


**2019 NIFA APPROVED BUDGET
UPDATED MULTI-YEAR FINANCIAL PLAN
FISCAL 2019-2022**

JUNE 2019

BY

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Fiscal Accountability, in a No Property Tax Increase Budget



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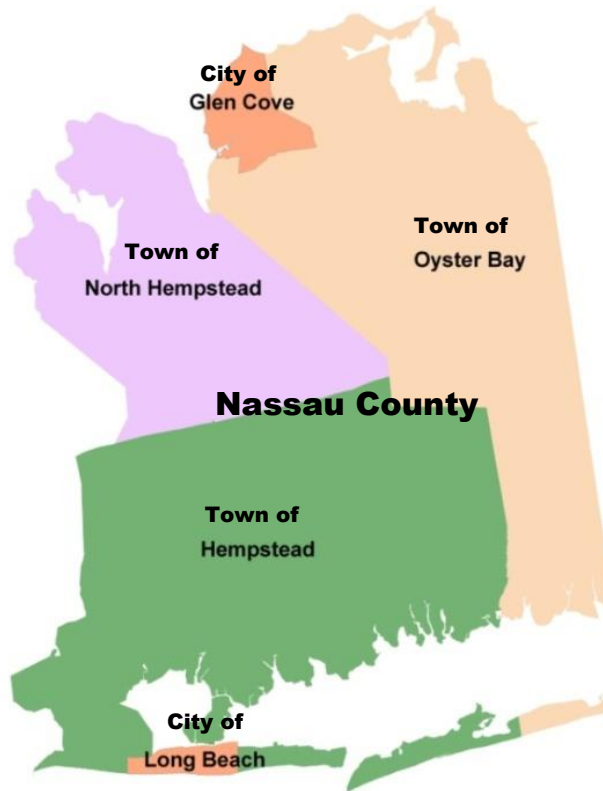
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EXECUTIVE SUMMARY

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EXECUTIVE SUMMARY



Overview

The Multi-Year Financial Plan Update for Fiscal 2019-2022 (MYP) is balanced for current operations. The Curran Administration is committed to delivering a GAAP balanced budget for 2020. The County’s economy continues to grow, and the County is maintaining its investments in infrastructure to ensure economic growth in the future.

The revenue sources still are subject to the economic environment, The County’s revenue is largely dependent on the overall economy and we will continue to monitor expense growth and react to any changes in the local economy. We are committed to reducing expenses and must be vigilant in identifying opportunities to reduce our expenses without impacting the level and quality of services we provide to our residents.

The MYP Update pays for the services we are delivering now with money we are collecting now. Unemployment is at historical lows. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses, while holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services



REVENUE

Our total revenue projection for FY 2019 is \$3.5 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.6% of all County revenue, with the State providing 6.4% and the Federal Government providing only 4.0%.

Federal Aid – Federal Aid to Nassau County has dropped significantly since FY 2010.

\$ in Millions

Fiscal Year	Federal Aid	Inc/(Dec)
2010	\$208	
2011	\$177	(\$31)
2012	\$166	(\$11)
2013	\$125	(\$41)
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$135	\$2
2019	\$138	\$3

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

State Aid – State funding to Nassau County has been flat in recent years, but we are forecasting additional aid for the Raise the Age initiative in the FY 2019 budget.

\$ in Millions

Fiscal Year	State Aid	Inc/(Dec)
2010	\$171	
2011	\$183	\$12
2012	\$207	\$24
2013	\$202	(\$5)
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$212	(\$2)
2019	\$223	\$11

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



County Revenues – The County’s \$2.7 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

Sales Tax	\$1.2 Billion
Property Tax	\$0.8 Billion
Fees	\$0.4 Billion
All Other	\$0.3 Billion
TOTAL	\$2.7 Billion

Sales Tax – Sales Tax is the largest component of County Revenue, and it is a volatile revenue source, dependent not just on the overall economic health of the County, but also that of the State and ultimately the Nation. The Sales Tax Revenues are extremely sensitive to the County’s overall economy, growing in good times and shrinking when times are tougher. Our May 2019 Projections adjusts the sales tax forecast down by \$4 million, reflecting the observed decline in sales tax collected YTD.

\$ in Billions

FISCAL YEAR	SALES TAX	Inc/(Dec)
2010	\$0.984	
2011	\$1.025	\$0.041
2012	\$1.078	\$0.053
2013	\$1.140	\$0.062
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.150	\$0.026
2018	\$1.200	\$0.049
2019	\$1.239	\$0.039

Between FY 2013 and FY 2014, the Sales Tax revenue declined by \$45 million.

On average over the last ten years, the Sales Tax revenue has only grown by \$29 million annually.

Property Tax – The Property Tax Revenues of the County have grown at a sluggish pace. From FY 2011 through FY 2018, the actual Property Tax revenues have only grown by 5.7%. That equates to an average increase of 0.6% per year, while inflation has grown by an average rate of 1.7% during the same time-period.

Fiscal Year	Property Tax	Inc/(Dec)
2011	\$802	\$ -
2012	\$806	\$4
2013	\$803	(\$3)
2014	\$803	\$ -



2015	\$832	\$29
2016	\$842	\$10
2017	\$845	\$3
2018	\$846	\$1
2019	\$848	\$2

Note: The property tax was increased in FY 2015-16

Fees - Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; and other fees are dependent on the level of interest of County residents such as Park usage fees.

EXPENSES

The County’s expenses are projected at \$3.5 billion in FY 2019. Salaries and Wages and Fringe Benefits for employees are 42% of all County expenses. Direct expenses are 16% of County expenses, while Debt Service is 11% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 31%.

Salaries & Wages – Salaries & Wages have increased significantly since FY 2010. In 2012, salary decreased for two reasons. First, 2012 was the first full year impact of the imposed Nassau County Interim Finance Authority (NIFA) wage freeze, which it implemented in March 2011. Second, Salaries in 2012 reflected the impact of the County’s personnel response to Superstorm Sandy, which allocated overtime and other salary expense related to the storm to the FEMA Fund. In 2014, Salaries & Wages increased due to the lifting of the NIFA imposed wage freeze and the impact of the Civil Service Employees Association (CSEA), Sheriff’s Correction Officers Benevolent Association (COBA), Superior Officers Association (SOA), Police Benevolent Association (PBA), and Detectives Association, Inc. (DAI) labor agreements that the County Legislature and NIFA approved in April 2014. In 2017 Salaries & Wages increased due to higher termination costs (the County no longer borrows to fund these expenses), predominately for the Police Department, and the impacts of the labor agreements with the CSEA, COBA, SOA, PBA and DAI. The 2018 decrease is primarily due to the voluntary separation incentive program offered at the end of 2017. This update includes contractual step increases for all union employees.

\$ in Millions

Fiscal Year	Salaries & Wages	Inc/(Dec)
2010	\$814	
2011	\$838	\$24
2012	\$812	(\$26)
2013	\$795	(\$17)
2014	\$825	\$30
2015	\$818	(\$7)
2016	\$840	\$22



2017	\$904	\$64
2018	\$848	(\$56)
2019	\$875	\$27

Fringe Benefits – Fringe Benefits have increased significantly since FY 2010.

\$ in Millions

Fiscal Year	Fringe Benefits	Inc/(Dec)
2010	\$383	
2011	\$431	\$48
2012	\$430	(\$1)
2013	\$456	\$26
2014	\$464	\$8
2015	\$475	\$11
2016	\$502	\$27
2017	\$539	\$37
2018	\$571	\$32
2019	\$601	\$30

Total Fringe Benefits increased between 2011 and 2014 primarily due to on-going increases in pension and health insurance costs, which comprise the largest portion of Fringe Benefits. Beginning in fiscal year 2011, the New York State Retirement System offered the Contribution Stabilization Program, which authorized participating employers to defer a portion of their annual pension costs and pay this deferred portion over 10 years. The County first elected to participate in the program beginning in fiscal year 2012. Beginning in fiscal year 2014, the County elected to participate in the Alternate Contribution Stabilization Program, which extended the amortization period by two years versus the original program. The increases in both health insurance and pension costs are indicative of the increasing strain that Fringe Benefits place on County operating funds despite significant staffing reductions over the last few years.

Debt Service Fund – Debt Service funding is driven by tax certiorari settlements and infrastructure project investment. Our operating budget in 2019 is also obliged to fund over \$175 million in payments on over \$1.1 billion of bonds outstanding which were issued by prior County administrations to cover money spent for services provided years ago but paid for by taxpayers now.

\$ in Millions

Fiscal Year	Debt Service Fund	Inc/(Dec)
2010	\$296	
2011	\$335	\$39
2012	\$342	\$7
2013	\$337	(\$5)



2014	\$339	\$2
2015	\$366	\$27
2016	\$356	(\$10)
2017	\$365	\$9
2018	\$381	\$16
2019	\$388	\$7

Contractual Services – Contractual Services have been steadily increasing since FY. The largest contract is in the Department of Public Works (DPW) with TransDev Services, Inc. which began operating the County’s NICE (Nassau Inter-County Express) bus system in January 2012. From 2012 forward, the increases were driven by Contractual costs associated with the expansion of the Red-Light Camera Program.

\$ in Millions

Fiscal Year	Contractual Services	Inc/(Dec)
2010	\$118	
2011	\$122	\$4
2012	\$214	\$92
2013	\$223	\$9
2014	\$237	\$14
2015	\$242	\$5
2016	\$246	\$4
2017	\$252	\$6
2018	\$264	\$12
2019	\$276	\$12

Accomplishments

The County finished 2018 with slight budgetary surplus despite a large unfunded judgement that required careful expense management and revenue increase from the strong local economy. The Administration used the surplus to fund its Litigation Reserve in the event another judgement against the County.

The Curran Administration is committed to finally fixing the broken property assessment system. After eight years of neglect and apathy, the road to recovery has begun.

In order to achieve a fair and equitable assessment, the New York State Legislature approved the administration’s Taxpayer Protection Plan (TPP). The TPP is phases in changes in assessment over 5-years to protect residents from large changes in assessment. The Administration is calling on the County Legislature to approve the TPP as soon as possible.



This MYP update includes the newly created Office of Asian American Affairs. This will allow us to better serve the growing population of Asian Americans in Nassau County.

The County began implementing the new and improved Disputed Assessment Fund (DAF) for commercial properties in FY 2019. Our success in securing legislative approval in Albany last June allows the County to collect DAF charges from all commercial property taxpayers to pay for commercial refunds.

Paying for the Prior Administration

Unfortunately, our operating budget in 2019 is also obliged to fund over \$175 million in payments on over \$1.1 billion of bonds outstanding which were issued by prior County administrations to cover money spent for services provided years ago but paid for by taxpayers now.

Similarly, we are faced with hundreds of millions of dollars owed to County property owners for overpayments of taxes which have been allowed to accumulate by the prior Administration. This MYP provides for additional debt service payments in the amount of \$3 million in FY 2019 (growing to approximately \$20 million in the outyears of the plan) to cover \$300 million of County bonding to pay for amounts owing to our taxpayers as soon as possible, while once again having to spread the cost to our operating budgets over a number of years. The impact of paying this entire amount out of our current operating funds would be devastating to our ability to maintain services in the County, and financing is the only responsible option open to us. Although this will make it more difficult for the County to achieve GAAP-balance, there is no alternative.

Bonding of the prior accumulated liability for tax certiorari claims resolves past issues. Going forward the new DAF legislation combined with an updated assessment roll will permit Nassau County to move out of the endless negative cycle of property tax overpayments and settlements and stay current with our obligations going forward.

Investment in Public Safety

We are committed to public safety in Nassau County which is reflected in the MYP.

Police Academy and Courts – For years, County police and correction officers have been trained in expensive and inadequate rented space while plans for a new police academy have languished. We are now providing the capital funding necessary for a new multi-purpose training facility to support our commitment to state-of-the-art policing in our County. The County will also make the facility available to other local jurisdictions for training their personnel as part of our ongoing work to share services locally. Appropriately this facility is being financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this MYP. We are also investing in a new Court facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which addresses their unique needs.



Investments in Economic Development

We are committed to growing the County’s economy and promoting private sector growth which is reflected in the MYP.

The Hub – We have the winning combination to unlock the Hub’s potential as an engine for economic growth. Redevelopment of the Nassau Hub site has been a priority economic development initiative for my administration since my inauguration. We are ready to move forward expeditiously, after years of stagnation and frustration for the County. We are laser focused on finalizing our transformational plan to draw down over \$85 million in State funding to support the development. Our open, consultative process, including engagement with elected officials, local businesses and community leaders has helped us to get to this point. We are very pleased that NEC has come forward with a partner, RXR, and a game-plan to transform the Hub into a mixed-use innovation district. RXR’s conceptual master plan submission to the RFEI was comprehensive and touched all aspects of what the County is seeking: to recruit and retain the workforce of tomorrow; to cement the County’s role in the economy of tomorrow; to create a coherent and unified neighborhood; to activate retail and open space and increase activity at the site; to promote walkability and address transit connections.

Access to Public Land – The MYP provides almost \$2 million to improve access to County-owned land, including signage, improved pathways, parking and other steps to ensure that County residents are able to make use of County-owned property.

Investments in Criminal Justice

The MYP provides for sensible reforms to improve criminal justice in the County.

Raise-The-Age – We will “Raise The Age” by ending the practice of incarcerating juveniles aged 16 and 17 in adult facilities. In addition, we will make necessary investments in early intervention to divert 16 and 17-year-olds from entry into the criminal justice system. We will also invest in educational and employment opportunities to help prevent recidivism. Other necessary supports such as housing support and mental health care are another part of the plan. We will also expand discharge planning services and re-entry services in conjunction with the NYS Office of Children and Family Services including family reintegration, housing assistance, mental health and medical continuity of care, educational and employment support. These investments are expected to be fully reimbursed by the State and will be developed with Suffolk County where appropriate under a shared services plan.

Electronic Monitoring – We will improve the efficiency of criminal justice administration. We will invest in a new program to more effectively monitor non-violent defendants and probationers through the use of technology. Implementing electronic monitoring for certain criminal justice populations, including Raise the Age juveniles, will allow us to reduce the use of the County Jail while expanding the staffing at the Department of Probation, improving outcomes at a significantly reduced cost.



Crime Lab – We will open a new Crime Lab. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new, state of the art facility located within the Nassau County Public Safety Center. This relocation will enable the laboratory to expand its testing capabilities to include firearms, trace evidence, and reconstruction. Analysis of this evidence has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional fifty percent of drug cases that are currently being outsourced to National Medical Services (NMS) due to facility and staff limitations. We will also be staffing up to support the expansion of the lab’s forensic disciplines.

Substance Abuse Treatment – We are engaged in site development for a new Substance Abuse Treatment Center to expand counseling and treatment services to help address the ongoing opioid crisis among County residents.

Investments in Shared Services to Maximize Efficiency

The MYP provides for shared service opportunities in all areas with other local governments.

Long Beach Sewer Investment – We are working on a partnership with the City of Long Beach to improve sewer connectivity. Excessive nitrogen discharge into the Western Bays of Nassau County has had a detrimental effect on the surrounding marshes and their vegetation. The County is pursuing plans to convert Long Beach’s sewage treatment plant to a pump station and build a force main and related infrastructure necessary to divert the untreated effluent to the Bay Park Sewage Treatment Plant. The consolidation of the Long Beach system with the County’s network is expected to be completed by 2024. This project will support vital services for County residents and improve water quality to help improve the environment, now and in the future.

Investments in County Infrastructure

The MYP provides for significant investment in County infrastructure.

Repaving Roads – We are dedicated to upkeep of the County’s roadways. In 2018, the County paved 87 lane miles, up 20% from 2017. In 2019, the County plans on repaving 175 lane miles, a 130% increase over 2017.

Renovation of Bayville Bridge - This crucial piece of infrastructure has been in poor condition for years. Couple with damage from Superstorm Sandy in 2012 the bridge is unreliable and is prone to being jammed in either up or down positions. It could pose a threat to public safety and impact local businesses. The project cost is \$13M, with 80% of the funds coming from the federal government.

Parks - Our residents know that Nassau County’s parks are some of the most beautiful in the region. We are working to maintain and improve these parks. Projects including the renovation of Centennial Park, expected to cost \$3 million in 2020 and Christopher Morley Park, also at a cost of \$3 million slated for 2020.

**Investments to Improve Business Processes and Policies**

As we continue to invest in our business-friendly agenda for the County, we are taking a variety of actions to improve the County's business processes and policies.

Language Access – We are making necessary investments to ensure that County residents and businesses are able to access the services they need in multiple languages.

Capital Planning & Management – We will implement a new capital planning and management process. We are investing in building the staffing infrastructure necessary to support an improved capital planning and management process. The MYP will be adjusted to accommodate our updated multi-year Capital Plan later this fall.

Registration Fees – The County has eliminated Vendor Registration Fees. The Vendor Registration Fee has been found to reduce the competitiveness of County procurements and has been identified as a barrier to entry by small businesses, particularly Minority and Women Owned Business Enterprises (MWBE). Eliminating the Annual Vendor Registration fee is consistent with the County's on-going efforts to make the procurement process more transparent, competitive, and inclusive. This elimination is revenue-neutral for the County, since the budget gap is filled through the expansion of the Administrative Service Charge to cover contracts and purchase orders awarded by the Commissioner of Shared Services.

Vendor Portal – The MYP funds a new vendor portal. The Nassau County Vendor Portal will provide vendors access to a user-friendly multi-functional web portal to facilitate the processing of their contracts, claims, and permits. This Portal is being developed in stages. The first version allows vendors to submit their disclosure forms electronically, streamlining the submission and review process. This new program will help to mitigate small issues that frequently hold contracts up in the approval process including ensuring all questions that require written responses are answered prior to submission and providing notice to vendors that their forms are near expiration. The system also will improve the County's ability to cross-reference vendor and principal data to ensure the County does business only with vendors with sufficient integrity to warrant the award of County contracts. Currently, the IT Department is working on additional functions including submission of claims and permits.

Tax Administration – Finally, the MYP addresses re-staffing the depleted Department of Assessment which will enter into a completely new phase of outreach and interaction with property owners. We added staff to the ARC, Information Technology and the County Attorney to improve the efficiency and effectiveness of our tax administration.

**Multi-Year Financial Plan Assumptions**

The 2019–2022 Multi-Year Financial Plan update includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above. On the expense side the plan includes the following adjustments:

1. Changes in Debt Service Payments driven by the 2019 Bond Issuance.
2. Salaries and Fringes have been adjusted to include the 5/17/19 Hiring Plan and \$2 million in additional Termination Pay for the Police Districts.
3. Creation of a new Asian American Affairs Department at a \$210,500 cost.
4. Increase of overtime - \$4.8 million in the Corrections Center, \$1.5 million in the Police Department.
5. \$3 million increase in inmate healthcare cost in the Corrections Center.
6. Increase of \$4.7 million in Early Intervention expenses, offset by State Aid reimbursement of \$2.9 million.
7. Contractual and General Expense increases in Department of Assessments of \$2.5 million.
8. Emergency Vendor Payment increases driven by per day rate increases for Institutionalized Special Education services.
9. Purchased Services increases driven by increases in day care rates.
10. Recipient Grant expenses are assumed to fall back to prior year figures in out years despite a reduction in 2019.

Revenue assumptions include a reduction in Sales Tax of \$4 million with 2% growth in out years, Boot & Tow reduction of \$6.7 million, reduced GIS Tax Map Fees of \$4.3 million, and reduced Mortgage Recording Fees of \$4.8 million. Additionally, reductions in State Aid are driven by a reforecast of in inmate healthcare reimbursement for Medicaid eligible inmates as well as a reforecast of Raise the Age related reimbursement.

The net impact, after gap closing measures, of these changes results in a projected net positive balance of \$156,000 in 2019, \$9.6 million in 2020, \$9.3 million in 2021, and \$2.4 million in 2022.

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



Table 1: 2019–2022 Pre-Gap Closing Plan

Major Funds					
EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	875,105,334	896,623,454	913,038,086	927,970,317
	AB - FRINGE BENEFITS	600,958,298	635,594,005	660,946,293	690,669,696
	AC - WORKERS COMPENSATION	34,962,349	34,962,349	34,962,349	34,962,349
	BB - EQUIPMENT	2,303,651	2,308,651	2,308,901	2,309,164
	DD - GENERAL EXPENSES	35,009,820	35,345,563	35,483,674	35,554,847
	DE - CONTRACTUAL SERVICES	276,201,821	276,220,918	276,246,863	276,266,942
	DF - UTILITY COSTS	34,085,187	33,965,516	33,994,249	34,278,943
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	132,208,523	144,389,362	150,432,584	153,414,316
	GA - LOCAL GOVT ASST PROGRAM	73,445,833	74,889,750	76,362,545	77,864,796
	GG - PRINCIPAL	106,280,000	119,869,999	138,185,000	153,910,000
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	MM - MASS TRANSPORTATION	44,792,592	45,680,117	46,593,380	47,533,127
	NA - NCIFA EXPENDITURES	2,475,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	253,770,521	237,472,186	207,570,496	190,894,981
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	140,200,000	141,599,000	143,011,990	144,439,110
	SS - RECIPIENT GRANTS	50,380,000	52,130,000	52,130,000	52,130,000
	TT - PURCHASED SERVICES	68,700,895	69,750,000	70,750,000	71,500,000
	WW - EMERGENCY VENDOR PAYMENTS	52,160,729	52,500,000	53,850,000	55,000,000
	XX - MEDICAID	242,521,767	238,210,000	238,210,000	238,210,000
Total Expenses Excluding Interdepartmental Transfers		3,053,908,237	3,121,881,786	3,164,482,326	3,217,329,503
Interdepartmental Transfers		439,527,427	442,764,032	436,633,109	434,815,493
Total Expenses Including Interdepartmental Transfers		3,493,435,664	3,564,645,818	3,601,115,435	3,652,144,996
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	19,710,197	19,210,197	19,710,197	19,210,197
	BD - FINES & FORFEITS	112,013,206	112,013,206	112,013,206	112,013,206
	BE - INVEST INCOME	10,186,151	10,175,711	10,175,711	10,175,711
	BF - RENTS & RECOVERIES	37,862,482	31,197,071	31,197,071	31,197,071
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	17,463,099	17,462,599	17,464,974
	BH - DEPT REVENUES	221,917,976	224,290,896	224,541,168	224,741,168
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	45,983,681	45,983,681	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,700,000	2,700,000	2,700,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	81,054,482	88,867,389	90,970,334	94,870,479
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	138,084,181	139,892,289	138,377,300	138,323,613
	IF - INTERFUND TRANSFERS	696,617	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	222,503,767	226,270,241	228,275,214	230,337,379
	TA - SALES TAX COUNTYWIDE	1,121,306,734	1,143,732,868	1,166,607,526	1,189,939,676
	TB - SALES TAX PART COUNTY	118,510,492	115,151,488	110,305,736	112,511,850
	TL - PROPERTY TAX	816,025,786	815,440,345	815,429,108	815,405,708
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,494,712	30,494,712	30,494,712	30,494,712
Total Revenues Excluding Interdepartmental Transfers		3,054,064,563	3,079,595,694	3,100,956,064	3,132,081,925
Interdepartmental Transfers		439,527,427	442,764,032	436,633,109	434,815,493
Total Revenues Including Interdepartmental Transfers		3,493,591,990	3,522,359,726	3,537,589,173	3,566,897,418
Projected Surplus/(Deficit)		156,327	(42,286,092)	(63,526,262)	(85,247,578)



**Table 2: 2019–2022
After-Gap Closing Plan
(Major Funds)
(In millions)**

MYP 2019 - 2022 Update			
	2020 Update	2021 Update	2022 Update
Current Baseline Surplus / (Gap)	(42.3)	(63.5)	(85.2)
<u>Gap Closing Options</u>			
<u>Expense/Revenue Actions</u>			
Building Consolidation	5.0	5.0	7.0
Workforce Management	5.0	10.0	15.0
Probation/Correction Savings	2.0	3.0	4.0
ERP Implementation	0.5	1.0	1.0
County's District Energy Facility	1.0	1.0	1.5
Income and Expense	15.0	15.0	15.0
Belmont Arena and Hub Sales Tax Benefit	0.0	7.7	12.8
Workers Comp Settlements savings	3.0	5.0	6.0
Other Actions (OTPS & Other Savings Initiatives)	4.2	8.8	8.5
<u>NYS Actions</u>			
Internet Sales	26.1	26.6	27.2
Aid to Municipalities (AIM)	(11.5)	(11.8)	(12.0)
E-911 Reimbursement	1.0	1.0	1.0
Gap Closing Options	51.3	72.3	87.0
Surplus/ (Deficit) After Gap Closing Actions	9.0	8.8	1.8



**Table 3: 2019–2022
After-Gap Closing Plan
(Major Funds)**

Major Funds					
EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	875,105,334	889,123,454	899,038,086	907,970,317
	AB - FRINGE BENEFITS	600,958,298	635,594,005	660,946,293	690,669,696
	AC - WORKERS COMPENSATION	34,962,349	31,962,349	29,962,349	28,962,349
	BB - EQUIPMENT	2,303,651	2,308,651	2,308,901	2,309,164
	DD - GENERAL EXPENSES	35,009,820	28,245,563	26,083,674	24,304,847
	DE - CONTRACTUAL SERVICES	276,201,821	273,120,918	270,846,863	270,516,942
	DF - UTILITY COSTS	34,085,187	33,965,516	33,994,249	34,278,943
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	132,208,523	144,389,362	150,432,584	153,414,316
	GA - LOCAL GOVT ASST PROGRAM	73,445,833	86,389,750	88,150,045	89,829,108
	GG - PRINCIPAL	106,280,000	119,869,999	138,185,000	153,910,000
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	MM - MASS TRANSPORTATION	44,792,592	45,680,117	46,593,380	47,533,127
	NA - NCIFA EXPENDITURES	2,475,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	253,770,521	237,472,186	207,570,496	190,894,981
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	140,200,000	141,599,000	143,011,990	144,439,110
	SS - RECIPIENT GRANTS	50,380,000	52,130,000	52,130,000	52,130,000
	TT - PURCHASED SERVICES	68,700,895	69,750,000	70,750,000	71,500,000
	WW - EMERGENCY VENDOR PAYMENTS	52,160,729	52,500,000	53,850,000	55,000,000
	XX - MEDICAID	242,521,767	238,210,000	238,210,000	238,210,000
Total Expenses Excluding Interdepartmental Transfers		3,053,908,237	3,112,681,786	3,142,469,826	3,186,293,816
	Interdepartmental Transfers	439,527,427	442,764,032	436,633,109	434,815,493
Total Expenses Including Interdepartmental Transfers		3,493,435,664	3,555,445,818	3,579,102,935	3,621,109,309
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	19,710,197	19,210,197	19,710,197	19,210,197
	BD - FINES & FORFEITS	112,013,206	112,013,206	112,013,206	112,013,206
	BE - INVEST INCOME	10,186,151	10,175,711	10,175,711	10,175,711
	BF - RENTS & RECOVERIES	37,862,482	31,197,071	31,197,071	31,197,071
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	17,463,099	17,462,599	17,464,974
	BH - DEPT REVENUES	221,917,976	239,290,896	239,541,168	239,741,168
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	45,983,681	45,983,681	45,983,681
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,700,000	2,700,000	2,700,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	81,054,482	88,867,389	90,970,334	94,870,479
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	138,084,181	139,892,289	138,377,300	138,323,613
	IF - INTERFUND TRANSFERS	696,617	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	222,503,767	226,270,241	228,275,214	230,337,379
	TA - SALES TAX COUNTYWIDE	1,121,306,734	1,169,832,868	1,200,879,526	1,229,893,676
	TB - SALES TAX PART COUNTY	118,510,492	115,151,488	110,305,736	112,511,850
	TL - PROPERTY TAX	816,025,786	815,440,345	815,429,108	815,405,708
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	30,494,712	31,494,712	31,494,712	31,494,712
Total Revenues Excluding Interdepartmental Transfers		3,054,064,563	3,121,695,694	3,151,228,064	3,188,035,925
	Interdepartmental Transfers	439,527,427	442,764,032	436,633,109	434,815,493
Total Revenues Including Interdepartmental Transfers		3,493,591,990	3,564,459,726	3,587,861,173	3,622,851,418
Projected Surplus/(Deficit)		156,327	9,013,908	8,758,238	1,742,110

**Discussion of Gap Closing Options**

The following items will assist the Administration in achieving greater financial stability.

Building Consolidation

The County's dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County had previously hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The County will also realize utility and maintenance savings from better consolidated space.

Workforce Management

The Curran administration will optimize workforce levels while ensuring that the County provides essential services for all Nassau County residents. Each department is preparing a staffing and hiring plan that will analyze the impact of each vacancy. Currently, there are 352 funded vacancies and each vacancy is carefully analyzed before approval of new hires. These plans will be consolidated into a County-wide staffing strategy.

Probation/ Corrections Savings

The County can achieve savings by utilizing electronic monitoring bracelets that enable Probation to monitor individuals who cannot make their court ordered bail in lieu of housing them in the jail. The County anticipates saving by not institutionalizing these individuals.

ERP Implementation

The new enterprise resource planning (ERP) system will streamline core business processes that will lead to efficiencies and savings. This initiative is currently underway and the first phase (Personnel and Payroll) is anticipated to be operational by the end of 2019.

County's District Energy Facility

The agreement between Nassau County and Suez Energy NA, the current operator of the County's 57 mega-watt cogeneration plant in Uniondale, has a short-term extension to permit evaluation options for greater savings

Income and Expense

The County believes that the Court of Appeals will rule in favor of the Income and Expense Law. This Law is intended to require commercial property owners to provide income statements for properties with a commercial rent and will produce a minimum of \$15.0 million in recurring revenue beginning in 2020.

Belmont Arena and Hub Sales Tax Benefit

The County will realize additional sales tax revenue during and after the construction phase of the new Belmont Arena for the New York Islanders and the HUB development project. The MYP projects additional local sales tax from entertainment, lodging and various other sources.



Workers Comp Settlement Savings

The County is currently in discussions to settle portions of outstanding Workers' Comp Claims.

Other Actions

The County will evaluate revenue generating and expense reduction initiatives that will result in a net savings to operations. These initiatives include achieving interdepartmental and/or interjurisdictional efficiencies, streamlining operations and improved grant management. Additionally, an area of focus will be on use of technology to promote doing business in and with Nassau County on more business-friendly terms.

Internet Sales

The United States Supreme Court ruled in June that States can collect local sales tax on products delivered in that locality. The County anticipates new revenue with the passage of the necessary implementing legislation by New York State.

Aid to Municipalities

Revenues from sales taxes on out-of-state internet marketplaces will be used to fund the State's Aid and Incentives to Municipalities program. The program provides funds for towns and villages to use in their general funds.

E-911 Reimbursement

The State approved an amendment to County law that increased the surcharge on certain telecommunication equipment and telephone service supplier customers in relation to providing an enhanced 911 (E911) emergency telephone system in the County. This enabled the County to raise revenue needed to cover costs associated with providing this technology within the County.

FUND AND DEPARTMENTAL DETAIL

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FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



GENERAL FUND					
EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	387,947,002	397,916,270	403,623,014	409,291,156
	AB - FRINGE BENEFITS	292,969,920	310,618,945	323,503,406	336,836,270
	AC - WORKERS COMPENSATION	20,027,349	20,027,349	20,027,349	20,027,349
	BB - EQUIPMENT	1,536,409	1,541,409	1,541,659	1,541,922
	DD - GENERAL EXPENSES	27,416,696	27,656,274	27,764,018	27,822,238
	DE - CONTRACTUAL SERVICES	257,911,662	257,929,517	257,954,792	257,974,503
	DF - UTILITY COSTS	29,966,852	29,818,679	29,808,364	30,043,208
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	GA - LOCAL GOVT ASST PROGRAM	73,445,833	74,889,750	76,362,545	77,864,796
	HD - DEBT SERVICE CHARGEBACKS	312,430,736	318,919,177	313,149,090	311,334,496
	HF - INTER-DEPARTMENTAL CHARGES	50,556,450	50,556,450	50,556,450	50,556,450
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	JA - CONTINGENCIES RESERVE	0	0	0	0
	MM - MASS TRANSPORTATION	44,792,592	45,680,117	46,593,380	47,533,127
	NA - NCIFA EXPENDITURES	2,475,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	103,804,551	103,804,551	103,804,551	103,804,551
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	140,200,000	141,599,000	143,011,990	144,439,110
	SS - RECIPIENT GRANTS	50,380,000	52,130,000	52,130,000	52,130,000
	TT - PURCHASED SERVICES	68,700,895	69,750,000	70,750,000	71,500,000
	WW - EMERGENCY VENDOR PAYMENTS	52,160,729	52,500,000	53,850,000	55,000,000
	XX - MEDICAID	242,521,767	238,210,000	238,210,000	238,210,000
EXP Total		2,187,590,360	2,223,918,404	2,243,046,523	2,266,330,092
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BC - PERMITS & LICENSES	13,948,615	13,448,615	13,948,615	13,448,615
	BD - FINES & FORFEITS	75,957,204	75,957,204	75,957,204	75,957,204
	BE - INVEST INCOME	9,955,000	9,946,060	9,946,060	9,946,060
	BF - RENTS & RECOVERIES	37,761,200	31,130,932	31,130,932	31,130,932
	BG - REVENUE OFFSET TO EXPENSE	16,350,883	16,350,883	16,350,883	16,350,883
	BH - DEPT REVENUES	184,844,514	187,217,434	187,467,706	187,667,706
	BJ - INTERDEPT REVENUES	87,710,797	87,710,797	87,710,797	87,710,797
	BO - PAYMENT IN LIEU OF TAXES	19,883,045	19,883,045	19,883,045	19,883,045
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	35,443,625	35,443,625	35,443,625	35,443,625
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	132,566,994	134,416,994	134,416,994	134,416,994
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	221,406,148	225,172,622	227,177,595	229,239,760
	TA - SALES TAX COUNTYWIDE	1,121,306,734	1,143,732,868	1,166,607,526	1,189,939,676
	TB - SALES TAX PART COUNTY	118,510,492	115,151,488	110,305,736	112,511,850
	TL - PROPERTY TAX	30,499,141	29,913,700	29,902,463	29,879,063
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
	TX - SPECIAL TAXES	5,809,430	5,809,430	5,809,430	5,809,430
REV Total		2,168,666,322	2,187,998,197	2,208,771,111	2,236,048,140

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



FIRE COMMISSION FUND

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	10,125,016	10,693,178	10,882,673	11,094,839
	AB - FRINGE BENEFITS	5,988,479	6,426,226	6,693,469	6,969,333
	BB - EQUIPMENT	33,056	33,056	33,056	33,056
	DD - GENERAL EXPENSES	197,800	197,800	197,800	197,800
	DE - CONTRACTUAL SERVICES	4,762,188	4,762,188	4,762,188	4,762,188
	HD - DEBT SERVICE CHARGEBACKS	832,277	778,948	781,478	776,865
	HF - INTER-DEPARTMENTAL CHARGES	2,874,997	2,874,997	2,874,997	2,874,997
EXP Total		24,813,813	25,766,393	26,225,661	26,709,079
REV	BE - INVEST INCOME	6,151	6,151	6,151	6,151
	BF - RENTS & RECOVERIES	6,230	0	0	0
	BH - DEPT REVENUES	8,300,600	8,300,600	8,300,600	8,300,600
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	167,619	167,619	167,619	167,619
	TL - PROPERTY TAX	16,437,909	16,437,909	16,437,909	16,437,909
REV Total		25,323,200	25,316,970	25,316,970	25,316,970

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POLICE DISTRICT FUND

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	231,292,191	238,490,587	246,174,091	252,414,460
	AB - FRINGE BENEFITS	140,743,237	148,468,144	154,196,372	160,389,818
	AC - WORKERS COMPENSATION	10,700,000	10,700,000	10,700,000	10,700,000
	BB - EQUIPMENT	251,400	251,400	251,400	251,400
	DD - GENERAL EXPENSES	3,796,314	3,839,814	3,851,015	3,855,078
	DE - CONTRACTUAL SERVICES	1,426,764	1,426,764	1,426,764	1,426,764
	DF - UTILITY COSTS	1,181,704	1,181,011	1,186,622	1,198,639
	HD - DEBT SERVICE CHARGEBACKS	2,296,995	840,989	929,627	976,546
	HF - INTER-DEPARTMENTAL CHARGES	22,196,677	22,196,677	22,196,677	22,196,677
EXP Total		413,885,282	427,395,386	440,912,568	453,409,382
REV	BC - PERMITS & LICENSES	4,628,818	4,628,818	4,628,818	4,628,818
	BD - FINES & FORFEITS	1,383,100	1,383,100	1,383,100	1,383,100
	BE - INVEST INCOME	150,000	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	28,912	0	0	0
	BH - DEPT REVENUES	2,729,425	2,729,425	2,729,425	2,729,425
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFUND REVENUE	150,000	150,000	150,000	150,000
	TL - PROPERTY TAX	398,867,360	398,867,360	398,867,360	398,867,360
REV Total		424,695,677	424,666,765	424,666,765	424,666,765

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



POLICE HEADQUARTERS FUND

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	245,741,124	249,523,419	252,358,309	255,169,862
	AB - FRINGE BENEFITS	161,256,662	170,080,691	176,553,046	186,474,274
	AC - WORKERS COMPENSATION	4,235,000	4,235,000	4,235,000	4,235,000
	BB - EQUIPMENT	482,786	482,786	482,786	482,786
	DD - GENERAL EXPENSES	3,599,010	3,651,675	3,670,841	3,679,730
	DE - CONTRACTUAL SERVICES	12,101,207	12,102,449	12,103,119	12,103,488
	DF - UTILITY COSTS	2,936,631	2,965,826	2,999,264	3,037,096
	HD - DEBT SERVICE CHARGEBACKS	23,529,108	21,786,607	21,334,603	21,289,275
	HF - INTER-DEPARTMENTAL CHARGES	24,810,187	24,810,187	24,810,187	24,810,187
EXP Total		478,691,715	489,638,639	498,547,154	511,281,698
REV	BC - PERMITS & LICENSES	1,132,764	1,132,764	1,132,764	1,132,764
	BD - FINES & FORFEITS	34,672,902	34,672,902	34,672,902	34,672,902
	BE - INVEST INCOME	75,000	73,500	73,500	73,500
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	26,043,437	26,043,437	26,043,437	26,043,437
	BJ - INTERDEPT REVENUES	12,727,514	12,727,514	12,727,514	12,727,514
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND REVENUE	6,235,000	6,235,000	6,235,000	6,235,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	725,000	725,000	725,000	725,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	930,000	930,000	930,000	930,000
	TL - PROPERTY TAX	370,221,376	370,221,376	370,221,376	370,221,376
	TX - SPECIAL TAXES	24,685,282	24,685,282	24,685,282	24,685,282
REV Total		486,452,298	486,450,798	486,450,798	486,450,798

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



DEBT SERVICE FUND

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	FF - INTEREST	132,208,523	144,389,362	150,432,584	153,414,316
	GG - PRINCIPAL	106,280,000	119,869,999	138,185,000	153,910,000
	OO - OTHER EXPENSES	149,965,970	133,667,635	103,765,945	87,090,430
EXP Total		388,454,493	397,926,996	392,383,529	394,414,746
REV	BG - REVENUE OFFSET TO EXPENSE	1,110,716	1,112,216	1,111,716	1,114,091
	BQ - CAPITAL RESOURCES FOR DEBT	3,540,000	2,700,000	2,700,000	2,700,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	339,089,116	342,325,721	336,194,798	334,377,182
	BW - INTERFUND REVENUE	39,225,857	47,038,764	49,141,709	53,041,854
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,792,187	4,750,295	3,235,306	3,181,619
	IF - INTERFUND TRANSFERS	696,617	0	0	0
REV Total		388,454,493	397,926,996	392,383,529	394,414,746

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AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	DD - GENERAL EXPENSES	10,000	10,000	10,000	10,000
	DE - CONTRACTUAL SERVICES	15,000	15,000	15,000	15,000
EXP Total		25,000	25,000	25,000	25,000

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AN - OFFICE OF ASIAN AMERICAN AFFAIRS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	0	181,000	181,000	181,000
	BB - EQUIPMENT	0	5,000	5,250	5,513
	DD - GENERAL EXPENSES	0	24,500	25,725	27,011
EXP Total		0	210,500	211,975	213,524

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	3,609,038	3,688,964	3,747,206	3,806,578
	DD - GENERAL EXPENSES	99,000	99,000	99,000	99,000
EXP Total		3,708,038	3,787,964	3,846,206	3,905,578

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AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	11,271,139	11,520,043	11,701,414	11,886,158
	DD - GENERAL EXPENSES	1,351,781	1,351,781	1,351,781	1,351,781
	DE - CONTRACTUAL SERVICES	1,750,000	1,750,000	1,750,000	1,750,000
	OO - OTHER EXPENSES	30,000,000	30,000,000	30,000,000	30,000,000
EXP Total		44,372,920	44,621,824	44,803,195	44,987,939
REV	BH - DEPT REVENUES	37,334,635	38,334,635	38,334,635	38,334,635
REV Total		37,334,635	38,334,635	38,334,635	38,334,635

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



AT - COUNTY ATTORNEY

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	7,198,673	7,358,144	7,474,347	7,592,818
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	615,473	615,473	615,473	615,473
	DE - CONTRACTUAL SERVICES	4,781,868	4,781,868	4,781,868	4,781,868
EXP Total		12,597,014	12,756,485	12,872,688	12,991,159
REV	BD - FINES & FORFEITS	610,000	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	5,837,766	3,005,259	3,005,259	3,005,259
	BH - DEPT REVENUES	180,000	180,000	180,000	180,000
	BJ - INTERDEPT REVENUES	405,599	405,599	405,599	405,599
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	255,000	255,000	255,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	265,695	265,695	265,695	265,695
REV Total		7,554,060	4,721,553	4,721,553	4,721,553

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	1,524,309	1,538,265	1,548,419	1,554,561
	AB - FRINGE BENEFITS	25,678,709	27,498,009	28,530,614	29,605,660
	AC - WORKERS COMPENSATION	9,117,349	9,117,349	9,117,349	9,117,349
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	109,991	109,991	109,991	109,991
	DE - CONTRACTUAL SERVICES	2,114,479	2,114,479	2,114,479	2,114,479
	GA - LOCAL GOVT ASST PROGRAM	73,445,833	74,889,750	76,362,545	77,864,796
	HD - DEBT SERVICE CHARGEBACKS	312,430,736	318,919,177	313,149,090	311,334,496
	HF - INTER-DEPARTMENTAL CHARGES	4,329,314	4,329,314	4,329,314	4,329,314
	HH - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	NA - NCIFA EXPENDITURES	2,475,000	2,025,000	2,060,000	2,075,000
	OO - OTHER EXPENSES	60,062,025	60,062,025	60,062,025	60,062,025
EXP Total		514,388,661	523,704,275	520,484,741	521,268,587
REV	BD - FINES & FORFEITS	900,000	900,000	900,000	900,000
	BF - RENTS & RECOVERIES	7,200,054	5,200,000	5,200,000	5,200,000
	BG - REVENUE OFFSET TO EXPENSE	15,600,000	15,600,000	15,600,000	15,600,000
	BJ - INTERDEPT REVENUES	56,354,268	56,354,268	56,354,268	56,354,268
	BO - PAYMENT IN LIEU OF TAXES	19,883,045	19,883,045	19,883,045	19,883,045
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	28,957,012	28,957,012	28,957,012	28,957,012
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	245,666	245,666	245,666	245,666
	TA - SALES TAX COUNTYWIDE	1,121,306,734	1,143,732,868	1,166,607,526	1,189,939,676
	TB - SALES TAX PART COUNTY	118,510,492	115,151,488	110,305,736	112,511,850
	TL - PROPERTY TAX	30,499,141	29,913,700	29,902,463	29,879,063
	TO - OTB 5% TAX	2,100,000	2,100,000	2,100,000	2,100,000
REV Total		1,421,556,412	1,438,038,047	1,456,055,716	1,481,570,580

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CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	1,991,200	2,033,783	2,064,811	2,096,121
	BB - EQUIPMENT	33,500	33,500	33,500	33,500
	DD - GENERAL EXPENSES	15,418	15,418	15,418	15,418
	DE - CONTRACTUAL SERVICES	40,000	40,000	40,000	40,000
EXP Total		2,080,118	2,122,701	2,153,729	2,185,039
REV	BC - PERMITS & LICENSES	5,617,720	5,117,720	5,617,720	5,117,720
	BD - FINES & FORFEITS	1,603,022	1,603,022	1,603,022	1,603,022
	BF - RENTS & RECOVERIES	102,444	102,444	102,444	102,444
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
REV Total		7,368,386	6,868,386	7,368,386	6,868,386

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CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	117,113,229	119,346,768	120,974,007	122,556,330
	AC - WORKERS COMPENSATION	8,630,000	8,630,000	8,630,000	8,630,000
	BB - EQUIPMENT	197,207	197,207	197,207	197,207
	DD - GENERAL EXPENSES	3,201,446	3,201,448	3,201,449	3,201,449
	DE - CONTRACTUAL SERVICES	28,091,859	28,091,859	28,091,859	28,091,859
	DF - UTILITY COSTS	1,690,673	1,659,899	1,648,743	1,656,831
EXP Total		158,924,414	161,127,181	162,743,266	164,333,676
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	4,384	0	0	0
	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	3,153,375	3,153,375	3,153,375	3,153,375
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	343,494	343,494	343,494	343,494
REV Total		6,264,253	6,259,869	6,259,869	6,259,869

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CE - COUNTY EXECUTIVE

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	1,707,021	1,707,021	1,707,021	1,707,021
	DD - GENERAL EXPENSES	68,000	68,000	68,000	68,000
	DE - CONTRACTUAL SERVICES	215,000	215,000	215,000	215,000
EXP Total		1,990,021	1,990,021	1,990,021	1,990,021

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CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	2,608,710	2,665,098	2,706,187	2,747,779
	DD - GENERAL EXPENSES	1,007,400	1,007,400	1,007,400	1,007,400
EXP Total		3,616,110	3,672,498	3,713,587	3,755,179
REV	BJ - INTERDEPT REVENUES	766,550	766,550	766,550	766,550
REV Total		766,550	766,550	766,550	766,550

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



CL - COUNTY CLERK

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	5,754,326	5,872,685	5,958,923	6,044,906
	BB - EQUIPMENT	60,000	60,000	60,000	60,000
	DD - GENERAL EXPENSES	322,986	322,986	322,986	322,986
	DE - CONTRACTUAL SERVICES	541,734	541,734	541,734	541,734
EXP Total		6,679,046	6,797,405	6,883,643	6,969,626
REV	BD - FINES & FORFEITS	57,000	57,000	57,000	57,000
	BF - RENTS & RECOVERIES	2,000	2,000	2,000	2,000
	BH - DEPT REVENUES	48,517,463	49,517,463	49,517,463	49,517,463
REV Total		48,576,463	49,576,463	49,576,463	49,576,463

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



CO - COUNTY COMPTROLLER

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	6,740,219	6,887,244	6,994,377	7,103,113
	BB - EQUIPMENT	3,220	3,220	3,220	3,220
	DD - GENERAL EXPENSES	124,422	124,422	124,456	124,456
	DE - CONTRACTUAL SERVICES	858,000	858,000	858,000	858,000
EXP Total		7,725,861	7,872,886	7,980,053	8,088,789
REV	BF - RENTS & RECOVERIES	251,040	251,040	251,040	251,040
	BH - DEPT REVENUES	11,194	11,194	11,194	11,194
REV Total		262,234	262,234	262,234	262,234

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CS - CIVIL SERVICE

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	4,541,453	4,631,431	4,696,987	4,761,564
	DD - GENERAL EXPENSES	250,847	250,847	250,847	250,847
	DE - CONTRACTUAL SERVICES	50,000	50,000	50,000	50,000
EXP Total		4,842,300	4,932,278	4,997,834	5,062,411
REV	BF - RENTS & RECOVERIES	50,000	50,000	50,000	50,000
	BH - DEPT REVENUES	420,800	420,800	420,800	420,800
REV Total		470,800	470,800	470,800	470,800

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CT - COURTS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AB - FRINGE BENEFITS	1,234,691	1,328,190	1,382,328	1,438,696
EXP Total		1,234,691	1,328,190	1,382,328	1,438,696
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,023,248	1,023,248	1,023,248	1,023,248
REV Total		1,023,248	1,023,248	1,023,248	1,023,248

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



DA - DISTRICT ATTORNEY

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	38,794,288	39,632,349	40,243,011	40,861,053
	BB - EQUIPMENT	65,500	65,500	65,500	65,500
	DD - GENERAL EXPENSES	1,102,000	1,102,000	1,102,000	1,102,000
	DE - CONTRACTUAL SERVICES	1,407,079	1,407,079	1,407,079	1,407,079
EXP Total		41,368,867	42,206,928	42,817,590	43,435,632
REV	BH - DEPT REVENUES	13,751	0	0	0
	BJ - INTERDEPT REVENUES	307,035	307,035	307,035	307,035
	BW - INTERFUND REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	36,000	36,000	36,000	36,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	76,793	76,793	76,793
REV Total		683,579	669,828	669,828	669,828

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EL - BOARD OF ELECTIONS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	14,774,280	15,062,672	15,272,786	15,478,735
	BB - EQUIPMENT	58,081	58,081	58,081	58,081
	DD - GENERAL EXPENSES	2,334,735	2,334,735	2,334,735	2,334,735
	DE - CONTRACTUAL SERVICES	431,642	431,642	431,642	431,642
EXP Total		17,598,738	17,887,130	18,097,244	18,303,193
REV	BF - RENTS & RECOVERIES	195,530	195,530	195,530	195,530
	BH - DEPT REVENUES	40,000	40,000	40,000	40,000
REV Total		235,530	235,530	235,530	235,530

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EM - EMERGENCY MANAGEMENT

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	760,321	776,145	787,675	799,213
	DD - GENERAL EXPENSES	8,572	8,572	8,572	8,572
EXP Total		768,893	784,717	796,247	807,785
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

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AB - FRINGE BENEFITS	266,056,520	281,792,745	293,590,463	305,791,914
EXP Total		266,056,520	281,792,745	293,590,463	305,791,914
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,035,000	2,035,000	2,035,000	2,035,000
REV Total		2,035,000	2,035,000	2,035,000	2,035,000

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HE - HEALTH DEPARTMENT

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	14,619,871	14,932,231	15,159,832	15,389,429
	BB - EQUIPMENT	43,000	43,000	43,000	43,000
	DD - GENERAL EXPENSES	746,663	746,663	746,663	746,663
	DE - CONTRACTUAL SERVICES	342,353	342,353	342,353	342,353
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	5,722,958	5,722,958	5,722,958	5,722,958
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	140,200,000	141,599,000	143,011,990	144,439,110
EXP Total		166,674,845	168,386,205	170,026,796	171,683,513
REV	BC - PERMITS & LICENSES	6,136,895	6,136,895	6,136,895	6,136,895
	BD - FINES & FORFEITS	245,000	245,000	245,000	245,000
	BF - RENTS & RECOVERIES	522,039	200,000	200,000	200,000
	BH - DEPT REVENUES	4,486,000	4,486,000	4,486,000	4,486,000
	BW - INTERFUND REVENUE	57,516	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	77,623,808	79,547,764	81,527,020	83,563,210
REV Total		89,071,258	90,673,175	92,652,431	94,688,621

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HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	1,011,145	1,033,870	1,050,429	1,067,382
EXP Total		1,011,145	1,033,870	1,050,429	1,067,382
REV	BG - REVENUE OFFSET TO EXPENSE	150,883	150,883	150,883	150,883
	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		632,858	632,858	632,858	632,858

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HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	378,621	387,094	393,268	399,580
	DD - GENERAL EXPENSES	4,201	4,201	4,201	4,201
EXP Total		382,822	391,295	397,469	403,781

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HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	4,689,835	4,790,092	4,863,143	4,936,848
	BB - EQUIPMENT	14,161	14,161	14,161	14,161
	DD - GENERAL EXPENSES	1,296,041	1,477,015	1,574,695	1,628,435
	DE - CONTRACTUAL SERVICES	28,920,280	28,920,280	28,920,280	28,920,280
	HF - INTER-DEPARTMENTAL CHARGES	3,603,546	3,603,546	3,603,546	3,603,546
EXP Total		38,523,863	38,805,094	38,975,826	39,103,270
REV	BD - FINES & FORFEITS	16,500	16,500	16,500	16,500
	BF - RENTS & RECOVERIES	1,327,196	20,000	20,000	20,000
	BJ - INTERDEPT REVENUES	100,000	100,000	100,000	100,000
	BW - INTERFUND REVENUE	100,000	100,000	100,000	100,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,933,310	4,933,310	4,933,310	4,933,310
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	11,515,320	11,515,320	11,515,320	11,515,320
REV Total		17,992,326	16,685,130	16,685,130	16,685,130

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IT - INFORMATION TECHNOLOGY

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	7,734,127	7,904,654	8,028,914	8,155,426
	DD - GENERAL EXPENSES	1,129,550	1,129,550	1,129,550	1,129,550
	DE - CONTRACTUAL SERVICES	16,990,566	16,990,566	16,990,566	16,990,566
	DF - UTILITY COSTS	4,299,480	4,347,351	4,395,940	4,445,258
EXP Total		30,153,723	30,372,121	30,544,970	30,720,800
REV	BF - RENTS & RECOVERIES	123,500	0	0	0
	BH - DEPT REVENUES	2,000	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	10,989,432	10,989,432	10,989,432	10,989,432
	BW - INTERFUND REVENUE	304,988	304,988	304,988	304,988
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	290,000	290,000	290,000	290,000
REV Total		11,709,920	11,586,420	11,586,420	11,586,420

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LE - COUNTY LEGISLATURE

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	7,417,416	7,579,267	7,697,202	7,816,915
	BB - EQUIPMENT	96,312	96,312	96,312	96,312
	DD - GENERAL EXPENSES	1,820,649	1,820,649	1,820,649	1,820,649
	DE - CONTRACTUAL SERVICES	916,888	916,888	916,888	916,888
EXP Total		10,251,265	10,413,116	10,531,051	10,650,764

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LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	650,717	665,052	675,497	686,130
	DD - GENERAL EXPENSES	3,741	3,741	3,741	3,741
	DE - CONTRACTUAL SERVICES	377,612	377,612	377,612	377,612
EXP Total		1,032,070	1,046,405	1,056,850	1,067,483

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MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	465,150	465,178	465,198	465,213
	DD - GENERAL EXPENSES	40,408	40,408	40,408	40,408
	DE - CONTRACTUAL SERVICES	14,161	14,161	14,161	14,161
EXP Total		519,719	519,747	519,767	519,782
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	22,000	22,000	22,000	22,000
REV Total		22,000	22,000	22,000	22,000

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ME - MEDICAL EXAMINER

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	8,109,041	8,281,680	8,407,473	8,534,233
	BB - EQUIPMENT	41,455	41,455	41,455	41,455
	DD - GENERAL EXPENSES	788,253	788,253	788,253	788,253
	DE - CONTRACTUAL SERVICES	38,660	38,660	38,660	38,660
EXP Total		8,977,409	9,150,048	9,275,841	9,402,601
REV	BF - RENTS & RECOVERIES	25,010	0	0	0
	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
REV Total		50,010	25,000	25,000	25,000

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PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	540,878	552,232	560,505	568,806
	DD - GENERAL EXPENSES	3,167	3,167	3,167	3,167
	DE - CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
EXP Total		554,045	565,399	573,672	581,973
REV	BF - RENTS & RECOVERIES	8	0	0	0
	BH - DEPT REVENUES	250,000	250,000	250,000	250,000
REV Total		250,008	250,000	250,000	250,000

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PB - PROBATION

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	17,573,028	19,941,556	20,242,244	20,544,560
	BB - EQUIPMENT	40,023	40,023	40,023	40,023
	DD - GENERAL EXPENSES	313,709	313,760	313,786	313,799
	DE - CONTRACTUAL SERVICES	536,557	539,563	541,919	543,293
	DF - UTILITY COSTS	472	459	453	453
	HF - INTER-DEPARTMENTAL CHARGES	2,605,237	2,605,237	2,605,237	2,605,237
EXP Total		21,069,026	23,440,598	23,743,662	24,047,365
REV	BH - DEPT REVENUES	1,604,074	1,604,074	1,604,074	1,604,074
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	33,852	33,852	33,852	33,852
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,646,802	7,672,265	7,697,982	7,723,957
REV Total		7,284,728	9,310,191	9,335,908	9,361,883

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PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	785,945	785,945	785,945	785,945
	DD - GENERAL EXPENSES	10,290	10,290	10,290	10,290
	DE - CONTRACTUAL SERVICES	262,000	262,000	262,000	262,000
EXP Total		1,058,235	1,058,235	1,058,235	1,058,235
REV	BH - DEPT REVENUES	74	0	0	0
REV Total		74	0	0	0

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PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	19,514,892	19,830,884	20,061,047	20,270,986
	BB - EQUIPMENT	553,698	553,698	553,698	553,698
	DD - GENERAL EXPENSES	1,565,468	1,565,468	1,565,468	1,565,468
	DE - CONTRACTUAL SERVICES	7,046,496	7,046,496	7,046,496	7,046,496
EXP Total		28,680,554	28,996,546	29,226,709	29,436,648
REV	BF - RENTS & RECOVERIES	2,562,556	2,562,556	2,562,556	2,562,556
	BH - DEPT REVENUES	23,512,244	23,512,244	23,512,516	23,512,516
	TX - SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
REV Total		28,899,800	28,899,800	28,900,072	28,900,072

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PR - SHARED SERVICES

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	1,120,442	1,144,445	1,161,936	1,179,594
	DD - GENERAL EXPENSES	22,468	22,468	22,468	22,468
EXP Total		1,142,910	1,166,913	1,184,404	1,202,062
REV	BF - RENTS & RECOVERIES	380,709	380,709	380,709	380,709
	BH - DEPT REVENUES	192,537	192,537	192,537	192,537
REV Total		573,246	573,246	573,246	573,246

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	30,901,716	31,543,885	32,011,787	32,479,813
	AC - WORKERS COMPENSATION	2,280,000	2,280,000	2,280,000	2,280,000
	BB - EQUIPMENT	150,932	150,932	150,932	150,932
	DD - GENERAL EXPENSES	7,604,619	7,638,669	7,647,448	7,650,628
	DE - CONTRACTUAL SERVICES	141,953,218	141,953,218	141,953,218	141,953,218
	DF - UTILITY COSTS	23,976,227	23,810,970	23,763,227	23,940,666
	DG - VAR DIRECT EXPENSES	250,000	250,000	250,000	250,000
	HF - INTER-DEPARTMENTAL CHARGES	15,694,302	15,694,302	15,694,302	15,694,302
	MM - MASS TRANSPORTATION	44,792,592	45,680,117	46,593,380	47,533,127
	OO - OTHER EXPENSES	13,742,526	13,742,526	13,742,526	13,742,526
EXP Total		281,346,132	282,744,619	284,086,820	285,675,212
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	18,307,751	18,307,751	18,307,751	18,307,751
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	48,470,368	48,470,368	48,470,368	48,470,368
	BJ - INTERDEPT REVENUES	18,597,913	18,597,913	18,597,913	18,597,913
	BW - INTERFUND REVENUE	5,774,109	5,774,109	5,774,109	5,774,109
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,780,800	6,780,800	6,780,800	6,780,800
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,515,274	71,515,274	71,515,274	71,515,274
REV Total		171,940,715	171,940,715	171,940,715	171,940,715

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



RM - RECORDS MANAGEMENT

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	908,086	925,615	938,386	950,856
	BB - EQUIPMENT	149,200	149,200	149,200	149,200
	DD - GENERAL EXPENSES	156,000	156,000	156,000	156,000
	DE - CONTRACTUAL SERVICES	125,000	125,000	125,000	125,000
EXP Total		1,338,286	1,355,815	1,368,586	1,381,056

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	204,651	209,241	212,585	216,007
	DD - GENERAL EXPENSES	3,249	3,249	3,249	3,249
EXP Total		207,900	212,490	215,834	219,256
REV	BH - DEPT REVENUES	20,000	20,000	20,000	20,000
REV Total		20,000	20,000	20,000	20,000

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



SS - SOCIAL SERVICES

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	46,599,721	47,592,541	48,315,957	49,045,098
	BB - EQUIPMENT	11,720	11,720	11,720	11,720
	DD - GENERAL EXPENSES	643,650	643,650	643,650	643,650
	DE - CONTRACTUAL SERVICES	7,187,790	7,187,790	7,187,790	7,187,790
	HF - INTER-DEPARTMENTAL CHARGES	18,601,093	18,601,093	18,601,093	18,601,093
	SS - RECIPIENT GRANTS	50,380,000	52,130,000	52,130,000	52,130,000
	TT - PURCHASED SERVICES	68,700,895	69,750,000	70,750,000	71,500,000
	WW - EMERGENCY VENDOR PAYMENTS	52,160,729	52,500,000	53,850,000	55,000,000
	XX - MEDICAID	242,521,767	238,210,000	238,210,000	238,210,000
EXP Total		486,807,365	486,626,794	489,700,210	492,329,351
REV	BF - RENTS & RECOVERIES	817,280	817,280	817,280	817,280
	BH - DEPT REVENUES	16,613,255	17,000,000	17,250,000	17,450,000
	BJ - INTERDEPT REVENUES	40,000	40,000	40,000	40,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,523,895	118,373,895	118,373,895	118,373,895
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	50,587,120	50,404,175	50,404,175	50,404,175
REV Total		184,581,550	186,635,350	186,885,350	187,085,350

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



TR - COUNTY TREASURER

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	2,208,128	2,255,670	2,290,312	2,325,338
	BB - EQUIPMENT	2,000	2,000	2,000	2,000
	DD - GENERAL EXPENSES	361,836	361,836	361,836	361,836
	DE - CONTRACTUAL SERVICES	344,620	344,620	344,620	344,620
EXP Total		2,916,584	2,964,126	2,998,768	3,033,794
REV	BA - INT PENALTY ON TAX	34,612,500	34,612,500	34,612,500	34,612,500
	BD - FINES & FORFEITS	5,000	5,000	5,000	5,000
	BE - INVEST INCOME	9,955,000	9,946,060	9,946,060	9,946,060
	BF - RENTS & RECOVERIES	15,570	0	0	0
	BH - DEPT REVENUES	850,919	850,919	850,919	850,919
	TX - SPECIAL TAXES	2,984,430	2,984,430	2,984,430	2,984,430
REV Total		48,423,419	48,398,909	48,398,909	48,398,909

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	3,623,587	3,694,682	3,746,479	3,797,337
	BB - EQUIPMENT	10,400	10,400	10,400	10,400
	DD - GENERAL EXPENSES	266,315	266,315	266,315	266,315
	DE - CONTRACTUAL SERVICES	12,546,800	12,546,800	12,546,800	12,546,800
EXP Total		16,447,103	16,518,197	16,569,995	16,620,853
REV	BD - FINES & FORFEITS	72,507,182	72,507,182	72,507,182	72,507,182
	BF - RENTS & RECOVERIES	36,362	36,362	36,362	36,362
REV Total		72,543,544	72,543,544	72,543,544	72,543,544

FISCAL 2019–2022 MULTI-YEAR FINANCIAL PLAN UPDATE



VS - VETERANS SERVICES AGENCY

EXP/REV	Object	May Projection	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	501,801	512,800	520,815	528,962
	DD - GENERAL EXPENSES	14,348	14,348	14,348	14,348
	DE - CONTRACTUAL SERVICES	2,000	2,000	2,000	2,000
EXP Total		518,149	529,148	537,163	545,310
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

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**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 2019 – 2022 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	Estimates/Assumptions provided by the NYS Retirement System
Police Pension Contribution	NYSRFS	Estimates/Assumptions provided by the NYS Retirement System
Health Insurance - Actives	8.5%, 6.13%, 6.13%	Highest average increase over last 3, 5 or 9 years
Health Insurance - Retirees	8.5%, 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	-2.70%, -1.35%, 0.03%	EIA (US DOE) 2019 Annual Energy Outlook Price Projection for Commercial Customers (Reference Case)
Brokered Gas	2.50%, 1.40%, 2.24%	Blended (2/3 weighting for Natural Gas and 1/3 weighting for the ten-year avg CPI [1.79%])
Trigen	2.17%, 1.43%, 2.00%	EIA (US DOE) 2019 Annual Energy Outlook Price Projection for Commercial Customers (Reference Case)
Fuel	-1.98%, -3.01%,-3.64%	Derived from the NY Public Service Commission's 2015 Five Year Book, Percent Increase in Average Annual Bill per Customer, and weighted equally with the CPI.
Water	4.1%, 4.1%, 4.1%	Assumes increases consistent with the 10 year avg growth in the CPI - All Urban Consumers (New York-Northern New Jersey-Long Island, NY-NJ-CT-PA)
Telephone	1.5%, 1.5%, 1.5%	EIA (US DOE) 2019 Annual Energy Outlook Price Projection for Transportation Customers (Reference Case)
Gasoline	3%, 0.75%, 0.27%	2017 goes back to Original Weekly Medicaid Cap prior to Relief
Medicaid	Flat, Flat , Flat	Reflects most current caseload information
Social Services Entitlements	Variable	Reflects most current caseload information
Special Education Program	Variable	Variable based upon reimbursement formula
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	
Sales Tax	2.0%, 2.0%, 2.0%	



APPENDIX B: BORROWING SCHEDULE

2019-2022 Multi-Year Financial Plan
 Debt Service Assumptions
 June 6, 2019

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
2019								
<u>Capital Borrowings</u> ²								
Capital-General	-	-	-	-	-	-	-	-
Capital-SSWRD ³	64,375,000	05/01/19	10/01/19	04/01/20	04/01/49	19.15	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-
Capital-General	-	-	-	-	-	-	-	-
Capital-SSWRD ³	98,375,000	12/01/19	06/01/20	12/01/20	12/01/39	12.10	Fixed	5.00%
Tax Certs	200,000,000	12/01/19	06/01/20	06/01/21	06/01/39	12.20	Fixed	5.00%
Term Pay	-	-	-	-	-	-	-	-
Total	362,750,000							
<u>Cash Flow Borrowings</u>								
BANs	65,165,000	05/01/19	-	-	05/15/20	0.92	Fixed	5.00%
BANs ⁴	100,000,000	12/01/19	-	-	12/10/20	1.00	Fixed	5.00%
RANs	78,725,000	12/04/18	-	-	12/10/19	0.94	Fixed	4.00%
TANs	220,000,000	12/01/19	-	03/15/20	09/15/20	0.42	Fixed	4.00%
Total	463,890,000							
2020								
<u>Capital Borrowings</u> ²								
Capital-General	75,000,000	05/01/20	11/01/20	05/01/21	05/01/40	12.10	Fixed	5.00%
Capital-SSWRD ³	25,000,000	05/01/20	11/01/20	05/01/21	05/01/40	12.10	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/20	06/01/21	12/01/21	12/01/40	12.10	Fixed	5.00%
Capital-SSWRD ³	25,000,000	12/01/20	06/01/21	12/01/21	12/01/40	12.10	Fixed	5.00%
Total	200,000,000							
<u>Cash Flow Borrowings</u>								
BANs ⁴	100,000,000	05/01/20	-	-	05/15/21	1.00	Fixed	5.00%
BANs ⁴	100,000,000	12/01/20	-	-	12/10/21	1.00	Fixed	5.00%
RANs	80,000,000	12/01/19	-	-	12/10/20	0.94	Fixed	4.00%
TANs	220,000,000	12/01/20	-	03/15/21	09/15/21	0.42	Fixed	4.00%
Total	500,000,000							

*Please see footnote on page 61



APPENDIX B: BORROWING SCHEDULE (continued)

2021									
<u>Capital Borrowings</u> ²									
Capital-General	75,000,000	05/01/21	11/01/21	05/01/22	05/01/41	12.10	Fixed	5.00%	
Capital-SSWRD ³	25,000,000	05/01/21	11/01/21	05/01/22	05/01/41	12.10	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	
Term Pay	-	-	-	-	-	-	-	-	
Capital-General	75,000,000	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%	
Capital-SSWRD ³	<u>25,000,000</u>	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
BANs ⁴	100,000,000	05/01/21	-	-	05/15/22	1.00	Fixed	5.00%	
BANs ⁴	100,000,000	12/01/21	-	-	12/10/22	1.00	Fixed	5.00%	
RANs	80,000,000	12/01/20	-	-	12/10/21	0.94	Fixed	4.00%	
TANs	<u>220,000,000</u>	12/01/21	-	03/15/22	09/15/22	0.42	Fixed	4.00%	
Total	500,000,000								
2022									
<u>Capital Borrowings</u> ²									
Capital-General	75,000,000	05/01/22	11/01/22	05/01/23	05/01/42	12.10	Fixed	5.00%	
Capital-SSWRD ³	25,000,000	05/01/22	11/01/22	05/01/23	05/01/42	12.10	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	
Term Pay	-	-	-	-	-	-	-	-	
Capital-General	75,000,000	12/01/22	06/01/23	12/01/23	12/01/42	12.10	Fixed	5.00%	
Capital-SSWRD ³	<u>25,000,000</u>	12/01/22	06/01/23	12/01/23	12/01/42	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
BANs ⁴	100,000,000	05/01/22	-	-	05/15/23	1.00	Fixed	5.00%	
BANs ⁴	100,000,000	12/01/22	-	-	12/10/23	1.00	Fixed	5.00%	
RANs	80,000,000	12/01/21	-	-	12/10/22	0.94	Fixed	4.00%	
TANs	<u>220,000,000</u>	12/01/22	-	03/15/23	09/15/23	0.42	Fixed	4.00%	
Total	500,000,000								

(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) BANs include \$75,000,000 for General Capital borrowing and \$25,000,000 for SSWRD capital borrowing. Assumed to be Bonded the following year.



APPENDIX C: DEBT SERVICE BASELINE
2019-2022 MYP

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<i>Existing Debt Service Obligations</i>				
<u>General Fund Obligations</u>				
Long Term Debt				
Principal	\$76,620,709	\$83,947,519	\$86,955,815	\$92,825,754
Interest	75,572,327	73,847,858	69,693,308	65,364,866
NIFA Set Asides				
Principal	112,426,639	103,985,012	81,400,853	70,257,510
Interest	20,475,416	15,768,247	11,357,518	7,847,552
Fees	1,586,038	858,772	569,926	374,167
Total	286,681,129	278,407,408	249,977,420	236,669,849
<u>Parks And Recreation</u>				
Long Term Debt				
Principal	5,337,520	6,260,685	6,707,636	7,171,244
Interest	5,927,762	5,834,533	5,518,153	5,174,229
NIFA Set Asides				
Principal	3,020,824	2,659,715	2,013,498	1,571,633
Interest	502,025	377,173	264,222	177,586
Fees	44,226	23,947	15,892	10,434
Total	14,832,357	15,156,053	14,519,401	14,105,126
<u>Environmental Bond Fund</u>				
Long Term Debt				
Principal	5,205,689	6,004,532	6,412,907	6,802,702
Interest	4,785,699	4,503,954	4,197,787	3,867,984
NIFA Set Asides				
Principal	467,949	461,918	393,297	375,644
Interest	106,804	84,979	63,141	44,549
Fees	2,810	1,522	1,010	663
Total	10,568,951	11,056,905	11,068,142	11,091,542
<u>Police District</u>				
Long Term Debt				
Principal	1,737,420	374,847	491,766	570,160
Interest	493,980	406,922	389,985	365,163
NIFA Set Asides				
Principal	55,013	51,137	42,111	37,361
Interest	10,047	7,794	5,573	3,736
Fees	535	289	192	126
Total	2,296,995	840,989	929,627	976,546
<u>Police Headquarters</u>				
Long Term Debt				
Principal	10,585,104	9,889,244	10,404,654	11,235,378
Interest	11,016,587	10,174,585	9,681,239	9,149,584
NIFA Set Asides				
Principal	1,726,497	1,499,085	1,093,669	799,881
Interest	280,762	208,246	144,790	97,702
Fees	28,528	15,447	10,251	6,730
Total	23,637,478	21,786,607	21,334,603	21,289,275



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Fire Prevention Fund</u>				
Long Term Debt				
Principal	304,716	289,351	335,674	370,023
Interest	403,121	387,621	373,520	356,434
NIFA Set Asides				
Principal	105,959	88,764	63,170	44,253
Interest	16,668	12,231	8,463	5,727
Fees	1,813	981	651	428
Total	832,277	778,948	781,478	776,865
<u>Community College</u>				
Long Term Debt				
Principal	2,128,516	2,760,591	2,976,842	3,180,860
Interest	4,293,465	4,065,105	3,926,455	3,775,106
NIFA Set Asides				
Principal	718,979	613,761	443,195	323,830
Interest	115,649	85,231	58,828	39,399
Fees	11,631	6,298	4,179	2,744
Total	7,268,240	7,530,986	7,409,499	7,321,939
<u>Water Related Projects</u>				
Long Term Debt				
Principal	1,816,209	2,089,083	2,359,557	2,596,318
Interest	3,430,048	3,206,334	3,102,369	2,980,668
NIFA Set Asides				
Principal	1,114,614	960,084	699,788	518,293
Interest	182,108	134,908	93,631	62,997
Fees	17,754	9,613	6,380	4,188
Total	6,560,733	6,400,022	6,261,725	6,162,464
<u>Sewer Related Projects</u>				
Long Term Debt				
Principal	2,544,117	5,549,147	6,790,149	7,657,561
Interest	8,904,214	11,177,749	10,914,601	10,568,490
NIFA Set Asides				
Principal	2,872,860	2,658,024	2,036,086	1,598,928
Interest	490,012	370,736	259,888	174,034
Fees	43,810	23,721	15,743	10,335
Total	14,855,013	19,779,377	20,016,467	20,009,348
<u>Total General Improvement</u>				
Long Term Debt				
Principal	106,280,000	117,164,999	123,435,000	132,410,000
Interest	114,827,203	113,604,661	107,797,417	101,602,524
Total	221,107,203	230,769,660	231,232,417	234,012,524



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Total NIFA</u>				
Principal	122,509,334	112,977,500	88,185,667	75,527,333
Interest	22,179,491	17,049,545	12,256,054	8,453,282
Fees	1,737,145	940,590	624,224	409,815
Total	146,425,970	130,967,635	101,065,945	84,390,430
Expense of Loans	3,568,170	2,700,000	2,700,000	2,700,000
Short Term Interest				
BAN Interest (General Capital)	-	5,979,630	7,635,417	7,635,417
BAN Interest (Sewer Capital)	5,607,106	1,993,210	2,545,139	2,545,139
BAN Principal Amortization	1,608,591	-	-	-
RAN Interest	2,947,814	3,013,333	3,013,333	3,013,333
TAN Interest	5,129,999	3,697,778	3,697,778	3,697,778
Total	15,293,510	14,683,951	16,891,667	16,891,667
Total Existing Obligations	386,394,853	379,121,246	351,890,029	337,994,621
<u>Future Obligations</u>				
General Capital				
Principal	-	-	4,505,000	9,235,000
Interest	-	1,875,000	9,319,125	16,535,125
SSWRD				
Principal	-	2,705,000	4,345,000	6,065,000
Interest	-	5,104,250	7,450,375	9,713,500
Tax Certs				
Principal	-	-	5,900,000	6,200,000
Interest	-	9,121,500	8,974,000	8,671,500
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations				
Principal	-	2,705,000	14,750,000	21,500,000
Interest	-	16,100,750	25,743,500	34,920,125
Total	-	18,805,750	40,493,500	56,420,125
Total Debt Service	\$386,394,853	\$397,926,996	\$392,383,529	\$394,414,746



APPENDIX D
(PENDING UPDATE FROM NCC)

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 2019–2022 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.

		2018 <u>Budget</u>	2019 <u>Projected</u>	2020 <u>Projected</u>	2021 <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	50	Already in Plan		
B. Increase in State Aid Rate in 2019	15,274.9	100		1,527,488	1,474,972
C. Increase in State Aid Rate in 2020	14,749.7	100		1,474,972	1,456,380
D. Increase in State Aid Rate in 2021	14,563.8	100		1,456,380	1,456,380
Total State Aid				1,527,488	2,949,943
3. Sponsor Support					
A. Increase in Sponsor Support 2018	\$ -	Already in Plan			
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	1,000,000
D. Increase in Sponsor Support 2021	\$ 1,000,000.00		1,000,000	1,000,000	1,000,000
Total Sponsor			1,000,000	2,000,000	3,000,000
4. Tuition-					
A. Increase in Tuition in 2018	\$ 234	Already in Plan			
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	1,590,801
D. Increase in Tuition in 2021	\$ 100		1,590,801	1,590,801	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%	Already in Plan		
B. Enrollment impact-Student Revenue 2019		1.00%		912,850	928,758
C. Enrollment impact-Student Revenue 2020		1.00%		938,045	954,112
D. Enrollment impact-Student Revenue 2021		1.00%		963,653	963,653
Total Enrollment impact-Student Revenue				912,850	1,866,803
6. Revenue in Lieu of Sponsor Support					
A. Enrollment impact plus Increased Sponsor Support 2018		-6.00%	Already in Plan		
B. Enrollment impact plus Increased Sponsor Support 2019		1.00%		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	243,268
Total Enrollment impact-Student Revenue				243,268	486,537
7. Enrollment Changes- State Aid-					
	New Aidable FTE's				
A. 2018 Enrollment Impact-State Aid	-6.00%	Already in Plan			
B. 2019 Enrollment Impact-State Aid	1.00%		-	-	-
C. 2020 Enrollment Impact-State Aid	1.00%			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
Preliminary Balance Baseline GAP surplus/(deficit)			-	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 2019 – 2022)
 (Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries

Projected Revenue & Expenses

Consolidated

(In Thousands)

	Budgeted FYE 12/31/2019	Proposed FYE 12/31/2020	Proposed FYE 12/31/2021	Proposed FYE 12/31/2022
Operating Revenues:				
Net patient service revenue	\$406,286	408,349	412,432	\$416,557
Other Operating Revenues:				
NYS Intergovernmental transfer	82,370	69,194	69,886	\$70,584
DSRIP	28,037	9,626	0	0
Nassau County Billings	19,667	19,864	20,062	\$20,263
Corrections Contract	21,000	0	0	\$0
Federal & State Aid	8,200	2,282	2,305	\$2,328
Miscellaneous	23,826	20,264	20,467	\$20,672
Total Operating Revenues	589,386	529,579	525,152	530,404
Operating Expenses:				
Salaries	277,768	265,396	268,050	\$270,730
Fringe Benefits	178,831	177,589	179,365	\$181,159
Supplies	49,938	50,437	50,942	\$51,451
Expenses	106,181	107,243	108,315	\$109,398
Utilities	19,308	19,501	19,696	\$19,893
Depreciation Expense	17,932	18,111	18,292	\$18,475
Total Operating Expenses	649,958	638,278	644,660	651,107
Operating loss	(60,572)	(108,699)	(119,508)	(120,703)
Non-Operating Activities				
Interest Income	10	10	10	10
Interest Expense	(11,608)	(11,724)	(11,841)	(\$11,960)
Total Non-Operating Activities	(11,598)	(11,714)	(11,831)	(11,949)
Capital contributions	0	0	0	0
Change in Net Position	(72,170)	(120,413)	(131,339)	(132,653)
Net Position , beginning of Year	(573,367)	(645,537)	(765,950)	(897,289)
Net Position , End of Year	(\$645,537)	(\$765,950)	(\$897,289)	(\$1,029,942)



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

SFA - SEWER & STORMWATER FINANCE AUTHORITY					
EXP/REV	Object	May Projections	2020 Update	2021 Update	2022 Update
EXP	DE - CONTRACTUAL SERVICES	900,000	900,000	900,000	900,000
	FF - INTEREST	6,144,750	5,576,250	4,986,500	4,368,250
	GG - PRINCIPAL	11,370,000	11,795,000	12,365,000	12,865,000
	LZ - TRANS OUT TO SSW FOR DEBT SE	119,747,197	119,890,697	119,910,447	120,028,697
EXP Total		138,161,947	138,161,947	138,161,947	138,161,947
REV	BE - INVEST INCOME	25,000	25,000	25,000	25,000
	BO - PAYMENT IN LIEU OF TAXES	7,852,738	7,852,738	7,852,738	7,852,738
	TL - PROPERTY TAX	130,284,209	130,284,209	130,284,209	130,284,209
REV Total		138,161,947	138,161,947	138,161,947	138,161,947
SSW - SEWER DISTRICT					
EXP/REV	Object	May Projections	2020 Update	2021 Update	2022 Update
EXP	AA - SALARIES, WAGES & FEES	10,288,904	10,429,285	10,556,377	10,660,409
	AB - FRINGE BENEFITS	9,546,528	10,174,454	10,609,369	11,061,082
	BB - EQUIPMENT	15,000	15,425	15,653	15,891
	DD - GENERAL EXPENSES	1,248,370	1,248,370	1,248,370	1,248,370
	DE - CONTRACTUAL SERVICES	64,068,608	64,068,608	64,068,608	64,068,608
	DF - UTILITY COSTS	6,775,000	6,887,595	6,942,700	7,052,478
	FF - INTEREST	3,088,895	2,588,905	2,091,985	1,635,844
	GG - PRINCIPAL	9,411,051	8,895,174	7,932,736	8,259,858
	HH - INTERFUND CHARGES	34,322,246	41,647,141	43,738,849	47,615,594
	OO - OTHER EXPENSES	538,500	538,500	538,500	538,500
EXP Total		139,303,102	146,493,457	147,743,147	152,156,634
REV	AA - OPENING FUND BALANCE	10,480,905	3,861,846	-	-
	BC - PERMITS & LICENSES	1,203,000	1,203,000	1,203,000	1,203,000
	BE - INVEST INCOME	550,000	550,000	550,000	550,000
	BF - RENTS & RECOVERIES	6,040,000	6,040,000	6,040,000	6,040,000
	BH - DEPT REVENUES	1,282,000	1,282,000	1,282,000	1,282,000
	IF - INTERFUND TRANSFERS	119,747,197	119,890,697	119,910,447	120,028,697
REV Total		139,303,102	132,827,543	128,985,447	129,103,697
Surplus/ (Deficit)		-	(13,665,914)	(18,757,700)	(23,052,937)
Gap Closing Options:					
	Tax Increase	-	13,665,914	18,757,700	23,052,937
Surplus/ (Deficit) After Gap Closing Options		-	-	-	-