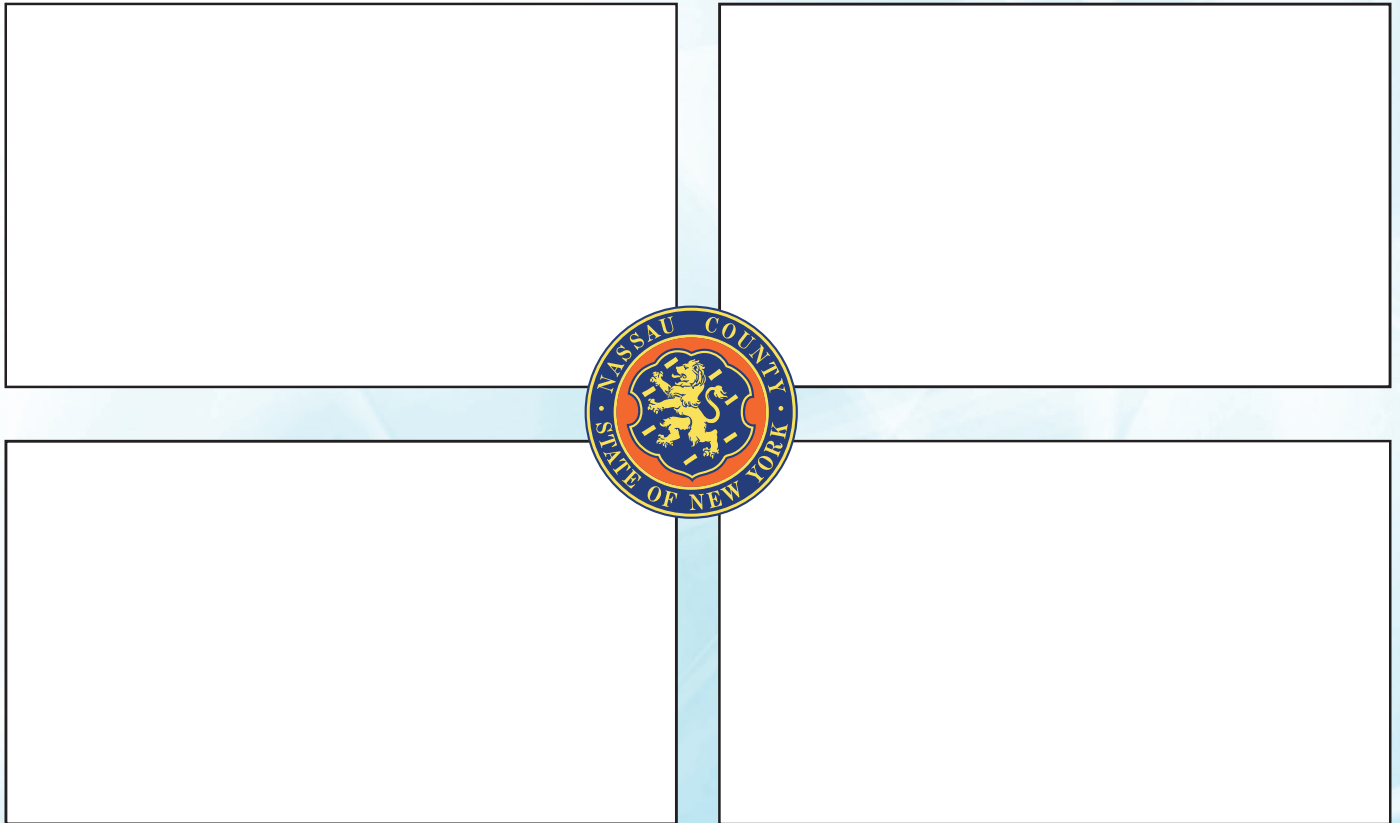


2019 PROPOSED BUDGET  
PROPOSED MULTI-YEAR FINANCIAL PLAN FISCAL 2019-2022

SUBMITTED SEPTEMBER 2018

BY

**LAURA CURRAN**  
NASSAU COUNTY EXECUTIVE



Fiscal Accountability, in a No Property Tax Increase Budget

**OFFICE OF MANAGEMENT AND BUDGET**

**Deputy County Executive**

**Mark Page**

**Director of Finance and Administration**

**Raymond J. Orlando**

**Budget Director**

**Andrew Persich**

**FINANCE & OPERATIONS**

**Deborah Austin**

**Steve Conkling**

**William Cote**

**Joseph Devito**

**Shirley Dews**

**Randy Ghisone**

**Steve Munzing**

**Jeffrey Nogid**

**Christopher Nolan**

**Irfan Qureshi**

**Anthony Romano**

**Martha Worsham**

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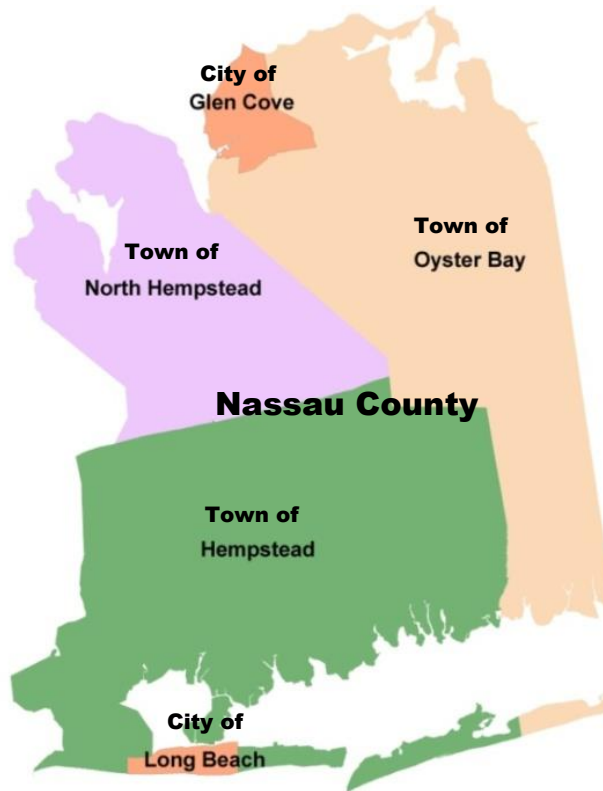


## **EXECUTIVE SUMMARY**





## **EXECUTIVE SUMMARY**



### **Overview**

The Multi-Year Financial Plan Fiscal 2019-2022(MYP) is balanced for current operations. The plan does not include any new tax increases. Because our local economy is growing, we are able to pay for new investments to improve and expand the services we provide to residents and businesses in the upcoming year.

Because our revenues grow slowly even in the best of economic times, while our costs grow each year, we must continually work to contain our expenses and provide services as efficiently as possible. We must be vigilant in identifying opportunities to reduce our expenses without impacting the level and quality of services we provide.

The MYP pays for the services we are delivering now with money we are collecting now. The budget does not include any new tax increases. Our local economy is growing, with more jobs and an increasing population. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services

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## FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN

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### REVENUE

Our total revenue forecast for FY 2019 is \$3.5 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.6% of all County revenue, with the State providing 6.4% and the Federal Government providing only 4%.

**Federal Aid** - Federal Aid to Nassau County has dropped significantly since FY 2010.

*\$ in Millions*

Fiscal Year	Federal Aid	Inc/(Dec)
2010	\$208	
2011	\$177	(\$31)
2012	\$166	(\$11)
2013	\$125	(\$41)
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$135	\$2
2019	\$140	\$5

We will work with our partners in Washington, DC to ensure that Nassau County receives its fair share of federal funding.

**State Aid** – State funding to Nassau County has been flat in recent years, but we are forecasting additional aid for Raise the Age in the FY 2019 budget.

*\$ in Millions*

Fiscal Year	State Aid	Inc/(Dec)
2010	\$171	
2011	\$183	\$12
2012	\$207	\$24
2013	\$202	(\$5)
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$212	(\$2)
2019	\$226	\$14

We will work with our partners in Albany to ensure that Nassau County receives its fair share of State funds.



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## FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN

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**County Revenues** - The County's \$2.7 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

Sales Tax	\$1.2 Billion
Property Tax	\$0.8 Billion
Fees	\$0.4 Billion
All Other	\$0.3 Billion
TOTAL	\$2.7Billion

**Sales Tax** - Sales Tax is the largest component of County Revenue, and it is a volatile revenue source, dependent not just on the overall economic health of the County, but also that of the State and ultimately the Nation and the World. The Sales Tax Revenues are extremely sensitive to the County's overall economy, growing in good times and shrinking when times are tougher.

\$ in Billions

FISCAL YEAR	SALES TAX	Inc/(Dec)
2010	\$0.984	
2011	\$1.025	\$0.041
2012	\$1.078	\$0.053
2013	\$1.140	\$0.062
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.150	\$0.026
2018	\$1.199	\$0.049
2019	\$1.243	\$0.044

Between FY 2013 and FY 2014, the Sales Tax revenue declined by \$45 million.

On average over the last ten years, the Sales Tax revenue has only grown by \$27 million annually.

Sales Tax revenue was \$1.14 billion in FY 2013 and remained below that level in FY 2014 and FY 2015. It was not until FY 2016, three full fiscal years later, that Sales Tax revenue exceeded the FY 2013 level.

**Property Tax** - The Property Tax Revenues of the County have grown at a sluggish pace. From FY 2011 through FY 2018, the actual Property Tax revenues have only grown by 5.9%. That equates to an average increase of 0.8% per year, while inflation has grown by an average rate of 1.7% during the same time-period.



Fiscal Year	Property Tax	Inc/(Dec)
2011	\$802	\$ -
2012	\$806	\$4
2013	\$803	(\$3)
2014	\$803	\$ -
2015	\$832	\$29
2016	\$842	\$10
2017	\$845	\$3
2018	\$846	\$1
2019	\$847	\$1

*Note: The property tax was increased in FY 2015-16*

Fees - Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; and other fees are dependent on the level of interest of County residents such as Park usage fees, etc.

### **EXPENSES**

The County's expenses are forecast at \$3.5 billion in FY 2019. Salaries and Wages and Fringe Benefits for employees are 43% of all County expenses. Direct expenses are 15% of County expenses, while Debt Service is 11% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 31%.

### **Paying for the Prior Administration**

Unfortunately, our operating budget in 2019 is also obliged to fund over \$175 million in payments on over \$1.1 billion of bonds outstanding which were issued by prior County administrations to cover money spent for services provided years ago, but paid for by taxpayers now.

Similarly, we are faced with hundreds of millions of dollars owed to County property owners for overpayments of taxes which have been allowed to accumulate by the prior Administration. This MYP provides for additional debt service payments in the amount of \$3 million in FY 2019 (growing to approximately \$20 million in the outyears of the plan) to cover \$300 million of County bonding to pay for amounts owing to our taxpayers as soon as possible, while once again having to spread the cost to our operating budgets over a number of years. The impact of paying this entire amount out of our current operating funds would be devastating to our ability to maintain services in the County, and financing is the only responsible option open to us. Although this will make it more difficult for the County to achieve GAAP-balance, there is no alternative.

The County will also be implementing the new and improved Disputed Assessment Fund (DAF) for commercial properties in FY 2019. Our success in securing legislative approval in Albany in June 2018 will allow us to collect DAF charges from all commercial property taxpayers at a much



reduced level for 2019, while simultaneously allowing the County to make payments newly due to commercial taxpayers in FY 2019 during FY 2019. We are in the process of evaluating the systems in place that will allow timely 2019 payments. The charge for DAF will be set at the level necessary to collect \$40 million in FY 2019.

Bonding of the prior accumulated liability for tax certiorari claims resolves past issues. Going forward the new DAF legislation combined with an updated assessment roll will permit Nassau County to move out of the endless negative cycle of property tax overpayments and settlements, and end bonding.

We require the assistance and partnership of the County Legislature, the State Legislature in Albany and other parties to keep Nassau County growing and thriving. For example, the County is relying on \$20 million in revenue from the Nassau County OTB which we are due and owed in FY 2019. As of April 1, 2019, the amount due OTB and therefore Nassau County increases regardless of the number of video lottery terminals (VLTs). The number of VLTs stalled at 500 during 2018 and generated less revenue.

***Police Academy and Courts*** - For years County police and correction officers have been trained in expensive and inadequate rented space while plans for a new police academy have languished. We are now providing the capital funding necessary for a new multi-purpose training facility to support our commitment to state-of-the-art policing in our County. The County will also make the facility available to other local jurisdictions for training their personnel as part of our ongoing work to share services locally. Appropriately this facility will be financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this MYP. We are also investing in a new Court facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which addresses their unique needs.

***Access to Public Land*** – The MYP provides almost \$2 million to improve access to County-owned land, including signage, improved pathways, parking and other steps to ensure that County residents are able to make use of County-owned property.

### **Investments in Economic Development**

We are committed to growing the County's economy which is reflected in the MYP.

***The Hub*** - We have the winning combination to unlock the Hub's potential as an engine for economic growth. Redevelopment of the Nassau Hub site has been a priority economic development initiative for my administration since my inauguration. We are ready to move forward expeditiously, after years of stagnation and frustration for the County. We are laser focused on finalizing our transformational plan to draw down over \$85 million in State funding to support the development. Our open, consultative process, including engagement with elected officials, local businesses and community leaders has helped us to get to this point. We are very pleased that NEC has come forward with a partner, RXR, and a game-plan to transform the Hub into a mixed-use innovation district. RXR's conceptual master plan submission to the RFEI was



comprehensive and touched all aspects of what the County is seeking: to recruit and retain the workforce of tomorrow; to cement the County’s role in the economy of tomorrow; to create a coherent and unified neighborhood; to activate retail and open space and increase activity at the site; to promote walkability and address transit connections.

### **Investments in Criminal Justice**

The MYP provides for sensible reforms to improve criminal justice in the County.

***Raise The Age*** - We will “Raise The Age” by ending the practice of incarcerating juveniles aged 16 and 17 in adult facilities. In addition, we will make necessary investments in early intervention to divert 16 and 17 year olds from entry into the criminal justice system. We will also invest in educational and employment opportunities to help prevent recidivism. Other necessary supports such as housing support and mental health care are another part of the plan. We will also expand discharge planning services and re-entry services in conjunction with the NYS Office of Children and Family Services including family reintegration, housing assistance, mental health and medical continuity of care, educational and employment support. These investments are expected to be fully reimbursed by the State and will be developed with Suffolk County where appropriate under a shared services plan.

***Electronic Monitoring*** - We will improve the efficiency of criminal justice administration. We will invest in a new program to more effectively monitor non-violent defendants and probationers through the use of technology. Implementing electronic monitoring for certain criminal justice populations, including Raise the Age juveniles, will allow us to reduce the use of the County Jail while expanding the staffing at the Department of Probation, improving outcomes at a significantly reduced cost.

***Crime Lab*** - We will open a new Crime Lab. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new, state of the art facility located within the Nassau County Public Safety Center. This relocation will enable the laboratory to expand its testing capabilities to include firearms, trace evidence, and reconstruction. Analysis of this evidence has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional fifty percent of drug cases that are currently being outsourced to National Medical Services (NMS) due to facility and staff limitations. We will also be staffing up to support the expansion of the lab’s forensic disciplines.

***Substance Abuse Treatment*** - We are engaged in site development for a new Substance Abuse Treatment Center to expand counseling and treatment services to help address the ongoing opioid crisis among County residents.

**NUMC** - Finally, we will also work collaboratively with NUMC to ensure that health services provided to incarcerated populations are reimbursed by the appropriate payment source.

**Investments in Shared Services to Maximize Efficiency**

The MYP provides for shared service opportunities in all areas with other local governments.

***Long Beach Sewer Investment*** - We are working on a partnership with the City of Long Beach to improve sewer connectivity. Excessive nitrogen discharge into the Western Bays of Nassau County has had a detrimental effect on the surrounding marshes and their vegetation. The County has drafted preliminary plans to convert Long Beach’s sewage treatment plant to a pump station, and build a force main and related infrastructure necessary to divert the untreated effluent to the Bay Park Sewage Treatment Plant. The consolidation of the Long Beach system with the County’s network is expected to be completed by 2024. This project will support vital services for County residents and improve water quality to help improve the environment, now and in the future.

**Investments to Improve Business Processes and Policies**

As we continue to invest in our business-friendly agenda for the County, we are taking a variety of actions to improve the County’s business processes and policies.

***Language Access*** - We are making necessary investments to ensure that County residents and businesses are able to access the services they need in multiple languages.

***Capital Planning & Management*** - We will implement a new capital planning and management process. We are investing in building the staffing infrastructure necessary to support an improved capital planning and management process. The MYP will be adjusted to accommodate our updated multi-year Capital Plan later this fall.

***Registration Fees*** – The MYP accommodate elimination of registration fees. The Vendor Registration Fee has been found to reduce the competitiveness of County procurements and has been identified as a barrier to entry by small businesses, particularly Minority and Women Owned Business Enterprises (MWBE). Elimination of the Annual Vendor Registration fee is consistent with the County’s on-going efforts to make the procurement process more transparent, competitive, and inclusive. This elimination will be revenue-neutral for the County, since the budget gap will be filled through the expansion of the Administrative Service Charge to cover contracts and purchase orders awarded by the Commissioner of Shared Services.

***Vendor Portal*** – The MYP funds a new vendor portal. The Nassau County Vendor Portal will provide vendors access to a user-friendly multi-functional web portal to facilitate the processing of their contracts, claims, and permits. This Portal is being developed in stages. The first version which is being released in September 2018 will allow vendors to submit their disclosure forms electronically, streamlining the submission and review process. This new program will help to mitigate small issues that frequently hold contracts up in the approval process including ensuring all questions that require written responses are answered prior to submission and providing notice to vendors that their forms are near expiration. The system also will improve the County’s ability to cross-reference vendor and principal data to ensure the County does business only with vendors with sufficient integrity to warrant the award of County contracts. Currently, the IT Department is working on additional functions including submission of claims and permits.



**Tax Administration** - Finally, the MYP addresses re-staffing the depleted Department of Assessment which will enter into a completely new phase of outreach and interaction with property owners. We have identified a product called Prognose that will enable staff to be responsive. The DOA must be prepared to respond to thousands of inquiries from property owners in a timely and transparent matter. Prognose has the features necessary to achieve the County's goals of increasing the accuracy of the County's assessments, improving the transparency of the assessment process, and enhancing the Department of Assessment's capability to respond to property owners who have questions about the new tentative assessment rolls. Key among these features is the ability to display comparables on a case by case basis, access to historical modeling data used to establish current baselines, and the generation of understandable reports to educate property owners on the assessment of their specific property. In addition, Prognose will give DOA the ability to develop in-house models in the future that reflect changes in the County's real estate environment to ensure that the most accurate assessment models continue to be used. We are also adding staff to the ARC, Information Technology and the County Attorney to improve the efficiency and effectiveness of our tax administration.

### **Multi-Year Financial Plan Assumptions**

The 2019–2022 Multi-Year Financial Plan includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above. On the expense side the plan includes the following adjustments:

1. Tax Certiorari payments of \$30.0 million in 2019, \$20.0 million in 2020, and \$15.0 million in 2021 and 2022 for the payment of class 1 & 2 property grievances.
2. Other Judgments and Claims of \$30.0 million annually between 2019-2022.
3. Increase in Health insurance of 20.1% over the period due to anticipated rising health insurance costs.
4. Increase in Pension Cost of 7.5% over the period due to an increase in the number of retirees and a reduction in the amount of deferrals.
5. Issuance of \$100 million in debt in 2018 and \$100 million in debt Q1 of 2019 and \$100 million in Q3 2019 to fund the outstanding backlog of tax certiorari claims.
6. Increase in staffing to Assessment, the Assessment Review Commission, Information Technologies and the County Attorney in 2019-2022.

Revenue assumptions include the removal of the \$7.5 million of video lottery terminal (VLT) revenue in 2018, offset by a recovery from dis-encumbrances of \$7.5 million and projected growth in sales tax of 2% annually for 2019-2022. The plan assumes \$20 million of VLT revenue in 2019.

The net impact of these changes results in a projected net positive balance of \$7.4 million in 2019, \$3.4 million in 2020 and \$7.9 million in 2021.

The following revenue and expense assumptions are incorporated into the MYP to achieve a balanced budget. These measures reflect actions that are achievable and consistent with the Administration's commitment to remain fiscally responsible and continue to provide essential

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## FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN

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public services that the residents of Nassau County require and expect from their County government.

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN



## Table 1: 2019–2022 Pre-Gap Closing Plan

MAJOR FUNDS					
E/R	Object Name	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	900,178,092	912,834,734	924,583,246	933,648,817
	AB - FRINGE BENEFITS	609,150,163	640,217,298	665,906,332	696,072,993
	AC - WORKERS COMPENSATION	35,177,349	35,177,349	35,177,349	35,177,349
	BB - EQUIPMENT	2,399,909	2,399,909	2,399,909	2,399,909
	DD - GENERAL EXPENSES	33,879,535	34,422,206	34,715,143	34,876,289
	DE - CONTRACTUAL SERVICES	271,122,615	271,122,615	271,122,615	271,122,615
	DF - UTILITY COSTS	34,085,187	35,762,050	35,870,519	36,334,832
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	132,208,523	150,102,384	149,495,498	150,799,481
	GA - LOCAL GOVT ASST PROGRAM	73,681,618	75,130,250	76,607,855	78,115,012
	GG - PRINCIPAL	106,280,000	131,270,000	149,375,000	164,995,000
	HD - DEBT SERVICE CHARGEBACKS	339,089,116	353,537,543	339,018,523	335,880,693
	HF - INTER-DEPARTMENTAL CHARGES	99,896,210	99,896,210	99,896,210	99,896,210
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	MM - MASS TRANSPORTATION	44,792,592	46,016,047	47,274,982	48,570,425
	NA - NCIFA EXPENDITURES	1,975,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	253,795,521	237,137,186	207,235,496	190,559,981
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,500,000	138,210,000	140,974,200	143,793,684
	SS - RECIPIENT GRANTS	52,130,000	52,130,000	52,130,000	52,651,300
	TT - PURCHASED SERVICES	68,587,875	69,273,754	69,966,491	70,666,156
	WW - EMERGENCY VENDOR PAYMENTS	49,360,000	49,853,600	50,352,136	50,855,657
	XX - MEDICAID	242,521,767	242,521,767	242,521,767	242,521,767
<b>Total Expenses Excluding Interdepartmental Transfers</b>		<b>3,074,921,662</b>	<b>3,153,702,064</b>	<b>3,185,864,454</b>	<b>3,233,332,185</b>
	<b>Interdepartmental Transfers</b>	<b>438,985,326</b>	<b>453,433,753</b>	<b>438,914,733</b>	<b>435,776,903</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,513,906,988</b>	<b>3,607,135,817</b>	<b>3,624,779,187</b>	<b>3,669,109,088</b>
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	19,584,142	13,547,857	13,547,857	13,547,857
	BD - FINES & FORFEITS	118,586,980	116,311,296	116,311,296	116,311,296
	BE - INVEST INCOME	9,680,000	9,680,000	9,680,000	9,680,000
	BF - RENTS & RECOVERIES	34,416,504	34,416,504	34,416,504	34,416,504
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	17,463,099	17,462,599	17,464,974
	BH - DEPT REVENUES	232,281,280	232,281,280	232,281,304	232,281,304
	BJ - INTERDEPT REVENUES	99,896,210	99,896,210	99,896,210	99,896,210
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	45,983,681	45,983,681	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,340,000	2,340,000	2,340,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	339,089,116	353,537,543	339,018,523	335,880,693
	BW - INTERFUND REVENUE	81,054,482	94,768,590	98,399,523	101,837,133
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,001,929	139,960,037	138,445,048	138,391,361
	IF - INTERFUND TRANSFERS	696,617	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,574,869	225,969,792	227,392,612	228,843,890
	TA - SALES TAX COUNTYWIDE	1,124,968,823	1,147,468,199	1,170,417,563	1,193,825,915
	TB - SALES TAX PART COUNTY	118,856,752	108,496,063	118,665,984	112,879,304
	TL - PROPERTY TAX	816,011,222	816,011,222	816,011,222	816,011,222
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,510,282	30,510,282	30,510,282	30,510,282
<b>Total Revenues Excluding Interdepartmental Transfers</b>		<b>3,074,921,662</b>	<b>3,091,920,401</b>	<b>3,130,577,976</b>	<b>3,151,037,222</b>
	<b>Interdepartmental Transfers</b>	<b>438,985,326</b>	<b>453,433,753</b>	<b>438,914,733</b>	<b>435,776,903</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,513,906,988</b>	<b>3,545,354,154</b>	<b>3,569,492,709</b>	<b>3,586,814,125</b>
<b>Projected Surplus / Deficit</b>		<b>-</b>	<b>(61,781,662)</b>	<b>(55,286,478)</b>	<b>(82,294,963)</b>





**Table 2: 2019–2022  
After-Gap Closing Plan  
(Major Funds)  
(In millions)**

<b>MYP 2019 - 2022</b>			
	<b>2020 Plan</b>	<b>2021 Plan</b>	<b>2022 Plan</b>
<b>Current Baseline Surplus / (Gap)</b>	<b>(61.8)</b>	<b>(55.3)</b>	<b>(82.3)</b>
<b><u>Gap Closing Options</u></b>			
<b><u>Expense/Revenue Actions</u></b>			
Workforce Management Savings	8.8	8.9	9.0
Asset Forfeiture Funding	6.0	6.0	6.0
Building Consolidation	5.0	5.0	5.0
Probation/Correction Savings	2.0	3.0	4.0
SUEZ Water Long Island Inc. Synergy Savings	3.0	4.0	4.0
Technology	2.0	2.0	2.0
Health Insurance Contribution	2.0	4.0	6.0
ERP Implementation	1.0	2.0	2.0
County's District Energy Facility	1.0	2.0	1.5
Income and Expense	15.0	15.0	15.0
Other Actions	7.0	10.0	10.0
Belmont Arena and Hub Sales Tax Benefit	7.5	7.7	7.8
<b><u>NYS Actions</u></b>			
Internet Sales	11.0	11.2	11.4
E-911 Reimbursement	1.0	1.0	1.0
Sports Betting	5.0	5.0	5.0
<b>Gap Closing Options</b>	<b>77.3</b>	<b>86.8</b>	<b>89.7</b>
<b>Surplus/ (Deficit) After Gap Closing Actions</b>	<b>15.5</b>	<b>31.5</b>	<b>7.4</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN



### Table 3: 2019–2022 After-Gap Closing Plan (Major Funds)

MAJOR FUNDS					
EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	900,178,092	899,034,734	908,685,246	916,665,817
	AB - FRINGE BENEFITS	609,150,163	638,217,298	661,906,332	690,072,993
	AC - WORKERS COMPENSATION	35,177,349	35,177,349	35,177,349	35,177,349
	BB - EQUIPMENT	2,399,909	2,399,909	2,399,909	2,399,909
	DD - GENERAL EXPENSES	33,879,535	29,422,206	29,715,143	29,876,289
	DE - CONTRACTUAL SERVICES	271,122,615	267,122,615	265,122,615	265,622,615
	DF - UTILITY COSTS	34,085,187	35,762,050	35,870,519	36,334,832
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	132,208,523	150,102,384	149,495,498	150,799,481
	GA - LOCAL GOVT ASST PROGRAM	73,681,618	75,130,250	76,607,855	78,115,012
	GG - PRINCIPAL	106,280,000	131,270,000	149,375,000	164,995,000
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	MM - MASS TRANSPORTATION	44,792,592	46,016,047	47,274,982	48,570,425
	NA - NCIFA EXPENDITURES	1,975,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	253,795,521	237,137,186	207,235,496	190,559,981
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,500,000	138,210,000	140,974,200	143,793,684
	SS - RECIPIENT GRANTS	52,130,000	52,130,000	52,130,000	52,651,300
	TT - PURCHASED SERVICES	68,587,875	69,273,754	69,966,491	70,666,156
	WW - EMERGENCY VENDOR PAYMENTS	49,360,000	49,853,600	50,352,136	50,855,657
	XX - MEDICAID	242,521,767	242,521,767	242,521,767	242,521,767
<b>Total Expenses Excluding Interdepartmental Charges</b>		<b>3,074,921,662</b>	<b>3,128,902,064</b>	<b>3,154,966,454</b>	<b>3,199,849,185</b>
<b>Interdepartmental Charges</b>		<b>438,985,326</b>	<b>453,433,753</b>	<b>438,914,733</b>	<b>435,776,903</b>
<b>Total Expenses Including Interdepartmental Charges</b>		<b>3,513,906,988</b>	<b>3,582,335,817</b>	<b>3,593,881,187</b>	<b>3,635,626,088</b>
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	19,584,142	13,547,857	15,547,857	13,547,857
	BD - FINES & FORFEITS	118,586,980	116,311,296	116,311,296	116,311,296
	BE - INVEST INCOME	9,680,000	9,680,000	9,680,000	9,680,000
	BF - RENTS & RECOVERIES	34,416,504	34,416,504	34,416,504	34,416,504
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	17,463,099	17,462,599	17,464,974
	BH - DEPT REVENUES	232,281,280	239,281,280	242,281,304	242,281,304
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	45,983,681	45,983,681	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,340,000	2,340,000	2,340,000
	BS - OTB PROFITS	20,000,000	25,000,000	25,000,000	25,000,000
	BW - INTERFUND REVENUE	81,054,482	116,768,590	120,399,523	123,837,133
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,001,929	139,960,037	138,445,048	138,391,361
	IF - INTERFUND TRANSFERS	696,617	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,574,869	225,969,792	227,392,612	228,843,890
	TA - SALES TAX COUNTYWIDE	1,124,968,823	1,165,968,199	1,189,287,563	1,213,073,315
	TB - SALES TAX PART COUNTY	118,856,752	108,496,063	118,665,984	112,879,304
	TL - PROPERTY TAX	816,011,222	816,011,222	816,011,222	816,011,222
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,510,282	30,510,282	30,510,282	30,510,282
<b>Total Revenues Excluding Interdepartmental Charges</b>		<b>3,074,921,662</b>	<b>3,144,420,401</b>	<b>3,186,447,976</b>	<b>3,207,284,622</b>
<b>Interdepartmental Charges</b>		<b>438,985,326</b>	<b>453,433,753</b>	<b>438,914,733</b>	<b>435,776,903</b>
<b>Total Revenues Including Interdepartmental Charges</b>		<b>3,513,906,988</b>	<b>3,597,854,154</b>	<b>3,625,362,709</b>	<b>3,643,061,525</b>
<b>Projected Gap</b>		<b>-</b>	<b>15,518,338</b>	<b>31,481,522</b>	<b>7,435,437</b>



**Table 4: 2019–2022  
Comparison of 2018 Gap vs. 2019 Proposed Budget  
(Major Funds)**

<b>Major Funds</b>				
<b>EXP/REV</b>	<b>Object</b>	<b>2018 Projection</b>	<b>2019 Proposed Budget</b>	<b>Variance</b>
EXP	AA - SALARIES, WAGES & FEES	855,427,470	900,178,092	44,750,623
	AB - FRINGE BENEFITS	569,188,799	609,150,163	39,961,365
	AC - WORKERS COMPENSATION	32,899,182	35,177,349	2,278,167
	BB - EQUIPMENT	2,112,316	2,399,909	287,593
	DD - GENERAL EXPENSES	31,066,582	33,879,535	2,812,953
	DE - CONTRACTUAL SERVICES	260,393,905	271,122,615	10,728,710
	DF - UTILITY COSTS	31,766,551	34,085,187	2,318,636
	DG - VAR DIRECT EXPENSES	5,250,000	5,000,000	(250,000)
	FF - INTEREST	120,088,977	132,208,523	12,119,546
	GA - LOCAL GOVT ASST PROGRAM	72,032,869	73,681,618	1,648,749
	GG - PRINCIPAL	98,707,823	106,280,000	7,572,177
	HD - DEBT SERVICE CHARGEBACKS	323,630,453	339,089,116	15,458,663
	HF - INTER-DEPARTMENTAL CHARGES	99,833,855	99,896,210	62,355
	HH - INTERFUND CHARGES	24,719,916	23,095,916	(1,624,000)
	MM - MASS TRANSPORTATION	44,126,435	44,792,592	666,157
	NA - NCIFA EXPENDITURES	2,025,000	1,975,000	(50,000)
	OO - OTHER EXPENSES	287,136,990	253,795,521	(33,341,469)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,147,650	135,500,000	1,352,350
	SS - RECIPIENT GRANTS	50,950,000	52,130,000	1,180,000
	TT - PURCHASED SERVICES	67,583,171	68,587,875	1,004,704
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	49,360,000	2,335,000
	XX - MEDICAID	239,192,349	242,521,767	3,329,418
<b>EXP Total</b>		<b>3,399,305,292</b>	<b>3,513,906,988</b>	<b>114,601,696</b>
REV	BA - INT PENALTY ON TAX	35,003,745	34,612,500	(391,245)
	BC - PERMITS & LICENSES	18,721,631	19,584,142	862,511
	BD - FINES & FORFEITS	116,336,396	118,586,980	2,250,584
	BE - INVEST INCOME	3,740,566	9,680,000	5,939,434
	BF - RENTS & RECOVERIES	42,985,116	34,416,504	(8,568,612)
	BG - REVENUE OFFSET TO EXPENSE	17,453,461	17,461,599	8,138
	BH - DEPT REVENUES	231,797,446	232,281,280	483,834
	BJ - INTERDEPT REVENUES	99,909,588	99,896,210	(13,378)
	BO - PAYMENT IN LIEU OF TAXES	45,622,575	45,983,681	361,106
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	3,540,000	935,250
	BS - OTB PROFITS	3,000,000	20,000,000	17,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	323,630,453	339,089,116	15,458,663
	BW - INTERFUND REVENUE	75,251,758	81,054,482	5,802,724
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	133,273,279	140,001,929	6,728,650
	IF - INTERFUND TRANSFERS	2,912,422	696,617	(2,215,805)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	210,361,326	224,574,869	14,213,543
	TA - SALES TAX COUNTYWIDE	1,097,525,185	1,124,968,823	27,443,638
	TB - SALES TAX PART COUNTY	101,271,425	118,856,752	17,585,327
	TL - PROPERTY TAX	814,799,197	816,011,222	1,212,025
	TO - OTB 5% TAX	2,100,000	2,100,000	-
	TX - SPECIAL TAXES	29,941,547	30,510,282	568,735
<b>REV Total</b>		<b>3,408,241,866</b>	<b>3,513,906,988</b>	<b>105,665,122</b>
<b>Projected Gap</b>		<b>8,936,574</b>	<b>-</b>	<b>(8,936,574)</b>



### **Discussion of Gap Closing Options**

The following items will assist the Administration in achieving greater financial stability.

#### **Workforce Management**

The Curran administration will optimize workforce levels while ensuring that the County provides essential services for all Nassau County residents. Each department is preparing a staffing and hiring plan that will analyze the impact of each vacancy. Currently, there are 324 funded vacancies and each vacancy is carefully analyzed before approval of new hires. These plans will be consolidated into a County-wide staffing strategy.

#### **Asset Forfeiture**

The County intends on using \$6.0 million per year of forfeiture funds as a result of fully bonding for construction of the new Police Academy. The uses of the funds will be determined by the Police Department to address any new policing programs that meet the Asset Forfeiture statute requirements.

#### **Building Consolidation**

The County's dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County has hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The County will also realize utility and maintenance savings from better consolidated space.

#### **Probation/ Corrections Savings**

The County can achieve savings by utilizing electronic monitoring bracelets that enable Probation to monitor individuals who cannot make their court ordered bail in lieu of housing them in the jail. The County anticipates saving by not institutionalizing these individuals.

#### **SUEZ Water Long Island Inc. Synergy Savings**

The County has committed to ensuring that there will not be layoffs to its workforce due to its contract with SUEZ Water Long Island Inc. The contract guarantees \$10 million in annual labor savings. County employees no longer required to support SUEZ Water Long Island Inc. are being utilized to optimize workforce productivity in areas of County operations that can substantially reduce the use and cost of overtime, generate revenues, or decrease payments for services performed by contracted vendors.

#### **Employee Benefit Accrued Liability Reserve - Police District**

The County currently has \$13.1 million in the Employee Benefit reserve in the Police District Fund. A change in the methodology for allocating benefits between the PDD and PDH funds will enable the County to draw down funds over the next 3 years.

#### **Technology**

The County is exploring opportunities to develop and utilize internet-based technologies to improve resident and business interaction with County government. These improvements will



enhance customer service, reduce costs, improve productivity, and increase revenue.

### **Health Insurance Contribution**

Due to the large number of retirements over the last years, newly hired County employees are required to contribute toward their health insurance. During this multi-year plan period the County will begin to realize cost savings.

### **ERP Implementation**

The new enterprise resource planning (ERP) system will streamline core business processes that will lead to efficiencies and savings. This initiative is currently underway and the first phase (Personnel and Payroll) is anticipated to be operational by the end of 2018.

### **County's District Energy Facility**

The agreement between Nassau County and Suez Energy NA, the current operator of the County's 57 mega-watt cogeneration plant in Uniondale, has a short-term extension to permit evaluation options for greater savings

### **Income and Expense**

The County believes that the Court of Appeals will rule in favor of the Income and Expense Law. This Law is intended to require commercial property owners to provide income statements for properties with a commercial rent and will produce a minimum of \$15.0 million in recurring revenue beginning in 2020.

### **Other Actions**

The County will evaluate revenue generating and expense reduction initiatives that will result in a net savings to operations. These initiatives include achieving interdepartmental and/or interjurisdictional efficiencies, streamlining operations and improved grant management. Additionally, an area of focus will be on use of technology to promote doing business in and with Nassau County on more business friendly terms.

### **Belmont Arena and Hub Sales Tax Benefit**

The County will realize additional sales tax revenue during and after the construction phase of the new Belmont Arena for the New York Islanders and the HUB development project. The MYP projects additional local sales tax from entertainment, lodging and various other sources.

### **Internet Sales**

The United States Supreme Court ruled in June that States can collect local sales tax on products delivered in that locality. The County anticipates new revenue with passage of necessary implementing legislation by New York State.

### **Sports Betting**

The United States Supreme Court ruled in June that states can initiate and control sports betting. The county anticipates new revenue with usage of necessary implanting legislation by New York State.



**E-911 Reimbursement**

The State approved an amendment to County law that increased the surcharge on certain telecommunication equipment and telephone service supplier customers in relation to providing an enhanced 911 (E911) emergency telephone system in the County. This enabled the County to raise revenue needed to cover costs associated with providing this technology within the County.

## **FUND AND DEPARTMENTAL DETAIL**





# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



GENERAL FUND					
EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	401,195,518	405,846,694	409,392,659	412,021,284
	AB - FRINGE BENEFITS	294,081,733	311,877,645	324,966,072	338,526,305
	AC - WORKERS COMPENSATION	20,027,349	20,027,349	20,027,349	20,027,349
	BB - EQUIPMENT	1,581,569	1,581,569	1,581,569	1,581,569
	DD - GENERAL EXPENSES	26,286,411	26,458,328	26,551,154	26,602,205
	DE - CONTRACTUAL SERVICES	253,077,158	253,077,158	253,077,158	253,077,158
	DF - UTILITY COSTS	29,966,852	31,514,967	31,574,278	31,973,579
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	73,681,618	75,130,250	76,607,855	78,115,012
	HD - DEBT SERVICE CHARGEBACKS	312,430,736	330,388,128	316,229,892	313,095,017
	HF - INTER-DEPARTMENTAL CHARGES	50,278,610	50,278,610	50,278,610	50,278,610
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	MM - MASS TRANSPORTATION	44,792,592	46,016,047	47,274,982	48,570,425
	NA - NCIFA EXPENDITURES	1,975,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	103,829,551	103,829,551	103,829,551	103,829,551
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,500,000	138,210,000	140,974,200	143,793,684
	SS - RECIPIENT GRANTS	52,130,000	52,130,000	52,130,000	52,651,300
	TT - PURCHASED SERVICES	68,587,875	69,273,754	69,966,491	70,666,156
	WW - EMERGENCY VENDOR PAYMENTS	49,360,000	49,853,600	50,352,136	50,855,657
	XX - MEDICAID	242,521,767	242,521,767	242,521,767	242,521,767
<b>EXP Total</b>		<b>2,189,400,255</b>	<b>2,238,136,332</b>	<b>2,247,491,639</b>	<b>2,268,357,546</b>
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	13,822,560	7,786,275	9,786,275	7,786,275
	BD - FINES & FORFEITS	82,558,315	80,976,089	80,976,089	80,976,089
	BE - INVEST INCOME	9,455,000	9,455,000	9,455,000	9,455,000
	BF - RENTS & RECOVERIES	34,350,364	34,350,364	34,350,364	34,350,364
	BG - REVENUE OFFSET TO EXPENSE	16,350,883	16,350,883	16,350,883	16,350,883
	BH - DEPT REVENUES	195,306,243	195,306,243	195,306,267	195,306,267
	BJ - INTERDEPT REVENUES	86,079,341	86,079,341	86,079,341	86,079,341
	BO - PAYMENT IN LIEU OF TAXES	19,883,045	19,883,045	19,883,045	19,883,045
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	35,443,625	35,443,625	35,443,625	35,443,625
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,484,742	134,484,742	134,484,742	134,484,742
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	223,464,869	224,859,792	226,282,612	227,733,890
	TA - SALES TAX COUNTYWIDE	1,124,968,823	1,147,468,199	1,170,417,563	1,193,825,915
	TB - SALES TAX PART COUNTY	118,856,752	108,496,063	118,665,984	112,879,304
	TL - PROPERTY TAX	31,838,193	31,838,193	31,838,193	31,838,193
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	5,825,000	5,825,000	5,825,000	5,825,000
<b>REV Total</b>		<b>2,189,400,255</b>	<b>2,195,315,353</b>	<b>2,231,857,484</b>	<b>2,248,930,432</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## FIRE COMMISSION FUND

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	10,514,692	10,628,087	10,717,001	10,768,813
	AB - FRINGE BENEFITS	6,252,892	6,608,433	6,883,089	7,166,743
	BB - EQUIPMENT	33,056	33,056	33,056	33,056
	DD - GENERAL EXPENSES	197,800	197,800	197,800	197,800
	DE - CONTRACTUAL SERVICES	4,517,486	4,517,486	4,517,486	4,517,486
	HD - DEBT SERVICE CHARGEBACKS	832,277	778,948	781,478	776,865
	HF - INTER-DEPARTMENTAL CHARGES	2,524,924	2,524,924	2,524,924	2,524,924
<b>EXP Total</b>		<b>24,873,127</b>	<b>25,288,734</b>	<b>25,654,834</b>	<b>25,985,687</b>
REV	BH - DEPT REVENUES	8,200,600	8,200,600	8,200,600	8,200,600
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	180,000	180,000	180,000	180,000
	TL - PROPERTY TAX	16,087,836	16,087,836	16,087,836	16,087,836
<b>REV Total</b>		<b>24,873,127</b>	<b>24,873,127</b>	<b>24,873,127</b>	<b>24,873,127</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## POLICE DISTRICT FUND

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	240,769,434	247,246,788	254,220,987	259,618,283
	AB - FRINGE BENEFITS	145,021,715	159,892,594	165,865,348	172,292,616
	AC - WORKERS COMPENSATION	10,700,000	10,700,000	10,700,000	10,700,000
	BB - EQUIPMENT	251,400	251,400	251,400	251,400
	DD - GENERAL EXPENSES	3,796,314	4,015,889	4,134,404	4,199,606
	DE - CONTRACTUAL SERVICES	1,426,764	1,426,764	1,426,764	1,426,764
	DF - UTILITY COSTS	1,181,704	1,237,231	1,245,155	1,262,915
	HD - DEBT SERVICE CHARGEBACKS	2,296,995	840,989	929,627	976,546
	HF - INTER-DEPARTMENTAL CHARGES	20,816,584	20,816,584	20,816,584	20,816,584
<b>EXP Total</b>		<b>426,260,910</b>	<b>446,428,239</b>	<b>459,590,268</b>	<b>471,544,715</b>
REV	BC - PERMITS & LICENSES	4,628,818	4,628,818	4,628,818	4,628,818
	BD - FINES & FORFEITS	1,355,763	1,355,763	1,355,763	1,355,763
	BE - INVEST INCOME	150,000	150,000	150,000	150,000
	BH - DEPT REVENUES	2,731,000	2,731,000	2,731,000	2,731,000
	BJ - INTERDEPT REVENUES	390,576	390,576	390,576	390,576
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFUND REVENUE	150,000	150,000	150,000	150,000
	TL - PROPERTY TAX	400,096,691	400,096,691	400,096,691	400,096,691
<b>REV Total</b>		<b>426,260,910</b>	<b>426,260,910</b>	<b>426,260,910</b>	<b>426,260,910</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## POLICE HEADQUARTERS FUND

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	247,698,448	249,113,165	250,252,599	251,240,436
	AB - FRINGE BENEFITS	163,793,823	161,838,626	168,191,823	178,087,329
	AC - WORKERS COMPENSATION	4,450,000	4,450,000	4,450,000	4,450,000
	BB - EQUIPMENT	533,884	533,884	533,884	533,884
	DD - GENERAL EXPENSES	3,599,010	3,750,188	3,831,785	3,876,678
	DE - CONTRACTUAL SERVICES	12,101,207	12,101,207	12,101,207	12,101,207
	DF - UTILITY COSTS	2,936,631	3,009,852	3,051,086	3,098,338
	HD - DEBT SERVICE CHARGEBACKS	23,529,108	21,529,478	21,077,526	21,032,265
	HF - INTER-DEPARTMENTAL CHARGES	26,276,092	26,276,092	26,276,092	26,276,092
<b>EXP Total</b>		<b>484,918,203</b>	<b>482,602,492</b>	<b>489,766,002</b>	<b>500,696,228</b>
REV	BC - PERMITS & LICENSES	1,132,764	1,132,764	1,132,764	1,132,764
	BD - FINES & FORFEITS	34,672,902	33,979,444	33,979,444	33,979,444
	BE - INVEST INCOME	75,000	75,000	75,000	75,000
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	26,043,437	26,043,437	26,043,437	26,043,437
	BJ - INTERDEPT REVENUES	13,426,293	13,426,293	13,426,293	13,426,293
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND REVENUE	6,235,000	6,235,000	6,235,000	6,235,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	725,000	725,000	725,000	725,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	930,000	930,000	930,000	930,000
	TL - PROPERTY TAX	367,988,502	367,988,502	367,988,502	367,988,502
	TX - SPECIAL TAXES	24,685,282	24,685,282	24,685,282	24,685,282
<b>REV Total</b>		<b>484,918,203</b>	<b>484,224,745</b>	<b>484,224,745</b>	<b>484,224,745</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## DEBT SERVICE FUND

EXP/REV	Object	Values			
		2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	FF - INTEREST	132,208,523	150,102,384	149,495,498	150,799,481
	GG - PRINCIPAL	106,280,000	131,270,000	149,375,000	164,995,000
	OO - OTHER EXPENSES	149,965,970	133,307,635	103,405,945	86,730,430
<b>EXP Total</b>		<b>388,454,493</b>	<b>414,680,019</b>	<b>402,276,443</b>	<b>402,524,911</b>
REV	BG - REVENUE OFFSET TO EXPENSE	1,110,716	1,112,216	1,111,716	1,114,091
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,340,000	2,340,000	2,340,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	339,089,116	353,537,543	339,018,523	335,880,693
	BW - INTERFUND REVENUE	39,225,857	52,939,965	56,570,898	60,008,508
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,792,187	4,750,295	3,235,306	3,181,619
	IF - INTERFUND TRANSFERS	696,617	-	-	-
<b>REV Total</b>		<b>388,454,493</b>	<b>414,680,019</b>	<b>402,276,443</b>	<b>402,524,911</b>

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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	DD - GENERAL EXPENSES	10,000	10,000	10,000	10,000
	DE - CONTRACTUAL SERVICES	15,000	15,000	15,000	15,000
<b>EXP Total</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	3,123,178	3,169,027	3,204,974	3,225,923
	DD - GENERAL EXPENSES	99,000	99,000	99,000	99,000
<b>EXP Total</b>		<b>3,222,178</b>	<b>3,268,027</b>	<b>3,303,974</b>	<b>3,324,923</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	10,729,057	10,884,514	11,006,394	11,077,425
	DD - GENERAL EXPENSES	385,341	385,341	385,341	385,341
	DE - CONTRACTUAL SERVICES	250,000	250,000	250,000	250,000
	OO - OTHER EXPENSES	30,000,000	30,000,000	30,000,000	30,000,000
<b>EXP Total</b>		<b>41,364,398</b>	<b>41,519,855</b>	<b>41,641,735</b>	<b>41,712,766</b>
REV	BH - DEPT REVENUES	42,674,635	42,674,635	42,674,635	42,674,635
<b>REV Total</b>		<b>42,674,635</b>	<b>42,674,635</b>	<b>42,674,635</b>	<b>42,674,635</b>



# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## AT - COUNTY ATTORNEY

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	7,695,441	7,740,708	7,776,198	7,796,882
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	615,473	615,473	615,473	615,473
	DE - CONTRACTUAL SERVICES	4,781,868	4,781,868	4,781,868	4,781,868
<b>EXP Total</b>		<b>13,093,782</b>	<b>13,139,049</b>	<b>13,174,539</b>	<b>13,195,223</b>
REV	BD - FINES & FORFEITS	610,000	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	3,015,000	3,015,000	3,015,000	3,015,000
	BH - DEPT REVENUES	180,000	180,000	180,000	180,000
	BJ - INTERDEPT REVENUES	942,125	942,125	942,125	942,125
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	255,000	255,000	255,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	265,695	265,695	265,695	265,695
<b>REV Total</b>		<b>5,267,820</b>	<b>5,267,820</b>	<b>5,267,820</b>	<b>5,267,820</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	(205,331)	(277,019)	(333,223)	(365,978)
	AB - FRINGE BENEFITS	25,626,209	27,447,648	28,482,461	29,559,789
	AC - WORKERS COMPENSATION	9,117,349	9,117,349	9,117,349	9,117,349
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	109,991	109,991	109,991	109,991
	DE - CONTRACTUAL SERVICES	2,114,479	2,114,479	2,114,479	2,114,479
	GA - LOCAL GOVT ASST PROGRAM	73,681,618	75,130,250	76,607,855	78,115,012
	HD - DEBT SERVICE CHARGEBACKS	312,430,736	330,388,128	316,229,892	313,095,017
	HF - INTER-DEPARTMENTAL CHARGES	6,940,566	6,940,566	6,940,566	6,940,566
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	NA - NCIFA EXPENDITURES	1,975,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	60,087,025	60,087,025	60,087,025	60,087,025
<b>EXP Total</b>		<b>514,978,558</b>	<b>536,184,333</b>	<b>524,517,312</b>	<b>523,949,167</b>
REV	BD - FINES & FORFEITS	900,000	900,000	900,000	900,000
	BF - RENTS & RECOVERIES	8,500,000	8,500,000	8,500,000	8,500,000
	BG - REVENUE OFFSET TO EXPENSE	15,600,000	15,600,000	15,600,000	15,600,000
	BJ - INTERDEPT REVENUES	56,107,615	56,107,615	56,107,615	56,107,615
	BO - PAYMENT IN LIEU OF TAXES	19,883,045	19,883,045	19,883,045	19,883,045
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	28,957,012	28,957,012	28,957,012	28,957,012
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	92,400	92,400	92,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	242,200	242,200	242,200	242,200
	TA - SALES TAX COUNTYWIDE	1,124,968,823	1,147,468,199	1,170,417,563	1,193,825,915
	TB - SALES TAX PART COUNTY	118,856,752	108,496,063	118,665,984	112,879,304
	TL - PROPERTY TAX	31,838,193	31,838,193	31,838,193	31,838,193
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
<b>REV Total</b>		<b>1,428,046,040</b>	<b>1,440,184,727</b>	<b>1,473,304,012</b>	<b>1,490,925,683</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	2,218,601	2,245,342	2,266,307	2,278,525
	BB - EQUIPMENT	33,500	33,500	33,500	33,500
	DD - GENERAL EXPENSES	15,418	15,418	15,418	15,418
	DE - CONTRACTUAL SERVICES	40,000	40,000	40,000	40,000
<b>EXP Total</b>		<b>2,307,519</b>	<b>2,334,260</b>	<b>2,355,225</b>	<b>2,367,443</b>
REV	BC - PERMITS & LICENSES	5,617,720	(418,565)	1,581,435	(418,565)
	BD - FINES & FORFEITS	1,600,000	1,600,000	1,600,000	1,600,000
	BF - RENTS & RECOVERIES	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
<b>REV Total</b>		<b>7,362,920</b>	<b>1,326,635</b>	<b>3,326,635</b>	<b>1,326,635</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	117,101,591	118,787,557	120,008,710	121,282,484
	AC - WORKERS COMPENSATION	8,630,000	8,630,000	8,630,000	8,630,000
	BB - EQUIPMENT	197,207	197,207	197,207	197,207
	DD - GENERAL EXPENSES	3,196,446	3,196,446	3,196,446	3,196,446
	DE - CONTRACTUAL SERVICES	25,091,859	25,091,859	25,091,859	25,091,859
	DF - UTILITY COSTS	1,690,673	1,799,285	1,778,060	1,791,995
<b>EXP Total</b>		<b>155,907,776</b>	<b>157,702,355</b>	<b>158,902,282</b>	<b>160,189,991</b>
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,300,000	2,300,000	2,300,000	2,300,000
	BJ - INTERDEPT REVENUES	150,000	150,000	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,153,375	3,153,375	3,153,375	3,153,375
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,113,994	3,113,994	3,113,994	3,113,994
<b>REV Total</b>		<b>9,030,369</b>	<b>9,030,369</b>	<b>9,030,369</b>	<b>9,030,369</b>

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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## CE - COUNTY EXECUTIVE

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	1,814,860	1,818,261	1,820,928	1,822,482
	DD - GENERAL EXPENSES	68,000	68,000	68,000	68,000
	DE - CONTRACTUAL SERVICES	215,000	215,000	215,000	215,000
<b>EXP Total</b>		<b>2,097,860</b>	<b>2,101,261</b>	<b>2,103,928</b>	<b>2,105,482</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	2,743,887	2,764,377	2,780,442	2,789,804
	DD - GENERAL EXPENSES	1,007,400	1,007,400	1,007,400	1,007,400
<b>EXP Total</b>		<b>3,751,287</b>	<b>3,771,777</b>	<b>3,787,842</b>	<b>3,797,204</b>
REV	BJ - INTERDEPT REVENUES	766,550	766,550	766,550	766,550
<b>REV Total</b>		<b>766,550</b>	<b>766,550</b>	<b>766,550</b>	<b>766,550</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## CL - COUNTY CLERK

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	6,193,960	6,266,630	6,323,605	6,356,809
	BB - EQUIPMENT	60,000	60,000	60,000	60,000
	DD - GENERAL EXPENSES	322,986	322,986	322,986	322,986
	DE - CONTRACTUAL SERVICES	541,734	541,734	541,734	541,734
<b>EXP Total</b>		<b>7,118,680</b>	<b>7,191,350</b>	<b>7,248,325</b>	<b>7,281,529</b>
REV	BD - FINES & FORFEITS	57,000	57,000	57,000	57,000
	BF - RENTS & RECOVERIES	2,000	2,000	2,000	2,000
	BH - DEPT REVENUES	54,309,420	54,309,420	54,309,420	54,309,420
<b>REV Total</b>		<b>54,368,420</b>	<b>54,368,420</b>	<b>54,368,420</b>	<b>54,368,420</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## CO - COUNTY COMPTROLLER

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	7,659,675	7,751,038	7,822,668	7,864,413
	BB - EQUIPMENT	3,220	3,220	3,220	3,220
	DD - GENERAL EXPENSES	124,422	124,422	124,434	124,434
	DE - CONTRACTUAL SERVICES	858,000	858,000	858,000	858,000
<b>EXP Total</b>		<b>8,645,317</b>	<b>8,736,680</b>	<b>8,808,322</b>	<b>8,850,067</b>
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	11,194	11,194	11,194	11,194
<b>REV Total</b>		<b>261,194</b>	<b>261,194</b>	<b>261,194</b>	<b>261,194</b>





**CS - CIVIL SERVICE**

<b>EXP/REV</b>	<b>Object</b>	<b>2019 Proposed Budget</b>	<b>2020 Plan</b>	<b>2021 Plan</b>	<b>2022 Plan</b>
EXP	AA - SALARIES, WAGES & FEES	5,114,305	5,185,764	5,241,788	5,274,439
	BB - EQUIPMENT	-	-	-	-
	DD - GENERAL EXPENSES	250,847	250,847	250,847	250,847
	DE - CONTRACTUAL SERVICES	50,000	50,000	50,000	50,000
<b>EXP Total</b>		<b>5,415,152</b>	<b>5,486,611</b>	<b>5,542,635</b>	<b>5,575,286</b>
REV	BF - RENTS & RECOVERIES	50,000	50,000	50,000	50,000
	BH - DEPT REVENUES	420,800	420,800	420,800	420,800
<b>REV Total</b>		<b>470,800</b>	<b>470,800</b>	<b>470,800</b>	<b>470,800</b>

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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## CT - COURTS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AB - FRINGE BENEFITS	1,234,691	1,328,190	1,382,328	1,438,696
<b>EXP Total</b>		<b>1,234,691</b>	<b>1,328,190</b>	<b>1,382,328</b>	<b>1,438,696</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,023,248	1,023,248	1,023,248	1,023,248
<b>REV Total</b>		<b>1,023,248</b>	<b>1,023,248</b>	<b>1,023,248</b>	<b>1,023,248</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## DA - DISTRICT ATTORNEY

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	42,708,360	42,847,152	42,955,968	43,019,384
	BB - EQUIPMENT	65,500	65,500	65,500	65,500
	DD - GENERAL EXPENSES	1,102,000	1,102,000	1,102,000	1,102,000
	DE - CONTRACTUAL SERVICES	1,407,079	1,407,079	1,407,079	1,407,079
<b>EXP Total</b>		<b>45,282,939</b>	<b>45,421,731</b>	<b>45,530,547</b>	<b>45,593,963</b>
REV	BH - DEPT REVENUES	1,000	1,000	1,000	1,000
	BJ - INTERDEPT REVENUES	301,015	301,015	301,015	301,015
	BW - INTERFUND REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	36,000	36,000	36,000	36,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	76,793	76,793	76,793
<b>REV Total</b>		<b>664,808</b>	<b>664,808</b>	<b>664,808</b>	<b>664,808</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## EL - BOARD OF ELECTIONS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	15,841,836	16,002,202	16,127,931	16,201,204
	BB - EQUIPMENT	58,081	58,081	58,081	58,081
	DD - GENERAL EXPENSES	2,253,290	2,253,290	2,253,290	2,253,290
	DE - CONTRACTUAL SERVICES	513,087	513,087	513,087	513,087
<b>EXP Total</b>		<b>18,666,294</b>	<b>18,826,660</b>	<b>18,952,389</b>	<b>19,025,662</b>
REV	BF - RENTS & RECOVERIES	150,000	150,000	150,000	150,000
	BH - DEPT REVENUES	40,000	40,000	40,000	40,000
<b>REV Total</b>		<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>

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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	886,614	894,295	900,318	903,828
	DD - GENERAL EXPENSES	8,572	8,572	8,572	8,572
<b>EXP Total</b>		<b>895,186</b>	<b>902,867</b>	<b>908,890</b>	<b>912,400</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	480,012	480,012	480,012
<b>REV Total</b>		<b>480,012</b>	<b>480,012</b>	<b>480,012</b>	<b>480,012</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## FB - FRINGE BENEFIT

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AB - FRINGE BENEFITS	267,220,833	283,101,807	295,101,282	307,527,820
<b>EXP Total</b>		<b>267,220,833</b>	<b>283,101,807</b>	<b>295,101,282</b>	<b>307,527,820</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,035,000	2,035,000	2,035,000	2,035,000
<b>REV Total</b>		<b>2,035,000</b>	<b>2,035,000</b>	<b>2,035,000</b>	<b>2,035,000</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## HE - HEALTH DEPARTMENT

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	15,574,385	15,792,124	15,962,834	16,062,323
	BB - EQUIPMENT	43,000	43,000	43,000	43,000
	DD - GENERAL EXPENSES	746,663	746,663	746,663	746,663
	DE - CONTRACTUAL SERVICES	342,353	342,353	342,353	342,353
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	5,780,939	5,780,939	5,780,939	5,780,939
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,500,000	138,210,000	140,974,200	143,793,684
<b>EXP Total</b>		<b>162,987,340</b>	<b>165,915,079</b>	<b>168,849,989</b>	<b>171,768,962</b>
REV	BC - PERMITS & LICENSES	6,010,840	6,010,840	6,010,840	6,010,840
	BD - FINES & FORFEITS	245,000	245,000	245,000	245,000
	BF - RENTS & RECOVERIES	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	4,486,000	4,486,000	4,486,000	4,486,000
	BW - INTERFUND REVENUE	57,516	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	74,723,808	76,118,731	77,541,551	78,992,829
<b>REV Total</b>		<b>85,723,164</b>	<b>87,118,087</b>	<b>88,540,907</b>	<b>89,992,185</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	875,562	875,562	875,562	875,562
<b>EXP Total</b>		<b>875,562</b>	<b>875,562</b>	<b>875,562</b>	<b>875,562</b>
REV	BG - REVENUE OFFSET TO EXPENSE	150,883	150,883	150,883	150,883
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	370,750	370,750	370,750
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	111,225	111,225	111,225
<b>REV Total</b>		<b>632,858</b>	<b>632,858</b>	<b>632,858</b>	<b>632,858</b>



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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	473,670	478,354	482,027	484,167
	DD - GENERAL EXPENSES	4,201	4,201	4,201	4,201
<b>EXP Total</b>		<b>477,871</b>	<b>482,555</b>	<b>486,228</b>	<b>488,368</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	5,041,234	5,105,464	5,155,822	5,185,170
	BB - EQUIPMENT	14,161	14,161	14,161	14,161
	DD - GENERAL EXPENSES	1,296,041	1,296,041	1,296,041	1,296,041
	DE - CONTRACTUAL SERVICES	28,657,991	28,657,991	28,657,991	28,657,991
	HF - INTER-DEPARTMENTAL CHARGES	3,155,599	3,155,599	3,155,599	3,155,599
<b>EXP Total</b>		<b>38,165,026</b>	<b>38,229,256</b>	<b>38,279,614</b>	<b>38,308,962</b>
REV	BD - FINES & FORFEITS	16,500	16,500	16,500	16,500
	BF - RENTS & RECOVERIES	20,000	20,000	20,000	20,000
	BJ - INTERDEPT REVENUES	100,000	100,000	100,000	100,000
	BW - INTERFUND REVENUE	100,000	100,000	100,000	100,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,933,310	4,933,310	4,933,310	4,933,310
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	11,253,031	11,253,031	11,253,031	11,253,031
<b>REV Total</b>		<b>16,422,841</b>	<b>16,422,841</b>	<b>16,422,841</b>	<b>16,422,841</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	7,437,041	7,550,105	7,638,750	7,690,411
	DD - GENERAL EXPENSES	804,550	804,550	804,550	804,550
	DE - CONTRACTUAL SERVICES	16,990,566	16,990,566	16,990,566	16,990,566
	DF - UTILITY COSTS	4,299,480	4,353,796	4,409,037	4,465,217
<b>EXP Total</b>		<b>29,531,637</b>	<b>29,699,017</b>	<b>29,842,902</b>	<b>29,950,744</b>
REV	BH - DEPT REVENUES	2,000	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	9,173,446	9,173,446	9,173,446	9,173,446
	BW - INTERFUND REVENUE	304,988	304,988	304,988	304,988
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	290,000	290,000	290,000	290,000
<b>REV Total</b>		<b>9,770,434</b>	<b>9,770,434</b>	<b>9,770,434</b>	<b>9,770,434</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## LE - COUNTY LEGISLATURE

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	8,107,533	8,109,878	8,111,716	8,112,788
	BB - EQUIPMENT	96,312	96,312	96,312	96,312
	DD - GENERAL EXPENSES	1,820,649	1,820,649	1,820,649	1,820,649
	DE - CONTRACTUAL SERVICES	916,888	916,888	916,888	916,888
<b>EXP Total</b>		<b>10,941,382</b>	<b>10,943,727</b>	<b>10,945,565</b>	<b>10,946,637</b>

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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	684,833	685,782	686,526	686,960
	DD - GENERAL EXPENSES	3,741	3,741	3,741	3,741
	DE - CONTRACTUAL SERVICES	377,612	377,612	377,612	377,612
<b>EXP Total</b>		<b>1,066,186</b>	<b>1,067,135</b>	<b>1,067,879</b>	<b>1,068,313</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	445,150	445,150	445,174	445,174
	DD - GENERAL EXPENSES	40,408	40,408	40,408	40,408
	DE - CONTRACTUAL SERVICES	14,161	14,161	14,161	14,161
<b>EXP Total</b>		<b>499,719</b>	<b>499,719</b>	<b>499,743</b>	<b>499,743</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	22,000	22,000	22,000	22,000
<b>REV Total</b>		<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## ME - MEDICAL EXAMINER

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	9,382,175	9,514,204	9,617,717	9,678,043
	BB - EQUIPMENT	69,615	69,615	69,615	69,615
	DD - GENERAL EXPENSES	788,253	788,253	788,253	788,253
<b>EXP Total</b>		<b>10,240,043</b>	<b>10,372,072</b>	<b>10,475,585</b>	<b>10,535,911</b>
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
<b>REV Total</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	560,214	565,078	568,891	571,114
	DD - GENERAL EXPENSES	3,167	3,167	3,167	3,167
	DE - CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
<b>EXP Total</b>		<b>573,381</b>	<b>578,245</b>	<b>582,058</b>	<b>584,281</b>
REV	BH - DEPT REVENUES	250,000	250,000	250,000	250,000
<b>REV Total</b>		<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>



# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## PB - PROBATION

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	19,508,799	19,782,625	19,997,310	20,122,426
	BB - EQUIPMENT	57,023	57,023	57,023	57,023
	DD - GENERAL EXPENSES	312,959	313,002	313,025	313,038
	DE - CONTRACTUAL SERVICES	721,557	721,557	721,557	721,557
	DF - UTILITY COSTS	472	502	491	492
	HF - INTER-DEPARTMENTAL CHARGES	1,883,449	1,883,449	1,883,449	1,883,449
<b>EXP Total</b>		<b>22,484,259</b>	<b>22,758,159</b>	<b>22,972,855</b>	<b>23,097,985</b>
REV	BH - DEPT REVENUES	1,460,000	1,460,000	1,460,000	1,460,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	9,200	9,200	9,200	9,200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	8,283,723	8,283,723	8,283,723	8,283,723
<b>REV Total</b>		<b>9,752,923</b>	<b>9,752,923</b>	<b>9,752,923</b>	<b>9,752,923</b>

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# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE

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## PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	807,368	807,843	808,215	808,432
	DD - GENERAL EXPENSES	10,290	10,290	10,290	10,290
	DE - CONTRACTUAL SERVICES	262,000	262,000	262,000	262,000
<b>EXP Total</b>		<b>1,079,658</b>	<b>1,080,133</b>	<b>1,080,505</b>	<b>1,080,722</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	20,578,704	20,741,168	20,868,554	20,942,786
	BB - EQUIPMENT	553,698	553,698	553,698	553,698
	DD - GENERAL EXPENSES	1,565,468	1,565,468	1,565,468	1,565,468
	DE - CONTRACTUAL SERVICES	7,046,496	7,046,496	7,046,496	7,046,496
<b>EXP Total</b>		<b>29,744,366</b>	<b>29,906,830</b>	<b>30,034,216</b>	<b>30,108,448</b>
REV	BF - RENTS & RECOVERIES	2,541,778	2,541,778	2,541,778	2,541,778
	BH - DEPT REVENUES	23,428,502	23,428,502	23,428,526	23,428,526
	TX - SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
<b>REV Total</b>		<b>28,795,280</b>	<b>28,795,280</b>	<b>28,795,304</b>	<b>28,795,304</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## PR - SHARED SERVICES

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	952,152	964,014	973,314	978,733
	DD - GENERAL EXPENSES	22,468	22,468	22,468	22,468
<b>EXP Total</b>		<b>974,620</b>	<b>986,482</b>	<b>995,782</b>	<b>1,001,201</b>
REV	BF - RENTS & RECOVERIES	380,000	380,000	380,000	380,000
	BH - DEPT REVENUES	185,025	185,025	185,025	185,025
<b>REV Total</b>		<b>565,025</b>	<b>565,025</b>	<b>565,025</b>	<b>565,025</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	31,816,199	32,258,136	32,604,623	32,806,551
	AC - WORKERS COMPENSATION	2,280,000	2,280,000	2,280,000	2,280,000
	BB - EQUIPMENT	150,932	150,932	150,932	150,932
	DD - GENERAL EXPENSES	7,854,619	8,026,493	8,119,285	8,170,323
	DE - CONTRACTUAL SERVICES	141,953,218	141,953,218	141,953,218	141,953,218
	DF - UTILITY COSTS	23,976,227	25,361,383	25,386,690	25,715,875
	HF - INTER-DEPARTMENTAL CHARGES	15,063,504	15,063,504	15,063,504	15,063,504
	MM - MASS TRANSPORTATION	44,792,592	46,016,047	47,274,982	48,570,425
	OO - OTHER EXPENSES	13,742,526	13,742,526	13,742,526	13,742,526
<b>EXP Total</b>		<b>281,629,817</b>	<b>284,852,239</b>	<b>286,575,759</b>	<b>288,453,354</b>
REV	BC - PERMITS & LICENSES	2,194,000	2,194,000	2,194,000	2,194,000
	BD - FINES & FORFEITS	500	500	500	500
	BF - RENTS & RECOVERIES	18,306,586	18,306,586	18,306,586	18,306,586
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	48,048,368	48,048,368	48,048,368	48,048,368
	BJ - INTERDEPT REVENUES	18,339,856	18,339,856	18,339,856	18,339,856
	BW - INTERFUND REVENUE	5,774,109	5,774,109	5,774,109	5,774,109
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,780,800	6,780,800	6,780,800	6,780,800
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,515,274	71,515,274	71,515,274	71,515,274
<b>REV Total</b>		<b>171,259,493</b>	<b>171,259,493</b>	<b>171,259,493</b>	<b>171,259,493</b>



**RM - RECORDS MANAGEMENT**

<b>EXP/REV</b>	<b>Object</b>	<b>2019 Proposed Budget</b>	<b>2020 Plan</b>	<b>2021 Plan</b>	<b>2022 Plan</b>
EXP	AA - SALARIES, WAGES & FEES	1,013,401	1,026,891	1,037,467	1,043,631
	BB - EQUIPMENT	149,200	149,200	149,200	149,200
	DD - GENERAL EXPENSES	156,000	156,000	156,000	156,000
	DE - CONTRACTUAL SERVICES	125,000	125,000	125,000	125,000
<b>EXP Total</b>		<b>1,443,601</b>	<b>1,457,091</b>	<b>1,467,667</b>	<b>1,473,831</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	243,563	243,563	243,563	243,563
	DD - GENERAL EXPENSES	3,249	3,249	3,249	3,249
<b>EXP Total</b>		<b>246,812</b>	<b>246,812</b>	<b>246,812</b>	<b>246,812</b>
REV	BH - DEPT REVENUES	20,000	20,000	20,000	20,000
<b>REV Total</b>		<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## SS - SOCIAL SERVICES

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	47,494,583	48,174,293	48,707,198	49,017,768
	BB - EQUIPMENT	11,720	11,720	11,720	11,720
	DD - GENERAL EXPENSES	642,000	642,000	642,000	642,000
	DE - CONTRACTUAL SERVICES	6,887,790	6,887,790	6,887,790	6,887,790
	HF - INTER-DEPARTMENTAL CHARGES	17,454,553	17,454,553	17,454,553	17,454,553
	SS - RECIPIENT GRANTS	52,130,000	52,130,000	52,130,000	52,651,300
	TT - PURCHASED SERVICES	68,587,875	69,273,754	69,966,491	70,666,156
	WW - EMERGENCY VENDOR PAYMENTS	49,360,000	49,853,600	50,352,136	50,855,657
	XX - MEDICAID	242,521,767	242,521,767	242,521,767	242,521,767
<b>EXP Total</b>		<b>485,090,288</b>	<b>486,949,477</b>	<b>488,673,655</b>	<b>490,708,712</b>
REV	BF - RENTS & RECOVERIES	800,000	800,000	800,000	800,000
	BH - DEPT REVENUES	16,613,180	16,613,180	16,613,180	16,613,180
	BJ - INTERDEPT REVENUES	198,734	198,734	198,734	198,734
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,373,895	118,373,895	118,373,895	118,373,895
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	50,404,175	50,404,175	50,404,175	50,404,175
<b>REV Total</b>		<b>186,389,984</b>	<b>186,389,984</b>	<b>186,389,984</b>	<b>186,389,984</b>



# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## TR - COUNTY TREASURER

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	2,208,128	2,233,050	2,252,589	2,263,976
	BB - EQUIPMENT	2,000	2,000	2,000	2,000
	DD - GENERAL EXPENSES	361,836	361,836	361,836	361,836
	DE - CONTRACTUAL SERVICES	344,620	344,620	344,620	344,620
<b>EXP Total</b>		<b>2,916,584</b>	<b>2,941,506</b>	<b>2,961,045</b>	<b>2,972,432</b>
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BD - FINES & FORFEITS	5,000	5,000	5,000	5,000
	BE - INVEST INCOME	9,455,000	9,455,000	9,455,000	9,455,000
	BH - DEPT REVENUES	850,919	850,919	850,919	850,919
	TX - SPECIAL TAXES	3,000,000	3,000,000	3,000,000	3,000,000
<b>REV Total</b>		<b>47,923,419</b>	<b>47,923,419</b>	<b>47,923,419</b>	<b>47,923,419</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	3,794,255	3,836,044	3,868,808	3,887,902
	BB - EQUIPMENT	10,400	10,400	10,400	10,400
	DD - GENERAL EXPENSES	266,315	266,315	266,315	266,315
	DE - CONTRACTUAL SERVICES	12,546,800	12,546,800	12,546,800	12,546,800
<b>EXP Total</b>		<b>16,617,770</b>	<b>16,659,559</b>	<b>16,692,323</b>	<b>16,711,417</b>
REV	BC - PERMITS & LICENSES	-	-	-	-
	BD - FINES & FORFEITS	79,111,315	77,529,089	77,529,089	77,529,089
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
<b>REV Total</b>		<b>79,146,315</b>	<b>77,564,089</b>	<b>77,564,089</b>	<b>77,564,089</b>

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



## VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2019 Proposed Budget	2020 Plan	2021 Plan	2022 Plan
EXP	AA - SALARIES, WAGES & FEES	570,535	577,517	582,992	586,182
	DD - GENERAL EXPENSES	14,348	14,348	14,348	14,348
	DE - CONTRACTUAL SERVICES	2,000	2,000	2,000	2,000
<b>EXP Total</b>		<b>586,883</b>	<b>593,865</b>	<b>599,340</b>	<b>602,530</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
<b>REV Total</b>		<b>59,703</b>	<b>59,703</b>	<b>59,703</b>	<b>59,703</b>



## **APPENDICES**





**APPENDIX A  
MULTI-YEAR PLAN UPDATE BASELINE INFLATORS**

The Administration’s financial plans have been based on conservative assumptions for all fiscal years.

Table A.1 below identifies the primary assumptions in the Fiscal 2019 – 2022 Updated Multi-Year Financial Plan baseline.

**Table A.1: MYP Adopted Baseline Inflaters**

Expense / Revenue Category	Baseline Inflater	Explanation
<b>Employee Benefits</b>		
Non-Police Pension Contribution	NYSERS	Estimates/Assumptions provided by the NYS Retirement System
Police Pension Contribution	NYS PRFS	Estimates/Assumptions provided by the NYS Retirement System
Health Insurance - Actives	8.5%, 6.13%, 6.13%	Highest average increase over last 3, 5 or 9 years
Health Insurance - Retirees	8.5%, 4.21% , 4.21%	Highest average increase over last 3, 5 or 9 years
Other-Than-Personal-Services	Flat, Flat, Flat	
<b>Utilities</b>		
Light and Power	6.4%, -2.2%, 0.2%	EIA (US DOE) 2018 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (Reference Case)
Brokered Gas	4.6%, 3.1%, 3.1%	
Trigen	3.7%, 2.6%, 2.7%	Blended (2/3 weighting for Natural Gas and 1/3 weighting for the ten-year avg CPI [2.43%])
Fuel	16.4%, 5.7%, 1.7%	EIA (US DOE) 2018 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (Reference Case)
Water	4.2%, 4.2%, 4.2%	Derived from the NY Public Service Commission's 2015 Five Year Book, Percent Increase in Average Annual Bill per Customer, and weighted equally with the CPI.
Telephone	1.7%, 1.7%, 1.7%	Assumes increases consistent with the 10 year avg growth in the CPI - All Urban Consumers (New York-Northern New Jersey-Long Island, NY-NJ-CT-PA)
Medicaid	Flat, Flat , Flat	2017 goes back to Original Weekly Medicaid Cap prior to Relief
Social Services Entitlements	Variable	Reflects most current caseload information
Special Education Program	Variable	Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	2.0%, 2.0%, 2.0%	



APPENDIX B: BORROWING SCHEDULE

2019-2022 Multi-Year Financial Plan  
 Debt Service Assumptions  
 September 15, 2018

MYP Assumptions <sup>(1)</sup>								
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
Remainder 2018								
<u>Capital Borrowings</u> <sup>2</sup>								
Capital-General	75,000,000	12/01/18	10/01/19	10/01/20	10/01/38	12.28	Fixed	5.00%
Capital-SSWRD <sup>3 4</sup>	223,905,000	12/01/18	10/01/19	10/01/20	10/01/38	12.28	Fixed	5.00%
Tax Certs	100,000,000	12/01/18	07/01/19	07/01/20	07/01/38	12.06	Fixed	5.00%
Total	398,905,000							
<u>Cash Flow Borrowings</u>								
RANs	360,000,000	09/21/18	03/15/19	-	09/15/19	0.78	Fixed	2.50%
TANs	-	-	-	-	-	-	-	-
Total	360,000,000							
2019								
<u>Capital Borrowings</u> <sup>2</sup>								
Capital-General	75,000,000	06/01/19	12/01/19	06/01/20	06/01/39	12.13	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	25,000,000	06/01/19	12/01/19	06/01/20	06/01/39	12.13	Fixed	5.00%
Tax Certs	100,000,000	03/01/19	03/01/20	03/01/21	03/01/39	12.50	Fixed	5.00%
Term Pay	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/19	06/01/20	12/01/20	12/01/39	12.10	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	25,000,000	12/01/19	06/01/20	12/01/20	12/01/39	12.10	Fixed	5.00%
Tax Certs	100,000,000	09/01/19	06/01/20	06/01/21	06/01/39	12.20	Fixed	5.00%
Term Pay	-	-	-	-	-	-	-	-
Total	400,000,000							
<u>Cash Flow Borrowings</u>								
BANs	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-
TANs	380,000,000	12/01/19	03/01/20	-	09/01/20	0.65	Fixed	2.50%
Total	380,000,000							
2020								
<u>Capital Borrowings</u> <sup>2</sup>								
Capital-General	75,000,000	06/01/20	12/01/20	06/01/21	06/01/40	12.13	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	25,000,000	06/01/20	12/01/20	06/01/21	06/01/40	12.13	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/20	06/01/21	12/01/21	12/01/40	12.10	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	25,000,000	12/01/20	06/01/21	12/01/21	12/01/40	12.10	Fixed	5.00%
Total	200,000,000							
<u>Cash Flow Borrowings</u>								
BANs	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-
TANs	380,000,000	12/01/20	03/01/21	-	09/01/21	0.65	Fixed	2.75%
Total	380,000,000							

\*Please see footnote on page 61





APPENDIX B: BORROWING SCHEDULE (continued)

2021									
<u>Capital Borrowings</u> <sup>2</sup>									
Capital-General	75,000,000	06/01/21	12/01/21	06/01/22	06/01/41	12.13	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	25,000,000	06/01/21	12/01/21	06/01/22	06/01/41	12.13	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	<u>25,000,000</u>	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
BANs	-	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-	-
TANs	<u>380,000,000</u>	12/01/21	03/01/22	-	09/01/22	0.65	Fixed	3.00%	
Total	380,000,000								
2022									
<u>Capital Borrowings</u> <sup>2</sup>									
Capital-General	75,000,000	06/01/22	12/01/22	06/01/23	06/01/42	12.13	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	25,000,000	06/01/22	12/01/22	06/01/23	06/01/42	12.13	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/22	06/01/23	12/01/23	12/01/42	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	<u>25,000,000</u>	12/01/22	06/01/23	12/01/23	12/01/42	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
BANs	-	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-	-
TANs	<u>380,000,000</u>	12/01/22	03/01/23	-	09/01/23	0.65	Fixed	3.00%	
Total	380,000,000								

- (1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.
- (2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.
- (3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.
- (4) Includes bonding for the \$44,125,000 2017 Series A BANs, \$95,175,000 2017 Series B BANs, and \$59,605,000 2018 Series A BANs maturing on December 14, 2018.



**APPENDIX C: DEBT SERVICE BASELINE**  
*2019-2022 MYP*

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b><i>Existing Debt Service Obligations</i></b>				
<b><u>General Fund Obligations</u></b>				
Long Term Debt				
Principal	\$76,620,709	\$82,197,464	\$85,120,010	\$90,900,303
Interest	72,059,112	67,260,496	63,193,448	58,956,796
NIFA Set Asides				
Principal	112,426,639	103,985,012	81,400,853	70,257,510
Interest	20,475,416	15,768,247	11,357,518	7,847,552
Fees	1,586,038	858,772	569,926	374,167
Total	283,167,914	270,069,991	241,641,755	228,336,328
<b><u>Parks And Recreation</u></b>				
Long Term Debt				
Principal	5,337,520	6,134,351	6,575,112	7,032,249
Interest	5,674,138	5,358,990	5,048,927	4,711,629
NIFA Set Asides				
Principal	3,020,824	2,659,715	2,013,498	1,571,633
Interest	502,025	377,173	264,222	177,586
Fees	44,226	23,947	15,892	10,434
Total	14,578,733	14,554,176	13,917,651	13,503,531
<b><u>Environmental Bond Fund</u></b>				
Long Term Debt				
Principal	5,205,689	6,004,532	6,412,907	6,802,702
Interest	4,785,641	4,503,896	4,197,729	3,867,926
NIFA Set Asides				
Principal	467,949	461,918	393,297	375,644
Interest	106,804	84,979	63,141	44,549
Fees	2,810	1,522	1,010	663
Total	10,568,893	11,056,847	11,068,084	11,091,484
<b><u>Police District</u></b>				
Long Term Debt				
Principal	1,737,420	374,847	491,766	570,160
Interest	493,980	406,922	389,985	365,163
NIFA Set Asides				
Principal	55,013	51,137	42,111	37,361
Interest	10,047	7,794	5,573	3,736
Fees	535	289	192	126
Total	2,296,995	840,989	929,627	976,546
<b><u>Police Headquarters</u></b>				
Long Term Debt				
Principal	10,585,104	9,835,279	10,348,044	11,176,004
Interest	10,908,217	9,971,421	9,480,772	8,951,948
NIFA Set Asides				
Principal	1,726,497	1,499,085	1,093,669	799,881
Interest	280,762	208,246	144,790	97,702
Fees	28,528	15,447	10,251	6,730
Total	23,529,108	21,529,478	21,077,526	21,032,265



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b><u>Fire Prevention Fund</u></b>				
Long Term Debt				
Principal	304,716	289,351	335,674	370,023
Interest	403,121	387,621	373,520	356,434
NIFA Set Asides				
Principal	105,959	88,764	63,170	44,253
Interest	16,668	12,231	8,463	5,727
Fees	1,813	981	651	428
Total	832,277	778,948	781,478	776,865
<b><u>Community College</u></b>				
Long Term Debt				
Principal	2,128,516	2,723,468	2,937,900	3,140,016
Interest	4,218,938	3,925,367	3,788,573	3,639,171
NIFA Set Asides				
Principal	718,979	613,761	443,195	323,830
Interest	115,649	85,231	58,828	39,399
Fees	11,631	6,298	4,179	2,744
Total	7,193,713	7,354,125	7,232,675	7,145,160
<b><u>Water Related Projects</u></b>				
Long Term Debt				
Principal	1,816,209	2,085,098	2,355,377	2,591,934
Interest	3,422,048	3,191,334	3,087,568	2,966,076
NIFA Set Asides				
Principal	1,114,614	960,084	699,788	518,293
Interest	182,108	134,908	93,631	62,997
Fees	17,754	9,613	6,380	4,188
Total	6,552,733	6,381,037	6,242,744	6,143,488
<b><u>Sewer Related Projects</u></b>				
Long Term Debt				
Principal	2,544,117	4,485,610	5,673,210	6,486,609
Interest	7,076,515	6,949,115	6,740,143	6,450,880
NIFA Set Asides				
Principal	2,872,860	2,658,024	2,036,086	1,598,928
Interest	490,012	370,736	259,888	174,034
Fees	43,810	23,721	15,743	10,335
Total	13,027,314	14,487,206	14,725,070	14,720,786
<b><u>Total General Improvement</u></b>				
Long Term Debt				
Principal	106,280,000	114,130,000	120,250,000	129,070,000
Interest	109,041,710	101,955,162	96,300,665	90,266,023
Total	215,321,710	216,085,162	216,550,665	219,336,023



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b><u>Total NIFA</u></b>				
Principal	122,509,334	112,977,500	88,185,667	75,527,333
Interest	22,179,491	17,049,545	12,256,054	8,453,282
Fees	1,737,145	940,590	624,224	409,815
<b>Total</b>	<b>146,425,970</b>	<b>130,967,635</b>	<b>101,065,945</b>	<b>84,390,430</b>
Expense of Loans	3,540,000	2,340,000	2,340,000	2,340,000
Short Term Interest				
BAN Interest (Sewer Capital)	-	-	-	-
BAN Interest (Sandy)	-	-	-	-
RAN Interest	6,975,000	-	-	-
TAN Interest	-	6,777,222	7,393,333	7,393,333
<b>Total</b>	<b>6,975,000</b>	<b>6,777,222</b>	<b>7,393,333</b>	<b>7,393,333</b>
<b>Total Existing Obligations</b>	<b>372,262,680</b>	<b>356,170,019</b>	<b>327,349,943</b>	<b>313,459,786</b>
<b><u>Future Obligations</u></b>				
General Capital				
Principal	-	6,220,000	10,520,000	15,055,000
Interest	4,507,542	11,655,125	17,928,875	24,014,375
SSWRD				
Principal	-	8,030,000	9,760,000	11,575,000
Interest	9,076,917	12,984,875	14,775,000	16,477,750
Tax Certs				
Principal	-	2,890,000	8,845,000	9,295,000
Interest	2,607,354	16,730,000	13,097,625	12,648,000
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Future Obligations</b>				
Principal	-	17,140,000	29,125,000	35,925,000
Interest	16,191,813	41,370,000	45,801,500	53,140,125
<b>Total</b>	<b>16,191,813</b>	<b>58,510,000</b>	<b>74,926,500</b>	<b>89,065,125</b>
<b>Total Debt Service</b>	<b>\$388,454,493</b>	<b>\$414,680,019</b>	<b>\$402,276,443</b>	<b>\$402,524,911</b>



**APPENDIX D  
(PENDING UPDATE FROM NCC)**

**Note:** The amounts reflected on this page are hypothetical and reflect assumptions on a "worst case" scenario, and in no way represent administrative decisions not yet made for any circumstances event or agreement.

Fiscal 2018-2021 Multi-Year Financial Plan

8/31/2017

**NASSAU COMMUNITY COLLEGE  
Fiscal 2018-2021 Multi-Year Financial Plan**

	2016 Operating Results	Adopted 2017 Budget	2017 Projected**	Adopted 2018 Budget	2019 Projected	2020 Projected	2021 Projected
<b>OPERATING EXPENSES:</b>							
Salaries	125,015,226	124,837,737	122,697,801	122,797,454	124,639,416	126,509,007	128,406,642
Debt Service on Retirement Incentives	453,601	654,456	652,081	2,717,350	2,717,750	2,711,068	262,500
Fringe Benefits	56,431,734	60,580,000	56,853,640	59,708,000	61,499,240	63,344,217	65,244,544
Equipment	1,894,281	2,255,493	2,255,493	2,075,054	2,075,054	2,075,054	2,075,054
General Expenses	7,148,056	7,832,273	7,832,273	6,995,371	6,995,371	6,995,371	6,995,371
Contractual	8,105,839	7,866,675	7,866,675	7,766,553	7,766,553	7,766,553	7,766,553
Utility Costs	4,716,602	4,470,500	4,423,827	4,393,827	4,393,827	4,393,827	4,393,827
Interfund Charges	1,815,734	3,120,000	2,800,000	2,640,000	2,640,000	2,640,000	2,640,000
Other	47,012	55,000	55,000	55,000	55,000	55,000	55,000
<b>Total Operating Expenses</b>	<b>205,628,085</b>	<b>211,672,134</b>	<b>205,436,790</b>	<b>209,148,609</b>	<b>212,782,211</b>	<b>216,490,097</b>	<b>217,839,491</b>
% growth				1.8%	1.7%	1.7%	0.6%
<b>OPERATING REVENUES:</b>							
Investment Income	81,628	65,000	65,000	65,000	65,000	65,000	65,000
Rents & Recoveries	624,882	600,000	600,000	990,000	990,000	990,000	990,000
Revenue Offset to Expenses	3,942,119	4,642,364	4,562,364	6,162,364	6,162,364	6,162,364	6,162,364
Service Fees	6,914,734	7,259,942	7,114,743	8,531,487	8,531,487	8,531,487	8,531,487
Student Revenues	82,829,292	85,047,353	82,383,134	81,162,678	81,162,678	81,162,678	81,162,678
Revenue in Lieu of Spons Share	14,189,837	14,075,581	13,368,723	12,700,287	12,700,287	12,700,287	12,700,287
State Aid (Includes Categorical Aid)	47,810,987	47,775,011	47,447,434	45,323,590	42,407,491	40,964,873	40,454,149
Property Taxes	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883
Fund Balance	0	0	0	2,006,320	0	0	0
<b>Total Operating Revenue</b>	<b>208,600,362</b>	<b>211,672,134</b>	<b>207,748,281</b>	<b>209,148,609</b>	<b>204,226,190</b>	<b>202,783,572</b>	<b>202,272,848</b>
Operations Gain (Loss)-(Baseline Operating Results)*	2,972,277	0	2,311,491	0	(8,556,020)	(13,706,525)	(15,566,643)

\* The Baseline Operating Results for future years is before the recognition of the impact of changes in enrollment, State Aid, Sponsor Support, Tuition rate or other revenue enhancement or cost savings measures.

\*\* The 2017 Fiscal Year ended 8/31/2017 has not yet been formally closed.

**Current Assumptions: (in Body)**

**Expense Assumptions (% Change in Out Years)**

	2018	2019	2020	2021
Salaries		1.50%	1.50%	1.50%
Fringe Benefits		3.00%	3.00%	3.00%
EquipmentGeneral ExpensesContractual		0.00%	0.00%	0.00%
Utility Costs including CUP		0.00%	0.00%	0.00%

**Revenue Assumptions**

	2016	2017-Budget	2017-Projected	2018	2019	2020	2021
Enrollment Increase	-6.370%	-5.000%	-7.360%	-6.000%	0.000%	0.000%	0.000%
Aidable # FTE's (50/30/20 rule)	18,197.0	17,127.0	17,397.2	16,336.4	15,274.9	14,749.7	14,563.8
Projected actual FTE's	16,724.8	16,023.1	15,493.4	14,563.8	14,563.8	14,563.8	14,563.8
State Aid per Aidable FTE	2,597	2,697	2,697	2,747	2,747	2,747	2,747
Increase in FT Tuition	300	334	334	234	0	0	0
FT Tuition	4,534	4,868	4,868	5,102	5,102	5,102	5,102
Prop Tax Increase	0	0	0	0	0	0	0

# FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



Fiscal 2018-2021 Multi-Year Financial Plan

8/31/2017

## NASSAU COMMUNITY COLLEGE Fiscal 2018-2021 Multi-Year Financial Plan

Note: Gap closers on this page are hypothetical and reflect amounts which may or may not materialize or amounts that will be different than reflected based on administrative decisions at the time budgets are prepared for the years reflected.

		2018 <u>Budget</u>	2019 <u>Projected</u>	2020 <u>Projected</u>	2021 <u>Projected</u>
<b>BASELINE (GAP)</b>		0	(8,556,020)	(13,706,525)	(15,566,643)
<b>GAP CLOSING MEASURES *</b>					
<b>1. Initiatives- Planned</b>					
A. Instructional Efficiencies (Attrition)			-	-	-
B. Staffing Efficiencies (Attrition)			-	-	-
C. OTPS Contracts					
D. Fee Adjustments					
E. Contingency Adjustment (Reserve for Items Not Materializing)					
<b>Total Cost Reductions</b>			-	-	-
<b>2. State</b>					
	FTE in body				
A. Increase in State Aid Rate in 2018	16,336.4				
B. Increase in State Aid Rate in 2019	15,274.9		1,527,488	1,474,972	1,456,380
C. Increase in State Aid Rate in 2020	14,749.7			1,474,972	1,456,380
D. Increase in State Aid Rate in 2021	14,563.8				1,456,380
<b>Total State Aid</b>			1,527,488	2,949,943	4,369,139
<b>3. Sponsor Support</b>					
A. Increase in Sponsor Support 2018	\$ -				
B. Increase in Sponsor Support 2019	\$ 1,000,000.00		1,000,000	1,000,000	1,000,000
C. Increase in Sponsor Support 2020	\$ 1,000,000.00			1,000,000	1,000,000
D. Increase in Sponsor Support 2021	\$ 1,000,000.00				1,000,000
<b>Total Sponsor</b>			1,000,000	2,000,000	3,000,000
<b>4. Tuition-</b>					
A. Increase in Tuition in 2018	\$ 234				
B. Increase in Tuition in 2019	\$ 100		1,590,801	1,590,801	1,590,801
C. Increase in Tuition in 2020	\$ 100			1,590,801	1,590,801
D. Increase in Tuition in 2021	\$ 100				1,590,801
<b>Total Tuition Increases</b>			1,590,801	3,181,602	4,772,404
<b>5. Enrollment Changes- Student Revenue- Including Fees</b>					
	2107 in base				
A. Enrollment impact-Student Revenue 2018	Increases	-6.00%			
B. Enrollment impact-Student Revenue 2019		1.00%	912,850	928,758	944,666
C. Enrollment impact-Student Revenue 2020		1.00%		938,045	954,112
D. Enrollment impact-Student Revenue 2021		1.00%			963,653
<b>Total Enrollment impact-Student Revenue</b>			912,850	1,866,803	2,862,431
<b>6. Revenue in Lieu of Sponsor Support</b>					
A. Enrollment impact plus Increased Sponsor Support 2018		-6.00%			
B. Enrollment impact plus Increased Sponsor Support 2019		1.00%	243,268	243,268	243,268
C. Enrollment impact plus Increased Sponsor Support 2020		1.00%		243,269	243,269
D. Enrollment impact plus Increased Sponsor Support 2021		1.00%			243,268
<b>Total Enrollment impact-Student Revenue</b>			243,268	486,537	729,805

Recalculated State Aidable FTE's	2016	2017- Projected	2018	2019	2020	2021
Enrollment Increase- Gap Closers		-7,360%	-6.000%	1.000%	1.000%	1.000%
Aidable # FTE's (50/30/20 rule)	18,197.0	17,397.2	16,336.4	15,274.9	14,856.5	15,005.1
Projected actual FTE's	16,724.8	15,493.4	14,563.8	14,709.4	14,856.5	15,005.1
State Aid per Aidable FTE	2,597	2,697	2,747	2,847	3,047	3,347

<b>7. Enrollment Changes- State Aid-</b>						
	New Aidable FTE's					
A. 2018 Enrollment Impact-State Aid	-6.00%		Already in Plan			
B. 2019 Enrollment Impact-State Aid	1.00%	0.0				
C. 2020 Enrollment Impact-State Aid	1.00%	106.8		325,455	357,498	
D. 2021 Enrollment Impact-State Aid	1.00%	441.3			1,477,023	
<b>Total Enrollment impact-State Aid</b>				325,455	1,834,521	
<b>8. Other Revenue Enhancements/ Savings Measures &amp; Use of Fund Balance- To Be Determined</b>						
A. 2019 Items			3,281,614			
B. 2020 Items				2,896,185		
C. 2021 Items					(2,001,657)	
<b>Total Other</b>			3,281,614	2,896,185	(2,001,657)	
<b>Total GAP Closers</b>			-	8,556,020.68	13,706,524.86	15,566,643.04
<b>Preliminary Balance Baseline GAP surplus/(deficit)</b>			-	0	0	0

\* Gap closing measures are for illustrative purposes only. Gap closing measures presented do not represent budgetary decisions for any year's budgets not yet approved.