

NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE

2018 PROPOSED BUDGET

PROPOSED MULTI-YEAR FINANCIAL PLAN
FISCAL 2018-2021

SEPTEMBER 2017



NEW SLOAN-KETTERING CANCER CENTER IN UNIONDALE



NEW NASSAU VETERANS MEMORIAL COLISEUM



NEW ATHLETIC FIELDS AT BAY PARK



NEW ATHLETIC FIELDS AT EISENHOWER PARK

OFFICE OF MANAGEMENT AND BUDGET

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EXECUTIVE SUMMARY



OVERVIEW

The Mangano Administration is proud of the transformation that Nassau County has gone through in the last eight years. The economy is growing stronger; local quality of life continues to be enhanced and the County's finances have strengthened. A statistical analysis of the Mangano Administration's accomplishments is highlighted in Nassau achieving the lowest unemployment rate in the region and has been the lowest in the entire state many times, Nassau's population increased more than Suffolk and in fact, millennials are once again returning to Nassau County. In addition, Nassau County is one of the safest large suburban counties in the nation. With respect to finances, S&P Global Ratings "revised the outlook on the long-term rating to stable from negative due to the County's improved financial position". The 2018-2021 Proposed Multi-Year Financial Plan (MYP) lays a path for the next administration to provide County government services through efficiencies, innovation, and increased productivity. The MYP is built on a commitment of 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 the Nassau County Interim Finance Authority (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:

- ended borrowing for tax certiorari refunds;
- ended borrowing for ordinary litigation;
- ended borrowing for termination pay;
- produced budgetary surpluses through strong fiscal management, which has increased Nassau County's budgetary fund balance from \$60 million to \$200 million - thus exceeding the 4% or \$120 million goal set forth by the County's Fund Balance and Reserves policy;
- reduced 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;
- consolidated ten departments into four, saving taxpayers millions 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;
- implemented a Residential Small Claims Assessment Review Settlement Program to reduce potential liability and the accumulation of future debt; and
- established a Disputed Assessment Fund which drastically reduces by tens of millions of dollars annually the taxes or debt necessary to fund commercial property tax refunds.



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:

- Nickerson Beach improvements, including new cabanas and a Pitch and Putt built on the Beach by County employees;

Before



After



Improvements at Nickerson Beach

- Cedar Creek Park showcases new athletic fields;

Before



After



Fields at Cedar Creek



- Newly constructed ball parks and play areas are showcased at Cantiague Park.

Before



After



Ballfields at Cantiague

Before



After



Play Areas at Cantiague



Transformation of the Nassau Veterans Memorial Coliseum has been completed and residents are enjoying this world-class sports-entertainment destination. No taxpayer dollars were used for transformation of the arena; in fact, \$165 million in private funds were invested. This public-private partnership is a huge win for our community, as we now have a world-class arena and have shed millions in expenses formerly paid by taxpayers, including utilities, parking lot repairs and capital improvements. Moreover, the Coliseum provides opportunities for employment and Nassau County is guaranteed \$4.4 million a year in revenue, which will help keep taxes down. Additional revenues are expected to be derived from projected sales and related economic activity including entertainment, sales and hotel taxes, parking, arena revenues (ticket fees, merchandising, rental/leasing, concessions), and plaza rental revenues.



In a further effort to spur economic development of the Nassau Hub, and create an innovation corridor therein, the County entered into a contractual agreement with Memorial Sloan-Kettering (MSK) Cancer Center to expand its presence within the County. MSK has begun construction of 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. MSK is only the beginning of our vision to establish the Hub as an innovation center as well as a world-class sports-entertainment venue.



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-audience sitcom, starring Kevin James, now films in Bethpage.

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 locations outside of New York. 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 to Nassau County. These actions demonstrate that businesses are willing to put their faith in Nassau County and improve the economic outlook here.

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



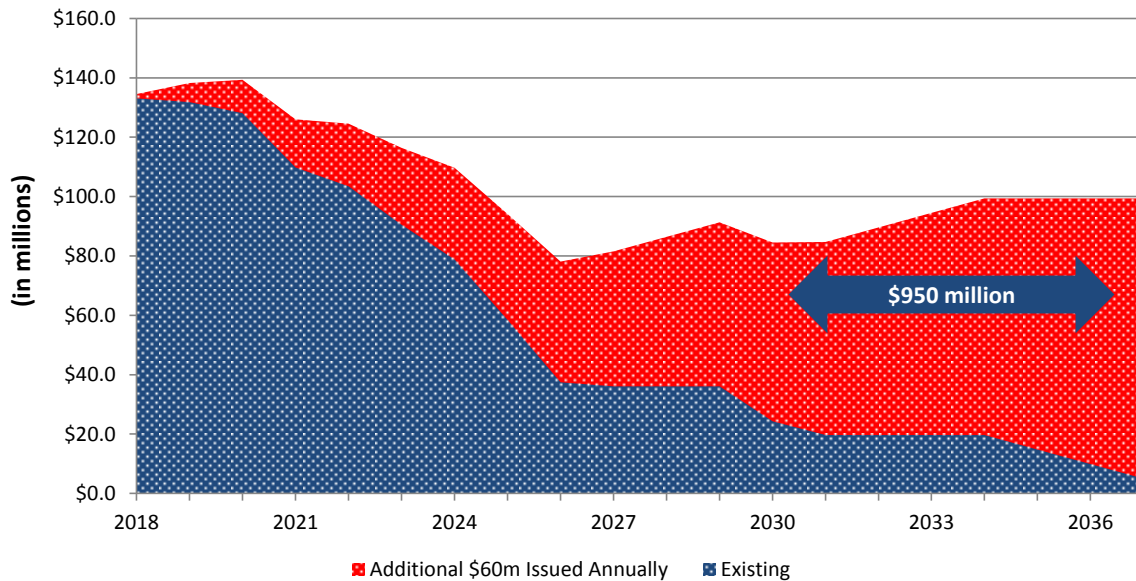
funds to study the conversion of empty office space into residences in Baldwin, Lynbrook, and Valley Stream. The Mangano Administration has fostered a stronger economic environment in which businesses seek to locate their operations in Nassau County.

In the future, the County's 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 \$900 million. 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 has greatly aided 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. The DAF went into effect with the school tax bills for 2016/2017.



Tax Certiorari Debt Service Over \$950 million in savings



The DAF will end the need to borrow for future commercial property tax refunds, through self-funding the liability.

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 was an agreement between the County Executive and the County Legislature, whereby transitional borrowing, as approved by the Nassau County Interim Finance Authority (NIFA), was permitted for financing of tax certiorari refunds. In fact, the Mangano Administration ended borrowing for tax certiorari refunds in 2016, notwithstanding the inclusion of \$60 million of transitional borrowing in the 2017 Adopted Budget. The Administration was able to accelerate the fiscal recovery plan and did not need to borrow to fund the payment of tax certiorari refunds in 2017 due to an increase in the fund balance and reserves. The 2018 Proposed Budget includes \$30 million of operating funds, an increase of \$15 million compared to the 2017 Budget, to help fund the outstanding liability. Recognizing the need for a contingency plan to fund the tax certiorari liability, the County Executive in 2017 and again in this Proposed Budget added a line to the County tax bill, should a future administration fail to secure operating funds for the County’s refund obligation. However, it should be noted that for 2018 the levy will be \$0, as it was for 2017.



The savings that have been garnered on the residential assessment challenges were first realized 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 financially successful initiative has resulted in the County resolving nearly all residential small claims grievances 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. To best preserve market values, this system works best with periodic reassessment; unfortunately, Superstorm Sandy prevented a scheduled reassessment in 2013. Presently, a revaluation is underway.

While challenges remain, they cannot serve as obstacles to maintaining Nassau County's quality of life. It must be recognized that although the Administration has right-sized the government, the costs to maintain services does increase every year due to contractual increases and continued skyrocketing costs for healthcare and pension contributions. 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. As a result, we must continue to hire new police officers as senior police officers retire to combat these threats and preserve our residents' way of life. The 2017 Adopted Budget increased the number of sworn personnel from 2,350 to 2,500. In addition, the budgeted police civilian staff increased by 81 positions. Those positions included police communication operators, security officers, police service aides who perform technical administrative functions that were previously performed by sworn members and intelligence analysts.

The Nassau County Police Department (NCPD) takes great pride in the fact that Nassau County is among the safest communities of its size in the United States.¹ In the County, crime and shootings are down 27% 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. Clearly, the Mangano Administration's investment in public safety has resulted in a significantly-safer county.

In addition to providing funding for the NCPD, the Mangano Administration has fixed the problems associated with the Crime Lab that it inherited from the previous administration. Following the closure of the Nassau County Police Department Crime Laboratory in 2010 due to accreditation issues, the Medical Examiner Division of Forensic Services (DFS) was tasked with the responsibility of restoring forensic science services to the legal community. After the closure, a system of outsourcing was arranged to ensure that latent print, controlled substance, arson, firearm and trace evidence analysis continued. Due to restrictions in laboratory space and

¹ New York State, Division of Criminal Justice Services' Uniform Crime Report



personnel, the DFS could only move forward with the development and accreditation of latent print, controlled substance, and arson programs to add to its biology program, which has been accredited since 2003.

The Mangano Administration has made reopening a fully-functional, accredited crime lab a high priority so that it can fully support all public safety operations within the County. The new Medical Examiner Crime Laboratory located in the Public Safety Center (PSC) will open in the fourth quarter of 2017.

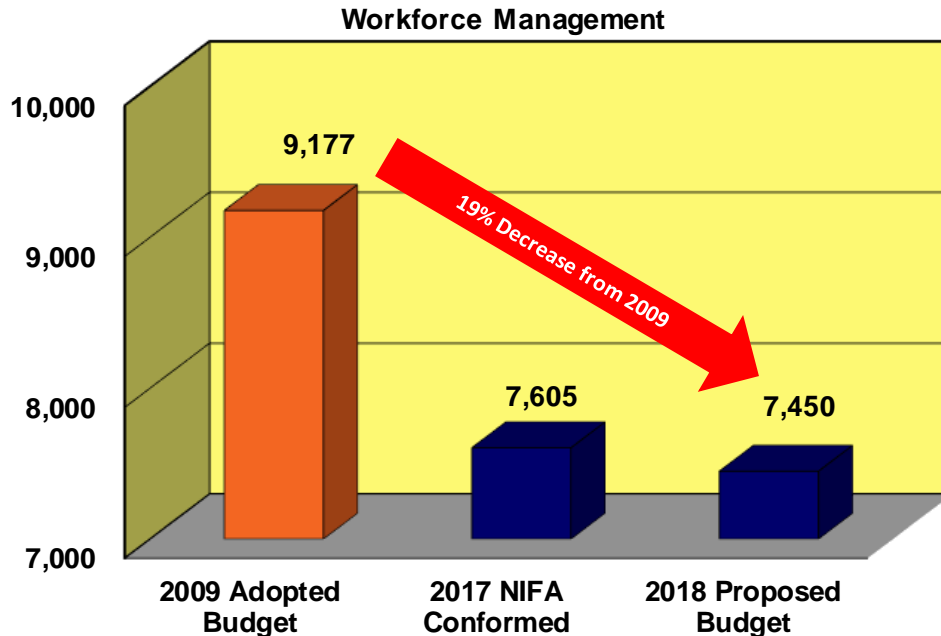


Although the laboratory's primary initiative is to return a full-service multidisciplinary forensic program to its stakeholders by accrediting firearm analysis, trace evidence analysis and crime scene reconstruction, the design of the new laboratory will support a system of fee-for-services. Firearm and toolmark analysis, civil paternity testing, mitochondrial DNA analysis for the identification of human remains and bloodstain pattern analysis training and certification are some of the options the laboratory can explore after it settles into the new environment. The services mentioned are the most commonly outsourced to private laboratories, especially firearms analysis.

The Administration has proposed a multi-year financial plan that optimizes workforce levels while ensuring that all essential services are provided for all County residents. Workforce management has been critical to maintaining the fiscal health of the County. The Mangano Administration successfully reduced its workforce in each year from 2010 through 2015 due to a combination of voluntary separation incentive programs, layoffs, and attrition. In 2009, the County's budgeted workforce was 9,177 full-time positions. With the success of the County's most recent voluntary separation incentive program, the County's budgeted workforce has been reduced to 7,450 positions for 2018. The proposed headcount for 2018 is a reduction of over 1,700 positions, or 19%, from the 2009 authorized levels.



The chart below illustrates the workforce reduction since 2009.



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 \$92.7 million or 16.0%. Because of this high cost, it was critical that the Administration achieved the 2014 required 15% contribution of health insurance premiums from new union employees. Over time, this concession will yield significant savings to the County.

It would be very easy for this Administration to propose a MYP that makes draconian cuts and leave it to the Legislature and the next administration to manage the impact, but that would be irresponsible. Instead the proposed MYP that continues to provide the essential and quality of life services and is balanced with various fees for certain services. NIFA hired a consultant “to identify immediate cost reductions in the County’s Major Operating Funds”. The consultant was given a difficult task because this Administration has already reduced the size of government and developed public-private partnerships that continue to save the taxpayers millions of dollars every year. The listing of the consultant’s findings are as follows:

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN



REDUCTION INITIATIVE	EST. REDUCTION
Privatize Ambulance Services & RFP	\$15,500,000
Hiring Freeze (2018)	15,000,000
Eliminate Crossing Guards	14,476,496
Transfer or Elimination of Park Maintenance	5,608,404
Elimination of Youth Services	5,500,000
Across the Board Highway Cuts	5,000,000
Elimination of VEEB Contract	4,370,000
Closure of Marine Bureau	3,942,099
Legislature Staff Reduction	2,696,614
Development of Countywide Clerical Pool	1,625,000
Elimination of All Physical Payroll Checks	1,205,157
Reduce Day Care	1,200,000
Elimination of EMS Academy	1,200,000
Consolidation of Dispatch Functions	1,064,000
Elimination of office of Minority Affairs	962,993
Privatize County Operated Museums	860,000
Reduction of Contractual Obligations	726,000
Merger of Human Services and Health	660,450
Elimination of Veterans Service Agency	660,050
Utilization of Energy Consultant	600,000

REDUCTION INITIATIVE	EST. REDUCTION
Board of Elections Across the Board Cuts	600,000
Fuel and Maintenance Savings	594,000
Closure of Mounted Unit	584,427
Reduction of 5 Unfilled Budgeted Positions or Equivalent Reduction of Vendor Contracts	538,000
Consolidation of IT Function	500,000
Shared Service - Quality Control Function	407,000
Tank Testing Repair	400,000
Consolidate Outside Attorneys	321,000
Tighter Policies - Take- Home Vehicles	250,000
Elimination of Vendor Checks Through P-Cards	183,000
Increased Use of Legal Assistants	173,370
Discontinue Mailing of Exemption Reminders	150,000
Elimination of Asbestos Project Manager	113,100
Elimination of Physical Medicare Checks	63,720
Close or Privatize Ice Rink	<i>TBD</i>
Staffing Reductions - Attrition	<i>* See Turnover Analysis in CMA Report</i>
Bridge Maintenance Staff Reduction	<i>Not Quantifiable At Present</i>
Drafting Division Reduction	<i>Not Quantifiable At Present</i>
Total	\$87,734,880

As shown above, the consultant purportedly had a total of nearly \$88 million of options. Unfortunately, a closer analysis indicates many of the savings are much less than recited in the report or in some cases non-existent. Moreover, in certain cases the “savings” would severely impact public safety, impact the fight against gangs and opioid addiction or shift costs to other jurisdictions, and therefore, creates no net savings for the taxpayer. The concepts of shared services and consolidations are not new to the County as they have already been done. Through the use of technology, we look to be more efficient and save expenses, but the savings suggested by the



consultant in some cases exceed the actual cost. The concerns that we have with their major initiatives are as follows:

Privatize Ambulance Services

The County receives approximately \$22 million to \$25 million per year in revenue which compensates for the cost of the Ambulance Medical Technicians (AMT's), vehicles, fuel and maintenance. The Nassau County Ambulance Bureau provides over 70,000 runs per year. The number of runs is up 10,000 over the last five years. Many local fire districts can no longer attract qualified volunteers to staff district ambulances, therefore heavily relying on the County service. In addition, privatization in this case presents concerns with respect to underinsured and noninsured individuals.

Hiring Freeze

The County continues to be successful in its workforce reduction efforts by limiting backfilling for attrition to public safety, cost avoiding and revenue generating positions. Because of layoffs and voluntary separation incentive programs, full-time headcount for the major funds as of August 31, 2017 was 7,377 employees compared to 8,519 employees at the end of December 2009, representing a reduction of 1,142 employees. The Administration in consultation with NIFA has initiated a Voluntary Separation Incentive Program (VSIP) for the Civil Service Employees Association (CSEA) labor union with a fifty percent backfill plan. The impact of the projected salary savings of \$10 million from the VSIP is included as an aggregate savings line in the Office of Management and Budget and is inclusive of the allowable fifty percent backfilling supported by NIFA. In addition to the VSIP the Administration eliminated nearly \$6 million in vacancies throughout the County and is expecting an attrition value of an additional \$1 million.

Eliminate Crossing Guards

This service is very important for the safety of the County's school children. While it would be beneficial to the County government if this service was reimbursed by another municipality or school district, we cannot eliminate it just because it is costly. Instead, this Administration negotiated with the CSEA union in 2014 to convert the positions from full-time to part-time positions as they are vacated. This change in hiring will yield great savings over time. The future administration may wish to enter discussions with school districts regarding reimbursement.

Transfer or Elimination of Park Maintenance

The County is very proud of its robust parks system. In fact, we have made investments in them that have yielded greater participation and revenue. In the past, the County has entered into agreements with other municipalities where it was mutually beneficial to transfer a park. It is illogical to think that a local municipality would voluntarily enter into an agreement to maintain a County park and increase their expenditures with no financial benefit. Therefore, including any savings from this initiative is not prudent, but the next administration should continue our practice of exploring shared services with the other government leaders.



Elimination of Youth Services

The County has visited this issue several times and ultimately concluded that any funding reductions could have a large negative long-term impact on the County youth. The possible effects could include an increase in gang activity, drug use and other activities that could impact the quality of life in Nassau County.

Across the Board Highway Cuts

The County primarily maintains road and bridge infrastructure through the Capital Budget and not operating funds, therefore the proposed savings are unachievable. However, the County will assess where cost savings are eligible within the Capital Budget, which could yield debt savings, but it would not result in multi-million dollars of savings.

Elimination of the VEEB Contract

The services provided by the Vocational Education and Extension Board (VEEB) are very important to public safety. It is possible that if the County eliminated the contract the fire districts would assume the cost, but probably could not be done without increasing fire district taxes, therefore it would not be prudent to include a cost savings in the 2018 Proposed Budget.

Closure of the Marine Bureau

The County should not close this bureau as it is required to protect residents and its shorelines. Any reductions could put the public at risk, but the Police Department will continue to explore staffing options to reduce the cost. Simply put, we live on an island where water rescues and public safety on the water is a County obligation.

Legislature Staff Reduction

The County Legislature by Nassau County Charter is responsible for its budget and cannot be altered by the County Executive.

The sources of revenue required to support increased employee costs and enhanced police protection are limited. To help fund these costs the MYP includes an increase to the public safety fee. The required amount of the public safety fee is equivalent to the amount that was reduced by the County Legislature during the 2017 budget process. This funding mechanism is required to preserve a quality level of police protection and public safety within Nassau County. If the Legislature does not adopt the required fee level and does not develop another revenue source, then expenditure reductions such as the initiatives outlined by NIFA's consultant may be required.

The County's sales tax revenues have been relatively strong in 2017, with collections through September up approximately 2.8% from the comparable period in 2016. In Nassau County, job growth has mostly tracked ahead of the State and the Northeast in 2017, and the unemployment rate is among the lowest in the State. Nassau County's job market is especially healthy by this measure, with the jobless rate spending the entire first half of the year and all but two months since late 2015 under 4%, a milestone that has not been achieved nationally since the year 2000. Among the State's 62 counties, Nassau County had the lowest unemployment rate in the entire State of New York in January of this year.



The MYP reflects annual modest growth of 2.0%. A healthy mix of job additions will help bolster wage growth, consumer spending and collections in the coming quarters. In addition, spillover from high-wage positions in New York City and solid performance by its own economic drivers bode well for Nassau County. The pivotal healthcare sector is well ahead of the curve on Long Island, with net job growth nearly twice the national rate. Northwell Health remains the local anchor, and its aggressive growth posture is a good sign for future net hiring.

Around 20% of workers in Nassau County are employed in the healthcare industry due to the County's wealth, a low uninsured rate, and an above-average share of seniors. These conditions have spurred healthcare investment over the past couple of years, and the continued success of the industry will support wage growth and consumer spending over the next few years. The unexpectedly large job gains in the second quarter have pushed up the employment forecast for Nassau County for the next few years, lifting sales tax collections higher than previously expected.

The 2018–2021 Proposed MYP continues to invest in job growth, health and public safety. The 2018 Proposed Budget is balanced on a budgetary basis and the more stringent NIFA-defined GAAP standard. If the path that has been paved over the last seven plus years and in the Proposed MYP is adhered to by the County Legislature and the next County Executive, the residents of Nassau County will maintain the quality of life which has been enhanced by policies of this Administration. The County is on a path that continues to provide for financial stability. It is hoped that the next 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 to help address the ever increasing costs of benefits.

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.

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

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN



Table 1: 2018–2021 Pre-Gap Closing Plan (Major Funds)

MAJOR FUNDS					
E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	887,501,979	902,038,258	908,270,322	913,227,819
	AB - FRINGE BENEFITS	577,969,228	606,313,872	637,627,462	670,639,030
	AC - WORKERS COMPENSATION	35,411,398	35,411,398	35,411,398	35,411,398
	BB - EQUIPMENT	2,450,286	2,450,286	2,450,286	2,450,286
	DD - GENERAL EXPENSES	33,335,871	33,590,747	33,969,161	34,189,132
	DE - CONTRACTUAL SERVICES	266,734,499	267,033,691	267,548,363	268,073,328
	DF - UTILITY COSTS	36,746,634	37,436,494	39,086,977	40,252,648
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	127,407,030	125,373,372	128,118,653	127,662,071
	GA - LOCAL GOVT ASST PROGRAM	70,543,549	71,929,420	73,343,008	74,784,869
	GG - PRINCIPAL	101,380,169	116,705,000	129,045,001	139,245,001
	HH - INTERFUND CHARGES	24,719,916	24,652,955	24,588,301	23,084,989
	MM - MASS TRANSPORTATION	44,170,818	45,376,241	46,616,622	47,892,973
	NA - NCIFA EXPENDITURES	2,025,000	1,925,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	241,454,445	241,830,059	227,423,229	197,858,996
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	137,190,000	139,933,800	142,732,476
	SS - RECIPIENT GRANTS	55,650,000	56,206,500	57,049,598	57,905,341
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	46,554,750	46,554,750	46,554,750
	XX - MEDICAID	237,685,256	237,685,256	237,685,256	237,685,256
Total Expenses Excluding Interdepartmental Transfers		2,999,294,249	3,063,638,133	3,112,750,066	3,139,148,300
Intedepartmental Transfers		433,932,661	442,410,182	436,898,844	415,922,201
Total Expenses Including Interdepartmental Expenses		3,433,226,910	3,506,048,315	3,549,648,910	3,555,070,501
REV	BA - INT PENALTY ON TAX	34,850,000	34,850,000	34,850,000	34,850,000
	BC - PERMITS & LICENSES	18,485,093	19,485,093	18,485,093	19,485,093
	BD - FINES & FORFEITS	133,410,574	130,855,138	130,855,138	130,855,138
	BE - INVEST INCOME	1,953,235	1,953,235	1,953,235	1,953,235
	BF - RENTS & RECOVERIES	25,064,596	25,204,596	25,404,596	25,404,596
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,000	14,400,000	14,400,000
	BH - DEPT REVENUES	256,880,578	256,880,578	256,880,578	256,880,578
	BO - PAYMENT IN LIEU OF TAXES	45,621,235	44,791,079	44,317,188	44,316,434
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	1,740,000	2,340,000	2,340,000
	BS - OTB PROFITS	15,750,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	70,269,277	79,442,347	84,559,125	86,376,915
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,593,732	135,690,304	136,776,165	136,400,206
	IF - TRANSFER FROM PDD	3,609,039	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,574,980	213,018,975	214,490,850	215,991,152
	TA - SALES TAX COUNTYWIDE	1,082,870,598	1,104,528,010	1,126,618,570	1,149,150,942
	TB - SALES TAX PART COUNTY	100,617,346	102,739,526	98,962,582	100,941,833
	TL - PROPERTY TAX	814,697,669	811,849,517	811,575,493	811,672,832
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	29,941,547	29,941,547	29,941,547	29,941,547
Total Revenues Excluding Interdepartmental Transfers		2,999,294,249	3,029,469,945	3,054,510,159	3,083,060,501
Intedepartmental Transfers		433,932,661	442,410,182	436,898,844	415,922,201
Total Revenues Including Interdepartmental Expenses		3,433,226,910	3,471,880,127	3,491,409,003	3,498,982,702
Projected Surplus / (Deficit)		0	(34,168,188)	(58,239,907)	(56,087,800)



**Table 2: 2018–2021
Gap Closing Plan (Major Funds)
(In millions)**

MYP 2018 - 2021			
	2019 Plan	2020 Plan	2021 Plan
Current Baseline Surplus / (Gap)	(34.2)	(58.2)	(56.1)
<u>Gap Closing Options</u>			
<u>Expense/Revenue Actions</u>			
Revenue Initiatives	15.0	15.0	15.0
Workforce Management	6.0	6.0	8.0
Health Insurance Cost Reduction	5.0	5.5	7.0
Debt Refunding	4.6	3.7	2.0
Program/OTPS Reduction	3.0	3.0	4.0
SUEZ Water Long Island Inc. Synergy Savings	3.0	3.0	4.0
Technology	1.0	2.0	2.0
ERP Implementation	1.0	2.0	2.0
Public-Private Partnership (P3)		20.0	20.0
County's District Energy Facility	-	10.0	10.0
Strategic Sourcing	-	3.0	4.0
Consolidation Efficiencies	-	1.0	2.0
<u>NYS Actions</u>			
Mandate Reform	14.0	28.7	28.7
E-911 Reimbursement	3.5	6.9	6.9
NYS Highway Traffic Offense Reimbursement	2.8	5.7	5.7
Other NYS Legislative Actions	2.5	5.0	5.0
Hotel/Motel Tax Rate Increase	2.4	4.8	4.8
Gap Closing Options	63.8	125.3	131.1
Surplus/ (Deficit) After Gap Closing Actions	29.6	67.1	75.0



Discussion of Gap Closing Options

Revenue Initiatives

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

Workforce Management

Every year the Mangano Administration proved its ability to manage operations with fewer positions than are in the budget. The next administration should be able 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.

Health Insurance Cost Reduction

The Mangano Administration created options to reduce health premium costs. Aetna Inc. was selected to provide an insurance plan at a cost that is more than fifteen percent lower than the NYSHIP Base Plan for employees hired after April 1, 2014. The next administration should continue to explore other premium cost saving options and seek savings as collective bargaining contracts sunset at the end of 2017.

Debt Refunding

Various underwriters have presented options for the County to refund some of its outstanding bonds. If market conditions remain favorable, the County should seek to complete the refunding before the end of 2017 to yield savings throughout the MYP.

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 next administration will have to continue to develop creative ways to reduce costs. The County should continue to explore public-private partnerships, consolidate departments, and renegotiate contracts to achieve savings for taxpayers.

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.



Technology

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

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 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 decade– 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 selected 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 the 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 SUEZ Water Long Island Inc. 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 sustaining fiscal balance.

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 the 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.

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.

Consolidation Efficiencies

The NIFA consultant identified various operations that could yield savings from consolidation. In addition, 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.

Mandate Reform

New York State has begun to realize the enormous burdens placed on local governments through State-mandated programs. Previous 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.

E-911 Reimbursement

The County should 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 should 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.

Other NYS Legislative Actions:

The County should seek 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.

Hotel/Motel Tax Rate Increase

The County should seek approval of State legislation to provide for an increase in the Hotel/Motel Tax rate within the County from 3.0 percent to 5.875 percent, which is the tax rate allowed within the City of New York.

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**Table 3: 2018–2021
After-Gap Closing Plan (Major Funds)**

MAJOR FUNDS					
E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	887,501,979	896,138,258	901,870,322	905,027,819
	AB - FRINGE BENEFITS	577,969,228	597,713,872	628,527,462	658,839,030
	AC - WORKERS COMPENSATION	35,411,398	35,411,398	35,411,398	35,411,398
	BB - EQUIPMENT	2,450,286	2,450,286	2,450,286	2,450,286
	DD - GENERAL EXPENSES	33,335,871	33,590,747	33,969,161	34,189,132
	DE - CONTRACTUAL SERVICES	266,734,499	263,533,691	260,548,363	259,073,328
	DF - UTILITY COSTS	36,746,634	37,436,494	39,086,977	40,252,648
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	127,407,030	123,173,372	116,018,653	116,762,071
	GA - LOCAL GOVT ASST PROGRAM	70,543,549	71,929,420	73,343,008	74,784,869
	GG - PRINCIPAL	101,380,169	114,305,000	117,445,001	128,145,001
	HH - INTERFUND CHARGES	24,719,916	24,652,955	24,588,301	23,084,989
	MM - MASS TRANSPORTATION	44,170,818	36,376,241	22,916,622	24,192,973
	NA - NCIFA EXPENDITURES	2,025,000	1,925,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	241,454,445	241,830,059	226,423,229	195,858,996
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	132,190,000	134,933,800	137,732,476
	SS - RECIPIENT GRANTS	55,650,000	56,206,500	57,049,598	57,905,341
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	46,554,750	46,554,750	46,554,750
	XX - MEDICAID	237,685,256	237,685,256	237,685,256	237,685,256
Total Expenses Excluding Interdepartmental Transfers		2,999,294,249	3,027,038,133	3,036,850,066	3,057,448,300
	Intedepartmental Transfers	433,932,661	442,410,182	436,898,844	415,922,201
Total Expenses Including Interdepartmental Expenses		3,433,226,910	3,469,448,315	3,473,748,910	3,473,370,501
REV	BA - INT PENALTY ON TAX	34,850,000	34,850,000	34,850,000	34,850,000
	BC - PERMITS & LICENSES	18,485,093	19,485,093	18,485,093	19,485,093
	BD - FINES & FORFEITS	133,410,574	133,655,138	136,555,138	136,555,138
	BE - INVEST INCOME	1,953,235	1,953,235	1,953,235	1,953,235
	BF - RENTS & RECOVERIES	25,064,596	25,204,596	35,404,596	35,404,596
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,000	14,400,000	14,400,000
	BH - DEPT REVENUES	256,880,578	272,880,578	273,880,578	273,880,578
	BO - PAYMENT IN LIEU OF TAXES	45,621,235	44,791,079	44,317,188	44,316,434
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	1,740,000	2,340,000	2,340,000
	BS - OTB PROFITS	15,750,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	70,269,277	79,442,347	84,559,125	86,376,915
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,593,732	135,690,304	136,776,165	136,400,206
	IF - TRANSFER FROM PDD	3,609,039	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,574,980	213,018,975	214,490,850	215,991,152
	TA - SALES TAX COUNTYWIDE	1,082,870,598	1,104,528,010	1,126,618,570	1,149,150,942
	TB - SALES TAX PART COUNTY	100,617,346	102,739,526	98,962,582	100,941,833
	TL - PROPERTY TAX	814,697,669	811,849,517	811,575,493	811,672,832
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	29,941,547	38,341,547	46,641,547	46,641,547
Total Revenues Excluding Interdepartmental Transfers		2,999,294,249	3,056,669,945	3,103,910,159	3,132,460,501
	Intedepartmental Transfers	433,932,661	442,410,182	436,898,844	415,922,201
Total Revenues Including Interdepartmental Expenses		3,433,226,910	3,499,080,127	3,540,809,003	3,548,382,702
Projected Surplus / (Deficit)		0	29,631,812	67,060,093	75,012,200

FUND AND DEPARTMENTAL DETAIL

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



GENERAL FUND					
E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	395,360,892	403,142,061	408,234,768	408,595,704
	AB - FRINGE BENEFITS	273,287,136	286,674,244	301,209,981	316,520,730
	AC - WORKERS COMPENSATION	21,525,713	21,525,713	21,525,713	21,525,713
	BB - EQUIPMENT	1,380,526	1,380,526	1,380,526	1,380,526
	DD - GENERAL EXPENSES	25,313,081	25,396,982	25,521,549	25,593,960
	DE - CONTRACTUAL SERVICES	246,153,211	246,452,403	246,967,075	247,492,040
	DF - UTILITY COSTS	32,576,556	33,177,064	34,700,637	35,759,969
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	70,543,549	71,929,420	73,343,008	74,784,869
	HD - DEBT SERVICE CHARGEBACKS	308,622,068	317,552,979	312,141,968	291,644,772
	HF - INTER-DEPARTMENTAL CHARGES	50,278,610	50,278,610	50,278,610	50,278,610
	HH - INTERFUND CHARGES	24,719,916	24,652,955	24,588,301	23,084,989
	MM - MASS TRANSPORTATION	44,170,818	45,376,241	46,616,622	47,892,973
	NA - NCIFA EXPENDITURES	2,025,000	1,925,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	93,222,301	93,664,089	94,115,590	94,577,020
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	137,190,000	139,933,800	142,732,476
	SS - RECIPIENT GRANTS	55,650,000	56,206,500	57,049,598	57,905,341
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	46,554,750	46,554,750	46,554,750
	XX - MEDICAID	237,685,256	237,685,256	237,685,256	237,685,256
EXP Total		2,136,622,804	2,174,699,627	2,199,875,630	2,203,507,635
REV	BA - INT PENALTY ON TAX	34,850,000	34,850,000	34,850,000	34,850,000
	BC - PERMITS & LICENSES	12,976,275	13,976,275	12,976,275	13,976,275
	BD - FINES & FORFEITS	68,033,000	66,758,000	66,758,000	66,758,000
	BE - INVEST INCOME	1,929,000	1,929,000	1,929,000	1,929,000
	BF - RENTS & RECOVERIES	24,998,456	25,138,456	25,338,456	25,338,456
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,000	14,400,000	14,400,000
	BH - DEPT REVENUES	220,683,600	220,683,600	220,683,600	220,683,600
	BJ - INTERDEPT REVENUES	86,079,341	86,079,341	86,079,341	86,079,341
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	18,690,443	18,216,552	18,215,798
	BS - OTB PROFITS	15,750,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	37,962,376	37,894,164	37,830,761	37,439,164
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	128,877,652	129,994,239	131,121,992	132,261,022
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	210,694,980	212,138,975	213,610,850	215,111,152
	TA - SALES TAX COUNTYWIDE	1,082,870,598	1,104,528,010	1,126,618,570	1,149,150,942
	TB - SALES TAX PART COUNTY	100,617,346	102,739,526	98,962,582	100,941,833
	TL - PROPERTY TAX	69,023,316	69,023,316	69,023,316	69,023,316
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	5,256,265	5,256,265	5,256,265	5,256,265
REV Total		2,136,622,804	2,166,179,610	2,185,755,559	2,213,514,164

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FIRE COMMISSION FUND

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	11,319,349	11,462,246	11,602,286	11,763,362
	AB - FRINGE BENEFITS	6,168,712	6,449,946	6,786,298	7,141,078
	BB - EQUIPMENT	89,000	89,000	89,000	89,000
	DD - GENERAL EXPENSES	200,000	200,000	200,000	200,000
	DE - CONTRACTUAL SERVICES	4,810,088	4,810,088	4,810,088	4,810,088
	HD - DEBT SERVICE CHARGEBACKS	820,758	829,002	806,555	775,308
	HF - INTER-DEPARTMENTAL CHARGES	2,524,924	2,524,924	2,524,924	2,524,924
EXP Total		25,932,831	26,365,207	26,819,151	27,303,760
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	16,447,540	13,599,388	13,325,364	13,422,703
REV Total		25,932,831	23,084,679	22,810,655	22,907,994

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



POLICE DISTRICT FUND

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	231,324,325	234,976,299	236,176,949	238,566,933
	AB - FRINGE BENEFITS	143,924,555	149,650,811	157,582,730	165,955,333
	AC - WORKERS COMPENSATION	9,480,593	9,480,593	9,480,593	9,480,593
	BB - EQUIPMENT	358,135	358,135	358,135	358,135
	DD - GENERAL EXPENSES	4,052,450	4,147,165	4,287,787	4,369,530
	DE - CONTRACTUAL SERVICES	2,041,000	2,041,000	2,041,000	2,041,000
	DF - UTILITY COSTS	1,165,447	1,191,315	1,237,415	1,271,859
	HD - DEBT SERVICE CHARGEBACKS	2,243,962	2,254,731	2,249,123	2,236,030
	HF - INTER-DEPARTMENTAL CHARGES	20,816,584	20,816,584	20,816,584	20,816,584
EXP Total		415,407,051	424,916,633	434,230,316	445,095,997
REV	BC - PERMITS & LICENSES	4,628,818	4,628,818	4,628,818	4,628,818
	BD - FINES & FORFEITS	1,355,763	1,355,763	1,355,763	1,355,763
	BE - INVEST INCOME	12,235	12,235	12,235	12,235
	BH - DEPT REVENUES	3,450,000	3,450,000	3,450,000	3,450,000
	BJ - INTERDEPT REVENUES	390,576	390,576	390,576	390,576
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFUND CHARGES REVENUE	150,000	150,000	150,000	150,000
	TL - PROPERTY TAX	388,661,597	388,661,597	388,661,597	388,661,597
REV Total		415,407,051	415,407,051	415,407,051	415,407,051

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



POLICE HEADQUARTER FUND

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	249,497,413	252,457,652	252,256,319	254,301,820
	AB - FRINGE BENEFITS	154,588,825	163,538,870	172,048,453	181,021,889
	AC - WORKERS COMPENSATION	4,405,092	4,405,092	4,405,092	4,405,092
	BB - EQUIPMENT	622,625	622,625	622,625	622,625
	DD - GENERAL EXPENSES	3,770,340	3,846,601	3,959,825	4,025,642
	DE - CONTRACTUAL SERVICES	13,730,200	13,730,200	13,730,200	13,730,200
	DF - UTILITY COSTS	3,004,631	3,068,115	3,148,926	3,220,820
	HD - DEBT SERVICE CHARGEBACKS	22,349,663	21,877,260	21,804,988	21,369,881
	HF - INTER-DEPARTMENTAL CHARGES	26,276,092	26,276,092	26,276,092	26,276,092
EXP Total		478,244,881	489,822,506	498,252,520	508,974,061
REV	BC - PERMITS & LICENSES	880,000	880,000	880,000	880,000
	BD - FINES & FORFEITS	64,021,811	62,741,375	62,741,375	62,741,375
	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	23,846,378	23,846,378	23,846,378	23,846,378
	BJ - INTERDEPT REVENUES	13,426,293	13,426,293	13,426,293	13,426,293
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND CHARGES REVENUE	200,000	200,000	200,000	200,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	903,878	903,878	903,878	903,878
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	700,000	700,000	700,000	700,000
	TL - PROPERTY TAX	340,565,216	340,565,216	340,565,216	340,565,216
	TX - SPECIAL TAXES	24,685,282	24,685,282	24,685,282	24,685,282
REV Total		478,244,881	476,964,445	476,964,445	476,964,445

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



DEBT SERVICE FUND

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	FF - INTEREST	127,407,030	125,373,372	128,118,653	127,662,071
	GG - PRINCIPAL	101,380,169	116,705,000	129,045,001	139,245,001
	OO - OTHER EXPENSES	148,232,144	148,165,970	133,307,639	103,281,976
EXP Total		377,019,343	390,244,342	390,471,293	370,189,048
REV	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	1,740,000	2,340,000	2,340,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	334,036,451	342,513,972	337,002,634	316,025,991
	BW - INTERFUND CHARGES REVENUE	31,956,901	41,198,183	46,378,364	48,587,751
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,812,202	4,792,187	4,750,295	3,235,306
	IF - TRANSFER FROM PDD	3,609,039	0	0	0
REV Total		377,019,343	390,244,342	390,471,293	370,189,048

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	288,835	289,268	289,714	290,130
	DD - GENERAL EXPENSES	11,300	11,300	11,300	11,300
	DE - CONTRACTUAL SERVICES	50,000	50,000	50,000	50,000
EXP Total		350,135	350,568	351,014	351,430

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	2,409,259	2,435,979	2,463,458	2,489,152
	DD - GENERAL EXPENSES	68,500	68,500	68,500	68,500
EXP Total		2,477,759	2,504,479	2,531,958	2,557,652

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	9,093,857	9,200,748	9,310,408	9,412,969
	DD - GENERAL EXPENSES	189,514	189,514	189,514	189,514
	DE - CONTRACTUAL SERVICES	996,264	996,264	996,264	996,264
EXP Total		10,279,635	10,386,526	10,496,186	10,598,747
REV	BH - DEPT REVENUES	54,674,635	54,674,635	54,674,635	54,674,635
REV Total		54,674,635	54,674,635	54,674,635	54,674,635

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AT - COUNTY ATTORNEY

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	7,875,444	7,916,424	7,958,357	7,997,616
	BB - EQUIPMENT	7,499	7,499	7,499	7,499
	DD - GENERAL EXPENSES	645,525	645,525	645,525	645,525
	DE - CONTRACTUAL SERVICES	5,171,310	5,171,310	5,171,310	5,171,310
EXP Total		13,699,778	13,740,758	13,782,691	13,821,950
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	5,360,000	5,360,000	5,360,000	5,360,000
	BJ - INTERDEPT REVENUES	942,125	942,125	942,125	942,125
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	255,000	255,000	255,000
REV Total		7,912,125	7,912,125	7,912,125	7,912,125

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	(6,242,066)	(4,716,377)	(3,194,718)	(6,663,124)
	AB - FRINGE BENEFITS	25,320,618	26,267,407	27,253,055	28,279,164
	AC - WORKERS COMPENSATION	9,560,390	9,560,390	9,560,390	9,560,390
	BB - EQUIPMENT	4,833	4,833	4,833	4,833
	DD - GENERAL EXPENSES	110,714	110,714	110,714	110,714
	DE - CONTRACTUAL SERVICES	2,098,279	2,098,279	2,098,279	2,098,279
	GA - LOCAL GOVT ASST PROGRAM	70,543,549	71,929,420	73,343,008	74,784,869
	HD - DEBT SERVICE CHARGEBACKS	308,622,068	317,552,979	312,141,968	291,644,772
	HF - INTER-DEPARTMENTAL CHARGES	6,940,566	6,940,566	6,940,566	6,940,566
	HH - INTERFUND CHARGES	24,719,916	24,652,955	24,588,301	23,084,989
	NA - NCIFA EXPENDITURES	2,025,000	1,925,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	49,728,222	49,901,628	50,079,380	50,261,586
EXP Total		493,432,089	506,227,794	504,950,775	482,182,037
REV	BD - FINES & FORFEITS	900,000	900,000	900,000	900,000
	BF - RENTS & RECOVERIES	5,400,000	5,400,000	5,400,000	5,400,000
	BG - REVENUE OFFSET TO EXPENSE	13,800,000	13,800,000	13,800,000	13,800,000
	BJ - INTERDEPT REVENUES	56,107,615	56,107,615	56,107,615	56,107,615
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	18,690,443	18,216,552	18,215,798
	BS - OTB PROFITS	15,750,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REVENUE	31,900,228	31,832,016	31,768,613	31,377,016
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	92,400	92,400	92,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	237,200	237,200	237,200	237,200
	TA - SALES TAX COUNTYWIDE	1,082,870,598	1,104,528,010	1,126,618,570	1,149,150,942
	TB - SALES TAX PART COUNTY	100,617,346	102,739,526	98,962,582	100,941,833
	TL - PROPERTY TAX	69,023,316	69,023,316	69,023,316	69,023,316
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
REV Total		1,398,319,302	1,425,450,526	1,443,226,847	1,467,346,120

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CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	1,991,006	2,014,092	2,037,024	2,058,478
	BB - EQUIPMENT	9,223	9,223	9,223	9,223
	DD - GENERAL EXPENSES	14,042	14,042	14,042	14,042
	DE - CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000
EXP Total		2,015,271	2,038,357	2,061,289	2,082,743
REV	BC - PERMITS & LICENSES	4,425,000	5,425,000	4,425,000	5,425,000
	BD - FINES & FORFEITS	500,000	500,000	500,000	500,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
REV Total		4,970,200	5,970,200	4,970,200	5,970,200

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CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	118,462,953	119,961,611	120,855,578	122,180,141
	AC - WORKERS COMPENSATION	9,822,290	9,822,290	9,822,290	9,822,290
	BB - EQUIPMENT	208,900	208,900	208,900	208,900
	DD - GENERAL EXPENSES	3,385,963	3,385,963	3,385,963	3,385,963
	DE - CONTRACTUAL SERVICES	26,569,892	27,074,472	27,589,144	28,114,109
	DF - UTILITY COSTS	1,790,912	1,818,935	1,917,701	1,981,097
EXP Total		160,240,910	162,272,171	163,779,576	165,692,500
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,300,000	2,300,000	2,300,000	2,300,000
	BJ - INTERDEPT REVENUES	150,000	150,000	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,056,750	4,056,750	4,056,750	4,056,750
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	80,000	80,000	80,000	80,000
REV Total		6,899,750	6,899,750	6,899,750	6,899,750

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CE - COUNTY EXECUTIVE

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	1,752,408	1,752,408	1,752,408	1,752,408
	DD - GENERAL EXPENSES	70,000	70,000	70,000	70,000
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	225,000
EXP Total		2,047,408	2,047,408	2,047,408	2,047,408

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CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	2,309,226	2,328,743	2,348,128	2,366,276
	DD - GENERAL EXPENSES	1,575,400	1,575,400	1,575,400	1,575,400
EXP Total		3,884,626	3,904,143	3,923,528	3,941,676
REV	BJ - INTERDEPT REVENUES	766,550	766,550	766,550	766,550
REV Total		766,550	766,550	766,550	766,550

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



CL - COUNTY CLERK

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	5,988,762	6,042,342	6,096,556	6,147,316
	BB - EQUIPMENT	50,000	50,000	50,000	50,000
	DD - GENERAL EXPENSES	305,000	305,000	305,000	305,000
	DE - CONTRACTUAL SERVICES	505,000	505,000	505,000	505,000
EXP Total		6,848,762	6,902,342	6,956,556	7,007,316
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	65,457,800	65,457,800	65,457,800	65,457,800
REV Total		65,503,800	65,503,800	65,503,800	65,503,800

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CO - COUNTY COMPTROLLER

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	7,586,253	7,662,187	7,739,720	7,812,273
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	127,000	127,000	127,000	127,000
	DE - CONTRACTUAL SERVICES	783,000	783,000	783,000	783,000
EXP Total		8,501,253	8,577,187	8,654,720	8,727,273
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	11,194	11,194	11,194	11,194
REV Total		261,194	261,194	261,194	261,194

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CS - CIVIL SERVICE

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	5,231,659	5,285,014	5,339,047	5,389,554
	DD - GENERAL EXPENSES	344,351	344,351	344,351	344,351
	DE - CONTRACTUAL SERVICES	14,499	14,499	14,499	14,499
EXP Total		5,590,509	5,643,864	5,697,897	5,748,404
REV	BF - RENTS & RECOVERIES	106,235	106,235	106,235	106,235
	BH - DEPT REVENUES	420,800	420,800	420,800	420,800
REV Total		527,035	527,035	527,035	527,035

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CT - COURTS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AB - FRINGE BENEFITS	1,167,636	1,215,314	1,264,965	1,316,675
EXP Total		1,167,636	1,215,314	1,264,965	1,316,675
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,074,276	1,074,276	1,074,276	1,074,276
REV Total		1,074,276	1,074,276	1,074,276	1,074,276

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DA - DISTRICT ATTORNEY

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	42,227,778	44,384,908	44,528,061	44,662,925
	BB - EQUIPMENT	65,500	65,500	65,500	65,500
	DD - GENERAL EXPENSES	948,000	948,000	948,000	948,000
	DE - CONTRACTUAL SERVICES	1,366,070	1,366,070	1,366,070	1,366,070
EXP Total		44,607,348	46,764,478	46,907,631	47,042,495
REV	BH - DEPT REVENUES	2,000	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	301,015	301,015	301,015	301,015
	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	76,793	76,793	76,793	76,793
REV Total		664,808	664,808	664,808	664,808

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EL - BOARD OF ELECTIONS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	15,008,366	15,133,076	15,260,362	15,379,828
	BB - EQUIPMENT	72,000	72,000	72,000	72,000
	DD - GENERAL EXPENSES	2,063,755	2,063,755	2,063,755	2,063,755
	DE - CONTRACTUAL SERVICES	574,560	574,560	574,560	574,560
EXP Total		17,718,681	17,843,391	17,970,677	18,090,143
REV	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
REV Total		120,000	120,000	120,000	120,000

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EM - EMERGENCY MANAGEMENT

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	957,578	966,087	974,426	982,227
	DD - GENERAL EXPENSES	5,950	5,950	5,950	5,950
EXP Total		963,528	972,037	980,376	988,177
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	480,012	480,012	480,012
REV Total		480,012	480,012	480,012	480,012

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FB - FRINGE BENEFIT

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AB - FRINGE BENEFITS	246,798,882	259,191,524	272,691,961	286,924,891
EXP Total		246,798,882	259,191,524	272,691,961	286,924,891

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HE - HEALTH DEPARTMENT

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	16,453,217	16,649,705	16,848,053	17,033,545
	BB - EQUIPMENT	118,499	118,499	118,499	118,499
	DD - GENERAL EXPENSES	811,028	811,028	811,028	811,028
	DE - CONTRACTUAL SERVICES	345,835	345,835	345,835	345,835
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	5,780,939	5,780,939	5,780,939	5,780,939
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	137,190,000	139,933,800	142,732,476
EXP Total		163,009,518	165,896,006	168,838,154	171,822,322
REV	BC - PERMITS & LICENSES	6,010,840	6,010,840	6,010,840	6,010,840
	BD - FINES & FORFEITS	245,000	245,000	245,000	245,000
	BF - RENTS & RECOVERIES	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	3,485,700	3,485,700	3,485,700	3,485,700
	BW - INTERFUND CHARGES REVENUE	57,516	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,899,000	73,242,980	74,613,840	76,012,116
REV Total		81,898,056	83,242,036	84,612,896	86,011,172

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HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	806,949	806,949	806,949	806,949
EXP Total		806,949	806,949	806,949	806,949
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
REV Total		481,975	481,975	481,975	481,975

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HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	557,244	563,126	569,176	574,833
	DD - GENERAL EXPENSES	5,450	5,450	5,450	5,450
EXP Total		562,694	568,576	574,626	580,283

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	4,817,291	4,877,181	4,938,777	4,996,421
	BB - EQUIPMENT	15,000	15,000	15,000	15,000
	DD - GENERAL EXPENSES	1,201,723	1,201,723	1,201,723	1,201,723
	DE - CONTRACTUAL SERVICES	27,248,987	27,248,987	27,248,987	27,248,987
	HF - INTER-DEPARTMENTAL CHARGES	3,155,599	3,155,599	3,155,599	3,155,599
EXP Total		36,438,600	36,498,490	36,560,086	36,617,730
REV	BD - FINES & FORFEITS	16,500	16,500	16,500	16,500
	BF - RENTS & RECOVERIES	20,000	20,000	20,000	20,000
	BJ - INTERDEPT REVENUES	100,000	100,000	100,000	100,000
	BW - INTERFUND CHARGES REVENUE	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	10,974,641	10,974,641	10,974,641	10,974,641
REV Total		16,282,095	16,282,095	16,282,095	16,282,095

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IT - INFORMATION TECHNOLOGY

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	8,187,840	8,294,184	8,397,098	8,493,345
	DD - GENERAL EXPENSES	494,300	494,300	494,300	494,300
	DE - CONTRACTUAL SERVICES	14,984,562	14,984,562	14,984,562	14,984,562
	DF - UTILITY COSTS	4,100,000	4,163,860	4,229,036	4,295,554
EXP Total		27,766,702	27,936,906	28,104,995	28,267,761
REV	BH - DEPT REVENUES	2,000	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	9,173,446	9,173,446	9,173,446	9,173,446
	BW - INTERFUND CHARGES REVENUE	264,963	264,963	264,963	264,963
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	290,000	290,000	290,000	290,000
REV Total		9,730,409	9,730,409	9,730,409	9,730,409



LE - COUNTY LEGISLATURE

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	7,186,585	7,186,728	7,186,874	7,187,023
	BB - EQUIPMENT	56,572	56,572	56,572	56,572
	DD - GENERAL EXPENSES	1,686,522	1,686,522	1,686,522	1,686,522
	DE - CONTRACTUAL SERVICES	1,007,000	1,007,000	1,007,000	1,007,000
EXP Total		9,936,679	9,936,822	9,936,968	9,937,117

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	316,115	316,115	316,115	316,115
	DD - GENERAL EXPENSES	3,963	3,963	3,963	3,963
	DE - CONTRACTUAL SERVICES	400,000	400,000	400,000	400,000
EXP Total		720,078	720,078	720,078	720,078

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	420,810	420,810	420,810	420,810
	DD - GENERAL EXPENSES	42,805	42,805	42,805	42,805
	DE - CONTRACTUAL SERVICES	15,000	15,000	15,000	15,000
EXP Total		478,615	478,615	478,615	478,615



ME - MEDICAL EXAMINER

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	9,016,397	9,117,979	9,221,445	9,318,408
	BB - EQUIPMENT	73,744	73,744	73,744	73,744
	DD - GENERAL EXPENSES	728,059	728,059	728,059	728,059
	DE - CONTRACTUAL SERVICES	40,953	40,953	40,953	40,953
EXP Total		9,859,153	9,960,735	10,064,201	10,161,164
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
REV Total		25,000	25,000	25,000	25,000

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	588,014	591,588	595,211	598,597
	DD - GENERAL EXPENSES	3,354	3,354	3,354	3,354
	DE - CONTRACTUAL SERVICES	7,300	7,300	7,300	7,300
EXP Total		598,668	602,242	605,865	609,251
REV	BH - DEPT REVENUES	250,000	250,000	250,000	250,000
REV Total		250,000	250,000	250,000	250,000

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PB - PROBATION

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	17,457,724	17,671,398	17,885,630	18,086,530
	BB - EQUIPMENT	36,041	36,041	36,041	36,041
	DD - GENERAL EXPENSES	292,844	292,865	292,896	292,914
	DE - CONTRACTUAL SERVICES	590,414	590,414	590,414	590,414
	DF - UTILITY COSTS	500	506	534	552
	HF - INTER-DEPARTMENTAL CHARGES	1,883,449	1,883,449	1,883,449	1,883,449
EXP Total		20,260,972	20,474,672	20,688,964	20,889,900
REV	BH - DEPT REVENUES	1,592,400	1,592,400	1,592,400	1,592,400
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	28,500	28,500	28,500	28,500
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,266,609	5,266,609	5,266,609	5,266,609
REV Total		6,887,509	6,887,509	6,887,509	6,887,509

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	804,274	804,274	804,274	804,274
	DD - GENERAL EXPENSES	10,900	10,900	10,900	10,900
	DE - CONTRACTUAL SERVICES	11,600	11,600	11,600	11,600
EXP Total		826,774	826,774	826,774	826,774

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	21,034,299	21,174,930	21,308,119	21,432,930
	BB - EQUIPMENT	383,402	383,402	383,402	383,402
	DD - GENERAL EXPENSES	1,824,063	1,824,063	1,824,063	1,824,063
	DE - CONTRACTUAL SERVICES	7,159,639	7,159,639	7,159,639	7,159,639
EXP Total		30,401,403	30,542,034	30,675,223	30,800,034
REV	BF - RENTS & RECOVERIES	2,325,278	2,325,278	2,325,278	2,325,278
	BH - DEPT REVENUES	22,282,252	22,282,252	22,282,252	22,282,252
	TX - SPECIAL TAXES	2,625,000	2,625,000	2,625,000	2,625,000
REV Total		27,232,530	27,232,530	27,232,530	27,232,530



PR - SHARED SERVICES

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	840,708	849,978	859,505	868,414
	DD - GENERAL EXPENSES	23,800	23,800	23,800	23,800
EXP Total		864,508	873,778	883,305	892,214
REV	BF - RENTS & RECOVERIES	380,000	380,000	380,000	380,000
	BH - DEPT REVENUES	185,500	185,500	185,500	185,500
REV Total		565,500	565,500	565,500	565,500

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	33,743,162	34,275,133	34,749,018	35,191,115
	AC - WORKERS COMPENSATION	2,143,033	2,143,033	2,143,033	2,143,033
	BB - EQUIPMENT	124,138	124,138	124,138	124,138
	DD - GENERAL EXPENSES	6,740,990	6,824,870	6,949,406	7,021,799
	DE - CONTRACTUAL SERVICES	138,065,622	138,065,622	138,065,622	138,065,622
	DF - UTILITY COSTS	26,685,144	27,193,763	28,553,367	29,482,767
	HF - INTER-DEPARTMENTAL CHARGES	15,063,504	15,063,504	15,063,504	15,063,504
	MM - MASS TRANSPORTATION	44,170,818	45,376,241	46,616,622	47,892,973
	OO - OTHER EXPENSES	13,494,079	13,762,461	14,036,210	14,315,434
EXP Total		280,230,490	282,828,765	286,300,920	289,300,385
REV	BC - PERMITS & LICENSES	2,194,000	2,194,000	2,194,000	2,194,000
	BD - FINES & FORFEITS	500	500	500	500
	BF - RENTS & RECOVERIES	14,614,943	14,754,943	14,954,943	14,954,943
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	47,302,930	47,302,930	47,302,930	47,302,930
	BJ - INTERDEPT REVENUES	18,339,856	18,339,856	18,339,856	18,339,856
	BW - INTERFUND CHARGES REVENUE	5,384,669	5,384,669	5,384,669	5,384,669
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,829,600	6,829,600	6,829,600	6,829,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	68,785,200	68,785,200	68,785,200	68,785,200
REV Total		163,751,698	163,891,698	164,091,698	164,091,698



RM - RECORDS MANAGEMENT

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	940,037	950,279	960,330	969,757
	BB - EQUIPMENT	115,000	115,000	115,000	115,000
	DD - GENERAL EXPENSES	160,500	160,500	160,500	160,500
	DE - CONTRACTUAL SERVICES	125,000	125,000	125,000	125,000
EXP Total		1,340,537	1,350,779	1,360,830	1,370,257

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	249,159	249,159	249,159	249,159
	DD - GENERAL EXPENSES	3,442	3,442	3,442	3,442
	DE - CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
EXP Total		262,601	262,601	262,601	262,601
REV	BH - DEPT REVENUES	30,000	30,000	30,000	30,000
	BW - INTERFUND CHARGES REVENUE	5,000	5,000	5,000	5,000
REV Total		35,000	35,000	35,000	35,000

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



SS - SOCIAL SERVICES

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	49,762,731	50,381,161	50,986,842	51,552,810
	BB - EQUIPMENT	20,000	20,000	20,000	20,000
	DD - GENERAL EXPENSES	798,875	798,875	798,875	798,875
	DE - CONTRACTUAL SERVICES	7,077,154	7,077,154	7,077,154	7,077,154
	HF - INTER-DEPARTMENTAL CHARGES	17,454,553	17,454,553	17,454,553	17,454,553
	SS - RECIPIENT GRANTS	55,650,000	56,206,500	57,049,598	57,905,341
	TT - PURCHASED SERVICES	67,583,171	68,934,834	71,002,879	72,422,937
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	46,554,750	46,554,750	46,554,750
	XX - MEDICAID	237,685,256	237,685,256	237,685,256	237,685,256
EXP Total		483,056,740	485,113,083	488,629,907	491,471,677
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	198,734	198,734	198,734	198,734
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	111,658,686	112,775,273	113,903,026	115,042,056
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	51,795,333	51,895,348	51,996,363	52,098,388
REV Total		181,035,933	182,252,535	183,481,303	184,722,358

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



TC - TAXI & LIMOUSINE COMMISSION

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	507,875	513,192	518,584	523,643
	BB - EQUIPMENT	3,866	3,866	3,866	3,866
	DD - GENERAL EXPENSES	4,833	4,833	4,833	4,833
	DE - CONTRACTUAL SERVICES	31,529	31,529	31,529	31,529
EXP Total		548,103	553,420	558,812	563,871
REV	BC - PERMITS & LICENSES	346,435	346,435	346,435	346,435
	BD - FINES & FORFEITS	800,000	800,000	800,000	800,000
REV Total		1,146,435	1,146,435	1,146,435	1,146,435

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



TR - COUNTY TREASURER

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	2,118,557	2,140,227	2,161,611	2,181,587
	BB - EQUIPMENT	1,933	1,933	1,933	1,933
	DD - GENERAL EXPENSES	371,602	371,602	371,602	371,602
	DE - CONTRACTUAL SERVICES	331,342	331,342	331,342	331,342
	OO - OTHER EXPENSES	30,000,000	30,000,000	30,000,000	30,000,000
EXP Total		32,823,434	32,845,104	32,866,488	32,886,464
REV	BA - INT PENALTY ON TAX	34,850,000	34,850,000	34,850,000	34,850,000
	BD - FINES & FORFEITS	14,000	14,000	14,000	14,000
	BE - INVEST INCOME	1,929,000	1,929,000	1,929,000	1,929,000
	BH - DEPT REVENUES	718,009	718,009	718,009	718,009
	TX - SPECIAL TAXES	2,631,265	2,631,265	2,631,265	2,631,265
REV Total		40,142,274	40,142,274	40,142,274	40,142,274

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	4,117,702	4,153,915	4,190,330	4,224,464
	BB - EQUIPMENT	9,376	9,376	9,376	9,376
	DD - GENERAL EXPENSES	223,814	223,814	223,814	223,814
	DE - CONTRACTUAL SERVICES	10,344,400	10,139,012	10,139,012	10,139,012
EXP Total		14,695,292	14,526,117	14,562,532	14,596,666
REV	BD - FINES & FORFEITS	64,890,000	63,615,000	63,615,000	63,615,000
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
REV Total		64,925,000	63,650,000	63,650,000	63,650,000

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



VS - VETERANS SERVICES AGENCY

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	492,884	497,540	502,328	506,806
	DD - GENERAL EXPENSES	15,200	15,200	15,200	15,200
	DE - CONTRACTUAL SERVICES	2,000	2,000	2,000	2,000
EXP Total		510,084	514,740	519,528	524,006
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
REV Total		59,703	59,703	59,703	59,703

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 2018 – 2021 Updated Multi-Year Financial Plan baseline.

Table A.1: MYP Adopted Baseline Inflat

Expense / Revenue Category	Baseline Inflater	Explanation
Employee Benefits		
Non-Police Pension Contribution	NYSERS, 5.8%, 5.8%	Estimates/Assumptions provided by the NYS Retirement System
Police Pension Contribution	NYSERS, 6.11%, 6.11%	Estimates/Assumptions provided by the NYS Retirement System
Health Insurance - Actives	6.13%, 6.13%, 6.13%	Highest average increase over last 3, 5 or 9 years
Health Insurance - Retirees	4.21%, 4.21% , 4.21%	Highest average increase over last 3, 5 or 9 years
Other-Than-Personal-Services	Flat, Flat, Flat	
Utilities		
Light and Power	1.14%, 5.61%, 3.31%	EIA (DOE) 2016 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2016) (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 2016 AEO] and 1/3 weighting for the ten-year average CPI [2.65%])
Fuel	9.38%, 12.13%, 6.04%	EIA (DOE) 2016 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2016) (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	2.0%, 2.0%, 2.0%	



APPENDIX B: BORROWING SCHEDULE

2018-2021 Multi-Year Financial Plan
 Debt Service Assumptions
 September 15, 2017

MYP Assumptions ⁽¹⁾								
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
2017								
<u>Capital Borrowings ²</u>								
Capital-General	75,000,000	12/01/17	07/01/18	01/01/19	01/01/38	12.10	Fixed	5.00%
Capital-SSWRD ^{3,4}	<u>123,895,000</u>	12/01/17	07/01/18	01/01/19	01/01/38	12.10	Fixed	5.00%
Total	198,895,000							
<u>Cash Flow Borrowings</u>								
BANs	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-
TANs	<u>300,000,000</u>	12/01/17	03/01/18	-	12/01/18	0.63	Fixed	2.50%
Total	300,000,000							
2018								
<u>Capital Borrowings ²</u>								
Tax Certs	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-
Capital-General	75,000,000	06/01/18	12/01/18	06/01/19	06/01/38	12.10	Fixed	5.00%
Capital-SSWRD ³	25,000,000	06/01/18	12/01/18	06/01/19	06/01/38	12.10	Fixed	5.00%
Capital-General	75,000,000	12/01/18	07/01/19	01/01/20	01/01/39	12.10	Fixed	5.00%
Capital-SSWRD ^{3,5}	<u>69,125,000</u>	12/01/18	07/01/19	01/01/20	01/01/39	12.10	Fixed	5.00%
Total	244,125,000							
<u>Cash Flow Borrowings</u>								
BANs	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-
TANs	<u>300,000,000</u>	12/01/18	03/01/19	-	12/01/19	0.63	Fixed	2.50%
Total	300,000,000							

*Please see footnote on page 70



APPENDIX B: BORROWING SCHEDULE (continued)

2019									
<u>Capital Borrowings</u> ²									
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 ³	25,000,000	06/01/19	12/01/19	06/01/20	06/01/39	12.10	Fixed	5.00%	
Total	100,000,000								
<u>Cash Flow Borrowings</u>									
BANs	-	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-	-
TANs	300,000,000	12/01/19	03/01/20	-	12/01/20	0.63	Fixed	2.50%	
Total	300,000,000								
2020									
<u>Capital Borrowings</u> ²									
Capital-General	75,000,000	01/01/20	07/01/20	01/01/21	01/01/40	12.10	Fixed	5.00%	
Capital-SSWRD ³	25,000,000	01/01/20	07/01/20	01/01/21	01/01/40	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 ³	25,000,000	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	-	-	-	-	-	-	-	-	-
RANs	-	-	-	-	-	-	-	-	-
TANs	300,000,000	12/01/20	03/01/21	-	12/01/21	0.63	Fixed	2.75%	
Total	300,000,000								

*Please see footnote on page 70



APPENDIX B: BORROWING SCHEDULE (continued)

2021									
	<u>Capital Borrowings</u> ²								
	Capital-General	75,000,000	01/01/21	07/01/21	01/01/22	01/01/41	12.10	Fixed	5.00%
	Capital-SSWRD ³	25,000,000	01/01/21	07/01/21	01/01/22	01/01/41	12.10	Fixed	5.00%
	Tax Certs	-	-	-	-	-	-	-	-
	Term Pay	-	-	-	-	-	-	-	-
	Capital-General	75,000,000	06/01/21	12/01/21	06/01/22	06/01/41	12.10	Fixed	5.00%
	Capital-SSWRD ³	<u>25,000,000</u>	06/01/21	12/01/21	06/01/22	06/01/41	12.10	Fixed	5.00%
	Total	200,000,000							
	<u>Cash Flow Borrowings</u>								
	BANs	-	-	-	-	-	-	-	-
	RANs	-	-	-	-	-	-	-	-
	TANs	<u>300,000,000</u>	12/01/21	03/01/22	-	12/01/22	0.63	Fixed	3.00%
	Total	300,000,000							

- (1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.
- (2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.
- (3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.
- (4) Includes bonding for the \$98,895,000 2016 Series D BANs maturing on December 15, 2017.
- (5) Includes bonding for the \$44,125,000 2017 Series A BANs maturing on December 14, 2018.



APPENDIX C: DEBT SERVICE BASELINE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<i>Existing Debt Service Obligations</i>				
<u>General Fund Obligations</u>				
Long Term Debt				
Principal	\$74,850,934	\$78,183,653	\$81,470,346	\$85,862,584
Interest	77,422,584	68,310,080	64,505,719	60,447,767
NIFA Set Asides				
Principal	108,747,726	112,271,902	103,848,374	81,300,849
Interest	22,118,345	20,449,282	15,749,489	11,344,497
Fees	2,144,821	1,583,450	857,371	568,996
Total	285,284,410	280,798,367	266,431,299	239,524,693
<u>Parks And Recreation</u>				
Long Term Debt				
Principal	4,336,367	5,335,001	5,671,586	5,994,791
Interest	6,088,202	5,505,359	5,230,399	4,939,293
NIFA Set Asides				
Principal	3,162,714	3,017,457	2,659,680	2,013,459
Interest	531,581	502,899	377,198	228,577
Fees	59,906	44,226	23,947	15,892
Total	14,178,770	14,404,942	13,962,810	13,192,012
<u>Environmental Bond Fund</u>				
Long Term Debt				
Principal	3,741,397	5,204,408	5,789,282	6,082,738
Interest	5,349,922	4,768,385	4,486,679	4,189,122
NIFA Set Asides				
Principal	429,414	467,949	461,918	393,297
Interest	120,682	106,884	85,059	60,954
Fees	3,807	2,810	1,522	1,010
Total	9,645,222	10,550,436	10,824,460	10,727,121
<u>Police District</u>				
Long Term Debt				
Principal	1,648,929	1,736,214	1,823,894	1,913,991
Interest	535,807	453,031	366,009	274,594
NIFA Set Asides				
Principal	47,583	54,867	51,137	42,112
Interest	10,919	10,084	7,794	5,141
Fees	724	535	289	192
Total	2,243,962	2,254,731	2,249,123	2,236,030
<u>Police Headquarters</u>				
Long Term Debt				
Principal	10,004,988	10,579,037	11,356,407	11,994,758
Interest	10,420,131	9,262,467	8,725,756	8,149,376
NIFA Set Asides				
Principal	1,601,290	1,726,392	1,499,085	1,093,669
Interest	284,612	280,836	208,293	121,827
Fees	38,642	28,528	15,447	10,251
Total	22,349,663	21,877,260	21,804,988	21,369,881



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Fire Prevention Fund</u>				
Long Term Debt				
Principal	285,042	304,327	319,785	335,968
Interest	414,905	400,278	384,790	368,514
NIFA Set Asides				
Principal	101,477	105,897	88,764	63,170
Interest	16,879	16,687	12,235	7,005
Fees	2,455	1,813	981	651
Total	820,758	829,002	806,555	775,308
<u>Community College</u>				
Long Term Debt				
Principal	1,961,796	2,127,324	2,342,745	2,478,568
Interest	3,778,488	3,564,677	3,454,837	3,335,315
NIFA Set Asides				
Principal	1,390,049	718,584	613,762	443,195
Interest	139,153	115,752	85,234	49,449
Fees	15,754	11,631	6,298	4,179
Total	7,285,240	6,537,968	6,502,876	6,310,706
<u>Water Related Projects</u>				
Long Term Debt				
Principal	2,493,004	2,983,737	3,138,607	3,315,816
Interest	4,816,969	4,497,338	4,347,503	4,188,794
NIFA Set Asides				
Principal	1,256,528	1,224,453	1,057,286	772,309
Interest	208,505	200,255	148,357	87,278
Fees	26,394	19,486	10,551	7,002
Total	8,801,400	8,925,269	8,702,304	8,371,199
<u>Sewer Related Projects</u>				
Long Term Debt				
Principal	2,057,712	2,436,299	2,537,349	2,665,787
Interest	4,030,946	3,550,368	3,428,808	3,299,879
NIFA Set Asides				
Principal	2,600,720	2,921,833	2,697,495	2,063,608
Interest	506,212	496,811	375,888	227,357
Fees	60,502	44,667	24,185	16,050
Total	9,256,092	9,449,978	9,063,725	8,272,681
<u>Total General Improvement</u>				
Long Term Debt				
Principal	101,380,169	108,890,000	114,450,001	120,645,001
Interest	112,857,954	100,311,983	94,930,500	89,192,654
Total	214,238,123	209,201,983	209,380,501	209,837,655



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Total NIFA</u>				
Principal	119,337,501	122,509,334	112,977,501	88,185,668
Interest	23,936,888	22,179,490	17,049,547	12,132,085
Fees	2,353,005	1,737,146	940,591	624,223
Total	145,627,394	146,425,970	130,967,639	100,941,976
Expense of Loans	2,604,750	1,740,000	2,340,000	2,340,000
Short Term Interest				
BAN Interest (Sewer Capital)	1,034,437	-	-	-
BAN Interest (Sandy)	-	-	-	-
RAN Interest	-	-	-	-
TAN Interest	7,051,389	7,051,389	7,756,528	8,461,667
Total	8,085,826	7,051,389	7,756,528	8,461,667
Total Existing Obligations	370,556,093	364,419,342	350,444,668	321,581,298
<u>Future Obligations</u>				
General Capital				
Principal	-	3,920,000	8,040,000	10,410,000
Interest	3,243,500	9,632,500	14,198,750	16,981,000
SSWRD				
Principal	-	3,895,000	6,555,000	8,190,000
Interest	3,219,750	8,377,500	11,232,875	13,026,750
Judgments and Term Pay				
Principal	-	-	-	-
Interest	-	-	-	-
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations				
Principal	-	7,815,000	14,595,000	18,600,000
Interest	6,463,250	18,010,000	25,431,625	30,007,750
Total	6,463,250	25,825,000	40,026,625	48,607,750
Total Debt Service	\$377,019,343	\$390,244,342	\$390,471,293	\$370,189,048



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 2018-2021 Multi-Year Financial Plan

8/31/2017

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

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

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

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

Current Assumptions: (in Body)

Expense Assumptions (% Change in Out Years)

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

Revenue Assumptions

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

FISCAL 2018–2021 MULTI-YEAR FINANCIAL PLAN UPDATE



Fiscal 2018-2021 Multi-Year Financial Plan

8/31/2017

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

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

		<u>2018</u> <u>Budget</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Projected</u>	<u>2021</u> <u>Projected</u>	
BASELINE (GAP)		0	(8,556,020)	(13,706,525)	(15,566,643)	
GAP CLOSING MEASURES *						
1. Initiatives- Planned						
A. Instructional Efficiencies (Attrition)			-	-	-	
B. Staffing Efficiencies (Attrition)			-	-	-	
C. OTPS Contracts						
D. Fee Adjustments						
E. Contingency Adjustment (Reserve for Items Not Materializing)						
Total Cost Reductions			-	-	-	
2. State						
	FTE in body					
A. Increase in State Aid Rate in 2018	16,336.4					
B. Increase in State Aid Rate in 2019	15,274.9		1,527,488	1,474,972	1,456,380	
C. Increase in State Aid Rate in 2020	14,749.7			1,474,972	1,456,380	
D. Increase in State Aid Rate in 2021	14,563.8				1,456,380	
Total State Aid			1,527,488	2,949,943	4,369,139	
3. Sponsor Support						
A. Increase in Sponsor Support 2018	\$ -					
B. Increase in Sponsor Support 2019	\$ 1,000,000.00		1,000,000	1,000,000	1,000,000	
C. Increase in Sponsor Support 2020	\$ 1,000,000.00			1,000,000	1,000,000	
D. Increase in Sponsor Support 2021	\$ 1,000,000.00				1,000,000	
Total Sponsor			1,000,000	2,000,000	3,000,000	
4. Tuition-						
A. Increase in Tuition in 2018	\$ 234					
B. Increase in Tuition in 2019	\$ 100		1,590,801	1,590,801	1,590,801	
C. Increase in Tuition in 2020	\$ 100			1,590,801	1,590,801	
D. Increase in Tuition in 2021	\$ 100				1,590,801	
Total Tuition Increases			1,590,801	3,181,602	4,772,404	
5. Enrollment Changes- Student Revenue- Including Fees 2107 in base Increases						
A. Enrollment impact-Student Revenue 2018	-6.00%					
B. Enrollment impact-Student Revenue 2019	1.00%		912,850	928,758	944,666	
C. Enrollment impact-Student Revenue 2020	1.00%			938,045	954,112	
D. Enrollment impact-Student Revenue 2021	1.00%				963,653	
Total Enrollment impact-Student Revenue			912,850	1,866,803	2,862,431	
6. Revenue in Lieu of Sponsor Support						
A. Enrollment impact plus Increased Sponsor Support 2018	-6.00%					
B. Enrollment impact plus Increased Sponsor Support 2019	1.00%		243,268	243,268	243,268	
C. Enrollment impact plus Increased Sponsor Support 2020	1.00%			243,269	243,269	
D. Enrollment impact plus Increased Sponsor Support 2021	1.00%				243,268	
Total Enrollment impact-Student Revenue			243,268	486,537	729,805	
Recalculated State Aidable FTE's						
	2016	2017-Projected	2018	2019	2020	2021
Enrollment Increase- Gap Closers		-7.360%	-6.000%	1.000%	1.000%	1.000%
Aidable # FTE's (50/30/20 rule)	18,197.0	17,397.2	16,336.4	15,274.9	14,856.5	15,005.1
Projected actual FTE's	16,724.8	15,493.4	14,563.8	14,709.4	14,856.5	15,005.1
State Aid per Aidable FTE	2,597	2,697	2,747	2,847	3,047	3,347
7. Enrollment Changes- State Aid-						
		New Aidable FTE's				
A. 2018 Enrollment Impact-State Aid	-6.00%					
B. 2019 Enrollment Impact-State Aid	1.00%	0.0				
C. 2020 Enrollment Impact-State Aid	1.00%	106.8			325,455	357,498
D. 2021 Enrollment Impact-State Aid	1.00%	441.3				1,477,023
Total Enrollment impact-State Aid					325,455	1,834,521
8. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined						
A. 2019 Items			3,281,614			
B. 2020 Items				2,896,185		
C. 2021 Items						(2,001,657)
Total Other			3,281,614	2,896,185		(2,001,657)
Total GAP Closers			-	8,556,020.68	13,706,524.86	15,566,643.04
Preliminary Balance Baseline GAP surplus/(deficit)			-	0	0	0

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



APPENDIX E
NASSAU HEALTH CARE CORPORATION (FISCAL 2017 – 2020)
 (Provided by the Nassau Health Care Corporation)

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

	Budgeted FYE 12/31/2017	Proposed FYE 12/31/2018	Proposed FYE 12/31/2019	Proposed FYE 12/31/2020
<u>Operating Revenues:</u>				
Net patient service revenue	405,704	409,761	413,859	417,997
<u>Other Operating Revenues:</u>				
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
Total Operating Revenues	558,548	540,863	538,196	543,041
<u>Operating Expenses:</u>				
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
Total Operating Expenses	558,548	569,243	580,170	591,336
Income (loss) before OPEB expenses	-	(28,379)	(41,974)	(48,295)
Employee benefits - OPEB	(35,384)	(36,092)	(36,814)	(37,550)
Operating loss	(35,384)	(64,471)	(78,788)	(85,845)
<u>Non-Operating Activates</u>				
Interest Income	12	150	200	300
Interest Expense	(10,485)	(10,000)	(10,000)	(10,000)
Total Non-Operating Activities	(10,473)	(9,850)	(9,800)	(9,700)
Capital contributions	-	-	-	-
Change in Net Position	\$ (45,857)	\$ (74,321)	\$ (88,588)	\$ (95,545)
Change in Net Position	\$ (45,857)	\$ (74,321)	\$ (88,588)	\$ (95,545)
Net Position, beginning of year (as restated)	\$ (515,635)	\$ (561,492)	\$ (635,813)	\$ (724,401)
Net Position, end of year	\$ (561,492)	\$ (635,813)	\$ (724,401)	\$ (819,946)



APPENDIX F

NEW YORK STATE PROPERTY TAX REFUND FUND

E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	OO - OTHER EXPENSES	0	-	-	-
EXP Total		0	0	0	0
REV	AA - FUND BALANCE	0	0	0	0
REV Total		0	0	0	0



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

SEWER AND STORM WATER FINANCE AUTHORITY					
E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	DE - CONTRACTUAL SERVICES	900,000	900,000	900,000	900,000
	FF - INTEREST	6,685,500	6,685,500	6,144,750	5,576,250
	GG - PRINCIPAL	10,815,000	10,815,000	11,370,000	11,795,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	114,230,768	114,230,768	114,216,518	114,360,018
EXP Total		132,631,268	132,631,268	132,631,268	132,631,268
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	124,763,530	124,763,530	124,763,530	124,763,530
REV Total		132,631,268	132,631,268	132,631,268	132,631,268
SEWER AND STORM WATER RESOURCES DISTRICT					
E/R	OBJECT NAME	2018 Proposed Budget	2019 Plan	2020 Plan	2021 Plan
EXP	AA - SALARIES, WAGES & FEES	11,187,693	11,315,336	11,417,074	11,274,609
	AB - FRINGE BENEFITS	9,377,251	8,896,731	9,348,679	9,823,874
	BB - EQUIPMENT	15,000	15,000	15,000	15,000
	DD - GENERAL EXPENSES	1,007,921	1,007,921	1,007,921	1,007,921
	DE - CONTRACTUAL SERVICES	64,154,936	65,364,909	66,599,081	67,857,936
	DF - UTILITY COSTS	6,075,000	6,221,955	6,546,561	6,806,058
	FF - INTEREST	5,338,753	4,819,333	4,269,492	3,690,623
	GG - PRINCIPAL	9,713,490	10,116,051	10,545,174	9,667,736
	HH - INTERFUND CHARGES	28,068,536	36,404,604	41,310,761	43,617,487
	OO - OTHER EXPENSES	4,538,500	538,500	538,500	538,500
EXP Total		139,477,080	144,700,339	151,598,243	154,299,743
REV	AA - FUND BALANCE	15,753,312	-	-	-
	BC - PERMITS & LICENSES	1,553,000	1,553,000	1,553,000	1,553,000
	BE - INVEST INCOME	200,000	200,000	200,000	200,000
	BF - RENTS & RECOVERIES	6,540,000	6,540,000	6,540,000	6,540,000
	BH - DEPT REVENUES	1,200,000	1,200,000	1,200,000	1,200,000
	IF - TRANSFER FROM PDD	114,230,768	114,230,768	114,216,518	114,360,018
REV Total		139,477,080	123,723,768	123,709,518	123,853,018
Surplus / (Deficit)			(20,976,571)	(27,888,725)	(30,446,725)
Tax Increase			20,976,571	27,888,725	30,446,725
Projected Surplus / (Deficit)			0	0	0