

Overview of the Fiscal Year 2021

Executive Budget



Nassau County Office of Legislative Budget Review

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October 5, 2020

Agencies Scheduled to Testify:

Assessment

Consumer Affairs

Health

Human Services

Minority Affairs

Public Works

Sewers

Social Services

Nassau County Legislature

Hon. Richard Nicoletto,
Presiding Officer

Hon. Kevan Abrahams,
Minority Leader

Maurice Chalmers
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Inter-Departmental Memo

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

From: Maurice Chalmers, Director
Office of Legislative Budget Review

A handwritten signature in blue ink, appearing to be "M. Chalmers", is written over the text "Office of Legislative Budget Review".

Date: October 5, 2020

Re: FY 21 Budget Hearing – October 5, 2020

Enclosed please find our preliminary review of the FY 21 Executive Budget for the specific agencies scheduled to appear at the Legislative Budget Hearing on October 5, 2020. The attached analysis includes two years of historical expenditures and revenue, as well as the Office of Legislative Budget Review's (OLBR) projections for FY 20. OLBR's final review of the FY 21 Proposed Budget will be updated with information that is discussed and gathered from this hearing.

Assessment Department

The Proposed FY 21 revenue budget is decreasing by 4.1% from the FY 20 NIFA Approved Budget and increasing 5.4% from the current FY 20 projection. The Assessment Department revenue budget has one object code in FY 21, departmental revenues. Four revenues sources are budgeted on this line, the most significant revenue source is the GIS Tax Map Verification Fee. This is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording.

The FY 21 GIS Tax Map Proposed Budget is decreasing \$6.9 million from the FY 20 NIFA Approved Budget. The Administration said that this is due to an anticipated legally required rate adjustment.

In FY 21 revenues from the Income and Expense law were put back in the budget. These are penalties collected for non-compliance in submitting the Annual Survey of Income and Expense form (ASIE). The budget includes \$5.0 million in FY 21, \$10.0 million in FY 22, \$15.0 million in FY 23 and \$20.0 million in FY 24. These revenues are considered a risk due to pending litigation.

The FY 21 Proposed Assessment Department expense budget is decreasing by 7.8%, compared to the FY 20 NIFA Approved Budget and decreasing 2.9% compared to the FY 20 projection. Reduced contractual services and the elimination of 49 vacant positions are the primary drivers of the decrease.

Department of Consumer Affairs

The Proposed FY 21 Revenue Budget of \$5.9 million remains flat compared to the FY 20 NIFA Approved Budget but increases by \$60,602 in comparison to OLBR's projection. The main driver for the overall revenue projection to budget variance is tied to a \$50,000 increase in rents & recoveries. The FY 21 rents & recoveries budget remains unchanged at the FY 20 Approved Budgeted amount of \$100,000. The rents & recoveries budget includes anticipated civil judgment revenues from judicial hearings on unpaid civil judgements. In person hearings are temporarily suspended due to COVID-19. However, the department is making the necessary changes to safely resume in person hearings while also preparing for virtual hearings in case that is deemed necessary. Currently, pre-hearing settlement conferences via phone are underway. Compared to the FY 20 projection, permits and licenses are increasing by \$10,602, or 0.2%. The proposed fines & forfeitures budget is unchanged at \$1.4 million. According to the department, 365 violations were issued as of September 2020 for price gouging as a result of the pandemic.

The Proposed FY 21 Expense Budget of \$2.0 million is 11.3% less than the FY 20 NIFA Approved Budget. Proposed expenses are 0.5%, or \$9,698 more than the latest OLBR projections. FY 21 proposed equipment expenses are down 88.3% to \$4,500 when compared to the FY 20 Approved Budget and OLBR's current projections. Contractual services are increasing by \$50,000, budget to budget, and \$10,000 in comparison to the projection. The department uses the contractual services budget for judicial hearing officers and stenographers needed to conduct hearings in order to collect outstanding fines. Salary expenses are decreasing by \$271,448, or 12.3%,

budget to budget, and rising \$135,698, or 7.6% when compared to OLBR projections. The general expense budget has declined 6.5% to \$28,668 in the Proposed FY 21 Budget, compared to the FY 20 budget.

Department of Health

Total FY 21 expenditures are increasing by \$3.0 million, or 1.8%, compared to the FY 20 NIFA Approved Budget due mostly to increases in salaries and provider payments for (Children’s Early Intervention Services and Pre-school Special Education). Compared to the FY 20 projection, the budget is rising by \$212,445, or 0.1% due to salaries, which are mostly offset by a decline in provider payments.

Provider payments for the Children’s Early Intervention Services Program and Pre-school Education Program and makes up 83.2% of the Proposed FY 21 expense budget. The \$139.6 million budget for provider payments is increasing by \$2.6 million compared to the prior year budget, but it is decreasing by \$1.5 million from the FY 20 projection. The budgeted amount is \$12.0 million lower than the department requested amount of \$151.6 million. According to the FY 21 Proposed Budget Summary Book, the budget includes the costs for all services for the anticipated caseload level as authorized by school districts to approved applicants. The County is currently pursuing State legislation to cap or mitigate the local cost of pre-school and early intervention services. If this cap is not reached, there is a potential risk to the Proposed FY 21 Budget.

The proposed FY 21 revenue budget is increasing minimally by \$99,120, or 0.1%, to \$89.3 million, compared to the FY 20 NIFA Approved Budget. This is due mostly to an increase in department revenues, which is partially offset by a decrease in state aid. Compared to the FY 20 projection, state aid is rising by \$10.6 million. The FY 20 state aid projection includes a 20% withholding due to New York State revenue cuts that are being implemented across the board to all local governments and school districts.

Department of Human Services

The FY 21 expense budget for the Department of Human Services is decreasing by \$632,583 or 1.6% budget to budget, and by \$311,578 or 0.8% compared to the OLBR projection.

FY 21 salaries have a decline of \$286,563 or 5.2% compared to the prior year budget, and a growth of \$34,442 or 0.7% compared to OLBR’s current projection. The proposed salary budget accommodates wages and title movements for FY 21. The full-time headcount for FY 21 is decreasing by one position budget to budget and increasing by three positions compared to OLBR’s projection. Part-time headcount is increasing by one position budget to budget and when compared to OLBR’s current projection.

The contractual services budget for FY 21 has a decline of \$245,000, or roughly 0.9%. The program funding includes the Office of the Aging (OFA), Office of Youth Services (OYS), and Office of Mental Health, Chemical Dependency and Development Disabilities Services (OMHCDDS).

The Proposed FY 21 revenue budget of \$16.0 million is declining by \$838,710, or 5.0%, compared to the FY 20 NIFA Approved Budget. This is due to a decrease in state aid reimbursement. The FY 21 Proposed budget for federal aid remains constant at \$4.9 million. State aid is declining by \$838,710, or 7.2%, compared to the FY 20 NIFA Approved Budget due to a reduction in various programs.

Department of Public Works

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

Contractual services (DE) are decreasing by \$9.7 million or 6.6% from FY 20. This is mainly due to a \$14.2 million decreased spending on the TransDev Services, Inc. contract for NICE bus service because of an adjustment in service hours. Another decline is in the sanitary solid waste disposal line, offset by increases in miscellaneous contractual services, building & maintenance services, rodent control services, and construction & demolition debris removal.

DPW's FY 21 Proposed revenue Budget is decreasing by \$13.1 million from the FY 20 budget and \$0.3 million from OBLR's projection. Rents and recoveries revenue are increasing by \$2.2 million, or 13.2%, and by \$10.8 million compared to the projection. The budgeted rise is driven by a \$2.1 million increase in the sale of County property, \$0.5 million in Coliseum rental, and \$22,864 in Mitchell Field veterans housing project, offset by a \$0.4 million decrease in the rental of Mitchell Field. Departmental revenues are decreasing by \$9.7 million from FY 20 but is increasing by \$11.4 million compared to the projection. The budget to budget decrease is mainly due to an \$8.9 million decrease in bus fare box revenue, \$0.7 million in fees, and \$150,000 in concessions. Federal aid is remaining constant at \$7.3 million. Funds from the Federal Transportation Authority and the NYS Pass Thru Federal Funds make up this line. Federal aid is decreasing by \$28.9 million compared to the projection due to the removal of CARES Act funding for the NICE Bus in FY 20. State aid is decreasing by \$5.2 million, or 6.9%, to \$70.0 million from FY 20. The sole driver is the decrease in the State Operating Assistance (STOA) grant.

Sewer and Storm Water Resources District

The FY 21 Proposed Budget includes \$159.0 million in expenses and revenue, which is an increase of \$13.0 million from the FY 20 NIFA Approved Budget. The revenue increase is in debt service, specifically restructuring proceeds, of \$11.7 million. The Interfund Transfer line increase of \$6.0 million results from a property tax increase transferred from the Sewer Financing Authority Fund. Fund balance usage of \$0.6 million is planned for in FY 21. The rents & recoveries revenue budget does not include the County Guarantee

contract payment from SUEZ for leasing the County's employees to operate the sewer system. Permits & licenses are declining in all revenue lines.

The increase on the expenditure side, results from fringe benefits, contractual services, principal and interest as well as other expense. Fringe benefits are growing in social security, health insurance and the State retirement system costs. The contractual services line contains the allocation for the SUEZ contract expense which is increasing by \$7.8 million. Principal and interest are rising by \$1.3 million and \$0.4 million, respectively.

Office of Minority Affairs

Expenses in the Proposed FY 21 Budget are decreasing by \$151,172 or by 16.5% when compared to the FY 20 NIFA Approved Budget. Compared to OLBR's projections, expenses are increasing by 13.9% in the proposal. The proposed salary budget is 17.5% lower than the FY 20 NIFA Approved Budget and 14.2% higher than the latest projection. The FY 21 proposal decreased by 2 full-time positions and remained flat in part-time and seasonal positions, compared to the FY 20 Budget.

According to the Administration, the headcount increase relative to the current projection is to hire a Program Coordinator/Supervisor. The Department takes the position that the FY 21 budget will enable the County to spearhead its first disparity study in over a decade and to make possible the establishment of meaningful MWBE contracting goals. The Proposed Budget also removes the attorney title for the department and the Administration explains that the department intends to hire an attorney/program supervisor to fill the vacancy relative to budget.

The FY 21 Proposed Budget for state-aid reimbursement was for a program administered through the Department of Social Services and historically has been budgeted at each individual department with Social Services allocating funding based on participation. Going forward, this program is being budgeted with Social Services with all associated funding and costs remaining with DSS.

Department of Social Services

The proposed expense budget for the Department of Social Services (DSS) is \$489.7 million. Expenses are increasing by \$21.9 million in comparison to OLBR's latest projection but declining by \$200,875 budget to budget.

The proposed salaries are decreasing by \$845,355 budget to budget and rising by \$4.2 million above the latest projection. The rise in salaries compared to projections, stems from anticipated step and COLA adjustments for Civil Service Employees Association (CSEA) union members from possible labor negotiations, the promotion of Caseworkers and pending approval for Social Welfare Examiners.

The Proposed Budget decreases Medicaid by \$3.3 million, or, 1.4% compared to the prior year budget. The budget to budget decline is concentrated in the County Share, which is due to decreased County's weekly Medicaid payments offset by increases in indigent care and health Insurance premiums.

Recipient grant expenses in the FY 21 Proposed Budget are down 0.6% or \$0.3 million budget to budget. TANF cases declined 13.2% from August 2019 to August 2020. SNA cases have declined 1.8% during this same period. The decrease in recipient grant expenses budget to budget reflects the reduction of TANF and SNA cases.

Emergency vendor payments are made to cover a variety of services rendered to eligible DSS clients. The FY 21 proposal is increasing by \$4.3 million to \$57.6 million, budget to budget and \$4.6 million versus the projection of roughly \$53.0 million. In addition, purchased services costs are growing by 1.0% compared to the prior year budget.

The proposed budget is roughly \$1.3 million or 0.7% less in revenue than in the prior year budget and \$3.7 million, or 2.0% more compared to OLBR's current projection. The changes compared to budget, are in department revenue, federal and state aid. About 88.3% of the proposed revenue budget is federal and state aid. The FY 21 proposal allocates roughly \$1.6 million more for federal aid than the prior year while state aid declined 12.5% budget to budget and 4.5% less than the latest projection. This is due to a shift in Committee on Special Education (CSE) reimbursement from the state to school districts, decreases for Foster Care Block Grant and the negative impact of COVID-19. The department revenue is rising to \$20.8 million, an increase of \$3.0 million attributable mostly to additional funding for other welfare receipts revenues because of the shift in CSE reimbursement from the state to school districts as mentioned above.

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

Revenues

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

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

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

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

Expenses

- The FY 21 Proposed Assessment Department expense budget is decreasing by 7.8%, compared to the FY 20 NIFA Approved Budget and decreasing 2.9% compared to the FY 20 projection. Reduced contractual services and the elimination of 49 vacant positions are the primary drivers of the decrease.
- The salary increase from projection to budget will enable the department to fill its current 2 vacant positions. According to the Administration, a reduced hiring plan is the reason for the elimination of the 49 vacant positions.
- The FY 21 general expenses line is increasing \$233,000 compared to the FY 20 NIFA Approved Budget and the current FY 20 projection. The increase is a function of higher postage delivery and copying blueprint supplies and expenses costs.
- FY 21 Assessment contractual services costs are decreasing \$2.6 million from the FY 20 NIFA Approved Budget and the FY 20 projection. The decline is on the miscellaneous contractual services line. According to the Budget Office, the Department has a reduced need for contractual services.
- FY 21 other expenses are unchanged at the FY 20 budgeted level. These represent other suits and damages costs for property tax refunds. In addition to the \$30.0 million budgeted in the Assessment Department to cover the cost of property tax refunds, FY 21 Dispute Assessment Fund, (DAF) charges will be levied at a rate where the County collects \$40.0 million.

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

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

Revenues

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

Revenues, cont.

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

Permits & Licenses

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

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

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

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

Expenses

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

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

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

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

Expenses

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

Expenses, Cont.

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

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

Expenses, Cont.

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

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

Expenses, Cont.

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

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

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

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

- Public Health budgeted at \$8.1 million, is increasing by \$408,982, or 5.3%, due mostly to the increased headcount of five full-time positions. This control center provides disease control, quality improvement epidemiology and research, as well as Public Health Emergency Preparedness in order to respond to public health threats.
- The Public Health Lab provides services to address and protect the residents of Nassau County against environmental health risks including but not limited to water, water supply, and mosquito testing. The FY 21 Proposed budget is decreasing minimally by \$112,791, or 5.8%, mostly due to reduced equipment maintenance/rental and miscellaneous general expenses.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 21 Proposed budget of \$29.8 million is decreasing by \$1.3 million due to reduced program agency services. The Proposed Budget is closer aligned with the FY 20 projected level.
- The Pre-school Education Program is devoted to providing special education services to pre-school children (ages 3-5). This control center is budgeted for \$114.1 million in FY 21, which is an increase of \$3.8 million, or 3.4% compared to the FY 20 Approved Budget. The budget consists mostly of provider payments which is discussed on the next page.

Expenses, Cont.

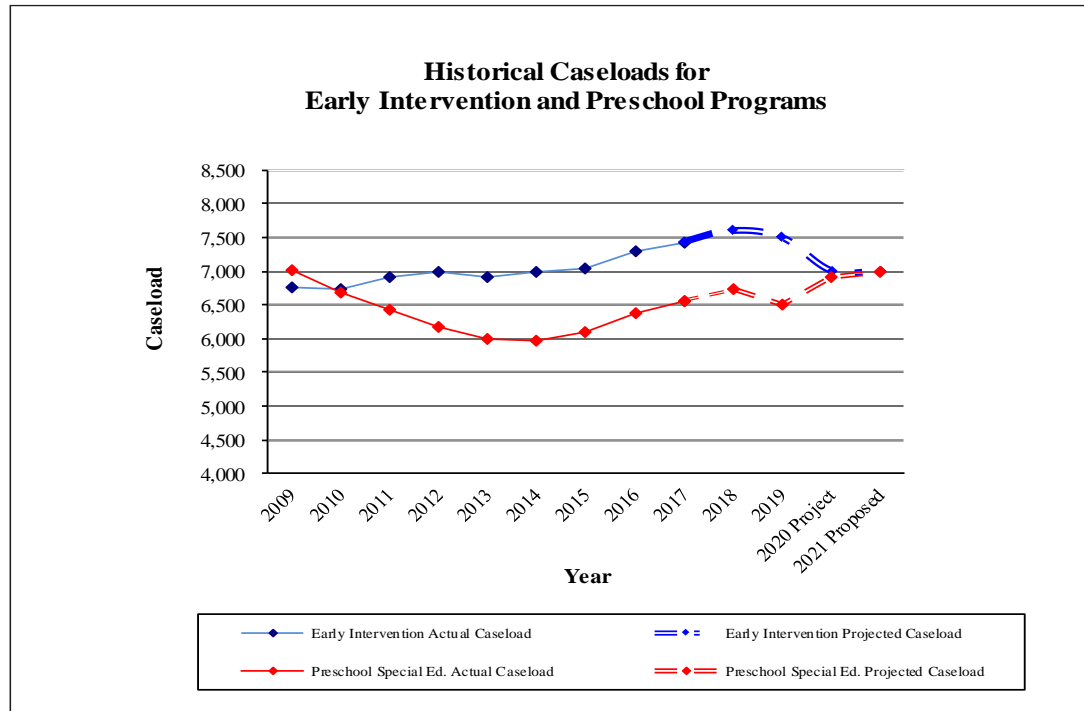
- Provider payments are increasing by \$2.6 million to \$139.6 million in the FY 21 Executive budget, when compared to the FY 20 Adopted Budget. Of the total budget, \$113.8 million in payments is devoted to the Pre-school Education program and \$25.8 million is for Children’s Early Intervention Services.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

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

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

Expenses, Cont.

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



- Under the Pre-school Education Program, the caseload data from FY 16-FY 18 are subject to revision since the years have not been closed. The FY 20 projection and FY 21 Proposed Budget assume caseload figures of 7,000 each for Early Intervention. For the Pre-school Education total program, caseloads of 6,904 are projected in FY 20 and 7,000 are budgeted in FY 21.
- It is difficult for the department to project caseload figures since the State allows the school districts up to four years to submit authorizations to the County. More caseload data is depicted on the next page.

Expenses, Cont.

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

Children in the Early Intervention and Preschool Program By Year

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

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

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

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

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

Revenue

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

- The proposed FY 21 revenue budget is increasing minimally by \$99,120, or 0.1%, to \$89.3 million, compared to the FY 20 NIFA Approved Budget. This is due mostly to an increase in department revenues, which is partially offset by a decrease in state aid.
- The FY 21 Proposed Budget for permits and licenses remain unchanged at \$6.2 million. Since the current FY 20 projection is \$4.8 million, or \$1.4 million below the Proposed Budget, this revenue source could be at risk if there is another shutdown or a second wave of the COVID-19 pandemic.
 - Besides the fees above, permits and licenses also includes fees charged for sanitation violations, swimming pool and beach inspections, temporary residence inspections, water supply plan review, and tattoo parlors.
- The FY 21 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 20 NIFA Approved Budget.
 - Fines collected for violations include improper food handling, improper storage of toxic and hazardous material, day camp code violations, water quality violations and cross connection violations.
- The inter-fund charges revenue budget of \$57,516 is reimbursement for services received from the Grant Fund. The budget remains flat compared to FY 20.
- Rents and recoveries continue to remain budgeted at \$250,000 in the FY 21 Proposed Budget. This revenue represents anticipated vendor recoveries.

Revenues, Cont.

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

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

- The increase in department revenue is mainly due to a rise of \$800,00 million in Medicaid fees for Early Intervention Services. According to the department, the rise is due to an increase in more children with Medicaid coverage.
- Pre-school Medicaid, remains unchanged at \$4.0 million in the Proposed FY 21 Budget.
 - When the County provides services for Pre-school education, the department will receive a percentage of cost reimbursement through either Medicaid or state aid. The revenue from Medicaid is budgeted in departmental revenue and the revenue from state aid is budgeted under the state aid revenue source.

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

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

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

Expenses

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

Expenses, Cont.

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

Court Remands

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

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

- Contractual services budget for FY 21 has a decline of \$245,000 or roughly 0.9%. The program funding for the Offices within Human Services are illustrated in the charts on the following pages.
- Inter-departmental charges allocated by the Office of Management and Budget (OMB) for FY 21 is \$3.8 million. The budget is increasing by a minimal \$4,000, or 0.1%, compared to the prior year budget and the OLBR projection. The rise is due to juvenile detention center expenses.

Expenses, Cont.

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

Expenses, Cont.

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

Expenses, Cont.

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

Expenses, Cont.

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

Expenses, Cont.

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

Expenses, Cont.

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

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

Revenues

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

Funding Sources

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

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

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

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

Source: Department of Human Services

Office of the Aging (OFA)

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

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

Source: Department of Human Services

Funding Sources

Office of Youth Services (OYS)

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

Source: Department of Human Services

Office of Youth Services (OYS)

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

Source: Department of Human Services

Office for the Physically Challenged (OPC)

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

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

Source: Department of Human Services

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

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

Expenses

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

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

Revenue

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

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

Expenses

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

Expenses, Cont.

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

Expenses, Cont.

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

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

Expenses, Cont.

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



Expenses, Cont.

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

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

Expenses, Cont.

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

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



Expenses, Cont.

Transit Bus Expenses

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

Mass Transportation Funding				
Mass Transportation (MM)	FY 19 Actual	FY 20 Budget	Executive FY 21	2021 - 2020 % Change
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	30,458,751	30,946,091	32,092,219	3.7%
632 MTA-LIRR Operating Assistance	11,583,792	11,583,792	11,583,792	0.0%
635 Handicapped Transportation System	609,500	609,500	609,500	0.0%
636 Intermodal Center Subsidy	<u>0</u>	<u>65,000</u>	<u>65,000</u>	0.0%
	\$44,582,043	\$45,134,383	\$46,280,511	2.5%
Other Expenses (OO)				
6H Lido Beach Bus Route	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0.0%</u>
Mass Transportation and Lido Beach	\$44,657,043	\$45,209,383	\$46,355,511	2.5%

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

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



Transdev Services, Inc.

	NICE Bus			
	2019 Actuals	2020 OMB Projection	2020 NIFA Approved	2021 Proposed
County Contractual Service Payment	\$131,272,429	\$134,447,385	\$135,447,395	\$121,259,918
County Bus Subsidy Payment	1,930,000	1,930,000	1,930,000	1,930,000
County Handicapped Transit	609,500	609,500	609,500	609,500
Total County Expenses	\$133,811,929	\$136,986,885	\$137,986,895	\$123,799,418
Fare Box Revenues	40,102,298	7,028,681	40,102,298	31,216,838
Bus Advertising	807,000	546,667	820,000	820,000
Non-Operating Revenue	344,400	258,300	200,900	200,900
County Capital Match	1,400,000	700,000	700,000	700,000
Federal Transportation Authority	11,200,000	33,073,617	5,600,000	5,600,000
Reimbursed Expense	0	680,000	700,000	700,000
STOA Grant	74,472,000	66,125,440	74,352,000	69,180,000
Total County Revenues	\$128,325,698	\$108,412,705	\$122,475,198	\$108,417,738
Net County Contribution	(5,486,231)	(28,574,180)	(15,511,697)	(15,381,680)

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

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

Revenues

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

Revenues, Cont.

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

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

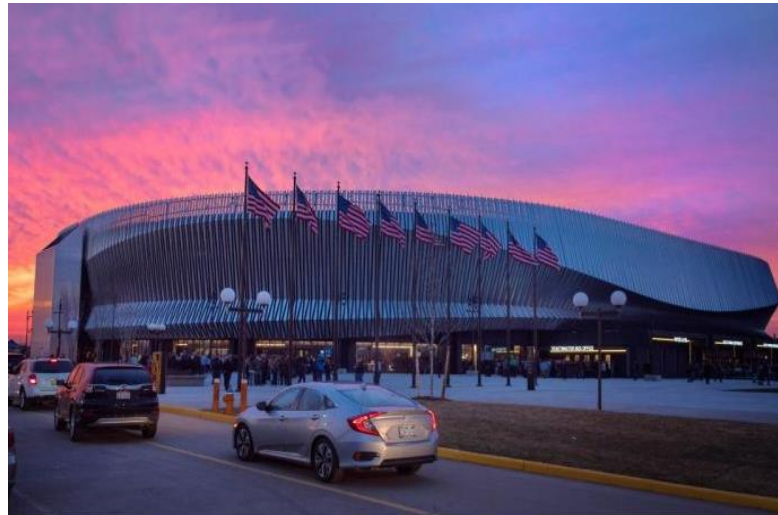
- The table above shows DPW’s departmental revenues.
- The Proposed FY 21 departmental revenues are declining by \$9.7 million when compared to the FY 20.
 - Fare box revenue is decreasing by \$8.9 million from the FY 20 Approved Budget.
 - Fees are decreasing by \$0.7 million while bus advertising is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

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

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

Revenues, Cont.

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



Finance Authority and District

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

Sewer and Storm Water Finance Authority Expenses

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

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

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

Sewer and Storm Water Finance Authority Revenues

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

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



Sewer District Tax Rebalancing Plan

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

Sewer and Storm Water Finance Authority Revenues, Cont.

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

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



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



Sewer and Storm Water Resource District Expenses

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

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

Sewer and Storm Water Resource District Expenses, Cont.

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

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

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

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

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

Sewer and Storm Water Resource District Expenses, Cont.

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

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

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

Sewer and Storm Water Resource District Revenues

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

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

Sewer and Storm Water District, Multi-Year Plan

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

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

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

- Salaries and fringe benefits are growing in the out-years.
- The equipment expense is budgeted at \$10,000 in FY 21, FY 22, FY 23, and FY 24.
- General expenses are remaining flat in the out-years.
- Contractual services, specifically professional services, is increasing by an estimated \$0.7 million each year from FY 22 to FY 24.
- Utility costs, precisely brokered gas, are slowly rising.
- Interest and principal are decreasing in the out-years.
- The interfund charges are expected to increase due to greater capital debt service charges.
 - Capital debt increases by \$7.7 million in FY 22, \$6.8 million in FY 23 and \$4.7 million in FY 24.
- Fund balance is appropriated at \$0.5 million in FY 21, \$7.2 million in FY 22 and \$1.4 million in FY 23.
- Permits & licenses grow to \$1.5 million in the out years.
- Rents & recoveries, specifically enterprise fund recoveries, are \$10.0 million in FY 22 and \$3.0 million in FY 23 and FY 24.
- The transfer from SFA increases in the out-years.

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

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

Expenses

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

Expenses, cont.

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

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

Expenses, cont.

Direct Assistance

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

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

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

Expenses, cont.

Direct Assistance, cont.

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

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

**FY20 is the current year end projection*

Expenses, cont.

Medicaid

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

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

Expenses, Cont.

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

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

Expenses, Cont.

➤ The proposed budget has a part-time headcount of 95 employees. This headcount is 33 more positions than the September 1, 2020 actual and flat budget to budget. The changes focus on the following:

- Administration Control Center: The FY 21 staffing plan increases by seven positions relative to the onboard September actuals. Legal decreased by one position which is offset by Administration, Support Services and Systems Administration responsibility centers where staff are growing by one, five and two titles respectively.
- Public Financial Assistance Control Center: The proposal increased 11 positions within various responsibility centers including Public Assistance and the Employment Program.
- Services Control Center: The onboard titles grew by 15 positions compared to the FY 21 proposal in the Child Protective Services responsibility center. However, the Child Preventive Services and Children’s Services positions offset each other.

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

Expenses, Cont.

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

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

Expenses, Cont.

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

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

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

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

Source: Department of Social Services

Expenses, Cont.

Emergency Vendor Payments

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

Source: Department of Social Services

Medicaid

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

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

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

Source: Department of Social Services

Purchased Services

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

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

Source: Department of Social Services

Revenues

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

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

Revenues, cont.

Governmental Aid

- Each year, the State reimburses the County for specific program expenses. For example, the County receives reimbursement for 29.0% of SNA-related expenditures. There is 12.5% less state aid reimbursement budget to budget and 4.5% less than the latest projection. These declines are due to a shift in CSE reimbursement from the state to school districts, decreases for Foster Care Block Grant and the negative impact of COVID-19.
- Excluding Medicaid expenses, federal and state aid defrays 63.2% of DSS’s proposed expense. However, the percentage of the reimbursement drops to 33.4% once the Medicaid Control Center is factored into the calculation.

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