



BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE

2026 PROPOSED BUDGET

MULTI-YEAR FINANCIAL PLAN FISCAL 2026-2029

SUBMITTED SEPTEMBER 2025



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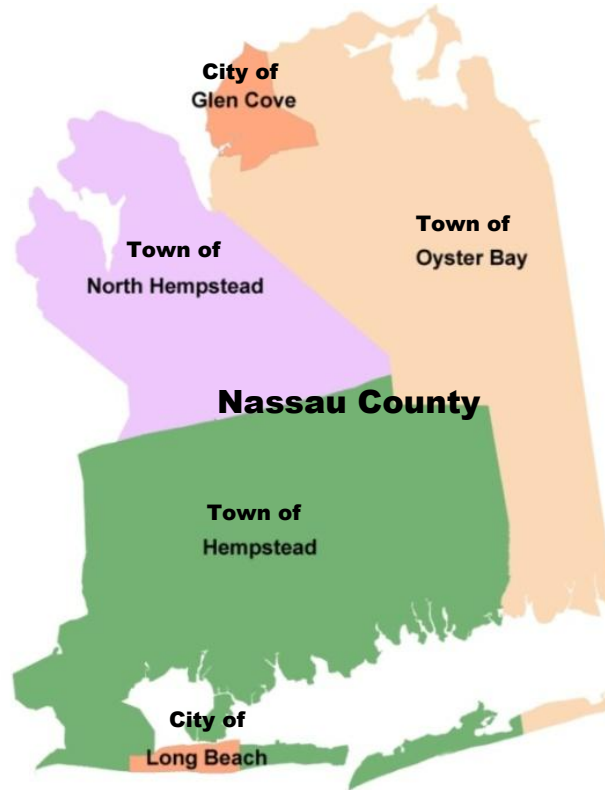
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EXECUTIVE SUMMARY

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EXECUTIVE SUMMARY



Overview

The FY2026 Budget provides County residents and businesses with the quality services they demand and deserve with **no increase in property taxes for the fourth consecutive year**. The County’s prudent fiscal management practices have generated successive year-end surpluses which allowed for the establishment and expansion of reserves. Since 2022, a portion of these reserves has been used to reduce the County’s tax certiorari, tort and other liabilities.

The Office of the State Comptroller has touted that establishing reserves and setting aside fund balance has several benefits. Most notably, it allows municipalities to stabilize taxes and maintain services without budget cutbacks in challenging economic times. In the face of increased costs, slower revenue growth and reduced fees, the County is utilizing a small amount of its reserves to maintain balance in its budget and multi-year financial plan.



The County’s sound fiscal management has earned praise from the three preeminent Wall Street rating agencies - Fitch, Moody’s and S&P Global Ratings – and has resulted in those agencies issuing a combined total of seven bond rating upgrades over the past four years.

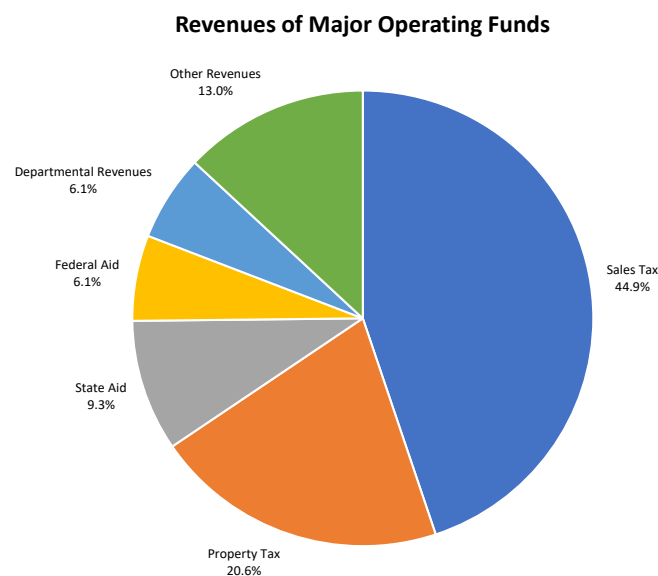
In their most recent report, S&P noted that the County has demonstrated “stronger management practices and financial performance that [has] paved the way to historical levels of reserves and budgetary flexibility.” Moody’s credited the County’s “conservative budgeting [and] strong expense management.” Finally, Fitch pointed to the County’s “improved operating performance and management’s efforts to limit expenditure growth over time” as the reasoning behind its rating.

These bond rating upgrades provide an independent assessment of the County’s financial health. They also have a practical impact on the County’s finances by garnering more favorable rates when borrowing for infrastructure projects and other capital spending.

In short, the County’s strong fiscal management has provided it with the flexibility to maintain services and afford targeted increases in resources to meet emerging needs, despite financial challenges that are common to local governments and without burdening taxpayers.

REVENUE

The total revenue projection for FY2026 is \$4.4 billion. The County receives limited support from the State and Federal governments to support its operations. County-generated resources are the source of 84.6% of all County revenue, with the State providing 9.3% and only 6.1% coming from federal agencies.



**Federal Aid**

Federal Aid to Nassau County operations has generally trended upward. In FY2026, the County is forecasting \$222 million. This forecast is dependent on the demand for services from programs that receive federal support mainly in the Department of Social Services.

\$ in Millions

Fiscal Year	Federal Aid	Inc/(Dec)
2017	\$133	
2018	\$146	\$13
2019	\$160	\$14
2020	\$157	(\$3)
2021	\$136	(\$21)
2022	\$175	\$39
2023	\$195	\$20
2024	\$209	\$14
2025	\$240	\$31
2026	\$222	(\$18)

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

State Aid

State Aid to Nassau County has generally trended upward. In FY2026, the County is forecasting \$342 million. The increase is due largely to partial reimbursement of programs administered by the departments of Health and Social Services and an increase in State Operating Assistance (STOA) for mass transit bus services.

\$ in Millions

Fiscal Year	State Aid	Inc/(Dec)
2017	\$214	
2018	\$221	\$7
2019	\$233	\$12
2020	\$194	(\$39)
2021	\$236	\$42
2022	\$262	\$26
2023	\$301	\$39
2024	\$332	\$31
2025	\$322	(\$10)
2026	\$342	\$20

FISCAL 2026-2029 MULTI-YEAR FINANCIAL PLAN



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

County Revenues

The County's \$3.1 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Departmental Revenue (including Fees and Fines).

\$ in Billions

Sales Tax	\$1.644
Property Tax	\$0.755
Fees	\$0.321
All Other	\$0.378
TOTAL	\$3.099

Sales Tax

Sales Tax is the largest component of County Revenue. Sales tax is remitted to the State of New York and then distributed to counties and local governments. Sales Tax is sensitive to the County's overall economy, growing in good economic times and tending to slow down when economic times are tougher.

Sales Tax continues to see growth, albeit at a more modest rate. There are several factors that could be influencing tax receipts: consumer confidence, inflation and the impact of federal tariffs on the price of goods. Therefore, the County is taking a cautious approach with the County-wide sales tax revenues forecast at \$1.644 billion in FY2026, which is an increase of 1.8% from the 2025 Mid-Year Projection.

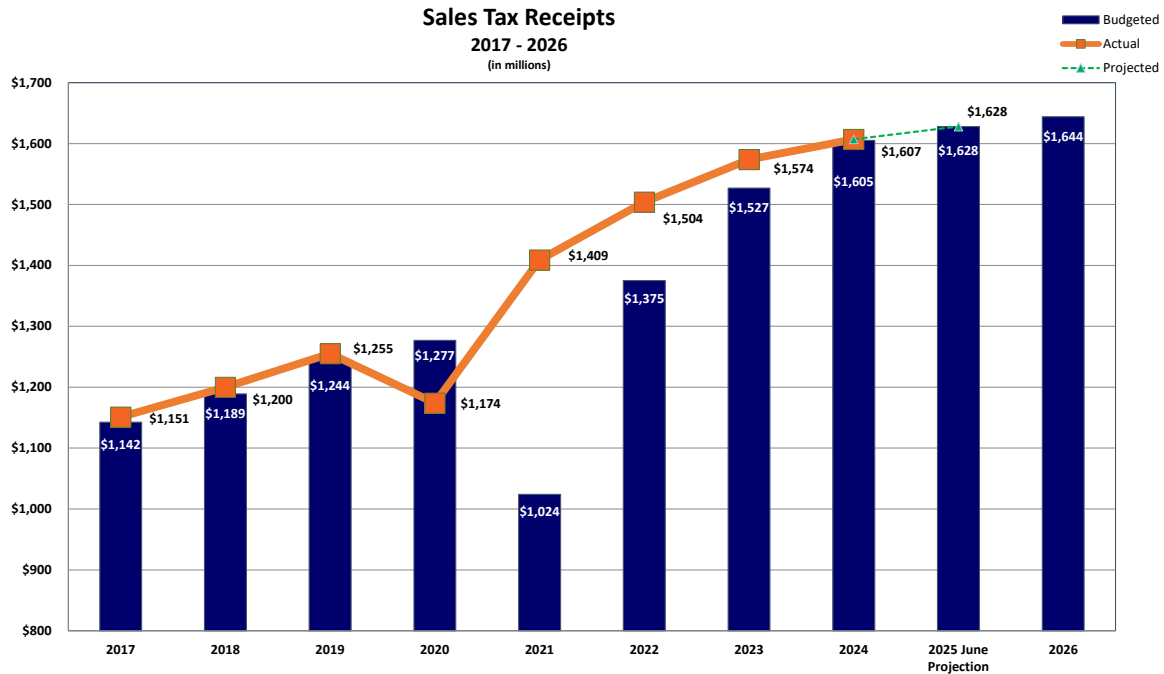
\$ in Billions

Fiscal Year	Sales Tax	Inc/(Dec)
2017	\$1.151	
2018	\$1.200	\$0.049
2019	\$1.255	\$0.055
2020	\$1.174	(\$0.081)
2021	\$1.409	\$0.235
2022	\$1.504	\$0.095
2023	\$1.574	\$0.070
2024	\$1.607	\$0.033
2025	\$1.628	\$0.021
2026	\$1.644	\$0.016

FISCAL 2026-2029 MULTI-YEAR FINANCIAL PLAN



We will continue to monitor Sales Tax to ensure we maintain budget balance for the upcoming year.



Note: Inclusive of prior year deferrals.

Property Tax

We are forecasting Property Tax in FY2026 to remain at \$755 million.

\$ in Millions

FISCAL YEAR	PROPERTY TAX	Inc/ (Dec)
2017	\$814	
2018	\$812	(\$2)
2019	\$815	\$3
2020	\$821	\$6
2021	\$825	\$4
2022	\$755	(\$70)
2023	\$755	\$-
2024	\$755	\$-
2025	\$755	\$-
2026	\$755	\$-



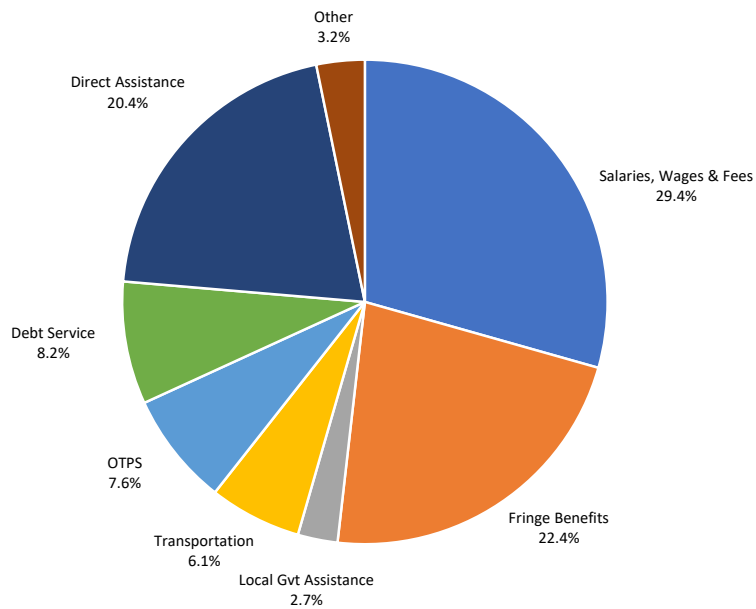
Departmental Revenue

Departmental revenues are dependent on the activities of County residents, businesses and visitors, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; other fees are dependent on the level of activity among residents and business, including for example, permits and licensing fees and other services.

EXPENSE

The County’s expenses are projected at \$4.4 billion in FY2026. Salaries and Wages and Fringe Benefits for employees are 51.8% of all County expenses. Direct Assistance expenses are 20.4% of County’s total expenses, while Debt Service is 8.2% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 19.6%.

Expenses of Major Operating Funds





2026 Budget Highlights

The FY2026 Budget provides funding for 68 new full-time positions, mostly in departments pertaining to public safety and health and human services, bringing the total authorized full-time headcount to 7,585. Of this total, 2,629 positions are sworn officers. In order to maintain public safety, the Budget provides resources for two police cadet classes and two correction officer classes for a total of 260 new hires to offset expected attrition through retirements. The County plans to offer a voluntary separation incentive program, which is expected to accelerate the number of retirements. To maintain services, recruitment efforts will be adjusted accordingly.

The FY2026 Budget also increases funding for early intervention and pre-school special education services for children with special needs or developmental delays to better position them for learning once they attain school age.



Multi-Year Financial Plan Assumptions

The 2026–2029 Multi-Year Financial Plan includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above.

Our expense assumptions include the following:

1. Salaries and Fringe Benefits trends follow current labor negotiations.
2. Tax certiorari budgeted at \$15 million in 2026, and remain flat in out years.
3. Suits and Damages budgeted at \$15 million in 2026 and remain flat in out years.

Our revenue assumptions include the following:

1. Sales Tax in 2026 assumed 1.8% growth from FY 2025 Mid-Year projection, with a 2.5% increase in 2027, and a 2.25% increase in 2026 and 2.75% increase in 2027.
2. State Aid at 2026 Proposed budget other than expense driven reimbursement growth.
3. Federal Aid forecasted at 2026 Proposed Budget other than expense driven reimbursement growth.
4. Departmental Revenue at 2026 Proposed Budget except for Real Estate market-related revenue which is forecast to improve in out years and expected increases in the Revenue from Income and Expense Law, Overweight Vehicles Registration, and Ticket Reconciliation Program.
5. All Other Revenues at 2026 Proposed Budget.

FISCAL 2026-2029 MULTI-YEAR FINANCIAL PLAN



**Table 1: 2026–2029
Major Funds**

Major Funds						
EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,086,922,111	1,110,448,027	1,137,850,462	1,167,365,355
	AB	FRINGE BENEFITS	789,274,652	818,851,489	833,639,727	867,476,830
	AC	WORKERS COMPENSATION	39,920,550	39,920,550	39,920,550	39,920,550
	BB	EQUIPMENT	6,208,758	5,000,000	5,000,000	5,000,000
	DD	GENERAL EXPENSES	51,579,002	51,491,549	51,443,687	51,389,184
	DE	CONTRACTUAL SERVICES	350,594,864	347,958,017	352,230,220	355,273,358
	DF	UTILITY COSTS	43,799,316	42,705,098	42,880,145	43,426,665
	DG	VAR DIRECT EXPENSES	5,300,000	5,300,000	5,300,000	5,300,000
	FF	INTEREST	99,176,313	105,885,363	110,816,788	117,081,838
	GA	LOCAL GOVT ASST PROGRAM	98,136,313	100,558,471	102,792,912	105,585,342
	GG	PRINCIPAL	87,495,000	100,310,000	70,865,000	70,005,000
	HH	INTERFUND CHARGES	19,993,750	19,642,750	19,248,250	18,866,250
	MM	MASS TRANSPORTATION	54,771,930	55,745,937	56,743,321	57,764,641
	NA	NCIFA EXPENDITURES	2,835,000	2,480,000	3,150,000	2,825,000
	OO	OTHER EXPENSES	207,168,128	212,727,081	228,422,569	224,657,800
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	209,800,000	199,050,000	193,300,000	193,300,000
	SS	RECIPIENT GRANTS	91,000,000	83,000,000	81,000,000	81,000,000
	TT	PURCHASED SERVICES	135,322,685	126,325,011	121,325,011	116,325,011
	VV	EMERGENCY VENDOR PAYMENTS	67,171,000	65,171,000	65,171,000	65,171,000
	XX	MEDICAID	252,423,616	252,423,616	252,423,616	252,423,616
Total Expenses Excluding Interdepartmental Transfers			3,698,892,988	3,744,993,959	3,773,523,257	3,840,157,439
Interdepartmental / Sales Tax Transfers			689,069,186	753,018,935	765,007,256	814,660,296
Total Expenses Including Interdepartmental Transfers			4,387,962,174	4,498,012,894	4,538,530,513	4,654,817,735
REV	BA	INT PENALTY ON TAX	36,037,500	36,037,500	36,037,500	36,037,500
	BC	PERMITS & LICENSES	18,393,635	23,793,635	23,393,635	23,793,635
	BD	FINES & FORFEITS	79,741,623	79,741,623	81,741,623	84,741,623
	BE	INVEST INCOME	52,330,000	52,330,000	52,330,000	52,330,000
	BF	RENTS & RECOVERIES	57,528,697	55,601,516	51,601,516	47,601,516
	BG	REVENUE OFFSET TO EXPENSE	21,414,577	20,595,577	20,595,577	20,595,577
	BH	DEPT REVENUES	223,272,366	229,426,514	241,123,345	250,833,112
	BO	PAYMENT IN LIEU OF TAXES	49,642,997	51,736,204	51,477,398	52,385,888
	BQ	CAPITAL RESOURCES FOR DEBT	22,700,000	22,700,000	22,700,000	22,700,000
	BS	OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW	INTERFUND REVENUE	84,550,170	90,070,545	87,098,084	88,807,912
	BZ	OTH NON TAX SOURCE REVENUES	302,853	308,911	315,089	321,391
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	222,483,733	216,130,207	211,919,765	207,715,115
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	341,963,503	335,608,114	334,002,332	336,514,211
	TA	SALES TAX COUNTYWIDE	1,514,673,289	1,552,540,121	1,587,472,274	1,631,127,761
	TB	SALES TAX PART COUNTY	129,611,658	135,703,889	138,757,227	142,573,051
	TL	PROPERTY TAX	755,263,137	755,263,137	755,263,137	755,263,137
	TO	OTB 5% TAX	1,003,250	1,003,250	1,003,250	1,003,250
	TX	SPECIAL TAXES	32,980,000	33,120,000	33,263,500	33,410,588
REV Total			3,663,892,988	3,711,710,743	3,750,095,252	3,807,755,266
Interdepartmental / Sales Tax Transfers			689,069,186	753,018,935	765,007,256	814,660,296
Interfund Transfers from Non-major Funds			35,000,000	35,000,000	27,000,000	35,000,000
Total Revenues Including Interdepartmental Transfers			4,387,962,174	4,499,729,678	4,542,102,508	4,657,415,563
Projected Surplus/(Deficit)			-	1,716,784	3,571,995	2,597,827



Discussion of the Current Financial Outlook

The County's Fiscal 2026-2029 Multi-Year Financial Plan is structurally balanced with no gaps; therefore, no discussion of a gap closing plan is required. The County has produced successive surpluses which have been set aside in reserves to address outstanding liabilities. The County also maintains healthy fund balances.

The near-term outlook of the economy presents challenges with a forecast of slower growth in consumer spending, and a cooling labor market. In developing its multi-year plan, the County has considered the impact of these trends and is projecting 1.8% growth in sales tax receipts for 2026 and reasonable growth in 2027 through 2029. The County will continue to monitor the economy and take corrective actions to maintain balance by exercising expense to control and will seek to implement additional measures to fortify the County's finances.

State Aid Mandated Cap

Nassau County pays vendors to provide preschool education for certain 0-5 year-olds in the County. The County submits a voucher to the State and obtains reimbursement for these services from the State. The current State reimbursement rate on most related expenses is 59.5%. The County portion of this mandated program has been growing with no control available to the County. We anticipate increased reimbursement being provided to account for the cost to the County.

Building Consolidation

The County's past workforce reduction has opened possibilities for centralization and downsizing of office space. The County will also realize utility and maintenance savings from better consolidated space.

Efficiency Program

The Blakeman administration will continue to seek opportunities for consolidation and realign workforce levels to ensure that the County provides essential services for all Nassau County residents in an affordable manner.

Economic Development

Nassau County has opportunities for growth especially where communities are exploring re-development of downtown areas. While no specific projects can be discussed at this time, it is clear that upside potential exists.

**Coliseum Property**

In 2024, the County entered into a new lease agreement with Las Vegas Sands (LVS) that gave the company control over the more than 70-acre Coliseum site and permitted them to operate and maintain the Coliseum. Pursuant to the terms of that lease, for each of the first three lease years, LVS will pay an annual payment of \$10 million to the County. Beginning with the fourth lease year, LVS will pay rent to the County in the amount of \$5 million per year (as escalated) and \$900,000 per year for the County's provision of exterior police and security. LVS will also pay a one-time fixed payment to the County in the amount of \$1 million for the use and occupancy of the premises. The environmental review process associated with the Coliseum site has been successfully completed thereby facilitating any future development of the property for a variety of potential uses. Such development will bring jobs, economic prosperity, and improved safety to the area.

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FUND AND DEPARTMENTAL DETAIL

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FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND						
EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	464,414,177	482,870,527	496,418,791	509,957,409
	AB	FRINGE BENEFITS	346,542,392	354,896,542	362,283,493	378,872,095
	AC	WORKERS COMPENSATION	19,653,550	19,653,550	19,653,550	19,653,550
	BB	EQUIPMENT	2,547,858	2,547,858	2,547,858	2,547,858
	DD	GENERAL EXPENSES	37,232,521	37,209,716	37,197,234	37,183,021
	DE	CONTRACTUAL SERVICES	322,795,805	320,158,958	324,431,161	327,474,299
	DF	UTILITY COSTS	39,764,816	38,744,089	38,926,235	39,465,389
	DG	VAR DIRECT EXPENSES	5,300,000	5,300,000	5,300,000	5,300,000
	GA	LOCAL GOVT ASST PROGRAM	98,136,313	100,558,471	102,792,912	105,585,342
	HD	DEBT SERVICE CHARGEBACKS	201,480,952	220,185,323	218,285,139	218,742,499
	HF	INTER-DEPARTMENTAL CHARGES	63,130,295	63,130,295	63,130,295	63,130,295
	HH	INTERFUND CHARGES	19,993,750	19,642,750	19,248,250	18,866,250
	LA	SALES TAX TRSF TO POLICE HQ FD	299,031,953	340,470,698	357,598,960	406,989,377
	LL	TRANS TO FCF FUND	25,911,730	27,748,362	28,099,092	28,828,897
	MM	MASS TRANSPORTATION	54,771,930	55,745,937	56,743,321	57,764,641
	NA	NCIFA EXPENDITURES	2,835,000	2,480,000	3,150,000	2,825,000
	OO	OTHER EXPENSES	90,840,922	90,855,803	90,871,056	90,886,690
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	209,800,000	199,050,000	193,300,000	193,300,000
	SS	RECIPIENT GRANTS	91,000,000	83,000,000	81,000,000	81,000,000
	TT	PURCHASED SERVICES	135,322,685	126,325,011	121,325,011	116,325,011
	WW	EMERGENCY VENDOR PAYMENTS	67,171,000	65,171,000	65,171,000	65,171,000
	XX	MEDICAID	252,423,616	252,423,616	252,423,616	252,423,616
EXP Total			2,850,101,265	2,908,168,506	2,939,896,973	3,022,292,239
REV	BA	INT PENALTY ON TAX	36,037,500	36,037,500	36,037,500	36,037,500
	BC	PERMITS & LICENSES	13,311,135	18,711,135	18,311,135	18,711,135
	BD	FINES & FORFEITS	76,299,500	76,299,500	78,299,500	81,299,500
	BE	INVEST INCOME	46,725,000	46,725,000	46,725,000	46,725,000
	BF	RENTS & RECOVERIES	57,480,697	55,553,516	51,553,516	47,553,516
	BG	REVENUE OFFSET TO EXPENSE	20,595,577	20,595,577	20,595,577	20,595,577
	BH	DEPT REVENUES	179,810,248	197,464,396	209,161,227	218,870,994
	BJ	INTERDEPT REVENUES	116,151,750	116,151,750	116,151,750	116,151,750
	BO	PAYMENT IN LIEU OF TAXES	23,542,341	25,635,568	25,376,762	26,285,252
	BS	OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW	INTERFUND REVENUE	36,209,864	35,858,864	36,164,364	35,782,364
	BZ	OTH NON TAX SOURCE REVENUES	302,853	308,911	315,089	321,391
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	221,411,233	211,057,707	206,847,265	202,642,615
	IF	INTERFUND TRANSFERS	8,000,000	17,000,000	9,000,000	35,000,000
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	338,505,370	332,808,606	331,267,532	333,779,411
	TA	SALES TAX COUNTYWIDE	1,514,673,289	1,552,540,121	1,587,472,274	1,631,127,761
	TB	SALES TAX PART COUNTY	129,611,658	135,703,889	138,757,227	142,573,051
	TL	PROPERTY TAX	3,500,000	3,500,000	3,500,000	3,500,000
	TO	OTB 5% TAX	1,003,250	1,003,250	1,003,250	1,003,250
	TX	SPECIAL TAXES	6,930,000	6,930,000	6,930,000	6,930,000
REV Total			2,850,101,265	2,909,885,290	2,943,468,968	3,024,890,067

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



FIRE COMMISSION FUND

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	17,417,329	17,759,849	18,188,198	18,702,510
	AB	FRINGE BENEFITS	8,831,781	9,170,903	9,254,387	9,666,008
	BB	EQUIPMENT	132,107	132,107	132,107	132,107
	DD	GENERAL EXPENSES	211,662	211,662	211,662	211,662
	DE	CONTRACTUAL SERVICES	5,775,186	5,775,186	5,775,186	5,775,186
	HD	DEBT SERVICE CHARGEBACKS	871,756	1,026,746	865,642	669,515
	HF	INTER-DEPARTMENTAL CHARGES	3,207,651	3,207,651	3,207,651	3,207,651
EXP Total			36,447,472	37,284,104	37,634,834	38,364,639
REV	BE	INVEST INCOME	70,000	70,000	70,000	70,000
	BH	DEPT REVENUES	8,200,000	8,200,000	8,200,000	8,200,000
	BO	PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	-	-	-
	IF	INTERFUND TRANSFERS	25,911,730	27,748,362	28,099,092	28,828,897
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	154,800	154,800	154,800	154,800
	TL	PROPERTY TAX	706,251	706,251	706,251	706,251
REV Total			36,447,472	37,284,104	37,634,834	38,364,639

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



POLICE HEADQUARTERS FUND						
EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	305,249,012	303,295,388	306,854,776	310,876,797
	AB	FRINGE BENEFITS	224,932,723	236,733,445	240,451,323	249,406,753
	AC	WORKERS COMPENSATION	7,932,000	7,932,000	7,932,000	7,932,000
	BB	EQUIPMENT	2,777,065	1,568,307	1,568,307	1,568,307
	DD	GENERAL EXPENSES	8,355,442	8,320,007	8,300,614	8,278,530
	DE	CONTRACTUAL SERVICES	20,475,515	20,475,515	20,475,515	20,475,515
	DF	UTILITY COSTS	2,036,250	2,027,514	2,025,302	2,024,560
	HD	DEBT SERVICE CHARGEBACKS	26,070,067	27,469,412	24,683,059	24,184,927
	HF	INTER-DEPARTMENTAL CHARGES	33,326,630	33,326,630	33,326,630	33,326,630
	EXP Total			631,154,704	641,148,217	645,617,526
REV	BC	PERMITS & LICENSES	1,457,500	1,457,500	1,457,500	1,457,500
	BD	FINES & FORFEITS	2,617,123	2,617,123	2,617,123	2,617,123
	BE	INVEST INCOME	435,000	435,000	435,000	435,000
	BF	RENTS & RECOVERIES	48,000	48,000	48,000	48,000
	BH	DEPT REVENUES	32,745,000	21,245,000	21,245,000	21,245,000
	BJ	INTERDEPT REVENUES	18,079,173	18,079,173	18,079,173	18,079,173
	BO	PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	72,500	72,500	72,500	72,500
	IF	INTERFUND TRANSFERS	317,031,953	349,470,698	366,598,960	406,989,377
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	1,580,000	1,580,000	1,580,000	1,580,000
	TL	PROPERTY TAX	222,100,572	211,015,340	198,212,887	170,131,876
	TX	SPECIAL TAXES	26,050,000	26,190,000	26,333,500	26,480,588
	REV Total			631,154,704	641,148,217	645,617,526

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



POLICE DISTRICT FUND						
EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	299,841,593	306,522,263	316,388,697	327,828,639
	AB	FRINGE BENEFITS	208,967,756	218,050,599	221,650,524	229,531,974
	AC	WORKERS COMPENSATION	12,335,000	12,335,000	12,335,000	12,335,000
	BB	EQUIPMENT	751,728	751,728	751,728	751,728
	DD	GENERAL EXPENSES	5,779,377	5,750,165	5,734,177	5,715,971
	DE	CONTRACTUAL SERVICES	1,548,358	1,548,358	1,548,358	1,548,358
	DF	UTILITY COSTS	1,998,250	1,933,495	1,928,608	1,936,716
	HD	DEBT SERVICE CHARGEBACKS	1,081,229	1,496,895	853,864	623,582
	HF	INTER-DEPARTMENTAL CHARGES	34,956,923	34,956,923	34,956,923	34,956,923
EXP Total			567,260,214	583,345,426	596,147,879	615,228,890
REV	BC	PERMITS & LICENSES	3,625,000	3,625,000	3,625,000	3,625,000
	BD	FINES & FORFEITS	825,000	825,000	825,000	825,000
	BE	INVEST INCOME	5,100,000	5,100,000	5,100,000	5,100,000
	BH	DEPT REVENUES	2,517,118	2,517,118	2,517,118	2,517,118
	BJ	INTERDEPT REVENUES	390,576	390,576	390,576	390,576
	BO	PAYMENT IN LIEU OF TAXES	16,758,082	16,758,062	16,758,062	16,758,062
	BW	INTERFUND REVENUE	88,124	88,124	88,124	88,124
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	5,000,000	5,000,000	5,000,000
	IF	INTERFUND TRANSFERS	9,000,000	9,000,000	9,000,000	-
	TL	PROPERTY TAX	528,956,314	540,041,546	552,843,999	580,925,010
REV Total			567,260,214	583,345,426	596,147,879	615,228,890

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



DEBT SERVICE FUND FUND						
EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	FF	INTEREST	99,176,313	105,885,363	110,816,788	117,081,838
	GG	PRINCIPAL	87,495,000	100,310,000	70,865,000	70,005,000
	OO	OTHER EXPENSES	116,327,206	121,871,278	137,551,514	133,771,110
EXP Total			302,998,519	328,066,641	319,233,301	320,857,947
REV	BG	REVENUE OFFSET TO EXPENSE	819,000	-	-	-
	BQ	CAPITAL RESOURCES FOR DEBT	22,700,000	22,700,000	22,700,000	22,700,000
	BV	DEBT SERVICE CHARGEBACK REVENUE	229,504,004	250,178,376	244,687,705	244,220,523
	BW	INTERFUND REVENUE	48,252,182	54,123,557	50,845,596	52,937,424
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	1,723,333	1,064,708	1,000,000	1,000,000
REV Total			302,998,519	328,066,641	319,233,301	320,857,947

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	DD	GENERAL EXPENSES	100	100	100	100
	DE	CONTRACTUAL SERVICES	100	100	100	100
EXP Total			200	200	200	200

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



AN - ASIAN AMERICAN AFFAIRS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	562,052	562,052	562,052	562,052
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	55,540	55,540	55,540	55,540
EXP Total			627,592	627,592	627,592	627,592

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	6,208,675	6,479,748	6,656,293	6,857,903
	BB	EQUIPMENT	5,000	5,000	5,000	5,000
	DD	GENERAL EXPENSES	81,000	81,000	81,000	81,000
	HF	INTER-DEPARTMENTAL CHARGES	1,202,739	1,202,739	1,202,739	1,202,739
EXP Total			7,497,414	7,768,487	7,945,032	8,146,642

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



AS - ASSESSMENT DEPARTMENT

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	11,685,432	12,311,279	12,711,320	13,218,959
	DD	GENERAL EXPENSES	482,600	482,600	482,600	482,600
	DE	CONTRACTUAL SERVICES	750,000	750,000	750,000	750,000
	HF	INTER-DEPARTMENTAL CHARGES	5,651,066	5,651,066	5,651,066	5,651,066
	OO	OTHER EXPENSES	15,000,000	15,000,000	15,000,000	15,000,000
EXP Total			33,569,098	34,194,945	34,594,986	35,102,625
REV	BH	DEPT REVENUES	44,141,500	55,141,500	62,641,500	70,141,500
REV Total			44,141,500	55,141,500	62,641,500	70,141,500

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



AT - COUNTY ATTORNEY

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	10,308,310	10,465,300	10,575,171	10,693,078
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	530,630	530,630	530,630	530,630
	DE	CONTRACTUAL SERVICES	6,555,000	6,555,000	6,555,000	6,555,000
EXP Total			17,403,940	17,560,930	17,670,801	17,788,708
REV	BD	FINES & FORFEITS	670,000	670,000	670,000	670,000
	BF	RENTS & RECOVERIES	3,551,391	3,551,391	3,551,391	3,551,391
	BH	DEPT REVENUES	214,500	214,500	214,500	214,500
	BJ	INTERDEPT REVENUES	2,239,783	2,239,783	2,239,783	2,239,783
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	285,000	285,000	285,000	285,000
REV Total			6,960,674	6,960,674	6,960,674	6,960,674

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	(30,512,237)	(26,012,237)	(22,512,237)	(21,512,237)
	AC	WORKERS COMPENSATION	7,491,550	7,491,550	7,491,550	7,491,550
	BB	EQUIPMENT	7,500	7,500	7,500	7,500
	DD	GENERAL EXPENSES	285,500	285,500	285,500	285,500
	DE	CONTRACTUAL SERVICES	2,470,000	(530,000)	(530,000)	(530,000)
	GA	LOCAL GOVT ASST PROGRAM	98,136,313	100,558,471	102,792,912	105,585,342
	HD	DEBT SERVICE CHARGEBACKS	201,480,952	220,185,323	218,285,139	218,742,499
	HF	INTER-DEPARTMENTAL CHARGES	6,435,039	6,435,039	6,435,039	6,435,039
	HH	INTERFUND CHARGES	19,843,750	19,492,750	19,098,250	18,716,250
	LA	SALES TAX TRSF TO POLICE HQ FD	299,031,953	340,470,698	357,598,960	406,989,377
	LL	TRANS TO FCF FUND	25,911,730	27,748,362	28,099,092	28,828,897
	NA	NCIFA EXPENDITURES	2,835,000	2,480,000	3,150,000	2,825,000
	OO	OTHER EXPENSES	61,007,742	61,022,623	61,037,876	61,053,510
EXP Total			694,424,792	759,635,579	781,239,580	834,918,226
REV	BD	FINES & FORFEITS	1,000,000	1,000,000	1,000,000	1,000,000
	BF	RENTS & RECOVERIES	16,134,700	16,134,700	16,134,700	16,134,700
	BG	REVENUE OFFSET TO EXPENSE	15,000,000	15,000,000	15,000,000	15,000,000
	BJ	INTERDEPT REVENUES	70,604,129	70,604,129	70,604,129	70,604,129
	BO	PAYMENT IN LIEU OF TAXES	23,542,341	25,635,568	25,376,762	26,285,252
	BS	OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW	INTERFUND REVENUE	29,118,750	28,767,750	28,373,250	27,991,250
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	6,444,556	6,444,556	6,444,556	6,444,556
	TA	SALES TAX COUNTYWIDE	1,514,673,289	1,552,540,121	1,587,472,274	1,631,127,761
	TB	SALES TAX PART COUNTY	129,611,658	135,703,889	138,757,227	142,573,051
	TL	PROPERTY TAX	3,500,000	3,500,000	3,500,000	3,500,000
	TO	OTB 5% TAX	1,003,250	1,003,250	1,003,250	1,003,250
REV Total			1,830,632,673	1,876,333,963	1,913,666,147	1,961,663,949

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	2,276,144	2,413,737	2,494,599	2,592,313
	BB	EQUIPMENT	5,000	5,000	5,000	5,000
	DD	GENERAL EXPENSES	82,000	82,000	82,000	82,000
	DE	CONTRACTUAL SERVICES	126,250	126,250	126,250	126,250
EXP Total			2,489,394	2,626,987	2,707,849	2,805,563
REV	BC	PERMITS & LICENSES	4,700,000	5,100,000	4,700,000	5,100,000
	BD	FINES & FORFEITS	375,000	375,000	375,000	375,000
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
REV Total			5,120,000	5,520,000	5,120,000	5,520,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CC- NC SHERIFF / CORRECTIONAL CENTER

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	129,713,717	131,060,447	132,258,166	134,040,598
	AC	WORKERS COMPENSATION	9,732,000	9,732,000	9,732,000	9,732,000
	BB	EQUIPMENT	190,207	190,207	190,207	190,207
	DD	GENERAL EXPENSES	4,524,367	4,524,367	4,524,367	4,524,367
	DE	CONTRACTUAL SERVICES	22,355,859	22,455,997	22,556,635	22,657,777
	DF	UTILITY COSTS	1,777,818	1,694,308	1,696,847	1,717,805
EXP Total			168,293,968	169,657,325	170,958,223	172,862,754
REV	BD	FINES & FORFEITS	13,000	13,000	13,000	13,000
	BG	REVENUE OFFSET TO EXPENSE	200,000	200,000	200,000	200,000
	BH	DEPT REVENUES	1,700,000	1,700,000	1,700,000	1,700,000
	BJ	INTERDEPT REVENUES	320,000	320,000	320,000	320,000
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,817,625	4,817,625	4,817,625	4,817,625
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	1,143,494	1,143,494	1,143,494	1,143,494
REV Total			8,194,119	8,194,119	8,194,119	8,194,119

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CE - COUNTY EXECUTIVE

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,712,262	1,712,262	1,712,262	1,712,262
	BB	EQUIPMENT	1,500	1,500	1,500	1,500
	DD	GENERAL EXPENSES	81,000	81,000	81,000	81,000
	DE	CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
EXP Total			1,804,762	1,804,762	1,804,762	1,804,762

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,628,375	1,628,375	1,628,375	1,628,375
EXP Total			1,628,375	1,628,375	1,628,375	1,628,375

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CL - COUNTY CLERK

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	7,559,634	7,901,182	8,109,229	8,390,643
	BB	EQUIPMENT	117,500	117,500	117,500	117,500
	DD	GENERAL EXPENSES	245,675	245,675	245,675	245,675
	DE	CONTRACTUAL SERVICES	837,480	837,480	837,480	837,480
	HF	INTER-DEPARTMENTAL CHARGES	2,171,917	2,171,917	2,171,917	2,171,917
EXP Total			10,932,206	11,273,754	11,481,801	11,763,215
REV	BD	FINES & FORFEITS	25,000	25,000	25,000	25,000
	BF	RENTS & RECOVERIES	1,000	1,000	1,000	1,000
	BH	DEPT REVENUES	38,945,856	44,965,856	47,515,856	50,065,856
REV Total			38,971,856	44,991,856	47,541,856	50,091,856

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CO - COUNTY COMPTROLLER

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	10,094,375	10,658,353	10,986,765	11,425,724
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	493,100	493,100	493,100	493,100
	DE	CONTRACTUAL SERVICES	1,012,110	1,012,110	1,012,110	1,012,110
EXP Total			11,609,585	12,173,563	12,501,975	12,940,934
REV	BH	DEPT REVENUES	10,000	10,000	10,000	10,000
REV Total			10,000	10,000	10,000	10,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CS - CIVIL SERVICE

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	6,496,391	6,821,827	7,030,980	7,332,564
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	305,691	305,691	305,691	305,691
	DE	CONTRACTUAL SERVICES	20,000	20,000	20,000	20,000
EXP Total			6,832,082	7,157,518	7,366,671	7,668,255
REV	BH	DEPT REVENUES	532,600	532,600	1,532,600	532,600
REV Total			532,600	532,600	1,532,600	532,600

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CT - COURTS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AB	FRINGE BENEFITS	791,744	668,014	540,734	409,792
EXP Total			791,744	668,014	540,734	409,792
REV	SA	STATE AID - REIMBURSEMENT OF EXPENSES	728,405	603,405	478,405	353,405
REV Total			728,405	603,405	478,405	353,405

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



CV - OFFICE OF CRIME VICTIM ADVOCATE

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	350,852	350,852	350,852	350,852
	DD	GENERAL EXPENSES	85,000	85,000	85,000	85,000
	DE	CONTRACTUAL SERVICES	155,000	155,000	155,000	155,000
EXP Total			590,852	590,852	590,852	590,852

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



DA - DISTRICT ATTORNEY

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	56,539,484	57,544,393	58,217,644	58,958,861
	BB	EQUIPMENT	783,000	783,000	783,000	783,000
	DD	GENERAL EXPENSES	1,676,000	1,676,000	1,676,000	1,676,000
	DE	CONTRACTUAL SERVICES	3,155,065	3,155,065	3,155,065	3,155,065
EXP Total			62,153,549	63,158,458	63,831,709	64,572,926
REV	BF	RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH	DEPT REVENUES	10,000	10,000	10,000	10,000
	BJ	INTERDEPT REVENUES	475,482	475,482	475,482	475,482
	BW	INTERFUND REVENUE	275,000	275,000	275,000	275,000
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	101,964	101,964	101,964	101,964
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	2,488,866	2,488,866	2,488,866	2,488,866
REV Total			3,601,312	3,601,312	3,601,312	3,601,312

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



EL - BOARD OF ELECTIONS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	21,282,322	21,522,257	22,018,109	22,539,008
	BB	EQUIPMENT	42,000	42,000	42,000	42,000
	DD	GENERAL EXPENSES	4,006,485	4,006,485	4,006,485	4,006,485
	DE	CONTRACTUAL SERVICES	773,211	123,211	773,211	123,211
EXP Total			26,104,018	25,693,953	26,839,805	26,710,704
REV	BF	RENTS & RECOVERIES	265,000	265,000	265,000	265,000
	BH	DEPT REVENUES	40,000	40,000	40,000	40,000
REV Total			305,000	305,000	305,000	305,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



EM - EMERGENCY MANAGEMENT

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	597,550	610,139	619,786	629,360
	DD	GENERAL EXPENSES	48,000	48,000	48,000	48,000
	HH	INTERFUND CHARGES	150,000	150,000	150,000	150,000
EXP Total			795,550	808,139	817,786	827,360
REV	BW	INTERFUND REVENUE	480,012	480,012	480,012	480,012
REV Total			480,012	480,012	480,012	480,012

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



FB - FRINGE BENEFIT

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AB	FRINGE BENEFITS	345,750,648	356,248,538	365,964,579	382,852,997
EXP Total			345,750,648	356,248,538	365,964,579	382,852,997
REV	BG	REVENUE OFFSET TO EXPENSE	2,200,000	2,200,000	2,200,000	2,200,000
	IF	INTERFUND TRANSFERS	8,000,000	17,000,000	9,000,000	35,000,000
REV Total			10,200,000	19,200,000	11,200,000	37,200,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



HE - HEALTH DEPARTMENT

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	33,518,293	35,274,213	36,405,010	37,813,777
	BB	EQUIPMENT	233,747	233,747	233,747	233,747
	DD	GENERAL EXPENSES	1,695,508	1,695,508	1,695,508	1,695,508
	DE	CONTRACTUAL SERVICES	1,124,259	1,124,259	1,124,259	1,124,259
	DG	VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF	INTER-DEPARTMENTAL CHARGES	5,277,461	5,277,461	5,277,461	5,277,461
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	209,800,000	199,050,000	193,300,000	193,300,000
EXP Total			256,649,268	247,655,188	243,035,985	244,444,752
REV	BC	PERMITS & LICENSES	6,405,000	6,405,000	6,405,000	6,405,000
	BD	FINES & FORFEITS	300,000	300,000	300,000	300,000
	BF	RENTS & RECOVERIES	800,000	800,000	800,000	800,000
	BH	DEPT REVENUES	13,045,000	13,045,000	13,045,000	13,045,000
	BW	INTERFUND REVENUE	57,516	57,516	57,516	57,516
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	119,400,780	114,194,530	110,773,280	110,773,280
REV Total			140,008,296	134,802,046	131,380,796	131,380,796

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,171,955	1,171,955	1,171,955	1,171,955
	DD	GENERAL EXPENSES	3,000	3,000	3,000	3,000
EXP Total			1,174,955	1,174,955	1,174,955	1,174,955
REV	BG	REVENUE OFFSET TO EXPENSE	146,730	146,730	146,730	146,730
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	609,102	609,102	609,102	609,102
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	120,173	120,173	120,173	120,173
REV Total			876,005	876,005	876,005	876,005

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	954,486	983,533	1,004,417	1,036,692
	DD	GENERAL EXPENSES	24,500	24,500	24,500	24,500
	DE	CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
EXP Total			988,986	1,018,033	1,038,917	1,071,192
REV	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	200,000	200,000	200,000	200,000
REV Total			200,000	200,000	200,000	200,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	6,513,022	6,857,114	7,076,205	7,347,033
	BB	EQUIPMENT	30,000	30,000	30,000	30,000
	DD	GENERAL EXPENSES	3,137,760	3,137,760	3,137,760	3,137,760
	DE	CONTRACTUAL SERVICES	33,990,551	33,990,551	33,990,551	33,990,551
	HF	INTER-DEPARTMENTAL CHARGES	4,240,982	4,240,982	4,240,982	4,240,982
	EXP Total			47,912,315	48,256,407	48,475,498
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	1,750,940	1,750,940	1,750,940	1,750,940
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,450,209	5,450,209	5,450,209	5,450,209
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	14,413,091	14,413,091	14,413,091	14,413,091
REV Total			21,750,740	21,750,740	21,750,740	21,750,740

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



IT - INFORMATION TECHNOLOGY

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	13,419,497	14,131,838	14,610,671	15,212,663
	DD	GENERAL EXPENSES	3,344,000	3,344,000	3,344,000	3,344,000
	DE	CONTRACTUAL SERVICES	24,736,325	24,736,325	24,736,325	24,736,325
	DF	UTILITY COSTS	3,705,659	3,705,659	3,705,659	3,705,659
EXP Total			45,205,481	45,917,822	46,396,655	46,998,647
REV	BH	DEPT REVENUES	25,000	25,000	25,000	25,000
	BJ	INTERDEPT REVENUES	25,950,930	25,950,930	25,950,930	25,950,930
REV Total			25,975,930	25,975,930	25,975,930	25,975,930

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



LE - COUNTY LEGISLATURE

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	10,502,533	10,502,533	10,502,533	10,502,533
	BB	EQUIPMENT	59,008	59,008	59,008	59,008
	DD	GENERAL EXPENSES	1,885,668	1,885,668	1,885,668	1,885,668
	DE	CONTRACTUAL SERVICES	741,000	741,000	741,000	741,000
EXP Total			13,188,209	13,188,209	13,188,209	13,188,209

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



LR - OFFICE OF LABOR RELATIONS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	516,296	516,296	516,296	516,296
	DD	GENERAL EXPENSES	13,000	13,000	13,000	13,000
	DE	CONTRACTUAL SERVICES	200,000	200,000	200,000	200,000
EXP Total			729,296	729,296	729,296	729,296

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,306,403	1,306,403	1,306,403	1,306,403
	BB	EQUIPMENT	5,000	5,000	5,000	5,000
	DD	GENERAL EXPENSES	113,000	113,000	113,000	113,000
	DE	CONTRACTUAL SERVICES	120,000	120,000	120,000	120,000
EXP Total			1,544,403	1,544,403	1,544,403	1,544,403

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



PA - PUBLIC ADMINISTRATOR

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	649,666	673,425	685,561	704,910
	DD	GENERAL EXPENSES	3,167	3,167	3,167	3,167
EXP Total			652,833	676,592	688,728	708,077
REV	BH	DEPT REVENUES	625,000	625,000	625,000	625,000
REV Total			625,000	625,000	625,000	625,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



PB - PROBATION

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	27,915,731	29,963,543	31,120,018	32,726,661
	BB	EQUIPMENT	37,996	37,996	37,996	37,996
	DD	GENERAL EXPENSES	364,791	364,786	364,783	364,779
	DE	CONTRACTUAL SERVICES	1,217,733	1,217,733	1,217,733	1,217,733
	HF	INTER-DEPARTMENTAL CHARGES	1,047,062	1,047,062	1,047,062	1,047,062
EXP Total			30,583,313	32,631,119	33,787,591	35,394,232
REV	BH	DEPT REVENUES	1,566,643	1,566,643	1,566,643	1,566,643
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	16,000	16,000	16,000
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	10,931,945	10,931,945	10,931,945	10,931,945
REV Total			12,514,588	12,514,588	12,514,588	12,514,588

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	991,433	991,433	991,433	991,433
	DD	GENERAL EXPENSES	18,000	18,000	18,000	18,000
	DE	CONTRACTUAL SERVICES	75,000	75,000	75,000	75,000
EXP Total			1,084,433	1,084,433	1,084,433	1,084,433

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	23,176,407	23,714,184	24,119,567	24,546,676
	BB	EQUIPMENT	387,300	387,300	387,300	387,300
	DD	GENERAL EXPENSES	2,000,000	2,000,000	2,000,000	2,000,000
	DE	CONTRACTUAL SERVICES	10,000,000	10,000,000	10,000,000	10,000,000
EXP Total			35,563,707	36,101,484	36,506,867	36,933,976
REV	BF	RENTS & RECOVERIES	2,926,531	2,926,531	2,926,531	2,926,531
	BH	DEPT REVENUES	23,874,976	23,874,976	23,874,976	23,874,976
	TX	SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
REV Total			29,626,507	29,626,507	29,626,507	29,626,507

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



PR - SHARED SERVICES

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,757,409	1,859,144	1,907,014	1,970,975
	DD	GENERAL EXPENSES	17,536	17,536	17,536	17,536
	DE	CONTRACTUAL SERVICES	187,000	187,000	187,000	187,000
EXP Total			1,961,945	2,063,680	2,111,550	2,175,511
REV	BF	RENTS & RECOVERIES	270,000	270,000	270,000	270,000
	BH	DEPT REVENUES	60,000	60,000	60,000	60,000
REV Total			330,000	330,000	330,000	330,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



PW - PUBLIC WORKS DEPARTMENT

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	38,643,893	39,438,627	40,061,520	40,826,805
	AC	WORKERS COMPENSATION	2,430,000	2,430,000	2,430,000	2,430,000
	BB	EQUIPMENT	253,100	253,100	253,100	253,100
	DD	GENERAL EXPENSES	9,954,391	9,931,591	9,919,113	9,904,903
	DE	CONTRACTUAL SERVICES	192,473,928	193,386,943	196,908,508	200,500,504
	DF	UTILITY COSTS	34,281,339	33,344,122	33,523,728	34,041,925
	DG	VAR DIRECT EXPENSES	300,000	300,000	300,000	300,000
	HF	INTER-DEPARTMENTAL CHARGES	20,196,600	20,196,600	20,196,600	20,196,600
	MM	MASS TRANSPORTATION	54,771,930	55,745,937	56,743,321	57,764,641
	OO	OTHER EXPENSES	14,833,180	14,833,180	14,833,180	14,833,180
EXP Total			368,138,361	369,860,101	375,169,070	381,051,659
REV	BC	PERMITS & LICENSES	2,206,135	2,206,135	2,206,135	2,206,135
	BF	RENTS & RECOVERIES	29,867,075	27,939,894	23,939,894	19,939,894
	BG	REVENUE OFFSET TO EXPENSE	3,048,847	3,048,847	3,048,847	3,048,847
	BH	DEPT REVENUES	34,557,733	35,191,881	35,838,712	36,498,479
	BJ	INTERDEPT REVENUES	16,413,026	16,413,026	16,413,026	16,413,026
	BW	INTERFUND REVENUE	4,527,646	4,527,646	5,227,646	5,227,646
	BZ	OTH NON TAX SOURCE REVENUES	302,853	308,911	315,089	321,391
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,149,971	13,894,352	14,183,910	14,479,260
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	126,727,300	129,261,786	131,846,962	134,483,841
REV Total			233,800,586	232,792,478	233,020,221	232,618,519

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



RM - RECORDS MANAGEMENT

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	838,966	868,852	885,575	907,101
	BB	EQUIPMENT	275,000	275,000	275,000	275,000
	DD	GENERAL EXPENSES	111,000	111,000	111,000	111,000
	DE	CONTRACTUAL SERVICES	140,500	140,500	140,500	140,500
	HF	INTER-DEPARTMENTAL CHARGES	131,508	131,508	131,508	131,508
EXP Total			1,496,974	1,526,860	1,543,583	1,565,109

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



SA - OFFICE OF HISPANIC AFFAIRS

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	562,052	562,052	562,052	562,052
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	30,540	30,540	30,540	30,540
	DE	CONTRACTUAL SERVICES	25,000	25,000	25,000	25,000
EXP Total			627,592	627,592	627,592	627,592

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



SS - SOCIAL SERVICES

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	57,216,503	59,493,756	61,338,889	63,436,851
	BB	EQUIPMENT	48,800	48,800	48,800	48,800
	DD	GENERAL EXPENSES	1,052,900	1,052,900	1,052,900	1,052,900
	DE	CONTRACTUAL SERVICES	8,142,934	8,142,934	8,142,934	8,142,934
	HF	INTER-DEPARTMENTAL CHARGES	14,118,987	14,118,987	14,118,987	14,118,987
	SS	RECIPIENT GRANTS	91,000,000	83,000,000	81,000,000	81,000,000
	TT	PURCHASED SERVICES	135,322,685	126,325,011	121,325,011	116,325,011
	WW	EMERGENCY VENDOR PAYMENTS	67,171,000	65,171,000	65,171,000	65,171,000
	XX	MEDICAID	252,423,616	252,423,616	252,423,616	252,423,616
EXP Total			626,497,425	609,777,004	604,622,137	601,720,099
REV	BF	RENTS & RECOVERIES	3,395,000	3,395,000	3,395,000	3,395,000
	BH	DEPT REVENUES	19,746,440	19,746,440	19,746,440	19,746,440
	BJ	INTERDEPT REVENUES	48,400	48,400	48,400	48,400
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	193,781,362	185,683,455	181,183,455	176,683,455
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	55,521,760	52,621,760	52,041,760	52,041,760
REV Total			272,492,962	261,495,055	256,415,055	251,915,055

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



TR - COUNTY TREASURER

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	2,488,392	2,598,361	2,670,660	2,752,134
	BB	EQUIPMENT	4,000	4,000	4,000	4,000
	DD	GENERAL EXPENSES	374,250	374,250	374,250	374,250
	DE	CONTRACTUAL SERVICES	245,500	245,500	245,500	245,500
EXP Total			3,112,142	3,222,111	3,294,410	3,375,884
REV	BA	INT PENALTY ON TAX	36,037,500	36,037,500	36,037,500	36,037,500
	BE	INVEST INCOME	46,700,000	46,700,000	46,700,000	46,700,000
	BH	DEPT REVENUES	715,000	715,000	715,000	715,000
	TX	SPECIAL TAXES	4,105,000	4,105,000	4,105,000	4,105,000
REV Total			87,557,500	87,557,500	87,557,500	87,557,500

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	4,930,464	5,055,469	5,161,357	5,259,994
	BB	EQUIPMENT	12,200	12,200	12,200	12,200
	DD	GENERAL EXPENSES	67,380	67,380	67,380	67,380
	DE	CONTRACTUAL SERVICES	11,140,000	11,140,000	11,140,000	11,140,000
	HF	INTER-DEPARTMENTAL CHARGES	2,656,934	2,656,934	2,656,934	2,656,934
EXP Total			18,806,978	18,931,983	19,037,871	19,136,508
REV	BC	PERMITS & LICENSES	-	5,000,000	5,000,000	5,000,000
	BD	FINES & FORFEITS	73,900,000	73,900,000	75,900,000	78,900,000
	BE	INVEST INCOME	25,000	25,000	25,000	25,000
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	450,000	450,000	450,000	450,000
REV Total			74,375,000	79,375,000	81,375,000	84,375,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



VS - VETERANS SERVICES AGENCY

EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	837,438	877,831	902,290	944,151
	DD	GENERAL EXPENSES	39,442	39,442	39,442	39,442
	DE	CONTRACTUAL SERVICES	6,000	6,000	6,000	6,000
EXP Total			882,880	923,273	947,732	989,593
REV	SA	STATE AID - REIMBURSEMENT OF EXPENSES	90,000	90,000	90,000	90,000
REV Total			90,000	90,000	90,000	90,000

APPENDICES

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**APPENDIX A
MULTI-YEAR PLAN 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 2026 – 2029 Multi-Year Financial Plan baseline.

Table A.1: MYP FY2026-FY2029 Baseline Inflatros

Expense / Revenue Category	Baseline Inflator	Explanation
Employee Benefits		
Non-Police Pension Contribution	20.2%, 18.5%, 17.8%	Assumptions based on available bills and recent historical increases
Police Pension Contribution	36.3%, 32.7%, 29.9%	Assumptions based on available bills and recent historical increases
Health Insurance - Actives	4.0%, 4.0%, 4.0%	Assumptions based on recent historical increases
Health Insurance - Retirees	5.0%, 5.0%, 4.0%	Assumptions based on recent historical increases
Other-Than-Personal-Services	0.0%, 0.0%, 0.0%	
Utilities	-2.50%, 0.41%, 1.27%	EIA (US DOE) 2023 Annual Energy Outlook Price Projection for Commercial Customers (Reference Case) and 10 year avg growth in the CPI - All Urban Consumers (New York-Northern New Jersey-Long Island, NY-NJ-CT-PA)
Average Debt Service	5.00%, 5.00%, 5.00%	See Appendix B for additional information
Medicaid	Flat, Flat , Flat	Based on Weekly Medicaid Cap prior to Relief
Social Services Entitlements	Variable	Reflects most current caseload information
Special Education Program	Variable	Reflects most current caseload information
Investment Income	0.0%, 0.0%, 0.0%	Assumptions based on recent historical increases
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	2.5%, 2.25%, 2.75%	



**APPENDIX B
BORROWING SCHEDULE**

*2026-2029 Multi-Year Financial Plan
Debt Service Assumptions
September 15, 2025*

MYP Assumptions ⁽¹⁾								
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
Remainder of 2025								
<u>Capital Borrowings</u> ²								
Capital-General	-	NA	NA	NA	NA	NA	NA	N/A
Capital-SSWRD ³	-	NA	NA	NA	NA	NA	NA	N/A
Total	-							
<u>Cash Flow Borrowings</u>								
RANs	-	NA	NA	NA	NA	NA	NA	N/A
TANs	-	NA	NA	NA	NA	NA	NA	N/A
Total	-							
2026								
<u>Capital Borrowings</u> ²								
Capital-General	75,000,000	06/01/26	12/01/26	06/01/27	06/01/46	12.40	Fixed	5.50%
Capital-SSWRD ³	25,000,000	06/01/26	12/01/26	06/01/27	06/01/46	12.40	Fixed	5.50%
EFC - Bay Park ⁴	95,000,000	06/01/26	09/01/26	09/01/26	09/01/55	16.40	Fixed	Varied
Capital-General	75,000,000	12/01/26	06/01/27	12/01/27	12/01/46	12.40	Fixed	5.50%
Capital-SSWRD ³	<u>25,000,000</u>	12/01/26	06/01/27	12/01/27	12/01/46	12.40	Fixed	5.50%
Total	295,000,000							
<u>Cash Flow Borrowings</u>								
RANs	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-
Total	-							
2027								
<u>Capital Borrowings</u> ²								
Capital-General	75,000,000	06/01/27	12/01/27	06/01/28	06/01/47	12.40	Fixed	5.00%
Capital-SSWRD ³	25,000,000	06/01/27	12/01/27	06/01/28	06/01/47	12.40	Fixed	5.00%
Capital-General	75,000,000	12/01/27	06/01/28	12/01/28	12/01/47	12.40	Fixed	5.00%
Capital-SSWRD ³	<u>25,000,000</u>	12/01/27	06/01/28	12/01/28	12/01/47	12.40	Fixed	5.00%
Total	200,000,000							
<u>Cash Flow Borrowings</u>								
RANs	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-
Total	-							

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN



APPENDIX B: BORROWING SCHEDULE (continued)

2028									
<u>Capital Borrowings</u> ²									
Capital-General	75,000,000	06/01/28	12/01/28	06/01/29	06/01/48	12.40	Fixed	5.00%	
Capital-SSWRD ³	25,000,000	06/01/28	12/01/28	06/01/29	06/01/48	12.40	Fixed	5.00%	
Capital-General	75,000,000	12/01/28	06/01/29	12/01/29	12/01/48	12.40	Fixed	5.00%	
Capital-SSWRD ³	<u>25,000,000</u>	12/01/28	06/01/29	12/01/29	12/01/48	12.40	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
RANs	-	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-	-
Total	-								
2029									
<u>Capital Borrowings</u> ²									
Capital-General	75,000,000	06/01/29	12/01/29	06/01/30	06/01/49	12.40	Fixed	5.00%	
Capital-SSWRD ³	25,000,000	06/01/29	12/01/29	06/01/30	06/01/49	12.40	Fixed	5.00%	
Capital-General	75,000,000	12/01/29	06/01/30	12/01/30	12/01/49	12.40	Fixed	5.00%	
Capital-SSWRD ³	<u>25,000,000</u>	12/01/29	06/01/30	12/01/30	12/01/49	12.40	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
RANs	-	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-	-
Total	-								

- (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) Third and final long-term tranche for the Bay Park conversion project.



**APPENDIX C
DEBT SERVICE BASELINE
2026-2029 MULTI-YEAR FINANCIAL PLAN
SEPTEMBER 15, 2025**

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<i>Existing Debt Service Obligations</i>				
<u>General Fund Obligations</u>				
Long Term Debt				
Principal	\$56,650,619	\$59,488,302	\$35,889,229	\$31,113,360
Interest	59,540,655	57,009,999	54,097,787	52,256,371
NIFA Set Asides				
Principal	64,492,918	70,576,031	85,294,278	82,309,114
Interest	27,398,674	26,000,459	24,256,435	21,751,653
Other	-	-	-	-
Total	208,082,866	213,074,791	199,537,730	187,430,498
<u>Environmental Bond Fund</u>				
Long Term Debt				
Principal	4,445,337	1,223,450	474,063	260,587
Interest	862,345	732,176	673,104	649,401
NIFA Set Asides				
Principal	480,044	516,800	804,592	2,384,799
Interest	1,427,908	1,423,457	1,417,325	1,398,768
Other	-	-	-	-
Total	7,215,633	3,895,882	3,369,084	4,693,555
<u>Police District</u>				
Long Term Debt				
Principal	637,281	1,071,963	445,994	245,158
Interest	182,176	150,312	96,714	74,414
NIFA Set Asides				
Principal	190,921	205,539	244,514	240,974
Interest	70,851	69,081	66,642	63,036
Other	-	-	-	-
Total	1,081,229	1,496,895	853,864	623,582
<u>Police Headquarters</u>				
Long Term Debt				
Principal	8,277,948	9,726,629	6,363,677	5,773,347
Interest	10,257,995	9,862,683	9,381,772	9,053,195
NIFA Set Asides				
Principal	5,141,095	5,534,740	6,657,918	7,179,483
Interest	2,393,029	2,345,360	2,279,693	2,178,903
Other	-	-	-	-
Total	26,070,067	27,469,412	24,683,059	24,184,927



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Fire Prevention Fund</u>				
Long Term Debt				
Principal	214,147	354,726	153,393	91,194
Interest	234,398	223,679	205,932	198,198
NIFA Set Asides				
Principal	373,419	402,012	464,758	344,942
Interest	49,792	46,330	41,560	35,181
Other	-	-	-	-
Total	871,756	1,026,746	865,642	669,515
<u>Community College</u>				
Long Term Debt				
Principal	2,717,850	2,773,283	2,264,873	2,232,567
Interest	4,041,988	3,915,526	3,774,179	3,656,863
NIFA Set Asides				
Principal	1,062,668	1,144,035	1,461,359	2,282,203
Interest	1,055,412	1,045,559	1,031,985	1,006,894
Other	-	-	-	-
Total	8,877,919	8,878,402	8,532,396	9,178,526
<u>Water Related Projects</u>				
Long Term Debt				
Principal	2,073,624	2,873,934	1,852,346	1,580,868
Interest	1,945,759	1,841,016	1,696,030	1,601,734
NIFA Set Asides				
Principal	1,755,521	1,889,938	2,228,599	2,031,028
Interest	521,697	505,419	482,996	450,823
Other	-	-	-	-
Total	6,296,601	7,110,307	6,259,972	5,664,453
<u>Sewer Related Projects</u>				
Long Term Debt				
Principal	12,478,195	17,137,713	11,481,424	10,157,920
Interest	19,360,997	18,727,797	17,859,293	17,269,637
NIFA Set Asides				
Principal	3,763,414	4,051,572	4,751,983	4,114,124
Interest	949,843	914,948	866,878	799,186
Other	-	-	-	-
Total	36,552,448	40,832,030	34,959,579	32,340,866
<u>Total General Improvement</u>				
Long Term Debt				
Principal	87,495,000	94,650,000	58,925,000	51,455,000
Interest	96,426,313	92,463,188	87,784,813	84,759,813
Total	183,921,313	187,113,187	146,709,812	136,214,813



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<i>Total NIFA</i>				
Principal	77,260,000	84,320,667	101,908,000	100,886,667
Interest	33,867,206	32,350,611	30,443,514	27,684,443
Other				
Total	111,127,206	116,671,278	132,351,514	128,571,110
Expense of Loans	5,200,000	5,200,000	5,200,000	5,200,000
Short Term Interest				
BAN Interest (General Capital)	-	-	-	-
BAN Interest (Sewer Capital)	-	-	-	-
BAN Principal Amortization	-	-	-	-
RAN Interest	-	-	-	-
TAN Interest	-	-	-	-
Total	-	-	-	-
Total Existing Obligations	300,248,519	308,984,466	284,261,326	269,985,922
<i>Future Obligations</i>				
General Capital				
Principal	-	4,230,000	8,940,000	13,890,000
Interest	2,062,500	10,066,838	17,275,013	24,243,475
SSWRD				
Principal	-	1,430,000	3,000,000	4,660,000
Interest	687,500	3,355,338	5,756,963	8,078,550
Tax Certs				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations	-	5,660,000	11,940,000	18,550,000
Principal	2,750,000	13,422,175	23,031,975	32,322,025
Total	2,750,000	19,082,175	34,971,975	50,872,025
Total Debt Service	\$302,998,519	\$328,066,641	\$319,233,301	\$320,857,947



APPENDIX D
NASSAU COMMUNITY COLLEGE
 (Provided by the Nassau Community College)

Nassau Community College
Fiscal 2025-2029 Multi-Year Financial Plan- In '000's
 Includes \$190 Tuition Increase and \$700k in Fees in 2026 and 0% enrollment increases in years 2026,2027,2028 and 2029

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Projected Budget</u>	<u>2027</u> <u>Plan</u>	<u>2028</u> <u>Plan</u>	<u>2029</u> <u>Plan</u>
I. OPERATING REVENUES:						
A. Tuition & Fees	65,780	66,521	69,309	71,440	73,572	75,703
B. State Aid	37,768	37,769	37,769	37,769	37,769	37,769
C. Property Taxes	52,450	52,207	52,207	52,207	52,207	52,207
D. Revenue in Lieu of Sponsor Share	12,693	12,146	12,700	12,700	12,700	12,700
E. Other	5,017	14,573	12,387	6,997	6,997	6,997
F. Total Operating Revenue	173,708	183,216	184,372	181,114	183,245	185,377
II. OPERATING EXPENSES:						
A. Salaries & Benefits	158,780	160,969	158,842	163,607	168,515	173,571
B. Equipment & General Expenses	6,295	6,400	7,710	7,941	8,179	8,425
C. Contractual	11,116	11,200	9,101	9,374	9,655	9,945
D. Utility Costs	7,534	7,600	7,812	8,046	8,288	8,536
E. Guided Pathways/Strategic Initiatives	119	120	120	120	120	120
F. Debt Service & Other	1,101	1,106	787	783	0	0
G. Total Operating Expenses	184,945	187,394	184,372	189,872	194,758	200,597
III. Structural Surplus / (Deficit)	(11,236)	(4,178)	0	(8,758)	(11,513)	(15,220)
	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Plan</u>	<u>2027</u> <u>Plan</u>	<u>2028</u> <u>Plan</u>	<u>2029</u> <u>Plan</u>
I. Operating Revenue	173,708	183,216	184,372	181,114	183,245	185,377
II. Operating Expenses	184,945	187,394	184,372	189,872	194,758	200,597
III. Structural Surplus / (Deficit)	(11,236)	(4,178)	0	(8,758)	(11,513)	(15,220)
IV. One-time Funding						
Reimbursements from HEERF Grants	0	1,500	0	0	0	0
Use of Prior Years' Fund Balance	(11,236)	(2,678)	(5,390)	(8,758)	(11,513)	(15,220)
V. Revised Surplus / (Deficit)	(11,236)	(2,678)	(5,390)	(8,758)	(11,513)	(15,220)
Fund Balance						
A. Beginning Fund Balance	28,879	17,643	14,965	9,575	817	(10,696)
B. Funds Needed for Operations	(11,236)	(2,678)	(5,390)	(8,758)	(11,513)	(15,220)
C. Ending Fund Balance	17,643	14,965	9,575	817	(10,696)	(25,916)

GAP Closing Strategies
 Tuition Increases
 Public-Private Partnerships
 Leasing Property
 Rental Income
 Internal Efficiencies
 Cost Containment
 State Support



**APPENDIX E
SEWER AND STORM WATER RESOURCES DISTRICT FINANCIAL PLAN**

SFA - SEWER & STORMWATER AUTHORITY						
EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	DE	CONTRACTUAL SERVICES	300,000	300,000	300,000	300,000
	FF	INTEREST	2,106,500	1,652,750	1,176,250	676,250
	GG	PRINCIPAL	9,075,000	9,530,000	10,000,000	1,990,000
	LS	TRANS OUT TO SSW	151,380,524	151,379,274	151,385,774	159,895,775
EXP Total			162,862,024	162,862,024	162,862,024	162,862,025
REV	BE	INVEST INCOME	450,000	450,000	450,000	450,000
	BO	PAYMENT IN LIEU OF TAXES	7,852,738	7,852,738	7,852,738	7,852,738
	TL	PROPERTY TAX	154,559,286	154,559,286	154,559,286	154,559,287
REV Total			162,862,024	162,862,024	162,862,024	162,862,025

SSW - SEWER DISTRICT						
EXP/REV	OBJECT	TITLE	2026 PROPOSED	2027 PLAN	2028 PLAN	2029 PLAN
EXP	AA	SALARIES, WAGES & FEES	9,071,787	9,312,571	9,495,828	9,701,881
	AB	FRINGE BENEFITS	7,588,805	7,961,953	8,213,690	8,562,123
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	1,719,930	1,715,180	1,712,580	1,709,620
	DE	CONTRACTUAL SERVICES	86,913,812	87,564,748	90,373,107	90,848,119
	DF	UTILITY COSTS	11,833,319	11,382,416	11,403,893	11,571,373
	FF	INTEREST	14,660,342	14,392,440	14,015,820	13,639,325
	GG	PRINCIPAL	13,435,549	11,900,991	12,158,011	11,748,467
	HH	INTERFUND CHARGES	48,644,603	57,835,729	55,084,567	55,851,923
	OO	OTHER EXPENSES	858,500	858,500	858,500	858,500
EXP Total			194,736,647	202,934,527	203,325,996	204,501,331
REV	AA	OPENING FUND BALANCE	19,577,323	17,342,053	17,863,057	10,602,293
	BC	PERMITS & LICENSES	750,000	750,000	750,000	750,000
	BE	INVEST INCOME	5,400,000	5,400,000	5,400,000	5,400,000
	BF	RENTS & RECOVERIES	11,025,800	10,860,200	10,724,165	10,650,263
	BH	DEPT REVENUES	1,603,000	1,603,000	1,603,000	1,603,000
	BR	DUE FROM OTHER GOVTS	-	5,600,000	5,600,000	5,600,000
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,000,000	10,000,000	10,000,000	10,000,000
IF	INTERFUND TRANSFERS	151,380,524	151,379,274	151,385,774	159,895,775	
REV Total			194,736,647	202,934,527	203,325,996	204,501,331