



# 2017 ADOPTED BUDGET

## ADOPTED MULTI-YEAR FINANCIAL PLAN FISCAL 2017-2020

ORDINANCE NO. 177- 2016 AS CONFORMED TO THE  
2017-2020 MULTI-YEAR FINANCIAL PLAN APPROVED PURSUANT TO  
NASSAU COUNTY INTERIM FINANCE AUTHORITY RESOLUTION 16-654  
DECEMBER 2016

### ECONOMIC INDICATORS ON THE RISE

↑ 25,000 New Jobs



*LOWEST UNEMPLOYMENT RATE IN THE REGION!*

↑ 3,500 New Housing Opportunities



*ENDED THE VETERAN HOMELESSNESS CRISIS*

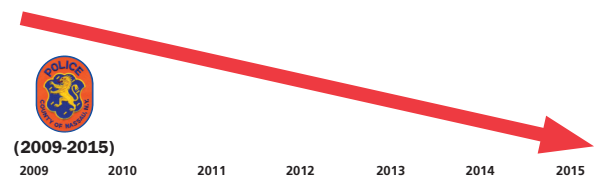
↑ Growth at the Hub



Memorial Sloan-Kettering  
Cancer Center  
*The Best Cancer Care. Anywhere.*

↑ Increase in Public Safety

**CRIME DOWN 24.46%**



↑ Increase in Population & Home Values



↑ Increased Reserves, Efficiencies and Strengthened Finances



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## **EXECUTIVE SUMMARY**





### OVERVIEW

The Mangano Administration is proud of the transformation that Nassau County has gone through over the last seven years. The economy is growing stronger, local quality of life continues to be enhanced and the County's finances are being strengthened. The 2017-2020 Multi-Year Financial Plan (MYP) demonstrates the Administration's ability to provide County government services through efficiencies, innovation, and increased productivity. The MYP is built on a commitment to spending restraints that ensure long-term fiscal stability so that Nassau County's suburban quality of life is enjoyed by current and future generations.

With cooperation from the Legislature and NIFA, the County has made notable progress. This Administration has improved finances by addressing two decades of non-structural fiscal policies with systematic reforms rather than burdening homeowners with enormous tax increases. The Administration cut \$330 million in wasteful spending – the equivalent of a 34% property tax increase. The progress includes:

- reducing the size of government by over 1,700 full-time positions - which reduces costs for this generation and will save future generations significant dollars in reduced pension and healthcare costs (offset by the addition of 150 new police officers in the 2017 Adopted Budget);
- consolidating ten departments into four, saving taxpayers \$4 million annually;
- new (2014) labor agreements that save hundreds of millions of dollars, compared to prior contracts, by implementing a new salary structure and requiring new employee contributions to healthcare and pension costs while reforming work rules and settling litigation;
- implementing a Residential Small Claims Assessment Review Settlement Program to reduce potential liability and the accumulation of future debt;
- establishing a Commercial Disputed Assessment Fund which will drastically reduce by tens of millions of dollars annually the taxes or debt necessary to fund commercial property assessment tax refunds; and
- establishing pay-go for all employee termination costs.

The County's operations have improved despite a leaner workforce. Residents of Nassau County can be proud of the services, facilities and infrastructure provided to them by Nassau's workforce. The Mangano Administration has had the vision to cultivate the County's parks system and create a legacy of enduring aesthetic and economic value. Highlights include:



- The Northwell Health Ice Center at Eisenhower Park will host official NY Islander practices, youth hockey leagues and share their profits with the County.



- New athletic fields are being constructed Countywide, including a first-of-its-kind field for differently-abled children in Eisenhower Park.



- In East Rockaway, a brand new Bay Park is now open to the public with athletic fields and a playground.



- Dog Runs at Bay Park, Cedar Creek Park, Nickerson Beach, Wantagh Park, Eisenhower Park, Christopher Morley Park, and Old Bethpage Village Restoration.







- The community center at Wantagh Park is being rebuilt after damage from Superstorm Sandy, and a new mini golf course constructed by County employees is now open.
- A kayak launch and boardwalk will be constructed at Milburn Creek Park.
- New cabanas arrived at Nickerson Beach and a Pitch and Putt was built on the beach by County employees.
- Cantiague Park showcases new fields and a renovated NHL-sized ice rink that now accommodates more youth hockey teams and figure skating.
- Grant Park showcases a new ice rink.

The redevelopment of Nassau Veterans Memorial Coliseum will be a centerpiece bolstering Nassau’s economy. Private investment, without taxpayer’s dollars, is renovating the Coliseum. The total project investment of \$260.5 million includes building an indoor theater, restaurants, and retail space. The newly-transformed Coliseum will generate a minimum of \$334 million in rental income over 49 years to the County, or 8% of gross income, whichever is greater. Additional revenues are expected to be derived from projected sales and related economic activity including entertainment, sales and hotel taxes, arena revenues (ticket fees, merchandising, rental/leasing, concessions), and plaza rental revenues. In addition, the County will no longer be responsible for expenses such as utilities, repairs and capital expenditures.



In a further effort to spur economic development of the Nassau Hub, and create a biotech corridor therein, the County has entered into a contractual agreement with Memorial Sloan Kettering Cancer Center to expand its presence within the County. Memorial Sloan Kettering has purchased



five acres of land from the County and invest \$140 million to build a new 105,000 square-foot facility. Proceeds from the sale (\$6.5 million) was deposited into the County’s General and Open Space Funds in 2016. The cancer center will be a state-of-the-art outpatient care treatment and clinical research center located on the site of the current Nassau Veterans Memorial Coliseum. Upon completion, the cancer center will employ approximately 250 clinical and administrative positions with an average annual salary and benefits package totaling \$150,000.



Good-paying job opportunities are the foundation of Nassau’s economy. The growth of the television and film industry in Nassau County has produced blockbuster films such as *The Amazing Spider-Man 2* and *Man on a Ledge*, and the live television productions of *The Wiz Live*, *The Sound of Music* and *Peter Pan*. Nassau County’s first live sitcom, starring Kevin James, now films in Bethpage. In addition, the Mangano Administration has attracted new employers including Hain Celestial, New York Vanity, R-Best Produce, and Supreme Screw Products; and has helped local employers expand their operations, including Dealertrack Technologies. These actions demonstrate that businesses are willing to put their faith in Nassau County and improve the economic outlook here.

After losing private sector jobs for more than 10 years, middle-class jobs have begun to return. Nassau continues to lead the region with the lowest unemployment rate. The County’s economic development team’s record includes creating and retaining more than 25,000 jobs. Success stories include winning Dealertrack Technologies and Hain Celestial’s headquarters for Nassau over that of other states. Jesco Lighting, R-Best Produce, Display Technologies, New York Vanity, Agua Enerviva, and Supreme Screw all relocated their jobs and headquarters from New York City boroughs to Nassau County.



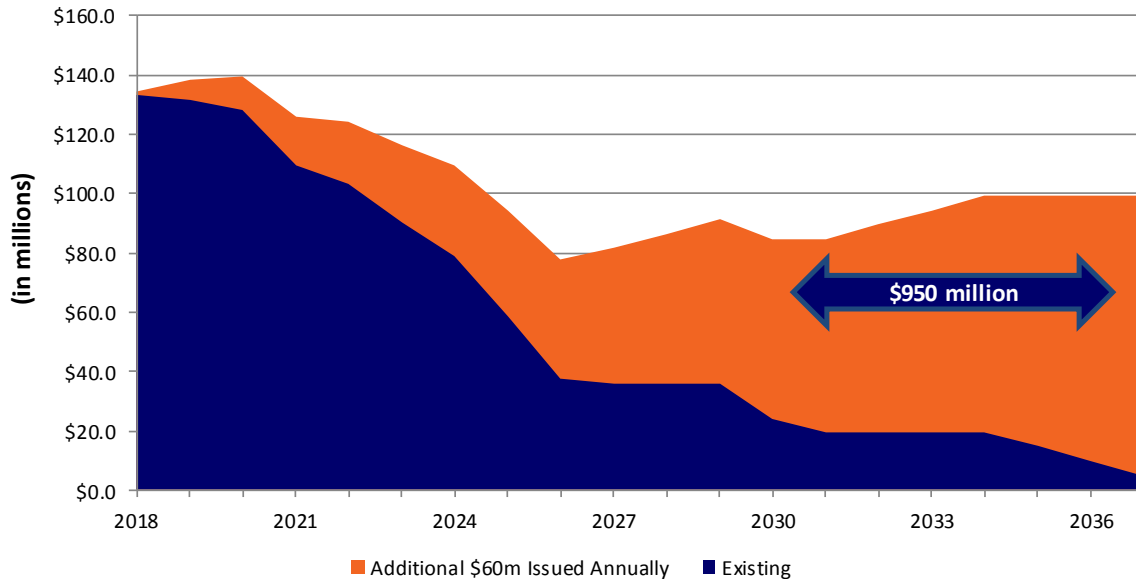
For continued success, employers need access to an educated workforce, which Nassau County has thanks to the investment taxpayers make in our local schools. However, young people have been leaving Long Island over the past two decades due to a lack of housing opportunities. Accordingly, under the Mangano Administration more than 3,500 new apartments have opened or are now under construction in Nassau, with more than 1,000 units being constructed through the County Executive's initiative to convert vacant office space into apartments near transit centers. In many cases, the County has incentivized local developers to create residences in downtown villages—known as transit-oriented communities—so that residents can easily take a train to Manhattan and shop in local villages. The Mangano Administration has also earmarked federal funds to study the conversion of empty office space into residences in Baldwin, Lynbrook, and Valley Stream. The Mangano Administration has fostered a stronger economic environment in which businesses seek to locate their operations in Nassau County.

In 2017 the County finances will further benefit from the vision of the Administration to reform Nassau's Property Tax Assessment System. Attempts by prior administrations to reform the County's Property Tax Assessment System have failed. Nassau County is unfairly burdened by the County guaranty, which requires the County (unlike any other county in New York) to fund the property tax refunds of the towns, special districts, and 55 out of the 56 school districts in the County. **For decades, the County has had no option but to borrow to fund this broken system, which requires it to pay one dollar in refunds for every 16 cents it receives in taxes.** The overwhelming liability from successful property assessment grievances is the most daunting fiscal challenge for the County. In the past, approximately \$100 million of property tax refunds have been financed with bonds each year, resulting in related outstanding long-term debt of approximately \$1 billion. County Executive Mangano has addressed this hurdle in two ways: one for commercial properties and one for residential.

On June 20, 2014, the New York State Legislature passed historic assessment legislation, which the Governor signed on November 21, 2014, that will greatly aid the County in achieving structural balance. Simply put, this is the largest structural reform that Nassau County has ever achieved. This legislation creates a Disputed Assessment Fund (DAF) that establishes a manageable and fiscally-sound process to satisfy most commercial tax certiorari refunds. This will end the need to borrow to pay for future tax refunds, which has been the practice of the County since the 1970s. This reform will save the County approximately \$950 million in debt service payments over 20 years. Rating agencies have recognized this as a credit positive as it will provide recurring funding for successful tax challenges and may result in lower interest rates for taxpayers.



**Over \$950 million in savings**



The DAF will end the need to borrow for future commercial property tax refunds, through self-funding the liability. The DAF goes into effect with the school tax bills for 2016/2017.

Establishing the DAF to satisfy commercial cases will also result in a more equitable allocation of taxes between residential and commercial property owners. Currently, all property owners bear the burden of paying tax certiorari refunds. This creates an inequity between residential and commercial property owners because commercial property owners generate the vast majority of refunds and many taxpayers do not reside in areas that receive the benefit of a commercial tax base. This legislation addresses this disparate cost allocation.

In order to transition to the DAF, there is an agreement between the County Executive and the County Legislature, whereby transitional borrowing, as approved by the Nassau County Interim Finance Authority (NIFA), is providing for financing of tax certiorari refunds; the 2017 Adopted Budget includes the final \$60 million of the transitional borrowing. The Adopted Budget also includes \$15 million of operating funds, an increase of \$5 million compared to the 2016 Budget, to help fund the outstanding liability. In addition, the County intends to increase that funding level to \$30 million starting in 2018. Recognizing the need for a contingency plan to fund the tax cert liability, the County Executive is proposing that an additional line, such as that in Suffolk County, be added to Nassau’s tax bill for tax certiorari payments. However, it should be noted that for 2017 the levy will be \$0.

The savings that have been garnered on the residential properties was initiated for tax year 2011/2012. The implementation of a residential small claims settlement program has reduced and will continue to reduce the tax refund liability for the County. This successful initiative has resulted



in the County resolving nearly all residential small claims grievances - with the exception of condos and estate homes - prior to the finalization of the tax roll, which has provided homeowners with timely resolution of their challenges without generating costly refunds. In summary, these homeowners no longer pay property taxes they do not owe.

While challenges remain, they will not serve as obstacles to maintaining Nassau County's quality of life. The Administration will continue to improve operations and seek new efficiencies. However, it must be recognized that although the Administration has right-sized the government, the costs to maintain services does increase every year. In addition, it is recognized that Nassau County is not immune from the threats of terrorism and the other ills that threaten our way of life, which is resulting in hiring 150 additional police officers to combat these threats and preserve our residents' way of life.

Homeland security is a top priority given the current state of affairs throughout the world. Since 2009, terrorists have killed 90 people in the United States. In May 2016, Federal Bureau of Investigation Director James Comey estimated that out of the more than 1,000 active homegrown terror investigations, around 80 percent are linked to ISIS. Since 2014, 102 individuals have been arrested by authorities and 3 have been charged in absentia in ISIS-linked cases.<sup>1</sup> In response to this, the Nassau County Police Department (NCPD) has built a significant intelligence function related to homeland security that includes the issuance of regular intelligence bulletins, monitoring of social media, and working with local, state, and federal partners in law enforcement to ensure that critical intelligence is shared and received in real-time.

The NCPD takes great pride in the fact that Nassau County is among the safest communities of its size in the United States.<sup>2</sup> In the County, crime and shootings are down 24% since 2010. In addition to the dedicated men and women of the NCPD, rapid advances in technology have made it possible to effectively address and target crime patterns. The NCPD has been a leader in this transition with intelligence-led policing tactics, which uses statistics and complex analytical models to more effectively and efficiently direct police resources. Advancements in technology have made it possible for police officers to receive and input valuable intelligence through the computers within their patrol vehicles, enabling a more dynamic and interactive process. This pipeline of real-time intelligence has effectively turned these individual patrol vehicles into mobile police precincts, exponentially increasing the effectiveness of law enforcement.

Technology is very important to combating and preventing crime, but it does not completely reduce the need for people. There has been no more dangerous time in the world since 9/11. The Administration recognizes this and has provided the necessary resources in the 2017 Adopted Budget to safeguard the safety and security of the County's residents and visitors. Therefore, the County will be hiring additional officers and the 2017 Proposed Budget increases the number of sworn personnel from 2,350 to 2,500. In addition, the budgeted police civilian staff is increasing

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<sup>1</sup> Homeland Security Committee's Terror Threat Snapshot, August 2016

<sup>2</sup> New York State, Division of Criminal Justice Services' Uniform Crime Report

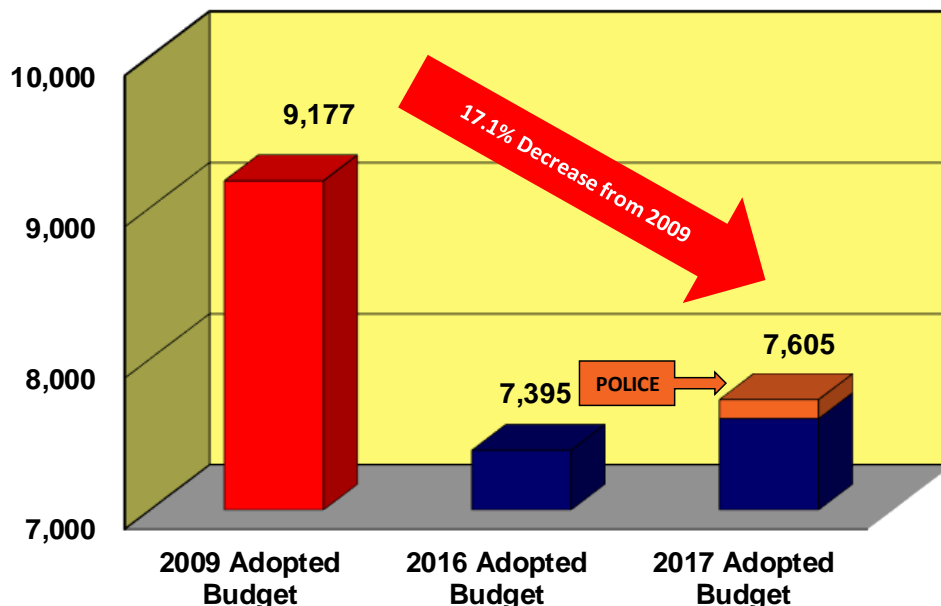


by 81 positions. These positions include police communication operators, security officers, police service aides who perform technical administrative functions that were previously performed by sworn members and intelligence analysts. There is a financial cost associated with increasing personnel, but the cost would have been significantly more if not for the labor agreements approved in 2014. The agreements brought historic first-time savings in areas such as contributions to the cost of health insurance for new employees and pension contributions for new police hires. Work rule changes and adjustments to vacation and compensatory leave will achieve additional savings.

The labor agreements, which are in place through 2017, bring cost certainty to the labor situation and minimize litigation risk. Collective bargaining units have given up wage increases for fiscal 2013, which reduced the County’s potential liability from an adverse court decision with respect to retroactive increases to \$101 million from \$232 million.

Workforce management has been critical to maintaining the fiscal health of the County. The County successfully reduced its workforce in each year from 2010 through 2015 through a combination of voluntary separation incentive programs, layoffs, and attrition. In 2009, the County’s budgeted workforce was 9,177 full-time employees. As a result of strong fiscal management, the County’s budgeted workforce is 7,625 positions for 2017. The adopted headcount for 2017 is a reduction of 16.9%, from 2009 authorized levels.

The chart below illustrates the workforce reduction since 2009.



The Mangano Administration will continue to optimize workforce levels while ensuring that all essential services are provided for all County residents.



In addition to enhancing funding for the NCPD, the Mangano Administration is including additional funding for the Nassau County District Attorney’s Office (NCDA). The NCDA requested an increase in both staffing and compensation levels for its Assistant District Attorney (ADA) workforce as it dedicates additional investigative and prosecutorial resources to fighting heroin and corruption. The requested adjustment was \$4.0 million over the 2016 allocation, which would enable the NCDA to grow to a standing labor force of 200 ADAs at salaries closer to those of neighboring jurisdictions. The NCDA has been subsisting at turn-of-the-century staffing levels while the court system, the profession of prosecution, the technological sophistication of crime, and the array of crime have all broadened in scope. In 2001, the NCDA had an allocation of 169 ADAs to staff nine bureaus; in 2016, it received an allocation of 178 ADAs to staff fifteen bureaus.

At current levels, an NCDA ADA with five years’ meritorious employment makes \$68,464. This amount is approximately less than as a second-year ADA employed by Suffolk or Westchester Counties. By year six, an NCDA ADA is making less than a third-year Suffolk, Rockland or Westchester ADA—indeed, the NCDA ADA is making 37% less than her counterpart in Westchester, 18% less than her counterpart in Suffolk, 16% less than her counterpart in Rockland, and 12% less than her counterpart in New York County. By the seventh year in her career, the NCDA ADA has earned \$58,777 less than the Suffolk ADA, \$51,959 less than the Rockland ADA, \$35,185 less than the New York ADA, and a staggering \$88,258 less than the Westchester ADA. This disparity has led to attrition at more than double the rate seen in recent years.

<b>Assistant District Attorney Salaries</b>						
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>
<i>New York</i>	\$62,500	\$65,500	\$68,500	\$71,500	\$74,500	\$78,000
<i>Suffolk</i>	\$66,268	\$69,243	\$72,219	\$75,377	\$78,718	\$82,267
<i>Rockland</i>	\$65,437	\$68,247	\$71,182	\$74,235	\$77,420	\$80,753
<i>Westchester</i>	\$61,883	\$69,347	\$76,166	\$82,441	\$88,726	\$95,010
<i>Nassau</i>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$63,138</b>	<b>\$64,175</b>	<b>\$68,464</b>	<b>\$69,538</b>

Based on the case made by the NCDA, the Administration agreed to increase the level of funding over a two-year period, which will increase the NCDA’s ability to fill its numerous vacant positions, increase retention and grow the office to the appropriate levels.

The funding of employee fringe benefits presents a major challenge for the County over the MYP time period. The County’s two major fringe benefit costs are health insurance and employee pensions. The combined cost over the MYP for fringe benefits is projected to grow by \$80.2 million or 14.9%. Because of this high cost, it was critical that the Administration achieved a required 15% contribution to the cost of health insurance from new union employees. Over time, this concession will yield significant savings to the County.



The sources of revenue required to support increased employee costs and enhanced police protection are limited. The Adopted MYP includes an increase in the police force – with increased police patrols and 911 operators, and the formation of special units that may be needed from time-to-time such as anti-terror. This increase in force provides our police department a greater ability to intensify police patrols throughout local communities and assign officers to special crime prevention units. To help fund these costs the MYP includes a public safety fee. The public safety fee will be assessed upon all traffic notice of liability (NOL) violations to safeguard, facilitate and encourage the health, safety and welfare of the residents and businesses of the County. This funding mechanism is required to preserve a quality level of police protection and public safety within Nassau County.

County's sales tax collections through December 15, 2016 are up approximately 1.8% from the comparable period in 2015. The major growth areas in 2016 have been in the motor vehicles, general merchandise stores and food services sectors. Limiting the growth has been the reduction in gasoline and fuel prices which is good news for motorists.

The 2017 Adopted Budget reflects modest growth of 1.4% compared to the growth seen in 2016. Progress in the regional economy and gradual easing of foreclosure pressures on the housing market will enable moderate increases in the future. The proximity to New York City's vibrant economy coupled with the steadying influence of healthcare positions Nassau for moderate growth in the longer term.

Public-private partnerships (P3) have played a vital role in Nassau's finances as the Administration explores innovative solutions to improve County operations. In 2014, the Nassau County Legislature approved a 20-year agreement for the operation and maintenance of the County sewer system with SUEZ Water Long Island Inc. (formerly United Water). This partnership with the County will reduce the cost of sewer operations and will generate additional savings throughout the term of the contract in excess of \$233 million. The contractual commitment with SUEZ Water Long Island Inc. is to reduce or pay County staffing costs by a minimum of \$10 million annually. In 2015 SUEZ Water Long Island Inc. paid the County approximately \$12 million for labor costs.

The County is on a path that continues to provide for financial stability. The Mangano Administration, together with the County Legislature and NIFA, will continue to provide an affordable government for taxpayers, while maintaining safety and working tirelessly to make Nassau County the best place to live, work and raise a family. County Executive Mangano has made expense reduction a priority. He has resolved the tax certiorari debt problem for both residential and commercial properties and has negotiated labor agreements that, for the first time in County history, require union employees to contribute towards the cost of health insurance.

The County Executive has created a more efficient government and has done so while maintaining all essential services and complying with all state and federal mandates.



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## **FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN**

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The tables that follow outline the County’s current estimate of baseline gaps and initiatives to keep the budget in balance.

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



**Table 1: 2017-2020  
Pre-Gap Closing Plan (Major Funds)**

Major Funds					
E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	888,115,576	905,898,854	910,564,742	915,208,830
	AB - FRINGE BENEFITS	545,884,179	566,767,327	592,411,790	618,091,769
	AC - WORKERS COMPENSATION	35,305,186	35,305,186	35,305,186	35,305,186
	BB - EQUIPMENT	1,992,372	2,008,909	2,008,909	2,008,909
	DD - GENERAL EXPENSES	36,286,835	36,831,093	37,240,617	37,478,672
	DE - CONTRACTUAL SERVICES	243,821,855	244,802,991	245,209,474	245,626,118
	DF - UTILITY COSTS	38,454,203	39,171,297	40,937,522	42,166,172
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	116,812,519	130,188,888	127,923,767	130,629,058
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	68,828,322	70,549,030	72,312,755
	GG - PRINCIPAL	94,230,001	107,700,170	119,024,999	130,395,000
	HH - INTERFUND CHARGES	27,484,271	27,243,188	24,479,896	24,197,064
	MM - MASS TRANSPORTATION	43,699,392	44,891,144	46,117,457	47,379,332
	NA - NCIFA EXPENDITURES	2,000,000	1,925,000	1,975,000	2,025,000
	OO - OTHER EXPENSE	277,914,254	239,784,693	238,032,821	222,986,417
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	137,190,000	139,933,800	142,732,476
	SS - RECIPIENT GRANTS	59,900,000	60,499,000	61,406,485	62,327,582
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	47,792,250	47,792,250	47,792,250
	XX - MEDICAID	236,570,744	249,795,962	247,826,793	247,826,793
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,970,979,140</b>	<b>3,020,559,108</b>	<b>3,064,743,416</b>	<b>3,103,912,321</b>
	<b>Interdepartmental Transfers</b>	<b>427,763,846</b>	<b>435,407,371</b>	<b>438,006,298</b>	<b>435,012,897</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,398,742,986</b>	<b>3,455,966,479</b>	<b>3,502,749,714</b>	<b>3,538,925,218</b>
REV	AA - FUND BALANCE	0	0	0	0
	BA - INT PENALTY ON TAX	35,200,000	35,200,000	35,200,000	35,200,000
	BC - PERMITS & LICENSES	20,224,235	19,224,235	20,224,235	19,224,235
	BD - FINES & FORFEITS	96,194,036	95,208,704	95,208,704	95,208,704
	BE - INVEST INCOME	979,000	979,000	979,000	979,000
	BF - RENTS & RECOVERIES	23,733,780	24,713,780	24,713,780	24,713,780
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,000	14,400,000	14,400,000
	BH - DEPT REVENUES	242,628,063	237,828,063	237,828,063	237,828,063
	BO - PAYMENT IN LIEU OF TAXES	42,346,721	42,289,884	41,017,919	40,426,882
	BQ - CAPITAL RESOURCES FROM DEBT	63,450,000	3,243,795	3,243,795	3,243,795
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	80,118,426	84,764,250	85,117,893	87,696,509
	IF - INTERFUND TRANSFERS	8,000,000	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	137,083,311	138,219,832	139,347,703	140,465,175
	SA - STATE AID REIMBURSEMENT OF EXPENSES	211,984,590	213,434,040	214,911,416	216,417,266
	TA - SALES TAX COUNTYWIDE	1,054,394,190	1,080,754,045	1,107,772,896	1,135,467,218
	TB - PART COUNTY SALES TAX	88,097,286	89,327,421	91,560,606	93,849,621
	TL - PROPERTY TAX	816,994,240	808,203,589	806,579,408	806,305,368
	TO - OTB 5% TAX	2,511,262	2,392,034	2,279,302	2,172,712
	TX - SPECIAL TAXES	29,640,000	29,640,000	29,640,000	29,640,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,970,979,140</b>	<b>2,939,822,671</b>	<b>2,970,024,720</b>	<b>3,003,238,329</b>
	<b>Interdepartmental Transfers</b>	<b>427,763,846</b>	<b>435,407,372</b>	<b>438,006,298</b>	<b>435,012,897</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>3,398,742,986</b>	<b>3,375,230,043</b>	<b>3,408,031,018</b>	<b>3,438,251,226</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>(80,736,435)</b>	<b>(94,718,696)</b>	<b>(100,673,992)</b>



**Table 2: 2017-2020  
Gap Closing Plan (Major Funds)  
(In millions)**

<b>MYP 2017 - 2020</b>			
	<b>2018 Plan</b>	<b>2019 Plan</b>	<b>2020 Plan</b>
<b>Current Baseline Surplus / (Gap)</b>	<b>(80.7)</b>	<b>(94.7)</b>	<b>(100.7)</b>
<b><u>Gap Closing Options</u></b>			
<b><u>Expense/Revenue Actions</u></b>			
Revenue Initiatives	30.0	32.0	37.0
Workforce Management	10.0	12.0	15.0
Program/OTPS Reduction	6.0	6.0	7.0
Health Insurance Cost Reduction	5.0	5.5	7.0
SUEZ Water Long Island Inc. Synergy Savings	4.0	9.0	9.2
eGovernment Revenues	1.0	2.0	4.0
ERP Implementation	1.0	2.0	3.0
Public Private Partnership (P3)	20.0	20.0	20.0
County's District Energy Facility	-	10.0	10.0
Strategic Sourcing	-	3.0	4.0
Building Consolidation Efficiencies	-	1.0	4.0
<b><u>NYS Actions</u></b>			
Mandate Reform	28.7	28.7	28.7
Other NYS Legislative Actions	5.0	5.0	5.0
E-911 Reimbursement	3.5	6.9	6.9
NYS Highway Traffic Offense Reimbursement	2.9	5.7	5.7
Hotel Motel Tax Rate Increase	2.4	4.8	4.8
<b>Gap Closing Options</b>	<b>119.4</b>	<b>153.6</b>	<b>171.3</b>
<b>Surplus/ (Deficit) After Gap Closing Actions</b>	<b>38.7</b>	<b>58.9</b>	<b>70.6</b>



## **Discussion of Gap Closing Actions**

### *Revenue Initiatives*

Annually, the County reviews the various fees it charges for services to determine if they reflect increased costs. In addition, the Administration is committed to cost saving/revenue generating initiatives that would offset the growth of recurring expenses.

### *Workforce Management*

Every year the Mangano Administration has proven its ability to manage operations with fewer positions than are in the budget. The Administration will continue to optimize workforce levels while ensuring that the County provides essential services for all Nassau County residents. By analyzing the impact of each vacancy as it materializes, additional opportunities exist for savings. The savings can come from eliminating vacant positions, backfilling at lower salaries, and delayed hiring.

### *Program/OTPS Reduction*

The MYP is based on the Administration's best assumptions as to how much it will cost to provide the necessary level of services. The Administration continues to develop creative ways to reduce costs, often with better service. The County will continue to explore public-private partnerships, consolidate departments, and renegotiate contracts to achieve savings for taxpayers.

### *Health Insurance Cost Reduction*

The County is exploring various options to reduce health premium costs. Aetna Inc. was selected to provide an insurance plan at a cost that is fifteen percent lower than the NYSHIP Base Plan for employees hired after April 1, 2014. The Administration continues to explore other premium cost saving options and will seek savings as collective bargaining contracts sunset at the end of 2017. Additional opportunities exist for savings in both dental and optical plans as the County is in the selection process for a dental provider.

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

The County has committed to ensuring that there will not be layoffs to its workforce due to its contract with *SUEZ Water Long Island Inc.* The transaction guarantees \$10 million in labor savings annually. County employees not being utilized by *SUEZ Water Long Island Inc.* are being utilized to optimize workforce productivity in areas of County operations that can substantially reduce the use and cost of overtime, generate revenues, or decrease payments for services performed by contracted vendors.

### *eGovernment*

The County is exploring opportunities to develop and utilize internet-based technologies to improve resident and business interaction with County government. These improvements will enhance customer service, reduce costs, improve productivity, and increase revenue.



### *ERP Implementation*

The new enterprise resource planning (ERP) system will streamline core business processes that will lead to efficiencies and savings. This initiative, recommended by Grant Thornton LLP, is currently underway and the first phase (Personnel and Payroll) is anticipated to be operational by the end of the first quarter of 2017.

### *Public-Private Partnership (“P3”)*

One of the largest components of the gap closing measures is a P3 for the sewer system. The Nassau County sewer system is one of the largest sewer systems in the State of New York. Unfortunately, the value of the system is not optimized and current sewer revenues are insufficient to meet the system’s future needs. The administration identified a decades old operational deficit which relies upon reserves to balance the budget. Since 2011, the administration has sought to retain an expert to analyze all alternatives to raising rates prior to making a final determination for the future capital and operational needs of the system.

The County is currently in the process of selecting a financial advisor to explore a Public-Private Partnership (P3) to improve service to County residents and our infrastructure assets. The County’s financial advisor for the potential sewer P3 is essential as the complexity and importance of a well thought-out and executed process will determine the success of the overall project. The following is a highlight of the various functions that the advisor will perform:

- Assess and define the project scope to best meet County goals on risk transfer objectives
- Advise on policy and commercial interest related to a potential P3 and or other structure
- Establish and refine project goals
- Assist in stakeholder and market outreach and communications
- Recommend strategies to maximize competition amongst potential proposers
- Assist in the architecture of the proposed solution to incentivize stakeholders, and secure efficiencies and asset conditions upon the termination of the agreement
- Recommend strategies to maximize the application of proceeds to address/improve structural gap



### Why Utilize Public-Private Partnerships?

- ✓ Better asset, delivered faster and maintained over the long-term to a consistent standard
- ✓ A whole-life solution with rigorous hand-back standards
- ✓ Retained ownership of property and control of facility
- ✓ Contract improves control over schedule, operations and maintenance
- ✓ Predictable payment stream with smoother budget profile
- ✓ Private sector takes capital and maintenance cost risk
- ✓ Potential to deliver asset under long-term performance-based contract
- ✓ Implementation of repayment mechanism based on performance

The P3 transaction would be designed to ensure a high quality of service for all users of the system while also accomplishing a number of the County’s key objectives. The transaction would provide for continued County ownership and oversight of the sewer system, improve safety and environmental performance, transfer risk of compliance of environmental regulations to the concessionaire and guarantee performance and service levels over the long-term to optimize asset performance. Residents would benefit from improved customer service, an identified single point of accountability for service delivery, as well as from consistency with the United Water operations contract and a stable and transparent rate structure.

The P3 transaction would also deliver some key financial benefits. The County would retire sewer debt and reduce total County debt, which will ensure recurring debt service savings and improve cash flow liquidity. In addition, the County would transfer risk of long-term capital investment to the concessionaire to achieve the County-agreed asset condition. The P3 would give the County the opportunity to reinvest proceeds and make strategic investments that will lead to achieving the fiscal balance required by NIFA by 2018.

#### *County’s District Energy Facility*

The agreement between Nassau County and Suez Energy NA, the current operator of the County’s 57 megawatt cogeneration plant in Uniondale, which was set to expire June 1, 2016 was extended to May 31, 2018. This extension agreement has allowed for substantial savings for the term of the contract. This plant provides Long Island Power Authority with safe, locally-produced electric power as well as thermal energy in the form of steam, chilled water, and high temperature hot water for cooling and heating purposes to several institutions and buildings in and around the Nassau Hub, including Nassau Community College, Nassau University Medical Center, the Nassau Veterans Memorial Coliseum, the Long Island Marriot Hotel, and the Nassau County Aquatic Center. The extension allows Nassau County to explore opportunities in depth that



leverage and reimagine the use of the facility as an important clean and sustainable power resource and economic development tool.

The County is currently exploring a potential public-private partnership that could result in the sale, lease, or private operation of the County's district energy facility. The plant consists of a combined heat and power facility and central utility plant that provides thermal and electrical energy to the marketplace. The request for proposals was issued in January of 2016 and the responses are being reviewed.

### *Strategic Sourcing*

The County continues to pursue efficiencies and savings through strategic sourcing as recommended by Grant Thornton LLP in its NIFA-commissioned report. The County has retained a vendor and has already garnered savings.

### *Building Consolidation Efficiencies*

The County's dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County has hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The Administration will continue to reduce overall rental costs, as it did with the lease at 60 Charles Lindbergh and generate new revenues through sales.

### *Mandate Reform*

New York State has begun to realize the enormous burdens placed on local governments through State-mandated programs. Recent audits performed by the State Comptroller highlight skyrocketing costs and fraud within pre-school special education programs throughout New York State. The County believes that numerous cost containment opportunities exist within these programs and other State-mandated programs.

### *NYS Legislative Initiatives:*

The County could be seeking NYS legislation for revisions on Department of Motor Vehicles Registration Fees provided in the New York Tax Law section 1202(e) and VTL 401(6)(d)(ii) for non-commercial vehicles 3,500 lbs. or less, non-commercial vehicles in excess of 3,500 lbs, and for commercial vehicles.

### *E-911 Reimbursement*

The County will seek State approval to amend current County law and increase the reimbursement on certain telecommunication equipment and telephone service supplier customers in relation to providing an enhanced 911 (E911) emergency telephone system in the County. This would enable the County to raise revenue needed to cover costs associated with providing this technology within the County.



*NYS Highway Traffic Offense Reimbursement*

The County will seek approval of State legislation providing a mandatory reimbursement for traffic offenses for incidents occurring on the Long Island Expressway, the Seaford-Oyster Bay Expressway or Sunrise Highway. This will reimburse the County for NCPD costs associated with patrolling State roadways.

*Hotel/Motel Tax Rate Increase*

The County will seek approval of State legislation to provide for an increase in the Hotel/Motel Tax rate within the county from 3 percent to 5.875 percent, which is the tax rate allowed within the City of New York.



# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



**Table 3: 2017-2020  
After-Gap Closing Plan (Major Funds)**

Major Funds					
E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	888,115,576	897,048,854	896,964,742	899,208,830
	AB - FRINGE BENEFITS	545,884,179	556,167,327	578,511,790	601,391,769
	AC - WORKERS COMPENSATION	35,305,186	35,305,186	35,305,186	35,305,186
	BB - EQUIPMENT	1,992,372	2,008,909	2,008,909	2,008,909
	DD - GENERAL EXPENSES	36,286,835	36,831,093	37,240,617	37,478,672
	DE - CONTRACTUAL SERVICES	243,821,855	238,302,991	235,209,474	233,126,118
	DF - UTILITY COSTS	38,454,203	39,171,297	40,937,522	42,166,172
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	116,812,519	119,188,888	117,523,767	120,529,058
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	68,828,322	70,549,030	72,312,755
	GG - PRINCIPAL	94,230,001	98,700,170	109,424,999	120,495,000
	HH - INTERFUND CHARGES	27,484,271	27,243,188	24,479,896	24,197,064
	MM - MASS TRANSPORTATION	43,699,392	21,241,144	22,417,457	23,679,332
	NA - NCIFA EXPENDITURES	2,000,000	1,925,000	1,975,000	2,025,000
	OO - OTHER EXPENSE	277,914,254	239,784,693	237,032,821	218,986,417
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	132,190,000	134,933,800	137,732,476
	SS - RECIPIENT GRANTS	59,900,000	60,499,000	61,406,485	62,327,582
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	47,792,250	47,792,250	47,792,250
	XX - MEDICAID	236,570,744	249,795,962	247,826,793	247,826,793
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,970,979,140</b>	<b>2,945,959,108</b>	<b>2,977,543,416</b>	<b>3,006,012,321</b>
	<b>Interdepartmental Transfers</b>	<b>427,763,846</b>	<b>435,407,371</b>	<b>438,006,298</b>	<b>435,012,897</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,398,742,986</b>	<b>3,381,366,479</b>	<b>3,415,549,714</b>	<b>3,441,025,218</b>
REV	AA - FUND BALANCE	0	0	0	0
	BA - INT PENALTY ON TAX	35,200,000	35,200,000	35,200,000	35,200,000
	BC - PERMITS & LICENSES	20,224,235	19,224,235	20,224,235	19,224,235
	BD - FINES & FORFEITS	96,194,036	98,108,704	100,908,704	100,908,704
	BE - INVEST INCOME	979,000	979,000	979,000	979,000
	BF - RENTS & RECOVERIES	23,733,780	24,713,780	34,713,780	34,713,780
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,000	14,400,000	14,400,000
	BH - DEPT REVENUES	242,628,063	268,828,063	271,828,063	278,828,063
	BO - PAYMENT IN LIEU OF TAXES	42,346,721	42,289,884	41,017,919	40,426,882
	BQ - CAPITAL RESOURCES FROM DEBT	63,450,000	3,243,795	3,243,795	3,243,795
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	80,118,426	84,764,250	85,117,893	87,696,509
	IF - INTERFUND TRANSFERS	8,000,000	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	137,083,311	138,219,832	139,347,703	140,465,175
	SA - STATE AID REIMBURSEMENT OF EXPENSES	211,984,590	213,434,040	214,911,416	216,417,266
	TA - SALES TAX COUNTYWIDE	1,054,394,190	1,080,754,045	1,107,772,896	1,135,467,218
	TB - PART COUNTY SALES TAX	88,097,286	89,327,421	91,560,606	93,849,621
	TL - PROPERTY TAX	816,994,240	808,203,589	806,579,408	806,305,368
	TO - OTB 5% TAX	2,511,262	2,392,034	2,279,302	2,172,712
	TX - SPECIAL TAXES	29,640,000	40,540,000	46,340,000	46,340,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,970,979,140</b>	<b>2,984,622,671</b>	<b>3,036,424,720</b>	<b>3,076,638,329</b>
	<b>Interdepartmental Transfers</b>	<b>427,763,846</b>	<b>435,407,372</b>	<b>438,006,298</b>	<b>435,012,897</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>3,398,742,986</b>	<b>3,420,030,043</b>	<b>3,474,431,018</b>	<b>3,511,651,226</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>38,663,564</b>	<b>58,881,304</b>	<b>70,626,008</b>



## **FUND AND DEPARTMENTAL DETAIL**



# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND					
E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	392,340,341	403,841,898	407,021,074	410,310,313
	AB - FRINGE BENEFITS	258,894,623	264,373,646	276,559,367	288,838,199
	AC - WORKERS COMPENSATION	20,788,214	20,788,214	20,788,214	20,788,214
	BB - EQUIPMENT	1,089,538	1,098,581	1,098,581	1,098,581
	DD - GENERAL EXPENSES	27,172,046	27,480,952	27,621,423	27,703,078
	DE - CONTRACTUAL SERVICES	226,649,024	227,487,626	227,894,108	228,310,752
	DF - UTILITY COSTS	33,747,639	34,345,971	35,958,884	37,062,113
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	68,828,322	70,549,030	72,312,755
	HD - DEBT SERVICE CHARGEBACKS	313,537,375	320,713,405	323,999,031	321,106,084
	HF - INTER DEPARTMENTAL CHARGES	44,490,332	44,490,332	44,490,332	44,490,332
	HH - INTERFUND CHARGES	27,484,271	27,243,188	24,479,896	24,197,064
	MM - MASS TRANSPORTATION	43,699,392	44,891,144	46,117,457	47,379,332
	NA - NCIFA EXPENDITURES	2,000,000	1,925,000	1,975,000	2,025,000
	OO - OTHER EXPENSE	112,565,817	87,960,066	88,363,056	88,774,983
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	137,190,000	139,933,800	142,732,476
	SS - RECIPIENT GRANTS	59,900,000	60,499,000	61,406,485	62,327,582
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	47,792,250	47,792,250	47,792,250
	XX - MEDICAID	236,570,744	249,795,962	247,826,793	247,826,793
<b>EXP Total</b>		<b>2,123,437,109</b>	<b>2,144,680,390</b>	<b>2,169,877,659</b>	<b>2,192,498,840</b>
REV	AA - FUND BALANCE	0	0	0	0
	BA - INT PENALTY ON TAX	35,200,000	35,200,000	35,200,000	35,200,000
	BC - PERMITS & LICENSES	14,524,235	13,524,235	14,524,235	13,524,235
	BD - FINES & FORFEITS	66,502,315	66,084,818	66,084,818	66,084,818
	BE - INVEST INCOME	947,000	947,000	947,000	947,000
	BF - RENTS & RECOVERIES	23,667,640	24,647,640	24,647,640	24,647,640
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,000	14,400,000	14,400,000
	BH - DEPT REVENUES	205,094,963	200,294,963	200,294,963	200,294,963
	BJ - INTERDEPT REVENUES	76,959,200	76,959,200	76,959,200	76,959,200
	BO - PAYMENT IN LIEU OF TAXES	16,246,085	16,189,248	14,917,283	14,326,246
	BQ - CAPITAL RESOURCES FROM DEBT	60,000,000	0	0	0
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	48,658,084	47,418,501	43,446,209	44,372,571
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	131,206,509	132,343,030	133,490,916	134,650,280
	IF - INTERFUND TRANSFERS	8,000,000	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	211,215,590	212,665,040	214,142,416	215,648,266
	TA - SALES TAX COUNTYWIDE	1,054,394,190	1,080,754,045	1,107,772,896	1,135,467,218
	TB - PART COUNTY SALES TAX	88,097,286	89,327,421	91,560,606	93,849,621
	TL - PROPERTY TAX	57,628,750	48,838,099	47,213,918	46,939,878
	TO - OTB 5% TAX	2,511,262	2,392,034	2,279,302	2,172,712
	TX - SPECIAL TAXES	5,184,000	5,184,000	5,184,000	5,184,000
<b>REV Total</b>		<b>2,123,437,109</b>	<b>2,087,169,273</b>	<b>2,113,065,401</b>	<b>2,144,668,649</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



<b>FIRE COMMISSION FUND</b>					
<b>E/R</b>	<b>Object</b>	<b>2017 Adopted Budget</b>	<b>2018 Adopted Plan</b>	<b>2019 Adopted Plan</b>	<b>2020 Adopted Plan</b>
EXP	AA - SALARIES, WAGES & FEES	11,361,969	11,619,515	11,753,763	11,877,915
	AB - FRINGE BENEFITS	5,864,055	6,174,040	6,434,831	6,691,064
	BB - EQUIPMENT	45,914	46,295	46,295	46,295
	DD - GENERAL EXPENSES	271,422	273,675	273,675	273,675
	DE - CONTRACTUAL SERVICES	4,827,021	4,867,085	4,867,085	4,867,085
	HD - DEBT SERVICE CHARGEBACKS	790,765	805,413	808,959	786,507
	HF - INTER DEPARTMENTAL CHARGES	2,439,773	2,439,773	2,439,773	2,439,773
<b>EXP Total</b>		<b>25,600,919</b>	<b>26,225,796</b>	<b>26,624,381</b>	<b>26,982,315</b>
REV	BH - DEPT REVENUES	8,900,600	8,900,600	8,900,600	8,900,600
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	SA - STATE AID REIMBURSEMENT OF EXPENSES	180,000	180,000	180,000	180,000
	TL - PROPERTY TAX	16,115,628	16,115,628	16,115,628	16,115,628
<b>REV Total</b>		<b>25,600,919</b>	<b>25,600,919</b>	<b>25,600,919</b>	<b>25,600,919</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## POLICE DISTRICT FUND

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	241,339,193	245,975,298	246,653,854	247,238,933
	AB - FRINGE BENEFITS	132,253,973	139,302,011	145,495,593	151,672,877
	AC - WORKERS COMPENSATION	8,632,821	8,632,821	8,632,821	8,632,821
	BB - EQUIPMENT	294,358	296,801	296,801	296,801
	DD - GENERAL EXPENSES	4,949,313	5,083,107	5,239,306	5,330,105
	DE - CONTRACTUAL SERVICES	999,728	1,008,026	1,008,026	1,008,026
	DF - UTILITY COSTS	1,354,564	1,400,606	1,477,852	1,528,707
	HD - DEBT SERVICE CHARGEBACKS	2,240,553	2,243,186	2,252,745	2,247,137
	HF - INTER DEPARTMENTAL CHARGES	20,246,736	20,246,736	20,246,736	20,246,736
<b>EXP Total</b>		<b>412,311,239</b>	<b>424,188,591</b>	<b>431,303,734</b>	<b>438,202,142</b>
REV	AA - FUND BALANCE	0	0	0	0
	BC - PERMITS & LICENSES	4,820,000	4,820,000	4,820,000	4,820,000
	BD - FINES & FORFEITS	1,300,000	1,300,000	1,300,000	1,300,000
	BE - INVEST INCOME	20,000	20,000	20,000	20,000
	BH - DEPT REVENUES	3,450,000	3,450,000	3,450,000	3,450,000
	BJ - INTERDEPT REVENUES	1,670,232	1,670,232	1,670,232	1,670,232
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFUND CHARGES REVENUE	150,000	150,000	150,000	150,000
	TL - PROPERTY TAX	384,142,945	384,142,945	384,142,945	384,142,945
<b>REV Total</b>		<b>412,311,239</b>	<b>412,311,239</b>	<b>412,311,239</b>	<b>412,311,239</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## POLICE HEADQUARTER FUND

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	243,074,073	244,462,144	245,136,051	245,781,670
	AB - FRINGE BENEFITS	148,871,528	156,917,630	163,922,000	170,889,630
	AC - WORKERS COMPENSATION	5,884,151	5,884,151	5,884,151	5,884,151
	BB - EQUIPMENT	562,562	567,231	567,231	567,231
	DD - GENERAL EXPENSES	3,894,054	3,993,360	4,106,213	4,171,815
	DE - CONTRACTUAL SERVICES	11,346,082	11,440,254	11,440,254	11,440,254
	DF - UTILITY COSTS	3,352,000	3,424,720	3,500,786	3,575,352
	HD - DEBT SERVICE CHARGEBACKS	20,449,720	20,899,934	20,200,130	20,127,736
	HF - INTER DEPARTMENTAL CHARGES	23,568,592	23,568,592	23,568,592	23,568,592
<b>EXP Total</b>		<b>461,002,762</b>	<b>471,158,017</b>	<b>478,325,409</b>	<b>486,006,430</b>
REV	BC - PERMITS & LICENSES	880,000	880,000	880,000	880,000
	BD - FINES & FORFEITS	28,391,721	27,823,887	27,823,887	27,823,887
	BE - INVEST INCOME	12,000	12,000	12,000	12,000
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	25,182,500	25,182,500	25,182,500	25,182,500
	BJ - INTERDEPT REVENUES	12,116,001	12,116,001	12,116,001	12,116,001
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND CHARGES REVENUE	200,000	200,000	200,000	200,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	1,064,600	1,064,600	1,064,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	359,106,917	359,106,917	359,106,917	359,106,917
	TX - SPECIAL TAXES	24,456,000	24,456,000	24,456,000	24,456,000
<b>REV Total</b>		<b>461,002,762</b>	<b>460,434,928</b>	<b>460,434,928</b>	<b>460,434,928</b>



# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



<b>DEBT SERVICE FUND</b>					
<b>E/R</b>	<b>Object</b>	<b>2017 Adopted Budget</b>	<b>2018 Adopted Plan</b>	<b>2019 Adopted Plan</b>	<b>2020 Adopted Plan</b>
EXP	FF - INTEREST	116,812,519	130,188,888	127,923,767	130,629,058
	GG - PRINCIPAL	94,230,001	107,700,170	119,024,999	130,395,000
	OO - OTHER EXPENSE	165,348,437	151,824,627	149,669,765	134,211,434
<b>EXP Total</b>		<b>376,390,957</b>	<b>389,713,685</b>	<b>396,618,531</b>	<b>395,235,492</b>
REV	BQ - CAPITAL RESOURCES FROM DEBT	3,450,000	3,243,795	3,243,795	3,243,795
	BV - DEBT SERVICE CHARGEBACK REVENUE	337,018,413	344,661,939	347,260,865	344,267,464
	BW - INTERFUND CHARGES REVENUE	31,110,342	36,995,749	41,321,684	42,973,938
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,812,202	4,812,202	4,792,187	4,750,295
<b>REV Total</b>		<b>376,390,957</b>	<b>389,713,685</b>	<b>396,618,531</b>	<b>395,235,492</b>

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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	288,835	289,688	290,100	290,476
	DD - GENERAL EXPENSES	11,300	11,394	11,394	11,394
	DE - CONTRACTUAL SERVICES	50,000	50,415	50,415	50,415
<b>EXP Total</b>		<b>350,135</b>	<b>351,496</b>	<b>351,909</b>	<b>352,285</b>

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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	2,390,050	2,440,241	2,464,544	2,486,658
	DD - GENERAL EXPENSES	33,831	34,112	34,112	34,112
<b>EXP Total</b>		<b>2,423,881</b>	<b>2,474,353</b>	<b>2,498,656</b>	<b>2,520,769</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## AS - ASSESSMENT DEPARTMENT

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	9,591,930	9,811,942	9,918,982	10,016,484
	DD - GENERAL EXPENSES	303,251	305,768	305,768	305,768
	DE - CONTRACTUAL SERVICES	756,264	762,541	762,541	762,541
<b>EXP Total</b>		<b>10,651,445</b>	<b>10,880,251</b>	<b>10,987,291</b>	<b>11,084,793</b>
REV	BH - DEPT REVENUES	42,673,896	42,673,896	42,673,896	42,673,896
<b>REV Total</b>		<b>42,673,896</b>	<b>42,673,896</b>	<b>42,673,896</b>	<b>42,673,896</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## AT - COUNTY ATTORNEY

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	8,228,230	8,281,363	8,307,486	8,331,338
	BB - EQUIPMENT	14,499	14,619	14,619	14,619
	DD - GENERAL EXPENSES	605,108	610,130	610,130	610,130
	DE - CONTRACTUAL SERVICES	5,171,310	5,214,232	5,214,232	5,214,232
<b>EXP Total</b>		<b>14,019,147</b>	<b>14,120,345</b>	<b>14,146,468</b>	<b>14,170,320</b>
REV	BD - FINES & FORFEITS	610,000	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	745,000	745,000	745,000	745,000
	BH - DEPT REVENUES	10,200,000	5,400,000	5,400,000	5,400,000
	BJ - INTERDEPT REVENUES	905,789	905,789	905,789	905,789
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	215,000	215,000	215,000	215,000
<b>REV Total</b>		<b>12,675,789</b>	<b>7,875,789</b>	<b>7,875,789</b>	<b>7,875,789</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	816,835	4,492,052	4,492,052	4,492,052
	AB - FRINGE BENEFITS	25,321,272	26,664,799	28,086,692	29,591,551
	AC - WORKERS COMPENSATION	8,447,944	8,447,944	8,447,944	8,447,944
	BB - EQUIPMENT	4,833	4,873	4,873	4,873
	DD - GENERAL EXPENSES	110,714	111,633	111,633	111,633
	DE - CONTRACTUAL SERVICES	2,458,545	2,478,951	2,478,951	2,478,951
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	68,828,322	70,549,030	72,312,755
	HD - DEBT SERVICE CHARGEBACKS	313,537,375	320,713,405	323,999,031	321,106,084
	HF - INTER DEPARTMENTAL CHARGES	3,616,556	3,616,556	3,616,556	3,616,556
	HH - INTERFUND CHARGES	27,484,271	27,243,188	24,479,896	24,197,064
	NA - NCIFA EXPENDITURES	2,000,000	1,925,000	1,975,000	2,025,000
	OO - OTHER EXPENSE	26,237,376	46,406,556	46,579,976	46,757,742
<b>EXP Total</b>		<b>477,185,303</b>	<b>510,933,278</b>	<b>514,821,633</b>	<b>515,142,205</b>
REV	AA - FUND BALANCE	0	0	0	0
	BD - FINES & FORFEITS	900,000	900,000	900,000	900,000
	BF - RENTS & RECOVERIES	5,500,500	5,500,500	5,500,500	5,500,500
	BG - REVENUE OFFSET TO EXPENSE	13,800,000	13,800,000	13,800,000	13,800,000
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	51,599,945	51,599,945	51,599,945	51,599,945
	BO - PAYMENT IN LIEU OF TAXES	16,246,085	16,189,248	14,917,283	14,326,246
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	40,883,256	40,643,673	36,671,381	37,597,743
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	92,400	92,400	92,400	92,400
	SA - STATE AID REIMBURSEMENT OF EXPENSES	732,200	732,200	732,200	732,200
	TA - SALES TAX COUNTYWIDE	1,054,394,190	1,080,754,045	1,107,772,896	1,135,467,218
	TB - PART COUNTY SALES TAX	88,097,286	89,327,421	91,560,606	93,849,621
	TL - PROPERTY TAX	57,628,750	48,838,099	47,213,918	46,939,878
	TO - OTB 5% TAX	2,511,262	2,392,034	2,279,302	2,172,712
<b>REV Total</b>		<b>1,336,005,874</b>	<b>1,371,389,564</b>	<b>1,393,660,431</b>	<b>1,423,598,464</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	1,951,835	1,992,545	2,012,307	2,030,299
	BB - EQUIPMENT	11,223	11,316	11,316	11,316
	DD - GENERAL EXPENSES	14,912	15,036	15,036	15,036
<b>EXP Total</b>		<b>1,977,970</b>	<b>2,018,897</b>	<b>2,038,659</b>	<b>2,056,651</b>
REV	BC - PERMITS & LICENSES	5,425,050	4,425,050	5,425,050	4,425,050
	BD - FINES & FORFEITS	400,000	400,000	400,000	400,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
<b>REV Total</b>		<b>5,870,250</b>	<b>4,870,250</b>	<b>5,870,250</b>	<b>4,870,250</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	115,348,423	116,676,298	117,372,480	118,391,847
	AC - WORKERS COMPENSATION	9,856,359	9,856,359	9,856,359	9,856,359
	BB - EQUIPMENT	32,608	32,879	32,879	32,879
	DD - GENERAL EXPENSES	3,241,437	3,268,341	3,268,341	3,268,341
	DE - CONTRACTUAL SERVICES	17,195,537	17,603,167	18,009,650	18,426,294
	DF - UTILITY COSTS	1,790,912	1,818,935	1,917,701	1,981,097
<b>EXP Total</b>		<b>147,465,276</b>	<b>149,255,979</b>	<b>150,457,409</b>	<b>151,956,816</b>
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,250,000	2,250,000	2,250,000	2,250,000
	BJ - INTERDEPT REVENUES	150,000	150,000	150,000	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,357,875	4,357,875	4,357,875	4,357,875
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	55,000	55,000	55,000
<b>REV Total</b>		<b>7,125,875</b>	<b>7,125,875</b>	<b>7,125,875</b>	<b>7,125,875</b>



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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## CE - COUNTY EXECUTIVE

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	2,009,333	2,009,333	2,009,333	2,009,333
	DD - GENERAL EXPENSES	80,000	80,664	80,664	80,664
	DE - CONTRACTUAL SERVICES	215,000	216,785	216,785	216,785
<b>EXP Total</b>		<b>2,304,333</b>	<b>2,306,782</b>	<b>2,306,782</b>	<b>2,306,782</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	2,353,022	2,390,339	2,408,652	2,425,366
	DD - GENERAL EXPENSES	1,162,494	1,172,143	1,172,143	1,172,143
<b>EXP Total</b>		<b>3,515,516</b>	<b>3,562,481</b>	<b>3,580,794</b>	<b>3,597,508</b>
REV	BJ - INTERDEPT REVENUES	539,428	539,428	539,428	539,428
<b>REV Total</b>		<b>539,428</b>	<b>539,428</b>	<b>539,428</b>	<b>539,428</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## CL - COUNTY CLERK

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	5,610,211	5,709,771	5,758,177	5,802,264
	BB - EQUIPMENT	50,000	50,415	50,415	50,415
	DD - GENERAL EXPENSES	305,000	307,532	307,532	307,532
	DE - CONTRACTUAL SERVICES	505,000	509,192	509,192	509,192
<b>EXP Total</b>		<b>6,470,211</b>	<b>6,576,909</b>	<b>6,625,315</b>	<b>6,669,402</b>
REV	BD - FINES & FORFEITS	44,000	44,000	44,000	44,000
	BF - RENTS & RECOVERIES	2,000	2,000	2,000	2,000
	BH - DEPT REVENUES	51,332,400	51,332,400	51,332,400	51,332,400
<b>REV Total</b>		<b>51,378,400</b>	<b>51,378,400</b>	<b>51,378,400</b>	<b>51,378,400</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## CO - COUNTY COMPTROLLER

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	6,878,469	7,019,405	7,088,168	7,150,845
	BB - EQUIPMENT	5,000	5,042	5,042	5,042
	DD - GENERAL EXPENSES	127,000	128,054	128,054	128,054
	DE - CONTRACTUAL SERVICES	883,000	890,329	890,329	890,329
<b>EXP Total</b>		<b>7,893,469</b>	<b>8,042,830</b>	<b>8,111,593</b>	<b>8,174,269</b>
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	12,300	12,300	12,300	12,300
<b>REV Total</b>		<b>262,300</b>	<b>262,300</b>	<b>262,300</b>	<b>262,300</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## CS - CIVIL SERVICE

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	5,362,298	5,470,295	5,522,610	5,570,216
	DD - GENERAL EXPENSES	443,446	447,127	447,127	447,127
	DE - CONTRACTUAL SERVICES	14,499	14,619	14,619	14,619
<b>EXP Total</b>		<b>5,820,243</b>	<b>5,932,041</b>	<b>5,984,356</b>	<b>6,031,962</b>
REV	BF - RENTS & RECOVERIES	106,235	106,235	106,235	106,235
	BH - DEPT REVENUES	1,592,400	1,592,400	1,592,400	1,592,400
<b>REV Total</b>		<b>1,698,635</b>	<b>1,698,635</b>	<b>1,698,635</b>	<b>1,698,635</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## CT - COURTS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AB - FRINGE BENEFITS	1,251,891	1,323,790	1,399,855	1,480,326
<b>EXP Total</b>		<b>1,251,891</b>	<b>1,323,790</b>	<b>1,399,855</b>	<b>1,480,326</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,095,151	1,095,151	1,095,151	1,095,151
<b>REV Total</b>		<b>1,095,151</b>	<b>1,095,151</b>	<b>1,095,151</b>	<b>1,095,151</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



<b>DA - DISTRICT ATTORNEY</b>					
<b>E/R</b>	<b>Object</b>	<b>2017 Adopted Budget</b>	<b>2018 Adopted Plan</b>	<b>2019 Adopted Plan</b>	<b>2020 Adopted Plan</b>
EXP	AA - SALARIES, WAGES & FEES	36,336,064	37,591,900	37,726,306	37,850,809
	BB - EQUIPMENT	65,500	66,044	66,044	66,044
	DD - GENERAL EXPENSES	948,000	955,868	955,868	955,868
	DE - CONTRACTUAL SERVICES	1,306,974	1,317,822	1,317,822	1,317,822
<b>EXP Total</b>		<b>38,656,538</b>	<b>39,931,634</b>	<b>40,066,040</b>	<b>40,190,543</b>
REV	BH - DEPT REVENUES	2,000	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	270,000	270,000	270,000	270,000
	BW - INTERFUND CHARGES REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	35,000	35,000	35,000	35,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	69,100	69,100	69,100	69,100
<b>REV Total</b>		<b>626,100</b>	<b>626,100</b>	<b>626,100</b>	<b>626,100</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## EL - BOARD OF ELECTIONS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	15,304,335	15,552,132	15,679,779	15,797,531
	BB - EQUIPMENT	125,000	126,038	126,038	126,038
	DD - GENERAL EXPENSES	3,127,655	3,153,615	3,153,615	3,153,615
	DE - CONTRACTUAL SERVICES	697,464	703,253	703,253	703,253
<b>EXP Total</b>		<b>19,254,454</b>	<b>19,535,037</b>	<b>19,662,684</b>	<b>19,780,436</b>
REV	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH - DEPT REVENUES	70,000	70,000	70,000	70,000
<b>REV Total</b>		<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>



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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## EM - EMERGENCY MANAGEMENT

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	797,073	800,648	802,489	804,187
	DD - GENERAL EXPENSES	4,834	4,874	4,874	4,874
<b>EXP Total</b>		<b>801,907</b>	<b>805,522</b>	<b>807,363</b>	<b>809,061</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	503,456	503,456	503,456	503,456
<b>REV Total</b>		<b>503,456</b>	<b>503,456</b>	<b>503,456</b>	<b>503,456</b>

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## FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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### FB - FRINGE BENEFIT- (General Fund only)

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AB - FRINGE BENEFITS	232,321,460	236,385,057	247,072,820	257,766,322
<b>EXP Total</b>		<b>232,321,460</b>	<b>236,385,057</b>	<b>247,072,820</b>	<b>257,766,322</b>
REV	IF - INTERFUND TRANSFER	8,000,000	0	0	0
<b>REV Total</b>		<b>8,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## HE - HEALTH DEPARTMENT

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	16,674,744	17,062,930	17,253,841	17,428,168
	BB - EQUIPMENT	68,629	69,199	69,199	69,199
	DD - GENERAL EXPENSES	889,417	896,799	896,799	896,799
	DE - CONTRACTUAL SERVICES	331,863	334,617	334,617	334,617
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	5,356,528	5,356,528	5,356,528	5,356,528
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	137,190,000	139,933,800	142,732,476
<b>EXP Total</b>		<b>162,821,181</b>	<b>165,910,073</b>	<b>168,844,784</b>	<b>171,817,788</b>
REV	BC - PERMITS & LICENSES	5,939,750	5,939,750	5,939,750	5,939,750
	BD - FINES & FORFEITS	200,000	200,000	200,000	200,000
	BF - RENTS & RECOVERIES	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	3,039,900	3,039,900	3,039,900	3,039,900
	BW - INTERFUND CHARGES REVENUE	57,516	57,516	57,516	57,516
	SA - STATE AID REIMBURSEMENT OF EXPENSES	71,857,500	73,200,650	74,570,663	75,968,076
<b>REV Total</b>		<b>81,294,666</b>	<b>82,637,816</b>	<b>84,007,829</b>	<b>85,405,242</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	839,590	839,590	839,590	839,590
<b>EXP Total</b>		<b>839,590</b>	<b>839,590</b>	<b>839,590</b>	<b>839,590</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	370,750	370,750	370,750	370,750
	SA - STATE AID REIMBURSEMENT OF EXPENSES	111,225	111,225	111,225	111,225
<b>REV Total</b>		<b>481,975</b>	<b>481,975</b>	<b>481,975</b>	<b>481,975</b>

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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	546,878	556,545	561,229	565,492
	DD - GENERAL EXPENSES	5,450	5,495	5,495	5,495
<b>EXP Total</b>		<b>552,328</b>	<b>562,040</b>	<b>566,724</b>	<b>570,987</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	4,805,162	4,914,923	4,968,339	5,016,999
	BB - EQUIPMENT	19,000	19,158	19,158	19,158
	DD - GENERAL EXPENSES	1,025,134	1,033,643	1,033,643	1,033,643
	DE - CONTRACTUAL SERVICES	26,077,232	26,293,673	26,293,673	26,293,673
	HF - INTER DEPARTMENTAL CHARGES	2,524,951	2,524,951	2,524,951	2,524,951
<b>EXP Total</b>		<b>34,451,479</b>	<b>34,786,348</b>	<b>34,839,764</b>	<b>34,888,423</b>
REV	BD - FINES & FORFEITS	19,000	19,000	19,000	19,000
	BF - RENTS & RECOVERIES	38,941	38,941	38,941	38,941
	BJ - INTERDEPT REVENUES	100,000	100,000	100,000	100,000
	BW - INTERFUND CHARGES REVENUE	1,100,000	100,000	100,000	100,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,070,954	5,070,954	5,070,954	5,070,954
	SA - STATE AID REIMBURSEMENT OF EXPENSES	9,909,719	9,909,719	9,909,719	9,909,719
<b>REV Total</b>		<b>16,238,614</b>	<b>15,238,614</b>	<b>15,238,614</b>	<b>15,238,614</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## IT - INFORMATION TECHNOLOGY

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	7,559,669	7,763,974	7,864,287	7,955,852
	DD - GENERAL EXPENSES	427,431	430,979	430,979	430,979
	DE - CONTRACTUAL SERVICES	13,633,987	13,747,149	13,747,149	13,747,149
	DF - UTILITY COSTS	4,004,170	4,066,614	4,130,345	4,195,388
<b>EXP Total</b>		<b>25,625,257</b>	<b>26,008,716</b>	<b>26,172,760</b>	<b>26,329,368</b>
REV	BJ - INTERDEPT REVENUES	8,654,207	8,654,207	8,654,207	8,654,207
	BW - INTERFUND CHARGES REVENUE	179,038	179,038	179,038	179,038
<b>REV Total</b>		<b>8,833,245</b>	<b>8,833,245</b>	<b>8,833,245</b>	<b>8,833,245</b>

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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## LE - COUNTY LEGISLATURE

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	6,470,796	6,946,045	6,946,298	6,946,557
	BB - EQUIPMENT	66,560	67,112	67,112	67,112
	DD - GENERAL EXPENSES	1,698,022	1,712,116	1,712,116	1,712,116
	DE - CONTRACTUAL SERVICES	1,007,000	1,015,358	1,015,358	1,015,358
<b>EXP Total</b>		<b>9,242,378</b>	<b>9,740,631</b>	<b>9,740,884</b>	<b>9,741,143</b>



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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## LR - OFFICE OF LABOR RELATIONS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	347,222	347,222	347,222	347,222
	DD - GENERAL EXPENSES	3,963	3,996	3,996	3,996
	DE - CONTRACTUAL SERVICES	386,640	389,849	389,849	389,849
<b>EXP Total</b>		<b>737,825</b>	<b>741,067</b>	<b>741,067</b>	<b>741,067</b>

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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## MA - OFFICE OF MINORITY AFFAIRS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	483,855	483,879	483,903	483,928
	DD - GENERAL EXPENSES	25,000	25,208	25,208	25,208
	DE - CONTRACTUAL SERVICES	17,000	17,141	17,141	17,141
<b>EXP Total</b>		<b>525,855</b>	<b>526,228</b>	<b>526,252</b>	<b>526,277</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## ME - MEDICAL EXAMINER

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	7,651,789	7,816,086	7,896,917	7,970,733
	BB - EQUIPMENT	38,744	39,066	39,066	39,066
	DD - GENERAL EXPENSES	665,059	670,579	670,579	670,579
	DE - CONTRACTUAL SERVICES	40,953	41,293	41,293	41,293
<b>EXP Total</b>		<b>8,396,545</b>	<b>8,567,023</b>	<b>8,647,855</b>	<b>8,721,670</b>
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
<b>REV Total</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## PA - PUBLIC ADMINISTRATOR

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	593,925	600,799	604,127	607,155
	DD - GENERAL EXPENSES	3,354	3,382	3,382	3,382
	DE - CONTRACTUAL SERVICES	7,250	7,310	7,310	7,310
<b>EXP Total</b>		<b>604,529</b>	<b>611,491</b>	<b>614,819</b>	<b>617,847</b>
REV	BH - DEPT REVENUES	250,000	250,000	250,000	250,000
<b>REV Total</b>		<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



PB - PROBATION					
E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	17,230,542	17,620,958	17,815,249	17,993,135
	BB - EQUIPMENT	36,041	36,340	36,340	36,340
	DD - GENERAL EXPENSES	288,160	290,570	290,601	290,619
	DE - CONTRACTUAL SERVICES	557,572	562,200	562,200	562,200
	DF - UTILITY COSTS	500	506	534	552
	HF - INTER DEPARTMENTAL CHARGES	1,156,445	1,156,445	1,156,445	1,156,445
<b>EXP Total</b>		<b>19,269,260</b>	<b>19,667,019</b>	<b>19,861,370</b>	<b>20,039,291</b>
REV	BH - DEPT REVENUES	1,534,000	1,534,000	1,534,000	1,534,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,000	30,000	30,000	30,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	5,266,609	5,266,609	5,266,609	5,266,609
<b>REV Total</b>		<b>6,830,609</b>	<b>6,830,609</b>	<b>6,830,609</b>	<b>6,830,609</b>

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# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	873,041	873,057	873,073	873,090
	DD - GENERAL EXPENSES	10,636	10,724	10,724	10,724
	DE - CONTRACTUAL SERVICES	11,599	11,695	11,695	11,695
<b>EXP Total</b>		<b>895,276</b>	<b>895,477</b>	<b>895,493</b>	<b>895,510</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## PK - PARKS, RECREATION AND MUSEUMS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	20,946,827	21,198,628	21,325,221	21,441,386
	BB - EQUIPMENT	426,301	429,839	429,839	429,839
	DD - GENERAL EXPENSES	2,030,206	2,047,057	2,047,057	2,047,057
	DE - CONTRACTUAL SERVICES	6,596,135	6,635,528	6,635,528	6,635,528
<b>EXP Total</b>		<b>29,999,469</b>	<b>30,311,052</b>	<b>30,437,645</b>	<b>30,553,810</b>
REV	BF - RENTS & RECOVERIES	2,207,262	2,207,262	2,207,262	2,207,262
	BH - DEPT REVENUES	22,929,221	22,929,221	22,929,221	22,929,221
	SA - STATE AID REIMBURSEMENT OF EXPENSES	100,000	100,000	100,000	100,000
	TX - SPECIAL TAXES	2,525,000	2,525,000	2,525,000	2,525,000
<b>REV Total</b>		<b>27,761,483</b>	<b>27,761,483</b>	<b>27,761,483</b>	<b>27,761,483</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## PR - SHARED SERVICES

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	1,142,693	1,159,703	1,167,944	1,175,444
	DD - GENERAL EXPENSES	20,066	20,233	20,233	20,233
	DE - CONTRACTUAL SERVICES	9,666	9,746	9,746	9,746
<b>EXP Total</b>		<b>1,172,425</b>	<b>1,189,682</b>	<b>1,197,923</b>	<b>1,205,423</b>
REV	BF - RENTS & RECOVERIES	350,000	350,000	350,000	350,000
	BH - DEPT REVENUES	251,800	251,800	251,800	251,800
<b>REV Total</b>		<b>601,800</b>	<b>601,800</b>	<b>601,800</b>	<b>601,800</b>



# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## PW - PUBLIC WORKS DEPARTMENT

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	35,223,794	36,152,020	36,609,152	37,026,704
	AC - WORKERS COMPENSATION	2,483,911	2,483,911	2,483,911	2,483,911
	BB - EQUIPMENT	85,127	85,834	85,834	85,834
	DD - GENERAL EXPENSES	8,037,272	8,187,341	8,327,781	8,409,418
	DE - CONTRACTUAL SERVICES	130,906,151	130,984,042	130,984,042	130,984,042
	DF - UTILITY COSTS	27,952,057	28,459,916	29,910,305	30,885,077
	DG - VAR DIRECT EXPENSES	0	0	0	0
	HF - INTER DEPARTMENTAL CHARGES	15,669,468	15,669,468	15,669,468	15,669,468
	MM - MASS TRANSPORTATION	43,699,392	44,891,144	46,117,457	47,379,332
	OO - OTHER EXPENSE	11,328,441	11,553,510	11,783,080	12,017,242
<b>EXP Total</b>		<b>275,385,613</b>	<b>278,467,186</b>	<b>281,971,029</b>	<b>284,941,027</b>
REV	BC - PERMITS & LICENSES	2,783,000	2,783,000	2,783,000	2,783,000
	BD - FINES & FORFEITS	1,000	1,000	1,000	1,000
	BF - RENTS & RECOVERIES	13,312,702	14,292,702	14,292,702	14,292,702
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	49,883,869	49,883,869	49,883,869	49,883,869
	BJ - INTERDEPT REVENUES	14,536,457	14,536,457	14,536,457	14,536,457
	BW - INTERFUND CHARGES REVENUE	6,158,274	6,158,274	6,158,274	6,158,274
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,879,000	6,879,000	6,879,000	6,879,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	67,607,800	67,607,800	67,607,800	67,607,800
	<b>REV Total</b>		<b>161,462,102</b>	<b>162,442,102</b>	<b>162,442,102</b>

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## FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN

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### RM - RECORDS MANAGEMENT

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	972,098	991,440	1,000,919	1,009,568
	BB - EQUIPMENT	5,000	5,042	5,042	5,042
	DD - GENERAL EXPENSES	160,500	161,832	161,832	161,832
	DE - CONTRACTUAL SERVICES	125,000	126,038	126,038	126,038
<b>EXP Total</b>		<b>1,262,598</b>	<b>1,284,351</b>	<b>1,293,830</b>	<b>1,302,479</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	271,266	271,266	271,266	271,266
	DD - GENERAL EXPENSES	3,442	3,471	3,471	3,471
	DE - CONTRACTUAL SERVICES	12,500	12,604	12,604	12,604
<b>EXP Total</b>		<b>287,208</b>	<b>287,340</b>	<b>287,340</b>	<b>287,340</b>
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
	BW - INTERFUND CHARGES REVENUE	30,000	30,000	30,000	30,000
<b>REV Total</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



<b>SS - SOCIAL SERVICES</b>					
<b>E/R</b>	<b>Object</b>	<b>2017 Adopted Budget</b>	<b>2018 Adopted Plan</b>	<b>2019 Adopted Plan</b>	<b>2020 Adopted Plan</b>
EXP	AA - SALARIES, WAGES & FEES	49,188,278	50,340,190	50,903,790	51,417,831
	BB - EQUIPMENT	20,298	20,466	20,466	20,466
	DD - GENERAL EXPENSES	728,875	734,925	734,925	734,925
	DE - CONTRACTUAL SERVICES	7,307,221	7,367,871	7,367,871	7,367,871
	HF - INTER DEPARTMENTAL CHARGES	16,166,384	16,166,384	16,166,384	16,166,384
	SS - RECIPIENT GRANTS	59,900,000	60,499,000	61,406,485	62,327,582
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	47,792,250	47,792,250	47,792,250
	XX - MEDICAID	236,570,744	249,795,962	247,826,793	247,826,793
<b>EXP Total</b>		<b>485,739,971</b>	<b>501,651,882</b>	<b>503,221,843</b>	<b>506,077,039</b>
REV	BF - RENTS & RECOVERIES	800,000	800,000	800,000	800,000
	BH - DEPT REVENUES	16,583,180	16,583,180	16,583,180	16,583,180
	BJ - INTERDEPT REVENUES	203,374	203,374	203,374	203,374
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	113,652,074	114,788,595	115,936,481	117,095,845
	SA - STATE AID REIMBURSEMENT OF EXPENSES	54,306,583	54,412,883	54,520,246	54,628,683
<b>REV Total</b>		<b>185,545,211</b>	<b>186,788,032</b>	<b>188,043,281</b>	<b>189,311,082</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## TC - TAXI & LIMOUSINE COMMISSION

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	480,543	488,199	492,024	495,528
	BB - EQUIPMENT	3,866	3,898	3,898	3,898
	DD - GENERAL EXPENSES	4,833	4,873	4,873	4,873
<b>EXP Total</b>		<b>489,242</b>	<b>496,971</b>	<b>500,795</b>	<b>504,300</b>
REV	BC - PERMITS & LICENSES	376,435	376,435	376,435	376,435
	BD - FINES & FORFEITS	350,000	350,000	350,000	350,000
<b>REV Total</b>		<b>726,435</b>	<b>726,435</b>	<b>726,435</b>	<b>726,435</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## TR - COUNTY TREASURER

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	2,196,192	2,238,773	2,259,413	2,278,197
	BB - EQUIPMENT	1,933	1,949	1,949	1,949
	DD - GENERAL EXPENSES	398,375	401,682	401,682	401,682
	DE - CONTRACTUAL SERVICES	246,966	249,016	249,016	249,016
	OO - OTHER EXPENSE	75,000,000	30,000,000	30,000,000	30,000,000
<b>EXP Total</b>		<b>77,843,466</b>	<b>32,891,419</b>	<b>32,912,059</b>	<b>32,930,844</b>
REV	BA - INT PENALTY ON TAX	35,200,000	35,200,000	35,200,000	35,200,000
	BD - FINES & FORFEITS	20,000	20,000	20,000	20,000
	BE - INVEST INCOME	947,000	947,000	947,000	947,000
	BH - DEPT REVENUES	1,819,797	1,819,797	1,819,797	1,819,797
	BQ - CAPITAL RESOURCES FROM DEBT	60,000,000	0	0	0
	TX - SPECIAL TAXES	2,659,000	2,659,000	2,659,000	2,659,000
<b>REV Total</b>		<b>100,645,797</b>	<b>40,645,797</b>	<b>40,645,797</b>	<b>40,645,797</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	4,089,440	4,155,741	4,188,472	4,218,385
	BB - EQUIPMENT	9,376	9,454	9,454	9,454
	DD - GENERAL EXPENSES	212,669	214,434	214,434	214,434
	DE - CONTRACTUAL SERVICES	10,118,696	9,919,174	9,919,174	9,919,174
<b>EXP Total</b>		<b>14,430,181</b>	<b>14,298,803</b>	<b>14,331,534</b>	<b>14,361,447</b>
REV	BD - FINES & FORFEITS	63,945,315	63,527,818	63,527,818	63,527,818
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
<b>REV Total</b>		<b>63,980,315</b>	<b>63,562,818</b>	<b>63,562,818</b>	<b>63,562,818</b>

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



## VS - VETERANS SERVICES AGENCY

E/R	Object	2017 Adopted Budget	2018 Adopted Plan	2019 Adopted Plan	2020 Adopted Plan
EXP	AA - SALARIES, WAGES & FEES	485,054	491,977	495,329	498,378
	DD - GENERAL EXPENSES	15,200	15,326	15,326	15,326
	DE - CONTRACTUAL SERVICES	2,000	2,017	2,017	2,017
<b>EXP Total</b>		<b>502,254</b>	<b>509,320</b>	<b>512,672</b>	<b>515,721</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
<b>REV Total</b>		<b>59,703</b>	<b>59,703</b>	<b>59,703</b>	<b>59,703</b>



## **APPENDICES**





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

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

Table A.1 below identifies the primary assumptions in the Fiscal 2017 – 2020 Adopted Multi-Year Financial Plan baseline.

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

<b>Expense / Revenue Category</b>	<b>Baseline Inflater</b>	<b>Explanation</b>
<b>Employee Benefits</b>		
Non-Police Pension Contribution	NYSERS, 2.07%, 1.13%	Estimates/Assumptions provided by the NYS Retirement System
Police Pension Contribution	NYSERS, 3.15%, 2.55%	Estimates/Assumptions provided by the NYS Retirement System
Health Insurance - Actives	5.38%, 5.38%, 5.38%	Highest average increase over last 3, 5 or 9 years
Health Insurance - Retirees	6.0%, 6.0% , 6.0%	Highest average increase over last 3, 5 or 9 years
Other-Than-Personal-Services	0.83%,1%,1%	
<b>Utilities</b>		
Light and Power	1.14%, 5.61%, 3.31%	EIA (DOE) 2015 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2015) (Base reference Case)
Brokered Gas	1.87%, 4.43%, 3.80%	
Trigen	1.93%, 3.65%, 3.22%	Blended (2/3 weighting for Natural Gas for Electric Power [EIA 2015 AEO] and 1/3 weighting for the ten-year average CPI [2.65%])
Fuel	9.38%, 12.13%, 6.04%	EIA (DOE) 2015 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2015) (Base reference Case)
Water	2.5%, 2.5%, 2.5%	
Telephone	2.06%, 2.06%, 2.06%	Historical trend
Medicaid	Flat, Flat +1 Wk, Flat	2017 goes back to Original Weekly Medicaid Cap prior to Relief
Social Services Entitlements	Variable	Reflects most current caseload information
Special Education Program	Variable	Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	2.5%, 2.5%, 2.5%	



APPENDIX B: BORROWING SCHEDULE

2017-2020 Multi-Year Financial Plan

Debt Service Assumptions

MYP Assumptions <sup>(1)</sup>								
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
2017								
<u>Capital Borrowings</u> <sup>2</sup>								
Capital-General	75,000,000	01/15/17	07/15/17	01/15/18	01/15/37	12.10	Fixed	4.00%
Capital-SSWRD <sup>3</sup>	50,000,000	01/15/17	07/15/17	01/15/18	01/15/37	12.10	Fixed	4.00%
Tax Certs	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-
Capital-General	75,000,000	06/01/17	12/01/17	06/01/18	06/01/37	12.10	Fixed	4.00%
Capital-SSWRD <sup>3</sup>	25,000,000	06/01/17	12/01/17	06/01/18	06/01/37	12.10	Fixed	4.00%
Tax Certs	60,000,000	06/01/17	12/01/17	06/01/18	06/01/37	12.10	Fixed	4.00%
Total	285,000,000							
<u>Cash Flow Borrowings</u>								
BANs <sup>4</sup>	101,265,000	12/15/17	12/15/18		12/15/18	1.00	Fixed	2.50%
RANs	-	NA	NA	-	NA	NA	NA	NA
TANs	280,000,000	12/01/17	03/01/18	-	12/01/18	0.69	Fixed	2.50%
Total	381,265,000							
2018								
<u>Capital Borrowings</u> <sup>2</sup>								
Capital-General	75,000,000	01/15/18	07/15/18	01/15/19	01/15/38	12.10	Fixed	4.50%
Capital-SSWRD <sup>3</sup>	25,000,000	01/15/18	07/15/18	01/15/19	01/15/38	12.10	Fixed	4.50%
Tax Certs	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-
Capital-General	75,000,000	06/01/18	12/01/18	06/01/19	06/01/38	12.10	Fixed	4.50%
Capital-SSWRD <sup>3</sup>	25,000,000	06/01/18	12/01/18	06/01/19	06/01/38	12.10	Fixed	4.50%
Total	200,000,000							
<u>Cash Flow Borrowings</u>								
BANs <sup>4</sup>	101,265,000	12/15/18	12/15/19		12/15/19	1.00	Fixed	2.50%
RANs	-	NA	NA	-	NA	NA	NA	NA
TANs	280,000,000	12/01/18	03/01/19	-	12/01/19	0.69	Fixed	2.50%
Total	381,265,000							



**APPENDIX B: BORROWING SCHEDULE (continued)**

<b>2019</b>									
<u>Capital Borrowings</u> <sup>2</sup>									
Capital-General	75,000,000	01/15/19	07/15/19	01/15/20	01/15/39	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	25,000,000	01/15/19	07/15/19	01/15/20	01/15/39	12.10	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	
Term Pay	-	-	-	-	-	-	-	-	
Capital-General	75,000,000	06/01/19	12/01/19	06/01/20	06/01/39	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	<u>25,000,000</u>	06/01/19	12/01/19	06/01/20	06/01/39	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
BANs <sup>4</sup>	101,265,000	12/15/19	12/15/20		12/15/20	1.00	Fixed	2.50%	
RANs	-	NA	NA	-	NA	NA	NA	NA	
TANs	<u>280,000,000</u>	12/01/19	03/01/20	-	12/01/20	0.69	Fixed	2.50%	
Total	381,265,000								
<b>2020</b>									
<u>Capital Borrowings</u> <sup>2</sup>									
Capital-General	75,000,000	01/15/20	07/15/20	01/15/21	01/15/40	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	25,000,000	01/15/20	07/15/20	01/15/21	01/15/40	12.10	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	
Term Pay	-	-	-	-	-	-	-	-	
Capital-General	75,000,000	06/01/20	12/01/20	06/01/21	06/01/40	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	<u>25,000,000</u>	06/01/20	12/01/20	06/01/21	06/01/40	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
BANs <sup>5</sup>	60,430,000	12/15/20	12/15/21		12/15/21	1.00	Fixed	2.50%	
RANs	-	NA	NA	-	NA	NA	NA	NA	
TANs	<u>280,000,000</u>	12/01/20	03/01/21	-	12/01/21	0.69	Fixed	2.50%	
Total	340,430,000								
<p>(1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.</p> <p>(2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.</p> <p>(3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.</p> <p>(4) BANs represent roll-over of the 2015 Series C, 2016 Series A and 2016 Series C BANs.</p> <p>(5) BANs represent roll-over of the 2016 Series A and C BANs.</p>									



APPENDIX C: DEBT SERVICE BASELINE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b><i>Existing Debt Service Obligations</i></b>				
<b><i>General Fund Obligations</i></b>				
Long Term Debt				
Principal	\$69,504,515	\$73,692,564	\$75,052,160	\$78,220,463
Interest	72,315,737	71,941,300	63,953,844	60,302,185
NIFA Set Asides				
Principal	118,189,562	108,747,726	112,271,902	103,848,374
Interest	28,694,236	24,750,400	20,449,282	15,749,489
Fees	2,637,341	2,144,821	1,583,450	857,371
Total	291,341,391	281,276,811	273,310,638	258,977,882
<b><i>Parks And Recreation</i></b>				
Long Term Debt				
Principal	4,236,823	4,250,943	5,163,536	5,491,748
Interest	5,843,792	5,817,508	5,283,075	5,016,465
NIFA Set Asides				
Principal	2,719,499	3,162,714	3,017,457	2,659,680
Interest	728,924	624,060	502,899	377,198
Fees	73,662	59,906	44,226	23,947
Total	13,602,700	13,915,131	14,011,193	13,569,038
<b><i>Environmental Bond Fund</i></b>				
Long Term Debt				
Principal	3,565,125	3,740,345	5,153,688	5,735,978
Interest	5,046,468	5,237,909	4,683,501	4,404,395
NIFA Set Asides				
Principal	424,555	429,414	467,949	461,918
Interest	145,575	126,559	106,884	85,059
Fees	4,681	3,807	2,810	1,522
Total	9,186,404	9,538,034	10,414,832	10,688,872
<b><i>Police District</i></b>				
Long Term Debt				
Principal	1,568,836	1,648,190	1,735,344	1,822,979
Interest	613,276	534,652	451,915	364,938
NIFA Set Asides				
Principal	43,694	47,583	54,867	51,137
Interest	13,857	12,037	10,084	7,794
Fees	890	724	535	289
Total	2,240,553	2,243,186	2,252,745	2,247,137
<b><i>Police Headquarters</i></b>				
Long Term Debt				
Principal	9,192,409	9,600,815	9,846,542	10,588,287
Interest	9,438,606	9,314,923	8,317,832	7,816,624
NIFA Set Asides				
Principal	1,371,751	1,601,290	1,726,392	1,499,085
Interest	399,439	344,264	280,836	208,293
Fees	47,515	38,642	28,528	15,447
Total	20,449,720	20,899,934	20,200,130	20,127,736



**APPENDIX C: DEBT SERVICE BASELINE (continued)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b><u>Fire Prevention Fund</u></b>				
Long Term Debt				
Principal	263,884	277,574	295,544	310,547
Interest	416,670	403,238	389,018	373,980
NIFA Set Asides				
Principal	83,167	101,477	105,897	88,764
Interest	24,025	20,669	16,687	12,235
Fees	3,019	2,455	1,813	981
Total	790,765	805,413	808,959	786,507
<b><u>Community College</u></b>				
Long Term Debt				
Principal	1,354,569	1,408,079	1,531,952	1,683,238
Interest	3,171,979	3,191,000	3,007,534	2,927,118
NIFA Set Asides				
Principal	1,299,328	1,390,049	718,584	613,762
Interest	204,129	163,474	115,752	85,234
Fees	19,372	15,754	11,631	6,298
Total	6,049,377	6,168,356	5,385,453	5,315,650
<b><u>Water Related Projects</u></b>				
Long Term Debt				
Principal	2,276,673	2,448,367	2,743,965	2,886,577
Interest	4,429,982	4,328,815	4,114,132	3,976,592
NIFA Set Asides				
Principal	1,337,066	1,256,528	1,224,453	1,057,286
Interest	296,274	249,251	200,255	148,357
Fees	32,455	26,394	19,486	10,551
Total	8,372,450	8,309,355	8,302,291	8,079,363
<b><u>Sewer Related Projects</u></b>				
Long Term Debt				
Principal	2,267,167	2,088,293	2,472,268	2,575,183
Interest	3,773,275	4,078,733	3,596,482	3,473,077
NIFA Set Asides				
Principal	2,337,211	2,600,720	2,921,833	2,697,495
Interest	692,815	599,612	496,811	375,888
Fees	74,395	60,502	44,667	24,185
Total	9,144,863	9,427,860	9,532,061	9,145,828
<b><u>Total General Improvement</u></b>				
Long Term Debt				
Principal	94,230,001	99,155,170	103,994,999	109,315,000
Interest	105,049,785	104,848,079	93,797,333	88,655,374
Total	199,279,786	204,003,249	197,792,332	197,970,374



**APPENDIX C: DEBT SERVICE BASELINE (continued)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b><u>Total NIFA</u></b>				
Principal	127,805,833	119,337,501	122,509,334	112,977,501
Interest	31,199,274	26,890,326	22,179,490	17,049,547
Fees	2,893,330	2,353,005	1,737,146	940,591
<b>Total</b>	<b>161,898,437</b>	<b>148,580,832</b>	<b>146,425,970</b>	<b>130,967,639</b>
Expense of Loans	3,450,000	3,243,795	3,243,795	3,243,795
Short Term Interest				
BAN Interest (Sewer Capital)	2,531,625	2,531,625	2,531,625	2,531,625
BAN Interest (Sandy)	155,100	-	-	-
RAN Interest	-	-	-	-
TAN Interest	3,622,809	3,772,809	3,772,809	3,772,809
<b>Total</b>	<b>6,309,534</b>	<b>6,304,434</b>	<b>6,304,434</b>	<b>6,304,434</b>
<b>Total Existing Obligations</b>	<b>370,937,757</b>	<b>362,132,310</b>	<b>353,766,531</b>	<b>338,486,242</b>
<b><u>Future Obligations</u></b>				
General Capital and Tax Certs				
Principal	-	6,300,000	11,155,000	16,250,000
Interest	3,578,200	14,092,500	21,156,125	27,971,000
SSWRD				
Principal	-	2,245,000	3,875,000	4,830,000
Interest	1,875,000	4,943,875	6,665,875	7,698,250
Judgments and Term Pay				
Principal	-	-	-	-
Interest	-	-	-	-
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Future Obligations</b>				
Principal	-	8,545,000	15,030,000	21,080,000
Interest	5,453,200	19,036,375	27,822,000	35,669,250
<b>Total</b>	<b>5,453,200</b>	<b>27,581,375</b>	<b>42,852,000</b>	<b>56,749,250</b>
<b>Total Debt Service</b>	<b>\$376,390,957</b>	<b>\$389,713,685</b>	<b>\$396,618,531</b>	<b>\$395,235,492</b>



# FISCAL 2017-2020 MULTI-YEAR FINANCIAL PLAN



## APPENDIX D

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

Fiscal 2016-2019 Multi-Year Financial Plan 7/5/2016

### NASSAU COMMUNITY COLLEGE Fiscal 2016-2019 Multi-Year Financial Plan

	2015 <u>Operating Results</u>	Adopted 2016 <u>Budget</u>	2016 <u>Projected</u>	Adopted 2017 <u>Budget</u>	2018 <u>Projected</u>	2019 <u>Projected</u>
<b>OPERATING EXPENSES:</b>						
Salaries	130,321,467	128,675,989	127,336,624	124,837,737	127,334,492	129,881,182
Debt Service on Retirement Incentives		260,000	260,000	654,456	2,616,667	2,616,667
Fringe Benefits	58,760,445	58,805,000	58,740,847	60,580,000	63,609,000	66,789,450
Equipment	1,727,656	2,180,643	2,180,643	2,255,493	2,255,493	2,255,493
General Expenses	7,630,975	7,737,912	7,737,912	7,832,273	7,832,273	7,832,273
Contractual	7,379,034	7,938,519	7,938,519	7,866,675	7,866,675	7,866,675
Utility Costs	4,593,786	4,744,500	4,744,500	4,470,500	4,470,500	4,470,500
Interfund Charges	2,796,119	3,281,100	3,281,100	3,120,000	3,120,000	3,120,000
Other	468,471	55,000	215,000	55,000	55,000	55,000
<b>Total Operating Expenses</b>	<b>213,677,953</b>	<b>213,678,663</b>	<b>212,435,145</b>	<b>211,672,134</b>	<b>219,160,100</b>	<b>224,887,240</b>
	% growth			-0.4%	3.5%	2.6%
<b>OPERATING REVENUES:</b>						
Investment Income	51,524	65,000	65,000	65,000	65,000	65,000
Rents & Recoveries	3,801,872	600,000	1,016,463	600,000	600,000	600,000
Revenue Offset to Expenses	4,004,837	4,642,365	4,642,364	4,642,364	4,642,364	4,642,364
Service Fees	6,936,224	6,887,285	6,589,413	7,259,942	7,259,942	7,259,942
Student Revenues	82,795,681	86,528,479	84,371,456	85,047,353	85,047,353	85,047,353
Revenue in Lieu of Spons Share	15,596,212	14,825,356	14,816,401	14,075,581	14,075,581	14,075,581
State Aid (Includes Categorical Aid)	47,265,496	47,923,295	47,983,467	47,775,011	45,558,641	43,845,237
Property Taxes	52,209,387	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883
Fund Balance	2,473,000	0	0	0	0	0
<b>Total Operating Revenue</b>	<b>215,134,233</b>	<b>213,678,663</b>	<b>211,691,447</b>	<b>211,672,134</b>	<b>209,455,764</b>	<b>207,742,360</b>
<b>Operations Gain (Loss)-(Baseline Operating Results)*</b>	<b>1,456,280</b>	<b>0</b>	<b>(743,698)</b>	<b>0</b>	<b>(9,704,335)</b>	<b>(17,144,879)</b>

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

**Current Assumptions: (in Body)**

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Salaries		2.00%	2.00%
Fringe Benefits		5.00%	5.00%
EquipmentGeneral ExpensesContractual		0.00%	0.00%
Utility Costs including CUP		0.00%	0.00%

**Revenue Assumptions**

	<u>2015</u>	<u>2016-Budget</u>	<u>2016- Projected</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Enrollment Increase	-2.430%	-2.000%	-4.840%	-5.000%	0.000%	0.000%
Aidable # FTE's (50/30/20 rule in 2015,16,17,18)	18,673.2	18,147.8	18,233.5	17,489.9	16,658.4	16,023.1
Projected actual FTE's	17,934.6	17,408.9	16,866.4	16,023.1	16,023.1	16,023.1
State Aid per Aidable FTE	2,497	2,597	2,597	2,697	2,697	2,697
Increase in FT Tuition	146	300	300	334	0	0
FT Tuition	4,234	4,534	4,534	4,868	4,868	4,868
Prop Tax Increase	0	0	0	0	0	0

# FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN



Fiscal 2016-2019 Multi-Year Financial Plan

7/5/2016

## NASSAU COMMUNITY COLLEGE Fiscal 2016-2019 Multi-Year Financial Plan

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

		<u>2017</u> <u>Budget</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Projected</u>
<b>BASELINE (GAP)</b>		<b>0</b>	<b>(9,704,335)</b>	<b>(17,144,879)</b>
<b><u>GAP CLOSING MEASURES *</u></b>				
1. Initiatives- Planned				
A. 2016 Instructional Efficiencies (Attrition)			-	-
B. 2016 Staffing Efficiencies (Attrition)			-	-
C. OTPS Contracts				
D. Fee Adjustments				
E. Contingency Adjustment (Reserve for Items Not Materializing)				
<b>Total Cost Reductions</b>		-	-	-
2. State				
	FTE in body			
A. Increase in State Aid Rate in 2017	17,489.9	100	Already in Plan	
B. Increase in State Aid Rate in 2018	16,658.4	150		2,498,757
C. Increase in State Aid Rate in 2019	16,023.1	150		2,403,462
<b>Total State Aid</b>			-	4,806,924
3. Sponsor Support				
A. Increase in Sponsor Support 2017	\$	-	Already in Plan	
B. Increase in Sponsor Support 2018	\$	500,000.00		500,000
C. Increase in Sponsor Support 2019	\$	500,000.00		500,000
<b>Total Sponsor</b>			-	1,000,000
4. Tuition-				
A. Increase in Tuition in 2017	\$	334	Already in Plan	
B. Increase in Tuition in 2018	\$	300		4,904,692
C. Increase in Tuition in 2019	\$	300		4,904,692
<b>Total Tuition Increases</b>			-	9,809,383
5. Enrollment Changes- Student Revenue				
A. Enrollment impact-Student Revenue 2017	2107 in base	Increases	-5.00%	Already in Plan
B. Enrollment impact-Student Revenue 2018			0.00%	-
C. Enrollment impact-Student Revenue 2019			0.00%	-
<b>Total Enrollment impact-Student Revenue</b>			-	-
6. Enrollment Changes- Instructional Cost Factor				
A. Enrollment impact-Instructional Cost Factor 2016	2106 in base	Enrollment Increases	-5.00%	-
B. Enrollment impact-Instructional Cost Factor 2017			0.00%	-
C. Enrollment impact-Instructional Cost Factor 2018			0.00%	-
<b>Total Enrollment impact-Instructional Cost Factor</b>			-	-
7. Enrollment Changes- State Aid-				
A. 2017 Enrollment Impact-State Aid	16,866.4	2107 in base	-5.00%	Already in Plan
B. 2018 Enrollment Impact-State Aid	0.00%		0.00%	0
C. 2019 Enrollment Impact-State Aid	0.00%		0.00%	0
<b>Total Enrollment impact-State Aid</b>			0	0
8. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined				
A. 2017 Items			1,800,887	1,528,572
B. 2018 Items			-	1,528,572
C. 2019 Items			-	-
<b>Total Other</b>			-	-
<b>Total GAP Closers</b>			<b>9,704,335.64</b>	<b>17,144,879.28</b>
<b>Preliminary Balance Baseline GAP surplus/(deficit)</b>			<b>0</b>	<b>(0)</b>

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



**APPENDIX E**  
**NASSAU HEALTH CARE CORPORATION (FISCAL 2016 – 2019)**  
 (Provided by the Nassau Health Care Corporation)

**Nassau Health Care Corporation and Subsidiaries**  
**Projected Revenue & Expenses**  
**Consolidated**  
 (In Thousands)

	<b>Budgeted FYE 12/31/2017</b>	<b>Proposed FYE 12/31/2018</b>	<b>Proposed FYE 12/31/2019</b>	<b>Proposed FYE 12/31/2020</b>
<b><u>Operating Revenues:</u></b>				
Net patient service revenue	405,704	409,761	413,859	417,997
<b><u>Other Operating Revenues:</u></b>				
NYS Intergovernmental transfer	54,500	55,000	55,000	55,000
DSRIP/IAAF	29,899	7,458	0	0
Nassau County Billings	18,480	18,000	18,000	18,000
Federal & State Aid	16,000	16,000	16,000	16,000
Miscellaneous	33,965	34,644	35,337	36,044
<b>Total Operating Revenues</b>	<b>558,548</b>	<b>540,863</b>	<b>538,196</b>	<b>543,041</b>
<b><u>Operating Expenses:</u></b>				
Salaries	253,966	257,141	260,355	263,609
Fringe Benefits	126,797	130,601	134,519	138,555
Supplies	42,353	43,200	44,064	44,945
Expenses	98,532	100,503	102,513	104,563
Utilities	16,038	16,519	17,015	17,525
Depreciation Expense	20,862	21,279	21,705	22,139
<b>Total Operating Expenses</b>	<b>558,548</b>	<b>569,243</b>	<b>580,170</b>	<b>591,336</b>
<b>Income (loss) before OPEB expenses</b>	<b>-</b>	<b>(28,379)</b>	<b>(41,974)</b>	<b>(48,295)</b>
Employee benefits - OPEB	(35,384)	(36,092)	(36,814)	(37,550)
<b>Operating loss</b>	<b>(35,384)</b>	<b>(64,471)</b>	<b>(78,788)</b>	<b>(85,845)</b>
<b><u>Non-Operating Activates</u></b>				
Interest Income	12	150	200	300
Interest Expense	(10,485)	(10,000)	(10,000)	(10,000)
<b>Total Non-Operating Activities</b>	<b>(10,473)</b>	<b>(9,850)</b>	<b>(9,800)</b>	<b>(9,700)</b>
Capital contributions	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (45,857)</b>	<b>\$ (74,321)</b>	<b>\$ (88,588)</b>	<b>\$ (95,545)</b>
<b>Change in Net Position</b>	<b>\$ (45,857)</b>	<b>\$ (74,321)</b>	<b>\$ (88,588)</b>	<b>\$ (95,545)</b>
Net Position, beginning of year (as restated)	<b>\$ (515,635)</b>	<b>\$ (561,492)</b>	<b>\$ (635,813)</b>	<b>\$ (724,401)</b>
<b>Net Position, end of year</b>	<b>\$ (561,492)</b>	<b>\$ (635,813)</b>	<b>\$ (724,401)</b>	<b>\$ (819,946)</b>



**APPENDIX F**

<b>NEW YORK STATE PROPERTY TAX REFUND FUND</b>					
<b>E/R</b>	<b>Object</b>	<b>2017 Adopted Budget</b>	<b>2018 Adopted Plan</b>	<b>2019 Adopted Plan</b>	<b>2020 Adopted Plan</b>
EXP	OO - OTHER EXPENSE	0	0	0	0
<b>EXP Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
REV	AA - FUND BALANCE	0	0	0	0
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

<b>SEWER AND STORM WATER FINANCE AUTHORITY</b>					
<b>E/R</b>	<b>Object</b>	<b>2017 Adopted Budget</b>	<b>2018 Adopted Plan</b>	<b>2019 Adopted Plan</b>	<b>2020 Proposed Plan</b>
EXP	DE - CONTRACTUAL SERVICES	900,000	900,000	900,000	900,000
	FF - INTEREST	7,202,750	6,685,500	6,144,750	5,576,250
	GG - PRINCIPAL	10,345,000	10,815,000	11,370,000	11,795,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	104,431,695	104,478,945	104,464,695	104,608,195
<b>EXP Total</b>		<b>122,879,445</b>	<b>122,879,445</b>	<b>122,879,445</b>	<b>122,879,445</b>
REV	BE - INVEST INCOME	15,000	15,000	15,000	15,000
	BO - PAYMENT IN LIEU OF TAXES	7,852,738	7,852,738	7,852,738	7,852,738
	TL - PROPERTY TAX	115,011,707	115,011,707	115,011,707	115,011,707
<b>REV Total</b>		<b>122,879,445</b>	<b>122,879,445</b>	<b>122,879,445</b>	<b>122,879,445</b>

<b>SEWER AND STORM WATER RESOURCES DISTRICT</b>					
<b>E/R</b>	<b>Object</b>	<b>2017 Adopted Budget</b>	<b>2018 Adopted Plan</b>	<b>2019 Adopted Plan</b>	<b>2020 Proposed Plan</b>
EXP	AA - SALARIES, WAGES & FEES	10,544,507	10,809,974	10,945,251	11,069,750
	AB - FRINGE BENEFITS	9,039,199	9,554,473	10,035,027	10,524,496
	BB - EQUIPMENT	36,761	37,066	37,066	37,066
	DD - GENERAL EXPENSES	122,671	123,689	123,689	123,689
	DE - CONTRACTUAL SERVICES	64,213,265	64,746,235	65,994,388	67,267,505
	DF - UTILITY COSTS	8,775,000	9,062,565	9,614,077	10,023,107
	FF - INTEREST	5,833,172	5,338,753	4,819,333	4,269,492
	GG - PRINCIPAL	9,529,367	9,713,490	10,116,051	10,545,174
	HH - INTERFUND CHARGES	32,481,615	38,015,392	41,464,529	42,842,743
	OO - OTHER EXPENSE	538,500	538,500	538,500	538,500
<b>EXP Total</b>		<b>141,114,057</b>	<b>147,940,138</b>	<b>153,687,911</b>	<b>157,241,523</b>
REV	AA - FUND BALANCE	23,240,362	0	0	0
	BC - PERMITS & LICENSES	1,500,000	1,500,000	1,500,000	1,500,000
	BE - INVEST INCOME	100,000	100,000	100,000	100,000
	BF - RENTS & RECOVERIES	10,060,000	10,000,000	10,000,000	10,000,000
	BH - DEPT REVENUES	1,482,000	1,482,000	1,482,000	1,482,000
	BQ - CAPITAL RESOURCES FROM DEBT	300,000	0	0	0
	IF - INTERFUND TRANSFERS	104,431,695	104,478,945	104,464,695	104,608,195
<b>REV Total</b>		<b>141,114,057</b>	<b>117,560,945</b>	<b>117,546,695</b>	<b>117,690,195</b>
	<b>Projected Surplus / (Deficit)</b>	<b>0</b>	<b>(30,379,193)</b>	<b>(36,141,216)</b>	<b>(39,551,328)</b>
	<b>Use of Fund Balance</b>	<b>0</b>	<b>1,064,772</b>	<b>0</b>	<b>0</b>
	<b>Revenue Increase or Savings from P3</b>	<b>0</b>	<b>29,314,421</b>	<b>36,141,216</b>	<b>39,551,328</b>
	<b>Projected Surplus / (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**FISCAL 2017–2020 MULTI-YEAR FINANCIAL PLAN**

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