BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE

2027 PROPOSED BUDGET

MULTI-YEAR FINANCIAL PLAN
FISCAL 2027-2030

SUBMITTED SEPTEMBER 2026

NCPG

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EXECUTIVE SUMMARY

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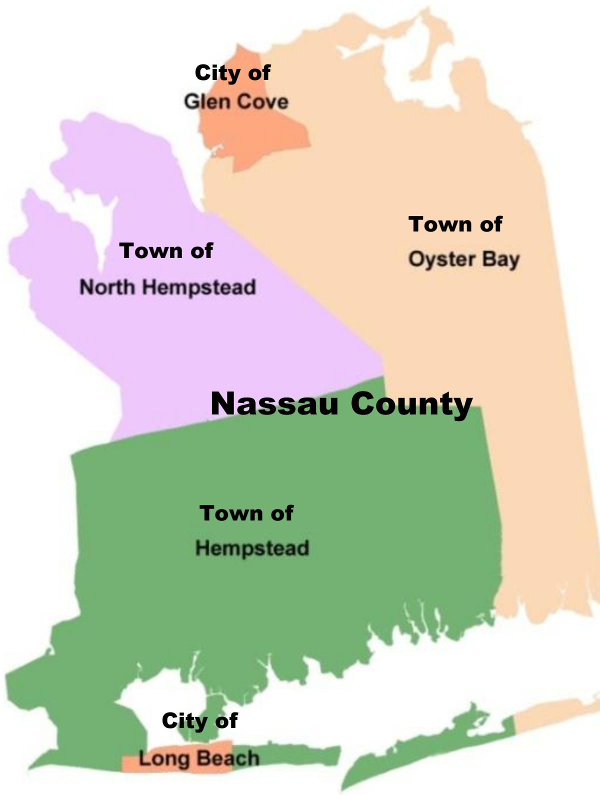


Overview

The FY2027 Budget provides County residents and businesses with the quality services they demand and deserve with **no increase in property taxes for the fifth consecutive year**. Since 2022, due to its prudent fiscal management practices, the County has built significant reserve balances and has used a portion of those reserves to reduce the County's tax certiorari, tort and other liabilities.

The use of reserves has also provided fiscal flexibility, allowing the County to dedicate additional resources to law enforcement agencies while maintaining a balanced budget and multiyear plan. The Office of the State Comptroller has stated 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.

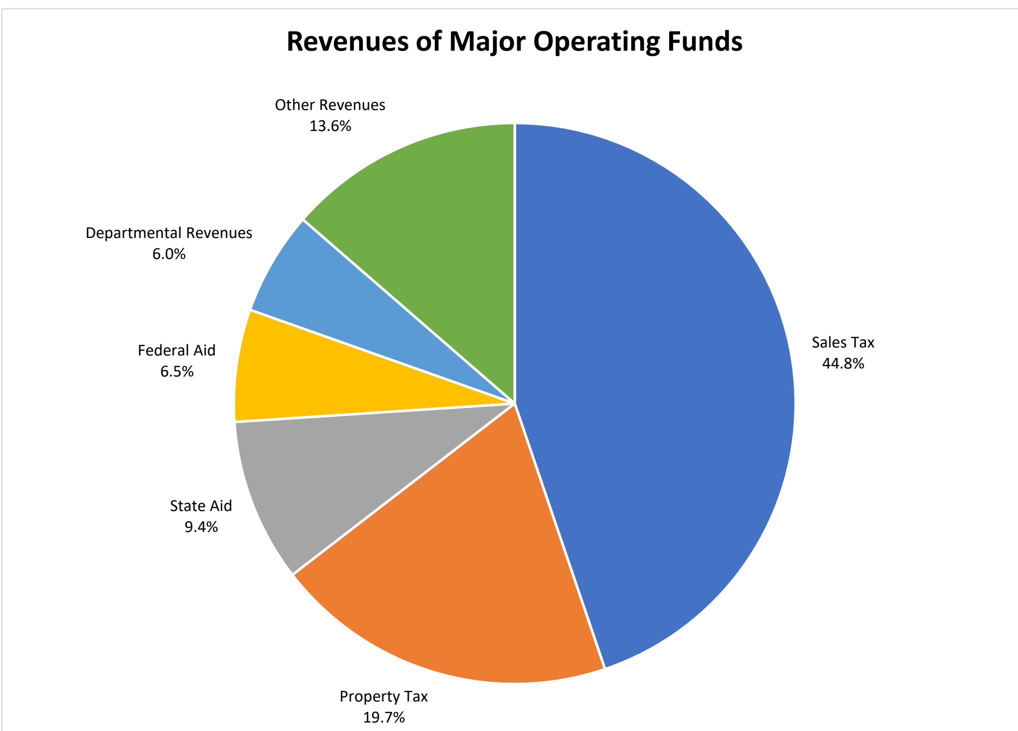
The County's sound fiscal management continues to receive praise from the three preeminent Wall Street rating agencies - Fitch, Moody's and S&P Global Ratings. Over the past five years, these rating firms have issued a combined total of seven bond rating upgrades to Nassau County. Bond ratings not only provide an independent assessment of the County's financial health. They have a practical impact on the County's finances by garnering more favorable rates when borrowing for infrastructure projects and other capital spending.

In its most recent report, S&P noted that the County has demonstrated "stronger management practices and financial performance that [has] facilitated historically high levels of reserves and budgetary flexibility." Moody's credited the County's improved financial position to "conservative budgeting [and] strong expense management." Finally, Fitch pointed to the County's "improved operating performance and financial resilience" as the reasoning behind its rating.

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 without burdening taxpayers.

REVENUE

The total revenue projection for FY2027 is $4.6 billion inclusive of Interdepartmental and Interfund transfers, or $3.8 billion when excluding those transfers. The County receives limited support from the State and Federal governments to support its operations. County-generated resources are the source of 84.1% of all County revenue, with the State providing 9.4% and federal agencies contributing 6.5%.



Note: Excludes interdepartmental/Interfund transfers

Federal Aid

Federal Aid to Nassau County operations has generally trended upward. In FY2027, the County is forecasting $247 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)
2018	$146	
2019	$160	$14
2020	$157	($3)
2021	$136	($21)
2022	$175	$39
2023	$195	$20
2024	$209	$14
2025	$243	$34
2026	$244	$1
2027	$247	$3

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 FY2027, the County is forecasting $360 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)
2018	$221	
2019	$233	$12
2020	$194	($39)
2021	$236	$42
2022	$262	$26
2023	$301	$39
2024	$332	$31
2025	$354	$22
2026	$353	($1)
2027	$360	$7

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

County Revenues

The County's $3.2 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	$1.713
Property Tax	$0.755
Fees	$0.320
All Other	$0.429
TOTAL	$3.217

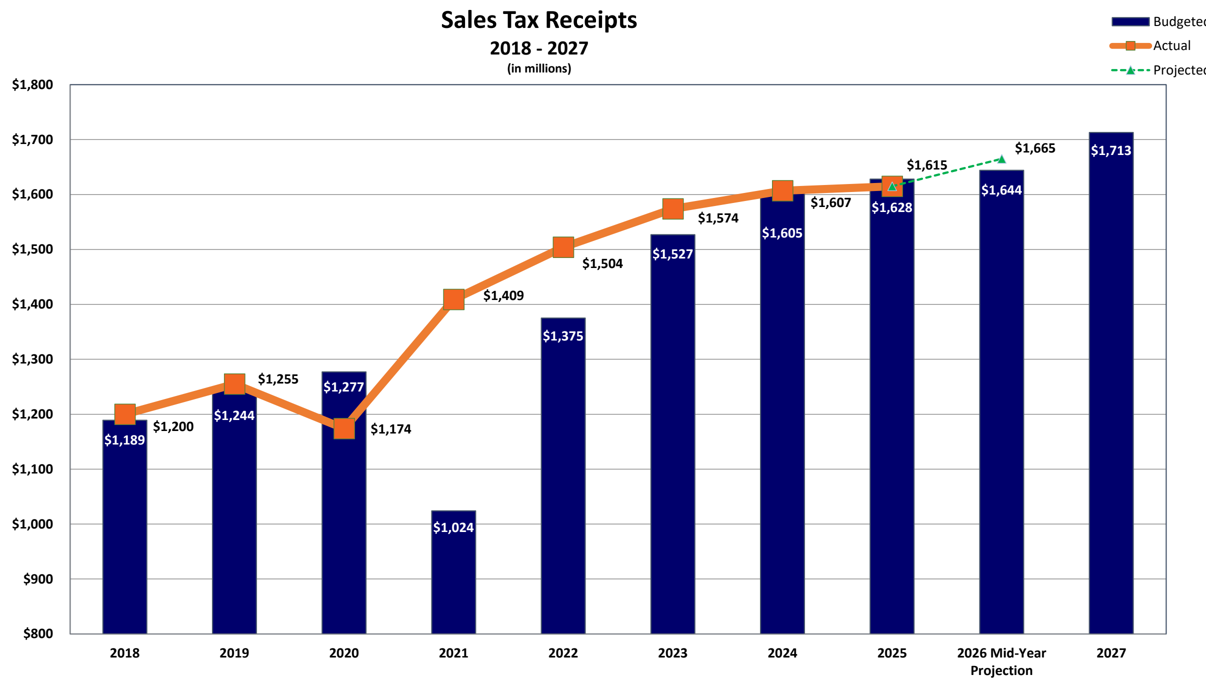
Sales Tax

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. The County's Sales Tax revenue continues to grow despite inflationary pressure, as the County's economy remains strong. The stock market and the County's housing market continue to exceed expectations, and consumer confidence remains positive. Therefore, the County is forecasting County-wide sales tax revenues to be $1.713 billion in FY2027, which is an increase of 2.9% compared to the 2026 Mid-Year Projection.

$ in Billions

Fiscal Year	Sales Tax	Inc/(Dec)
2018	$1.200	
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	$1.665	$0.050
2027	$1.713	$0.048

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

The budgeted Property Tax in FY2027 will remain at $755 million.

$ in Millions

FISCAL YEAR	PROPERTY TAX	Inc/ (Dec)
2018	$812	
2019	$815	$3
2020	$821	$6
2021	$825	$4
2022	$755	($70)
2023	$755	$-
2024	$755	$-
2025	$755	$-
2026	$755	$-
2027	$755	$-

Departmental Revenue

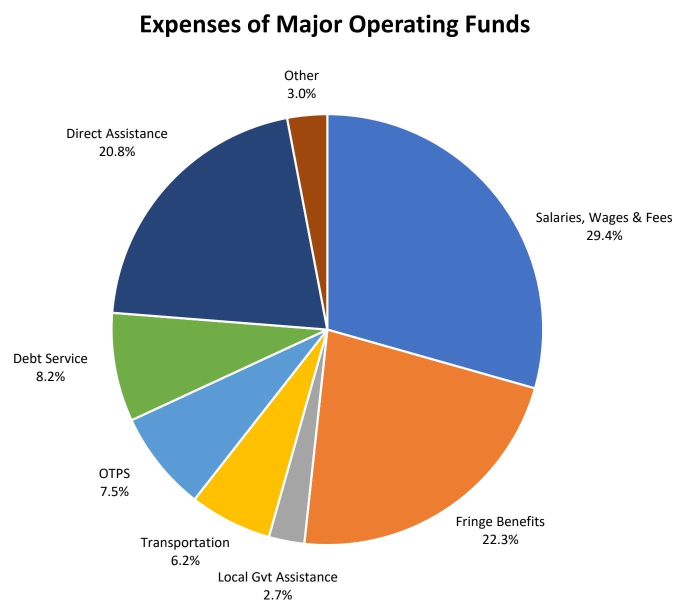
Departmental revenues are dependent on the activities of County residents, businesses and visitors and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather, such as greens fees at County golf courses; other fees are dependent on the level of activity among residents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

Reserves/Fund Balance

The County has accumulated $740 million in reserves and fund balance which is emblematic of the County's strong financial position. These reserves will be used strategically and in conformance with the County's financial policies to maintain services.

EXPENSE

The County's expenses are projected at $4.6 billion in FY2027 inclusive of Interdepartmental and Interfund transfers, or $3.8 billion when excluding those transfers. Salaries, Wages & Fees, and Fringe Benefits for employees are 51.7% of all County expenses. Direct Assistance expenses are 20.8% of the 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 19.3%.



Note: Excludes interdepartmental/Interfund transfers

2027 Budget Highlights

The FY2027 Budget provides funding to maintain the full-time budgeted headcount prior to the 2026 Voluntary Separation Incentive Program and adds funding for 36 new police officers. The total authorized headcount is 7,621, including 2,665 sworn officer positions. The Budget assumes two police classes and two correction officer classes to offset expected attrition through retirements, thus preserving law enforcement resources to keep Nassau County residents and businesses safe. The FY2027 Budget also provides funding for new collective bargaining agreements with the Police Benevolent Association, the Superior Officers Association, the Detectives Association, Inc., the Correction Officers Benevolent Association and the Investigators Police Benevolent Association.

The FY2027 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. Other funding increases include Department of Social Services Direct Services programs, Indigent Legal Services and NICE Bus services.

Multi-Year Financial Plan Assumptions

The 2027–2030 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 2027, and remain flat in out years.
3. Suits and Damages budgeted at $10 million in 2027 and remain flat in out years.

Our revenue assumptions include the following:

1. Sales Tax in 2027 assumed 2.9% growth from FY 2026 Mid-Year projection, with a 3.0% increase in 2028, a 3.0% increase in 2029, and a 3.0% increase in 2030.
2. State Aid at 2027 Proposed budget other than expense driven reimbursement growth.
3. Federal Aid at 2027 Proposed Budget other than expense driven reimbursement growth.
4. Departmental Revenue at 2027 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, and Overweight Vehicles Registration.
5. All Other Revenues at 2027 Proposed Budget.

Table 1: 2027–2030
Major Funds

Major Funds						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	AA	SALARIES, WAGES & FEES	1,124,189,661	1,147,827,304	1,180,789,834	1,194,927,614
	AB	FRINGE BENEFITS	813,603,778	825,782,622	855,329,698	882,853,791
	AC	WORKERS COMPENSATION	40,271,550	40,271,550	39,771,550	39,271,550
	BB	EQUIPMENT	4,971,803	4,971,803	4,971,803	4,971,803
	DD	GENERAL EXPENSES	54,063,993	52,947,821	52,918,942	52,890,230
	DE	CONTRACTUAL SERVICES	362,978,425	364,388,507	367,572,288	371,481,236
	DF	UTILITY COSTS	45,397,545	45,325,692	45,678,797	46,053,368
	DG	VAR DIRECT EXPENSES	5,300,000	5,300,000	5,300,000	5,300,000
	FF	INTEREST	109,866,501	115,501,350	121,670,876	127,686,900
	GA	LOCAL GOVT ASST PROGRAM	102,025,401	105,316,010	108,437,991	111,653,631
	GG	PRINCIPAL	78,580,000	71,640,000	69,980,000	100,925,000
	HH	INTERFUND CHARGES	19,642,750	19,248,250	18,866,250	150,000
	MM	MASS TRANSPORTATION	55,989,439	56,992,667	58,019,972	59,071,932
	NA	NCIFA EXPENDITURES	2,480,000	3,150,000	2,835,000	3,460,000
	OO	OTHER EXPENSES	210,739,042	225,943,524	222,477,664	207,683,688
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	220,000,000	218,000,000	217,000,000	217,000,000
	SS	RECIPIENT GRANTS	94,800,000	93,300,000	91,800,000	91,800,000
	TT	PURCHASED SERVICES	157,822,685	157,822,685	157,822,685	157,822,685
	WW	EMERGENCY VENDOR PAYMENTS	69,831,000	69,831,000	69,831,000	69,831,000
	XX	MEDICAID	252,083,744	252,083,744	252,083,744	256,714,782
Total Expenses Excluding Interdepartmental Transfers			**3,824,637,317**	**3,875,644,528**	**3,943,158,092**	**4,001,549,210**
	Interdepartmental / Sales Tax Transfers		**734,332,328**	**773,226,741**	**805,693,113**	**836,971,432**
Total Expenses Including Interdepartmental Transfers			**4,558,969,645**	**4,648,871,269**	**4,748,851,205**	**4,838,520,641**
REV	BA	INT PENALTY ON TAX	37,222,500	37,222,500	37,222,500	37,222,500
	BC	PERMITS & LICENSES	19,923,445	24,588,445	24,923,445	24,588,445
	BD	FINES & FORFEITS	72,194,600	72,794,600	73,794,600	75,394,600
	BE	INVEST INCOME	49,485,000	49,485,000	49,485,000	49,485,000
	BF	RENTS & RECOVERIES	50,411,989	49,661,989	49,661,989	49,661,989
	BG	REVENUE OFFSET TO EXPENSE	21,150,706	21,150,706	21,150,706	21,150,706
	BH	DEPT REVENUES	228,350,043	228,504,269	239,211,181	243,271,030
	BO	PAYMENT IN LIEU OF TAXES	50,523,901	50,381,151	51,377,835	51,328,465
	BQ	CAPITAL RESOURCES FOR DEBT	28,100,000	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	93,721,917	88,175,828	89,695,115	75,272,324
	BZ	OTH NON TAX SOURCE REVENUES	310,813	321,391	327,818	334,375
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	247,498,762	247,424,758	246,288,276	244,792,636
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	359,951,702	362,326,716	365,484,430	369,798,826
	TA	SALES TAX COUNTYWIDE	1,584,328,487	1,628,665,342	1,677,525,302	1,727,851,061
	TB	SALES TAX PART COUNTY	128,853,315	140,456,836	144,670,541	149,010,657
	TL	PROPERTY TAX	755,263,137	755,263,137	755,263,137	755,263,137
	TO	OTB 5% TAX	907,000	907,000	907,000	907,000
	TX	SPECIAL TAXES	32,940,000	32,940,000	32,940,000	32,940,000
REV Total			**3,781,137,317**	**3,832,969,668**	**3,902,628,876**	**3,950,972,751**
	Interdepartmental / Sales Tax Transfers		**734,332,328**	**773,226,741**	**805,693,113**	**836,971,432**
	Interfund Transfers from Non-major Funds		**43,500,000**	**44,000,000**	**43,000,000**	**53,000,000**
Total Revenues Including Interdepartmental Transfers			**4,558,969,645**	**4,650,196,409**	**4,751,321,989**	**4,840,944,183**
	Projected Surplus/(Deficit)		**-**	**1,325,140**	**2,470,784**	**2,423,541**

Discussion of the Current Financial Outlook

The County's Fiscal 2027-2030 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.

Despite inflationary pressure, Nassau County's economy remains strong. The stock market continues to exceed expectations and consumer confidence remains positive. In developing its multi-year plan, the County has considered the impact of these trends and is projecting 2.9% growth in sales tax receipts for 2027 and reasonable growth in 2028 through 2030. 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.

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.

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FUND AND DEPARTMENTAL DETAIL

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GENERAL FUND

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	486,213,485	496,197,743	509,812,037	520,681,906
	AB	FRINGE BENEFITS	345,655,668	351,989,298	366,613,116	379,299,934
	AC	WORKERS COMPENSATION	18,221,550	18,221,550	18,221,550	18,221,550
	BB	EQUIPMENT	2,180,958	2,180,958	2,180,958	2,180,958
	DD	GENERAL EXPENSES	39,932,637	38,898,431	38,889,927	38,881,473
	DE	CONTRACTUAL SERVICES	334,716,402	336,126,484	339,310,265	343,219,213
	DF	UTILITY COSTS	41,048,895	41,017,551	41,392,030	41,787,187
	DG	VAR DIRECT EXPENSES	5,300,000	5,300,000	5,300,000	5,300,000
	GA	LOCAL GOVT ASST PROGRAM	102,025,401	105,316,010	108,437,991	111,653,631
	HD	DEBT SERVICE CHARGEBACKS	195,044,001	222,843,244	222,595,621	237,217,343
	HF	INTER-DEPARTMENTAL CHARGES	64,908,224	64,908,224	64,908,224	64,908,224
	HH	INTERFUND CHARGES	19,642,750	19,248,250	18,866,250	150,000
	LA	SALES TAX TRSF TO POLICE HQ FD	347,370,369	361,775,469	395,115,123	408,678,843
	LL	TRANS TO FCF FUND	28,294,396	28,574,953	28,873,836	29,037,252
	MM	MASS TRANSPORTATION	55,989,439	56,992,667	58,019,972	59,071,932
	NA	NCIFA EXPENDITURES	2,480,000	3,150,000	2,835,000	3,460,000
	OO	OTHER EXPENSES	87,085,139	87,392,011	87,706,554	88,028,961
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	220,000,000	218,000,000	217,000,000	217,000,000
	SS	RECIPIENT GRANTS	94,800,000	93,300,000	91,800,000	91,800,000
	TT	PURCHASED SERVICES	157,822,685	157,822,685	157,822,685	157,822,685
	WW	EMERGENCY VENDOR PAYMENTS	69,831,000	69,831,000	69,831,000	69,831,000
	XX	MEDICAID	252,083,744	252,083,744	252,083,744	256,714,782
EXP Total			**2,970,646,743**	**3,031,170,271**	**3,097,615,882**	**3,144,946,874**
REV	BA	INT PENALTY ON TAX	37,222,500	37,222,500	37,222,500	37,222,500
	BC	PERMITS & LICENSES	14,676,945	19,341,945	19,676,945	19,341,945
	BD	FINES & FORFEITS	67,354,600	67,854,600	68,687,933	70,021,267
	BE	INVEST INCOME	46,215,000	46,215,000	46,215,000	46,215,000
	BF	RENTS & RECOVERIES	50,376,989	49,626,989	49,626,989	49,626,989
	BG	REVENUE OFFSET TO EXPENSE	21,150,706	21,150,706	21,150,706	21,150,706
	BH	DEPT REVENUES	183,931,576	190,585,802	201,292,714	205,352,563
	BJ	INTERDEPT REVENUES	115,173,760	115,173,760	115,173,760	115,173,760
	BO	PAYMENT IN LIEU OF TAXES	24,423,245	24,280,515	25,277,199	25,227,829
	BS	OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW	INTERFUND REVENUE	35,735,151	35,340,651	34,958,651	16,242,401
	BZ	OTH NON TAX SOURCE REVENUES	310,813	321,391	327,818	334,375
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	247,444,462	247,370,458	246,233,976	244,738,336
	IF	INTERFUND TRANSFERS	25,000,000	18,000,000	18,000,000	21,500,000
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	357,152,194	359,591,916	362,749,630	367,064,026
	TA	SALES TAX COUNTYWIDE	1,584,328,487	1,628,665,342	1,677,525,302	1,727,851,061
	TB	SALES TAX PART COUNTY	128,853,315	140,456,836	144,670,541	149,010,657
	TL	PROPERTY TAX	3,500,000	3,500,000	3,500,000	3,500,000
	TO	OTB 5% TAX	907,000	907,000	907,000	907,000
	TX	SPECIAL TAXES	6,890,000	6,890,000	6,890,000	6,890,000
REV Total			**2,970,646,743**	**3,032,495,411**	**3,100,086,665**	**3,147,370,415**

FIRE COMMISSION FUND

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	17,748,266	18,195,018	18,268,052	18,306,319
	AB	FRINGE BENEFITS	9,567,357	9,562,266	9,984,241	10,340,825
	BB	EQUIPMENT	132,107	132,107	132,107	132,107
	DD	GENERAL EXPENSES	246,662	246,662	246,662	246,662
	DE	CONTRACTUAL SERVICES	5,775,186	5,775,186	5,775,186	5,775,186
	HD	DEBT SERVICE CHARGEBACKS	1,026,746	865,642	669,515	438,081
	HF	INTER-DEPARTMENTAL CHARGES	3,333,814	3,333,814	3,333,814	3,333,814
EXP Total			**37,830,138**	**38,110,695**	**38,409,578**	**38,572,994**
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
	IF	INTERFUND TRANSFERS	28,294,396	28,574,953	28,873,836	29,037,252
	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			**37,830,138**	**38,110,695**	**38,409,578**	**38,572,994**

POLICE HEADQUARTERS FUND						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	307,208,179	309,854,443	314,749,784	318,518,139
	AB	FRINGE BENEFITS	239,238,344	238,808,933	246,651,315	254,323,780
	AC	WORKERS COMPENSATION	8,100,000	8,100,000	8,100,000	8,100,000
	BB	EQUIPMENT	1,935,146	1,935,146	1,935,146	1,935,146
	DD	GENERAL EXPENSES	8,267,517	8,220,891	8,209,300	8,197,777
	DE	CONTRACTUAL SERVICES	20,884,479	20,884,479	20,884,479	20,884,479
	DF	UTILITY COSTS	2,209,750	2,203,488	2,197,740	2,192,169
	HD	DEBT SERVICE CHARGEBACKS	27,469,412	24,683,059	24,184,927	27,376,225
	HF	INTER-DEPARTMENTAL CHARGES	32,318,312	32,318,312	32,318,312	32,318,312
EXP Total			**647,631,139**	**647,008,752**	**659,231,004**	**673,846,028**
REV	**BC**	PERMITS & LICENSES	1,750,000	1,750,000	1,750,000	1,750,000
	BD	FINES & FORFEITS	4,115,000	4,215,000	4,381,667	4,648,333
	BE	INVEST INCOME	200,000	200,000	200,000	200,000
	BF	RENTS & RECOVERIES	35,000	35,000	35,000	35,000
	BH	DEPT REVENUES	32,551,600	26,051,600	26,051,600	26,051,600
	BJ	INTERDEPT REVENUES	17,978,534	17,978,534	17,978,534	17,978,534
	BO	PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	54,300	54,300	54,300	54,300
	IF	INTERFUND TRANSFERS	365,870,369	387,775,469	420,115,123	440,178,843
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	1,580,000	1,580,000	1,580,000	1,580,000
	TL	PROPERTY TAX	188,508,453	172,380,966	152,096,897	146,381,535
	TX	SPECIAL TAXES	26,050,000	26,050,000	26,050,000	26,050,000
REV Total			**647,631,139**	**647,008,752**	**659,231,004**	**673,846,028**

POLICE DISTRICT FUND

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	313,019,731	323,580,100	337,959,961	337,421,250
	AB	FRINGE BENEFITS	219,142,409	225,422,124	232,081,025	238,889,253
	AC	WORKERS COMPENSATION	13,950,000	13,950,000	13,450,000	12,950,000
	BB	EQUIPMENT	723,592	723,592	723,592	723,592
	DD	GENERAL EXPENSES	5,617,177	5,581,837	5,573,052	5,564,318
	DE	CONTRACTUAL SERVICES	1,602,358	1,602,358	1,602,358	1,602,358
	DF	UTILITY COSTS	2,138,900	2,104,654	2,089,027	2,074,011
	HD	DEBT SERVICE CHARGEBACKS	1,496,895	853,864	623,582	593,178
	HF	INTER-DEPARTMENTAL CHARGES	33,070,159	33,070,159	33,070,159	33,070,159
EXP Total			**590,761,221**	**606,888,688**	**627,172,756**	**632,888,119**
REV	BC	PERMITS & LICENSES	3,496,500	3,496,500	3,496,500	3,496,500
	BD	FINES & FORFEITS	725,000	725,000	725,000	725,000
	BE	INVEST INCOME	3,000,000	3,000,000	3,000,000	3,000,000
	BH	DEPT REVENUES	3,666,867	3,666,867	3,666,867	3,666,867
	BJ	INTERDEPT REVENUES	478,215	478,215	478,215	478,215
	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
	TL	PROPERTY TAX	562,548,433	578,675,920	598,959,989	604,675,351
REV Total			**590,761,221**	**606,888,688**	**627,172,757**	**632,888,119**

DEBT SERVICE FUND FUND						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**FF**	INTEREST	109,866,501	115,501,350	121,670,876	127,686,900
	GG	PRINCIPAL	78,580,000	71,640,000	69,980,000	100,925,000
	OO	OTHER EXPENSES	123,653,903	138,551,514	134,771,110	119,654,727
EXP Total			**312,100,404**	**325,692,863**	**326,421,985**	**348,266,627**
REV	**BQ**	CAPITAL RESOURCES FOR DEBT	28,100,000	22,700,000	22,700,000	22,700,000
	BV	DEBT SERVICE CHARGEBACK REVENUE	225,037,054	249,245,810	248,073,645	265,624,828
	BW	INTERFUND REVENUE	57,898,642	52,747,053	54,648,340	58,941,799
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	1,064,708	1,000,000	1,000,000	1,000,000
REV Total			**312,100,404**	**325,692,863**	**326,421,985**	**348,266,627**

AC - DEPARTMENT OF INVESTIGATIONS						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	DD	GENERAL EXPENSES	100	100	100	100
	DE	CONTRACTUAL SERVICES	100	100	100	100
EXP Total			200	200	200	200

AN - ASIAN AMERICAN AFFAIRS						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	562,052	562,052	562,052	562,052
	BB	EQUIPMENT	2,000	2,000	2,000	2,000
	DD	GENERAL EXPENSES	63,540	63,540	63,540	63,540
EXP Total			**627,592**	**627,592**	**627,592**	**627,592**

AR - ASSESSMENT REVIEW COMMISSION						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	6,295,767	6,467,993	6,661,422	6,864,057
	BB	EQUIPMENT	5,000	5,000	5,000	5,000
	DD	GENERAL EXPENSES	119,000	119,000	119,000	119,000
	HF	INTER-DEPARTMENTAL CHARGES	1,354,485	1,354,485	1,354,485	1,354,485
EXP Total			**7,774,252**	**7,946,478**	**8,139,907**	**8,342,542**

AS - ASSESSMENT DEPARTMENT						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	10,171,797	10,488,952	10,870,853	11,193,432
	DD	GENERAL EXPENSES	537,500	537,500	537,500	537,500
	DE	CONTRACTUAL SERVICES	750,000	750,000	750,000	750,000
	HF	INTER-DEPARTMENTAL CHARGES	4,733,171	4,733,171	4,733,171	4,733,171
	OO	OTHER EXPENSES	15,000,000	15,000,000	15,000,000	15,000,000
EXP Total			**31,192,468**	**31,509,623**	**31,891,524**	**32,214,103**
REV	**BH**	DEPT REVENUES	45,141,500	49,141,500	57,141,500	59,141,500
REV Total			**45,141,500**	**49,141,500**	**57,141,500**	**59,141,500**

AT - COUNTY ATTORNEY						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	10,412,627	10,529,630	10,652,408	10,761,188
	BB	EQUIPMENT	5,000	5,000	5,000	5,000
	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			**17,503,257**	**17,620,260**	**17,743,038**	**17,851,818**
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	1,979,723	1,979,723	1,979,723	1,979,723
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	285,000	285,000	285,000	285,000
REV Total			**6,700,614**	**6,700,614**	**6,700,614**	**6,700,614**

BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	(19,307,595)	(15,607,595)	(14,307,595)	(14,307,595)
	AC	WORKERS COMPENSATION	6,191,550	6,191,550	6,191,550	6,191,550
	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	102,025,401	105,316,010	108,437,991	111,653,631
	HD	DEBT SERVICE CHARGEBACKS	195,044,001	222,843,244	222,595,621	237,217,343
	HF	INTER-DEPARTMENTAL CHARGES	6,435,039	6,435,039	6,435,039	6,435,039
	HH	INTERFUND CHARGES	19,492,750	19,098,250	18,716,250	-
	LA	SALES TAX TRSF TO POLICE HQ FD	347,370,369	362,820,163	395,205,404	408,815,624
	LL	TRANS TO FCF FUND	28,294,396	28,574,953	28,873,836	29,037,252
	NA	NCIFA EXPENDITURES	2,480,000	3,150,000	2,835,000	3,460,000
	OO	OTHER EXPENSES	56,793,372	57,100,244	57,414,787	57,737,194
EXP Total			**747,582,283**	**794,684,858**	**831,160,882**	**845,003,038**
REV	BD	FINES & FORFEITS	1,000,000	1,000,000	1,000,000	1,000,000
	BF	RENTS & RECOVERIES	17,984,700	17,234,700	17,234,700	17,234,700
	BG	REVENUE OFFSET TO EXPENSE	15,000,000	15,000,000	15,000,000	15,000,000
	BJ	INTERDEPT REVENUES	70,693,395	70,693,395	70,693,395	70,693,395
	BO	PAYMENT IN LIEU OF TAXES	24,423,245	24,280,515	25,277,199	25,227,829
	BS	OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW	INTERFUND REVENUE	28,767,750	28,373,250	27,991,250	9,275,000
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	5,252,275	5,252,275	5,252,275	5,252,275
	TA	SALES TAX COUNTYWIDE	1,584,328,487	1,628,665,342	1,677,525,302	1,727,851,061
	TB	SALES TAX PART COUNTY	128,853,315	140,456,836	144,670,541	149,010,657
	TL	PROPERTY TAX	3,500,000	3,500,000	3,500,000	3,500,000
	TO	OTB 5% TAX	907,000	907,000	907,000	907,000
REV Total			**1,900,710,167**	**1,955,363,313**	**2,009,051,662**	**2,044,951,918**

CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	2,554,143	2,637,885	2,737,950	2,821,195
	BB	EQUIPMENT	5,000	5,000	5,000	5,000
	DD	GENERAL EXPENSES	78,300	78,300	78,300	78,300
	DE	CONTRACTUAL SERVICES	94,500	94,500	94,500	94,500
EXP Total			**2,731,943**	**2,815,685**	**2,915,750**	**2,998,995**
REV	BC	PERMITS & LICENSES	5,035,000	4,700,000	5,035,000	4,700,000
	BD	FINES & FORFEITS	330,000	330,000	330,000	330,000
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
REV Total			**5,410,000**	**5,075,000**	**5,410,000**	**5,075,000**

CC- NC SHERIFF / CORRECTIONAL CENTER						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	133,910,022	134,691,055	136,344,925	137,944,420
	AC	WORKERS COMPENSATION	10,400,000	10,400,000	10,400,000	10,400,000
	BB	EQUIPMENT	140,207	140,207	140,207	140,207
	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	1,965,000	1,926,226	1,920,249	1,914,559
EXP Total			**173,295,455**	**174,137,851**	**175,886,383**	**177,581,331**
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	2,300,000	2,300,000	2,300,000	2,300,000
	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	1,343,494	1,343,494	1,343,494	1,343,494
REV Total			**8,994,119**	**8,994,119**	**8,994,119**	**8,994,119**

CE - COUNTY EXECUTIVE						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 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**

CF - OFFICE OF CONSTITUENT AFFAIRS						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 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**

CL - COUNTY CLERK

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	7,399,381	7,628,013	7,954,894	8,208,668
	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	2,798,219	2,798,219	2,798,219	2,798,219
EXP Total			**11,398,255**	**11,626,887**	**11,953,768**	**12,207,542**
REV	BD	FINES & FORFEITS	25,000	25,000	25,000	25,000
	BE	INVEST INCOME	190,000	190,000	190,000	190,000
	BF	RENTS & RECOVERIES	1,000	1,000	1,000	1,000
	BH	DEPT REVENUES	40,000,000	41,020,000	44,080,000	45,480,000
REV Total			**40,216,000**	**41,236,000**	**44,296,000**	**45,696,000**

CO - COUNTY COMPTROLLER						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	11,643,381	11,969,459	12,424,818	12,776,622
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	1,737,307	1,737,307	1,737,307	1,737,307
	DE	CONTRACTUAL SERVICES	2,514,984	2,514,984	2,514,984	2,514,984
EXP Total			15,905,672	16,231,750	16,687,109	17,038,913
REV	BH	DEPT REVENUES	10,000	10,000	10,000	10,000
REV Total			10,000	10,000	10,000	10,000

CS - CIVIL SERVICE

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	6,764,738	6,954,375	7,218,877	7,467,461
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	303,691	303,691	303,691	303,691
	DE	CONTRACTUAL SERVICES	30,000	30,000	30,000	30,000
EXP Total			**7,108,429**	**7,298,066**	**7,562,568**	**7,811,152**
REV	BH	DEPT REVENUES	532,600	1,532,600	532,600	532,600
REV Total			**532,600**	**1,532,600**	**532,600**	**532,600**

CT - COURTS

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AB	FRINGE BENEFITS	560,000	529,000	497,200	464,577
EXP Total			**560,000**	**529,000**	**497,200**	**464,577**
REV	SA	STATE AID - REIMBURSEMENT OF EXPENSES	515,200	480,200	445,200	410,200
REV Total			**515,200**	**480,200**	**445,200**	**410,200**

CV - OFFICE OF CRIME VICTIM ADVOCATE						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	412,706	412,706	412,706	412,706
	DD	GENERAL EXPENSES	85,000	85,000	85,000	85,000
	DE	CONTRACTUAL SERVICES	93,500	93,500	93,500	93,500
EXP Total			**591,206**	**591,206**	**591,206**	**591,206**

DA - DISTRICT ATTORNEY						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	56,025,534	56,269,231	57,116,471	57,813,485
	BB	EQUIPMENT	600,000	600,000	600,000	600,000
	DD	GENERAL EXPENSES	1,676,000	1,676,000	1,676,000	1,676,000
	DE	CONTRACTUAL SERVICES	3,308,918	3,308,918	3,308,918	3,308,918
EXP Total			**61,610,452**	**61,854,149**	**62,701,389**	**63,398,403**
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	487,369	487,369	487,369	487,369
	BW	INTERFUND REVENUE	230,000	230,000	230,000	230,000
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	98,620	98,620	98,620	98,620
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	2,749,544	2,749,544	2,749,544	2,749,544
REV Total			**3,825,533**	**3,825,533**	**3,825,533**	**3,825,533**

EL - BOARD OF ELECTIONS						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	25,835,825	26,059,102	26,287,961	26,555,382
	BB	EQUIPMENT	71,000	71,000	71,000	71,000
	DD	GENERAL EXPENSES	3,637,723	3,637,723	3,637,723	3,637,723
	DE	CONTRACTUAL SERVICES	987,192	1,637,192	987,192	987,192
EXP Total			**30,531,740**	**31,405,017**	**30,983,876**	**31,251,297**
REV	**BF**	RENTS & RECOVERIES	284,000	284,000	284,000	284,000
	BH	DEPT REVENUES	40,000	40,000	40,000	40,000
REV Total			**324,000**	**324,000**	**324,000**	**324,000**

EM - EMERGENCY MANAGEMENT

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	**AA**	SALARIES, WAGES & FEES	597,550	597,550	597,550	597,550
	DD	GENERAL EXPENSES	77,000	77,000	77,000	77,000
	HH	INTERFUND CHARGES	150,000	150,000	150,000	150,000
EXP Total			**824,550**	**824,550**	**824,550**	**824,550**
REV	**BW**	INTERFUND REVENUE	441,299	441,299	441,299	441,299
REV Total			**441,299**	**441,299**	**441,299**	**441,299**

FB - FRINGE BENEFIT

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AB	FRINGE BENEFITS	345,095,668	351,460,298	366,115,916	378,835,357
EXP Total			**345,095,668**	**351,460,298**	**366,115,916**	**378,835,357**
REV	BG	REVENUE OFFSET TO EXPENSE	2,700,000	2,700,000	2,700,000	2,700,000
	IF	INTERFUND TRANSFERS	25,000,000	18,000,000	18,000,000	21,500,000
REV Total			**27,700,000**	**20,700,000**	**20,700,000**	**24,200,000**

HE - HEALTH DEPARTMENT						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	33,462,800	34,556,949	35,926,339	37,100,518
	BB	EQUIPMENT	128,247	128,247	128,247	128,247
	DD	GENERAL EXPENSES	1,999,057	1,999,057	1,999,057	1,999,057
	DE	CONTRACTUAL SERVICES	1,119,259	1,119,259	1,119,259	1,119,259
	DG	VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF	INTER-DEPARTMENTAL CHARGES	5,374,887	5,374,887	5,374,887	5,374,887
	PP	EARLY INTERVENTION/SPECIAL EDUCATION	220,000,000	218,000,000	217,000,000	217,000,000
EXP Total			**267,084,250**	**266,178,399**	**266,547,789**	**267,721,968**
REV	BC	PERMITS & LICENSES	7,435,810	7,435,810	7,435,810	7,435,810
	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	14,305,000	14,305,000	14,305,000	14,305,000
	BW	INTERFUND REVENUE	57,516	57,516	57,516	57,516
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	123,091,919	121,901,919	121,306,919	121,306,919
REV Total			**145,990,245**	**144,800,245**	**144,205,245**	**144,205,245**

HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,106,226	1,106,226	1,106,226	1,106,226
	DD	GENERAL EXPENSES	3,000	3,000	3,000	3,000
EXP Total			**1,109,226**	**1,109,226**	**1,109,226**	**1,109,226**
REV	BG	REVENUE OFFSET TO EXPENSE	201,859	201,859	201,859	201,859
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	587,970	587,970	587,970	587,970
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	116,004	116,004	116,004	116,004
REV Total			**905,833**	**905,833**	**905,833**	**905,833**

HR - COMMISSION ON HUMAN RIGHTS						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	959,275	980,209	1,012,534	1,033,333
	DD	GENERAL EXPENSES	21,770	21,770	21,770	21,770
	DE	CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
EXP Total			**991,045**	**1,011,979**	**1,044,304**	**1,065,103**
REV	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	150,000	150,000	150,000	150,000
REV Total			**150,000**	**150,000**	**150,000**	**150,000**

HS - DEPARTMENT OF HUMAN SERVICES						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	6,137,985	6,364,555	6,640,163	6,874,073
	BB	EQUIPMENT	30,000	30,000	30,000	30,000
	DD	GENERAL EXPENSES	3,138,260	3,138,260	3,138,260	3,138,260
	DE	CONTRACTUAL SERVICES	34,068,782	34,068,782	34,068,782	34,068,782
	HF	INTER-DEPARTMENTAL CHARGES	3,940,473	3,940,473	3,940,473	3,940,473
EXP Total			**47,315,500**	**47,542,070**	**47,817,678**	**48,051,588**
REV	**BD**	FINES & FORFEITS	16,600	16,600	16,600	16,600
	BF	RENTS & RECOVERIES	20,000	20,000	20,000	20,000
	BW	INTERFUND REVENUE	1,750,940	1,750,940	1,750,940	1,750,940
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,209,079	7,209,079	7,209,079	7,209,079
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	17,039,209	17,039,209	17,039,209	17,039,209
REV Total			**25,035,828**	**26,035,828**	**26,035,828**	**26,035,828**

IT - INFORMATION TECHNOLOGY						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	13,767,329	14,264,074	14,885,837	15,435,487
	DD	GENERAL EXPENSES	3,419,000	3,419,000	3,419,000	3,419,000
	DE	CONTRACTUAL SERVICES	23,273,960	23,273,960	23,273,960	23,273,960
	DF	UTILITY COSTS	3,710,000	3,710,000	3,710,000	3,710,000
EXP Total			**44,170,289**	**44,667,034**	**45,288,797**	**45,838,447**
REV	**BH**	DEPT REVENUES	2,000	2,000	2,000	2,000
	BJ	INTERDEPT REVENUES	24,169,290	24,169,290	24,169,290	24,169,290
REV Total			**24,171,290**	**24,171,290**	**24,171,290**	**24,171,290**

LE - COUNTY LEGISLATURE						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	10,940,183	10,940,183	10,940,183	10,940,183
	BB	EQUIPMENT	59,108	59,108	59,108	59,108
	DD	GENERAL EXPENSES	1,887,810	1,887,810	1,887,810	1,887,810
	DE	CONTRACTUAL SERVICES	741,000	741,000	741,000	741,000
EXP Total			**13,628,101**	**13,628,101**	**13,628,101**	**13,628,101**

LR - OFFICE OF LABOR RELATIONS						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	481,120	481,120	481,120	481,120
	DD	GENERAL EXPENSES	8,000	8,000	8,000	8,000
	DE	CONTRACTUAL SERVICES	170,000	170,000	170,000	170,000
EXP Total			**659,120**	**659,120**	**659,120**	**659,120**

MA - OFFICE OF MINORITY AFFAIRS						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,306,403	1,306,403	1,306,403	1,306,403
	BB	EQUIPMENT	1,000	1,000	1,000	1,000
	DD	GENERAL EXPENSES	117,000	117,000	117,000	117,000
	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

PA - PUBLIC ADMINISTRATOR

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	**AA**	SALARIES, WAGES & FEES	743,219	755,303	774,597	789,270
	DD	GENERAL EXPENSES	3,167	3,167	3,167	3,167
EXP Total			**746,386**	**758,470**	**777,764**	**792,437**
REV	**BH**	DEPT REVENUES	625,000	625,000	625,000	625,000
REV Total			**625,000**	**625,000**	**625,000**	**625,000**

PB - PROBATION

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	29,111,484	29,757,044	31,369,521	32,426,137
	BB	EQUIPMENT	37,996	37,996	37,996	37,996
	DD	GENERAL EXPENSES	408,091	408,085	408,083	408,081
	DE	CONTRACTUAL SERVICES	1,319,418	1,319,418	1,319,418	1,319,418
	HF	INTER-DEPARTMENTAL CHARGES	998,812	998,812	998,812	998,812
EXP Total			**31,875,801**	**32,521,355**	**34,133,830**	**35,190,444**
REV	BH	DEPT REVENUES	1,566,643	1,566,643	1,566,643	1,566,643
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	13,419,645	13,419,645	13,419,645	13,419,645
REV Total			**14,986,288**	**14,986,288**	**14,986,288**	**14,986,288**

PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,064,162	1,064,162	1,064,162	1,064,162
	DD	GENERAL EXPENSES	26,500	26,500	26,500	26,500
	DE	CONTRACTUAL SERVICES	62,000	62,000	62,000	62,000
EXP Total			1,152,662	1,152,662	1,152,662	1,152,662

PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	22,755,833	23,093,202	23,447,250	23,773,451
	BB	EQUIPMENT	337,300	337,300	337,300	337,300
	DD	GENERAL EXPENSES	2,218,780	2,218,780	2,218,780	2,218,780
	DE	CONTRACTUAL SERVICES	11,205,166	11,205,166	11,205,166	11,205,166
EXP Total			**36,517,079**	**36,854,448**	**37,208,496**	**37,534,697**
REV	BF	RENTS & RECOVERIES	2,926,531	2,926,531	2,926,531	2,926,531
	BH	DEPT REVENUES	23,981,593	23,981,593	23,981,593	23,981,593
	TX	SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
REV Total			**29,733,124**	**29,733,124**	**29,733,124**	**29,733,124**

PR - SHARED SERVICES

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	1,868,995	1,926,723	2,001,086	2,062,375
	DD	GENERAL EXPENSES	17,536	17,536	17,536	17,536
	DE	CONTRACTUAL SERVICES	187,000	187,000	187,000	187,000
EXP Total			**2,073,531**	**2,131,259**	**2,205,622**	**2,266,911**
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**

PW - PUBLIC WORKS DEPARTMENT						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	36,053,259	35,612,976	36,409,316	37,658,246
	AC	WORKERS COMPENSATION	1,630,000	1,630,000	1,630,000	1,630,000
	BB	EQUIPMENT	253,100	253,100	253,100	253,100
	DD	GENERAL EXPENSES	10,725,451	10,691,251	10,682,749	10,674,297
	DE	CONTRACTUAL SERVICES	202,119,506	205,779,450	209,512,593	213,320,399
	DF	UTILITY COSTS	35,373,895	35,381,325	35,761,781	36,162,628
	DG	VAR DIRECT EXPENSES	300,000	300,000	300,000	300,000
	HF	INTER-DEPARTMENTAL CHARGES	19,995,881	19,995,881	19,995,881	19,995,881
	MM	MASS TRANSPORTATION	55,989,439	56,992,667	58,019,972	59,071,932
	OO	OTHER EXPENSES	15,291,767	15,291,767	15,291,767	15,291,767
EXP Total			**377,732,298**	**381,928,416**	**387,857,159**	**394,358,250**
REV	**BC**	PERMITS & LICENSES	2,206,135	2,206,135	2,206,135	2,206,135
	BF	RENTS & RECOVERIES	21,364,367	21,364,367	21,364,367	21,364,367
	BG	REVENUE OFFSET TO EXPENSE	3,048,847	3,048,847	3,048,847	3,048,847
	BH	DEPT REVENUES	34,725,540	35,359,766	36,006,678	36,666,527
	BJ	INTERDEPT REVENUES	17,475,583	17,475,583	17,475,583	17,475,583
	BW	INTERFUND REVENUE	4,487,646	4,487,646	4,487,646	4,487,646
	BZ	OTH NON TAX SOURCE REVENUES	310,813	321,391	327,818	334,375
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,445,292	13,371,288	12,234,806	10,739,166
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	136,660,409	140,760,131	144,982,845	149,332,241
REV Total			**234,724,632**	**238,395,154**	**242,134,725**	**245,654,887**

RM - RECORDS MANAGEMENT

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	868,549	885,265	906,782	930,305
	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	131,628	131,628	131,628	131,628
EXP Total			1,526,677	1,543,393	1,564,910	1,588,433

SA - OFFICE OF HISPANIC AFFAIRS

EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 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

SS - SOCIAL SERVICES						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	60,471,745	61,420,590	63,781,127	65,627,702
	BB	EQUIPMENT	48,800	48,800	48,800	48,800
	DD	GENERAL EXPENSES	1,103,400	1,103,400	1,103,400	1,103,400
	DE	CONTRACTUAL SERVICES	8,940,778	8,940,778	8,940,778	8,940,778
	HF	INTER-DEPARTMENTAL CHARGES	16,603,560	16,603,560	16,603,560	16,603,560
	SS	RECIPIENT GRANTS	94,800,000	93,300,000	91,800,000	91,800,000
	TT	PURCHASED SERVICES	157,822,685	157,822,685	157,822,685	157,822,685
	WW	EMERGENCY VENDOR PAYMENTS	69,831,000	69,831,000	69,831,000	69,831,000
	XX	MEDICAID	252,083,744	252,083,744	252,083,744	256,714,782
EXP Total			**661,705,712**	**661,154,557**	**662,015,094**	**668,492,707**
REV	**BF**	RENTS & RECOVERIES	2,925,000	2,925,000	2,925,000	2,925,000
	BH	DEPT REVENUES	19,962,200	19,962,200	19,962,200	19,962,200
	BJ	INTERDEPT REVENUES	48,400	48,400	48,400	48,400
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	220,850,876	220,850,876	220,850,876	220,850,876
	SA	STATE AID - REIMBURSEMENT OF EXPENSES	56,829,495	56,394,495	55,959,495	55,959,495
REV Total			**300,615,971**	**300,180,971**	**299,745,971**	**299,745,971**

TR - COUNTY TREASURER						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	2,180,932	2,246,102	2,317,272	2,390,122
	BB	EQUIPMENT	4,000	4,000	4,000	4,000
	DD	GENERAL EXPENSES	552,000	552,000	552,000	552,000
	DE	CONTRACTUAL SERVICES	125,500	125,500	125,500	125,500
EXP Total			**2,862,432**	**2,927,602**	**2,998,772**	**3,071,622**
REV	BA	INT PENALTY ON TAX	37,222,500	37,222,500	37,222,500	37,222,500
	BE	INVEST INCOME	46,000,000	46,000,000	46,000,000	46,000,000
	BH	DEPT REVENUES	455,000	455,000	455,000	455,000
	TX	SPECIAL TAXES	4,065,000	4,065,000	4,065,000	4,065,000
REV Total			**87,742,500**	**87,742,500**	**87,742,500**	**87,742,500**

TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
EXP/REV	**OBJECT**	**TITLE**	**2027 PROPOSED**	**2028 PLAN**	**2029 PLAN**	**2030 PLAN**
EXP	**AA**	SALARIES, WAGES & FEES	4,892,730	4,994,093	5,087,999	5,171,587
	BB	EQUIPMENT	21,700	21,700	21,700	21,700
	DD	GENERAL EXPENSES	120,500	120,500	120,500	120,500
	DE	CONTRACTUAL SERVICES	11,075,000	11,075,000	11,075,000	11,075,000
	HF	INTER-DEPARTMENTAL CHARGES	2,542,069	2,542,069	2,542,069	2,542,069
EXP Total			**18,651,999**	**18,753,362**	**18,847,268**	**18,930,856**
REV	**BC**	PERMITS & LICENSES	-	5,000,000	5,000,000	5,000,000
	BD	FINES & FORFEITS	65,000,000	65,500,000	66,333,333	67,666,667
	BE	INVEST INCOME	25,000	25,000	25,000	25,000
REV Total			**65,025,000**	**70,525,000**	**71,358,333**	**72,691,667**

VS - VETERANS SERVICES AGENCY						
EXP/REV	OBJECT	TITLE	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	860,639	879,471	916,139	937,894
	DD	GENERAL EXPENSES	39,442	39,442	39,442	39,442
	DE	CONTRACTUAL SERVICES	6,000	6,000	6,000	6,000
EXP Total			**906,081**	**924,913**	**961,581**	**983,336**
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 2027 – 2030 Multi-Year Financial Plan baseline.

Table A.1: MYP FY2027-FY2030 Baseline Inflators

Expense / Revenue Category	**Baseline Inflator**	**Explanation**
Employee Benefits		
Non-Police Pension Contribution	19.5%, 18.8%, 18.3%	Assumptions based on available bills and recent historical increases
Police Pension Contribution	33.4%, 30.7%, 27.9%	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	4.0%, 4.0%, 4.0%	Assumptions based on recent historical increases
Other-Than-Personal-Services	0.0%, 0.0%, 0.0%	
Utilities	-0.16%, 0.78%, 0.82%	EIA (US DOE) 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	3.0%, 3.0%, 3.0%	

APPENDIX B
BORROWING SCHEDULE

2027-2030 Multi-Year Financial Plan
Debt Service Assumptions
September 15, 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								
Capital Borrowings [2]								
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	93,750,000	12/01/26	06/01/27	12/01/27	12/01/46	12.47	Fixed	5.00%
Capital-SSWRD [3]	31,250,000	12/01/26	06/01/27	12/01/27	12/01/46	12.47	Fixed	5.00%
Total	337,750,000							
Cash Flow Borrowings								
RANs	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-
Total	-							
2027								
Capital Borrowings [2]								
Capital-General	150,000,000	06/01/27	12/01/27	06/01/28	06/01/47	12.47	Fixed	5.50%
Capital-SSWRD [3]	50,000,000	06/01/27	12/01/27	06/01/28	06/01/47	12.47	Fixed	5.50%
Total	200,000,000							
Cash Flow Borrowings								
RANs	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-
Total	-							
2028								
Capital Borrowings [2]								
Capital-General	150,000,000	06/01/28	12/01/28	06/01/29	06/01/48	12.14	Fixed	5.00%
Capital-SSWRD [3]	50,000,000	06/01/28	12/01/28	06/01/29	06/01/48	12.14	Fixed	5.00%
Total	200,000,000							
Cash Flow Borrowings								
RANs	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-
Total	-							

APPENDIX B: BORROWING SCHEDULE (continued)

2029								
Capital Borrowings [2]								
Capital-General	150,000,000	06/01/29	12/01/29	06/01/30	06/01/49	12.14	Fixed	5.00%
Capital-SSWRD [3]	50,000,000	06/01/29	12/01/29	06/01/30	06/01/49	12.14	Fixed	5.00%
Total	200,000,000							
Cash Flow Borrowings								
RANs	-	-	-	-	-	-	-	-
TANs	-	-	-	-	-	-	-	-
Total	-							
2030								
Capital Borrowings [2]								
Capital-General	150,000,000	06/01/30	12/01/30	06/01/31	06/01/50	12.14	Fixed	5.00%
Capital-SSWRD [3]	50,000,000	06/01/30	12/01/30	06/01/31	06/01/50	12.14	Fixed	5.00%
Total	200,000,000							
Cash Flow Borrowings								
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
2027-2030 MULTI-YEAR FINANCIAL PLAN
SEPTEMBER 15, 2026

	2027	2028	2029	2030
Existing Debt Service Obligations				
General Fund Obligations				
Long Term Debt				
Principal	$59,488,302	$35,889,229	$31,113,360	$49,542,328
Interest	57,009,999	54,097,787	52,256,371	50,464,563
NIFA Set Asides				
Principal	70,576,031	85,294,278	82,309,114	69,443,803
Interest	26,000,459	24,256,435	21,751,653	18,500,014
Other	-	-	-	-
Total	213,074,791	199,537,730	187,430,498	187,950,707
Environmental Bond Fund				
Long Term Debt				
Principal	1,223,450	474,063	260,587	374,562
Interest	732,176	673,104	649,401	633,934
NIFA Set Asides				
Principal	516,800	804,592	2,384,799	4,752,333
Interest	1,423,457	1,417,325	1,398,768	1,293,220
Other	-	-	-	-
Total	3,895,882	3,369,084	4,693,555	7,054,048
Police District				
Long Term Debt				
Principal	1,071,963	445,994	245,158	260,643
Interest	150,312	96,714	74,414	62,156
NIFA Set Asides				
Principal	205,539	244,514	240,974	213,947
Interest	69,081	66,642	63,036	56,433
Other	-	-	-	-
Total	1,496,895	853,864	623,582	593,178
Police Headquarters				
Long Term Debt				
Principal	9,726,629	6,363,677	5,773,347	9,279,796
Interest	9,862,683	9,381,772	9,053,195	8,732,697
NIFA Set Asides				
Principal	5,534,740	6,657,918	7,179,483	7,397,173
Interest	2,345,360	2,279,693	2,178,903	1,966,560
Other	-	-	-	-
Total	27,469,412	24,683,059	24,184,927	27,376,225

APPENDIX C: DEBT SERVICE BASELINE (continued)

	2027	2028	2029	2030
Fire Prevention Fund				
Long Term Debt				
Principal	354,726	153,393	91,194	96,813
Interest	223,679	205,932	198,198	193,623
NIFA Set Asides				
Principal	402,012	464,758	344,942	119,061
Interest	46,330	41,560	35,181	28,584
Other	-	-	-	-
Total	1,026,746	865,642	669,515	438,081
Community College				
Long Term Debt				
Principal	2,773,283	2,264,873	2,232,567	3,531,799
Interest	3,915,526	3,774,179	3,656,863	3,540,489
NIFA Set Asides				
Principal	1,144,035	1,461,359	2,282,203	3,420,008
Interest	1,045,559	1,031,985	1,006,894	923,092
Other	-	-	-	-
Total	8,878,402	8,532,396	9,178,526	11,415,388
Water Related Projects				
Long Term Debt				
Principal	2,873,934	1,852,346	1,580,868	1,666,635
Interest	1,841,016	1,696,030	1,601,734	1,521,424
NIFA Set Asides				
Principal	1,889,938	2,228,599	2,031,028	1,529,607
Interest	505,419	482,996	450,823	399,341
Other	-	-	-	-
Total	7,110,307	6,259,972	5,664,453	5,117,008
Sewer Related Projects				
Long Term Debt				
Principal	17,137,713	11,481,424	10,157,920	10,702,424
Interest	18,727,797	17,859,293	17,269,637	16,752,552
NIFA Set Asides				
Principal	4,051,572	4,751,983	4,114,124	2,710,736
Interest	914,948	866,878	799,186	700,818
Other	-	-	-	-
Total	40,832,030	34,959,579	32,340,866	30,866,530
Total General Improvement				
Long Term Debt				
Principal	94,650,000	58,925,000	51,455,000	75,455,000
Interest	92,463,188	87,784,813	84,759,813	81,901,438
Defeasance				
Principal	(19,805,000)			
Interest	(577,625)			
Total	166,730,562	146,709,812	136,214,813	157,356,438

APPENDIX C: DEBT SERVICE BASELINE (continued)

	2027	2028	2029	2030
Total NIFA				
Principal	84,320,667	101,908,000	100,886,667	89,586,667
Interest	32,350,611	30,443,514	27,684,443	23,868,061
Other				
Total	116,671,278	132,351,514	128,571,110	113,454,727
Expense of Loans	6,982,625	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	**290,384,466**	**285,261,326**	**270,985,922**	**277,011,165**
Future Obligations				
General Capital				
Principal	2,800,000	9,690,438	14,014,900	19,230,000
Interest	13,802,215	21,082,680	27,971,697	34,621,249
SSWRD				
Principal	935,000	3,024,562	4,510,100	6,240,000
Interest	4,178,723	6,633,857	8,939,366	11,164,213
Tax Certs				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations				
Principal	3,735,000	12,715,000	18,525,000	25,470,000
Interest	17,980,938	27,716,537	36,911,063	45,785,462
Total	**21,715,938**	**40,431,537**	**55,436,063**	**71,255,462**
Total Debt Service	**$312,100,404**	**$325,692,863**	**$326,421,985**	**$348,266,627**

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

Nassau Community College

Fiscal 2025-2030 Multi- Year Financial Plan- In '000's

Includes $0 Tuition Increase in 2027 and 1.5% enrollment increases in 2027 and 1% enrollment increases in 2028,2029 and 2030

		2025 Actual	2026 Projected	2027 Projected Budget	2028 Plan	2029 Plan	2030 Plan
I.	**OPERATING REVENUES:**						
A.	Tuition & Fees	64,569	69,759	72,701	73,428	74,162	74,904
B.	State Aid	37,815	37,769	37,815	37,815	37,815	37,815
C.	Property Taxes	52,342	52,207	52,207	52,207	52,207	52,207
D.	Revenue in Lieu of Sponsor Share	11,762	12,700	12,883	12,883	12,883	12,883
E.	Other	7,394	14,807	10,125	5,720	5,720	5,720
F.	**Total Operating Revenue**	**173,881**	**187,242**	**185,731**	**182,053**	**182,787**	**183,528**
II.	**OPERATING EXPENSES:**						
A.	Salaries & Benefits	151,225	162,018	160,629	165,448	170,412	175,524
B.	Equipment & General Expenses	6,332	6,500	7,335	7,555	7,782	8,016
C.	Contractual	10,826	10,900	10,182	10,488	10,802	11,126
D.	Utility Costs	8,197	8,300	6,661	6,861	7,067	7,279
E.	Guided Pathways/Strategic Initiatives	352	120	120	120	120	120
F.	Debt Service & Other	1,097	787	803	783	0	0
G.	**Total Operating Expenses**	**178,030**	**188,625**	**185,731**	**191,255**	**196,183**	**202,065**
III.	**Structural Surplus / (Deficit)**	**(4,149)**	**(1,383)**	**0**	**(9,203)**	**(13,396)**	**(18,536)**

		2025 Actual	2026 Projected	2027 Plan	2028 Plan	2029 Plan	2030 Plan
I.	Operating Revenue	173,881	187,242	185,731	182,053	182,787	183,528
II.	Operating Expenses	178,030	188,625	185,731	191,255	196,183	202,065
III.	**Structural Surplus / (Deficit)**	**(4,149)**	**(1,383)**	**0**	**(9,203)**	**(13,396)**	**(18,536)**
IV.	**One-time Funding**						
	Reimbursements from HEERF Grants	**0**	**0**	**0**	**0**	**0**	**0**
	Use of Prior Years' Fund Balance	(4,149)	(1,383)	(4,405)	(9,203)	(13,396)	(18,536)
V.	**Revised Surplus / (Deficit)**	**(4,149)**	**(1,383)**	**(4,405)**	**(9,203)**	**(13,396)**	**(18,536)**

Fund Balance							
A.	Beginning Fund Balance	18,428	14,279	12,896	8,491	(712)	(14,108)
B.	Funds Needed for Operations	(4,149)	(1,383)	(4,405)	(9,203)	(13,396)	(18,536)
C.	**Ending Fund Balance**	**14,279**	**12,896**	**8,491**	**(712)**	**(14,108)**	**(32,644)**

GAP Closing Strategies- See Detail Tab

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	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	DE	CONTRACTUAL SERVICES	300,000	300,000	300,000	300,000
	FF	INTEREST	1,652,750	1,176,250	676,250	576,750
	GG	PRINCIPAL	9,530,000	10,000,000	1,990,000	2,090,000
	LS	TRANS OUT TO SSW	151,379,274	151,385,774	159,895,774	159,895,275
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	2027 PROPOSED	2028 PLAN	2029 PLAN	2030 PLAN
EXP	AA	SALARIES, WAGES & FEES	8,309,713	7,918,218	8,086,835	8,237,037
	AB	FRINGE BENEFITS	7,612,706	7,946,309	8,283,716	8,597,696
	BB	EQUIPMENT	10,000	10,000	10,000	10,000
	DD	GENERAL EXPENSES	2,112,854	2,106,185	2,104,527	2,102,879
	DE	CONTRACTUAL SERVICES	87,481,086	88,789,895	89,257,860	89,726,645
	DF	UTILITY COSTS	12,995,111	13,025,171	13,252,933	13,494,094
	FF	INTEREST	14,392,440	14,015,820	13,639,325	12,178,533
	GG	PRINCIPAL	11,900,991	12,158,011	11,748,467	10,339,710
	HH	INTERFUND CHARGES	59,291,063	56,986,023	57,562,839	59,495,804
	OO	OTHER EXPENSES	858,500	358,500	358,500	358,500
EXP Total			**204,964,464**	**203,314,132**	**204,305,001**	**204,540,897**
REV	AA	OPENING FUND BALANCE	27,206,390	14,051,780	6,391,102	6,482,554
	BC	PERMITS & LICENSES	850,000	850,000	850,000	850,000
	BE	INVEST INCOME	5,400,000	5,400,000	5,400,000	5,400,000
	BF	RENTS & RECOVERIES	11,025,800	11,025,800	11,025,800	11,025,800
	BH	DEPT REVENUES	1,603,000	7,500,778	7,642,325	7,787,269
	BR	DUE FROM OTHER GOVTS	-	5,600,000	5,600,000	5,600,000
	FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	7,500,000	7,500,000	7,500,000	7,500,000
	IF	INTERFUND TRANSFERS	151,379,274	151,385,774	159,895,774	159,895,275
REV Total			**204,964,464**	**203,314,132**	**204,305,001**	**204,540,897**