adopted 2026 Budget	2026 OLBR Projection	Adopted 2027 Budget	2027 Adopted vs. 2026 Adopted	Percent	2027 Adopted vs. 2026 Projection	Percent
State Retirement	\$5,130,204	\$5,908,661	\$5,039,085	(\$91,119)	-1.8%	(\$869,576)	-14.7%
Teachers Retirement	2,288,438	2,288,438	2,244,172	(44,266)	-1.9%	(44,266)	-1.9%
Social Security	7,803,668	7,778,348	7,603,610	(200,058)	-2.6%	(174,738)	-2.2%
Health Insurance	22,279,764	18,692,338	21,518,351	(761,413)	-3.4%	2,826,013	15.1%
TIAA CREF	4,751,788	4,751,788	3,880,496	(871,292)	-18.3%	(871,292)	-18.3%
Optical Plan	110,010	65,964	110,010	0	0.0%	44,046	66.8%
Unemployment	89,870	135,000	135,000	45,130	50.2%	0	0.0%
Dental Insurance	520,004	337,146	351,972	(168,032)	-32.3%	14,826	4.4%
Medicare Reimbursement	3,483,645	3,700,000	3,700,000	216,355	6.2%	0	0.0%
Health Insurance Retirees	13,029,751	15,549,613	16,237,120	3,207,369	24.6%	687,507	4.4%
Retirees Optical	12,995	35,150	34,000	21,005	161.6%	(1,150)	-3.3%
MTA Mobility Tax	346,830	(94,402)	0	(346,830)	-100.0%	94,402	-100.0%
CSEA Legal Fund	47,180	47,180	47,180	0	0.0%	0	0.0%
Workers Compensation	698,857	824,802	824,802	125,945	18.0%	0	0.0%
Fringe Savings	(1,000,000)	0	0	1,000,000	-100.0%	0	0.0%
Fringes Allocable to Grants	(260,000)	(490,000)	(490,000)	(230,000)	88.5%	0	0.0%
Total	\$59,333,004	\$59,530,026	\$61,235,798	\$1,902,794	3.2%	\$1,705,772	2.9%

- The Adopted FY 2026-2027 Budget for fringe benefits is \$61.2 million, which represents 33.0% of the operating budget. The budget is increasing by \$1.9 million or 3.2%, budget to budget; however, when compared to the current projection the budget is rising by \$1.7 million or 2.9%. When comparing budget to budget the increase is mainly due to increases in health insurance for retirees, Medicare reimbursement and Workers Compensation.
- The budget-to-budget increase is mostly due to a large increase in health insurance retirees of \$3.2 million. However, it is partially offset by decreases in the TIAA CREF, health insurance for active employees and social security expenses among other decreases.
 - The Adopted Budget for health insurance for active employees and retirees is \$37.8 million, a budget-to-budget increase of \$2.5 million, however it is increasing by a larger amount of approximately \$3.5 million when compared to the current projection. These lines appear adequately funded with the possibility of a slight combined surplus. There is potential for a surplus on the active health insurance line offset by a deficit on the retiree health insurance line.
 - The Adopted Budget applies an 8.8% health insurance premium rate increase to the FY 2025-2026 Adopted Budget amount for active employees and retirees. According to the College, the 8.8% figure was the rate increase in the previous year for employees on the Family Empire plan and appears reasonable.

Fringe Benefits, Cont.

- 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. According to the College, they budgeted a little over \$0.5 million for CSEA health care contributions.
- 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, 2025. 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 2026-2027 is decreasing by \$0.9 million compared to the prior year budget and projection.
- The budget for the New York State Teacher's Retirement System (NYSTRS) is \$44,266 lower, or 1.9%, compared to both the budget and the current projection. According to NYSTRS the estimated FY 2026-2027 NYSTRS Employer Contribution Rate (ECR) is 8.24%, a decrease of 1.35% compared to 9.59% in the current year. This retirement cost is a function of the salaries that are subject to the ECR.
- The FY 2026–2027 State Retirement System's budget of \$5.0 million is decreasing by \$0.1 million compared to the prior year budget and by \$0.9 million compared to the actual expense as reported by New York State. According to the 2027 NYSERS (Employee Retirement System) pension bill estimate, the College liability will be \$6.6 million, which is \$1.5 million more than the Adopted Budget raising the distinct possibility of a sizable deficit on this line. However, according to the College "the 2026 bill was inflated due to the CSEA getting a multi-year retro in 2025." The College believes the bill will be much lower than the estimate due to lower projected salaries.
 - Based on the State's projected 2027 pension bill for the Employee Retirement System, the contribution rate in the retirement plan that represents most College employees is estimated to be 21.4%, compared to the 19.6% in the current bill.
 - Additionally, the recently enacted Tier 6 Pension reform will further increase the Colleges pension expense. The reforms are expected to cost \$557 million annually, with the cost to the state being \$118 million and \$440 million to local governments and schools.¹
- Social security expenses are decreasing by \$0.2 million budget-to-budget and when compared to projections. Social security costs have a direct correlation to the decrease in salary expenses.

¹Hogan, Bernadette. *Deal for 'Tier 6' pension changes to cost \$557M annually, lower teacher retirement age to 58*. May 22, 2026. <https://spectrumlocalnews.com/nys/central-ny/politics/2026/05/22/ny-budget-deal-includes-major-tier-6-pension-revisions>.

Headcount

FULL-TIME HEADCOUNT									
Union	On Board May 2026		Adopted 2026-2027		Difference				
	F/T	Pers. Svcs	F/T	Pers. Svcs	F/T	Pers. Svcs	HC % Chg	Salary % Chg	
NCCFT	338	\$36,662,342	346	\$37,191,034	8	528,692	2.4%	1.4%	
CSEA	215	16,252,717	239	17,553,263	24	1,300,546	11.2%	8.0%	
Administrators/At Will	68	9,052,168	80	10,144,656	12	1,092,488	17.6%	12.1%	
TOTAL	621	\$61,967,227	665	\$64,888,953	44	2,921,726	7.1%	4.7%	

- The chart above illustrates full-time headcounts for College employees. It compares current on-board to the Adopted FY 2026-2027 headcounts. The budgeted full-time headcount is increasing by 44 when compared to the current on-board and the salary line is increasing by \$2.9 million, prior to any reductions brought about by incentives, retirements, attrition, or other reductions. The (ZZ5) attrition savings that are anticipated are not reflected in the chart above because they are assigned to a special payroll category and not rolled up in the F/T (Full-Time) summary.
- There are currently 338 NCCFT employees on board and the NCCFT headcount in the Adopted FY 2026-2027 Budget is 346 to match the needs of the institution.
- The Adopted Budget has 239 CSEA employees, 24 more than the current on board.
- There are currently 68 Administrators/At Will employees on board and the Administrators/At Will headcount in the Adopted Budget will increase to 80.

Other Than Personal Services

- OTPS spending in FY 2026–2027 will be about \$0.4 million, or 1.7%, less than that of the FY 2025-2026 Adopted Budget. The chart below details the OTPS spending from the FY 2024-2025 actual to the current Adopted Budget:

Nassau Community College OTPS Budget Comparison FY 2025 - 2027						
	<u>2025</u> <u>Operating</u> <u>Results</u>	<u>2026</u> <u>Adopted</u> <u>Budget</u>	<u>2026</u> <u>Projected</u> <u>Oper. Results</u>	<u>2027</u> <u>Adopted</u> <u>Budget</u>	Variance <u>Budget/Budget</u>	Variance <u>Adop/Proj.</u>
Equipment	\$105,736	\$480,413	\$200,000	\$286,364	(\$194,049)	\$86,364
General Expenses	6,226,036	7,229,545	6,300,000	7,048,956	(180,589)	748,956
Contractual Services	10,826,378	9,101,011	10,900,000	10,182,144	1,081,133	(717,856)
Utility Costs	4,495,444	4,911,938	4,500,000	4,861,085	(50,853)	361,085
Debt Service	1,097,277	787,104	787,104	802,750	15,646	15,646
Interfund Charges/C.U.P.	3,701,791	2,900,000	3,800,000	1,800,000	(1,100,000)	(2,000,000)
Guided Pathways/ Strategic	0	100,000	100,000	100,000	0	0
Scholarships	351,818	20,000	20,000	20,000	0	0
	\$26,804,481	\$25,530,011	\$26,607,104	\$25,101,299	(\$428,712)	(\$1,505,805)

- The overall decrease in OTPS spending in the Adopted Budget is driven by a decrease in interfund and Central Utility Plant charges, equipment costs, general expenses and utility costs. These decreases are partially offset by increases in contractual services and debt Service.
- Equipment costs and general expenses are both decreasing by \$0.2 million budget to budget but are increasing by \$0.1 million and \$0.7 million respectively when compared to current projections. According to the College the budget reflects department requests.

Other Than Personal Services, Cont.

- Contractual services are increasing by \$1.1 million when compared to the FY 2025-2026 Adopted Budget but are decreasing by \$0.7 million compared to projections.
- Utility costs are decreasing by \$0.1 million budget to budget and increasing by \$0.4 million over the projections.
- Debt service is increasing by \$15,646 compared to the FY 2025-2026 budget and to projections.
- Interfund and Central Utility Plant charges are decreasing by \$1.1 million budget to budget and by \$2.0 million compared to projections.
- The Guided Pathways/Strategic Initiatives are flat at \$0.1 million in the Adopted Budget and compared to current projections.
- County scholarships remain constant at \$20,000 in the Adopted Budget for enrollment and retention initiatives.

Expense Recap

- The Adopted FY 2026-2027 expense budget represents a \$1.4 million budget to budget increase due to increases in fringe benefits, contractual services and debt service. These increases are offset by decreases in salaries, equipment, general expenses, utility costs, and interfund charges/CUP charges.

Expense Risks/Opportunities

- The budget includes initiatives of \$5.0 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 to offset any decreases in revenue.
- Based on the estimated 2026-2027 New York State pension bill, there is a risk on the Fringe benefit state retirement line of approximately \$1.5 million.
- Additionally, there could be an opportunity for a small surplus on the health insurance lines, especially if the premium increase is less than the Colleges estimated 8.8%.

	Historical		2026		2027	2026 vs. 2027		Projected vs. 2027	
	2024	2025	Adopted Budget	OLBR Projected	Adopted Budget	Variance	Percent	Variance	Percent
Student Revenues	\$61,009,593	\$59,427,773	\$63,838,201	\$64,366,840	\$65,332,342	\$1,494,141	2.3%	\$965,502	1.5%
Property Tax	52,450,322	52,341,712	52,206,883	52,206,883	52,206,883	0	0.0%	0	0.0%
State Aid	37,768,192	37,814,572	37,768,833	37,768,833	37,814,572	45,739	0.1%	45,739	0.1%
Rev. Lieu Spons. Share	12,692,780	11,761,627	12,700,000	12,700,000	12,883,347	183,347	1.4%	183,347	1.4%
Rev. Offset To Expense	2,723,232	5,835,005	3,856,963	3,856,963	3,219,600	(637,363)	-16.5%	(637,363)	-16.5%
Service Fees	4,770,786	5,141,320	5,470,786	5,391,983	7,368,814	1,898,028	34.7%	1,976,831	36.7%
Rents & Recoveries	750,898	516,820	1,645,895	10,100,117	1,400,000	(245,895)	-14.9%	(8,700,117)	-86.1%
Investment Income	1,542,617	1,042,154	1,494,566	850,000	1,100,000	(394,566)	-26.4%	250,000	29.4%
Fund Balance/Cares/FEMA Funding	15,597,073	4,272,241	5,389,620	5,389,620	4,405,133	(984,487)	-18.3%	(984,487)	-18.3%
Total	\$189,305,493	\$178,153,224	\$184,371,747	\$192,631,239	\$185,730,691	\$1,358,944	0.7%	(\$6,900,548)	-3.6%

Revenues

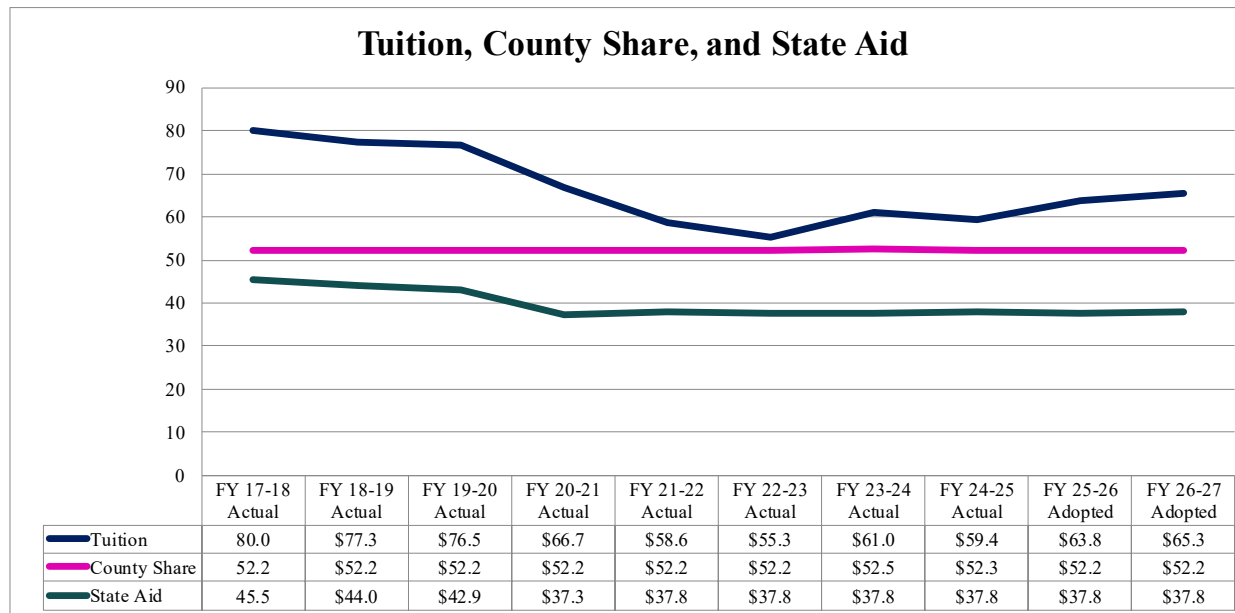
- The Adopted FY 2026–2027 Budget rises to \$185.7 million, up \$1.4 million, or 0.7% from last year’s Adopted Budget. Higher student revenues and service fees account for most of the increase, with minor gains in revenue in lieu of sponsor share and state aid. All other revenue categories show declines, offsetting some of the growth. Relative to the FY 2025–2026 projection, revenue is down \$6.9 million, or 3.6%, declining mostly due to rents and recoveries, followed by smaller decreases in Fund Balance and revenue offset to expenses.
- The student revenue budget for FY 2026-2027 is \$65.3 million, up by \$1.5 million or 2.3% budget to budget due to an anticipated increase in enrollment.
 - Student enrollment for FY 2026–2027 is budgeted at 9,848 Full-Time Equivalents (FTEs), a 1.5% increase over the current projection. NCC projects enrollment to considerably rise by 4.3% to 9,703 FTEs in FY 2025–2026, after increases of 1.3% in FY 2024–2025 and 0.8% in FY 2023–2024. Prior to these four periods of growth, the College experienced 12 consecutive years of enrollment declines (see table under the Tuition section).
 - According to the College, the projected growth of 1.5% reflects the Administration’s outlook based on regional demographic trends, including projected increases in high school graduation rates, as well as ongoing institutional efforts focused on recruitment, retention, and student engagement.
- The County’s share of College revenue, the property tax levy, is unchanged at \$52.2 million in FY 2026-2027.
- State aid is rising slightly by \$45,739 compared to the prior year’s Adopted Budget and current projection.

Revenues, Cont.

- The Adopted FY 2026-2027 Budget includes \$4.4 million in Fund Balance usage, which is a decrease of about \$1.0 million compared to the FY 2025-2026 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 is in line with the usage in FY 2024-2025 and significantly lower relative to the \$15.6 million usage in FY 2023-2024.

FY 2017-2018 Actual – FY 2026-2027 Adopted

(\$ in millions)



- In the Adopted Budget, state aid is closely aligned to FY 2025-2026 and represents about 20.4% of the overall revenue budget.
- The County share is \$52.2 million in FY 2026-2027, accounting for approximately 28.1% of total revenue. The County share is the College's most stable source of revenue, 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 \$65.3 million, or 35.2% of the Adopted FY 2026-2027 revenue budget. Tuition revenue has steadily increased over the past couple of years mainly due to FTEs rebounding, however, it is not as high as it used to be prior to the pandemic.

Tuition

- The tuition for the Adopted FY 2026-2027 Budget is rising by \$1.5 million compared to the prior year and about \$1.0 million against current projections.
- 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 remains flat at \$5,990 per year.
- The enrollment and tuition figures can be found on 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 2025-2026 are projected to grow 4.3% to 9,703 compared to the prior year and increase to 9,848 or 1.5% for the Adopted FY 2026-2027 Budget.
- If the 4.3% target is not achieved in the current year, revenue will not meet its budget, creating a shortfall which carries into next year's budget.
- As the Table to the right illustrates, starting FY 2013-2014 through FY 2022-2023, enrollment has steadily declined, however, it has increased in FY 2023-2024 and FY 2024-2025 and is projected to also rise in the current year and in the Adopted Budget.

FY 2026-2027 Yearly Tuition Comparison				
	Current	FY 2026-2027 Adopted	Increase	Diff from Nassau
Nassau	5,990	5,990	0	0
Suffolk	6,050	6,050	0	60
Westchester	5,230	5,530	300	(460)

Enrollment and Tuition				
Year	FTE Count	% Change	Tuition	% Change
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*	9,703	4.25%	5,990	3.28%
FY 26-27*	9,848	1.50%	5,990	0.00%

*Projected FTEs in FY 2025-2026 and Adopted FY 2026-2027

- Tuition will remain at \$2,995 per semester or \$5,990 per year as previously mentioned for the Adopted FY 2026-2027 Budget. As the Table to the left depicts, Nassau's current tuition rate is higher than Westchester's and lower than Suffolk's rates. As of the passage of Nassau's budget, the tuition for Westchester is rising to \$5,530 and Suffolk remains at \$6,050.

Property Tax Levy

- The property tax levy is constant at \$52.2 million in the Adopted FY 2026-2027 Budget. The County's contribution represents approximately 28.1% of total revenue.

State Aid

- The state aid budget of \$37.8 million increased nominally by \$45,739 compared to the prior year budget and current projections. The FTE reimbursement rate remains unchanged at \$2,997.
- The FY 2026-2027 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.

Revenue in Lieu of Sponsor Share

- This revenue source is budgeted to grow by \$0.2 million to \$12.9 million, budget to budget and compared to the current projection. The College anticipates the chargeback rate for FY 2026-2027 to drop slightly to \$7,310 for non-residents due to the adopted increase in enrollment.
- 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 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

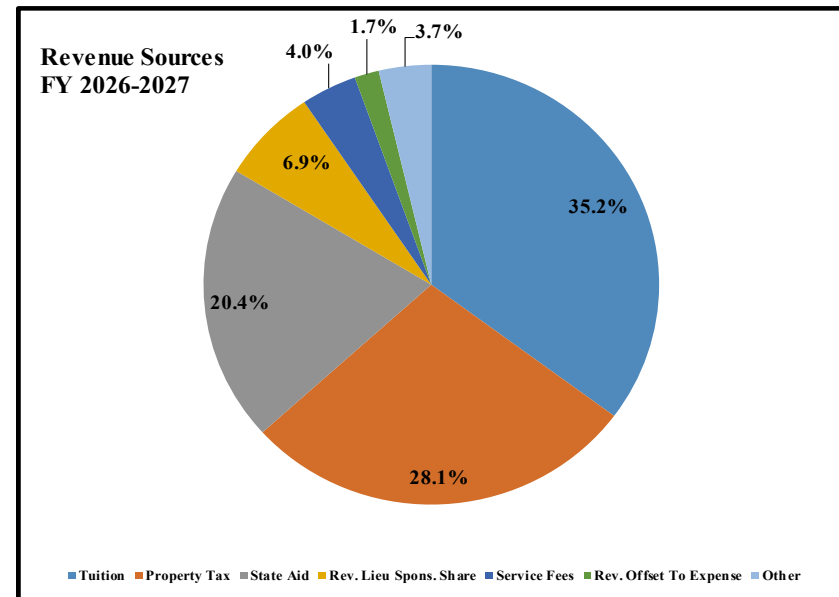
- This revenue source is comprised of commissions, contracts, and fees to cover special course offerings. These special offerings include continuing education, corporate education, and English as a Second Language (ESL), among other courses.
- The FY 2026–2027 revenue offset to expense budget is lower by \$0.6 million compared to both the prior year's budget and the current projection. This variance is primarily due to the one-time Federal Emergency Management Agency (FEMA) reimbursement received in the current year to cover excessive snow removal costs.

Rents and Recoveries

- The rents and recoveries budget for FY 2026–2027 totals \$1.4 million, a decrease \$0.2 million to the prior year’s budget and an \$8.7 million decline relative to the current year’s projections. According to the College, the FY 2025–2026 projection of \$10.1 million includes the reversal of a \$6.4 million pension relief adjustment originally anticipated in FY 2024–2025 but delayed, \$1.0 million in SAFER Grant revenue and \$1.1 million in facility rentals. NCC continues to actively pursue diversified revenue opportunities, including expanded facility utilization, recovery of prior year-expenditures to support long-term fiscal stability.
- The remaining \$1.4 million budgeted in FY 2026-2027 results from the liquidation of prior year encumbrances.

Investment Income

- The College Treasurer manages several interest-bearing accounts. Additionally, the County Treasurer handles some of this revenue on the College’s behalf. Investments are directly affected by market interest rates by their very nature.
- The FY 2026-2027 investment income budget decreased by \$0.4 million to \$1.1 million against the prior year budget. NCC stated that the decline primarily reflects lower anticipated investable cash balances as the College continues to strategically utilize available resources to support operations and institutional priorities.



Service Fees

- The service fees for the Adopted Budget is growing by \$1.9 million from the prior year.
 - The primary drivers of the revenue change are \$1.4 million increase in the Technology fee, \$0.7 million increase in the Application fee, and \$0.3 million for the newly implemented Allied Health Student fee (\$250 per semester). These increases are offset by a \$0.6 million reduction of the student lab fee, due to a reclass of the revenue to offset expense object line by the same amount.
 - The revenue increase within the Technology fee is due to the fee rising from \$250 to \$350. The revenue for the Application fee has also increased due to a new non-refundable \$100 enrollment deposit fee that is budgeted in that fee line. The College reported that this fee was instituted to deter ghost applications / SCAMS. In addition, if the student attends the University, it is applied to their tuition bill.
 - Finally, there is also additional revenue due to the newly implemented Allied Health Student fee, as previously mentioned.

Adopted FY 2027 vs. Adopted FY 2026						
Service Fee: Source	FY 2025-2026		FY 2026-2027		Variance	
	Fee	Adopted Budget	Fee	Adopted Budget	Fee	Revenue
Technology	\$250	\$2,323,035	\$350	\$3,710,045	\$100	\$1,387,010
Student Lab	100	1,619,265	100	986,044	0	(633,221)
Application	55	608,930	155	1,295,063	100	686,133
NG Check	20	680	20	469	0	(211)
Late Registration	30	149,880	30	159,686	0	9,806
Tuition Pay Plan	40	640	40	67,042	0	66,402
Consolidated Fee	30	546,126	30	592,840	0	46,714
Vehicle Registration	55	194,585	55	202,046	0	7,461
Immunization Transcript Fee	5	1,395	5	1,374	0	(21)
Late Payment- Tuition	25	26,250	25	29,205	0	2,955
Late Paymnt- Tuit Paymnt Plan	25	0	25	0	0	-
Allied Health Student Fee	0	0	250	325,000	250	325,000
Totals		\$5,470,786		\$7,368,814		\$1,898,028

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. According to New York State SUNY schools, maintaining adequate reserves is essential to establishing financial stability at Colleges and Universities. SUNY will monitor, contact and put on a watch list, any campus that has less than 10% in unrestricted operating reserves.²
- The minimum Fund Balance required for FY 2026-2027 is approximately \$7.4 million. At the end of FY 2026-2027, the Fund Balance will sit at approximately \$8.5 million, or 4.6% of FY 2025-2026 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.

NCC Fund Balance Reconciliation	
Fund Balance Beginning of FY25-26 (as reported by NCC)	\$ 14,279,074
Projected FY25-26 Operating results	(1,383,230)
Ending Fund Balance - Net of Operating Results	12,895,844
FY26-27 Budgeted / Usage of Fund Blance	(4,405,133)
Projected FY26-27 Unappropriated Fund Balance	\$ 8,490,711

- Within the Multi-Year Plan the College projects the ending Fund Balance to be depleted by FY 2027-2028, with the deficit increasing to -\$14.1 million in FY 2028-2029 and -\$32.6 million in FY 2029-2030. This creates a significant fiscal concern, which indicates structural imbalance between recurring revenues and expenditures, and as such could reduce the institution’s financial flexibility and reserve capacity.

² State University of New York (SUNY), “Reserve Policy Operating Funds”, SUNY University Budget Office.

Fund Balance, Cont.

- In the preliminary actual for 2024-2025 data, New York State Community Colleges (excluding Columbia- Greene, Sullivan and Tompkins – Cortland) held on average about 28.7% of budgeted expenditures in an unreserved Fund Balance.
- At 7.8%, Nassau Community College ranked 22 out of 30 among Community Colleges in terms of Fund Balance as a percentage of expenditures.
- Nassau ranked lower than both Westchester and Suffolk who ranked #7 at 43.1% and #18 at 13.0% respectively.
- The Nassau ranking is calculated on the \$14.3 million Fund Balance the College reported in its Preliminary Actual 2024-2025 data. The State requires only actual expenditures in this report.

Community College Fund Balance Comparison ¹ Preliminary Actual 2024-25				
Rank	Community College	Unreserved Fund Balance	Total Unrestricted Expenditures *	Percent Fund Balance to Expenditures
1	Genesee	26,051,722	37,750,000	69.01%
2	F-I-T	145,412,204	239,874,677	60.62%
3	Niagara	24,786,877	48,160,176	51.47%
4	Onondaga	32,981,830	64,258,989	51.33%
5	Fulton-Montgomery	7,659,815	15,385,889	49.78%
6	Erie	40,165,786	87,770,239	45.76%
7	Westchester	52,741,551	122,488,647	43.06%
8	Cayuga	11,586,338	27,700,000	41.83%
9	Monroe	45,935,937	117,100,000	39.23%
10	Corning	9,045,026	25,862,404	34.97%
11	North Country	5,057,006	16,070,454	31.47%
12	Ulster	7,915,921	25,814,324	30.66%
13	Dutchess	20,303,575	66,701,755	30.44%
14	Hudson Valley	31,738,013	106,105,178	29.91%
15	Finger Lakes	15,172,500	51,489,347	29.47%
16	Jefferson	7,288,429	25,857,067	28.19%
17	Herkimer	5,741,123	24,526,269	23.41%
18	Suffolk	26,600,990	205,416,926	12.95%
19	Adirondack	4,093,863	32,305,829	12.67%
20	Clinton	1,266,683	10,378,930	12.20%
21	Jamestown	3,249,738	33,292,919	9.76%
22	Nassau	14,279,074	183,612,090	7.78%
23	Mohawk Valley	4,511,197	58,418,283	7.72%
24	Schenectady	1,777,883	28,072,403	6.33%
25	Broome	3,164,599	57,071,772	5.54%
26	Rockland	3,314,507	61,716,567	5.37%
27	Orange County	3,187,545	65,615,423	4.86%
28	Columbia-Greene	-	-	0.00%
29	Sullivan	-	-	0.00%
30	Tompkins - Cortland	-	-	0.00%
¹ Please note that CGCC, Sullivan, and TC3 Actual 24/25 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-based revenues such as tuition, fees, state aid, and revenue in lieu of sponsor share may fall short if enrollment does not reach the budgeted 9,848 FTEs. This poses a financial risk since it relies on a significant rise of 4.3% in the current year before achieving 1.5% in the Adopted Budget.
- OLBR concludes that the budget could be in jeopardy if the projected enrollment is not realized; however, any increase in FTEs could present an opportunity for the College.
- While the Adopted Budget reflects a reduction in the amount of Fund Balance used compared to previous years, the continued reliance is not the best financial practice. Current projections indicate that the Fund Balance could be depleted by FY 2027-2028, creating a structural budget imbalance and raising concerns about sustainability.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	135	127	150	107	150	0	0.0%	43	40.2%
Part-Time and Seasonal	778	818	1,069	787	1,069	0	0.0%	282	35.8%
Salaries	\$21,624,352	\$22,628,940	\$23,176,407	\$20,741,143	\$22,755,833	(\$420,574)	-1.8%	\$2,014,690	9.7%
Equipment	287,182	331,043	387,300	387,300	337,300	(50,000)	-12.9%	(50,000)	-12.9%
General Expenses	1,660,915	1,697,751	2,000,000	2,000,000	2,218,780	218,780	10.9%	218,780	10.9%
Contractual Services	9,289,621	12,116,184	10,000,000	10,000,000	11,205,166	1,205,166	12.1%	1,205,166	12.1%
Total	\$32,862,070	\$36,773,918	\$35,563,707	\$33,128,443	\$36,517,079	\$953,372	2.7%	\$3,388,636	10.2%

Expenses

- Total FY 27 Proposed Expenses are increasing by \$1.0 million, or 2.7%, when compared to the FY 26 NIFA Approved Budget and increasing by \$3.4 million, or 10.2%, compared to OLBR's projection.
- Salaries are decreasing by \$0.4 million, budget to budget, and increase by \$2.0 million in comparison to OLBR's projections. Headcount remains flat when compared to the FY 26 NIFA Approved Budget but increases by 43 full-time and 282 part-time and seasonal positions, when compared to the projections.
 - The proposed salary budget accommodates the January 1st CSEA GWI adjustments along with wages and title movements.
 - The FY 27 budget includes many title shifts; the Superintendent of Parks Maintenance position was eliminated with an associated salary of \$164,210 and Lifeguard 1(Pool) Seasonal costs were reduced by \$354,357 while the related headcount remains flat at 90 positions.
- Equipment budget is decreasing by \$50,000 compared to both the FY 26 budget and the current projection. This decrease is mainly due to recreational equipment and building equipment.
- General expenses are increasing by \$0.2 million, budget to budget, and when compared to projection. This increase is mainly in miscellaneous supplies and expenses and Grainger expenses, offset by a decrease in building supplies and maintenance.
- Contractual services are increasing by \$1.2 million or 12.1% compared to both the FY 26 NIFA Approved Budget and OLBR's projections. The department states that the increase provides for an advertising contract.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$2,818,271	\$2,307,066	\$2,926,531	\$2,926,531	\$2,926,531	\$0	0.0%	\$0	0.0%
Dept Revenues	24,297,340	22,274,950	23,874,976	23,874,976	23,981,593	106,617	0.4%	106,617	0.4%
Fed Aid-Reimb of Exp	28,865	0	0	81,820	0	0	*****	(81,820)	-100.0%
Special Taxes	2,922,276	3,125,000	2,825,000	2,825,000	2,825,000	0	0.0%	0	0.0%
Total	\$30,066,751	\$27,707,017	\$29,626,507	\$29,708,327	\$29,733,124	\$106,617	0.4%	\$24,797	0.1%

Revenues

- The revenues in the proposal are increasing by \$106,617, or 0.4% budget to budget and by \$24,797 or 0.1% compared to current projections. The growth is concentrated within departmental revenues.
- Rents and recoveries are unchanged in comparison to the FY 26 NIFA Approved budget and the projection.
- Departmental revenues are increasing by \$0.1 million and 0.4% when compared to both the FY 26 NIFA Approved Budget and OLBR's projection.
 - The largest increases in departmental revenues are across many golf categories which are offset by decreases in Old Bethpage Historical Village, film and advertising activities and the summer recreation program fees in comparison to the FY 26 NIFA Approved Budget.
- Federal-Aid Reimbursement of Expenses is not budgeted for in the proposed budget but consists of funds as they happen.
- Special taxes in the FY 27 Proposed Budget remain flat compared to the adopted budget and the current projection.

Hotel Motel Tax Collection by Year (in millions)			
Fund	2025 Actual	2026 Budget	2027 Proposed
General Fund	\$4.6	\$4.2	\$4.3
Grant Fund	\$3.3	\$0.0	\$0.0
Grand Total	\$7.9	\$4.2	\$4.3
*Source: Nassau County Financial System/Gen Fund includes Treasurer			

- The chart above details the General Fund, historical Grant Fund FY 25 actual, the FY 26 NIFA Approved budget and the FY 27 Proposed Budget for the Hotel/Motel tax collections.



Revenues, Cont.

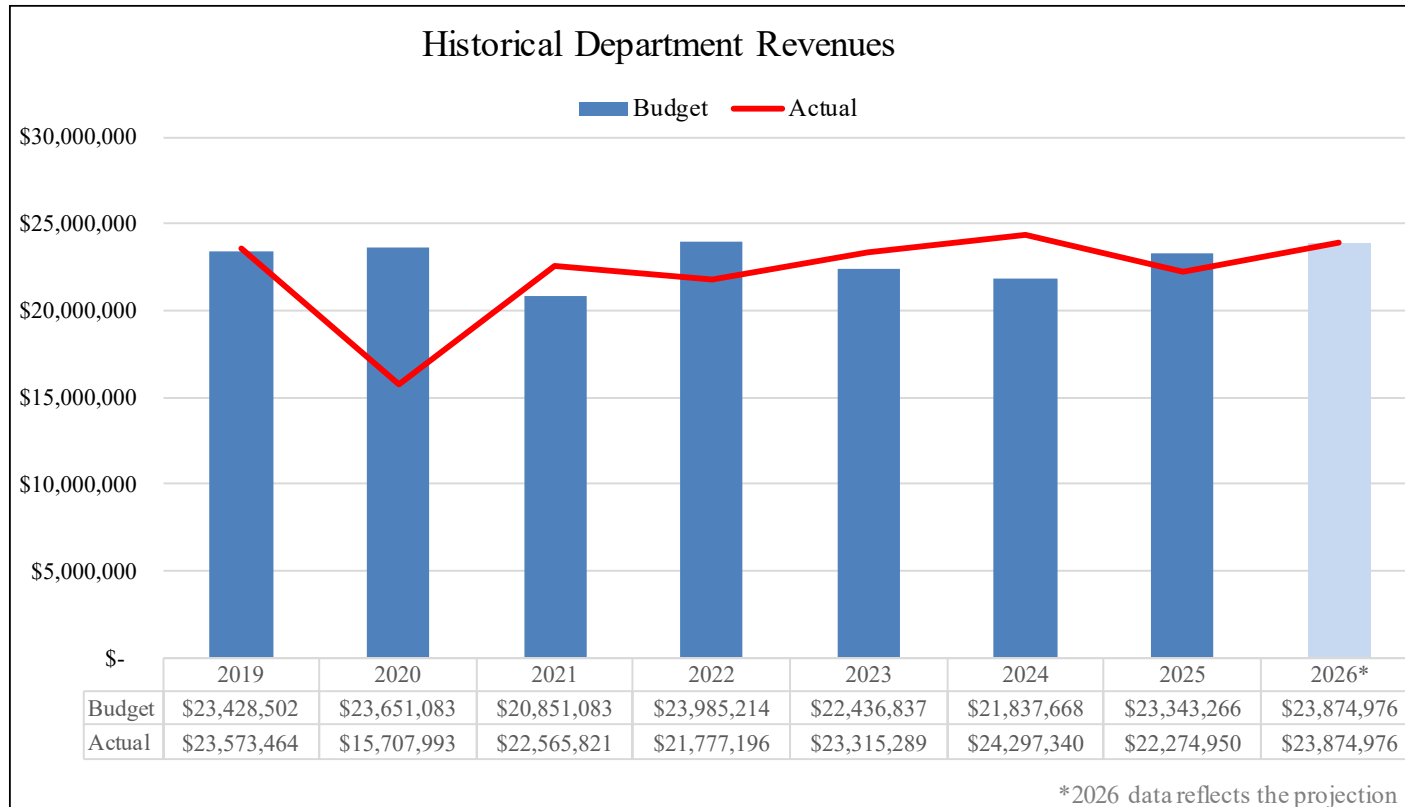
- The charts below list all actual revenues collected in FY 25, the FY 26 NIFA Approved Budget and the FY 27 Proposed Budget.

Revenue Source	Revenue		
	FY 25 Actual	FY 26 Adopted	FY 27 Proposed
RECOVERY PRIOR YEAR APPR.	102,204	0	0
RENT COUNTY PROPERTY	1,660,232	1,826,531	1,826,531
LOST AND ABANDONED PROPERTY	560	0	0
LANDMARK PROPERTY RENTAL	544,071	1,100,000	1,100,000
MISC RECEIPTS	18,572	20,000	20,000
FEES	20	0	0
CONCESSIONS	1,829,908	2,950,885	2,950,885
GREENS FEES	1,564,710	1,469,999	1,558,000
CADDY CART FEES	52,527	49,000	50,000
SWIMMING POOLS	2,307,084	2,360,000	2,360,000
ICE RINKS	342,053	355,000	355,000
OLD BETHAGE HIST VIL	230,258	455,000	350,000
RENTAL OF EQUIPMENT	25,411	20,000	25,000
SUMMER DAY CAMPS	76,810	14,400	14,400
SPECIAL USE PERMITS	353,455	315,000	345,000
SUMMER RECREATION PROG FEES	771,079	943,000	892,000
ICE SKATE RENTAL	35,579	43,000	40,000
ICE SKATE LOCKR FEES	109	100	100
MARINA WANTAGH	571,799	565,000	568,000
BEACH PARK	1,092	0	0
HISTORICAL MUSEUM	90,183	100,000	100,000
MINIA TURE GOLF	267,878	275,000	275,000
COMMERCIAL PARKING	13,026	13,000	12,000
CAMPING FEES	783,810	835,000	850,000
ADVERTISING REVENUE	125,000	125,000	125,000
SPECIAL SPORTS PROG	457,300	414,000	435,000
OPEN SPACE USAGE FEE	27,929	45,000	35,000
AERODROME FIELD USAGE FEE	2,552	5,300	4,000
BATTING CAGE FEES	18	6,000	1,200

Revenue Source	Revenue		
	FY 25 Actual	FY 26 Adopted	FY 27 Proposed
HOTEL/MOTEL ROOM TAX	1,275,000	975,000	975,000
HOTEL MOTEL PROCEEDS PK97	1,680,000	1,680,000	1,680,000
HM HISTORIC BLDG REST PK98	170,000	170,000	170,000
SALE OF SUPPLIES	468	0	0
SALES MISCELLANEOUS	690	0	0
LEISURE PASS FEE	451,196	540,000	507,000
WELWYN REVENUE	1,000	1,000	1,000
LAUNCHING RAMPS	58,774	63,000	63,000
TENNIS COURTS	20,150	17,000	17,000
ROOM RENTALS	94,648	105,000	97,000
PICNIC RESERVATION PERMITS	282,885	300,000	300,000
SWIMMING PROGRAMS	393,863	400,000	400,000
ATHLETIC FIELD FEES / CHARGES	1,836,516	1,775,000	1,800,000
TOURNAMENT FEES	13,304	5,000	15,000
GOLF CART FEES	1,619,487	1,600,000	1,635,000
DRIVING RANGE FEES	1,046,619	1,050,000	1,058,000
ALCOHOL PERMITS	36,149	40,000	35,000
GOLF RESERVATION FEES	534,563	445,000	500,000
GOLF NO SHOW FEE	3,958	4,000	6,000
FILM & ADVERT ACTIVITIES	727,100	840,292	770,770
NON-RESIDENT FEES	97,815	115,000	115,000
REDEEMABLE CERTIFICATES	69,561	81,000	65,000
IKE GREENS FEES RED COURSE	1,497,135	1,525,000	1,562,238
IKE GREENS FEES WHITE COURSE	1,780,782	1,780,000	1,854,000
IKE GREENS FEES BLUE COURSE	1,760,127	1,810,000	1,815,000
Total	\$27,707,017	\$29,626,507	\$29,733,124

Revenues, Cont.

- The graph below compares the historical actual department revenues through FY 25 and FY 26 projections, against the budgeted amounts.
- The departmental revenues are the largest portion of the budget on the prior page.



Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	3,325	3,246	3,458	3,275	3,494	36	1.0%	219	6.7%
Part-Time and Seasonal	487	517	553	523	560	7	1.3%	37	7.1%
Salaries	\$561,420,244	\$575,125,043	\$605,090,605	\$584,241,922	\$620,227,910	\$15,137,305	2.5%	\$35,985,988	6.2%
Fringe Benefits	358,149,046	394,170,983	433,900,479	434,173,287	458,380,753	24,480,274	5.6%	24,207,466	5.6%
Workers Compensation	19,006,019	18,893,735	20,267,000	20,267,000	22,050,000	1,783,000	8.8%	1,783,000	8.8%
Equipment	1,330,567	1,677,821	3,528,793	3,528,793	2,658,738	(870,055)	-24.7%	(870,055)	-24.7%
General Expenses	10,805,285	9,519,346	14,134,819	14,634,819	13,884,694	(250,125)	-1.8%	(750,125)	-5.1%
Contractual Services	17,138,571	18,649,583	22,023,873	22,023,873	22,486,837	462,964	2.1%	462,964	2.1%
Utility Costs	3,068,320	3,569,219	4,034,500	4,034,500	4,348,650	314,150	7.8%	314,150	7.8%
Debt Svc. Chargebacks	24,710,582	25,121,537	27,151,296	27,151,296	28,966,307	1,815,011	6.7%	1,815,011	6.7%
Inter-Dept. Charges	64,603,325	75,246,281	68,283,553	68,283,553	65,388,471	(2,895,082)	-4.2%	(2,895,082)	-4.2%
Transfer To EBF Fund	9,000,000	0	0	0	0	0	*****	0	*****
Total	\$1,069,231,958	\$1,121,973,549	\$1,198,414,918	\$1,178,339,043	\$1,238,392,360	\$39,977,442	3.3%	\$60,053,317	5.1%

Expenses

- Total FY 27 Police Department expenses are \$1,238.4 million, an increase of \$40.0 million, or 3.3%, from the FY 26 budget and \$60.1 million, or 5.1%, from the FY 26 projection.
- Compared with the FY 26 budget, salaries rise by \$15.1 million, fringe benefits by \$24.5 million, workers' compensation by \$1.8 million, contractual services by \$0.5 million, utilities by \$0.3 million, and debt service chargebacks by \$1.8 million. These increases are partly offset by decreases of \$0.9 million for equipment, \$0.3 million for general expenses, and \$2.9 million for interdepartmental charges. Salaries also reflect the 2.5% January 1 cost-of-living adjustment for CSEA employees under the revised memorandum of agreement. The budget also includes funding for an anticipated one year extension of labor contracts with the Police Unions.
- Compared with the FY 26 budget, full-time headcount increases by 36 positions to 3,494, while part-time and seasonal headcount increases by seven positions to 560. Compared with the September staffing level, the FY 27 budget includes 219 more full-time positions and 37 more part-time and seasonal positions.
- The department's payroll adjustments include the following:
 - Overtime is flat at \$60.0 million in FY 27, of which \$32.0 million is in Police Headquarters and \$28.0 million is in Police District.

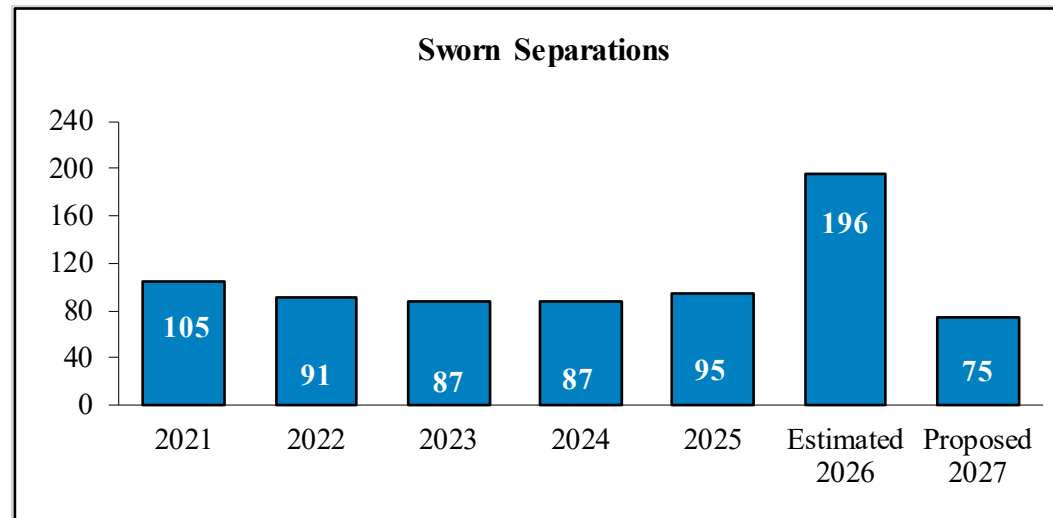
Expenses, Cont.

- The FY 27 Proposed Budget assumes two further classes in May and November of 2027 for about 50 officers each. These recruits are expected to offset sworn personnel separations.
- Proposed overtime funding of \$60.0 million is below the \$80.0 million spent in FY 24 and the \$71.8 million spent in FY 25. Overtime totals \$38.7 million through August, and current projections estimate FY 26 overtime at \$83.6 million.
- The proposed budget includes \$19.4 million for termination expenses, a decrease of \$8.3 million. The FY 27 Proposed Budget assumes approximately 75 officer separations, for an estimated average payout of \$258,599 per officer.
- The Police Department's \$458.4 million fringe benefit budget increases by \$24.5 million, or 5.6%, from the FY 26 Approved Budget and by \$24.2 million, or 5.6%, from the FY 26 projection. The increase is attributable primarily to higher health insurance, Social Security and pension costs.
- The FY 27 Proposed Budget includes a credit for union employees' health insurance contributions, which labor contracts calculate as a percentage of a member's base salary. The credit is increasing by \$1.4 million.
- The FY 27 Proposed Budget for health insurance is currently sufficient based on current staffing levels. However, if vacancies are filled there is the potential for a shortfall.
 - The Proposed Budget funds 219 more full-time positions than the September staffing level, adding to the rise in fringe benefit costs.
 - The proposed budget increases health insurance costs for retirees by \$7.7 million. However, it decreases Health Insurance costs for active employees by \$1.3 million
- The increase in pension costs is driven primarily by a higher Police and Fire Retirement System (PFRS) bill. Higher contribution rates and pensionable salaries increase the invoice. The average PFRS rate rises from 33.8% in SFY 2025-26 to 36.8% in SFY 2026-27. Pensionable salaries also continue to increase under ratified labor contracts that provide annual general wage increases.
- Workers' compensation expenses increased by \$1.8 million from the FY 26 budget to \$22.1 million across all lines and are partially offset by lower allocated loss adjustment expense.
- Equipment expenses decreased by \$0.9 million from the FY 26 budget to \$2.7 million.
- General expenses decrease by \$0.3 million from the FY 26 budget to \$13.9 million and are \$0.8 million below the FY 26 projection.
- Contractual services increase by \$0.5 million in FY 27 to \$22.5 million. Higher radio and communications costs, legal fees, and software contract costs are partially offset by decreases in miscellaneous contractual services and police union legal costs.

Expenses, Cont.

- Utility costs increase by \$0.3 million to \$4.3 million, primarily for telephone, light, power and water costs and, partially offset by lower fuel costs.
- Debt service chargebacks increase by \$1.8 million, from \$27.2 million in the FY 26 budget to \$29.0 million in FY 27.
- Interdepartmental charges decrease by \$2.9 million, from \$68.3 million in the FY 26 budget to \$65.4 million in FY 27. These decreases are within building occupancy charges, IT charges and PDH charges, and partially offset by increases in postage charges and telecommunication charges.
- The FY 27 budget funds 2,665 sworn officers, 36 more than the FY 26 budget and 111 more than the September staffing level.
- The FY 27 budget funds 829 civilian positions, unchanged from the FY 26 budget and 108 more than the September staffing level.
- The FY 27 budget funds 819 CSEA positions, one more than the FY 26 budget and 109 more than the September staffing level.
- The FY 27 budget funds 1,930 Police Benevolent Association positions, 36 more than both the FY 26 budget and the September staffing level.
- The FY 27 budget funds 360 DAI positions and 375 SOA positions, 63 and 12 above September staffing, respectively.

Full-time Police Department Headcount by Union					
	<u>2026</u> <u>Approved</u>	<u>Sept.</u> <u>2026</u> <u>Actuals</u>	<u>2027</u> <u>Executive</u>	<u>2027</u> <u>Executive vs</u> <u>2026</u> <u>Approved</u>	<u>2027</u> <u>Executive vs</u> <u>September</u> <u>Actuals</u>
<u>Sworn</u>					
PBA	1,894	1,894	1,930	36	36
DAI	360	297	360	0	63
SOA	375	363	375	0	12
Subtotal	<u>2,629</u>	<u>2,554</u>	<u>2,665</u>	<u>36</u>	<u>111</u>
<u>Civilian</u>					
CSEA	818	710	819	1	109
ORD	11	11	10	(1)	(1)
Subtotal	<u>829</u>	<u>721</u>	<u>829</u>	<u>0</u>	<u>108</u>
Grand Total	<u>3,458</u>	<u>3,275</u>	<u>3,494</u>	<u>36</u>	<u>219</u>

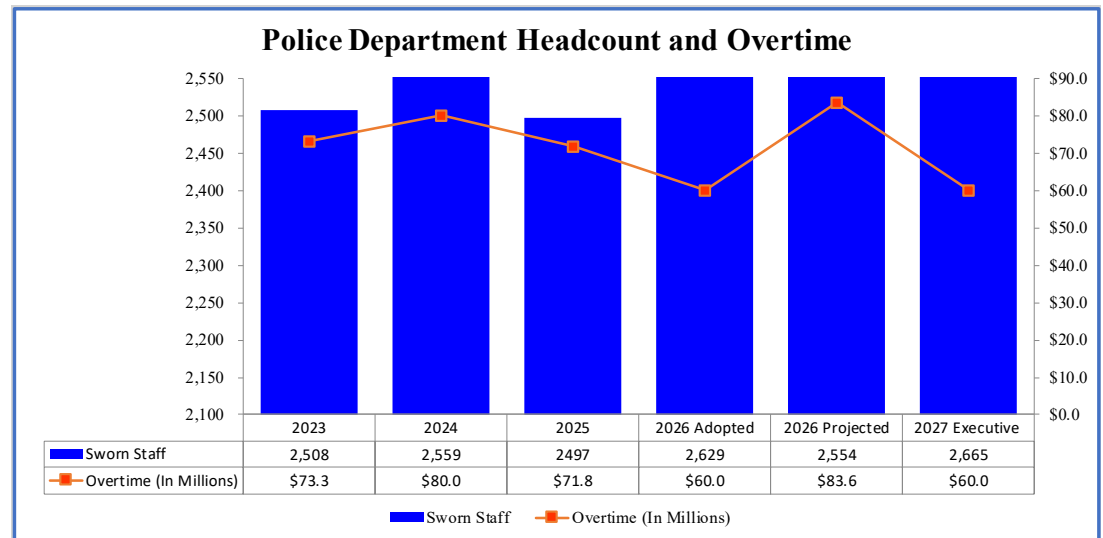
Expenses, Cont.

- Sworn separations totaled 105 in FY 21, 91 in FY 22, 87 in both FY 23 and FY 24, and 95 in FY 25.
- The Administration estimates 196 sworn separations in FY 26 and 75 in FY 27.



Expenses, Cont.

- The FY 27 Executive Budget funds a sworn strength of 2,665, compared with the FY 26 projection of 2,554, an increase of 111 officers.
- The department estimates approximately 75 sworn separations in FY 27.
- Because academy training lasts six to seven months, new classes may not reduce overtime immediately.
- Once all recruits are fully deployed, the department expects them to reduce the blended overtime rate.

**Headcount and Overtime**

The County has hired new recruits to help control overtime costs.

It recruited classes of 50 officers in May and November 2023, added approximately 102 officers in May 2024, and hired 38 officers in March 2025 and 88 officers in October 2025. In May of 2026 172 officers were hired, and another class of 80 officers is expected to begin in November 2026.

The FY 27 Proposed Budget funds two additional classes in May and November of 2027 of about 50 officers each



Police Headquarters Expenses

Police Headquarters Expenses						
(\$'s in millions)						
	Historical		2026	2027	Conformed	
	2024	2025	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,543	1,556	1,702	1,700	(2)	-0.1%
Part-Time and Seasonal	83	95	112	119	7	6.3%
Salaries	\$288.3	\$295.1	\$305.2	\$307.2	\$2.0	0.6%
Fringe Benefits	191.9	204.7	224.9	239.2	14.3	6.4%
Workers Compensation	7.3	7.4	7.9	8.1	0.2	2.1%
Equipment	1.1	1.5	2.8	1.9	(0.8)	-30.3%
General Expenses	6.1	5.2	8.4	8.3	(0.1)	-1.1%
Contractual Services	16.4	18.1	20.5	20.9	0.4	2.0%
Utility Costs	1.5	1.8	2.0	2.2	0.2	8.5%
Debt Svc. Chargebacks	23.5	24.2	26.1	27.5	1.4	5.4%
Inter-Dept. Charges	30.9	36.8	33.3	32.3	(1.0)	-3.0%
Total	\$567.1	\$594.8	\$631.2	\$647.6	\$16.5	2.6%

- Police Headquarters expenses increased by \$16.5 million, or 2.6%, from the FY 26 budget to \$647.6 million.
- Fringe benefits account for most of the increase. Salary, debt service chargebacks, workers' compensation, contractual service, and utility costs also rise, while equipment, general expenses, and interdepartmental charges decline.
- Salary costs increase by \$2.0 million, or 0.6%, to \$307.2 million, with increases across several titles partially offset by a \$9.1 million decrease in terminal leave costs.
 - Within the salary budget, Police Sworn COLA costs of \$9.6 million are anticipated in FY 27.

- Police Communications Operator costs increase by \$0.5 million within the FY 27 salary budget, while headcount remains the same.
 - Police Headquarters overtime funding remains flat at \$32.0 million.
- Fringe benefit costs increase by \$14.3 million, or 6.4%, to \$239.2 million in FY 27.
- Health insurance for active and retired employees and pension expenses account for most of the increase. The increase is partially offset by lower Social Security contributions, State Retirement System expenses, and several other expense categories.
- Workers' compensation rises by \$0.2 million to \$8.1 million. The growth is due to increases in indemnity and medical, partly offset by cuts in dpay and allocated loss adjustment expenses.
- Equipment costs decreased by \$0.8 million, or 30.3%, to \$1.9 million in FY 27 across almost all categories.
- General expenses fell by \$0.1 million, or 1.1%, to \$8.3 million with the biggest decline in building supplies & maintenance.
- Contractual services rise by \$0.4 million, or 2.0%, to \$20.9 million in FY 27 across most categories offset by a decrease in union legal fees.
- Utility costs increased by \$0.2 million, or 8.5%, to \$2.2 million in FY 27 mainly due to increased telephone costs.
- Debt service chargebacks increased by \$1.4 million, or 5.4%, to \$27.5 million in FY 27.
- Interdepartmental charges decreased by \$1.0 million, or 3.0%, to \$32.3 million in FY 27.

Police District Expenses

Police District Expenses						
(\$'s in millions)						
Control Center	Historical		2026	2027	Exec. Vs. Conformed	
	2024	2025	NIFA Approved Budget	Executive Budget	Var.	%
Full-Time Headcount	1,782	1,690	1,756	1,794	38	2.2%
Part-Time and Seasonal	404	422	441	441	0	0.0%
Salaries	\$273.1	\$280.1	\$299.8	\$313.0	\$13.2	4.4%
Fringe Benefits	166.2	189.5	209.0	219.1	10.2	4.9%
Workers Compensation	11.7	11.5	12.3	14.0	1.6	13.1%
Equipment	0.2	0.1	0.8	0.7	(0.0)	-3.7%
General Expenses	4.7	4.3	5.8	5.6	(0.2)	-2.8%
Contractual Services	0.8	0.6	1.5	1.6	0.1	3.5%
Utility Costs	1.5	1.8	2.0	2.1	0.1	7.0%
Debt Svc. Chargebacks	1.2	0.9	1.1	1.5	0.4	38.4%
Inter-Dept. Charges	33.7	38.4	35.0	33.1	(1.9)	-5.4%
Transfer To EBF Fund	9.0	0.0	0.0	0.0	0.0	*****
Total	\$502.1	\$527.2	\$567.3	\$590.8	\$23.5	4.1%

- Police District expenses increase by \$23.5 million, or 4.1%, from the FY 26 budget to \$590.8 million.
- Salary and fringe benefit costs account for most of the increase, while lower interdepartmental charges partially offset the growth.
- Salary costs increase by \$13.2 million, or 4.4%, from the FY 26 budget to \$313.0 million.
 - The increase primarily funds Police Sworn COLA costs, CSEA Stipends, Police Sergeants, Police Captain

Inspectors, part-time School Crossing Guards and terminal leave.

- Fringe benefit costs increase by \$10.2 million, or 4.9%, from the FY 26 budget to \$219.1 million.
 - Higher pension costs, followed by health insurance expenses for active and retired employees, account for most of the increase and are partially offset by lower social security costs and an increased credit for employee healthcare contributions.
- Workers' compensation costs increase by \$1.6 million, or 13.1%, to \$14.0 million, primarily in the dpay category.
- Equipment costs decrease slightly to \$0.7 million, 3.7% below the FY 26 budget.
- General expenses decrease by \$0.2 million or 2.8% budget to budget.
- Contractual service costs increase by \$0.1 million, or 3.5%, to \$1.6 million in the FY 27 Proposed Budget.
- Utility costs increase by \$0.1 million, or 7.0%, to \$2.1 million.
- Debt service chargebacks increase by \$0.4 million, or 38.4%, to \$1.5 million in the FY 27 Proposed Budget.
- Interdepartmental charges decreased by \$1.9 million, or 5.4%, to \$33.1 million mostly due to decreases in Indirect charges and PDH charges offset by increases in IT charges, building occupancy charges and telecommunication charges.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Permits & Licenses	4,811,518	4,894,422	5,082,500	5,082,500	5,246,500	164,000	3.2%	164,000	3.2%
Fines & Forfeits	26,946,803	4,549,660	3,442,123	3,392,123	4,840,000	1,397,877	40.6%	1,447,877	42.7%
Invest Income	5,992,040	3,179,267	5,535,000	1,306,833	3,200,000	(2,335,000)	-42.2%	1,893,167	144.9%
Rents & Recoveries	1,739,027	1,252,934	48,000	2,707,981	35,000	(13,000)	-27.1%	(2,672,981)	-98.7%
Dept Revenues	17,255,492	25,136,719	35,262,118	20,762,118	36,218,467	956,349	2.7%	15,456,349	74.4%
Interdept Revenues	17,144,818	17,160,714	18,469,749	18,469,749	18,456,749	(13,000)	-0.1%	(13,000)	-0.1%
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	227,196	137,670	88,124	88,124	88,124	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	123,996	118,076	72,500	72,500	54,300	(18,200)	-25.1%	(18,200)	-25.1%
Interfund Transfers	183,986,055	247,437,921	326,031,953	326,031,953	365,870,369	39,838,416	12.2%	39,838,416	12.2%
State Aid-Reimb of Exp	2,349,798	976,901	1,580,000	1,580,000	1,580,000	0	0.0%	0	0.0%
Property Tax	760,095,573	757,246,608	751,056,886	757,037,347	751,056,886	0	0.0%	(5,980,461)	-0.8%
Special Taxes	25,515,744	24,562,551	26,050,000	26,050,000	26,050,000	0	0.0%	0	0.0%
Total	\$1,071,884,023	\$1,112,349,407	\$1,198,414,918	\$1,188,277,193	\$1,238,392,360	\$39,977,442	3.3%	\$50,115,167	4.2%

Revenues

- FY 27 proposed revenues total \$1,238.4 million, an increase of \$40.0 million, or 3.3%, from the FY 26 budget and \$50.1 million, or 4.2%, from the FY 26 projection.
- The largest increase is a \$39.8 million rise in interfund transfers, from \$326.0 million in the FY 26 budget to \$365.9 million in FY 27. These revenues include sales tax transferred from the General Fund, a transfer from the Litigation Fund, Employee Benefit Fund and Operating Reserve Fund. Police Headquarters receives \$365.9 million, while the FY 27 Police District budget does not include an interfund transfer.
- Investment income decreases by \$2.3 million from the FY 26 budget to \$3.2 million, but it is \$1.9 million above the FY 26 projection.
 - Investment income remains sensitive to rates and cash balances. On September 16, 2026, the Federal open market committee raised the federal funds target range to 3.75%-4.00%. Its September projections show a 4.1% median rate at year-end 2026 and 2027 and 3.9% in 2028.
- Departmental revenues increased by \$1.0 million from the FY 26 budget to \$36.2 million and by \$15.5 million from the FY 26 projection.
 - The FY 27 Proposed Budget includes ambulance fee collections of \$25.9 million within departmental revenues.
- Interdepartmental revenues decreased by \$13,000 from the FY 26 budget to \$18.5 million.
- Special taxes and property tax revenues are unchanged from the FY 26 budget and projection at \$26.1 million and \$751.1 million, respectively

Police Headquarters Revenues

Police Headquarters Revenues (S's in millions)						
	Historical		2026	2027	Exec. vs. Approved	
	2024	2025	NIFA Approved Budget	Executive Budget	Var.	%
Permits & Licenses	\$1.4	\$1.3	\$1.5	\$1.8	\$0.3	20.1%
Fines & Forfeits	26.2	3.8	2.6	4.1	1.5	57.2%
Invest Income	0.5	0.2	0.4	0.2	(0.2)	-54.0%
Rents & Recoveries	1.2	0.7	0.0	0.0	(0.0)	-27.1%
Dept Revenues	13.8	21.6	32.7	32.6	(0.2)	-0.6%
Interdept Revenues	16.8	16.8	18.1	18.0	(0.1)	-0.6%
Pymnt In Lieu of Taxes	8.9	8.9	8.9	8.9	0.0	0.0%
Interfund Charges Rev	0.1	0.1	0.0	0.0	0.0	*****
Fed Aid-Reimb of Exp	0.1	0.1	0.1	0.1	(0.0)	-25.1%
Interfund Transfers	184.0	247.4	317.0	365.9	48.8	15.4%
State Aid-Reimb of Exp	2.3	1.0	1.6	1.6	0.0	0.0%
Property Tax	286.4	268.2	222.1	188.5	(33.6)	-15.1%
Special Taxes	25.5	24.6	26.1	26.1	0.0	0.0%
Total	\$567.1	\$594.8	\$631.2	\$647.6	\$16.5	2.6%

- The FY 27 Police Headquarters revenue budget increases by \$16.5 million, or 2.6%, from the FY 26 budget to \$647.6 million.
- Police Headquarters property tax revenue decreases by \$33.6 million to \$188.5 million, offset by an equal increase in the Police District Fund.
- Interfund transfer revenue grows by \$48.8 million to \$365.9 million in FY 27, mostly due to higher sales tax transfers from the General Fund.
- Permit and license revenue grows by \$0.3 million due to higher pistol permit revenue.
- Investment income decreases by \$0.2 million to \$0.2 million.
- Departmental revenues total \$32.6 million in FY 27, approximately \$0.2 million below the FY 26 budget.
- Fines and forfeits grew by \$1.5 million to \$4.1 million in FY 27.
 - The public safety fee took effect on January 2, 2017, and imposed a \$55 fee on traffic and camera violations.
 - Camera violation fees were eliminated beginning in FY 25.

Police District Revenues

Police District Revenues (S's in millions)						
	Historical		2026	2027	Exec. vs. Approved	
	2024	2025	NIFA Approved Budget	Executive Budget	Var.	%
Fund Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*****
Permits & Licenses	3.4	3.6	3.6	3.5	(0.1)	-3.5%
Fines & Forfeits	0.8	0.7	0.8	0.7	(0.1)	-12.1%
Invest Income	5.5	3.0	5.1	3.0	(2.1)	-41.2%
Rents & Recoveries	0.6	0.5	0.0	0.0	0.0	*****
Dept Revenues	3.5	3.6	2.5	3.7	1.1	45.7%
Interdept Revenues	0.4	0.4	0.4	0.5	0.1	22.4%
Pymnt In Lieu of Taxes	16.8	16.8	16.8	16.8	0.0	0.0%
Interfund Charges Rev	0.1	0.1	0.1	0.1	0.0	0.0%
Interfund Transfers	0.0	0.0	9.0	0.0	(9.0)	-100.0%
Property Tax	473.7	489.0	529.0	562.5	33.6	6.4%
Total	\$504.7	\$517.6	\$567.3	\$590.8	\$23.5	4.1%

- Police District revenues increased by \$23.5 million, or 4.1%, from the FY 26 budget to \$590.8 million.
- The FY 27 Proposed Budget does not include fund balance.
- Property tax revenue increases by \$33.6 million to \$562.5 million in FY 27, offset by a decrease in Police Headquarters.
- Investment income decreases by \$2.1 million to \$3.0 million.
- Permit and license revenue falls by \$0.1 million, or 3.5%, to \$3.5 million in FY 27, due to lower alarm permit revenue.
- Fines and forfeits decreased by \$0.1 million, or 12.1%, to \$0.7 million in FY 27 because of lower alarm permit fine revenue.
- Interfund transfer revenue of \$9.0 million in FY 26 is eliminated in FY 27.
- Departmental revenues increased by \$1.1 million to \$3.7 million in FY 27 mainly due to increases in fees and village fees offset by small decreases in tow truck franchise fees.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	201	214	222	199	222	0	0.0%	23	11.6%
Part-Time and Seasonal	12	9	24	7	24	0	0.0%	17	242.9%
Salaries	\$23,209,627	\$25,142,241	\$27,915,731	\$27,482,519	\$29,111,484	\$1,195,753	4.3%	\$1,628,965	5.9%
Equipment	25,768	7,463	37,996	37,996	37,996	0	0.0%	0	0.0%
General Expenses	318,709	337,415	364,791	364,791	408,091	43,300	11.9%	43,300	11.9%
Contractual Services	1,050,274	1,059,181	1,217,733	1,217,733	1,319,418	101,685	8.4%	101,685	8.4%
Inter-Dept. Charges	1,180,431	812,416	1,047,062	1,047,062	998,812	(48,250)	-4.6%	(48,250)	-4.6%
Total	\$25,784,809	\$27,358,716	\$30,583,313	\$30,150,101	\$31,875,801	\$1,292,488	4.2%	\$1,725,700	5.7%

Expenses

- The Proposed FY 27 Budget for expenses is \$31.9 million, an increase of \$1.3 million, or 4.2%, from the prior year and \$1.7 million, or 5.7%, more than the projection. This is primarily due to a higher salaries budget.
- The salaries for the FY 27 proposal are increasing by 4.3% budget to budget, and 5.9% against the current projections. The proposed salary budget accommodates the shifting of titles along with the associated wage adjustments for the 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027.
- Within the full-time headcount, the FY 27 Proposed Budget funds 222 full-time positions and is unchanged from FY 26, but 23 more positions compared to the September onboard. According to the department, they expect to hire 10 Probation Officer Trainees (POT's) recruits and entry level staff at Juvenile Delinquent Care (JDC) in the coming year. 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 17 versus the onboard.
- The equipment budget is constant at \$37,996. Some of the budget items include safety & security equipment, office furniture/furnishings, and copying/blueprint equipment.
- The FY 27 general expenses budget of \$0.4 million is rising by \$43,300 compared to FY 26 and current projections driven by higher costs for Grainger, building supplies and maintenance, clothing and uniform supplies, miscellaneous supplies & expenses, and finally other expenses.
- The contractual budget for the FY 27 proposal of \$1.3 million is higher by \$101,685, from FY 26 and against projections due to funds allocated for additional education expenses of \$16,285 and miscellaneous contractual services of \$85,400.
- The FY 27 inter-departmental charges dropped by \$48,250 to \$1.0 million from the prior year and current projections. This change is mainly attributed to a decline in building occupancy charges, partially offset by a net change in information technology costs.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$229,708	\$2,800	\$0	\$27,487	\$0	\$0	*****	(\$27,487)	-100.0%
Dept Revenues	1,372,164	1,406,158	1,566,643	1,566,643	1,566,643	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	57,323	(3,466)	16,000	16,000	0	(16,000)	-100.0%	(16,000)	-100.0%
State Aid-Reimb of Exp	14,800,216	13,244,727	10,931,945	10,931,945	13,419,645	2,487,700	22.8%	2,487,700	22.8%
Total	\$16,459,410	\$14,650,219	\$12,514,588	\$12,542,075	\$14,986,288	\$2,471,700	19.8%	\$2,444,213	19.5%

Revenues

- The proposed FY27 revenue budget increased to \$15.0 million, a growth of about \$2.5 million from the FY 26 NIFA Approved Budget and \$2.4 million compared to current projections. The proposal is higher due to a rise in state aid.
- Rents and recoveries are not allocated in the FY 27 Proposed Budget but are declining by \$24,487 from the OLBR projection which reflects prior year recoveries.
- The FY 27 proposal allocates \$1.6 million for departmental revenues which is unchanged budget to budget and from the current projection. This budget line includes revenue from fees and bail.
- The federal aid budget for FY 27 has been eliminated. However, the FY 26 NIFA Approved Budget is \$16,000 and is in line with OLBR's projections.
- The state aid budget consists of three revenue streams. Raise the Age (RTA) state reimbursement, JDC, and reimbursed expenditures. The department's FY 27 state aid budget rose by \$2.5 million budget to budget and against the current projections.
 - Reimbursed expenditures are higher by \$0.7 million when compared to the FY 26 NIFA Approved Budget.
 - JDC revenue and the State reimbursement for RTA are rising by \$1.0 million and \$0.8 million respectively.
 - As stated by the department, 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	2025 Actual	2026 Projected	2027 Proposed	FY 2027 vs. 2026 % Change
Investigations - Criminal Division	1,776	1,810	1,900	5.0%
Supervision - Criminal Division	3,509	4,000	4,200	5.0%
Pretrial/Intake - Criminal Division	3,757	3,800	3,900	2.6%
Alcohol Interlock Monitoring (AIM)	604	605	605	0.0%
GPS Electronic Monitoring-Pretrial	2,002	2,000	2,000	0.0%
Juvenile Intake - Juvenile Delinquents	800	850	880	3.5%
Juvenile Supervision - Juvenile Delinquents	948	1,000	1,050	5.0%
Juvenile Supervision - (PINS)*	301	350	375	7.1%
Investigations Family Division	155	160	165	3.1%
Total Caseloads	13,852	14,575	15,075	3.4%
* Persons In Need of Supervision				
Source: Probation Department				

- The FY 27 total caseloads are expected to increase by 500, or 3.4%, compared to the FY 26 projected and by 1,223, or 8.8%, relative to the FY25 actual. Based on the figures provided by 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 5.0%, 5.0% and 2.6%, respectively against the 2026 projected.
 - The Alcohol Interlock Monitoring (AIM) caseloads are constant at 605 when compared to the projection.
 - The FY 27 GPS Electronic Monitoring remains flat at 2,000 cases compared to the projection but decreases by two when compared the 2025 actual.
 - The activity indicators for Juvenile Intake and Supervision for Juvenile Delinquents are higher by 30 and 50 individually while PINS cases are growing by 25 for the FY 27 proposal compared to the projection.
 - The Investigations Family Division category cases are growing by 3.1% in the Proposed FY 27 Budget from the FY 26 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 AO’s must be sent to the new Nassau County Youth Part of the County 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 probationers whereabouts at all times and SCRAM can monitor alcohol in the body to determine alcohol usage. Both systems are Court Ordered and aids in probationer’s rehabilitation. These technologies are used from pre-disposition to post-disposition phases and monitors defendants/probationers 24 hours a day seven days a week.

Source: Department of Probation

Leandra’s Law

Following the implementation of Leandra's Law (August 2010), which requires installation of an Ignition Interlock Device (IID) in the vehicles of all convicted drunk drivers; the Probation Department’s Alcohol Interlock Monitoring (AIM) program observed an increase in the number of offenders being sentenced to conditional discharges (unsupervised probation). There are currently over 1,000 related cases. The Probation Department’s DWI units currently oversee approximately 1,500 offenders who are sentenced for DWI convictions.

Source: Department of Probation

Criminal Justice Reform

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

Source: Department of Probation

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

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	6	5	6	5	7	1	16.7%	2	40.0%
Part-Time and Seasonal	0	0	1	1	1	0	0.0%	0	0.0%
Salaries	\$529,575	\$454,366	\$649,666	\$560,806	\$743,219	\$93,553	14.4%	\$182,413	32.5%
General Expenses	1,639	1,217	3,167	3,167	3,167	0	0.0%	0	0.0%
Contractual Services	12,500	0	0	0	0	0	*****	0	*****
Total	\$543,714	\$455,583	\$652,833	\$563,973	\$746,386	\$93,553	14.3%	\$182,413	32.3%

Expenses

- The proposed FY 27 expense budget is increasing by \$93,553, or 14.3%, budget to budget, and increasing by \$0.2 million, or 32.3% compared to the current projection.
 - The increase in salaries of \$93,553 is mainly attributable to an increase in wages and headcount and is partially offset by declines in terminal leave and longevity.
 - Full-time headcount is rising by one position, budget to budget. Part-time headcount remains flat.
- The FY 27 general expenses line is flat compared to the FY 26 NIFA Approved Budget.
- The contractual services line is unfunded in FY 27. There is historical funding of \$12,500 in FY 24.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Dept Revenues	\$648,488	\$506,338	\$625,000	\$625,000	\$625,000	\$0	0.0%	\$0	0.0%
Total	\$648,488	\$506,338	\$625,000	\$625,000	\$625,000	\$0	0.0%	\$0	0.0%

Revenues

- The FY 27 proposed revenue budget of \$0.6 million is constant when compared to the FY 26 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	370	377	419	342	418	(1)	-0.2%	76	22.2%
Part-Time and Seasonal	84	75	81	73	78	(3)	-3.7%	5	6.8%
Salaries	\$33,531,575	\$35,788,947	\$38,643,893	\$34,569,428	\$36,053,259	(\$2,590,634)	-6.7%	\$1,483,831	4.3%
Workers Compensation	1,562,333	1,399,793	2,430,000	2,430,000	1,630,000	(800,000)	-32.9%	(800,000)	-32.9%
Equipment	3,087,264	144,693	253,100	253,100	253,100	0	0.0%	0	0.0%
General Expenses	7,348,190	8,613,111	9,954,391	10,454,391	10,725,451	771,060	7.7%	271,060	2.6%
Contractual Services	180,894,009	186,849,175	192,473,928	196,717,707	202,119,506	9,645,578	5.0%	5,401,799	2.7%
Utility Costs	29,022,170	33,545,201	34,281,339	34,281,339	35,373,895	1,092,556	3.2%	1,092,556	3.2%
Var Direct Expenses	475,000	300,000	300,000	300,000	300,000	0	0.0%	0	0.0%
Inter-Dept. Charges	16,201,339	16,725,833	20,196,600	20,196,600	19,995,881	(200,719)	-1.0%	(200,719)	-1.0%
Mass Transportation	50,555,879	52,013,079	54,771,930	54,771,930	55,989,439	1,217,509	2.2%	1,217,509	2.2%
Other Expense	17,083,887	16,858,781	14,833,180	14,833,180	15,291,767	458,587	3.1%	458,587	3.1%
Trans To Capital Fund	0	121	0	0	0	0	*****	0	*****
Total	\$339,761,645	\$352,238,732	\$368,138,361	\$368,807,675	\$377,732,298	\$9,593,937	2.6%	\$8,924,623	2.4%

Expenses

- The Department of Public Works' (DPW) FY 27 Proposed Expense Budget is increasing by \$9.6 million, or 2.6%, from the FY 26 NIFA Approved Budget and by \$8.9 million, or 2.4%, from OLBR's projection.
- The largest growths are in contractual services, mass transportation and utility costs while offsets are in salaries and fringe benefits.
- Contractual services are increasing by \$9.6 million, or 5.0%, budget to budget.
 - This is mainly due to growths in the Veolia contract, miscellaneous contractual services, street light signal maintenance and the traffic management center countered by lower building & maintenance services and tank testing repair and compliance.
 - The contractual services – Veolia line is an estimate based on current costs for the following year. The Bus Transit Committee calculates the required monies needed for operations after the County budget is approved, the following calendar year. There may be a need for a true up to costs afterwards. The contract growth accommodates rises to absorb operational expense increases such as overhead costs and wages. The contract amount, in this contractual services line, is not bus route related.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$1.2 million when compared to both the FY 26 NIFA Approved Budget and current projections.

Expenses, Cont.

- Utility costs are increasing by \$1.1 million, or 3.2%, versus the FY 26 NIFA Approved Budget and the OLBR projection. This is due to rises in brokered gas and light, power and water, countered by lower Tri-Gen Nassau District Energy Corp. expenses.
- Salaries are decreasing by \$2.6 million, or 6.7%, from the FY 26 NIFA Approved Budget while increasing by \$1.5 million, or 4.3%, from the FY 26 projection.
 - In FY 27, the full-time staff salary changes, budget to budget, reflecting lower wages and one less full-time head. Part-time and seasonal also have a decline of three fewer positions. Longevity is also falling by \$86,226.
- The Administration states, GWIs and step increases were built-in and budgeted salaries for vacant positions were adjusted. The overall decrease in budgeted salaries is due to a combination of factors. Primarily, long-tenured employees who participated in the Voluntary Separation Program created vacancies which are being filled by new employees at the initial salary steps and possibly lower graded positions. Furthermore, many of the existing vacancies and those created through attrition will be filled over the course of the fiscal year.
- The salary growth from OLBR's projection is mainly driven by an increase in full-time headcount from on-board employees.
- There are currently 76 open vacant full-time positions and five part-time and seasonal heads.
 - The two full-time positions with the largest vacancies are Equipment Supervisor and Automobile Mechanic.
 - Staffing is discussed in additional detail later in the report.
- Workers' compensation costs are decreasing by \$0.8 million in FY 27. Medical, indemnity and Dpay are decreasing while the allocated loss adjustment is slightly higher.
- Equipment costs are holding steady at \$253,100, budget to budget, and compared to OLBR's projection.
- General expenses costs are increasing by \$0.8 million or 7.7% when compared to the FY 26 NIFA Approved Budget.
 - The increases are mainly in diesel fuel, gasoline as well as traffic and highway supplies & expenses. Categories with decreases greater than \$10,000 are occurring in Grainger expenses, miscellaneous supplies & expenses and motor vehicle supplies & parts.
- Various direct expenses are constant at \$300,000, budget to budget, and compared to OLBR's projection.
- The inter-departmental charges are decreasing by \$0.2 million, or 1.0%, budget to budget, and compared to OLBR's projection. Lower costs are happening in postage and telecommunications offset by higher information technology charges.
- Other expenses, primarily in rent, are increasing by \$0.5 million, or 3.1%, budget to budget, and compared to OLBR's projections.

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2026	2027	Exec. vs. Approved	
	2024	2025	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$23.6	\$24.3	\$29.0	\$28.2	-\$0.8	-2.6%
Division of Engineering	230.4	236.4	242.8	252.1	9.3	3.8%
Division of Operations	16.4	18.9	20.8	20.1	-0.7	-3.5%
Fleet Management	9.7	7.4	8.5	9.1	0.5	6.4%
Facilities Management	59.6	65.3	67.1	68.3	1.2	1.9%
Total	\$339.8	\$352.2	\$368.1	\$377.7	\$9.6	2.6%

- In total, the FY 27 expense budget is increasing by \$9.6 million, or 2.6%, versus the FY 26 NIFA Approved Budget.
- The Administration Control Center is decreasing by \$0.8 million in FY 27.
 - The main decreases are in worker compensation, contractual services for building & maintenance services and tank testing and inter departmental charges.
- The Division of Engineering Control Center is increasing by \$9.3 million in FY 27.
 - The main increases are found in contractual services, specifically, Veolia with \$7.8 million along with \$1.0 million in street light & signal maintenance, \$0.8 million in the traffic management center and the LIRR Station Maintenance with \$1.2 million, offset by a \$1.7 million decline in salary expenses from less heads.
- The Division of Operations Control Center's budget is declining by \$0.7 million in FY 27.
 - Salaries are decreasing by \$0.9 million offset by higher general expenses primarily for traffic and highway supplies.
- The Fleet Management Control Center budget is growing by \$0.5 million in FY 27.
 - Growths in general expenses mainly diesel, gasoline and contractual services are offset by a small decline in salaries.
- The Facilities Management Control Center is increasing by \$1.2 million in FY 27.
 - Rises are reflected in utilities of \$1.0 million, followed by contractual services of \$0.2 million and salaries of \$0.1 million.

Expenses, Cont.

DPW 2027 Proposed Budget Contractual Services Expense					
	Historical	2026	2027	Exec. vs. Approved	
	2025 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$169,240,924	\$172,625,742	\$180,457,701	\$7,831,959	4.5%
Miscellaneous Contractual Serv	7,033,348	8,188,301	8,275,209	86,908	1.1%
Sanitary Solid Waste Disposal	204,753	225,000	225,000	0	0.0%
Street Light & Signal Maintenance	4,750,000	4,000,000	5,000,000	1,000,000	25.0%
Medical/Psychiatric Services	68,705	40,000	40,000	0	0.0%
Building & Maintenance Svcs	400,000	1,049,085	850,646	(198,439)	-18.9%
GPC Warehouse Management	200,000	240,000	240,000	0	0.0%
Traffic Management Center	3,001,446	3,307,400	4,150,000	842,600	25.5%
Rodent Control Services	450,000	475,400	475,400	0	0.0%
Construction & Demolition Debris Removal	500,000	510,000	650,000	140,000	27.5%
Tree Removal & Trimming Services	150,000	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	69,000	69,000	0	0.0%
Tank Testing Repair & Compliance	760,000	1,240,000	1,182,550	(57,450)	-4.6%
Total	\$186,849,175	\$192,473,928	\$202,119,506	\$9,645,578	5.0%

- As shown in the table, contractual services are increasing by \$9.6 million in the FY 27 budget. The largest variances are as follows: \$7.8 million increase in Veolia, \$1.0 million in street light & signal maintenance, \$0.8 million in the traffic management center offset by a \$0.2 million decrease in building & maintenance services and \$57,450 in tank testing repair & compliance.
- Additionally, smaller growth can be found in construction and demolition debris removal and miscellaneous contractual services.

Expenses, Cont.

		Staffing Analysis				Exec. vs	
		FY 26	Sept-26	FY 27	FY 27	26 Approved	Exec. vs
		Approved	Actual	Request	Executive		Actual
CC Full-Time Staffing							
PW	00 Division of Administration	49	37	50	50	1	13
	01 Division of Engineering	91	63	88	88	(3)	25
	02 Division of Operations	153	133	152	152	(1)	19
	03 Fleet Management	31	21	35	35	4	14
	06 Facilities Management	95	88	93	93	(2)	5
Total Full-Time		<u>419</u>	<u>342</u>	<u>418</u>	<u>418</u>	<u>(1)</u>	<u>76</u>
CC Part-Time and Seasonal							
PW	00 Division of Administration	3	2	1	1	(2)	(1)
	01 Division of Engineering	13	16	12	12	(1)	(4)
	02 Division of Operations	20	18	20	20	0	2
	03 Fleet Management	0	0	0	0	0	0
	06 Facilities Management	45	37	45	45	0	8
Total Part-Time and Seasonal		<u>81</u>	<u>73</u>	<u>78</u>	<u>78</u>	<u>(3)</u>	<u>5</u>

- The FY 27 full-time headcount decreases by one when compared to the FY 26 NIFA Approved Budget.
 - The Administration and Fleet Management control centers are adding heads while Engineering, Operations and Facilities Management are experiencing declines in headcount.
- Full-time positions are increasing by 76 from the current onboard as of September.
 - Vacancies with three or more open positions include an Administrative Assistant, Automobile Mechanic, Bridge Operator, Civil Engineer III, Construction Inspector I, Equipment Supervisor, Highway Maintenance Supervisor and Public Works Manager I and II.
- The FY 27 part-time and seasonal staff contain 78 heads, which is three less than the FY 26 NIFA Approved Budget but five more than the current onboard as of September. The open vacancies are mainly in the Laborer I Seasonal position.
 - Fleet Management is the only unit in DPW that does not have any part-time staff.

Expenses, Cont.**Transit Bus Expenses**

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

Mass Transportation Funding				
	FY 25 Actual	FY 26 Budget	Executive FY 27	2027 - 2026 % Change
Mass Transportation (MM)				
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	37,889,787	40,583,638	41,801,147	3.0%
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	0	65,000	65,000	0.0%
	\$52,013,079	\$54,771,930	\$55,989,439	2.2%
Other Expenses (OO)				
6H Lido Beach Bus Route	\$150,000	\$150,000	\$150,000	0.0%
Mass Transportation and Lido Beach	\$52,163,079	\$54,921,930	\$56,139,439	2.2%

- 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 proposed budget is unchanged at \$11.6 million. All Counties located within the Metropolitan Commuter District pay this cost.
 - LIRR Station Maintenance is increasing by \$1.2 million, or 3.0%, when compared to the FY 26 NIFA Approved Budget.
 - The Lido Beach Bus Route budget is unchanged at \$150,000 in FY 27.



Expenses, Cont.**Transdev Services, Inc.**

	NICE Bus			
	2025 Actuals	2026 OMB Projection	2026 NIFA Approved	2027 Proposed
County Contractual Service Payment	\$169,240,924	\$176,869,521	\$172,625,742	\$180,457,701
County Bus Subsidy Payment	1,930,000	1,930,000	1,930,000	1,930,000
County Handicapped Transit	609,500	609,500	609,500	609,500
Total County Expenses	\$171,780,424	\$179,409,021	\$175,165,242	\$182,997,201
Rents & Recoveries	\$70	\$0	\$0	\$0
Fare Box Revenues	34,060,086	31,707,391	31,707,391	31,710,000
Bus Advertising	800,000	875,000	720,000	875,000
Non-Operating Revenue	0	0	0	0
County Capital Match	0	0	0	0
Federal Transportation Authority	8,529,637	8,123,830	13,474,051	11,215,292
Reimbursed Expense	0	0	0	0
STOA Grant	126,724,300	136,163,300	126,724,300	136,657,409
Total County Revenues	\$170,114,094	\$176,869,521	\$172,625,742	\$180,457,701
Net County Contribution	(1,666,330)	(2,539,500)	(2,539,500)	(2,539,500)

- The County receives Federal and State revenues for the operation of the NICE Bus System. Contractual disbursement payments are made to Veolia 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 27 Budget estimates the County could have a potential shortfall of \$2.5 million.
- Total bus revenues are increasing by \$7.8 million, when compared to the FY 26 NIFA Approved Budget.
- The STOA Grant revenue is increasing by \$9.9 million while Federal Transportation Authority dollars are decreasing by \$2.3 million.
 - Small growth is occurring in bus advertising and fare box revenues.
 - 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$2,662,903	\$2,542,547	\$2,206,135	\$2,206,135	\$2,206,135	\$0	0.0%	\$0	0.0%
Rents & Recoveries	29,013,198	19,659,025	29,867,075	28,100,484	21,364,367	(8,502,708)	-28.5%	(6,736,117)	-24.0%
Rev Offset To Expense	4,000,247	2,197,091	3,048,847	3,048,847	3,048,847	0	0.0%	0	0.0%
Dept Revenues	34,683,217	36,828,547	34,557,733	34,662,733	34,725,540	167,807	0.5%	62,807	0.2%
Interdept Revenues	18,889,168	20,694,150	16,413,026	16,413,026	17,475,583	1,062,557	6.5%	1,062,557	6.5%
Interfund Charges Rev	689,881	7,433,819	4,527,646	4,527,646	4,487,646	(40,000)	-0.9%	(40,000)	-0.9%
Fed Aid-Reimb of Exp	15,507,946	10,896,120	16,149,971	10,799,750	14,445,292	(1,704,679)	-10.6%	3,645,542	33.8%
State Aid-Reimb of Exp	118,742,886	126,902,303	126,727,300	136,166,300	136,660,409	9,933,109	7.8%	494,109	0.4%
Other Non Tax Source Rev	1,095,023	297,618	302,853	302,853	310,813	7,960	2.6%	7,960	2.6%
Total	\$225,284,469	\$227,451,220	\$233,800,586	\$236,227,774	\$234,724,632	\$924,046	0.4%	(\$1,503,142)	-0.6%

Revenues

- DPW's FY 27 Proposed Revenue Budget is increasing by \$0.9 million from the FY 26 budget while decreasing by \$1.5 million from OBLR's projection.
- Permits & licenses, across all codes, remain unchanged at \$2.2 million in FY 27.
- Rents and recoveries revenue are falling by \$8.5 million, or 28.5%, from the FY 26 budget and by \$6.7 million, or 24.0%, compared to the projection. The decline from FY 26 is mainly driven by a \$5.0 million decrease in Sands rental and lower revenue from sale of county property of \$3.7 million offset by a \$0.2 million increase in the rent of county property and \$35,346 in rental of Mitchell Field property.
- Revenues offset to expense are constant at \$3.0 million compared to both the FY 26 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 growing by \$167,807 from FY 26 and \$62,807 compared to the projection. The largest budget to budget increase is in bus advertising followed by concessions and bus fare box.
- Interdepartmental revenues are increasing by \$1.1 million, or 6.5%, budget to budget, and compared to current projections.
- Interfund charges revenues are declining by \$40,000, within the STOP DWI Grant monies.
- Federal aid is declining by \$1.7 million to \$14.4 million from FY 26. This item line contains \$2.3 million decrease in Federal Transportation Authority countered with an increase of \$0.6 million in NYS Pass Thru Federal Funds. Reimbursed expenditure is flat at \$30,000.

Revenues, Cont.

- State aid is increasing by \$9.9 million, or 7.8%, from FY 26 due to a rise in the STOA Grant.
- Other non-tax source revenues are budgeted at \$310,813 in FY 27 up by \$7,960 from \$302,853 in FY 26. The Belmont Park development project base payment and Belmont Park development project arena are the categories within this revenue code.

Departmental Revenues			2027	
	2025	2026	2027	2027
	Actual	Approved	Proposed	vs. 2026 %
				Change
239F Plan (Initial Submission)	\$119,270	\$100,000	\$100,000	0.0%
239F Plan (Re-Submission)	3,700	10,000	10,000	0.0%
Misc Receipts	9,178	0	0	0.0%
Fees	425,713	600,000	600,000	0.0%
Concessions	1,116,292	1,050,342	1,060,540	1.0%
Inspector Services Backcharge	233,110	100,000	100,000	0.0%
Plans	31,990	50,000	50,000	0.0%
Bus Fare Box	34,060,086	31,707,391	31,710,000	0.0%
Bus Advertising	800,000	720,000	875,000	21.5%
Subdivision Inspection Fees	17,507	150,000	150,000	0.0%
Film & Advert Activities	11,700	70,000	70,000	0.0%
Total	\$36,828,547	\$34,557,733	\$34,725,540	0.5%

- The table above shows DPW's departmental revenues.
- The Proposed FY 27 departmental revenues increase slightly, \$167,807 or 0.5%, against the FY 26 budget.
 - Bus advertising grows by \$155,000 to \$875,000 in FY 27.
 - Fare box revenue is increasing slightly by \$2,609, from the FY 26 NIFA Approved Budget.
 - Concessions are rising by \$10,198 when compared to FY 26.

Rents & Recoveries				
	2025	2026	2027	2027 vs.
	Actual	Approved	Proposed	2026 %
				Change
Recvry Prior Yr Appr	\$1,824,039	\$0	\$0	0.0%
Rent County Property	430,466	424,030	585,976	38.2%
Sale County Property	304,001	13,700,000	10,000,000	-27.0%
Rental Mitchell Field Properties	1,534,612	1,534,613	1,569,959	2.3%
Mitchell Field Veterans Housing Project	4,646,205	3,281,251	3,281,251	0.0%
LIPA Rebate	10,700	0	0	0.0%
Sands Rental Revenue	10,909,001	10,927,181	5,927,181	-45.8%
Total	\$19,659,025	\$29,867,075	\$21,364,367	-28.5%

- The rents & recoveries line is where the County budgets for rent and sales of County property as well as Mitchell Field, Coliseum, and Sands rental revenues.
 - Sale of County property is decreasing by \$3.7 million in FY 27 while the rent of County property is growing by \$161,946.
 - Sands rental revenue is declining by \$5.0 million to \$5.9 million as compared to FY 26.
 - In FY 27, Rental of Mitchell Field Properties is budgeted at \$1.6 million, an increase of \$35,346.
 - Mitchell Field Veterans Housing Project is flat at \$3.3 million in FY 27.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	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	\$536,767	\$598,202	\$838,966	\$758,331	\$868,549	\$29,583	3.5%	\$110,218	14.5%
Equipment	250,549	805	275,000	275,000	275,000	0	0.0%	0	0.0%
General Expenses	22,561	31,451	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	108,788	131,508	131,508	131,628	120	0.1%	120	0.1%
Total	\$809,878	\$739,246	\$1,496,974	\$1,416,339	\$1,526,677	\$29,703	2.0%	\$110,338	7.8%

Expenses

- Expenses are increasing by \$29,703, or 2.0% from the FY 26 NIFA Approved Budget, and increasing by \$0.1 million or 7.8% compared to OLBR's current projection.
- Salaries are increasing by 3.5% budget to budget, and increasing by \$0.1 million, or 14.5% compared to OLBR's projection.
 - The salary budget accommodates a 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027.
- The equipment line is flat when compared to both the FY 26 NIFA Approved Budget and OLBR's projections.
- General expenses remain consistent when compared to both the FY 26 budget and projection.
- Contractual services are unchanged in comparison to both the FY 26 NIFA Approved Budget and OLBR's projection.
- Inter-departmental charges are increasing by a minimal \$120 when compared to the previous budget and OLBR's projection, mainly due to an increase in information technology charges, partially offset by a decrease in building occupancy charges.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$3,755	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Total	\$3,755	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

- Rents and recoveries revenues are not budgeted for but contains disencumbered funds as they happen.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$32,450	\$44,875	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Interest	3,052,750	2,538,500	2,106,500	2,106,500	1,652,750	(453,750)	-21.5%	(453,750)	-21.5%
Principal	10,285,000	8,640,000	9,075,000	9,075,000	9,530,000	455,000	5.0%	455,000	5.0%
Trans Out To SSW	150,259,600	152,157,000	151,380,524	151,380,524	151,379,274	(1,250)	0.0%	(1,250)	0.0%
Total	\$163,629,800	\$163,380,375	\$162,862,024	\$162,862,024	\$162,862,024	\$0	0.0%	\$0	0.0%

- The FY 27 expenses for the Sewer & Storm Water Finance Authority (SFA) are flat at \$162.9 million.
- 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 27 is \$300,000; same as the FY 26 budget and projection levels.
- In FY 27 interest is declining \$0.5 million while principal increases by \$0.5 million, budget to budget.
- The Proposed FY 27 Budget includes \$151.4 million for transfer out to Sewer and Storm Water Resources District (SSW).
 - Transfer out to SSW is \$1,250 lower in FY 27 from the prior year budget and current projections.

Sewer and Storm Water Finance Authority Revenues

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$963,479	\$749,715	\$450,000	\$450,000	\$450,000	\$0	0.0%	\$0	0.0%
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	154,559,370	154,559,286	154,559,286	154,559,286	154,559,286	0	0.0%	0	0.0%
Total	\$163,375,587	\$163,161,739	\$162,862,024	\$162,862,024	\$162,862,024	\$0	0.0%	\$0	0.0%

- The FY 27 revenues for SFA are flat at \$162.9 million.
- Property tax remains steady at \$154.6 million in FY 27 as compared to the FY 26 budget and projection.
- Investment income holds steady at \$0.5 million in the FY 27 Proposed Budget.
- The FY 27 proposed Payment in Lieu of Taxes (PILOT) revenue of \$7.9 million is flat when compared to FY 26 and previous years.
 - This represents the Sewer Finance Authority's share of the Long Island Power Authority (LIPA) PILOT payment.



Sewer and Storm Water Finance Authority Revenues, Cont.

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

Sewer and Storm Water Financing Authority Multi Year Plan (MYP) (\$'s in millions)				
Expense	2027 Proposed	2028 Plan	2029 Plan	2030 Plan
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	1.7	1.2	0.7	0.6
Principal	9.5	10.0	2.0	2.1
Trans Out To SSW	151.4	151.4	159.9	159.9
Expense Total	\$162.9	\$162.9	\$162.9	\$162.9
Revenue				
Invest Income	\$0.5	\$0.5	\$0.5	\$0.5
Payment in Lieu of Taxes	7.9	7.9	7.9	7.9
Property Tax	154.6	154.6	154.6	154.6
Revenue Total	\$162.9	\$162.9	\$162.9	\$162.9



- Total expenses and revenues are projected to remain flat at \$162.9 million through FY 30.
- Contractual services of \$300,000 are constant.
- Interest costs decrease in all years of the plan while principal expenses increase in FY 28 and then declines in FY 29 and grows slightly in FY 30.
 - The principal decrease is a function of the amortization schedule on the 2014 Series A bonds.
- The transfer out to SSW of \$151.4 million remains flat in FY 28 but rises by \$8.5 million to \$159.9 million in FY 29 and FY 30.
- Investment income, of \$500,000, is budgeted in all years of the MYP. The Federal Reserve raised its key interest rate by a quarter percentage point on September 16, 2026.
- 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	63	55	71	49	71	0	0.0%	22	44.9%
Part-Time and Seasonal	1	1	1	0	1	0	0.0%	1	*****
Salaries	\$8,413,448	\$7,987,113	\$9,071,787	\$7,662,885	\$8,309,713	(\$762,074)	-8.4%	\$646,828	8.4%
Fringe Benefits	7,062,735	6,816,113	7,588,805	7,150,203	7,612,706	23,901	0.3%	462,503	6.5%
Equipment	2,648	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	1,319,953	721,104	1,719,930	1,719,930	2,112,854	392,924	22.8%	392,924	22.8%
Contractual Services	76,963,175	79,631,472	86,913,812	86,913,812	87,481,086	567,274	0.7%	567,274	0.7%
Utility Costs	10,872,901	12,515,935	11,833,319	11,833,319	12,995,111	1,161,792	9.8%	1,161,792	9.8%
Interest	4,872,467	5,333,953	14,660,342	14,660,342	14,392,440	(267,902)	-1.8%	(267,902)	-1.8%
Principal	14,328,693	11,577,992	13,435,549	13,435,549	11,900,991	(1,534,558)	-11.4%	(1,534,558)	-11.4%
Interfund Charges	47,847,229	50,150,970	48,644,603	48,644,603	59,291,063	10,646,460	21.9%	10,646,460	21.9%
Other Expense	0	0	858,500	858,500	858,500	0	0.0%	0	0.0%
Total	\$171,683,249	\$174,734,651	\$194,736,647	\$192,889,143	\$204,964,464	\$10,227,817	5.3%	\$12,075,321	6.3%

- The FY 27 expenditures are increasing by \$10.2 million, or 5.3%, as compared to the FY 26 NIFA Approved Budget and by \$12.1 million, or 6.3%, from the current projection.
- Salaries are declining by \$0.8 million in FY 27, budget to budget. The proposed salary budget accommodates the January 1st CSEA GWI adjustments along with wages and title movements. Full-time positions remain flat at 71 when compared to the FY 26 budget but 22 more against projections.
 - There were two title decreases of more than \$250,000. The positions are Plant Maint Mech I and Environmental Specialist III.
- Fringe benefits are increasing minimally, \$23,901, budget to budget mainly due to higher health insurance for active employees and retirees offset by lower state retirement pension costs.
- Equipment is flat at \$10,000, budget to budget, while general expenses, mainly diesel costs, grow by \$0.4 million, budget to budget.
- Utility costs of \$13.0 million in the FY 27 Proposed Budget include \$7.4 million in light power water and \$5.6 million in brokered gas which reflects an increase of \$1.2 million.
 - The changes for utilities are 0.2% in FY 28, 1.7% in FY 29 and 1.8% in FY 30.

Sewer and Storm Water Resource District Expenses, Cont.

- In FY 27 interest and principal costs decrease by \$0.3 million and \$1.5 million, respectively.
- Interfund charges are increasing by \$10.6 million, which is occurring in capital debt service.

SSW Proposed Budget Contractual Services Expense						
	2024	2025	2026	2027	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$1,691,967	\$1,712,454	\$4,028,812	\$4,056,086	\$27,274	0.7%
Engineering	49,276	29,721	100,000	140,000	40,000	40.0%
Sanitary Solid Waste Disposal	792,374	707,472	635,000	635,000	0	0.0%
Tree Removal & Trimming Services	150,000	100,000	150,000	150,000	0	0.0%
Professional Services	74,279,558	77,081,825	82,000,000	82,500,000	500,000	0.6%
Total	\$76,963,175	\$79,631,472	\$86,913,812	\$87,481,086	\$567,274	0.7%

- Total contractual services costs are increasing by \$0.6 million, or 0.7%, in FY 27 which is mostly due to higher professional services followed by engineering and 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 26	Sept-26	FY 27	FY 27	Exec. vs	Exec. vs
		Approved	Actual	Request	Executive	26 Approved	Actual
RC	RC Description						
6000	Sewer Revenue / Fringe / Misc. Acc	21	11	22	22	1	11
6110	Sewage Disposal Bay Park	5	5	5	5	0	0
6120	Sewage Disposal Cedar Creek	12	10	22	22	10	12
6140	Sewage Disposal Services Lawrence	2	1	1	1	(1)	0
6150	Sewage Disposal Services Cedarhurst	3	1	1	1	(2)	0
6210	Sewage Maint Services Bay Park	2	2	2	2	0	0
6220	Sewage Maint Services Cedar Creek	2	2	2	2	0	0
7110	Sewage Disposal Services - Oper Cont	12	12	12	12	0	0
7120	Sewage Disposal Services - Oper Cont	3	1	0	0	(3)	(1)
7210	Sewage Maint Services - Oper Cont	2	0	0	0	(2)	0
7220	Sewage Maint Services - Oper Cont	7	4	4	4	(3)	0
SSW Total		71	49	71	71	0	22

- The Proposed FY 27 Budgeted headcount contains 71 full time positions, same as the FY 26 NIFA Approved Budget but 22 more than currently onboard.
- Some of the open full-time vacancies include Laborer and Labor Supervisor I, Mosquito Control Inspector I, Sanitary Engineer I, II and III and a Civil Engineer III.



Sewer and Storm Water Resource District Revenues

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$9,179,655	\$19,577,323	\$17,729,819	\$27,206,390	\$7,629,067	39.0%	\$9,476,571	53.4%
Permits & Licenses	862,249	897,621	750,000	750,000	850,000	100,000	13.3%	100,000	13.3%
Invest Income	7,937,979	7,560,777	5,400,000	5,400,000	5,400,000	0	0.0%	0	0.0%
Rents & Recoveries	2,220,655	3,979,262	11,025,800	11,025,800	11,025,800	0	0.0%	0	0.0%
Dept Revenues	989,860	739,345	1,603,000	1,603,000	1,603,000	0	0.0%	0	0.0%
Debt Svc From Capital	0	220,422	0	0	0	0	*****	0	*****
Interfund Charges Rev	15,770	0	0	0	0	0	*****	0	*****
Fed Aid-Reimb of Exp	0	569	5,000,000	5,000,000	7,500,000	2,500,000	50.0%	2,500,000	50.0%
Interfund Transfers	175,320,074	152,157,000	151,380,524	151,380,524	151,379,274	(1,250)	0.0%	(1,250)	0.0%
Total	\$187,346,586	\$174,734,651	\$194,736,647	\$192,889,143	\$204,964,464	\$10,227,817	5.3%	\$12,075,321	6.3%

- The FY 27 overall revenue for the District is increasing by \$10.2 million, or 5.3%, from the FY 26 Approved Budget and by \$12.1 million, or 6.3%, from the projection.
- Fund balance is allocated at \$27.2 million in FY 27. This is an increase of \$7.6 million compared to FY 26 and can be attributed to higher costs mostly concentrated within the interfund charges, utility costs, contractual services, general expenses and principal costs.
 - 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 are finalized. The FY 25 usage is preliminary.
- Investment income is flat at \$5.4 million in FY 27. Interest rates were recently raised by the Federal Reserve.
- Rents and recoveries, which are mostly for enterprise fund recoveries, are expected to remain flat at \$11.0 million.
- Federal aid of \$7.5 million is included in the FY 27 Proposed Budget, an increase of \$2.5 million. 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

Sewer and Storm Water Resource District Multi Year Plan (S's in millions)				
EXPENSE	2027 Proposed	2028 Plan	2029 Plan	2030 Plan
Salaries, Wages & Fees	\$8.3	\$7.9	\$8.1	\$8.2
Fringe Benefits	7.6	7.9	8.3	8.6
Equipment	0.0	0.0	0.0	0.0
General Expenses	2.1	2.1	2.1	2.1
Contractual Services	87.5	88.8	89.3	89.7
Utility Costs	13.0	13.0	13.3	13.5
Interest	14.4	14.0	13.6	12.2
Principal	11.9	12.2	11.7	10.3
Inter-Departmental Charges	0.0	0.0	0.0	0.0
Interfd Chgs - Interfund Charges	59.3	57.0	57.6	59.5
Other Expenses	0.9	0.4	0.4	0.4
EXPENSE TOTAL	\$205.0	\$203.3	\$204.3	\$204.5
REVENUE				
Fund Balance	\$27.2	\$14.1	\$6.4	\$6.5
Permits & Licenses	0.9	0.9	0.9	0.9
Invest Income	5.4	5.4	5.4	5.4
Rents & Recoveries	11.0	11.0	11.0	11.0
Dept Revenues	1.6	7.5	7.6	7.8
Due From Other Govts	0.0	5.6	5.6	5.6
Federal Aid Reimbursement Of Expenses	7.5	7.5	7.5	7.5
Transfer From SFA (Interfund Transfer)	151.4	151.4	159.9	159.9
REVENUE TOTAL	\$205.0	\$203.3	\$204.3	\$204.5

- The table above details the Administration's baseline for the MYP for the District. According to the Plan, the District is expecting costs to decrease in FY 28, then grow slightly in FY 29 and FY 30. Revenues, with the inclusion of fund balance, are expected to cover costs in all years.
- Salaries are expected to decrease by \$0.4 million in FY 28 and then grow by \$0.2 million in FY 29 and FY 30.
- Fringe benefits increase in the out-years of the Plan.
- Equipment, not visible in the chart, is budgeted at \$10,000 in FY 27, through FY 30.
- General expenses remain steady at \$2.1 million in all years.
- Contractual services, specifically professional services, are increasing by some \$0.4 million in FY 28 - FY 30. Miscellaneous is growing by \$0.9 million in FY 28 and then minimally in FY 29 and FY 30.

- Utility costs are \$13.0 million in FY 27 and FY 28, \$13.3 million in FY 29 and \$13.5 million in FY 30 mainly due to higher brokered gas offset by lower light power water.
- Interest costs decrease in FY 28 - FY 30 while principal costs increase in FY 28 then decline in FY 29 and FY 30.
- The interfund charges decrease in FY 28 then increase in FY 29 and FY 30.
 - Capital debt is \$51.7 million in FY 27, \$49.4 million in FY 28, \$50.0 million in FY 29 and \$51.9 million in FY 30.
- Other expenses, explicitly expense of loans, is only allocated in FY 27 for \$0.5 million, not the out-years.
- Fund balance is appropriated at \$27.2 million in FY 27, \$14.1 million in FY 28, \$6.4 million in FY 29 and \$6.5 million in FY 30.
- Permits and licenses and investment income are holding steady at \$0.9 million, \$5.4 million, respectively.
- Rents & recoveries, specifically enterprise fund recoveries, are \$10.9 million FY 27 – FY 30.
- Miscellaneous receipts within department revenue is budgeted at \$5.9 million in FY 28, \$6.0 million in FY 29 and \$6.2 million FY 30.
- Due from other governments, explicitly Lawrence, has revenues of \$5.6 million in FY 28-FY 30.
- Federal aid is budgeted at \$7.5 million in FY 27 – FY 30.
- The transfer from SFA is \$151.4 million in FY 27 and FY 28, then \$159.9 million in FY 29 and in FY 30.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	13	15	15	15	15	0	0.0%	0	0.0%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,264,537	\$1,455,263	\$1,757,409	\$1,746,507	\$1,868,995	\$111,586	6.3%	\$122,488	7.0%
General Expenses	11,984	4,808	17,536	17,536	17,536	0	0.0%	0	0.0%
Contractual Services	106,532	184,000	187,000	187,000	187,000	0	0.0%	0	0.0%
Total	\$1,383,054	\$1,644,071	\$1,961,945	\$1,951,043	\$2,073,531	\$111,586	5.7%	\$122,488	6.3%

Expenses

- The FY 27 Proposed Expense Budget of \$2.1 million is increasing by \$111,586 or 5.7%, when compared to the FY 26 NIFA Approved Budget, and increasing by \$122,488, or 6.3%, from the current year projection.
 - Salaries are higher by \$111,586 or 6.3% budget to budget and rising by \$122,488 or 7.0% from OLBR's current projection. The changes are mostly attributed to the accommodation of the 2.5% contractual General Wage Increase (GWI) of CSEA employees, effective January 1, 2027, a slight increase health insurance buyback, and CSEA stipend, offset by a small decrease in longevity pay.
 - Full-time headcount remains flat budget to budget and when compared to OLBR's projection.
 - Part-time headcount is unchanged compared to the prior year budget.
- The proposed equipment expense line has been eliminated for FY 27.
- The FY 27 proposed general expenses line remains constant when compared to OLBR's projection and the FY 26 budget.
- The contractual services line for the FY 27 Proposed Budget is \$187,000, and unchanged from prior year and current projection.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$300,392	\$1,093,978	\$270,000	\$270,000	\$270,000	\$0	0.0%	\$0	0.0%
Dept Revenues	94,220	88,142	60,000	60,000	60,000	0	0.0%	0	0.0%
Total	\$394,612	\$1,182,120	\$330,000	\$330,000	\$330,000	\$0	0.0%	\$0	0.0%

Revenues

- The FY 27 Proposed Revenue Budget is steady at \$330,000 when compared to the FY 26 NIFA Approved Budget and OLBR's projection.
- Rents and recoveries remain flat at \$270,000 from the prior year budget.
- The departmental revenues line is constant at \$60,000 budget to budget and when compared to the FY 26 OLBR's 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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	453	490	596	467	596	0	0.0%	129	27.6%
Part-Time and Seasonal	57	59	100	47	100	0	0.0%	53	112.8%
Salaries	\$46,797,274	\$50,507,318	\$57,216,503	\$51,300,683	\$60,471,745	\$3,255,242	5.7%	\$9,171,062	17.9%
Equipment	15,243	21,973	48,800	48,800	48,800	0	0.0%	0	0.0%
General Expenses	913,665	759,794	1,052,900	1,052,900	1,103,400	50,500	4.8%	50,500	4.8%
Contractual Services	7,053,187	7,510,709	8,142,934	8,142,934	8,940,778	797,844	9.8%	797,844	9.8%
Inter-Dept. Charges	16,246,202	16,594,467	14,118,987	14,118,987	16,603,560	2,484,573	17.6%	2,484,573	17.6%
Recipient Grants	84,311,621	87,644,363	91,000,000	94,700,000	94,800,000	3,800,000	4.2%	100,000	0.1%
Purchased Services	122,885,830	159,937,519	135,322,685	167,307,685	157,822,685	22,500,000	16.6%	(9,485,000)	-5.7%
Emerg Vendor Payments	63,792,568	75,324,105	67,171,000	72,575,000	69,831,000	2,660,000	4.0%	(2,744,000)	-3.8%
Medicaid	250,009,267	249,795,656	252,423,616	251,572,131	252,083,744	(339,872)	-0.1%	511,613	0.2%
Total	\$592,024,857	\$648,095,904	\$626,497,425	\$660,819,120	\$661,705,712	\$35,208,287	5.6%	\$886,592	0.1%

Expenses

- The proposed FY 27 expense budget for the Department of Social Services (DSS) is \$661.7 million. The expenses budget to budget and compared to the latest projection are increasing by \$35.2 million and \$0.9 million respectively. All expenses except for Medicaid are driving the increase in the proposal.
 - The proposed salaries are increasing by \$3.3 million compared to the prior year's budget and \$9.2 million above the latest projection. The surge in salaries is due to title adjustments needed to efficiently staff the department while managing attrition and supporting expected growth in daycare caseloads.
 - In addition, the salary budget accommodates a 2.5% contractual General Wage Increase (GWI) for CSEA employees, effective January 1, 2027 and a significant rise in overtime expenses of \$1.9 million.
- The equipment budget of \$48,800 is holding steady for the FY 27 proposal and against the current projection.
- The FY 27 Proposed Budget allocates \$1.1 million for general expenses, a small increase of \$50,500 budget to budget and projections a result of rising costs on every line except equipment maintenance & rental, interpreter services and MTA metro expenses. Some of the larger increases include postage delivery, office supplies & copy paper, traveling expenses and copying blueprint supplies and expenses.

Expenses, Cont.

- Contractual expenses for the FY 27 proposal are \$0.8 million above the prior year and against OLBR projections (discussed later in the report).
- The inter-departmental charges of \$16.6 million in FY 27 is higher by \$2.5 million relative to the FY 26 NIFA Approved Budget, primarily due to increased building occupancy charges offset by expense decreases in various budget lines.
- The Medicaid budget for FY 27 is declining by \$0.3 million from the prior year but compared to the current projection, the budget is \$0.5 million higher due to eligibility changes.
- A summary of DSS's Direct Assistance 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 rising by \$3.2 million. The increase is driven mostly by higher building occupancy expenses.
- The Title XX/CCBG (Child Care Block Grant) is increasing \$22.5 million, or 16.6% in the proposed FY 27 from FY 26 mainly driven by to higher costs for family and group day care.
- The proposed budget increases Safety Net Assistance Control Center by \$5.5 million and Family Assistance by \$1.4 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 \$2.0 million mostly due salary adjustments, including higher overtime costs.
- The control center budget for the Division of Services is higher by \$1.4 million for FY 27 proposal against the prior year due to salaries.
- The FY 27 control center's proposed budget for the Educated Handicapped Child is lower by \$0.5 million compared to the FY 26 NIFA approved Budget.
- The FY 27 budget expenses decreased by 2.9% for Subsidized Adoption budget to budget.

Expenses by Control Center							
(\$'s in millions)							
Control Center	Historical		2026 NIFA Approved Budget	2027 Exec. Budget	Exec. vs. Approved		
	2024	2025			Var.	%	
Administration	\$22.0	\$23.1	\$20.7	\$23.9	\$3.2	15.3%	
Division of Services	23.2	25.1	29.5	30.9	1.4	4.8%	
Public Financial Assis.	25.8	27.1	30.4	32.4	2.0	6.6%	
Subsidized Adoptions	6.3	6.4	7.0	6.8	-0.2	-2.9%	
Safety Net Assistance	74.3	86.7	74.2	79.7	5.5	7.4%	
Educ Handicapped Child	20.6	19.9	20.5	20.0	-0.5	-2.4%	
Family Assistance	26.2	29.1	34.1	35.5	1.4	4.1%	
Children in Institutions	13.6	14.4	15.0	15.3	0.3	2.2%	
Children in Foster Homes	3.0	3.0	3.4	3.3	-0.1	-2.9%	
Training Schools	3.0	2.7	2.9	2.9	0.0	0.0%	
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	4.3%	
Burials	0.2	0.1	0.0	0.0	0.0	****	
Medicaid MMIS	250.0	249.8	252.4	252.1	-0.3	-0.1%	
HEAP	0.3	0.2	0.4	0.4	0.0	0.0%	
Title XX	122.9	159.9	135.3	157.8	22.5	16.6%	
Total	\$592.0	\$648.1	\$626.5	\$661.7	\$35.2	5.6%	

Expenses, Cont.**Direct Assistance**

- Recipient grants, purchased services, and emergency vendor payments account for about 48.7% of DSS's proposed FY 27 expense budget. These costs are associated with many of the department's 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 \$29.0 million.

Direct Assistance			
Expense	2026 NIFA Approved	2027 Proposed Budget	Variance
Recipient Grants	\$91,000,000	\$94,800,000	\$3,800,000
Purchased Services	135,322,685	157,822,685	22,500,000
Emergency Vendor Payments	67,171,000	69,831,000	2,660,000
Total	\$293,493,685	\$322,453,685	\$28,960,000

- 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 27 proposal have increased to \$94.8 million, \$3.8 million above the FY 26 NIFA Approved Budget and \$0.1 million greater than OLBR's projection.
- The increased budget will accommodate costs associated with housing the homeless population offset by reduced costs for subsidized adoptions.
 - Recipient grant caseloads for Safety Net and TANF have decreased through the end of August 2026 compared to the same period last year, as reported by the department. TANF and SNA cases decreased from August 2025 to August 2026 by 9.4% and 2.9% respectively.
 - The fluctuation of caseloads are subject to several variables outside the County's control.
- The Emergency Vendor Payments for the FY 27 budget proposal is \$69.8 million, a growth of \$2.7 million budget to budget but lower by \$2.7 million from the department's projection. This net increase is mainly driven by overall adjustments in motel, room & board and shelter care costs, followed by a smaller increase for other emergency expenditures.
- Offsetting the increase is a drop in educational expenses due to lower cases from the prior year and current trends. These costs are determined by enrollment for children with severe disabilities who are placed in a special residential school by the school district/Committee on Special Education.

Expenses, Cont.**Direct Assistance, Cont.**

- Purchased Services are payments made to independent agencies that provide DSS clients with a variety of services such as day care, adult and child protective services, foster care, and other preventive and protective services.
- The Proposed FY 27 Budget for Purchased Services is \$157.8 million, \$22.5 million more than the prior year budget but \$9.5 million below the current projection. The budget increase is primarily impacted by the surge in daycare caseloads and related expenses. In addition, adoption fees and preventive mandated project costs are rising.
- The table below depicts \$146.8 million allocated for daycare expenses, which accounts for 93.0% of the proposed FY 27 purchased services budget. The proposal increases daycare funding by \$21.8 million budget to budget but is \$10.2 million less than the latest projection. The proposed budget is likely to be challenging for the upcoming fiscal year. Therefore, OLBR has identified the budget line as a potential risk. However, according to DSS, caseloads and the number of children served can fluctuate and they have stated that the budget is sufficient. In the event that additional funds are required in FY 27, the department stated 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	150,026,884
FY2026*	8,492	125,000,000	157,000,000
FY2027		146,832,733	
*FY2026 is the current year-end projection			

Expenses, Cont.**Medicaid**

- The Proposed FY 27 Budget decreases Medicaid expenses by \$0.3 million to \$252.1 million compared to the prior year budget but against the current projection it is \$0.5 million higher.
- The budget to budget decline is mostly due to lower costs for Medical Assistance (MA) spenddown reconciliation payments of \$230,872. The department reports that the budget reduction is due to recent Medicaid eligibility changes. With fewer clients participating in the Medical Pay-In/Spenddown program, monthly client contributions have decreased. As a result, fewer refunds are issued through the Medicaid reconciliation process when client expenses fall below their contributed amounts.
- This decrease is followed by smaller decreases in nursing home care, home aid services, transportation and health Insurance premiums that are paid by New York State directly (shown in the table below).

Medicaid Expenses			
Expense	2026 NIFA Approved	2027 Proposed Budget	Variance
County Share	\$240,813,976	\$240,813,976	\$0
Health Insurance Premiums	20,000	5,000	(15,000)
Home Aid Services	30,000	5,000	(25,000)
Indigent Care	10,853,768	10,853,768	0
MA Spenddown Recon Payments	430,872	200,000	(230,872)
Nursing Home Care	244,000	200,000	(44,000)
Physicians' Services	1,000	1,000	0
Transportation	30,000	5,000	(25,000)
Total	\$252,423,616	\$252,083,744	(\$339,872)

Expenses, Cont.

- The Proposed FY 27 Budget has a total full-time headcount of 596 employees and remains constant compared to the FY 26 NIFA Approved Budget while the current projection increases above the proposal by 129 positions.
- The proposed budget incorporates staffing changes versus the prior year budget. Highlights include the following changes:
 - Administration Control Center: The FY 27 staffing plan for this control center is flat at 46, however the current September actual reflects a few shifts in various responsibility centers compared to the FY 26 which increased by seven positions. Legal and Support Services added one and six positions respectively.
 - Public Financial Assistance Control Center: The FY 27 proposal includes 260 positions with a net decrease of two budget to budget. Community Rentals & Housing is lower by six employees. Both Medical Services and Public Assistance decreased by five titles and Medical Assistance has one less employee. While the Support Collection Unit grew by six heads, Accounting along with Employment Program & Food Stamp Responsibility Centers increased their staff levels by three each.
 - The department points out that the proposed budget keeps the count for Social Welfare Examiner titles comparable to the prior year. However, the September onboard headcount for the control center shows 67 vacancies.
 - Services Control Center: The FY 27 budget rises by a net of two positions budget to budget. The services for Child Preventive and Daycare gained a total of six heads, two

and four respectively while Adult Protective and Children's services declined by three and one respectively.

- The proposed budget increases across all Responsibility Centers for a total of 55 compared to the September actuals, the majority is reflected in Child Protective Services with 22 positions.
 - Budget to budget, Caseworker titles remain similar to FY 26 but show major vacancies from the current projection.

Staffing Analysis Full-Time						
	FY 26 NIFA Approved	Sept-26 Actual	FY 27 Request	FY 27 Executive	Exec. vs Approved	Exec. vs Actual
<u>Administration</u>						
Administration	10	10	10	10	0	0
Legal	5	4	5	5	0	1
Staff Development	3	3	3	3	0	0
Support Services	25	19	25	25	0	6
Systems Administration	3	3	3	3	0	0
Total for Control Center	46	39	46	46	0	7
<u>Public Financial Assistance</u>						
Accounting	20	16	23	23	3	7
Cmty. Rtls. & Hsng.	42	35	36	36	(6)	1
Disabled Client Assistance	8	8	8	8	0	0
Employment Program	10	11	13	13	3	2
Food Stamps	27	22	30	30	3	8
Investigations/Recoveries	11	10	11	11	0	1
Medical Assistance	7	5	6	6	(1)	1
Medical Services	5	0	0	0	(5)	0
Public Assistance	96	58	91	91	(5)	33
Support Collection Unit	34	26	40	40	6	14
Support Services	2	2	2	2	0	0
Total for Control Center	262	193	260	260	(2)	67
<u>Services</u>						
Adult Protective Services	28	15	25	25	(3)	10
Child Preventive Services	41	39	43	43	2	4
Child Protective Services	132	110	132	132	0	22
Children's Services	54	42	53	53	(1)	11
Day Care Services	33	29	37	37	4	8
Total for Control Center	288	235	290	290	2	55
Grand Total	596	467	596	596	0	129

Expenses, Cont.

- The proposed budget has a part-time headcount of 100 employees. This headcount is flat budget to budget but 53 more positions than the September 2026 actual.
- Administration Control Center: The FY 27 staffing plan remains steady at eight positions budget to budget. However, against the September actual there is an increase of three positions within Support Services.
 - Public Financial Assistance Control Center: The proposed FY 27 headcount is fixed at 33, flat compared to the NIFA Approved Budget. The current staffing increases by 22 across most Responsibility Centers with the exception of Disabled Client Assistance Program (DCAP) which is lower by one.
 - Services Control Center: The FY 27 proposal is unchanged at 59 positions from to the prior year budget. The September actuals have a total variance of 28 positions, with 20 open vacant titles in Child Protective Services.

Staffing Analysis Part-Time						
	FY 26 NIFA <u>Approved</u>	Sept-26 <u>Actual</u>	FY 27 <u>Request</u>	FY 27 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<u>Administration</u>						
Legal	1	1	1	1	0	0
Support Services	7	4	7	7	0	3
Total for Control Center	8	5	8	8	0	3
<u>Public Financial Assistance/Support Services</u>						
Accounting	2	1	2	2	0	1
Community Relations & Housing	4	2	4	4	0	2
Disabled Client Assistance Program (DCAP)	1	2	1	1	0	(1)
Employment Program	1	0	1	1	0	1
Food Stamps	7	4	7	7	0	3
Medical Assistance	3	0	3	3	0	3
Public Assistance	13	1	13	13	0	12
Support Collection Unit	1	1	1	1	0	0
Support Services	1	0	1	1	0	1
Total for Control Center	33	11	33	33	0	22
<u>Services</u>						
Adult Protective Services	2	2	2	2	0	0
Child Preventive Services	4	3	4	4	0	1
Child Protective Services	40	20	40	40	0	20
Children's Services	8	4	8	8	0	4
Day Care Services	5	2	5	5	0	3
Total for Control Center	59	31	59	59	0	28
	100	47	100	100	0	53

Expenses, Cont.

- The FY 27 proposed contractual expenses of \$8.9 million are rising by \$0.8 million or, by 9.8% budget to budget and compared to the current projections.
- As stated by DSS, the majority of the growth is attributed to an inclusion of a 3% Cost of Living Adjustment (COLA) increase for most of their contract vendors and supplemental funding of \$0.2 million for the imaging contract due to a more detailed scanning process. In addition, the FY 27 proposal includes \$0.3 million for a new employment contract for disabled clients (American Works). The contract budget allocations are depicted in the schedule below.

Contractual Services	FY 26 Approved Budget	FY 27 Proposed Budget	Variance
Administration Responsibility Center			
Long Island Cares	25,000	24,500	(500)
Island Harvest	25,000	24,500	(500)
American Record Management Systems	175,000	205,000	30,000
Staff Training	10,000	10,000	0
Scanning	1,543,229	1,774,713	231,484
Car Leasing	53,820	53,820	0
Total	\$1,832,049	\$2,092,533	\$260,484
Temporary Assistance to Needy Families (TANF) and Investigations/Recoveries Responsibility Center			
TANF DV	26,812	0	(26,812)
Circulo De La Hispanidad Homeless TANF	26,811	55,000	28,189
EAC - HEAP & WRAP	485,058	499,610	14,552
Truview	926,923	954,731	27,808
Family Type Homes for Adults	20,000	20,000	0
Total	\$1,485,604	\$1,529,341	\$43,737
Medical Assistance Responsibility Center			
NUMC - Nurses (PCA/DCAP)	3,031,336	3,137,433	106,097
Total	\$3,031,336	\$3,137,433	\$106,097

Expenses, Cont.

Contractual Services	FY 26 Approved Budget	FY 27 Proposed Budget	Variance
Employment Responsibility Center			
NADAP	1,034,685	1,065,726	31,041
Town Of Oyster Bay	391,381	403,122	11,741
America Works	0	330,000	330,000
Total	\$1,426,066	\$1,798,848	\$372,782
Child Support Responsibility Center			
YMS Management Associates	143,492	147,797	4,305
EAC - Project Support	0	0	0
Laboratory Corp of America	20,000	20,000	0
One World Judicial Services	60,000	60,000	0
Total	\$223,492	\$227,797	\$4,305
Services to Children, CPS and Day Care Services Responsibility Centers			
One World Judicial Services	10,000	10,000	0
Child Care Council of Nassau	104,387	114,826	10,439
Foster Children Services Events	30,000	30,000	0
Total	\$144,387	\$154,826	\$10,439
Total Contractual Expense	\$7,451,896	\$8,940,778	\$797,844

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

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

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

Source: Department of Social Services

Expenses, Cont.**Emergency Vendor Payments**

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

Source: Department of Social Services

Medicaid

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

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

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

Source: Department of Social Services

Purchased Services

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

Source: Department of Social Services

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$10,004,966	\$3,612,961	\$3,395,000	\$7,894,266	\$2,925,000	(\$470,000)	-13.8%	(\$4,969,266)	-62.9%
Dept Revenues	16,410,284	17,186,887	19,746,440	17,635,740	19,962,200	215,760	1.1%	2,326,460	13.2%
Interdept Revenues	37,301	46,354	48,400	48,400	48,400	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	182,693,357	218,492,055	193,781,362	218,048,523	220,850,876	27,069,514	14.0%	2,802,353	1.3%
State Aid-Reimb of Exp	54,870,352	52,837,295	55,521,760	62,746,828	56,829,495	1,307,735	2.4%	(5,917,333)	-9.4%
Total	\$264,016,260	\$292,175,553	\$272,492,962	\$306,373,757	\$300,615,971	\$28,123,009	10.3%	(\$5,757,786)	-1.9%

Revenues

- The proposed revenue budget of \$300.6 million is \$28.1 million, or 10.3% higher than the prior year budget but compared to current projections lower by roughly \$5.8 million, or 1.9%. Compared to the FY 26 NIFA Approved Budget the changes are mainly driven by federal and state aid, which makes up about 92.4% of the proposed revenue budget.
- The FY 27 rents & recoveries budget decreases by \$0.5 million budget to budget and is declining by about \$5.0 million relative to OLBR's projection due to prior year disencumbrances
- The department revenue is rising by \$0.2 million from the prior year and \$2.3 million from current projections. This is attributed to an increase of County client reimbursement revenues offset by a reduced budget for other welfare receipts revenue.
 - The County-client reimbursement increased by \$300,000, which represents payments from liens and recoveries and can fluctuate significantly from year to year.
 - The department reported that the client share of shelter costs has increased due to stricter enforcement which requires clients to pay their portion of the expenses resulting in higher revenue.
 - Offsetting the increase is a roughly \$0.1 million reduction in other welfare receipts due to lower Committee on Special Education payments. The school districts who has placed the child are required to contribute a percent of the cost of the care.

Revenues, Cont.

Governmental Aid, Cont.

- 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 27 proposal allocates \$220.9 million in federal aid, an increase of \$27.1 million against the prior year budget while the current projections reflects a rise of \$2.8 million.
 - The increase in federal aid is primarily impacted by a higher daycare costs which is directly related to the continuous rise in caseloads.
- 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 27 proposal of \$56.8 million, increased by \$1.3 million, or 2.4% compared to the FY 26 NIFA Approved Budget. However, against the current projections of \$62.7 million there is shortfall of \$5.9 million, or 9.4%.
 - These revenue changes are due to higher budgets for Safety Net, New York child welfare funding and reimbursed expenditures which include salary and fringe.
- The analysis below details the Federal and State aid analysis as a % of expenses. Excluding Medicaid expenses, federal and state aid funds 67.7% of DSS's proposed expenses. However, the percentage of reimbursement drops to 42.2% once the Medicaid Control Center is factored into the calculation.
 - As stated by 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 \$240.8 million annually.

FY27 FEDERAL AND STATE AID BUDGET AS % OF EXPENSE BY CONTROL CENTER						
Control Center		Expenses	Federal Aid	State Aid	\$ Federal/ State Funded	% Federal/ State Funded
10	Administration	23,920,838	9,924,869	6,518,908	16,443,777	68.7%
63	Children In Foster Homes (Non IV-E)	3,328,600	1,100,000	250,000	1,350,000	40.6%
62	Children In Institutions PINS/DSS	15,335,000	3,750,000	1,434,000	5,184,000	33.8%
30	Division Of Services	30,893,548	14,719,767	6,090,938	20,810,705	67.4%
53	Education of Handicapped Children	20,000,000	0	0	0	0.0%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
68	Non Secure Detention	600,000	0	290,000	290,000	48.3%
20	Public Financial Assistance	32,353,897	15,456,780	10,214,809	25,671,589	79.3%
61	Safety Net	79,746,000	0	21,980,840	21,980,840	27.6%
70	Subsidized Adoptions	6,800,000	2,300,000	2,300,000	4,600,000	67.6%
60	Family Assistance (TANF)	35,500,000	33,300,000	150,000	33,450,000	94.2%
66	Training Schools	2,925,000	0	0	0	*****
76	Title XX/CCBG	157,819,085	139,949,460	7,500,000	147,449,460	93.4%
Sub-Total		409,621,968	220,700,876	56,729,495	277,430,371	67.7%
73	Medicaid MMIS	252,083,744	150,000	100,000	250,000	0.1%
Total		\$661,705,712	\$220,850,876	\$56,829,495	\$277,680,371	42.0%

TRAFFIC & PARKING VIOLATIONS AGENCY

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$60,561,229	\$44,964,925	\$73,900,000	\$46,862,306	\$65,000,000	(\$8,900,000)	-12.0%	\$18,137,694	38.7%
Invest Income	8,773	199	25,000	0	25,000	0	0.0%	25,000	*****
Rents & Recoveries	1,889,260	258,280	0	3,423	0	0	*****	(3,423)	-100.0%
Dept Revenues	8,055	0	0	2,132	0	0	*****	(2,132)	-100.0%
State Aid-Reimb of Exp	0	0	450,000	0	0	(450,000)	-100.0%	0	*****
Total	\$62,467,317	\$45,223,404	\$74,375,000	\$46,867,861	\$65,025,000	(\$9,350,000)	-12.6%	\$18,157,139	38.7%

Revenues

- The overall revenue budget for FY 27 is \$65.0 million, \$9.4 million, or 12.6% less than the prior year budget but rising by \$18.1 million, or 38.7% compared to the OLBR projection.
- The majority of the Proposed FY 27 Budget allocates \$65.0 million to the fines and forfeits revenue line which is a decrease of \$8.9 million budget to budget (reflected on the next page) but an \$18.1 million increase against current projections.
 - The total fines (parking and traffic) revenue inclusive of the administrative fees is decreasing by \$3.9 million to \$29.0 million. However, compared to OLBR's projection there is an increase of \$15.8 million which is based on current and historical trends.
 - Red Light Camera (RLC) revenue is \$33.0 million, flat budget to budget yet \$1.4 million higher than OLBR's projection, which represents 310 operational cameras.
 - The FY 27 Proposed Budget includes \$3.0 million for the School Bus Stop Arm Camera (SBSA), which is unchanged compared to the FY 26 NIFA Approved Budget but roughly \$1.0 million higher than the OLBR projection. According to TPVA, the \$3.0 million revenue is based upon the number of Notices of Liability (NOL) generated by each municipality that the County has Inter-Municipal Agreements (IMA's) with, as well as the number of hearing requests in each jurisdiction that issued the NOL. The County currently has IMA's with the towns of Hempstead and North Hempstead, along with the City of Glen Cove.
 - The Administration has eliminated the Ticket Reconciliation Program (TRP) from TPVA's proposed revenue budget for FY 27.

Revenues, Cont.

Fines and Forfeits	2026 NIFA Approved	2026 OLBR Projection	2027 Proposed	2027 Proposed vs.	
				2026 NIFA Approved	2026 OLBR Projection
Fines	\$18,900,000	\$6,995,511	\$17,500,000	(\$1,400,000)	\$10,504,490
Administrative Fee	14,000,000	6,221,386	11,500,000	(2,500,000)	5,278,614
Red Light Camera (RLC)	33,000,000	31,567,227	33,000,000	0	1,432,774
Speed Camera (SC)	0	32,611	0	0	(32,611)
Ticket Reconciliation Program (TRP)	5,000,000	0	0	(5,000,000)	0
School Bus Stop Arm Camera (SBSA)	3,000,000	2,045,572	3,000,000	0	954,428
Total Fines and Forfeits Revenue	\$73,900,000	\$46,862,306	\$65,000,000	(\$8,900,000)	\$18,137,694

- TPVA's overall fines and forfeits budget of \$65.0 million will be a challenge to realize based on current and historical trends as previously stated. Therefore, OLBR has flagged a risk of approximately \$18.2 million.
- TPVA allocates \$25,000 for investment income in the FY 27 proposal which is unchanged from the FY 26 NIFA Approved Budget but \$25,000 higher against the current projections.
- The rents and recoveries budget line remains flat at zero compared to the prior year, however the current projections reflect a minimal decrease of \$3,423 due to the inclusion of anticipated prior year recoveries in FY 26.
- The department revenue budget is unchanged at zero, yet the current projection includes fees of \$2,132.
- The \$450,000 that was included in FY 26 Adopted Budget for state aid reimbursement was eliminated in the FY 27 proposal.

TPVA Tickets Received YTD						
Issuing Agencies	August 2025 YTD		August 2026 YTD		% Difference	
	Parking	Traffic	Parking	Traffic	Parking	Traffic
Nassau County Police	50,538	84,068	50,488	82,594	-0.1%	-1.8%
All Other Agencies	23,904	24,043	22,663	24,237	-5.2%	0.8%
Grand total	74,442	108,111	73,151	106,831	-1.7%	-1.2%

- The table above displays parking and traffic tickets issued through August 2026 compared to the same time period the prior year; total parking decreased by 1.7% and traffic tickets declined by 1.2%.
- The Nassau County Police Department generated a year over year decrease for parking tickets and traffic tickets by of 0.1% and 1.8% respectively. Tickets generated by other agencies also experienced declines of 5.2% for parking and 0.8% for traffic.

Revenues, Cont.

Traffic and Parking Violations Agency Fines & Forfeits - Multi Year Plan				
Revenue Sources	2027 Proposed	2028 Plan	2029 Plan	2030 Plan
Fines	17,500,000	17,800,000	18,300,000	19,100,000
TV Fines Administrative Fees	11,500,000	11,700,000	12,033,333	12,566,667
Red Light Camera (RLC)	33,000,000	33,000,000	33,000,000	33,000,000
School Bus Stop Arm Camera (SBSA)	3,000,000	3,000,000	3,000,000	3,000,000
Total Fines & Forfeits Revenue	65,000,000	\$65,500,000	\$66,333,333	\$67,666,667
Other Revenue	2027 Proposed	2028 Plan	2029 Plan	2030 Plan
Overweight Vehicle Registration	0	5,000,000	5,000,000	5,000,000
Interest on Default Judgements	25,000	25,000	25,000	25,000
Total Revenue	65,025,000	\$70,525,000	\$71,358,333	\$72,691,667

- The Multi Year Plan (MYP) in the schedule above depicts TPVA's revenue through FY 30. The out-year plan includes total fines and forfeits revenue of \$65.5 million in FY 28, \$66.3 million in FY 29 and \$67.7 million in FY 30.
- In addition, the MYP includes \$5.0 million for the Overweight Vehicle Registration from FY 28 through FY 30.
- TPVA also allocates interest on default judgements of \$25,000 each year in the out-years of the Multi Year Plan.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	42	36	45	37	45	0	0.0%	8	21.6%
Part-Time and Seasonal	18	21	33	22	33	0	0.0%	11	50.0%
Salaries	\$3,747,676	\$3,888,249	\$4,930,464	\$4,348,348	\$4,892,730	(\$37,734)	-0.8%	\$544,382	12.5%
Equipment	1,628	0	12,200	12,200	21,700	9,500	77.9%	9,500	77.9%
General Expenses	60,437	45,111	67,380	67,380	120,500	53,120	78.8%	53,120	78.8%
Contractual Services	9,520,000	11,805,000	11,140,000	11,140,000	11,075,000	(65,000)	-0.6%	(65,000)	-0.6%
Inter-Dept. Charges	0	2,522,223	2,656,934	2,656,934	2,542,069	(114,865)	-4.3%	(114,865)	-4.3%
Total	\$13,329,741	\$18,260,583	\$18,806,978	\$18,224,862	\$18,651,999	(\$154,979)	-0.8%	\$427,137	2.3%

Expenses

- The FY 27 Proposed Budget is decreasing by roughly \$0.2 million, or 0.8%, compared to the FY 26 NIFA Approved Budget. However, it is rising by \$0.4 million, or 2.3% from OLBR's projection. The proposed budgeted decreases are mostly due to declines in inter-departmental charges, followed by smaller decreases in contractual services and salaries offset by increases of general expenses and equipment.
- The proposed salaries budget of \$4.9 million, declined minimally by \$37,734, budget to budget but increased by \$0.5 million against the current projection. The proposed budget will need to accommodate wage and title movements in addition to the contractual Cost Of Living Adjustment (COLA) for CSEA in FY 27.
- The full-time headcount budget remains unchanged from the prior year and increases by eight compared to OLBR's projection.
- The part-time headcount of 33 is unchanged from the previous year. However, the headcount rose by 11, relative to OLBR's projection.
- The proposed FY 27 equipment budget increased by \$9,500 from the FY 26 NIFA Approved Budget and compared to current projections. The growth in this budget line results from higher costs for office furniture/furnishings and information technology of \$7,500 and 5,000 respectively, however countering these increases is a \$3,000 decrease of safety and security equipment expenses.
- The general expenses increased to \$120,500, a growth of \$53,120 budget to budget and against current projections. This is attributed to rises of \$20,000 for office supplies & copy paper, \$15,000 for interpreter services, \$12,620 for miscellaneous supplies & expenses and \$10,500 for educational/training supplies & expenses. A reduction of \$5,000 for office expenses services is offsetting these increases.
- The FY 27 proposal includes \$11.1 million for the contractual services, which is \$65,000 lower than the FY 26 NIFA Approved Budget and OLBR's projection. The decrease is concentrated in the miscellaneous category.

Expenses, Cont.

- The miscellaneous contractual budget funds \$11.0 million, which includes \$1.0 million for 25 Judicial Hearing Officers.
- Lastly, the \$75,000 included in contractual services for systems and programming remains constant in the FY 27 proposal.
- TPVA's Proposed FY 27 Budget funds inter-departmental charges of \$2.5 million, a decline of \$114,865 compared to the FY 26 NIFA Approved Budget and OLBR's current projections. The proposal reduces the building occupancy and postage charges expenditures by \$103,921 and \$40,131 respectively while increasing costs for information technology by \$24,367 and telecommunications by \$4,820.

Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$44,045,216	\$30,132,635	\$46,700,000	\$38,775,235	\$46,000,000	(\$700,000)	-1.5%	\$7,224,765	18.6%
Rents & Recoveries	438,869	221,319	0	59,076	0	0	*****	(\$9,076)	-100.0%
Dept Revenues	426,019	450,830	715,000	422,640	455,000	(260,000)	-36.4%	32,360	7.7%
Pymnt In Lieu of Taxes	(377,121)	349,022	0	274,975	0	0	*****	(274,975)	-100.0%
Interfund Transfers	0	15,519,448	0	0	0	0	*****	0	*****
Special Taxes	3,981,222	3,844,906	4,105,000	4,105,000	4,065,000	(40,000)	-1.0%	(40,000)	-1.0%
Int Penalty On Tax	35,425,732	37,626,217	36,037,500	36,037,500	37,222,500	1,185,000	3.3%	1,185,000	3.3%
Total	\$83,939,937	\$88,144,377	\$87,557,500	\$79,674,425	\$87,742,500	\$185,000	0.2%	\$8,068,075	10.1%

Revenues

- Proposed FY 27 revenues total \$87.7 million, increasing \$185,000, or 0.2%, from the FY 26 NIFA Approved Budget and \$8.1 million, or 10.1%, from the current projection.
- Interest penalty on taxes revenues total \$37.2 million, up \$1.2 million, or 3.3%, from both the Approved Budget and current projection.
 - Six revenue sources comprise this line. Budget-to-budget increases include \$0.5 million in differential lien interest, \$0.4 million in penalties on delinquent taxes, \$0.2 million in tax lien advertising fees, and \$0.1 million in listing fees. Revenues from interest on taxes and online tax lien sales remain unchanged.
- The Proposed FY 27 Budget does not appropriate any Payment in Lieu of taxes revenue and the current FY 26 revenue of \$274,975 is expected to be distributed to local municipalities and school districts.
- Investment income depends on cash balances and market rates. The \$46.0 million proposal is \$700,000, or 1.5%, below

the approved budget and \$7.2 million, or 18.6%, above the current projection.

- Included in the FY 26 projection is \$15.0 million in investment income that the administration states will be transferred from other funds.
- Investment income remains sensitive to rates and cash balances. On September 16, 2026, the Federal Open Market Committee raised the federal funds target range by 0.25% to 3.75%-4.00%. Its September projections show a 4.1% median rate at year-end 2026 and 2027 and 3.9% in 2028.
- Departmental revenues total \$455,000, down \$260,000, or 36.4%, from the Approved Budget and up \$32,360, or 7.7%, from the current projection.
 - Revenues on this line include fees, ambulance fee collections, and CT & Trust FND Fee.

Revenues, Cont.

- Special tax revenues are budgeted at \$4.1 million in the Proposed FY 27 Budget, a decrease of \$40,000, or 1.0%, from the FY 26 NIFA Approved Budget. The revenue source contains seven sub-objects detailed in the table below.

Special Taxes			
Revenue Source	FY 26 NIFA Apprvd.	FY 27 Proposed	27 Prop. vs. 26 NIFA Apprvd.
Belmont Admission Tax	\$ 40,000	\$ 40,000	\$ -
Hotel / Motel Tax	\$ 1,400,000	\$ 1,500,000	\$ 100,000
Entertainment Tax	\$ 200,000	\$ 200,000	\$ -
Entertainment Tax - Coliseum	\$ 100,000	\$ 100,000	\$ -
Entertainment Tax - NY Islanders	\$ 915,000	\$ 800,000	\$ (115,000)
Entertainment Tax - Beach Concerts	\$ 500,000	\$ 575,000	\$ 75,000
Entertainment Tax - UBS Arena	\$ 950,000	\$ 850,000	\$ (100,000)
Total Special Taxes	\$ 4,105,000	\$ 4,065,000	\$ (40,000)

- The Belmont Admissions tax is collected upon admission to Belmont Park. The tax is equivalent to 3% of the admission price, and Nassau retains 75% of the collections, as three quarters of the park is located within Nassau County.
 - The FY 27 proposal includes \$40,000 on this line, equal to the FY 26 NIFA Approved Budget.
 - On a year-to-date basis through August 2026, total Belmont Admission tax collections are \$2,882. This revenue is expected to increase as the park recently reopened after three years.

- Hotel/motel collections are budgeted at \$1.5 million in the Proposed FY 27 Budget, an increase of \$100,000 from the FY 26 NIFA Approved Budget.
 - On a year-to-date basis through August 2026, total hotel motel tax collections have decreased 15.3% compared to last year.
- 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 beach concerts line is budgeted at \$575,000, up \$75,000. Through August 2026, collections totaled \$532,385.
 - The NY Islanders line is \$800,000, down \$115,000. Through August 2026, collections totaled \$466,535.
 - The UBS Arena line is \$850,000, down \$100,000. Through August 2026, collections totaled \$539,451.
 - The FY 27 Proposed Budget is \$100,000 on the Entertainment Tax -Coliseum line. Year-to-date through August 2026 \$75,884 has been collected on this line.

Expense	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	22	26	28	23	25	(3)	-10.7%	2	8.7%
Part-Time and Seasonal	2	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$1,936,500	\$2,075,243	\$2,488,392	\$1,957,594	\$2,180,932	(\$307,460)	-12.4%	\$223,338	11.4%
Equipment	0	0	4,000	4,000	4,000	0	0.0%	0	0.0%
General Expenses	308,780	297,407	374,250	374,250	552,000	177,750	47.5%	177,750	47.5%
Contractual Services	46,441	43,173	245,500	245,500	125,500	(120,000)	-48.9%	(120,000)	-48.9%
Total	\$2,291,721	\$2,415,823	\$3,112,142	\$2,581,344	\$2,862,432	(\$249,710)	-8.0%	\$281,088	10.9%

Expenses

- Proposed FY 27 expenses total \$2.9 million, decreasing \$249,710, or 8.0%, from the Approved Budget and increasing \$281,088, or 10.9%, from the current projection.
- The budget-to-budget decrease reflects lower salary and contractual services appropriations, partially offset by higher general expenses.
- Salaries are decreasing \$307,460, or 12.4%, with three fewer full-time positions and is \$223,338, or 11.4%, above the current projection.
- Full-time headcount is decreasing by three positions, from 28 to 25, compared to the current year's budget and increasing by two positions compared to the current projection.
 - Budget-to-budget reductions of four Claims Settlement Agent I positions, one Assistant Tax Collection and Claims Supervisor, and one Cashier I are partially offset by the addition of one Accountant II, one Claims Settlement Agent III, and one Cashier II. Part-time headcount remains unchanged at one position.
- The FY 27 Proposed equipment budget is flat compared to the FY 26 NIFA Approved Budget and the current projection. The equipment appropriation is used to cover office furniture/furnishings expenses.
- General expenses are increasing \$177,750, or 47.5%, from both the FY 26 NIFA Approved Budget and the current projection. This is mainly due to miscellaneous supplies and tax lien sale advertising, partially offset by lower office supplies, travel, and postage.
- The Proposed FY 27 budget for contractual services decreases by \$120,000, or 48.9%, from both the FY 26 NIFA Approved Budget and the current projection. In FY 27, this line funds \$120,000 less in miscellaneous contracts.

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		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	8	8	9	7	9	0	0.0%	2	28.6%
Salaries	\$660,172	\$656,757	\$837,438	\$717,854	\$860,639	\$23,201	2.8%	\$142,785	19.9%
General Expenses	10,897	9,325	39,442	39,442	39,442	0	0.0%	0	0.0%
Contractual Services	3,000	9,482	6,000	6,000	6,000	0	0.0%	0	0.0%
Total	\$674,069	\$675,564	\$882,880	\$763,296	\$906,081	\$23,201	2.6%	\$142,785	18.7%

Expenses

- The FY 27 expense budget is higher by \$23,201, or 2.6% budget to budget and higher by \$142,785, or 18.7% against projections.
- FY 27 salaries are increasing to \$860,639; 2.8% more when compared to the FY 26 NIFA Approved Budget and 19.9% higher when relative to projections.
 - The difference between the FY 27 Proposed Budget and the current projection is mainly due to two full-time vacant positions and the required wage increases from the January 1st cost-of-living adjustment for CSEA employees under the revised memorandum of agreement.
- General expenses remain flat at \$39,442 in the current FY 27 proposal.
- The FY 27 proposed contractual services budget is constant at \$6,000.



Revenue	Historical		2026		2027	Exec. vs. Approved		Exec. vs. Projected	
	2024	2025	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
State Aid-Reimb of Exp	\$90,000	\$0	\$90,000	\$90,000	\$90,000	\$0	0.0%	\$0	0.0%
Gifts	0	43,734	0	0	0	0	*****	0	*****
Total	\$90,000	\$43,734	\$90,000	\$90,000	\$90,000	\$0	0.0%	\$0	0.0%

Revenues

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

Stand Down

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

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

