



BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE

2026 NIFA APPROVED BUDGET UPDATED MULTI-YEAR FINANCIAL PLAN FISCAL 2026-2029 SUBMITTED JUNE 2026



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TABLE OF CONTENTS

I.	EXECUTIVE SUMMARY	1
II.	FUND AND DEPARTMENTAL DETAIL	13
III.	APPENDICES	
	A. MULTI-YEAR FINANCIAL PLAN BASELINE INFLATORS	59
	B. BORROWING SCHEDULE	60
	C. DEBT SERVICE BASELINE	62
	D. NASSAU COMMUNITY COLLEGE FINANCIAL PLAN UPDATE	65
	E. SEWER & STORM WATER RESOURCES DISTRICT FINANCIAL PLAN	66

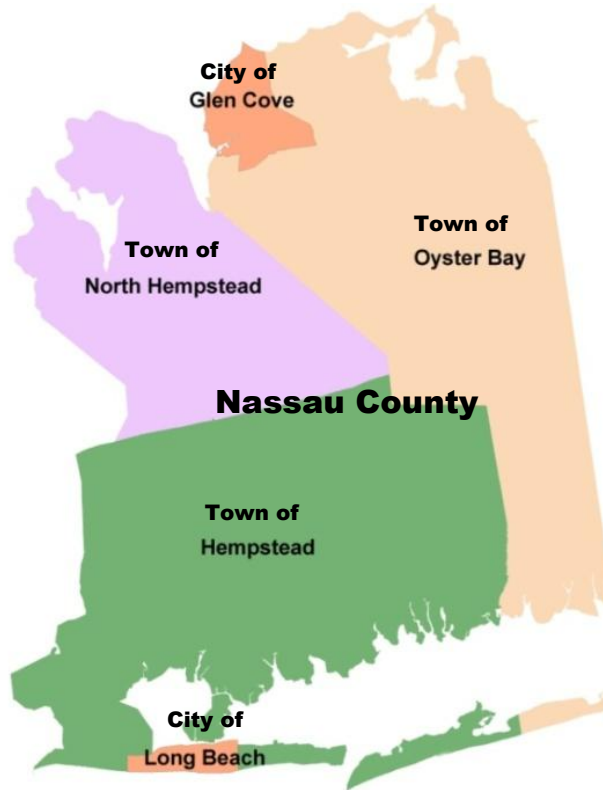
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EXECUTIVE SUMMARY

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EXECUTIVE SUMMARY



Overview

The Multi-Year Financial Plan June Update for Fiscal Years 2026-2029 is in balance. The County’s continued adherence to prudent fiscal management practices has provided lasting benefits to Nassau County families and businesses. The County has finished with five consecutive budgetary surpluses and has strategically placed money into reserves for future liabilities. Fund balance has also increased, providing additional financial flexibility that will stabilize the County’s budget for future years.

The Office of the State Comptroller recognizes 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.

The County’s continued practice of 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 five years.

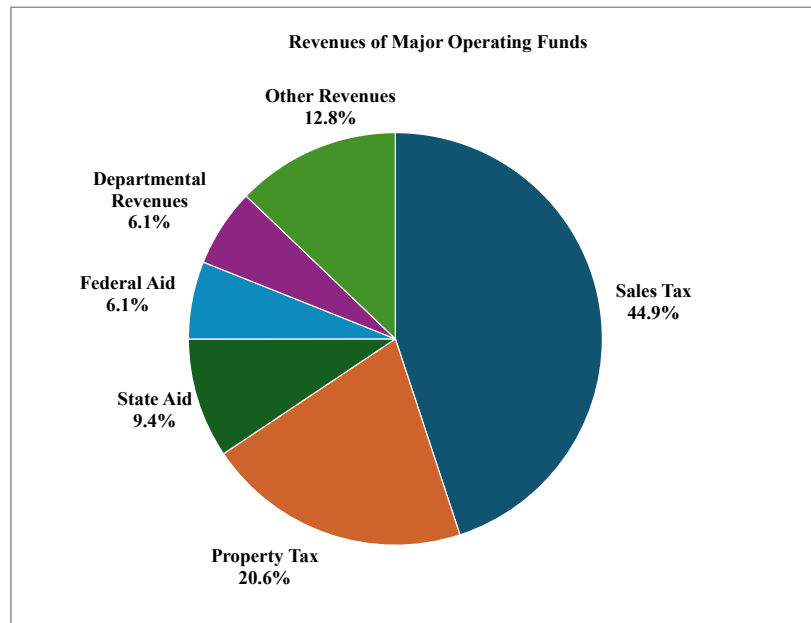
In their most recent report, S&P noted that the County has demonstrated “stronger management practices and financial performance that have facilitated historically high levels of reserves and budgetary flexibility.” Moody’s noted the County has “improved its financial position to levels not seen in 20 years.” Finally, Fitch pointed to the County’s “improved operating performance and financial resilience” to support 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 conclusion, the County remains financially well-positioned, providing the Administration with the flexibility to maintain services, afford targeted increases in resources to meet emerging needs and stem the impact of rising inflation and economic turmoil.

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 9.4% and only 6.1% coming from federal agencies.





Federal Aid

Federal Aid to Nassau County 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 \$344 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	\$344	\$22



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	\$0.104
All Other	\$0.588
TOTAL	\$3.092

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.

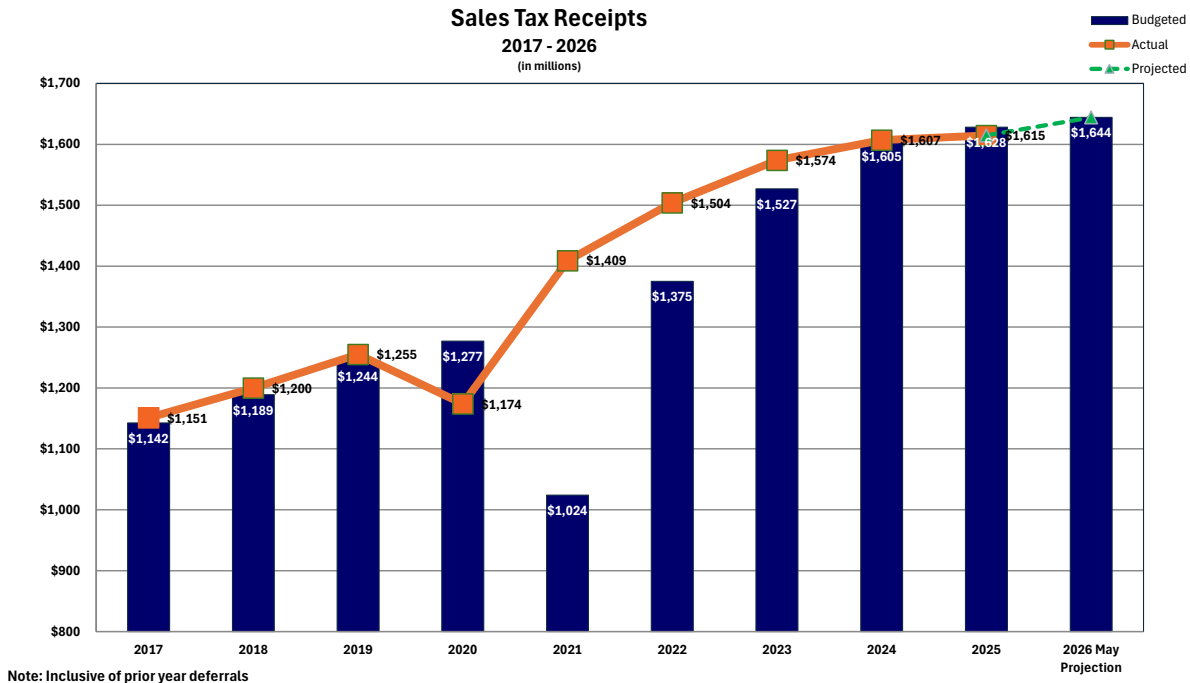
Sales Tax continues to see growth, albeit at a more modest rate. There are several factors that could be influencing tax receipts: consumer confidence, inflation and the impact of federal tariffs on the price of goods. Therefore, the County is taking a cautious approach with the County-wide sales tax revenues forecast at \$1.644 billion in FY2026, which is an increase of 1.9% from the 2025 Actuals.

\$ 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	\$1.615	\$0.008
2026	\$1.644	\$0.029



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



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	\$-

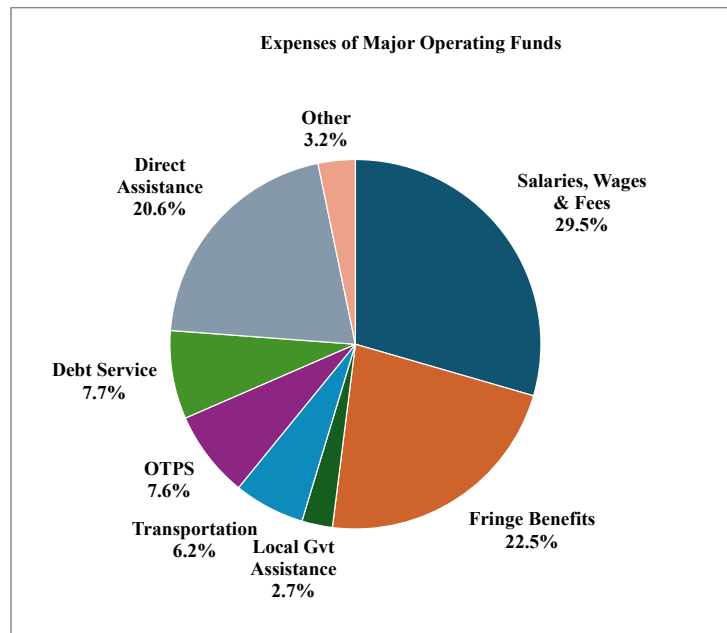


Departmental Revenue

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 businesses, including for example, permits and licensing fees and other services.

EXPENSE

The County’s expenses are projected at \$4.4 billion in FY2026. Salaries, Wages and Fees and Fringe Benefits for employees are 52.0% of all County expenses. Direct Assistance expenses are 20.6% of the County’s total expenses, while Debt Service is 7.7% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 19.7%.





Multi-Year Financial Plan Assumptions

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

Our expense assumptions include the following:

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

Our revenue assumptions include the following:

1. Sales Tax in 2026 assumed 1.9% growth from FY 2025 actuals, with a 2.5% increase in 2027, a 2.25% increase in 2028 and 2.75% increase in 2029.
2. State Aid at 2026 NIFA Approved Budget other than expense driven reimbursement growth.
3. Federal Aid forecasted at 2026 NIFA Approved Budget other than expense driven reimbursement growth.
4. Departmental Revenue at 2026 NIFA Approved 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, and Overweight Vehicles Registration.
5. All Other Revenues at 2026 NIFA Approved Budget.



**Table 1: 2026–2029
Major Funds Update**

Major Funds						
EXP/REV	OBJECT	TITLE	2026 May			
			Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA	SALARIES, WAGES & FEES	1,083,578,656	1,086,497,213	1,116,434,856	1,149,597,385
	AB	FRINGE BENEFITS	785,930,035	823,088,349	836,085,864	866,781,016
	AC	WORKERS COMPENSATION	39,920,550	38,922,536	38,922,536	38,922,536
	BB	EQUIPMENT	6,208,758	5,000,000	5,000,000	5,000,000
	DD	GENERAL EXPENSES	51,579,002	50,345,641	50,246,018	50,221,253
	DE	CONTRACTUAL SERVICES	350,594,864	350,957,767	355,229,719	358,272,604
	DF	UTILITY COSTS	43,799,316	43,372,040	43,359,167	43,727,845
	DG	VAR DIRECT EXPENSES	5,300,000	5,300,000	5,300,000	5,300,000
	FF	INTEREST	98,711,438	113,773,646	114,089,313	120,457,813
	GA	LOCAL GOVT ASST PROGRAM	98,136,313	100,859,942	103,101,165	105,902,073
	GG	PRINCIPAL	68,900,000	94,650,000	69,375,000	68,400,000
	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	223,999,468	239,974,154	229,995,561
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	209,800,000	199,800,000	197,800,000	196,800,000
	SS	RECIPIENT GRANTS	91,000,000	87,000,000	85,500,000	84,000,000
	TT	PURCHASED SERVICES	135,322,685	135,319,085	135,319,085	135,319,085
	WW	EMERGENCY VENDOR PAYMENTS	67,171,000	67,171,000	67,171,000	67,171,000
	XX	MEDICAID	252,423,616	252,423,616	252,423,616	252,423,616
Total Expenses Excluding Interdepartmental Transfers			3,673,145,041	3,756,348,990	3,794,473,064	3,857,747,680
Interdepartmental / Sales Tax Transfers			677,509,311	745,603,076	758,732,276	810,662,645
Total Expenses Including Interdepartmental Transfers			4,350,654,352	4,501,952,066	4,553,205,340	4,668,410,326
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	79,741,623	79,741,623
	BE	INVEST INCOME	52,330,000	54,330,000	54,330,000	54,330,000
	BF	RENTS & RECOVERIES	57,528,697	47,200,498	47,200,498	47,200,498
	BG	REVENUE OFFSET TO EXPENSE	21,414,577	20,595,577	20,595,577	20,595,577
	BH	DEPT REVENUES	223,272,366	228,254,382	232,921,213	242,640,980
	BO	PAYMENT IN LIEU OF TAXES	49,642,997	51,736,204	51,477,398	52,385,888
	BQ	CAPITAL RESOURCES FOR DEBT	15,200,000	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	84,555,368	92,625,597	88,818,875	90,521,435
	BZ	OTH NON TAX SOURCE REVENUES	302,853	315,089	321,391	327,818
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	222,499,874	224,234,286	224,523,844	224,819,194
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	343,740,649	338,402,342	339,262,810	340,829,689
	TA	SALES TAX COUNTYWIDE	1,514,673,289	1,557,229,496	1,592,267,160	1,636,054,507
	TB	SALES TAX PART COUNTY	129,611,658	136,139,514	139,202,654	143,030,727
	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	32,980,000	32,980,000	32,980,000
REV Total			3,658,191,474	3,722,582,130	3,762,040,564	3,824,255,457
Interdepartmental / Sales Tax Transfers			677,509,311	745,603,076	758,732,276	810,662,645
Interfund Transfers from Non-major Funds			35,000,000	35,000,000	35,000,000	35,000,000
Total Revenues Including Interdepartmental Transfers			4,370,700,785	4,503,185,206	4,555,772,839	4,669,918,102
Projected Surplus/(Deficit)			20,046,433	1,233,140	2,567,499	1,507,777



Discussion of the Current Financial Outlook

The County’s Fiscal 2026-2029 Multi-Year Financial Plan update 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.

Notwithstanding its success in maintaining a balanced Plan, the Blakeman Administration continues to pursue expense management and revenue generation opportunities. The following represents a few of the opportunities being pursued.

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 JUNE UPDATE



GENERAL FUND					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	463,503,616	471,905,427	485,189,685	498,503,978
	AB - FRINGE BENEFITS	345,170,624	355,767,088	362,784,619	377,961,224
	AC - WORKERS COMPENSATION	19,653,550	19,162,211	19,162,211	19,162,211
	BB - EQUIPMENT	2,547,858	2,547,858	2,547,858	2,547,858
	DD - GENERAL EXPENSES	37,232,521	36,171,667	36,145,688	36,139,230
	DE - CONTRACTUAL SERVICES	322,795,805	320,158,708	324,430,660	327,473,545
	DF - UTILITY COSTS	39,764,816	39,368,885	39,393,883	39,784,663
	DG - VAR DIRECT EXPENSES	5,300,000	5,300,000	5,300,000	5,300,000
	GA - LOCAL GOV'T ASST PROGRAM	98,136,313	100,859,942	103,101,165	105,902,073
	HD - DEBT SERVICE CHARGEBACKS	189,921,077	220,863,752	218,652,071	219,105,149
	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	332,033,287	350,593,951	402,205,519
	LL - TRANS TO FCF FUND	25,911,730	28,091,485	28,462,189	29,252,454
	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	101,128,190	101,422,640	95,224,452
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	209,800,000	199,800,000	197,800,000	196,800,000
	SS - RECIPIENT GRANTS	91,000,000	87,000,000	85,500,000	84,000,000
	TT - PURCHASED SERVICES	135,322,685	135,319,085	135,319,085	135,319,085
	WW - EMERGENCY VENDOR PAYMENTS	67,171,000	67,171,000	67,171,000	67,171,000
	XX - MEDICAID	252,423,616	252,423,616	252,423,616	252,423,616
EXP Total		2,836,259,061	2,916,071,183	2,957,672,187	3,036,862,243
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	76,299,500	76,299,500
	BE - INVEST INCOME	46,725,000	48,725,000	48,725,000	48,725,000
	BF - RENTS & RECOVERIES	57,360,292	47,109,998	47,109,998	47,109,998
	BG - REVENUE OFFSET TO EXPENSE	20,595,577	20,595,577	20,595,577	20,595,577
	BH - DEPT REVENUES	179,810,248	195,292,264	199,959,095	209,678,862
	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	36,215,062	35,864,062	35,469,562	35,087,562
	BZ - OTH NON TAX SOURCE REVENUES	302,853	315,089	321,391	327,818
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	221,427,374	219,161,786	219,451,344	219,746,694
	IF - INTERFUND TRANSFERS	8,000,000	17,000,000	17,000,000	35,000,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	340,282,516	335,602,834	336,528,010	338,094,889
	TA - SALES TAX COUNTYWIDE	1,514,673,289	1,557,229,496	1,592,267,160	1,636,054,507
	TB - SALES TAX PART COUNTY	129,611,658	136,139,514	139,202,654	143,030,727
	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		2,851,779,346	2,917,304,323	2,960,239,686	3,038,370,020

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



FIRE COMMISSION FUND					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	17,417,329	17,596,417	18,043,169	18,616,204
	AB - FRINGE BENEFITS	9,263,113	9,677,457	9,762,515	10,175,871
	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		36,878,804	37,627,227	37,997,931
REV	BE - INVEST INCOME	70,000	70,000	70,000	70,000
	BF - RENTS & RECOVERIES	67	-	-	-
	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	28,091,485	28,462,189	29,252,454
	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		36,447,539	37,627,227	37,997,931	38,788,196

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



POLICE HEADQUARTERS FUND					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	303,435,361	288,356,251	292,802,515	297,697,856
	AB - FRINGE BENEFITS	227,422,958	241,046,053	244,194,816	252,442,687
	AC - WORKERS COMPENSATION	7,932,000	7,733,700	7,733,700	7,733,700
	BB - EQUIPMENT	2,777,065	1,568,307	1,568,307	1,568,307
	DD - GENERAL EXPENSES	8,355,442	8,260,887	8,220,520	8,210,486
	DE - CONTRACTUAL SERVICES	20,475,515	23,475,515	23,475,515	23,475,515
	DF - UTILITY COSTS	2,036,250	2,032,823	2,026,764	2,021,179
	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		631,831,288	633,269,578	638,031,827	650,661,286
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	91,534	90,500	90,500	90,500
	BH - DEPT REVENUES	32,745,000	22,245,000	22,245,000	22,245,000
	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	341,033,287	359,593,951	402,205,519
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,580,000	1,580,000	1,580,000	1,580,000
	TL - PROPERTY TAX	222,100,572	210,671,611	196,873,198	166,891,088
	TX - SPECIAL TAXES	26,050,000	26,050,000	26,050,000	26,050,000
REV Total		631,198,238	633,269,577	638,031,828	650,661,286

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



POLICE DISTRICT FUND					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	299,222,350	308,639,118	320,399,487	334,779,348
	AB - FRINGE BENEFITS	204,073,340	216,597,750	219,343,915	226,201,235
	AC - WORKERS COMPENSATION	12,335,000	12,026,625	12,026,625	12,026,625
	BB - EQUIPMENT	751,728	751,728	751,728	751,728
	DD - GENERAL EXPENSES	5,779,377	5,701,426	5,668,148	5,659,876
	DE - CONTRACTUAL SERVICES	1,548,358	1,548,358	1,548,358	1,548,358
	DF - UTILITY COSTS	1,998,250	1,970,332	1,938,520	1,922,004
	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		561,746,555	583,689,154	597,487,568
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
	BF - RENTS & RECOVERIES	76,804	-	-	-
	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	540,385,275	554,183,688	584,165,798
REV Total		567,337,018	583,689,155	597,487,568	618,469,678

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



DEBT SERVICE FUND					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	FF - INTEREST	98,711,438	113,773,646	114,089,313	120,457,813
	GG - PRINCIPAL	68,900,000	94,650,000	69,375,000	68,400,000
	OO - OTHER EXPENSES	116,327,206	122,871,278	138,551,514	134,771,110
EXP Total		283,938,644	331,294,924	322,015,826	323,628,922
REV	BG - REVENUE OFFSET TO EXPENSE	819,000	-	-	-
	BQ - CAPITAL RESOURCES FOR DEBT	15,200,000	22,700,000	22,700,000	22,700,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	217,944,129	250,856,805	245,054,637	244,583,173
	BW - INTERFUND REVENUE	48,252,182	56,673,411	53,261,189	55,345,749
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,723,333	1,064,708	1,000,000	1,000,000
REV Total		283,938,644	331,294,924	322,015,826	323,628,922

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



AC - DEPARTMENT OF INVESTIGATIONS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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 JUNE UPDATE



AN - ASIAN AMERICAN AFFAIRS						
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update	
EXP	AA - SALARIES, WAGES & FEES	562,052	562,052	562,052	562,052	562,052
	BB - EQUIPMENT	10,000	10,000	10,000	10,000	10,000
	DD - GENERAL EXPENSES	55,540	55,540	55,540	55,540	55,540
EXP Total		627,592	627,592	627,592	627,592	627,592

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



AR - ASSESSMENT REVIEW COMMISSION					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	6,164,140	6,396,968	6,569,194	6,762,623
	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		7,452,879	7,685,707	7,857,933	8,051,362

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



AS - ASSESSMENT DEPARTMENT					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	11,544,895	10,664,544	10,981,698	11,363,600
	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		33,428,561	32,548,210	32,865,364	33,247,266
REV	BH - DEPT REVENUES	44,028,024	54,028,024	56,028,024	63,028,024
REV Total		44,028,024	54,028,024	56,028,024	63,028,024

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



AT - COUNTY ATTORNEY					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	10,308,310	10,382,254	10,499,257	10,622,035
	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	17,477,884	17,594,887	17,717,665
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 JUNE UPDATE



BU - OFFICE OF MANAGEMENT AND BUDGET					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	(29,401,467)	(24,901,467)	(21,401,467)	(20,401,467)
	AC - WORKERS COMPENSATION	7,491,550	7,304,261	7,304,261	7,304,261
	BB - EQUIPMENT	7,500	7,500	7,500	7,500
	DD - GENERAL EXPENSES	285,500	(714,500)	(714,500)	(714,500)
	DE - CONTRACTUAL SERVICES	2,470,000	(530,000)	(530,000)	(530,000)
	GA - LOCAL GOVT ASST PROGRAM	98,136,313	100,859,942	103,101,165	105,902,073
	HD - DEBT SERVICE CHARGEBACKS	189,921,077	220,863,752	218,652,071	219,105,149
	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	332,033,287	350,593,951	402,205,519
	LL - TRANS TO FCF FUND	25,911,730	28,091,485	28,462,189	29,252,454
	NA - NCIFA EXPENDITURES	2,835,000	2,480,000	3,150,000	2,825,000
	OO - OTHER EXPENSES	61,007,742	71,295,010	71,589,460	65,391,272
EXP Total		683,975,687	762,717,060	785,747,920	835,498,550
REV	BD - FINES & FORFEITS	1,000,000	1,000,000	1,000,000	1,000,000
	BF - RENTS & RECOVERIES	15,692,492	15,192,492	15,192,492	15,192,492
	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	23,393,725	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	1,557,229,496	1,592,267,160	1,636,054,507
	TB - SALES TAX PART COUNTY	129,611,658	136,139,514	139,202,654	143,030,727
	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		1,830,041,849	1,880,516,755	1,917,964,252	1,966,106,162

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



CA - OFFICE OF CONSUMER AFFAIRS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	2,276,144	2,417,421	2,501,163	2,601,228
	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	2,630,671	2,714,413	2,814,478
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 JUNE UPDATE



CC - NC SHERIFF / CORRECTIONAL CENTER					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	128,836,395	128,899,993	130,181,026	131,834,896
	AC - WORKERS COMPENSATION	9,732,000	9,488,700	9,488,700	9,488,700
	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	22,455,747	22,556,134	22,657,023
	DF - UTILITY COSTS	1,777,818	1,740,544	1,709,116	1,705,854
EXP Total		167,416,646	167,299,558	168,649,550	170,401,048
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 JUNE UPDATE



CE - COUNTY EXECUTIVE					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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
REV	BF - RENTS & RECOVERIES	58	-	-	-
REV Total		58	-	-	-

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



CF - OFFICE OF CONSTITUENT AFFAIRS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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 JUNE UPDATE



CL - COUNTY CLERK					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	7,544,389	7,838,127	8,066,758	8,393,640
	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		10,916,961	11,210,699	11,439,330	11,766,212
REV	BD - FINES & FORFEITS	25,000	25,000	25,000	25,000
	BE - INVEST INCOME	70,000	70,000	70,000	70,000
	BF - RENTS & RECOVERIES	1,000	-	-	-
	BH - DEPT REVENUES	38,948,856	43,798,856	44,818,856	47,878,856
REV Total		39,044,856	43,893,856	44,913,856	47,973,856

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



CO - COUNTY COMPTROLLER					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	10,085,882	10,591,925	10,918,003	11,373,362
	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		11,601,092	12,107,135	12,433,213	12,888,572
REV	BF - RENTS & RECOVERIES	155,000	155,000	155,000	155,000
	BH - DEPT REVENUES	10,160	10,160	10,160	10,160
REV Total		165,160	165,160	165,160	165,160

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



CS - CIVIL SERVICE					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	6,496,391	6,818,755	7,008,391	7,272,894
	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	7,154,446	7,344,082	7,608,585
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 JUNE UPDATE



CT - COURTS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AB - FRINGE BENEFITS	421,230	385,679	349,166	311,662
EXP Total		421,230	385,679	349,166	311,662
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	387,531	362,531	327,531	287,531
REV Total		387,531	362,531	327,531	287,531

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



CV - OFFICE OF CRIME VICTIM ADVOCATE					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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 JUNE UPDATE



DA - DISTRICT ATTORNEY					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	56,042,787	56,693,199	57,436,896	58,284,136
	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		61,656,852	62,307,264	63,050,961	63,898,201
REV	BF - RENTS & RECOVERIES	250,000	249,049	249,049	249,049
	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	3,600,361	3,600,361	3,600,361

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



EL - BOARD OF ELECTIONS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	21,282,322	21,488,644	21,711,921	21,940,779
	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	25,660,340	26,533,617	26,112,475
REV	BF - RENTS & RECOVERIES	265,000	265,000	265,000	265,000
	BH - DEPT REVENUES	40,000	40,000	40,000	40,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	79,168	-	-	-
REV Total		384,168	305,000	305,000	305,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



EM - EMERGENCY MANAGEMENT					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	591,876	591,176	591,176	591,176
	DD - GENERAL EXPENSES	48,000	48,000	48,000	48,000
	HH - INTERFUND CHARGES	150,000	150,000	150,000	150,000
EXP Total		789,876	789,176	789,176	789,176
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 JUNE UPDATE



FB - FRINGE BENEFIT					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AB - FRINGE BENEFITS	344,749,394	355,381,409	362,435,452	377,649,562
EXP Total		344,749,394	355,381,409	362,435,452	377,649,562
REV	BF - RENTS & RECOVERIES	21,076	-	-	-
	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	17,000,000	35,000,000
REV Total		10,221,076	19,200,000	19,200,000	37,200,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



HE - HEALTH DEPARTMENT					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	33,518,293	33,884,962	34,979,110	36,348,501
	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	199,800,000	197,800,000	196,800,000
EXP Total		256,649,268	247,015,937	246,110,085	246,479,476
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	798,272	798,272	798,272
	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	121,319,241	115,369,241	114,179,241	113,584,241
REV Total		141,926,757	135,975,029	134,785,029	134,190,029

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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 JUNE UPDATE



HR - COMMISSION ON HUMAN RIGHTS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	954,486	975,238	996,172	1,028,497
	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	1,009,738	1,030,672	1,062,997
REV	BF - RENTS & RECOVERIES	2	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	200,000	200,000	200,000	200,000
REV Total		200,002	200,000	200,000	200,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



HS - DEPARTMENT OF HUMAN SERVICES					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	6,513,022	6,589,995	6,816,565	7,092,173
	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	47,989,288	48,215,858	48,491,466
REV	BD - FINES & FORFEITS	16,500	16,500	16,500	16,500
	BF - RENTS & RECOVERIES	29,505	29,505	29,505	29,505
	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		21,760,245	21,760,245	21,760,245	21,760,245

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



IT - INFORMATION TECHNOLOGY					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	13,419,497	13,852,297	14,349,042	14,970,805
	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	45,638,281	46,135,026	46,756,789
REV	BF - RENTS & RECOVERIES	72,981	-	-	-
	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
	BW - INTERFUND REVENUE	5,198	5,198	5,198	5,198
REV Total		26,054,109	25,981,128	25,981,128	25,981,128

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



LE - COUNTY LEGISLATURE					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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
REV	BF - RENTS & RECOVERIES	351	-	-	-
REV Total		351	-	-	-

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



LR - OFFICE OF LABOR RELATIONS						
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update	
EXP	AA - SALARIES, WAGES & FEES	516,296	516,296	516,296	516,296	516,296
	DD - GENERAL EXPENSES	13,000	13,000	13,000	13,000	13,000
	DE - CONTRACTUAL SERVICES	200,000	200,000	200,000	200,000	200,000
EXP Total		729,296	729,296	729,296	729,296	729,296

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



MA - OFFICE OF MINORITY AFFAIRS						
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update	
EXP	AA - SALARIES, WAGES & FEES	1,306,403	1,306,403	1,306,403	1,306,403	1,306,403
	BB - EQUIPMENT	5,000	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	113,000	113,000	113,000	113,000	113,000
	DE - CONTRACTUAL SERVICES	120,000	120,000	120,000	120,000	120,000
EXP Total		1,544,403	1,544,403	1,544,403	1,544,403	1,544,403
REV	BF - RENTS & RECOVERIES	80	-	-	-	-
REV Total		80	-	-	-	-

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



PA - PUBLIC ADMINISTRATOR						
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update	
EXP	AA - SALARIES, WAGES & FEES	648,198	665,795	677,879	697,173	
	DD - GENERAL EXPENSES	3,167	3,167	3,167	3,167	
EXP Total		651,365	668,962	681,046	700,340	
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 JUNE UPDATE



PB - PROBATION					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	27,660,836	27,966,641	29,112,201	30,724,678
	BB - EQUIPMENT	37,996	37,996	37,996	37,996
	DD - GENERAL EXPENSES	364,791	364,777	364,771	364,769
	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		30,328,418	30,634,209	31,779,763	33,392,238
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 JUNE UPDATE



PE - DEPARTMENT OF HUMAN RESOURCES					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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 JUNE UPDATE



PK - PARKS, RECREATION AND MUSEUMS					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	23,176,407	23,010,908	23,348,277	23,702,326
	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	35,398,208	35,735,577	36,089,626
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
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	9,969	-	-	-
	TX - SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
REV Total		29,636,476	29,626,507	29,626,507	29,626,507

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



PR - SHARED SERVICES					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	1,753,464	1,849,400	1,907,128	1,981,491
	DD - GENERAL EXPENSES	17,536	17,536	17,536	17,536
	DE - CONTRACTUAL SERVICES	187,000	187,000	187,000	187,000
EXP Total		1,958,000	2,053,936	2,111,664	2,186,027
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 JUNE UPDATE



PW - PUBLIC WORKS DEPARTMENT					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	38,643,893	39,365,843	39,925,560	40,721,900
	AC - WORKERS COMPENSATION	2,430,000	2,369,250	2,369,250	2,369,250
	BB - EQUIPMENT	253,100	253,100	253,100	253,100
	DD - GENERAL EXPENSES	9,954,391	9,893,551	9,867,578	9,861,122
	DE - CONTRACTUAL SERVICES	192,473,928	193,386,943	196,908,508	200,500,504
	DF - UTILITY COSTS	34,281,339	33,922,682	33,979,108	34,373,149
	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	370,267,086	375,376,204	381,173,446
REV	BC - PERMITS & LICENSES	2,206,135	2,206,135	2,206,135	2,206,135
	BF - RENTS & RECOVERIES	29,867,075	20,239,894	20,239,894	20,239,894
	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	4,527,646	4,527,646
	BZ - OTH NON TAX SOURCE REVENUES	302,853	315,089	321,391	327,818
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,156,143	13,900,524	14,190,082	14,485,432
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	126,847,691	129,382,177	131,967,353	134,604,232
REV Total		233,927,149	225,225,219	228,753,086	232,351,509

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



RM - RECORDS MANAGEMENT					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	835,746	865,625	882,340	903,858
	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		1,493,754	1,523,633	1,540,348	1,561,866

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



SA - OFFICE OF HISPANIC AFFAIRS

EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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 JUNE UPDATE



SS - SOCIAL SERVICES					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	57,216,503	57,651,699	59,600,543	61,961,081
	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	87,000,000	85,500,000	84,000,000
	TT - PURCHASED SERVICES	135,322,685	135,319,085	135,319,085	135,319,085
	WW - EMERGENCY VENDOR PAYMENTS	67,171,000	67,171,000	67,171,000	67,171,000
	XX - MEDICAID	252,423,616	252,423,616	252,423,616	252,423,616
EXP Total		626,497,425	622,929,021	623,377,865	624,238,403
REV	BF - RENTS & RECOVERIES	3,419,874	3,395,000	3,395,000	3,395,000
	BH - DEPT REVENUES	19,854,624	19,854,624	19,854,624	19,854,624
	BJ - INTERDEPT REVENUES	48,400	48,400	48,400	48,400
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	193,781,362	193,781,362	193,781,362	193,781,362
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,521,760	54,361,760	53,926,760	53,491,760
REV Total		272,626,020	271,441,146	271,006,146	270,571,146

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



TR - COUNTY TREASURER						
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update	
EXP	AA - SALARIES, WAGES & FEES	2,434,842	2,258,100	2,323,269	2,394,440	
	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		3,058,592	2,881,850	2,947,019	3,018,190	
REV	BA - INT PENALTY ON TAX	36,037,500	36,037,500	36,037,500	36,037,500	
	BD - FINES & FORFEITS	25,000	25,000	25,000	25,000	
	BE - INVEST INCOME	46,630,000	48,630,000	48,630,000	48,630,000	
	BF - RENTS & RECOVERIES	37,864	37,864	37,864	37,864	
	BH - DEPT REVENUES	715,000	715,000	715,000	715,000	
	BO - PAYMENT IN LIEU OF TAXES	148,616	-	-	-	
	TX - SPECIAL TAXES	4,105,000	4,105,000	4,105,000	4,105,000	
REV Total		87,698,980	89,550,364	89,550,364	89,550,364	

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



TV - TRAFFIC & PARKING VIOLATIONS AGENCY					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	4,814,715	4,909,040	5,010,403	5,104,309
	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		18,691,229	18,785,554	18,886,917	18,980,823
REV	BC - PERMITS & LICENSES		5,000,000	5,000,000	5,000,000
	BD - FINES & FORFEITS	73,875,000	73,875,000	73,875,000	73,875,000
	BE - INVEST INCOME	25,000	25,000	25,000	25,000
	BF - RENTS & RECOVERIES	12	-	-	-
	BH - DEPT REVENUES	2,132	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	450,000	450,000	450,000	450,000
REV Total		74,352,144	79,350,000	79,350,000	79,350,000

FISCAL 2026–2029 MULTI-YEAR FINANCIAL PLAN JUNE UPDATE



VS - VETERANS SERVICES AGENCY					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	837,438	874,134	892,966	929,634
	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	919,576	938,408	975,076
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 JUNE 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 2026 – 2029 Multi-Year Financial Plan June Update baseline.

Table A.1: MYP FY2026-FY2029 June Update Baseline Inflation

Expense / Revenue Category	Baseline Inflation	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	36.6%, 32.7%, 30.0%	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	4.0%, 4.0%, 4.0%	Assumptions based on recent historical increases
Other-Than-Personal-Services	0.0%, 0.0%, 0.0%	
Utilities	0.13%, 1.40%, 2.40%	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 Update
Debt Service Assumptions
June 30, 2026*

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	
2026									
<u>Capital Borrowings</u> ²									
Capital-General	195,000,000	06/17/26	04/01/27	04/01/28	04/01/56	18.72	Fixed	5.00%	
Capital-SSWRD ³	85,000,000	06/17/26	04/01/27	04/01/28	04/01/56	18.72	Fixed	5.00%	
EFC - Bay Park ⁴	95,000,000	12/01/26	06/01/27	12/01/27	12/01/55	16.40	Fixed	Varied	
Capital-General	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Capital-SSWRD ³	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Total	375,000,000								
<u>Cash Flow Borrowings</u>									
RANs and 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	25,000,000	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 and TANs	-	-	-	-	-	-	-	-	-
Total	-								



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 and 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 and 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 JUNE UPDATE
JUNE 30, 2026

	<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	\$43,303,776	\$59,488,302	\$35,889,229	\$31,113,360
Interest	59,206,984	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	194,402,352	213,074,791	199,537,730	187,430,498
<u>Environmental Bond Fund</u>				
Long Term Debt				
Principal	677,388	1,223,450	474,063	260,587
Interest	768,146	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	3,353,485	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	7,229,003	9,726,629	6,363,677	5,773,347
Interest	10,231,771	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	24,994,899	27,469,412	24,683,059	24,184,927



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2026</u>	<u>2027</u>	<u>2027</u>	<u>2028</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	2,286,587	2,773,283	2,264,873	2,232,567
Interest	4,031,207	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	8,435,875	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	68,900,000	94,650,000	58,925,000	51,455,000
Interest	95,961,438	92,463,188	87,784,813	84,759,813
Total	164,861,438	187,113,187	146,709,812	136,214,813



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2026</u>	<u>2027</u>	<u>2027</u>	<u>2028</u>
<u>Total NIFA</u>				
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	6,200,000	6,200,000	6,200,000
Short Term Interest				
BAN Interest (General Capital)	-	-	-	-
BAN Interest (Sewer Capital)	-	-	-	-
BAN Principal Amortization	-	-	-	-
RAN Interest	-	-	-	-
TAN Interest	-	-	-	-
Total	-	-	-	-
Total Existing Obligations	281,188,644	309,984,466	285,261,326	270,985,922
<u>Future Obligations</u>				
General Capital				
Principal	-	-	7,596,994	12,453,692
Interest	2,062,500	14,975,267	18,984,950	26,042,433
SSWRD				
Principal	-	-	2,853,006	4,491,308
Interest	687,500	6,335,192	7,319,550	9,655,567
Tax Certs				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations	-	-	10,450,000	16,945,000
Principal	-	-	10,450,000	16,945,000
Interest	2,750,000	21,310,458	26,304,500	35,698,000
Total	2,750,000	21,310,458	36,754,500	52,643,000
Total Debt Service	\$283,938,644	\$331,294,924	\$322,015,826	\$323,628,922



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 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
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	159,895,774
EXP Total		162,862,024	162,862,024	162,862,024	162,862,024
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	154,559,286
REV Total		162,862,024	162,862,024	162,862,024	162,862,024
SSW - SEWER DISTRICT					
EXP/REV	OBJECT - TITLE	2026 May Projection	2027 Plan Update	2028 Plan Update	2029 Plan Update
EXP	AA - SALARIES, WAGES & FEES	9,071,787	8,813,773	8,948,680	9,127,824
	AB - FRINGE BENEFITS	7,528,251	7,929,611	8,111,660	8,447,052
	BB - EQUIPMENT	10,000	10,000	10,000	10,000
	DD - GENERAL EXPENSES	1,719,930	1,706,241	1,700,397	1,698,944
	DE - CONTRACTUAL SERVICES	86,913,812	89,064,748	90,380,607	90,855,657
	DF - UTILITY COSTS	11,833,319	11,766,519	11,794,896	12,002,114
	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	60,385,583	57,500,160	58,260,248
	OO - OTHER EXPENSES	858,500	358,500	358,500	358,500
EXP Total		194,676,093	206,328,405	204,978,731	206,148,131
REV	AA - OPENING FUND BALANCE	19,516,769	15,735,931	14,515,792	7,249,094
	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
	FA - FEDERAL AID - REIMBURSEMENT	5,000,000	15,000,000	15,000,000	15,000,000
	IF - INTERFUND TRANSFERS	151,380,524	151,379,274	151,385,774	159,895,774
	BR - DUE FROM OTHER GOVERNMENTS		5,600,000	5,600,000	5,600,000
REV Total		194,676,093	206,328,405	204,978,731	206,148,131