

Overview of the Fiscal Year 2022

Executive Budget



Nassau County Office of Legislative Budget Review

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September 29, 2021

Agencies Scheduled to Testify:

Comptroller

Consumer Affairs

Health

Human Services

Management & Budget

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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BUDGET REVIEW



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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 "MCh", is written over the name "Maurice Chalmers" in the "From:" field.

Date: September 27, 2021

Re: FY 22 Budget Hearing – September 29, 2021

Enclosed please find our preliminary review of the FY 22 Executive Budget for the specific agencies scheduled to appear at the Legislative Budget Hearing on September 29, 2021. 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 21. OLBR's final review of the FY 22 Proposed Budget will be updated with information that is discussed and gathered from this hearing.

County Comptroller

The FY 22 Proposed Expenses are declining by \$66,705, or 0.8%, from the FY 21 budget, while increasing by \$722,298, or 8.9%, from the projection. The salaries line is decreasing by \$41,705 and net one part-time positions when compared to the FY 21 budget but growing by \$747,298 and a total of 10 employees, seven full-time and three part-time from the projection. The proposed salary budget allows the department to fund critical full-time vacancies to remain in compliance with its mandates.

The FY 22 revenues are remaining unchanged from both the FY 21 budget and the projection. The rents and recoveries revenue, precisely audit recovery, is flat at \$300,000 in the FY 22 budget. The departmental revenue line is holding firm as compared to both the FY 21 budget and projection at \$11,194.

Department of Consumer Affairs (DCA)

The Proposed FY 22 Revenue Budget of \$5.9 million remains flat compared to the FY 21 NIFA Approved Budget but is increasing by \$1.1 million in comparison to OLBR's projection. The main driver for the overall revenue projection to budget variance is tied to a \$1.0 million increase in fines & forfeitures. According to the department, resources have been allocated to investigations surrounding consumer complaints that are significantly time consuming, leading to lower than budgeted revenues. The FY 22 proposed rents & recoveries budget remains unchanged at the FY 21 Approved Budgeted amount of \$100,000. When compared to OLBR's projections, rents & recoveries are increasing by \$50,000. The rents & recoveries budget includes anticipated civil judgment revenues from judicial hearings on unpaid civil judgements. The DCA holds in-person and virtual hearings officiated by a Judicial Hearing Officer in an attempt to recover outstanding fines.

The Proposed FY 22 Expense Budget of \$2.4 million is 18.1% greater than the FY 21 NIFA Approved Budget. Proposed expenses are 26.9%, or \$503,621 more than the latest OLBR projections. Salary expenses are increasing by \$135,882, or 7.0%, budget to budget, and \$375,953, or 22.3% when compared to OLBR projections. FY 22 proposed general expenses are up 445.3% to \$156,336 when compared to the FY 21 Approved Budget. The significant rise is a result of miscellaneous supplies & expenses for continued funding of the Smart Sprinkler Program. Contractual services are increasing by \$100,000, budget to budget, and in comparison to the projection. The \$100,000 increase reflects the need for additional judicial hearing officers to conduct hearings in order to collect outstanding fines as well as cover credit card fees.

Department of Health

Total FY 22 expenditures are increasing by \$5.9 million, or 3.5%, compared to the FY 21 NIFA Approved Budget and by \$3.2 million, or 1.9%, compared to the current projection. The increase budget to budget is due to provider payments for (Children's Early Intervention Services and Pre-school Special Education), followed by salaries and a smaller rise in general expenses.

The FY 22 salary line is increasing by \$582,336 or 3.6% budget to budget, and by \$1.8 million compared to the FY 21 projection. The salary budget includes an increase in termination pay of roughly \$0.4 million, annual step increases, as well as funding for the possible settlement of a CSEA contract of \$1.3 million.

Provider payments for the Children’s Early Intervention Services Program and Pre-school Education Program makes up 83.4% of the Proposed FY 22 expense budget. The \$144.8 million budget is increasing by \$5.2 million compared to the FY 21 budget, and by \$1.3 million from the FY 21 projection. The budgeted amount is \$3.0 million lower than the department requested amount of \$147.8 million, which would allow for potential growth in the rates or caseload. The FY 21 projection of \$143.5 million is currently producing a shortfall in the current year of roughly \$3.9 million. Despite the department requesting more funding last year, the FY 21 NIFA Approved budget did not provide enough for the current level of service. According to the department, services are resuming after the impact of COVID-19 in FY 20, and the FY 21 payments are projecting higher than budget.

Since the FY 22 budget is only growing a minimal growth of 0.9% compared to the FY 21 projection, there could be a potential for another shortfall next year if either rates or caseloads increase from their current levels. However, the department does state that the budget should be sufficient.

The proposed FY 22 revenue budget is increasing by \$5.9 million, or 6.6%, to \$95.3 million, compared to the FY 21 NIFA Approved Budget. This is due mostly to an increase in state aid, followed by a smaller increase in department revenues. The increase in department revenue is mainly due to a rise in Medicaid fees for Pre-school Services. According to the department, Medicare revenue has been increasing with the exception of FY 20 due to COVID-19. The increase in Medicaid revenue will be more in line with expected reimbursement. The FY 22 Proposed Budget for state aid is increasing by \$5.5 million, or by 7.1%, to \$81.7 million, compared to the FY 21 NIFA Approved budget. The budgeted increase is related to higher reimbursement from the rise in pre-school expenses and the adjusted pre-school and early intervention revenue calculation from last year.

Department of Human Services

The FY 22 expense budget for the Department of Human Services is increasing by \$2.3 million or 6.0% budget to budget, and decreasing by \$534,364 or 1.3% compared to the OLBR projection.

FY 22 salaries have a decline of \$58,822 or 1.1% compared to the prior year budget, and a decline of \$65,246 or 1.2% compared to OLBR’s current projection. The proposed salary budget decreases termination pay by \$209,158, removes two fulltime positions and accommodates in anticipated wage adjustments of \$425,993 due to a potential Collective Bargaining Agreement. Within the full-time headcount, many positions shift; however, the net FY 22 proposal is decreasing by two positions budget to budget and increasing by one position compared to OLBR’s projection. Part-time headcount is remaining constant budget to budget and increasing by four positions when compared to OLBR’s current projection.

Contractual services budget for FY 22 has a growth of \$1.5 million or 5.4% budget to budget. 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 22 revenue budget of \$15.9 million is declining by \$108,800, or 0.7%, compared to the FY 21 NIFA Approved Budget. This is due to a decrease in interfund charges and state aid reimbursement. The FY 22 Proposed budget for federal aid remains constant at \$4.9 million. State aid is declining minimally by \$8,800 or 0.1% compared to FY 21 NIFA Approved Budget due to a reduction in reimbursed expenses.

Office of Management and Budget (OMB)

Total consolidated FY 22 Proposed Budget expenses for the department are increasing by \$59.8 million compared to the prior year budget and \$210.6 million compared to the current projection. The expense increase is primarily a function of the new sales tax transfer to the Police Headquarters Fund, needed to keep the fund in balance given the proposed property tax decrease, increased other expenses costs, and higher local government assist payments. The expense increases are offset by the debt service chargeback savings achieved from the FY 21 NIFA debt refunding.

Total FY 22 Proposed OMB revenues are budgeted to decrease by \$20.4 million or 1.3% from the current projection. The decline is a function of the property tax reduction, lower than projected Countywide Sales tax collections, and lower state-aid. Offsetting these declines is a \$9.3 million increase in OTB Profits and a \$13.3 million increase in rents & recoveries.

According to the Administration, the FY 22 sales tax collections budget, including deferrals, was based upon three 3.1% annual increases from the FY 19 year-end actual inclusive of deferrals.

Compared to the FY 21 NIFA Approved Budget, the FY 22 Proposed General Fund property tax levy is decreasing by \$40.2 million. In the five Major Funds, property taxes are declining \$70.0 million or 8.5%. In the out-years of the Multi-Year Financial Plan, the Major Funds property tax levy is budgeted to increase \$55.0 million from FY 22 to FY 25.

Office of Minority Affairs

Expenses in the Proposed FY 22 Budget are increasing by \$380,598 or by 49.7% when compared to the FY 21 NIFA Approved Budget. Compared to OLBR's projections, expenses are increasing by 40.4% in the proposal. The proposed salary budget is 48.5% higher than the FY 21 NIFA Approved Budget and 38.6% higher than the latest projection. The FY 22 proposal increased by three full-time positions and remained flat in part-time and seasonal positions, compared to the FY 21 Budget. The three full-time positions include 2 Senior Program Coordinators and a Director of Special Projects. Higher terminal leave costs are also contributing to the salary increase. No revenues have been budgeted in FY 22 for the Office of Minority Affairs.

Department of Public Works (DPW)

The Department of Public Works' FY 22 Proposed Expense budget is increasing by \$22.8 million, or 8.2% from the FY 21 NIFA Approved Budget and \$10.8 million, or 3.7% from OLBR's projection. Salaries are increasing by \$4.0 million or 12.5% from the FY 21 NIFA Approved Budget and by \$6.8 million or 23.5% from the FY 21 projection. The salary budget is increasing mainly due to increased headcount, overtime, and capital back-charges. The budget also includes \$2.8 million funding for a possible settlement of a CSEA contract and retroactive pay. The salary increase from OLBR's projection is mainly driven by an increase in headcount from the current on-board employees. The FY 22 Proposed Budget adds fourteen full-time positions but reduces part-time and seasonal employees by four positions, compared to the FY 21 NIFA Approved Budget.

Contractual services (DE) are increasing by \$14.6 million or 10.6% from FY 21. This is mainly due to a \$15.3 million increased spending on the TransDev Services, Inc. contract for the NICE bus service. Other increases are found in miscellaneous contractual services, sanitary solid waste disposal, street light & signal maintenance, medical/psychiatric services, traffic management center, rodent control services, and tank testing repair & compliance, offset by a decline in building & maintenance services.

DPW's FY 22 Proposed revenue Budget is increasing by \$21.2 million from the FY 21 budget and \$14.8 million from OBLR's projection. Rents and recoveries revenue are decreasing by \$3.0 million, or 15.7%, but increasing by \$5.4 million, or 51.5%, compared to the projection. The budgeted decline is driven mainly by a \$2.9 million decrease in the sale of County property and a \$126,001 decrease in Mitchell Field veterans housing project. Departmental revenues are decreasing by \$280,538 from FY 21 but is increasing by \$6.9 million compared to the projection. The budget to budget decrease is mainly due to declines in 239F plan review – initial submission, plans, bus advertising, non-operating revenue, and rule book sales, offset by an increase in bus fare box. Federal aid is increasing by \$16.7 million to \$24.1 million from the FY 21 NIFA Approved budget and \$16.6 million from OLBR's projection. State aid is increasing by \$8.0 million, or 11.5%, to \$78.0 million from FY 21. The sole driver is the increase in the State Operating Assistance (STOA) grant.

Sewer and Storm Water Resources District

The FY 22 Proposed Budget includes \$162.9 million in expenses and revenue, which is an increase of \$3.9 million from the FY 21 NIFA Approved Budget. Fund balance usage of \$12.9 million is planned for in FY 22. The rents & recoveries revenue budget include \$3.0 million in the County Guarantee contract payment (Enterprise Fund Recoveries) from SUEZ for leasing the County's employees to operate the sewer system. Debt service from capital of \$11.7 million in FY 21 which was for restructuring proceeds has been eliminated in FY 22.

The largest increases on the expenditure side, results from interfund charges, utility, fringe benefits, and principal and interest. Interfund charges, specifically capital debt services charges, are growing by \$2.3 million, budget to budget. Brokered gas, within utilities, is the

main reason for the increase. Fringe benefits are growing by \$0.5 million, budget to budget which is mainly due to pension repayment costs of \$1.7 million. Principal and interest are rising by \$0.2 million and \$0.6 million, respectively.

Department of Social Services (DSS)

The proposed expense budget for the Department of Social Services is \$496.2 million. Expenses are increasing by \$6.5 million budget to budget and by \$39.8 million compared to OLBR's latest projection. The proposed salaries are increasing by \$1.1 million compared to the prior year's budget and rising by \$6.9 million above the latest projection. The rise in salaries compared to budget, is mostly due to anticipated collective bargaining adjustments for Civil Service Employees Association (CSEA) union members, increased terminal leave and promotions offset by fluctuations in title changes. The proposed budget increases Medicaid by \$1.6 million, or, 0.7% compared to the prior year budget.

Recipient grant expenses in the FY 22 Proposed Budget have increased minimally by \$50,000 budget to budget. The proposal is about 9.7% higher than the latest Department's projection of \$46.4 million. TANF cases declined 28.6% from August 2020 to August 2021. SNA cases have declined 25.1% during this same period. The projection 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 22 proposal is increasing by \$3.6 million to \$61.1 million compared to the prior year and \$1.3 million versus the projection of roughly \$59.8 million.

The proposed revenue budget is roughly \$1.1 million or 0.6% higher than in the prior year budget and \$3.1 million, or 1.7% more compared to OLBR's current projection. The changes compared to budget, are in department revenue, federal and state aid. About 87.9% of the proposed revenue budget is federal and state aid. The department revenue is rising to \$21.8 million, an increase of about \$0.9 million attributable mostly to additional revenue for other welfare receipts which is due to the increase in the school district share of Education of Handicapped Children payments from 36.85% to 56.85%. Offsetting this increase is County-client reimbursement and spousal refusal recoveries and costs that can fluctuate from year to year that have been decreasing for the past few years.

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Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	71	78	84	77	84	0	0.0%	7	9.1%
Part-Time and Seasonal	6	3	7	3	6	(1)	-14.3%	3	100.0%
Salaries	\$6,763,299	\$7,043,089	\$7,814,177	\$7,025,174	\$7,772,472	(\$41,705)	-0.5%	\$747,298	10.6%
Equipment	2,142	1,163	4,500	4,500	4,500	0	0.0%	0	0.0%
General Expenses	50,218	53,277	123,620	123,620	98,620	(25,000)	-20.2%	(25,000)	-20.2%
Contractual Services	472,849	682,019	948,000	948,000	948,000	0	0.0%	0	0.0%
Total	\$7,288,507	\$7,779,548	\$8,890,297	\$8,101,294	\$8,823,592	(\$66,705)	-0.8%	\$722,298	8.9%

Expenses

- The FY 22 Proposed Expenses are declining by \$66,705, or 0.8%, from the FY 21 budget while increasing by \$722,298, or 8.9%, from the projection.
- The salaries line is decreasing by \$41,705 and net one part-time position when compared to the FY 21 budget but growing by \$747,298 and a total of 10 employees, seven full-time and three part-time from the projection.
 - The proposed salary budget allows the department to fund critical full-time vacancies to remain in compliance with its mandates.
- Equipment, precisely office furniture, is remaining flat at \$4,500 when compared to the FY 21 and projection.
- General expenses, specifically postage delivery, is decreasing by \$25,000 in FY 22.
- Contractual services are remaining flat at \$948,000 in FY 22 against the FY 21 budget and projection.
 - These funds are allocated for financial and miscellaneous contractual services.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$266,011	\$271,656	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Dept Revenues	18,929	13,357	11,194	11,194	11,194	0	0.0%	0	0.0%
Total	\$284,940	\$285,013	\$311,194	\$311,194	\$311,194	\$0	0.0%	\$0	0.0%

Revenues

- The FY 22 revenues are remaining unchanged from both the FY 21 budget and the projection.
- The rents and recoveries revenue, precisely audit recovery, is flat at \$300,000 in the FY 22 budget.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$5,552,009	\$4,015,023	\$4,449,500	\$4,449,500	\$4,449,500	\$0	0.0%	\$0	0.0%
Fines & Forfeits	543,117	274,180	1,350,000	350,000	1,350,000	0	0.0%	1,000,000	285.7%
Rents & Recoveries	8,370	1,125	100,000	50,000	100,000	0	0.0%	50,000	100.0%
Dept Revenues	125	0	200	200	200	0	0.0%	0	0.0%
State Aid-Reimb of Exp	6,146	27,530	45,000	42,750	45,000	0	0.0%	2,250	5.3%
Total	\$6,109,767	\$4,317,857	\$5,944,700	\$4,892,450	\$5,944,700	\$0	0.0%	\$1,052,250	21.5%

Revenues

- The Proposed FY 22 Revenue Budget of \$5.9 million remains flat compared to the FY 21 NIFA Approved Budget but is increasing by \$1.1 million in comparison to OLBR’s projection.
- The main driver for the overall revenue projection to budget variance is tied to a \$1.0 million increase in fines & forfeitures.
 - OLBR’s projections are closely in line with OMB’s projections, previous year actuals and take into account low collections in FY 21.
 - The Department of Consumer Affairs issues fines to businesses violating County and State law and regulations. For example, the County would issue a fine to a home improvement business operating without a Nassau County license.
 - According to the department, resources have been allocated to investigations surrounding consumer complaints that are significantly time consuming, leading to lower than budgeted revenues.
- The FY 22 proposed rents & recoveries budget remains unchanged at the FY 21 Approved Budgeted amount of \$100,000. When compared to OLBR’s projections, rents & recoveries are increasing by \$50,000.
 - The rents & recoveries budget includes anticipated civil judgment revenues from judicial hearings on unpaid civil judgements.
 - The DCA holds in-person and virtual hearings officiated by a Judicial Hearing Officer in an attempt to recover outstanding fines.
- The proposed permits & licenses budget is unchanged at \$4.4 million.

Revenues, cont.

- Proposed FY 22 state aid revenue is level with the FY 21 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 22. The chart below includes the FY 20 historical actual, the FY 21 NIFA Approved Budget, and the Proposed FY 22 Budget for each permit and license collected by the department:

Permits & Licenses	FY 20 Actual	FY 21 Budget	FY 22 Proposal	FY 22 Proposed vs. FY 21 Budget Variance
Home Improvement License	\$2,537,840	\$2,600,000	\$2,600,000	\$0
Weights and Measures	1,134,788	1,500,000	1,500,000	\$0
Taxi and Limo Registration	73,895	175,000	175,000	\$0
ATM Registration	98,810	140,000	140,000	\$0
Licensing	167,740	14,500	14,500	\$0
Health Club License	1,950	20,000	20,000	\$0
Total	\$4,015,023	\$4,449,500	\$4,449,500	\$0

- Home improvement licenses budgeted at \$2.6 million are renewed on a biannual basis. As a result, this fee’s annual result alternates between low yield and high yield years. Although the upcoming fiscal year is expected to be a low yield year as the department is still rebounding from COVID-19, the budgeted amount is flat.
- Weights & Measures fees have remained flat budget to budget at \$1.5 million and the fees include the Item Pricing Waiver Program. Weights & Measures mostly performs inspections of sales devices but will be assigned investigations related to gas stations, inaccurate scales, etc.

- The proposed budget includes \$175,000 for fees associated with taxi and limousine registration. The Department is precluded by State law from enforcing TLC rules/regulations against transportation network companies (Uber, Lyft).
- The ATM registration fee budget remains unchanged at the FY 21 Approved Budgeted amount of \$140,000. The ATM Registration budget includes both new registrations and renewals.
- The various licensing fee budget is constant at \$14,500.
- The proposed health club license budget is flat budget to budget at \$20,000. The Administration introduced this fee in FY 17.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	25	25	22	26	1	4.0%	4	18.2%
Salaries	\$1,878,812	\$1,610,085	\$1,928,033	\$1,687,962	\$2,063,915	\$135,882	7.0%	\$375,953	22.3%
Equipment	1,114	2,499	4,500	4,500	4,500	0	0.0%	0	0.0%
General Expenses	11,482	16,261	28,668	128,668	156,336	127,668	445.3%	27,668	21.5%
Contractual Services	39,819	37,302	50,000	50,000	150,000	100,000	200.0%	100,000	200.0%
Total	\$1,931,227	\$1,666,146	\$2,011,201	\$1,871,130	\$2,374,751	\$363,550	18.1%	\$503,621	26.9%

Expenses

- The Proposed FY 22 Expense Budget of \$2.4 million is 18.1% greater than the FY 21 NIFA Approved Budget. Proposed expenses are 26.9%, or \$503,621 more than the latest OLBR projections.
- Salary expenses are increasing by \$135,882, or 7.0%, budget to budget, and \$375,953, or 22.3% when compared to OLBR projections.
 - Compared to the FY 21 budget, full time headcount is increasing by one in FY 22. However, compared to the current staffing levels a net of four full time titles will be added including a Deputy Commissioner of Consumer Affairs, an Accountant III, a Consumer Affairs Investigator II and two Administrative Assistant Bilingual, offset by the loss of a Weights & Measures Inspector I.
 - Overtime and longevity are increasing by \$5,000 and \$6,020, respectively, while terminal leave is decreasing by \$30,457, compared to the FY 21 Approved Budget.
 - The proposed budget also includes funding of \$159,146 for the possible settlement of the CSEA contract.
- FY 22 proposed general expenses are up 445.3% to \$156,336 when compared to the FY 21 Approved Budget. The significant rise is a result of miscellaneous supplies & expenses for continued funding of the Smart Sprinkler Program.
 - The FY 21 general expense projection includes a mid-year adjustment to fund the Smart Sprinkler Program.
- Contractual services are increasing by \$100,000, budget to budget, and in comparison, to the projection. The \$100,000 increase reflects the need for additional judicial hearing officers to conduct hearings in order to collect outstanding fines as well as cover credit card fees.
- The equipment budget has remained constant at \$4,500 in the Proposed FY 22 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	158	162	180	158	181	1	0.6%	23	14.6%
Part-Time and Seasonal	23	32	36	24	33	(3)	-8.3%	9	37.5%
Salaries	\$14,143,052	\$12,935,426	\$16,213,457	\$14,970,368	\$16,796,107	\$582,650	3.6%	\$1,825,739	12.2%
Fringe Benefits	(637)	(795)	0	0	0	0	*****	0	*****
Equipment	33,290	7,020	59,597	63,014	59,597	0	0.0%	(3,417)	-5.4%
General Expenses	587,088	533,554	791,663	795,663	791,663	0	0.0%	(4,000)	-0.5%
Contractual Services	551,401	360,684	375,072	375,072	475,259	100,187	26.7%	100,187	26.7%
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	4,769,761	3,747,180	5,767,822	5,767,822	5,767,822	0	0.0%	0	0.0%
Interfund Charges	180	0	0	0	0	0	*****	0	*****
Early Int./Special Ed	147,367,716	137,787,186	139,550,000	143,486,600	144,756,580	5,206,580	3.7%	1,269,980	0.9%
Total	\$172,451,851	\$160,370,255	\$167,757,611	\$170,458,539	\$173,647,028	\$5,889,417	3.5%	\$3,188,489	1.9%

Expenses

- Total FY 22 expenditures are increasing by \$5.9 million, or 3.5%, compared to the FY 21 NIFA Approved Budget and by \$3.2 million, or 1.9%, compared to the current projection. The increase budget to budget is due to provider payments for (Children's Early Intervention Services and Pre-school Special Education), followed by salaries and a smaller rise in general expenses.
- Provider payments for the Children's Early Intervention Services Program and Pre-school Education Program makes up 83.4% of the Proposed FY 22 expense budget. The \$144.8 million budget is increasing by \$5.2 million compared to the FY 21 budget, and by \$1.3 million from the FY 21 projection. The budgeted amount is \$3.0 million lower than the department requested amount of \$147.8 million, which would allow for potential growth in the rates or caseload. This will be discussed in more detail further in the report.
- The FY 22 salary line is increasing by \$582,336 or 3.6% budget to budget, and by \$1.8 million compared to the FY 21 projection. The salary budget includes an increase in termination pay of roughly \$0.4 million, annual step increases, as well as funding for the possible settlement of a CSEA contract of \$1.3 million.

Expenses, Cont.

- The rise compared to the projection accommodates for an increase of 23 full-time and nine part-time heads. According to the department these positions are replacing employees that retired in FY 20 or earlier.
 - The full-time positions to be filled include two Accountants, two Accounting Assistants, one Bilingual Administrative Assistant, three Administrative Assistants, three Public Health Nurses, Administrator, three Early Intervention Service Coordinators and 9 Sanitarian Trainees.
 - The part-time positions include eight Public Health seasonal Aides and one Clerk.
 - The FY 22 full-time budgeted headcount of 181 equals the department’s request and is also 23 full-time positions higher than the historical FY 19 level. The increase in staffing levels is in various areas to protect public health, including food safety and disease investigation and control.
 - Due to the COVID-19 pandemic, the department has incurred more responsibilities such as, providing comprehensive COVID-19 related services such as contact tracing, case investigations, and the COVID-19 call center.
- The following chart details the full-time, part-time and seasonal positions for the FY 21 NIFA Approved Budget, the September FY 21 actual staffing level, the FY 22 Departmental Request, and the FY 22 Proposed Budget:

Staffing Analysis							
	FY21 <u>Adopted</u>	Sept-21 <u>Actual</u>	FY22 <u>Request</u>	FY 22 <u>Executive</u>	Exec. vs NIFA <u>Approved</u>	Exec. vs <u>Actual</u>	
CC Full-time Staffing							
10 Administration	24	22	26	26	2	4	
20 Environmental Health	84	73	86	86	2	13	
30 Public Health Laboratories	11	9	9	9	(2)	0	
40 Public Health	20	18	21	21	1	3	
51 Childm Early Inter. Services	39	35	38	38	(1)	3	
54 Pre-School Education	2	1	1	1	(1)	0	
Total Full-time	<u>180</u>	<u>158</u>	<u>181</u>	<u>181</u>	<u>1</u>	<u>23</u>	
CC Part-time and Seasonal							
10 Administration	6	6	6	6	0	0	
20 Environmenal Health	25	16	23	23	(2)	7	
40 Pubic Health	3	2	2	2	(1)	0	
51 Childm Early Inter. Services	2	0	2	2	0	2	
Total Part-time and Seasonal	<u>36</u>	<u>24</u>	<u>33</u>	<u>33</u>	<u>(3)</u>	<u>9</u>	

Expenses, Cont.

- As reflected on the previous page, the budgeted headcount is increasing by one full-time positions, but decreasing by three part-time positions compared to the FY 21 budget.
 - Budget to budget, the full-time heads in the FY 22 Executive budget includes the gain of two accounting positions in the Administration control center, two positions in Environmental Health, and one in Public Health, offset by a loss of two Chemists in Public Health Laboratories, one Administrative Assistant in Children’s Early Intervention Services and one Accounting Assistant in Pre-School Education.
 - Part-time and seasonal positions are decreasing by three, which consist of a loss of two Public Health Aides in Environmental Health and one Clerk in Public Health.
- The FY 22 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 remain unchanged and are budgeted at \$0.8 million in FY 22. The largest funding amounts are included for equipment maintenance and rental, miscellaneous expenses, micro-biology medical supplies, and chemistry medical supplies.
- The budget for contractual services is increasing by \$100,187 in the FY 22 Proposed Budget for Ground & Public Water Supply Report and increased lab testing. According to the department, the contract for Ground & Public Water Supply Report was included in the budget last year under general expenses. The following chart provides the details the FY 22 Proposed funding by contract:

Heath Department Contracts	2021 NIFA Approved Budget	2022 Proposed Budget	2022 vs. 2021 Variance
Preschool Medicaid Billing	200,000	205,000	5,000
Pre-school Imaging Contract	20,000	15,000	(5,000)
Hearing Officers	62,608	62,608	0
North Shore Child Guidance	55,000	55,187	187
Lab Testing Contingency	25,000	50,000	25,000
Ground & Public Water Supply Report	0	75,000	75,000
NUMC for OSHA physicals	12,464	12,464	0
Subtotal Contracts	375,072	475,259	100,187

Expenses, Cont.

- The FY 22 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 22 Proposed Budget. This budget line includes building occupancy charges, telecommunication, 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 historical FY 19, FY 20, the FY 21 NIFA Approved budget and the FY 22 Executive Budget.

Control Center	Historical		2021		2022		Exec. vs. Approved	
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%		
Administration	\$5.1	\$4.0	\$5.6	\$5.9	\$0.3	4.6%		
Environmental Health	7.4	6.7	8.2	8.6	0.4	4.8%		
Public Health	7.0	6.7	8.1	8.2	0.0	0.5%		
Public Health Laboratories	1.6	1.5	1.8	1.8	0.0	0.0%		
Childm Early Inter. Services	27.8	21.8	29.8	28.8	-1.0	-3.3%		
Pre-School Education	123.5	119.6	114.1	120.3	6.2	5.4%		
Total	172.5	160.4	167.8	173.6	5.9	3.5%		

- The Administration control center is increasing by \$0.3 million or 4.6% due to mostly to salaries from the increase of two full-time positions, and an increase in terminal leave.
- Environmental Health protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions and unsafe practices. The FY 22

budget for Environmental Health is increasing by \$0.4 million, due to an increase in salaries from two full-time heads.

- Public Health budgeted at \$8.2 million, is increasing nominally by \$38,327, or 0.5%, due to a small rise in salaries. 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 22 Proposed budget remains unchanged at \$1.8 million.
- The Children’s Early Intervention Program coordinates programs for children (ages 0-3) with developmental delays. The FY 22 Proposed budget of \$28.8 million is decreasing by \$1.0 million, or 3.3% due to reduced program agency services. In FY 21, the projection is \$5.1 million less than the FY 21 NIFA budget.
- 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 \$120.3 million in FY 22, which is an increase of \$6.2 million, or 5.4% compared to the FY 21 Approved Budget. The budget consists mostly of provider payments which is discussed on the next page.

Expenses, Cont.

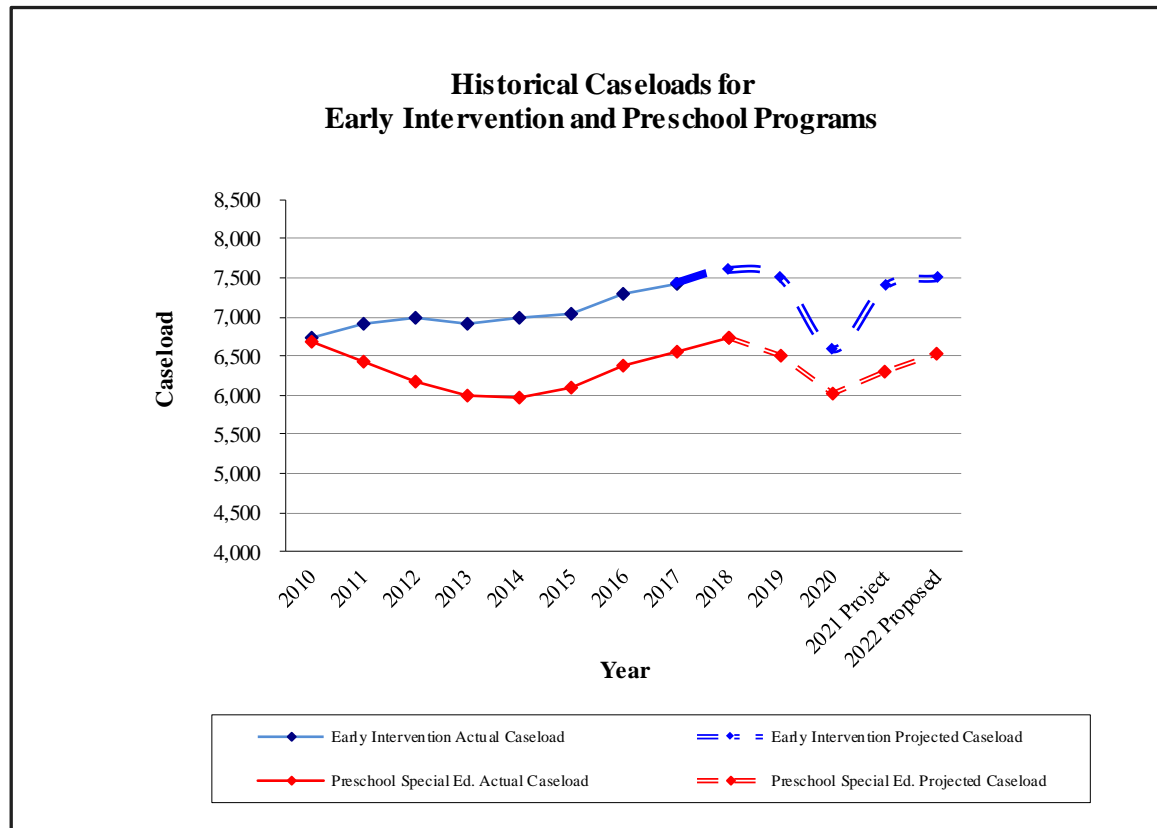
- Provider payments are increasing by \$5.2 million to \$144.8 million in the FY 22 Executive budget, when compared to the FY 21 NIFA Approved Budget. Of the total budget, \$120.0 million in payments is devoted to the Pre-school Education program and \$24.8 million is for Children’s Early Intervention Services. The chart below details this break-out:

Control Center	FY 20 Actual	FY21 NIFA		FY 22 Department Request	2022 Proposed Budget
		Approved Budget	FY 21 Projection		
Children Early Intervention Service	18,428,749	25,800,000	20,726,000	25,800,000	24,800,000
Pre-school Education	119,358,437	113,750,000	122,760,600	121,956,580	119,956,580
Grand Total	137,787,186	139,550,000	143,486,600	147,756,580	144,756,580

- When the FY 22 Proposed Budget is compared to the current projection in FY 21, it is only an increase of \$1.3 million. The FY 21 projection of \$143.5 million is currently producing a shortfall in the current year of roughly \$3.9 million. Despite the department requesting more funding last year, the FY 21 NIFA Approved budget did not provide enough for the current level of service. According to the department, since services are resuming after the impact of COVID-19 in FY 20, the FY 21 payments are projecting higher than budget, which will cause the FY 22 budget to increase. As such, the department is projecting the FY 22 cost to be higher than FY 21.
- Since the FY 22 budget is only growing a minimal growth of 0.9% compared to the FY 21 projection, there could be a potential for another shortfall next year if either rates or caseloads increase from their current levels. Furthermore, the FY 22 Proposed Budget, is \$3.0 million below the department’s requested amount of \$147.8 million. However, the department does state that the budget should be sufficient.
- According to the FY 22 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.

Expenses, Cont.

- The following chart provides historical and projected caseload data from FY 10 to the Proposed FY 22 Budget for the Early Intervention Program and the Pre-school Education Program.



- Under the Pre-school Education Program, the caseload data from FY 18-FY 20 are subject to revision since the years have not been closed. As seen in the chart above, there is a significant drop in cases in FY 20. After the drop in FY 20, the FY 21 projection assumes a caseload figure of 7,400 and the FY 22 Proposed Budget is 7,500 each for Early Intervention. For the Pre-school Education total program, caseloads of 6,300 are projected in FY 21 and 6,530 are budgeted in FY 22.

Expenses, Cont.

- 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.
- 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 Cases in both programs
	Preschool Approved	Preschool Ineligible	Total Preschool Cases	% of Ineligible Preschool	Early Int. Approved	Early Int. Ineligible	Total Early Int. Cases	% of Ineligible Early Int.	
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
2020*	5,895	117	6,012	1.9%	5,462	1,124	6,586	17.1%	12,598
2021	6,000	300	6,300	4.8%	5,800	1,600	7,400	21.6%	13,700
Proposed 2022	6,200	330	6,530	5.1%	5,800	1,700	7,500	22.7%	14,030

*2018 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 significantly decreasing each year from FY 10 through FY 20, 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 20 the percentage is projected decline to a minimal 1.9%.

- The total Pre-school Education Program caseloads have steadily increased each year from a low of 5,977 in FY 14, to a high of 6,732 in FY 18. After FY 18, there is a sharp decline to 6,012 in FY 20, which may be attributed to the slowdown of services from the COVID-19 pandemic. The FY 22 budgeted figure of 6,530 returns to a more normalized figure.
- For the Early Intervention Program, the number of ineligible children as a percentage of the total has increased from a low of 22.6% in FY 10 to a high of 28.3% in FY 16. Since the high that occurred in FY 16, percentages have declined steadily to 17.1% in FY 20. The department is projecting the total number of caseloads to increase to 7,400 in FY 21 and budgets 7,500 in FY 22.

Revenue

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$6,524,165	\$5,547,554	\$6,245,000	\$6,245,000	\$6,245,000	\$0	0.0%	\$0	0.0%
Fines & Forfeits	537,438	167,689	300,000	300,000	300,000	0	0.0%	0	0.0%
Rents & Recoveries	1,108,559	781,109	250,000	579,723	250,000	0	0.0%	(329,723)	-56.9%
Dept Revenues	7,946,428	4,896,442	6,201,000	6,249,786	6,661,000	460,000	7.4%	411,214	6.6%
Interfund Charges Rev	40,178	29,652	57,516	57,516	57,516	0	0.0%	0	0.0%
State Aid-Reimb of Exp	92,011,037	73,168,851	76,286,620	81,913,327	81,736,500	5,449,880	7.1%	(176,827)	-0.2%
Total	\$108,167,804	\$84,591,297	\$89,340,136	\$95,345,352	\$95,250,016	\$5,909,880	6.6%	(\$95,336)	-0.1%

- The proposed FY 22 revenue budget is increasing by \$5.9 million, or 6.6%, to \$95.3 million, compared to the FY 21 NIFA Approved Budget. This is due mostly to an increase in state aid, followed by a smaller increase in department revenues.
- The FY 22 Proposed Budget for permits and licenses remain unchanged at \$6.2 million. Fees charged under this revenue source include sanitation violations, swimming pool and beach inspections, temporary residence inspections, water supply plan review, and tattoo parlors.

- The FY 22 Proposed Budget for fines and forfeits remains steady at \$300,000, compared to the FY 21 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 21.

Revenues, Cont.

- Rents and recoveries continue to remain budgeted at \$250,000 in the FY 22 Proposed Budget. This revenue represents anticipated vendor recoveries.
- Department revenue is increasing by \$460,000, or 7.4% to \$6.7 million in the FY 22 Proposed Budget. The following chart details departmental revenue by sub-object code.

Departmental Revenues		
Revenue Source	FY 21 NIFA Approved	FY 22 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	4,460,000
Medicaid Fees, Early Intervention	2,000,000	2,000,000
Grand Total	\$6,201,000	6,661,000

- The increase in department revenue is mainly due to a rise in Medicaid fees for Pre-school Services. According to the department, Medicare revenue has been increasing with the exception of FY 20 due to COVID-19. The increase in Medicaid revenue will be more in line with expected reimbursement.
 - 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.

- Medicaid fees for Early Intervention services, remains unchanged at \$2.0 million in the Proposed FY 22 Budget
- The FY 22 Proposed Budget for state aid is increasing by \$5.5 million, or by 7.1%, to \$81.7 million, compared to the FY 21 NIFA Approved budget. The budgeted increase is related to the rise in pre-school expenses and the adjusted pre-school and early intervention revenue calculation from last year.
 - The FY 22 Proposed budget is more aligned with the FY 21 projection, which is currently producing a surplus in the current year.
 - 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	56	58	61	58	59	(2)	-3.3%	1	1.7%
Part-Time and Seasonal	17	11	12	8	12	0	0.0%	4	50.0%
Salaries	\$4,891,154	\$4,673,643	\$5,276,291	\$5,282,715	\$5,217,469	(\$58,822)	-1.1%	(\$65,246)	-1.2%
Equipment	692	0	9,161	9,161	34,161	25,000	272.9%	25,000	272.9%
General Expenses	1,108,315	2,093,236	1,196,021	2,296,021	1,996,021	800,000	66.9%	(300,000)	-13.1%
Contractual Services	27,926,285	28,100,020	28,438,191	30,168,778	29,974,660	1,536,469	5.4%	(194,118)	-0.6%
Inter-Dept. Charges	2,891,177	2,760,683	3,759,852	3,759,852	3,759,852	0	0.0%	0	0.0%
Total	\$36,817,624	\$37,627,582	\$38,679,516	\$41,516,527	\$40,982,163	\$2,302,647	6.0%	(\$534,364)	-1.3%

Expenses

- The FY 22 expense budget for the Department of Human Services is increasing by \$2.3 million or 6.0% budget to budget, and decreasing by \$534,364 or 1.3% compared to the OLBR projection.
- FY 22 salaries have a decline of \$58,822 or 1.1% compared to the prior year budget, and a decline of \$65,246 or 1.2% compared to OLBR’s current projection. The proposed salary budget decreases termination pay by \$209,158, removes two fulltime positions and accommodates anticipated wage adjustments due to potential collective bargaining of \$425,993.
 - Within the full-time headcount, many positions shift; however, the net FY 22 proposal is decreasing by two positions budget to budget and increasing by one position compared to OLBR’s projection.
 - Part-time headcount is remaining constant budget to budget and increasing by four positions when compared to OLBR’s current projection.

Expenses, Cont.

- The equipment budget for FY 22 is increasing by \$25,000 due to an increase in communication equipment.
- General expenses are increasing by \$800,000 to \$2.0 million in FY 22 which is due to higher court remand expenses.
 - Court remands are \$1.9 million or 95.2% of the general expense budget. The following text box will further explain the court remands process.
 - Other costs include membership fees, office supplies, copying, referee fees, Grainger, educational, equipment maintenance, traveling, postage, postage delivery, and miscellaneous expenses.

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 22 has a growth of \$1.5 million or 5.4% budget to budget. 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 22 is \$3.8 million which is unchanged. Some of the expenses on this line include printing graphic and mail services, postage, and information technology.

Expenses, Cont.

Office of the Aging Contracts				
Contract / Vendor	Description of services	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 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	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 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	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 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	300,116	300,116
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)	388,071	388,071	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	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 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	\$6,641,682	\$300,116

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
FEGS Mental Hygiene Court	0	0	0
Mental Health Association of Nassau County	301,155	884,684	583,529
Nassau Health Care Corporation (NHCC) Family Court Remands	1,153,939	1,153,939	0
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	124,800	124,800
Federation Employment Guidance Services (FEGS.)	0	0	0
Hispanic Counseling Center	50,100	50,100	0
Long Island Crisis Center	278,692	862,221	583,529
North Shore Child & Family Guidance Center	50,100	50,100	0
North Shore Child & Family Guidance	830,177	1,413,706	583,529
South Nassau Hospital	100,200	100,200	0
Richard Remauro - Mental Health Court	80,640	80,640	0
Total	\$3,045,403	\$4,920,790	\$1,875,387

Expenses, Cont.

Office of Mental Health, Chemical Dependency and Development Disabilities Contracts			
Contract / Vendor	2021 NIFA Approved	2022 Proposed Budget	2022 Proposed vs. 2021 NIFA Approved
Family & Children's Association	514,034	0	(514,034)
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	4,437,308	5,798,661	1,361,353
Court Remands Family Court (NHCC)	404,613	279,613	(125,000)
Medical /Psychiatric Services	339,765	339,765	0
Total Mental Health	5,181,686	6,418,039	1,236,353
Grand Total for Department of Human Services Contracts	\$28,438,191	\$29,974,660	\$1,536,469

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fines & Forfeits	\$21,123	\$12,480	\$16,500	\$16,500	\$16,500	\$0	0.0%	\$0	0.0%
Rents & Recoveries	1,321,184	21,279	20,000	754,825	20,000	0	0.0%	(734,825)	-97.4%
Dept Revenues	200	0	0	0	0	0	*****	0	*****
Interdept Revenues	0	100,000	100,000	100,000	100,000	0	0.0%	0	0.0%
Interfund Charges Rev	0	0	100,000	0	0	(100,000)	-100.0%	0	*****
Fed Aid-Reimb of Exp	5,961,471	5,093,075	4,921,437	4,921,437	4,921,437	0	0.0%	0	0.0%
State Aid-Reimb of Exp	12,757,182	8,931,486	10,815,352	10,274,584	10,806,552	(8,800)	-0.1%	531,968	5.2%
Total	\$20,061,160	\$14,158,320	\$15,973,289	\$16,067,346	\$15,864,489	(\$108,800)	-0.7%	(\$202,857)	-1.3%

Revenues

- The Proposed FY 22 revenue budget of \$15.9 million is declining by \$108,800, or 0.7%, compared to the FY 21 NIFA Approved Budget. This is due to a decrease in interfund charges and state aid reimbursement.
- Fines and Forfeits for FY 22 remains flat at \$16,500 budget to budget and when compared to projections. This revenue represents the department’s handicapped parking fine surcharge.
- The Proposed FY 22 Budget allocates \$20,000 for lost and abandoned property within rents and recoveries. This is consistent with the FY 21 NIFA Approved Budget.
- The interdepartmental revenue for FY 22 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 not allocated any funding for interfund revenue for FY 22.
- The FY 22 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 minimally by \$8,800 or 0.1% compared to FY 21 NIFA Approved Budget due to a reduction in reimbursed expenses.
- The department has provided the information in the following text boxes to explain the key programs that are sponsored by state funding.

Funding Sources

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

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

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

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

Source: Department of Human Services

Office of the Aging (OFA)

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

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

Source: Department of Human Services

Funding Sources

Office of Youth Services (OYS)

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

Source: Department of Human Services

Office of Youth Services (OYS)

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

Source: Department of Human Services

Office for the Physically Challenged (OPC)

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

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

Source: Department of Human Services

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	26	25	28	28	28	0	0.0%	0	0.0%
Part-Time and Seasonal	7	6	9	6	7	(2)	-22.2%	1	16.7%
Salaries	\$4,947,001	\$4,149,469	\$5,509,506	\$1,451,956	\$7,194,152	\$1,684,646	30.6%	\$5,742,196	395.5%
Fringe Benefits	24,301,368	19,926,399	24,666,209	24,666,352	24,869,620	203,411	0.8%	203,268	0.8%
Workers Compensation	7,543,635	7,206,549	8,202,100	8,202,100	8,202,100	0	0.0%	0	0.0%
Equipment	0	0	2,500	2,500	2,500	0	0.0%	0	0.0%
General Expenses	91,759	49,659	115,991	115,991	140,991	25,000	21.6%	25,000	21.6%
Contractual Services	1,826,289	1,564,673	2,360,479	2,360,479	2,110,479	(250,000)	-10.6%	(250,000)	-10.6%
Local Govt Asst Prog.	74,572,096	71,344,132	62,468,160	83,867,595	84,755,653	22,287,493	35.7%	888,058	1.1%
Debt Svc. Chargebacks	302,940,955	231,491,279	213,031,251	36,546,114	122,105,427	(90,925,824)	-42.7%	85,559,313	234.1%
Inter-Dept. Charges	5,074,549	3,471,672	5,806,343	5,806,343	5,806,343	0	0.0%	0	0.0%
Interfund Charges	22,717,429	22,715,033	22,452,054	22,452,054	22,201,060	(250,994)	-1.1%	(250,994)	-1.1%
Contingencies Reserve	468,428	(451,884)	0	0	0	0	*****	0	*****
NCIFA Expenditures	1,800,000	2,800,000	2,160,000	2,160,000	2,330,000	170,000	7.9%	170,000	7.9%
Other Expense	58,817,118	56,703,997	62,784,413	62,784,413	79,765,180	16,980,767	27.0%	16,980,767	27.0%
Transfer To FCF Fund	37,659	0	0	0	0	0	*****	0	*****
Transfer To COVID Fund	0	2,059,113	0	0	0	0	*****	0	*****
PDH Sales Tax Transfer	0	0	0	0	111,527,154	111,527,154	*****	111,527,154	*****
Total	\$505,138,285	\$423,030,090	\$409,559,006	\$250,415,897	\$471,010,659	\$61,451,653	15.0%	\$220,594,762	88.1%
Savings from Initiative			(8,397,286)		(10,000,000)	(1,602,714)	19.1%	(10,000,000)	*****
Consolidated Total	\$505,138,285	\$423,030,090	\$401,161,720	\$250,415,897	\$461,010,659	\$59,848,939	14.9%	\$210,594,762	84.1%

Expenses

- Total consolidated FY 22 Proposed Budget expenses for the department are increasing by \$59.8 million compared to the prior year budget and \$210.6 million compared to the current projection.
- Compared to the current projection, the FY 22 Proposed Budget increase is a function of greater salary, debt service chargebacks, other expenses, and a new sales tax transfer to the Police Headquarters Fund.
- The budget to budget increase is a function of higher salary, local government assistance, other expenses, and a new sales tax transfer to the Police Headquarters Fund; offset by a decline in debt service chargeback expenses.

Expenses, Cont.

- The budget-to-budget \$1.7 million salary budget increase, excluding attrition savings, is primarily a function of a new \$1.0 million accounting adjustment for living wage payments and higher terminal leave costs.
- The Proposed FY 22 Budget contains a \$10.0 million deduction for the anticipated attrition of 300 individuals, up from the prior year's attrition savings of \$8.4 million for 268 individuals.
- The County-wide attrition coded as savings from initiative, are shown below the line in the chart on the prior page. These figures are centrally located in the Office of Management and Budget (OMB) as it is not known where the separations will occur.
- Excluding the savings from initiative, the FY 22 Proposed full-time headcount is unchanged budget to budget and compared to the current projection. The part-time and seasonal headcount is declining by two budget to budget and is increasing by one compared to the current projection. Compared to the FY 21 Budget, there is one less budget examiner part-time and one less operations analyst part-time.
- The FY 22 fringe benefit expense line is increasing \$0.2 million budget to budget and compared to the current projection. The increase is the result of higher Medicare reimbursement expenses.
- The Police Department, Corrections, Community College and Public Works maintain their own portion of workers' compensation within their respective budgets, all other workers' compensation costs are accounted for in OMB's budget. In the FY 22 Proposed Budget, worker's compensation expenses within the Office of Management and Budget are unchanged at the FY 21 NIFA Approved Budget.
- The Local Government Assistance Program, (LGA) represents the local share of the sales tax revenue allocated to the County's three towns, two cities and incorporated villages.
 - LGA is a function of sales tax collections, the County has to pay out 1/17th of its sales tax collections to the towns and cities located within Nassau County.
 - In FY 22, LGA payments for the three towns and the two cities are each budgeted to receive an increase of 36.4% compared to the FY 21 Adopted budget. The increase is in-line with the budgeted sales tax increase. The Aid to Villages payment is unchanged at the FY 21 NIFA Approved level.
- The Proposed FY 22 Budget for equipment is unchanged from the FY 21 Adopted Budget level. This appropriation funds safety and security equipment purchases.
- The Proposed FY 22 Budget for general expenses is increasing by \$25,000 from the FY 21 Adopted Budget on the member fee line.
- FY 22 Proposed Budget Office contractual services expenses are decreasing \$250,000 budget to budget. The decrease is on the miscellaneous contractual services line.

Expenses, Cont.

- Inter-department charges in the FY 22 Proposed Budget are unchanged from the FY 21 NIFA Approved Budget. These charges reflect an inter-departmental charge back with Police Headquarters.
- Interfund charges in the FY 22 Proposed Budget are decreasing \$250,994 budget to budget. These charges represent the County expenses from guaranteeing NHCC debt.
- Overall FY 22 Proposed Budget other expenses are rising by \$17.0 million from the FY 21 NIFA Approved level. The following chart details these expenses.

Other Expenses - 00				
Expense	2020 Actual	2021 NIFA Apprvd.	2022 Exec. Budget	22 Exec. Vs. 21 NIFA Apprvd.
Insurance On Bldngs	\$292,745	\$320,000	\$1,320,000	\$1,000,000
Legal Aid Society	7,697,474	7,789,910	8,678,232	888,322
Bar Assn NC Pub Def	5,697,459	7,740,410	7,830,640	90,230
Resident Tuition	5,216,780	6,750,000	6,750,000	0
FIT Resident Tuition	9,020,500	10,000,000	10,000,000	0
Long Beach Payment	106,233	106,233	106,233	0
Lido-Pt. Lookout Fire District	5,775	5,775	5,775	0
NYS Assn Counties	72,084	72,085	74,300	2,215
Other Suits & Damages	28,594,947	30,000,000	45,000,000	15,000,000
Total	\$56,703,997	\$62,784,413	\$79,765,180	\$16,980,767

- The budget to budget increase is primarily a function of a \$15.0 million increase in other suits & damages expenses, which includes attorney fees and attorney gross proceeds.
- OLBR has included this increase as an opportunity since the revenues in the Special Revenue Fund could be used to pay these expenses.

- FY 22 Proposed Budget resident tuition and FIT resident tuition expenses are unchanged budget to budget. These expenses will be completely offset by billing back the local town and cities; shown on the revenue offset to expense line. The FIT resident tuition line is for residents who attend the Fashion Institute of Technology.
- Budget to budget insurance on buildings costs are increasing by \$1.0 million. The Administration is looking into cyber and excess policies.
- Legal Aid Society and Bar Association expenses are contractually set. In FY 22 Legal Aid Society costs are rising \$0.9 million and Bar Association expenses are increasing \$90,230 budget to budget.
- New York State Association of Counties expenses are increasing \$2,215 budget to budget.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fines & Forfeits	928,668	351,826	950,000	375,000	475,000	(475,000)	-50.0%	100,000	26.7%
Rents & Recoveries	1,366,398	962,294	18,500,000	5,253,962	18,550,000	50,000	0.3%	13,296,038	253.1%
Rev Offset To Expense	17,050,594	15,994,691	18,850,000	18,850,000	18,850,000	0	0.0%	0	0.0%
Interdept Revenues	57,323,973	55,057,118	58,807,355	58,807,355	58,807,355	0	0.0%	0	0.0%
Pymnt In Lieu of Taxes	25,977,415	24,421,730	26,304,488	26,304,488	29,066,122	2,761,634	10.5%	2,761,634	10.5%
Debt Svc From Capital	0	0	132,006,796	0	0	(132,006,796)	-100.0%	0	*****
Interfund Charges Rev	29,831,876	29,496,576	28,313,150	28,313,150	28,062,156	(250,994)	-0.9%	(250,994)	-0.9%
Fed Aid-Reimb of Exp	(2,387,693)	(624,060)	0	83,160	0	0	*****	(83,160)	-100.0%
Interfund Transfers	11,821,570	21,853,030	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	(3,367,538)	(323,623)	337,000	1,351,632	337,000	0	0.0%	(1,014,632)	-75.1%
Sales Tax Countywide	1,135,850,422	1,081,608,600	933,897,683	1,288,234,249	1,280,179,167	346,281,484	37.1%	(8,055,082)	-0.6%
Sales Tax Part County	118,856,778	89,564,801	89,982,151	89,982,151	94,820,833	4,838,682	5.4%	4,838,682	5.4%
Property Tax	29,895,072	39,864,866	42,189,502	44,013,707	2,000,000	(40,189,502)	-95.3%	(42,013,707)	-95.5%
OTB 5% Tax	1,793,667	875,360	955,000	955,000	1,710,000	755,000	79.1%	755,000	79.1%
OTB Profits	18,000,000	9,000,000	5,000,000	10,750,000	20,000,000	15,000,000	300.0%	9,250,000	86.0%
Total	\$1,442,941,202	\$1,368,103,208	\$1,356,093,125	\$1,573,273,854	\$1,552,857,633	\$196,764,508	14.5%	(\$20,416,221)	-1.3%

Revenues

- Total FY 22 Proposed OMB revenues are budgeted to decrease by \$20.4 million or 1.3% from the current projection. The decline is a function of the property tax reduction, lower than projected Countywide Sales tax collections, and lower State-Aid. Offsetting these declines is a \$9.3 million increase in OTB Profits and a \$13.3 million increase in rents & recoveries.
- Total FY 22 sales tax countywide revenues are increasing by \$346.3 million from the FY 21 NIFA Approved Budget. According to the Administration, the FY 22 sales tax collections budget, including deferrals, was based upon three 3.1% annual increases from the FY 19 year-end actual inclusive of deferrals.
 - The prior year deferred piece in FY 22 is a \$25.8 million reduction. The Administration states that 1.5% growth is budgeted for sales tax collections in the out years of the Multi-Year Financial Plan.
 - For a more detailed analysis, see the Sales Tax section in the Executive Summary.

Revenues, Cont.

- Horse racing and gambling revenues were appropriated to record increases budget to budget. Nassau County derives two revenue streams from horseback racing. These revenue sources are titled OTB Profits and OTB 5% Tax (Surcharge).
 - OTB profit collections are based on an agreement between Nassau County and Nassau OTB where OTB would give Nassau County annual recurring revenue. The Proposed FY 22 Budget includes \$20.0 million, an increase of \$15.0 million from the FY 21 Adopted Budget and \$9.3 million from the current projection. Year-to-date through September 18, 2020 the County has collected \$10.8 million from this revenue source.
 - The OTB 5% Tax revenue represents collections from the 5% surcharge placed on all winning bets made at any of the five New York State OTBs on races that occur at Belmont. The Proposed FY 22 budget is increasing \$755,000 from the FY 21 Adopted Budget.
- The FY 22 Proposed fine and forfeits line is decreasing \$475,000 budget to budget. This line includes revenues for forfeited bail and other fines. The revenue allocation is more in-line with the FY 20 actual.
- The FY 22 rents & recoveries line is roughly unchanged budget to budget; but increasing \$13.3 million compared to the current projection. This line appropriates cash recoveries, prior year recoveries, and workmen's compensation recoveries. The cash recovery line was new to the FY 21 budget; and according to the Administration represented capital project close out cash.
- The FY 22 revenue offset to expense budget is unchanged compared to the FY 21 NIFA Approved level. The County bills back its resident tuition cost to the local town and cities. Also included on this line is the \$2.1 million in revenues collected for the flexible benefits program. There is an equal expense line for reimbursements to employees.
- The FY 22 Proposed Budget has Interdepartmental revenue unchanged compared to the FY 21 NIFA Approved Budget. These revenues represent the allocation of indirect administrative charges incurred by one department on behalf of another department within the Major Operating Funds.
- Inter-fund charge revenues are used to budget reimbursement for Major Operating Funds that provide services to non-Major Operating Fund entities. These include services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District Funds. The FY 22 Proposed Budget includes a total of \$28.1 million, down \$0.3 million from the FY 21 NIFA Approved level.
 - The County guaranteed debt for the Nassau Health Care Corporation (NHCC), and this is where the County shows the reimbursement of the County debt expense.

Revenues, Cont.

- FY 22 state aid reimbursement is flat budget to budget. This line appropriates funds for the legalization of medical marijuana and reimbursement for indigent legal services at the Legal Aid Society. The current project includes non-recurring state aid for discovery reform in the Probation, District Attorney, and Police departments.
- Compared to the FY 21 NIFA Approved Budget, the FY 22 Proposed General Fund property tax levy is decreasing by \$40.2 million. In the five Major Funds, property taxes are declining \$70.0 million or 8.5%.
- In the out-years of the Multi-Year Financial Plan, the Major Funds property tax levy is budgeted to increase \$55.0 million from FY 22 to FY 25.
- For more discussion of the FY 22 property tax, see the Executive Summary.
- The Payment in Lieu of Taxes (PILOT) line represents the revenues associated with various PILOT agreements. The FY 22 PILOT line is increasing by \$2.8 million compared to the FY 21 NIFA Approved Budget. The increase is on both the LIPA / PSEG PILOT line and the other sources PILOT line.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	5	7	8	8	11	3	37.5%	3	37.5%
Part-Time and Seasonal	1	0	4	0	4	0	0.0%	4	*****
Salaries	\$332,908	\$443,505	\$711,778	\$762,433	\$1,056,945	\$345,167	48.5%	\$294,512	38.6%
Equipment	0	0	0	0	25,000	25,000	*****	25,000	*****
General Expenses	8,425	2,802	49,569	49,569	60,000	10,431	21.0%	10,431	21.0%
Contractual Services	0	0	5,000	5,000	5,000	0	0.0%	0	0.0%
Total	\$341,333	\$446,307	\$766,347	\$817,002	\$1,146,945	\$380,598	49.7%	\$329,943	40.4%

Expenses

- Expenses in the Proposed FY 22 Budget are increasing by \$380,598 or by 49.7% when compared to the FY 21 NIFA Approved Budget. Compared to OLBR’s projections, expenses are increasing by 40.4% in the proposal.
- The proposed salary budget is 48.5% higher than the FY 21 NIFA Approved Budget and 38.6% higher than the latest projection. The FY 22 proposal increased by three full-time positions and remained flat in part-time and seasonal positions, compared to the FY 21 Budget.
 - The three full-time positions include 2 Senior Program Coordinators and a Director of Special Projects.
 - Higher terminal leave costs are also contributing to the salary increase.
- Equipment includes \$25,000 for miscellaneous equipment in the Proposed FY 22 Budget.
- General expenses are increasing by \$10,431 compared to both the FY 21 NIFA Approved Budget and the projection. This increase is in office supplies, copy paper, miscellaneous supplies and traveling expenses.
- FY 22 Contractual services are unchanged when compared to both the FY 21 NIFA Approved Budget and current projection.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$5,402	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****
Fed Aid-Reimb of Exp	0	4,724	0	0	0	0	*****	0	*****
State Aid-Reimb of Exp	10,624	(4,724)	0	0	0	0	*****	0	*****
Total	\$16,026	\$0	\$0	\$0	\$0	\$0	*****	\$0	*****

Revenue

- No revenues have been budgeted in FY 22 for the Office of Minority Affairs.
- The rents and recoveries revenue line contained disencumbered funds.
- Federal Aid reimbursement reflects revenues received from the Federal government.
- The State Aid reimbursement shows monies received from New York State.

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	391	382	391	370	405	14	3.6%	35	9.5%
Part-Time and Seasonal	74	65	84	60	80	(4)	-4.8%	20	33.3%
Salaries	\$28,066,441	\$28,953,328	\$31,715,823	\$28,913,137	\$35,696,100	\$3,980,277	12.5%	\$6,782,963	23.5%
Fringe Benefits	0	(3,512)	0	0	0	0	*****	0	*****
Workers Compensation	1,997,074	1,731,984	1,740,000	2,280,000	2,430,000	690,000	39.7%	150,000	6.6%
Equipment	142,336	130,368	142,021	142,021	152,101	10,080	7.1%	10,080	7.1%
General Expenses	6,755,646	5,621,155	7,692,002	8,642,002	7,880,740	188,738	2.5%	(761,262)	-8.8%
Contractual Services	141,949,021	146,446,248	137,976,877	150,328,859	152,545,622	14,568,745	10.6%	2,216,763	1.5%
Utility Costs	23,702,397	22,503,975	23,920,523	24,920,523	26,294,462	2,373,939	9.9%	1,373,939	5.5%
Var Direct Expenses	300,000	250,000	250,000	250,000	250,000	0	0.0%	0	0.0%
Inter-Dept. Charges	12,359,563	12,858,259	15,407,945	15,407,945	15,407,945	0	0.0%	0	0.0%
Interfund Charges	21,728	0	0	0	0	0	*****	0	*****
Mass Transportation	44,582,043	42,803,407	46,280,511	46,280,511	46,780,511	500,000	1.1%	500,000	1.1%
Other Expense	13,516,762	14,429,327	14,389,199	14,389,199	14,879,826	490,627	3.4%	490,627	3.4%
Total	\$273,393,010	\$275,724,537	\$279,514,901	\$291,554,197	\$302,317,307	\$22,802,406	8.2%	\$10,763,110	3.7%

Expenses

- The Department of Public Works' (DPW) FY 22 Proposed Expense budget is increasing by \$22.8 million, or 8.2% from the FY 21 NIFA Approved Budget and \$10.8 million, or 3.7% from OLBR's projection.
- Salaries are increasing by \$4.0 million or 12.5% from the FY 21 NIFA Approved Budget and by \$6.8 million or 23.5% from the FY 21 projection. The salary budget is increasing mainly due to increased headcount, overtime, and capital back-charges. The budget also includes \$2.8 million funding for a possible settlement of a CSEA contract and retroactive pay.
 - The salary increase from OLBR's projection is mainly driven by an increase in headcount from the current on-board employees.
 - The FY 22 Proposed Budget adds fourteen full-time positions but reduces part-time and seasonal employees by four positions, compared to the FY 21 NIFA Approved Budget.
 - Full-time positions are discussed in further detail later in the report.
- Workers' compensation costs are increasing by \$0.7 million from the FY 21 NIFA Approved Budget and by \$0.2 million when compared to OLBR's projection.

Expenses, Cont.

- Equipment costs are increasing by \$10,080 or 7.1% when compared to the FY 21 NIFA Approved Budget, mainly driven by increased miscellaneous equipment costs.
- General expenses costs are increasing by \$188,738, or 2.5% when compared to the FY 21 NIFA Approved Budget.
 - The increase is driven by growth in office supplies & copy paper, education, advertising/public notices, Grainger expenses, educational & training supplies, gasoline, and diesel fuel. These increases are offset by declines in outside vendor repairs, traffic and highway supplies, and miscellaneous supplies.
- Contractual services (DE) are increasing by \$14.6 million or 10.6% from FY 21. This is mainly due to a \$15.3 million increased spending on the TransDev Services, Inc. contract for the NICE bus service. Other increases are found in miscellaneous contractual services, sanitary solid waste disposal, street light & signal maintenance, medical/psychiatric services, traffic management center, rodent control services, and tank testing repair & compliance, offset by a decline in building & maintenance services.
- Utility costs are increasing by \$2.4 million or, 9.9% versus the FY 21 NIFA Approved Budget. This is due to increases in fuel, light, power, water, brokered gas, Tri-Gen Nassau District Energy Corp., and water.
- 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 22 Proposed interfund charges line has no funds allocated.
- Mass transportation costs, specifically LIRR station maintenance, are increasing by \$0.5 million when compared to FY 21.
- Other expense, which includes rent, is increasing by \$0.5 million or 3.4% budget to budget.

Expenses, Cont.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2021	2022	Exec. vs. Approved	
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%
Administration	\$21.1	\$21.6	\$25.5	\$27.2	\$1.7	6.8%
Division of Engineering	186.1	189.4	179.4	198.5	19.2	10.7%
Division of Operations	14.3	13.5	16.3	18.3	2.0	11.9%
Fleet Management	8.0	7.9	8.5	8.7	0.2	2.4%
Facilities Management	43.9	43.4	49.8	49.6	-0.3	-0.5%
Total	273.4	275.7	279.5	302.3	22.8	8.2%

- In totality, the FY 22 expense budget is increasing by \$22.8 million, or 8.2%, versus the FY 21 NIFA Approved Budget.
- The Administration Control Center is rising by \$1.7 million in FY 22.
 - The primary increases are in salaries, rent, workers’ compensation triad – medical, and miscellaneous and tank testing repair & compliance costs within contractual services.
- The Division of Engineering Control Center is increasing by \$19.2 million in FY 22.
 - The primary factors driving this are a \$15.3 million increase for contractual services for the NICE Bus, \$1.8 million in salaries, \$1.4 million in street light & signal maintenance, and \$0.5 million in LIRR station maintenance.
- The Division of Operations Control Center’s budget is increasing by \$2.0 million in FY 22.
 - The growth is mainly due to increased salaries and miscellaneous contractual services.
- The Fleet Management Control Center budget is increasing by \$203,922 in FY 22.
 - The growth is mainly due to increased funding in salaries, gasoline, and diesel fuel.
- The Facilities Management Control Center is decreasing by \$262,577 million in FY 22.

Expenses, Cont.

- The primary driver is a decrease of \$4.0 million in building & maintenance services, offset by increases in salaries including overtime, miscellaneous, and sanitary solid waste disposal within contractual services; and light, power, water, brokered gas, Tri-Gen Nassau District Energy Corp., and water within the utilities budget.



Expenses, Cont.

DPW 2022 Proposed Budget Contractual Services Expense					
	Historical	2021	2022	Exec. vs. Approved	
	2020 Actuals	Approved Budget	Exec. Budget	Var.	%
Contractual Services - Veolia	\$134,447,395	\$121,259,918	\$136,510,500	\$15,250,582	12.6%
Miscellaneous Contractual Serv	3,637,247	4,687,531	6,221,559	1,534,028	32.7%
Sanitary Solid Waste Disposal	190,000	0	190,000	190,000	*****
Street Light & Signal Maintenance	3,000,000	3,000,000	4,350,000	1,350,000	45.0%
Medical/Psychiatric Services	1,799	45,500	55,500	10,000	22.0%
Laundry Services	0	72,000	72,000	0	0.0%
Building & Maintenance Svcs	881,018	4,926,471	664,011	(4,262,460)	-86.5%
GPC Warehouse Management	198,000	150,000	150,000	0	0.0%
Traffic Management Center	2,147,457	2,167,457	2,450,000	282,543	13.0%
Rodent Control Services	205,000	260,000	275,000	15,000	5.8%
Construction & Demolition Debris Removal	99,840	162,000	162,000	0	0.0%
Tree Removal & Trimming Services	649,250	0	0	0	*****
Software Contracts	23,169	32,000	32,000	0	0.0%
Professional Services	0	69,000	69,000	0	0.0%
Emergency Response Cost - Contractual Ex	302,991	0	0	0	*****
Tank Testing Repair & Compliance	663,082	1,145,000	1,344,052	199,052	17.4%
Total	\$146,446,248	\$137,976,877	\$152,545,622	\$14,568,745	10.6%

- As illustrated above, contractual services are increasing by \$14.6 million in FY 22. The four largest variances are as follows: \$15.3 million increase for the NICE Bus, \$4.3 million decline for building & maintenance services, \$1.5 million rise for miscellaneous contractual services, and \$1.4 million increase for street light & signal maintenance.
- Additionally, smaller rises can be found in traffic management center, tank testing repair & compliance, sanitary solid waste disposal, rodent control services, and medical/psychiatric services.

Expenses, Cont.

Staffing Analysis							Exec. vs	
			FY 21	Sept-21	FY 22	FY 22	21	Exec. vs
			Approved	Actual	Request	Executive	Approved	Actual
CC Full-Time Staffing								
PW	00	Division of Administration	39	39	47	47	8	8
	01	Division of Engineering	79	73	86	86	7	13
	02	Division of Operations	135	129	132	132	(3)	3
	03	Fleet Management	38	37	40	40	2	3
	06	Facilities Management	100	92	100	100	0	8
Total Full-Time			391	370	405	405	14	35
CC Part-Time and Seasonal								
PW	00	Division of Administration	3	1	2	2	(1)	1
	01	Division of Engineering	11	10	12	12	1	2
	02	Division of Operations	26	15	25	25	(1)	10
	03	Fleet Management	2	2	2	2	0	0
	06	Facilities Management	42	32	39	39	(3)	7
Total Part-Time and Seasonal			84	60	80	80	(4)	20

- The FY 22 full-time headcount is budgeted to increase by 14 positions when compared to the FY 21 NIFA Approved Budget but is increasing by 35 from the current onboard as of September. The department requested 405 total heads and was approved for that quantity. Included in the increase are two Deputy Commissioners within Administration.
- The FY 22 part-time and seasonal staff contains 80 heads which is four less than the FY 21 NIFA Approved Budget and is increasing by 20 heads from the current onboard as of September. They include one in Administration, two in Engineering, 10 in Operations, and seven in Facilities Management.



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 20 Actual	FY 21 Budget	Executive FY 22	2022 - 2021 % Change
630 Metropolitan Suburban Bus Authority	\$1,930,000	\$1,930,000	\$1,930,000	0.0%
631 LIRR Station Maintenance	30,996,873	32,092,219	32,592,219	1.6%
632 MTA-LIRR Operating Assistance	9,267,034	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%
	\$42,803,407	\$46,280,511	\$46,780,511	1.1%
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	\$42,878,407	\$46,355,511	\$46,855,511	1.1%

- 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				
	2020 Actuals	2021 OMB Projection	2021 NIFA Approved	2022 Proposed
County Contractual Service Payment	\$134,447,395	\$132,460,500	\$121,259,918	\$136,510,500
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	\$136,986,895	\$135,000,000	\$123,799,418	\$139,050,000
Fare Box Revenues	19,034,378	24,061,379	31,216,838	31,350,000
Bus Advertising	672,200	693,100	820,000	520,000
Non-Operating Revenue	344,400	0	200,900	172,200
County Capital Match	700,000	700,000	700,000	700,000
Federal Transportation Authority	38,673,617	5,600,000	5,600,000	22,100,000
Reimbursed Expense	700,000	700,000	700,000	700,000
STOA Grant	63,556,320	91,679,470	69,180,000	77,306,208
Total County Revenues	\$123,680,915	\$123,433,949	\$108,417,738	\$132,848,408
Net County Contribution	(13,305,980)	(11,566,051)	(15,381,680)	(6,201,592)

- 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 22 Budget estimates the County could be responsible for a shortfall of \$6.2 million.
- Total bus revenues are increasing by \$24.4 million when compared to the 2021 NIFA Approved Budget.
 - The main drivers of this revenue growth are a \$16.5 million increase in Federal Transportation Authority and an \$8.1 million anticipated increase in the Statewide Mass Transportation Operating Assistance (STOA) grant.
 - The grant monies are a function of the ridership level and the quality/type of services provided. Documentation is provided to New York State each year and allocation is predicated on service levels voted on by the senate and the assembly.

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Permits & Licenses	\$2,227,948	\$1,567,742	\$2,100,000	\$2,285,700	\$1,925,801	(\$174,199)	-8.3%	(\$359,899)	-15.7%
Rents & Recoveries	12,101,471	14,829,283	18,925,122	10,525,122	15,947,043	(2,978,079)	-15.7%	5,421,921	51.5%
Rev Offset To Expense	279,980	291,851	280,000	280,000	200,000	(80,000)	-28.6%	(80,000)	-28.6%
Dept Revenues	43,727,111	22,252,953	34,164,738	27,009,279	33,884,200	(280,538)	-0.8%	6,874,921	25.5%
Interdept Revenues	17,519,762	15,457,317	19,086,773	19,086,773	19,086,773	0	0.0%	0	0.0%
Interfund Charges Rev	5,408,600	3,813,006	3,170,000	3,170,000	3,170,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	12,375,350	39,414,393	7,347,966	7,458,569	24,074,000	16,726,034	227.6%	16,615,431	222.8%
State Aid-Reimb of Exp	74,596,201	64,327,500	69,986,200	91,679,470	78,009,208	8,023,008	11.5%	(13,670,262)	-14.9%
Total	\$168,236,423	\$161,954,046	\$155,060,799	\$161,494,913	\$176,297,025	\$21,236,226	13.7%	\$14,802,112	9.2%

Revenues

- DPW's FY 22 Proposed revenue Budget is increasing by \$21.2 million from the FY 21 budget and \$14.8 million from OBLR's projection.
- Permits & licenses are decreasing by \$174,199 from FY 21. The decline is driven by declines in road opening and cost of construction fee, offset by increases in traffic signal permits and hauling.
- Rents and recoveries revenue are decreasing by \$3.0 million, or 15.7%, but increasing by \$5.4 million, or 51.5%, compared to the projection. The budgeted decline is driven mainly by a \$2.9 million decrease in the sale of County property and a \$126,001 decrease in Mitchell Field veterans housing project.
 - Current projections are at \$10.5 million due to recent sales of County properties waiting to be finalized.
- Revenues offset to expense is decreasing by \$80,000 in FY 22.
- Departmental revenues are decreasing by \$280,538 from FY 21 but is increasing by \$6.9 million compared to the projection. The budget to budget decrease is mainly due to declines in 239F plan review – initial submission, plans, bus advertising, non-operating revenue, and rule book sales, offset by an increase in bus fare box.
- Interdepartmental revenues are remaining flat at \$19.1 million budget to budget.
- Interfund revenues are remaining flat at \$3.2 million budget to budget.
- Federal aid is increasing by \$16.7 million to \$24.1 million from the FY 21 NIFA Approved budget and \$16.6 million from OLBR's projection. Funds from the Federal Transportation Authority, NYS Pass Thru Federal Funds, and reimbursed expenditures make up this line.

Revenues, Cont.

- State aid is increasing by \$8.0 million, or 11.5%, to \$78.0 million from FY 21. The sole driver is the increase in the State Operating Assistance (STOA) grant.

Departmental Revenues			
	2020	2021	2022
	Actual	Approved	Proposed
239F Plan (I)	\$19,500	100,000	87,000
239F Plan (R)	740	0	0
Misc Receipts	56,512	20,000	0
Fees	630,640	600,000	600,000
Concessions	763,122	770,000	770,000
Subdivision Plan Review (R080A)	0	1,000	0
Inspector Services Backcharge	176,493	165,000	165,000
Plans	94,700	50,000	0
Bus Fare Box	19,034,378	31,216,838	31,350,000
Bus Advertising	672,200	820,000	520,000
Non-Operating Revenue	344,400	200,900	172,200
Subdivision Inspection Fees	386,149	150,000	150,000
Rule Book Sales	0	1,000	0
Film & Advert Activities	74,120	70,000	70,000
Total	\$22,252,953	\$34,164,738	\$33,884,200

- The table above shows DPW’s departmental revenues.
- The Proposed FY 22 departmental revenues are declining by \$280,538 when compared to FY 21.
 - Fare box revenue is increasing by \$133,162 from the FY 21 Approved Budget.
 - Fees are constant at \$600,000 million while bus advertising is budgeted at \$520,000 in FY 22. Concessions are remaining constant at \$0.8 million.

Rents & Recoveries				
	2020	2021	2022	2022 vs. 2021 %
	Actual	Approved	Proposed	Change
Cash Recovery	\$11,320	\$0	\$0	0.0%
Recvry Prior Yr Appr	\$670,727	\$0	\$0	0.0%
Rent County Property	626,248	584,413	591,246	1.2%
Sale County Property	5,721,191	8,550,000	5,645,000	-34.0%
Coliseum Utilities	1,058,494	1,781,350	1,781,350	0.0%
Coliseum Rental	2,154,632	3,550,000	3,600,000	1.4%
Rental Mitchell Field Properties	2,514,435	2,544,747	2,540,836	-0.2%
Lost and Abandoned Property	1,180	0	0	0.0%
Mitchell Field Veterans Housing Project	1,574,653	1,467,342	1,341,341	-8.6%
Marriott Lighthouse Heating & Chilling	484,836	447,270	447,270	0.0%
Grt Fd Recov For Prior Periods - AA Exp	11,568	0	0	0.0%
Total	\$14,829,283	\$18,925,122	\$15,947,043	-15.7%

- 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 decreasing by \$2.9 million in FY 22.
 - The rent of County property is budgeted at \$591,246 in FY 22. Mitchell Field Veterans Housing Project is decreasing by \$126,001 when compared to FY 21.

Revenues, Cont.

- Coliseum Utilities is remaining constant at \$1.8 million from FY 21.
- Rental of Mitchell Field Properties is decreasing by \$3,911 or 0.2% in the FY 2022 Proposed Budget.
- The Proposed FY 22 contains Coliseum rental of \$3.6 million, a 1.4% rise from FY 21.



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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Contractual Services	\$34,300	\$29,500	\$300,000	\$300,000	\$300,000	\$0	0.0%	\$0	0.0%
Interest	6,144,750	5,576,250	4,986,500	4,986,500	4,368,250	(618,250)	-12.4%	(618,250)	-12.4%
Principal	11,370,000	11,795,000	12,365,000	12,365,000	12,865,000	500,000	4.0%	500,000	4.0%
Trans Out To SSW	121,116,369	140,120,000	144,795,524	144,795,524	144,879,774	84,250	0.1%	84,250	0.1%
Trans To Debt Service Fund	17,514,750	0	0	0	0	0	*****	0	*****
Total	\$156,180,169	\$157,520,750	\$162,447,024	\$162,447,024	\$162,413,024	(\$34,000)	0.0%	(\$34,000)	0.0%

- The FY 22 expenses for the Sewer & Storm Water Finance Authority (SFA) are declining by \$34,000, budget to budget.
- The SFA retains funding to pay its operating expenses and debt service costs then transfers the remainder to the District.
- The funding for contractual services in FY 22 is \$300,000; same as the FY 21 budget and projection levels.
- In FY 22, budget to budget, interest is decreasing by \$618,250 while principal is increasing by \$500,000.
- The FY 22 Proposed Budget includes \$144.9 million transfer to the Sewer and Storm Water Resources District (SSW).

Sewer and Storm Water Finance Authority Revenues

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Invest Income	\$241,929	\$33,399	\$35,000	\$35,000	\$1,000	(\$34,000)	-97.1%	(\$34,000)	-97.1%
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	17,514,750	0	0	0	0	0	*****	0	*****
Property Tax	130,284,209	149,332,644	154,559,286	154,559,286	154,559,286	0	0.0%	0	0.0%
Total	\$155,893,626	\$157,218,781	\$162,447,024	\$162,447,024	\$162,413,024	(\$34,000)	0.0%	(\$34,000)	0.0%

- Property tax is remaining steady at \$154.6 million in FY 22 as compared to the FY 21 budget and projected levels.
- Investment income is anticipated to decline to \$1,000 in FY 22.
- The FY 22 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	2022 Proposed	2023 Plan	2024 Plan	2025 Plan
Contractual Services	\$0.3	\$0.3	\$0.3	\$0.3
Interest	4.4	3.7	3.1	2.5
Principal	12.9	13.4	10.3	8.6
Trans Out To SSW	144.9	144.9	148.8	150.9
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 25.



- 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 23 and then decrease in FY 24 and FY 25.
- The transfer out to SSW is \$144.9 million in FY 22, \$144.9 million in FY 23, \$148.8 million in FY 24 and \$150.9 million in FY 25.
- The table, which is in millions, does not show the investment income of \$1,000 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.



Sewer and Storm Water Resource District Expenses

Expense	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	96	90	91	78	93	2	2.2%	15	19.2%
Part-Time and Seasonal	1	1	1	1	1	0	0.0%	0	0.0%
Salaries	\$10,220,307	\$8,494,962	\$9,079,692	\$8,754,586	\$8,259,717	(\$819,975)	-9.0%	(\$494,869)	-5.7%
Fringe Benefits	8,379,684	7,719,517	11,659,270	8,830,155	12,189,615	530,345	4.5%	3,359,460	38.0%
Equipment	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%
General Expenses	1,105,009	108,798	1,278,370	1,278,370	1,290,910	12,540	1.0%	12,540	1.0%
Contractual Services	63,632,560	64,755,963	73,004,033	73,004,033	73,303,650	299,617	0.4%	299,617	0.4%
Utility Costs	5,724,436	4,992,684	7,695,000	7,695,000	8,414,725	719,725	9.4%	719,725	9.4%
Interest	1,152,140	915,519	2,946,825	2,446,825	3,557,387	610,562	20.7%	1,110,562	45.4%
Principal	10,301,551	9,664,066	10,197,736	8,697,736	10,442,613	244,877	2.4%	1,744,877	20.1%
Interfund Charges	35,359,744	35,958,764	37,774,460	34,533,576	40,057,885	2,283,425	6.0%	5,524,309	16.0%
Other Expense	0	2,926	5,358,500	5,358,500	5,358,500	0	0.0%	0	0.0%
Total	\$135,875,431	\$132,613,199	\$159,003,886	\$150,608,781	\$162,885,002	\$3,881,116	2.4%	\$12,276,221	8.2%

- The FY 22 expenditures are increasing by \$3.8 million, or 2.4%, as compared to the FY 21 Approved Budget and by \$12.3 million, or 8.2%, from the current projection.
- Salaries are declining by \$0.8 million in FY 22, budget to budget. The proposed salary budget accommodates wages and title movements that net out at two more full-time positions when compared to the FY 21 budget.
 - The transfer to/from SSW of \$0.8 million is being eliminated in FY 22. Terminal leave is declining by \$0.3 million in FY 22.
 - Retroactive pay and CSEA COLA are increasing by \$0.3 million each.
- Fringe benefits are growing by \$0.5 million, budget to budget which is primarily due to pension repayment costs of \$1.7 million.
 - Offsetting increases are occurring in social security, health insurance for current employees and health insurance for retirees of \$0.2 million, \$0.4 million and \$0.4 million, respectively.
- Contractual services are increasing by \$0.3 million, budget to budget, which is occurring in the professional services line for \$0.2 million and sanitary solid waste disposal for \$0.1 million.
- Interest and principal, for bonded debt, are expected to rise by \$0.9 in FY 22 when compared to the FY 21 budget.

Sewer and Storm Water Resource District Expenses, Cont.

- Other expense is flat at \$5.4 million in FY 22 when compared to the budget and projection.
- Interfund charges, specifically capital debt service charges, are increasing by \$2.3 million, budget to budget.

SSW Proposed Budget Contractual Services Expense						
	2019	2020	2021	2022	Exec. vs. Approved	
	Actual	Actual	Approved Budget	Exec. Budget	Var.	%
Miscellaneous Contractual Serv	\$1,070,119	\$853,636	\$1,462,350	\$1,458,150	-\$4,200	-0.3%
Engineering	49,914	8,007	110,000	110,000	0	0.0%
Sanitary Solid Waste Disposal	632,810	545,715	635,500	735,500	100,000	15.7%
Professional Services	61,879,718	63,348,604	70,796,183	71,000,000	203,817	0.3%
Total	\$63,632,561	\$64,755,963	\$73,004,033	\$73,303,650	\$299,617	0.4%

- Total contractual services costs are increasing by \$0.3 million, or 0.4%, in FY 22 which is mainly due to sanitary solid waste disposal and the professional services lines 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												2021	2022	Exec. vs. Adopted	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	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	\$8,494,962	\$9,079,692	\$8,259,717	-819,975	-9.0%
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	7,719,517	11,659,270	12,189,615	530,345	4.5%
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	108,798	1,278,370	1,290,910	12,540	1.0%
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	64,755,963	73,004,033	73,303,650	299,617	0.4%
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	4,992,684	7,695,000	8,414,725	719,725	9.4%
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	\$86,071,924	\$102,716,365	\$103,458,617	\$742,252	0.7%
SUEZ annual savings					11,983,302	10,071,311	7,860,242	6,670,957	5,730,108	2,809,592	\$0	\$2,999,826			
Net costs to reflect savings					\$80,951,839	\$79,965,179	\$79,126,867	\$82,486,098	\$83,331,888	\$83,262,332	\$102,716,365	\$100,458,791			

- 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 is being budgeted at an amount of \$3.0 million in the FY 22 Proposed Budget.

Full-Time SSW Staffing Analysis							
RC	RC Description	FY 21 Approved	Sept-21 Actual	FY 22 Request	FY 22 Executive	Exec. vs 21 Approved	Exec. vs Actual
SSW County Employees							
6110	Sewage Disposal Bay Park	10	9	9	9	(1)	0
6120	Sewage Disposal Cedar Creek	16	15	19	19	3	4
6140	Sewage Disposal Services Lawrence	2	2	2	2	0	0
6150	Sewage Disposal Services Cedarhurst	3	3	3	3	0	0
6210	Sewage Maint Services Bay Park	2	2	2	2	0	0
6220	Sewage Maint Services Cedar Creek	3	2	2	2	(1)	0
Total SSW County Employees		36	33	37	37	1	4
SSW Leased United Water Employees							
7000	Sewer Revenue / Fringe - Oper Cont	1	0	1	1	0	1
7110	Sewage Disposal Services - Oper Cont	24	19	19	19	(5)	0
7120	Sewage Disposal Services - Oper Cont	8	8	8	8	0	0
7140	Sewage Disp / Lawrence - Oper Cont	1	1	1	1	0	0
7210	Sewage Maint Services - Oper Cont	8	6	16	16	8	10
7220	Sewage Maint Services - Oper Cont	13	11	11	11	(2)	0
Total SSW Leased Employees		55	45	56	56	1	11
SSW Total (County & Lease FT Employees)		91	78	93	93	2	15

- The table above shows the difference between SSW County employees and SSW workers leased to SUEZ.
 - In the Proposed FY 22 Budget, there are 37 sewer employees while 56 personnel are hired out to SUEZ.
- County employees, in FY 22, are increasing by one when compared to FY 21 budget and by four to the actual on board staff.
- The Proposed FY 22 leased employees are growing by one when compared to the prior budget by 11 against the existing staff.
- According to the department, only 33 not 56 people are leased employees. The staff will need to be re-aligned between the responsibility centers accordingly.

Sewer and Storm Water Resource District Revenues

Revenue	Historical		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved Budget	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Fund Balance	\$3,689,899	\$0	\$554,086	(\$2,751,214)	\$12,922,402	\$12,368,316	2232.2%	\$15,673,616	-569.7%
Permits & Licenses	1,460,262	1,174,166	627,500	627,500	750,000	122,500	19.5%	122,500	19.5%
Invest Income	990,171	278,453	100,000	75,000	80,000	(20,000)	-20.0%	5,000	6.7%
Rents & Recoveries	7,186,440	2,874,555	0	1,083,588	2,999,826	2,999,826	*****	1,916,238	176.8%
Dept Revenues	1,421,566	1,406,289	1,271,000	1,271,000	1,253,000	(18,000)	-1.4%	(18,000)	-1.4%
Debt Svc From Capital	0	7,543,437	11,655,776	5,491,562	0	(11,655,776)	-100.0%	(5,491,562)	-100.0%
Fed Aid-Reimb of Exp	10,724	5,361	0	15,821	0	0	*****	(15,821)	-100.0%
Interfund Transfers	121,116,369	140,120,000	144,795,524	144,795,524	144,879,774	84,250	0.1%	84,250	0.1%
Due from Other Gov't	0	2,989,232	0	0	0	0	*****	(0)	-100.0%
Total	\$135,875,431	\$156,391,493	\$159,003,886	\$150,608,781	\$162,885,002	\$3,881,116	2.4%	\$12,276,221	8.2%

- The FY 22 overall revenue for the District is increasing by \$3.9 million, or 2.4%, from the FY 21 Approved Budget and by \$12.3 million, or 8.2%, from the projection.
- Fund balance is allocated at \$12.9 million in FY 22.
 - 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 19 and FY 20 historical fund balance represents the usage, if needed. Fund balance was not required in FY 20 but FY 19 needed \$3.7 million. The FY 21 budget allocated \$0.6 million for fund balance.
- Permit & licenses revenue is increasing by \$0.1 million in FY 22, budget to budget, for greater verification of permits/connections of \$125,000 offset by industrial permit decline of \$2,500.
- The FY 22 investment income is expected to decline by \$20,000, as compared to the FY 21 budget.
- The rents and recoveries line, specifically enterprise fund recoveries of \$3.0 million, is allocated in FY 22; no monies were budgeted for in FY 21.
- The debt service from capital of \$11.7 million in FY 21 which had been for restructuring proceeds has been eliminated in FY 22.

- Interfund transfers, specifically transfer in from the Sewer Finance Authority, is increasing by \$84,250 or 0.1%, in the FY 22 Proposed Budget and the projection.

Sewer and Storm Water District, Multi-Year Plan

Sewer and Storm Water Resource District				
Multi Year Plan				
(\$'s in millions)				
<u>EXPENSE</u>	<u>2022 Proposed</u>	<u>2023 Plan</u>	<u>2024 Plan</u>	<u>2025 Plan</u>
Salaries, Wages & Fees	\$8.3	\$8.3	\$8.6	\$8.8
Fringe Benefits	12.2	9.7	10.0	10.2
Equipment	0.0	0.0	0.0	0.0
General Expenses	1.3	1.3	1.3	1.3
Contractual Services	73.3	73.7	74.0	74.4
Utility Costs	8.4	8.0	7.6	7.6
Interest	3.6	1.5	1.2	0.8
Principal	10.4	7.9	6.9	4.8
Interfd Chgs - Interfund Charges	40.1	48.1	53.4	55.7
Other Expenses	5.4			
EXPENSE TOTAL	\$162.9	\$158.5	\$162.9	\$163.6
<u>REVENUE</u>				
Fund Balance	\$12.9	\$8.5	\$9.1	\$4.2
Permits & Licenses	0.8	0.8	0.8	0.8
Invest Income	0.1	0.1	0.1	0.1
Rents & Recoveries	3.0	3.0	3.0	6.4
Dept Revenues	1.3	1.3	1.3	1.3
Transfer From SFA (Interfund Transfer)	144.9	144.9	148.8	150.9
REVENUE TOTAL	\$162.9	\$158.5	\$162.9	\$163.6

- The table above details the Administration’s baseline for the MYP for the District. According to the Plan, the District is expecting costs to decrease in FY 23 but increase in FY 24 and FY 25. The revenues keep pace with expenses and are expected to cover the costs in all years.
- Salaries, specifically CSEA COLA, are increasing minimally in FY 23 and by \$0.3 million in both FY 24 and FY 25.

- Fringe benefits decline in FY 23 then grow in the rest of out-years. Pension repayment cost of \$1.7 million are allocated in FY 22.
- The equipment expense is budgeted at \$10,000 in FY 22, FY 23, FY 24, and FY 25.
- General expenses of \$1.3 million are remaining flat in the out-years.
- Contractual services, specifically professional services, is increasing by an estimated \$0.4 million each year from FY 23 to FY 25.
- Utility costs are decreasing in the out-years mainly driven by lower brokered gas.
- 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 \$8.1 million in FY 23, \$5.3 million in FY 24 and \$2.2 million in FY 25.
- Fund balance is appropriated at \$12.9 million in FY 22, \$8.5 million in FY 23, \$9.1 million in FY 24 and \$4.2 million in FY 25.
- Permits & licenses are holding steady at \$0.8 million in all years.

- Rents & recoveries, specifically enterprise fund recoveries, are \$3.0 million from FY 22 through FY 24 then rising to \$6.4 million in FY 25.
- The transfer from SFA is allocated at \$144.9 million in FY 22 and FY 23, \$148.8 million in FY 24 and \$150.9 million in FY 25.

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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Full-Time Headcount	561	532	555	506	555	0	0.0%	49	9.7%
Part-Time and Seasonal	87	62	95	47	91	(4)	-4.2%	44	93.6%
Salaries	\$44,271,194	\$41,135,585	\$47,861,673	\$42,090,450	\$48,988,622	\$1,126,949	2.4%	\$6,898,172	16.4%
Equipment	10,267	987	11,720	11,720	11,720	0	0.0%	0	0.0%
General Expenses	701,068	609,377	722,200	747,200	747,200	25,000	3.5%	0	0.0%
Contractual Services	7,102,112	7,169,119	7,127,802	7,127,802	7,146,082	18,280	0.3%	18,280	0.3%
Inter-Dept. Charges	15,277,381	13,986,499	20,262,808	20,262,808	20,272,021	9,213	0.0%	9,213	0.0%
Recipient Grants	47,925,382	42,911,465	50,800,000	46,351,111	50,850,000	50,000	0.1%	4,498,889	9.7%
Purchased Services	65,759,615	63,959,005	70,421,798	69,506,357	70,485,373	63,575	0.1%	979,016	1.4%
Emerg Vendor Payments	59,578,323	51,115,238	57,570,142	59,820,142	61,145,142	3,575,000	6.2%	1,325,000	2.2%
Medicaid	243,103,487	228,467,567	234,916,221	210,481,003	236,533,590	1,617,369	0.7%	26,052,587	12.4%
Total	\$483,728,830	\$449,354,842	\$489,694,364	\$456,398,593	\$496,179,750	\$6,485,386	1.3%	\$39,781,157	8.7%

Expenses

- The proposed expense budget for the Department of Social Services (DSS) is \$496.2 million.
- Expenses are increasing by \$6.5 million budget to budget and by \$39.8 million compared to OLBR’s latest projection.
- The proposed salaries are increasing by \$1.1 million compared to the prior year’s budget and rising by \$6.9 million above the latest projection. The rise in salaries compared to budget, is mostly due to anticipated collective bargaining adjustments for Civil Service Employees Association (CSEA) union members, increased terminal leave and promotions offset by fluctuations in title changes.
- The equipment budget remains flat at \$11,720.
- The FY 22 proposal allocates \$747,200 for general expenses, an increase of \$25,000 budget to budget due to a rise in court remand expenses.
- FY 22 contractual expenses are \$7.1 million, with a nominal growth in expenses of \$18,280 budget to budget and compared to OLBR projections (discussed later in the report).
- Inter-departmental charges for the FY 22 proposal remains consistent with the prior year at about \$20.3 million with a slight uptick.

Expenses, cont.

The FY 22 proposal raises Medicaid costs by \$1.6 million versus the FY 21 NIFA Approved Budget. However, compared to the OLBR projections the budget reflects a growth of \$26.1 million due to reduction in weekly share payments by New York State and indigent care payments in FY 21.

- The budget to budget increase is concentrated in the County Share.
- A summary of DSS’s major programs is included at the end of the expense section.
- The FY 22 proposal increases Safety Net Assistance Control Center by \$1.8 million. and decreases the Family Assistance Control Center by \$0.5 million. These control centers house the Safety Net Assistance (SNA) and Temporary Assistance to Needy Families (TANF) public assistance programs, respectively.
- The Medicaid MMIS Control Center grew by \$1.6 million as previously mentioned.
- The FY 22 budget expenses increased \$1.0 million for both the Educational Handicapped Child and the Division of Services Control Centers. These higher expenses are due to higher educational and salaries costs.
- The proposed budget for the Training School expenses grew by \$0.6 million budget to budget due to room and board costs.
- The proposed budget for the Children in Institutions Control Center’s expenses rose by \$0.4 million to budget due to room and board, educational and other emergency costs.

Expenses by Control Center						
(\$'s in millions)						
Control Center	Historical		2021	2022	Exec. vs. Approved	
	2019	2020	NIFA Approved Budget	Exec. Budget	Var.	%
Family Assistance	\$22.5	\$16.6	\$24.8	\$24.2	-\$0.5	-2.2%
Subsidized Adoptions	4.9	5.0	5.1	5.2	0.1	2.0%
Juvenile Delinquents	2.0	2.2	2.3	2.4	0.1	4.4%
Training Schools	4.6	3.4	3.3	3.8	0.6	17.7%
Educ Handicapped Child	21.8	18.6	20.5	21.5	1.0	4.9%
Child. Foster Homes - IVE	0.6	0.5	0.7	0.6	-0.1	-7.7%
Burials	0.2	0.3	0.3	0.3	0.0	0.0%
Medicaid MMIS	243.1	228.5	234.9	236.5	1.6	0.7%
HEAP	0.3	0.3	0.4	0.4	0.0	0.0%
Title XX	65.8	64.0	70.4	70.5	0.1	0.1%
Administration	21.3	20.0	27.0	27.0	0.0	0.0%
Public Financial Assis.	24.0	22.2	25.4	25.6	0.2	0.9%
Division of Services	22.0	20.7	23.5	24.5	1.0	4.1%
Safety Net Assistance	39.2	36.1	39.0	40.8	1.8	4.6%
Children in Institutions	9.5	9.4	10.4	10.8	0.4	3.9%
Children in Foster Homes	1.2	1.2	1.2	1.5	0.3	20.9%
Non Secure Detention	0.6	0.6	0.6	0.6	0.0	0.0%
Total	483.7	449.4	489.7	496.2	6.5	1.3%

Expenses, cont.

Direct Assistance

- Recipient grants, purchased services, and emergency vendor payments account for about 36.8% 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 \$3.7 million.

Direct Assistance			
Expense	2021 NIFA Approved	2022 Proposed Budget	Variance
Recipient Grants	\$50,800,000	\$50,850,000	\$50,000
Purchased Services	70,421,798	70,485,373	63,575
Emergency Vendor Payments	57,570,142	61,145,142	3,575,000
Total	\$178,791,940	\$182,480,515	\$3,688,575

- 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 22 Proposed Budget have increased minimally by \$50,000 budget to budget. This change is due to higher subsidized adoption expenses.
 - The proposal is about 9.7% higher than the latest Department’s projection of \$46.4 million. TANF cases declined 28.6% from August 2020 to August 2021. SNA cases have declined 25.1% during this same period. The projection reflects the reduction of TANF and SNA cases.
 - However, it appears that the Administration reserved some cushion should FY 22 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 22 proposal is increasing by \$3.6 million to \$61.1 million compared to the prior year and \$1.3 million versus the projection of roughly \$59.8 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 by \$1.9 million and about \$1.0 million respectively. In addition, educational expenses have risen by \$1.1 million in FY 22, which is attributed to higher projected per diem rates which are set by New York State for providing care to children in institutions.

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 22 is growing by 0.1% budget to budget and by 1.4% versus projection. This is mostly due to increases in adoption fees, homemaker child costs and protective adult services, which are partially offset by reduced preventive mandated project and homemaking provider expenses.
- At \$64.1 million, daycare expenses account for most of the proposed FY 22 purchased services budget. The proposal remains flat compared to the FY 21 daycare budget and 1.7% greater than the latest projection, demonstrated in the chart below. The department’s reduction in caseloads were attributed to COVID-19 as a result of stimulus packages and other funds provided by the federal government. It appears that the Administration provides a cushion in the proposal should daycare caseloads and expenses increase in FY 22.

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

**FY21 is the current year end projection*

Expenses, cont.

Medicaid

- The proposed budget increases Medicaid by \$1.6 million, or, 0.7% compared to the prior year budget. As the chart below demonstrates, the budget to budget increase is concentrated in the County Share line.
 - Medicaid expenses increased mainly due to the of \$1.6 million for County share. This change is attributed to the County’s FY 22 weekly share payment based on 52 cycles in State Fiscal year 2021/2022.
 - The FY 22 Health insurance premiums are less by \$0.4 million which are offset by the same amount for Medicaid Assistance (MA) spenddown reconciliation payments for refunds to clients.
 - Nursing Home Care expenses and physicians’ services shifted equally.
 - The FY 22 budget remains flat for home aid services, indigent care and transportation costs.

Medicaid Expenses			
Expense	2021 NIFA Approved	2022 Proposed Budget	Variance
County Share	\$219,046,581	\$220,663,950	\$1,617,369
Health Insurance Premiums	455,000	\$30,000	(\$425,000)
Home Aid Services	50,000	\$50,000	\$0
Indigent Care	15,119,640	\$15,119,640	\$0
MA Spenddown Recon Payments	0	\$425,000	\$425,000
Nursing Home Care	200,000	\$204,000	\$4,000
Physicians' Services	5,000	\$1,000	(\$4,000)
Transportation	40,000	\$40,000	\$0
Total	\$234,916,221	\$236,533,590	\$1,617,369

Expenses, Cont.

- The Proposed FY 22 Budget has a full-time headcount of 555 employees. This headcount is flat budget to budget and 49 more than the projection.
- The proposed budget incorporates staffing changes versus the prior year budget. Highlights include the following changes:
 - Administration Control Center: The FY 22 staffing plan for Administration and Legal add three positions while Staff Development, and Systems Administration Responsibility Centers (RC) removes two positions for a net addition of one position for this RC.
 - Public Financial Assistance Control Center: The proposal eliminates five positions in the Support Collection Unit but is offset by other title changes for a total decline of five positions budget to budget and this Responsibility Center increases 15 positions from the September onboard actuals.
 - Services Control Center: The FY 22 budget increases by four positions in this control center from the prior year budget and 25 versus the current actual. Adult Protective Services increases by three positions and Child Protective Services and Day Care Services both rise by one title each. Offsetting the increases is an elimination of one title in Children Services.

Staffing Analysis Full-Time						
	FY21 NIFA <u>Approved</u>	Sept-21 <u>Actual</u>	FY 22 <u>Request</u>	FY 22 <u>Executive</u>	Exec. vs <u>Approved</u>	Exec. vs <u>Actual</u>
<u>Administration</u>						
Administration	11	10	12	12	1	2
Legal	4	4	6	6	2	2
Staff Development	5	3	4	4	(1)	1
Support Services	27	23	27	27	0	4
Systems Administration	5	4	4	4	(1)	0
Total for Control Center	52	44	53	53	1	9
<u>Public Financial Assistance</u>						
Accounting	19	18	21	21	2	3
Cmty. Rtls. & Hsng.	32	27	31	31	(1)	4
Disabled Client Assistance	8	7	7	7	(1)	0
Employment Program	5	6	6	6	1	0
Food Stamps	23	19	22	22	(1)	3
Investigations/Recoveries	10	8	11	11	1	3
Medical Assistance	7	7	6	6	(1)	(1)
Medical Services	4	4	4	4	0	0
Public Assistance	84	82	84	84	0	2
Support Collection Unit	40	34	35	35	(5)	1
Support Services	5	5	5	5	0	0
Total for Control Center	237	217	232	232	(5)	15
<u>Services</u>						
Provider Services	0	7	0	0	0	(7)
Adult Protective Services	25	23	28	28	3	5
Child Preventive Services	29	22	29	29	0	7
Child Protective Services	123	111	124	124	1	13
Children's Services	58	50	57	57	(1)	7
Day Care Services	31	32	32	32	1	0
Total for Control Center	266	245	270	270	4	25
Grand Total	555	506	555	555	0	49

Expenses, Cont.

➤ The proposed budget has a part-time headcount of 91 employees. This headcount is 44 more positions than the September 2021 actual and four titles less budget to budget. The changes are in the following control centers:

- **Administration Control Center:** The FY 22 staffing plan increases by ten positions compared to the onboard September actuals. All the Responsibility Centers have increased positions except for Legal, which decreased by one.
- **Public Financial Assistance Control Center:** The FY 22 proposal lowered the positions by a total of four, Public Assistance decreased by seven positions while Community Relations & Housing increased by three. The September actuals reflect increases across most RC's, totaling 15 positions.
- **Services Control Center:** The onboard titles grew by 19 positions compared to the FY 22 proposal. Most of the increases are in Child Protective Services, with a total increase of 17 positions.

Staffing Analysis Part-Time						
	FY21 NIFA Approved	Sept-21 Actual	FY 22 Request	FY 22 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	0	1	1	0	1
Support Services	10	3	10	10	0	7
Systems Administration	3	1	3	3	0	2
Total for Control Center	15	5	15	15	0	10
<u>Public Financial Assistance/Support Services</u>						
Accounting	1	1	1	1	0	0
Community Relations & Housing	5	3	8	8	3	5
Disabled Client Assistance Program (DCAP)	4	3	4	4	0	1
Employment Program	2	0	2	2	0	2
Food Stamps	6	3	6	6	0	3
Medical Assistance	4	3	4	4	0	1
Public Assistance	15	6	8	8	(7)	2
Support Collection Unit	3	2	3	3	0	1
Support Services	1	1	1	1	0	0
Total for Control Center	41	22	37	37	(4)	15
<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	14	31	31	0	17
Children's Services	4	3	4	4	0	1
Day Care Services	2	2	2	2	0	0
Total for Control Center	39	20	39	39	0	19
Total Part Time	95	47	91	91	(4)	44

Expenses, Cont.

- FY 22 Proposed contractual expenses are increasing by 0.3%, budget to budget (depicted below and on the following page) and compared to current projections.
- The contractual services expense increase add up to \$82,085, however the Administration RC decline of \$63,805 offsets the costs for a net increase of \$18,280 for FY 22.

Contractual Services	2021 NIFA Approved	FY 22 Proposed Budget	Difference
Administration Responsibility Center			
LI Council of Churches	60,000	-	(\$60,000)
Long Island Cares	25,000	25,000	\$0
Island Harvest	25,000	25,000	\$0
American Record Management Systems	200,000	175,000	(\$25,000)
Staff Training	10,000	10,000	\$0
Scanning	1,173,000	1,190,595	\$17,595
Car Leasing	36,400	40,000	\$3,600
Total	1,529,400	1,465,595	(\$63,805)
Temporary Assistance to Needy Families (TANF) Responsibility Center			
The Safe Center, LI DV TANF	19,750	20,200	\$450
Circulo De La Hispanidad Homeless TANF	19,751	20,201	\$450
EAC - HEAP & WRAP	432,965	439,459	\$6,494
Truview	802,801	814,843	\$12,042
Family Type Homes for Adults	40,000	40,000	\$0
Total	1,315,267	1,334,703	\$19,436
Medical Assistance Responsibility Center			
CFCO Case Management	-	-	-
NUMC - Nurses (PCA/DCAP)	2,529,485	2,567,427	37,942
Total	2,529,485	2,567,427	37,942

Expenses, Cont.

Contractual Services	2021 NIFA Approved	FY 22 Proposed Budget	Difference
Employment Responsibility Center			
NADAP	923,565	937,418	13,853
Town Of Oyster Bay	349,348	354,588	5,240
Total	\$1,272,913	\$1,292,006	19,093
Child Support Responsibility Center			
YMS Management Associates	125,000	126,875	1,875
EAC - Project Support	156,060	158,401	2,341
Laboratory Corp of America	20,000	20,000	-
One World Judicial Services	60,000	60,000	-
Total	361,060	365,276	4,216
Services to Children Responsibility Center			
One World Judicial Services	10,000	10,000	-
Child Care Council of Nassau	93,177	94,575	1,398
Foster Children Services Events	16,500	16,500	-
Total	119,677	121,075	1,398
Total Contractual Expense	7,127,802	7,146,082	18,280

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

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

The individuals that are ineligible for other assistance programs can apply for New York State's Safety Net program (SNA). SNA serves other individuals/groups ineligible for federal assistance, such as single adults, childless couples, children living apart from any adult relative, aliens eligible for temporary assistance 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		2021		2022	Exec. vs. Approved		Exec. vs. Projected	
	2019	2020	NIFA Approved	OLBR Projected	Executive Budget	Variance	Percent	Variance	Percent
Rents & Recoveries	\$1,893,887	\$2,758,607	\$800,000	\$3,038,287	\$800,000	\$0	0.0%	(\$2,238,287)	-73.7%
Dept Revenues	17,199,503	20,398,724	20,828,500	20,837,864	21,751,820	923,320	4.4%	913,956	4.4%
Interdept Revenues	42,357	43,672	44,000	44,000	44,000	0	0.0%	0	0.0%
Fed Aid-Reimb of Exp	124,582,705	106,594,691	121,932,226	118,063,409	122,043,425	111,199	0.1%	3,980,016	3.4%
State Aid-Reimb of Exp	47,864,435	37,890,813	41,558,417	41,163,690	41,595,770	37,353	0.1%	432,080	1.0%
Total	\$191,582,887	\$167,686,507	\$185,163,143	\$183,147,250	\$186,235,015	\$1,071,872	0.6%	\$3,087,765	1.7%

- The proposed budget is roughly \$1.1 million or 0.6% higher in revenue than in the prior year budget and \$3.1 million, or 1.7% more compared to OLBR's current projection. The changes compared to budget, are in department revenue, federal and state aid. About 87.9% of the proposed revenue budget is federal and state aid.
- The FY 22 rents & recoveries remain flat at \$0.8 million compared to the NIFA Approved Budget but declines by roughly \$2.2 million relative to OLBR's projection due to prior year recoveries.
- The department revenue is rising to \$21.8 million, an increase of about \$0.9 million attributable mostly to additional revenue for other welfare receipts which is due to the increase in the school district share of Education of Handicapped Children payments from 36.85% to 56.85%. Offsetting this increase is county-client reimbursement and spousal refusal recoveries and costs that can fluctuate from year to year that have been decreasing for the past few years.
- 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 22 proposal allocates roughly \$0.1 million more for federal aid than the prior year and roughly \$4.0 million more than the current projections.
 - There are increases of about \$186,000 for reimbursed expenses and \$50,000 subsidized adoptions offset by a \$125,000 decrease of adult and dependent children assistance.

Revenues, cont.

Governmental Aid

- Each year, the State reimburses the County for specific program expenses. For example, the County receives reimbursement for 29.0% of SNA-related expenditures. The state aid for the FY 22 proposal has increased nominally by 0.1% budget to budget and 1.0% more than the latest projection. This increase is mainly attributed to an increase in home relief reimbursement offset by reimbursed expenditures.
- Excluding Medicaid expenses, federal and state aid funds 62.1% of DSS’s proposed expenses. However, the percentage of the reimbursement drops to 33.0% once the Medicaid Control Center is factored into the calculation.

FY 22 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	27,020,925	9,762,816	5,221,015	14,983,831	55.5%
72	Burials	300,000	0	1,000	1,000	0.3%
63	Children In Foster Homes (Non IV-E)	1,453,600	400,000	300,000	700,000	48.2%
69	Children In Foster Homes (IV-E)	600,000	300,000	75,000	375,000	62.5%
62	Children In Institutions PINS/DSS	10,750,000	3,000,000	1,720,000	4,720,000	43.9%
30	Division Of Services	24,500,158	13,778,147	6,605,928	20,384,075	83.2%
53	Education of Handicapped Children	21,500,000	0	25,000	25,000	0.1%
75	Home Energy Assistance Program	400,000	200,000	0	200,000	50.0%
65	Juvenile Delinquents	2,350,000	500,000	340,000	840,000	35.7%
68	Non Secure Detention	575,000	0	250,000	250,000	43.5%
20	Public Financial Assistance	25,644,562	14,402,462	7,112,327	21,514,789	83.9%
61	Safety Net	40,800,000	0	10,760,500	10,760,500	26.4%
70	Subsidized Adoptions	5,225,000	1,450,000	1,935,000	3,385,000	64.8%
60	Family Assistance (TANF)	24,220,142	21,000,000	100,000	21,100,000	87.1%
76	Title XX/CCBG	70,481,773	57,000,000	5,000,000	62,000,000	88.0%
66	Training Schools	3,825,000	0	0	0	0.0%
	Sub-Total	259,646,160	121,793,425	39,445,770	161,239,195	62.1%
73	Medicaid MMIS	236,533,590	250,000	2,150,000	2,400,000	1.0%
	Total	\$496,179,750	\$122,043,425	\$41,595,770	\$163,639,195	33.0%