

# 2020 PROPOSED BUDGET

## PROPOSED MULTI-YEAR FINANCIAL PLAN FISCAL 2020-2023

SUBMITTED SEPTEMBER 2019 BY



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NASSAU COUNTY EXECUTIVE



Common sense government,  
responsible fiscal management.

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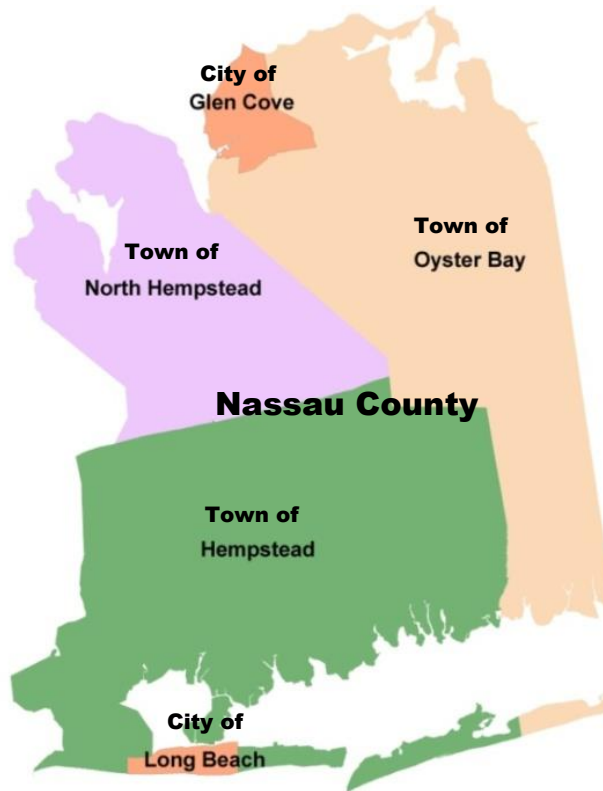
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## **EXECUTIVE SUMMARY**

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## **EXECUTIVE SUMMARY**



### **Overview**

The Multi-Year Financial Plan for Fiscal 2020-2023 (MYP) is in balance. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services.

For the second consecutive year, we are proposing a no-property-tax increase budget. We are continuing to exercise spending discipline while providing County residents with the quality services they demand and deserve. The 2020 Budget pays for the services we are delivering with money we are collecting.

The FY2020 budget is \$3.56 billion. The budget in FY 2020 grows by \$72 million, or 2% above the current FY2019 projection, below the forecast level of inflation of 2.1% in 2020. Excluding Interfund resources for services provided between Departments, the budget in FY2020 grows by \$57 million, or 1.9%.

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## FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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While the local economy continues to grow, we are closely watching national data and trends for any signs of slowing. We will continue to vigilantly monitor the national and local economies and in the event of a slowdown, we are prepared to act to maintain budget balance.

### REVENUE

Our total revenue projection for FY 2020 is \$3.6 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.7% of all County revenue, with the State providing 6.3% 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
2020	\$142	\$4

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 is anticipated to remain relatively flat in 2020 following a projected jump in 2019 due to additional aid for Raise the Age and Early Intervention.

*\$ 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	\$222	\$10



## FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



2020	\$224	\$2
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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	\$1.3 Billion
Property Tax	\$0.8 Billion
Fees	\$0.4 Billion
All Other	\$0.3 Billion
<b>TOTAL</b>	<b>\$2.7 Billion</b>

**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 and the World. The Sales Tax Revenues are extremely sensitive to the County’s overall economy, growing in good times and shrinking when times are tougher. We are forecasting sales tax growth of 1.9% in 2020.

\$ 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	\$1.199	\$0.049
2019	\$1.238	\$0.039
2020	\$1.277	\$0.039

Between FY2013 and FY2014, the Sales Tax revenue declined by \$45 million. Sales Tax revenue was \$1.14 billion in FY2013 and remained below that level in FY2014 through FY2016. It was not until FY2017, four full fiscal years later, that Sales Tax revenue exceeded the FY2013 level.

**Property Tax** – The Property Tax Revenues of the County grow at a sluggish pace. From FY 2011 through FY 2020, the actual Property Tax revenues will have grown by only 5.7%. That equates to an average increase of 0.8% per year, while inflation growth averages 1.8% for the same time-period.



**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 \$3.6 billion in FY 2020. Salaries and Wages and Fringe Benefits for employees are 43% of all County expenses. Direct expenses are 15% of County expenses, while Debt Service is 13% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 29%.

### **Labor Negotiations**

We continue to negotiate with our labor unions to secure contracts that meet the needs of the County's taxpayers while respecting the County workforce. Accordingly, we have reduced the authorized headcount in the budget to reflect a reduction of 66 vacant positions; however, we have not reduced the corresponding funding associated with these vacancies in FY2020.

### **Tax Certiorari**

Between January 2018 and March 2019, the County paid \$150 million of its tax certiorari liability, paying back property owners that were due tax refunds from settlements on their assessed values, some dating back over a decade. This feat is a result of a comprehensive financial strategy to eliminate the over \$300 million in tax cert liability inherited from prior administrations. The strategy requires the County to remain current on tax certiorari claims, while borrowing for older claims. In the 2020 budget, the County is allocating funds including \$30 million from the County's general fund and \$40 million in Disputed Assessment Funds for this initiative.

### **Modernizing County Operations**

***Centralized Accounts Receivable*** - We will create a new centralized accounts receivable function in the Office of the Treasurer which will take on these duties on behalf of all departments, resulting in: increased collection, standardized processing, timely posting, improved customer service and reduced costs.

***Electronic Payment Processing for Vendors*** - We are implementing electronic payment processing for County vendors. With the expansion of payment options like Venmo and Apple Pay, Nassau County needs an updated system. This initiative will improve the efficiency of collections and provide the County with better control and management of cash.

***Enterprise Resource Planning (ERP) System*** - We are working jointly with the County Comptroller to replace the County's antiquated financial system. We have released an RFP for the planning portion of this multi-year project which is critical to the County's future. When the new system is complete, it will enable more efficient management of the County's finances.



**Peoplesoft** – The County has waited for almost a decade for the launch of this project and we have committed the necessary time and resources to launch this system. There are additional phases of work to be done and we will be working to complete this project quickly. This initiative will modernize the County’s human resources management replacing multiple outdated software packages with a single, more user-friendly system.

### **Improving County Services**

**Housing** – We are increasing funding in 2020 to the Office of Housing to support critical staffing for this program and address a funding gap between the grant received from New York State and the cost to administer the program.

**Transit** – The County is making additional investments in NICE bus to address increasing expenses.

**Health Department** – The 2020 budget includes an additional \$1.5 million to ensure that children with special needs receive early intervention services so that they do not fall behind their peers. We have also invested additional funds to enhance food safety.

**Social Services** – The 2020 budget provides \$5 million in additional funds for growing expenses for day-care and emergency shelters.

**Law Enforcement** – Nassau County continues to be one of the safest communities in the Country. The County continues to invest in law enforcement and public safety.

- Police Department - The 2020 budget includes funding for the full complement of Detectives.
- Crossing Guards – The 2020 budget funds additional part-time crossing guards.
- Sheriff’s Department - This year we had two Correction Officer classes, including the largest Correction Officer graduation in over ten years. In 2020, we are adding 3 Assistant Cooks and approving the hiring of 3 Mechanics.
- Probation Department - The budget continues to add additional probation officers and, in response to Raise the Age, additional staff members at the Juvenile Detention Facility.
- Fire Marshal’s Office - We have invested an additional \$500,000 to add more Fire Marshals. These eight additional Fire Marshals will speed the process for building permits and enhance safety by conducting more inspections.
- Office of Emergency Management - We continue to invest in staffing critical positions that better prepare the County in the event of an emergency.
- District Attorney- We have invested in additional positions and additional funding of \$3.6 million to meet the needs of the New York State newly mandated criminal justice reform.



### **Infrastructure Investments**

***NY Islanders*** - Bringing the Islanders back to Nassau County has been a major priority of the Curran Administration. While we await the team's new arena at Belmont, we have a guarantee that the team will play no less than twenty home games at the Coliseum this season and next.

***Crime Lab*** - This summer, the Crime Lab moved to the new state-of-the-art facility. We have begun to hire additional qualified employees to enable the Lab to begin the accreditation process in the Firearm/Ballistics discipline.

***Small Claims Assessment Review (SCAR)*** - There were over 8,000 claims adjudicated at SCAR this year, and we are expecting a significant increase in 2020. SCAR must be able to handle all of the cases it hears in time for the County to finalize its tax roll, or else the County faces significant refund liability. In order to prudently address the risk of increased SCAR filings, the County has included approximately \$2 million in the FY 2020 Budget to expand staffing to handle the anticipated increase in SCAR cases.

***New Police Training Facility*** - The FY 2020 budget continues to fund the construction of the new 89,000-square-foot new multi-purpose Nassau County Training and Intelligence Center expected to be complete in 2021. This facility will be 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 operating budget.

***Police Precincts*** - The 2020 budget provides funds to fully staff the 6th and 8th Precincts.

***New Family Courts*** - We are investing in a new Court Facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which enables them to address their challenges in a respectful and dignified setting. Managing this construction effort as well as staffing and ensuring quality work will be a DPW priority and focus.

***Western Bays Water Quality Improvement Initiative*** - With support from New York State, we are moving forward with over \$500 million in projects to improve water quality and remove nitrogen laden wastewater discharges with the Western Bays Water Quality Improvement Initiative. This will clean our waterways, restore marshland, improve storm resilience, improve shell-fishing, and provide our residents with a better quality of life. This initiative includes the conversion of the Long Beach Water Pollution Control Plant to a pumping station with connection to the Bay Park Sewage Treatment Plant (BPSTP), which will have enhanced nitrogen removal technology. This project is currently in the design phase. The BPSTP's treated effluent will be connected to the County's Cedar Creek Water Pollution Control Facility's ocean outfall. The project to convert the Long Beach plant into a pump station is expected to be completed by the end of 2022 and the conveyance of treated effluent to the Cedar Creek outfall will be completed by 2024.



**Road Resurfacing** - In 2019, DPW took an aggressive approach to roadway infrastructure investment, maintenance and improvement. The 2020 plan includes paving 200 lane miles.

**County Parks** - As part of our ongoing efforts to improve our public green spaces and County's ability to generate revenue through quality food and beverage services, we've released RFPs for new concession services at our park facilities. The County is also releasing an RFP for naming rights and advertising at County park facilities. In addition, the County is extending an RFP deadline for the County-owned Carlton on the Park, a premier catering and event venue, to maximize revenue-producing opportunities for not just the County, but also the successful proposer who ultimately operates the restaurant and catering facility, and their subcontractors who assist them.

### **Increased Collaboration**

**Grants and Shared Services** - This past summer the County Executive hosted the initial meeting of the 2019 Shared Services Panel Meeting. The goal of the Panel is to bring together Nassau County and municipal leaders to identify and implement new ways to save taxpayers money through shared and more efficient services between local governments within the County. To maximize potential savings the County has brought in the State University of New York's Rockefeller Institute of Government to help develop and implement the County-Wide Shared Services Plan. The saving generated may be eligible for a one-time match from the State which has \$225 million available for such purposes.

**Business Friendly County** - Nassau County has eliminated the 239-F construction fee for nonprofit development projects. The fee had been a hindrance to nonprofits looking to develop or expand in Nassau County. Eliminating this fee is another step to make Nassau County more business friendly and increase opportunities for economic development.

**Promoting Opportunities for Minority Communities** – The 2020 budget increases funding for the Office of Minority Affairs, as well as the Office of Hispanic Affairs and the newly formed Office of Asian American Affairs. This additional funding will enable the County's first disparity study in over a decade and make possible the establishment of meaningful MWBE contracting goals.

**Language Access** – The 2020 budget continues to fund the County-wide Language Access Plan, increasing the number of translators on hand. This will help ensure that County departments have competent translation services available to residents with limited English proficiency.

### **State Mandates**

The State of New York requires Nassau County to provide many services on a mandatory basis.

**Criminal Justice Reforms** – New York State passed criminal justice legislation that includes significant bail reform, pretrial detention, and mandates an expedited production of evidence. These reforms will have impacts in many departments throughout the County. The 2020 budget



efficiently meets the requirements of these new mandates, investing in technology and adjusting staffing.

***Raise the Age*** - On October 1, 2018, the first phase of the Raise the Age law took effect in New York State, as the state no longer automatically charges all 16-year-olds as adults. In October 2019, the law phases in for 17-year-olds. Raise the Age has created an increase in the volume in the detention of juveniles at the County Juvenile Detention Center (JDC), impacting the budgets of several departments including Corrections, Probation, and District Attorney. The 2020 budget anticipates and addresses these changes.

***Census/Early Voting*** - Nassau County will advance the funds necessary to purchase voting machines which will enable early voting.



### **Multi-Year Financial Plan Assumptions**

The 2020–2023 Multi-Year Financial Plan 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. MYP is consistent with the bargaining positions the County has taken at the bargaining table which support a sustainable budget.
3. Tax Cert budgeted at \$30M, same as 2019 Budget.
4. Suits and Damages budgeted at \$30M, same as 2019 Budget.
5. Overtime Budgeted to decrease by \$4.8M from 2019 Budget in the Corrections Center, taking into account the Criminal Justice Reform resulting in lower number of inmate population.
6. \$1.7 million increase in inmate healthcare cost in the Corrections Center.
7. Increase of \$1.5 million in Early Intervention expenses.
8. Funding of two Police Department classes and two Corrections Center classes.
9. Contractual and General Expense increases of \$20 million over the 2019 Budget.
10. Emergency Vendor Payment increases driven by per day rate increases for Institutionalized Special Education services.
11. Purchased Services increases driven by increases in day care rates.
12. Recipient Grant expenses are assumed to fall back to prior year figures in out years despite a reduction in 2019.

The net impact, after gap closing measures, of these changes results in a projected net positive balance of \$0.7 million in 2021, \$1.8 million in 2022, and \$3.6 million in 2023.

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## Table 1: 2020–2023 Pre-Gap Closing Plan

MAJOR FUNDS					
EXP/REV	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	904,059,751	939,098,158	974,070,427	1,010,482,846
	AB - FRINGE BENEFITS	610,220,656	645,815,074	674,204,892	703,960,376
	AC - WORKERS COMPENSATION	31,157,100	31,157,100	31,157,100	31,157,100
	BB - EQUIPMENT	3,149,862	3,149,862	3,149,862	3,149,862
	DD - GENERAL EXPENSES	37,821,943	37,821,943	37,821,943	37,821,943
	DE - CONTRACTUAL SERVICES	285,308,450	288,696,015	288,697,422	288,698,858
	DF - UTILITY COSTS	33,990,976	33,147,085	33,384,844	33,711,489
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	143,698,791	148,964,959	151,992,191	154,751,922
	GA - LOCAL GOVT ASST PROGRAM	75,065,514	76,541,824	78,047,661	79,583,614
	GG - PRINCIPAL	119,869,999	137,300,000	152,975,000	154,150,000
	HH - INTERFUND CHARGES	23,295,916	23,295,916	23,295,916	23,295,916
	MM - MASS TRANSPORTATION	45,134,383	45,598,574	46,069,729	46,547,950
	NA - NCIFA EXPENDITURES	2,000,000	2,010,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	240,810,591	211,291,350	195,017,407	173,988,004
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,000,000	138,370,000	139,753,700	141,151,237
	SS - RECIPIENT GRANTS	51,130,000	51,130,000	51,130,000	51,130,000
	TT - PURCHASED SERVICES	69,724,579	70,421,825	71,126,043	71,837,303
	WW - EMERGENCY VENDOR PAYMENTS	53,225,000	53,757,250	54,294,823	54,837,771
	XX - MEDICAID	238,209,048	238,209,048	238,209,048	238,209,048
<b>TOTAL EXPENSES EXCLUDING INTERDEPARTMENTAL CHARGES</b>		<b>3,110,122,559</b>	<b>3,181,025,984</b>	<b>3,251,673,007</b>	<b>3,305,790,239</b>
<b>INTERDEPARTMENTAL CHARGES</b>		<b>450,370,453</b>	<b>440,538,069</b>	<b>438,717,078</b>	<b>416,416,539</b>
<b>TOTAL EXPENSES INCLUDING INTERDEPARTMENTAL CHARGES</b>		<b>3,560,493,012</b>	<b>3,621,564,053</b>	<b>3,690,390,085</b>	<b>3,722,206,778</b>
REV	BA - INT PENALTY ON TAX	36,912,500	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	18,740,082	18,740,082	18,740,082	18,740,082
	BD - FINES & FORFEITS	113,150,165	113,150,165	113,150,165	113,150,165
	BE - INVEST INCOME	9,725,000	9,725,000	9,725,000	9,725,000
	BF - RENTS & RECOVERIES	33,459,283	33,459,283	33,459,283	33,459,283
	BG - REVENUE OFFSET TO EXPENSE	20,713,099	20,712,599	20,714,974	20,710,224
	BH - DEPT REVENUES	229,881,150	229,881,150	229,881,150	229,881,150
	BO - PAYMENT IN LIEU OF TAXES	47,883,296	47,883,296	47,883,296	47,883,296
	BQ - CAPITAL RESOURCES FOR DEBT	2,700,000	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	79,483,649	83,626,001	87,525,021	92,372,416
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	142,404,310	140,889,321	140,835,634	140,777,205
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,275,784	224,275,784	224,275,784	224,275,784
	TA - SALES TAX COUNTYWIDE	1,161,262,757	1,184,488,012	1,208,177,772	1,232,341,328
	TB - SALES TAX PART COUNTY	115,409,606	110,569,016	112,780,396	115,036,004
	TL - PROPERTY TAX	821,723,596	821,723,596	821,723,596	821,723,596
	TO - OTB 5% TAX	1,938,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	30,460,282	30,460,282	30,460,282	30,460,282
<b>TOTAL REVENUES EXCLUDING INTERDEPARTMENTAL REVENUES</b>		<b>3,110,122,559</b>	<b>3,131,134,087</b>	<b>3,160,882,936</b>	<b>3,192,086,315</b>
<b>INTERDEPARTMENTAL REVENUES</b>		<b>450,370,453</b>	<b>440,538,069</b>	<b>438,717,078</b>	<b>416,416,539</b>
<b>TOTAL REVENUES INCLUDING INTERDEPARTMENTAL REVENUES</b>		<b>3,560,493,012</b>	<b>3,571,672,156</b>	<b>3,599,600,014</b>	<b>3,608,502,854</b>
<b>PROJECTED GAP</b>		<b>-</b>	<b>(49,891,897)</b>	<b>(90,790,071)</b>	<b>(113,703,924)</b>





**Table 2: 2020–2023  
After-Gap Closing Plan  
(Major Funds)  
(In millions)**

<b>MYP 2020 - 2023 Plan</b>			
	<b>2021 Plan</b>	<b>2022 Plan</b>	<b>2023 Plan</b>
<b>Current Baseline Surplus / (Gap)</b>	<b>(49.9)</b>	<b>(90.8)</b>	<b>(113.7)</b>
<b><u>Gap Closing Options</u></b>			
<u>Expense/Revenue Actions</u>			
Building Consolidation	5.0	5.0	7.0
Workforce Management	5.0	10.0	15.0
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	7.7	12.8	14.8
Other Savings Initiatives	15.4	46.8	62.0
<u>NYS Actions</u>			
E-911 Reimbursement	1.0	1.0	1.0
<b>Gap Closing Options</b>	<b>50.6</b>	<b>92.6</b>	<b>117.3</b>
<b>Surplus/ (Deficit) After Gap Closing Actions</b>	<b>0.7</b>	<b>1.8</b>	<b>3.6</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



**Table 3: 2020–2023  
After-Gap Closing Plan  
(Major Funds)**

MAJOR FUNDS					
EXP/REV	Object	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	904,059,751	928,464,825	947,470,427	973,816,180
	AB - FRINGE BENEFITS	610,220,656	640,681,741	658,604,892	683,293,709
	AC - WORKERS COMPENSATION	31,157,100	31,157,100	31,157,100	31,157,100
	BB - EQUIPMENT	3,149,862	3,149,862	3,149,862	3,149,862
	DD - GENERAL EXPENSES	37,821,943	32,821,943	32,821,943	30,821,943
	DE - CONTRACTUAL SERVICES	285,308,450	282,562,682	272,097,422	266,532,192
	DF - UTILITY COSTS	33,990,976	33,147,085	33,384,844	33,711,489
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	143,698,791	148,964,959	151,992,191	154,751,922
	GA - LOCAL GOVT ASST PROGRAM	75,065,514	76,541,824	78,047,661	79,583,614
	GG - PRINCIPAL	119,869,999	137,300,000	152,975,000	154,150,000
	HH - INTERFUND CHARGES	23,295,916	23,295,916	23,295,916	23,295,916
	MM - MASS TRANSPORTATION	45,134,383	45,598,574	46,069,729	46,547,950
	NA - NCIFA EXPENDITURES	2,000,000	2,010,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	240,810,591	211,291,350	195,017,407	173,988,004
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,000,000	138,370,000	139,753,700	141,151,237
	SS - RECIPIENT GRANTS	51,130,000	51,130,000	51,130,000	51,130,000
	TT - PURCHASED SERVICES	69,724,579	70,421,825	71,126,043	71,837,303
	WW - EMERGENCY VENDOR PAYMENTS	53,225,000	53,757,250	54,294,823	54,837,771
	XX - MEDICAID	238,209,048	238,209,048	238,209,048	238,209,048
<b>Total Expenses Excluding Interdepartmental Charges</b>		<b>3,110,122,559</b>	<b>3,154,125,984</b>	<b>3,187,873,007</b>	<b>3,219,290,239</b>
	<b>Interdepartmental Charges</b>	<b>450,370,453</b>	<b>440,538,069</b>	<b>438,717,078</b>	<b>416,416,539</b>
<b>Total Expenses Including Interdepartmental Charges</b>		<b>3,560,493,012</b>	<b>3,594,664,053</b>	<b>3,626,590,085</b>	<b>3,635,706,778</b>
REV	BA - INT PENALTY ON TAX	36,912,500	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	18,740,082	18,740,082	18,740,082	18,740,082
	BD - FINES & FORFEITS	113,150,165	113,150,165	113,150,165	113,150,165
	BE - INVEST INCOME	9,725,000	9,725,000	9,725,000	9,725,000
	BF - RENTS & RECOVERIES	33,459,283	33,459,283	33,459,283	33,459,283
	BG - REVENUE OFFSET TO EXPENSE	20,713,099	20,712,599	20,714,974	20,710,224
	BH - DEPT REVENUES	229,881,150	244,881,150	244,881,150	244,881,150
	BO - PAYMENT IN LIEU OF TAXES	47,883,296	47,883,296	47,883,296	47,883,296
	BQ - CAPITAL RESOURCES FOR DEBT	2,700,000	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	79,483,649	83,626,001	87,525,021	92,372,416
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	142,404,310	140,889,321	140,835,634	140,777,205
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,275,784	224,275,784	224,275,784	224,275,784
	TA - SALES TAX COUNTYWIDE	1,161,262,757	1,192,188,012	1,220,977,772	1,247,141,328
	TB - SALES TAX PART COUNTY	115,409,606	110,569,016	112,780,396	115,036,004
	TL - PROPERTY TAX	821,723,596	821,723,596	821,723,596	821,723,596
	TO - OTB 5% TAX	1,938,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	30,460,282	31,460,282	31,460,282	31,460,282
<b>Total Revenues Excluding Interdepartmental Charges</b>		<b>3,110,122,559</b>	<b>3,154,834,087</b>	<b>3,189,682,936</b>	<b>3,222,886,315</b>
	<b>Interdepartmental Charges</b>	<b>450,370,453</b>	<b>440,538,069</b>	<b>438,717,078</b>	<b>416,416,539</b>
<b>Total Revenues Including Interdepartmental Charges</b>		<b>3,560,493,012</b>	<b>3,595,372,156</b>	<b>3,628,400,014</b>	<b>3,639,302,854</b>
<b>Projected Gap</b>		<b>-</b>	<b>708,103</b>	<b>1,809,929</b>	<b>3,596,076</b>



**Table 4: 2020–2023 Comparison of 2019 GAP vs  
2020 Proposed Budget  
(Major Funds)**

<b>Major Funds</b>				
<b>EXP/REV</b>	<b>OBJECT</b>	<b>2019 PROJECTION</b>	<b>2020 PROPOSED</b>	<b>VARIANCE</b>
EXP	AA - SALARIES, WAGES & FEES	878,207,914	904,059,751	25,851,837
	AB - FRINGE BENEFITS	599,161,287	610,220,656	11,059,369
	AC - WORKERS COMPENSATION	34,962,349	31,157,100	(3,805,249)
	BB - EQUIPMENT	2,308,751	3,149,862	841,111
	DD - GENERAL EXPENSES	34,944,659	37,821,943	2,877,284
	DE - CONTRACTUAL SERVICES	276,493,266	285,308,450	8,815,184
	DF - UTILITY COSTS	34,085,187	33,990,976	(94,211)
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	-
	FF - INTEREST	130,120,713	143,698,791	13,578,078
	GA - LOCAL GOVT ASST PROGRAM	73,327,940	75,065,514	1,737,574
	GG - PRINCIPAL	106,280,000	119,869,999	13,589,999
	HD - DEBT SERVICE CHARGEBACKS	335,026,769	342,359,793	7,333,024
	HF - INTER-DEPARTMENTAL CHARGES	100,438,311	108,010,660	7,572,349
	HH - INTERFUND CHARGES	23,095,916	23,295,916	200,000
	MM - MASS TRANSPORTATION	44,792,592	45,134,383	341,791
	NA - NCIFA EXPENDITURES	2,475,000	2,000,000	(475,000)
	OO - OTHER EXPENSES	253,448,691	240,810,591	(12,638,100)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	140,200,000	137,000,000	(3,200,000)
	SS - RECIPIENT GRANTS	50,380,000	51,130,000	750,000
	TT - PURCHASED SERVICES	68,777,086	69,724,579	947,493
	WW - EMERGENCY VENDOR PAYMENTS	52,260,729	53,225,000	964,271
	XX - MEDICAID	242,521,767	238,209,048	(4,312,719)
<b>EXP TOTAL</b>		<b>3,488,558,927</b>	<b>3,560,493,012</b>	<b>71,934,085</b>
REV	OA - CAPITAL PROCEEDS	2,000,000	-	(2,000,000)
	B1 - GIFTS	9,874	-	(9,874)
	BA - INT PENALTY ON TAX	34,612,500	36,912,500	2,300,000
	BC - PERMITS & LICENSES	19,634,879	18,740,082	(894,797)
	BD - FINES & FORFEITS	112,021,379	113,150,165	1,128,786
	BE - INVEST INCOME	10,187,850	9,725,000	(462,850)
	BF - RENTS & RECOVERIES	35,558,396	33,459,283	(2,099,113)
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	20,713,099	3,251,500
	BH - DEPT REVENUES	221,611,304	229,881,150	8,269,846
	BJ - INTERDEPT REVENUES	100,438,311	108,010,660	7,572,349
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	47,883,296	1,899,615
	BQ - CAPITAL RESOURCES FOR DEBT	3,568,170	2,700,000	(868,170)
	BS - OTB PROFITS	20,000,000	20,000,000	-
	BV - DEBT SERVICE CHARGEBACK REVENUE	335,026,769	342,359,793	7,333,024
	BW - INTERFUND REVENUE	81,029,019	79,483,649	(1,545,370)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	138,340,223	142,404,310	4,064,087
	IF - INTERFUND TRANSFERS	696,617	-	(696,617)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	222,123,947	224,275,784	2,151,837
	TA - SALES TAX COUNTYWIDE	1,119,475,689	1,161,262,757	41,787,068
	TB - SALES TAX PART COUNTY	118,337,389	115,409,606	(2,927,783)
	TL - PROPERTY TAX	817,983,131	821,723,596	3,740,465
	TO - OTB 5% TAX	2,100,000	1,938,000	(162,000)
	TX - SPECIAL TAXES	30,512,842	30,460,282	(52,560)
<b>REV TOTAL</b>		<b>3,488,713,569</b>	<b>3,560,493,012</b>	<b>71,779,443</b>
	<b>PROJECTED DIFFERENCE</b>	<b>154,642</b>	<b>-</b>	<b>(154,642)</b>

**Discussion of Gap Closing Options**

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

**Building Consolidation**

The County's past workforce reduction has opened possibilities for centralization and downsizing of office space. The County has hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The 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.

**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 Engie NA, the current operator of the County's 57 mega-watt cogeneration plant in Uniondale, is continuing under a short-term extension. The County is finalizing negotiations that will provide significant savings and opportunities for growth in the HUB.

**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.

**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. Includes anticipated personnel related savings.



**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 2020–2023 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND					
R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	415,846,056	428,646,178	441,446,163	455,667,270
	AB - FRINGE BENEFITS	300,492,495	317,923,347	332,268,709	347,321,888
	AC - WORKERS COMPENSATION	18,022,100	18,022,100	18,022,100	18,022,100
	BB - EQUIPMENT	2,247,482	2,247,482	2,247,482	2,247,482
	DD - GENERAL EXPENSES	29,827,168	29,827,168	29,827,168	29,827,168
	DE - CONTRACTUAL SERVICES	267,051,527	270,439,092	270,440,499	270,441,935
	DF - UTILITY COSTS	29,949,424	29,068,791	29,259,955	29,537,205
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	GA - LOCAL GOVT ASST PROGRAM	75,065,514	76,541,824	78,047,661	79,583,614
	HD - DEBT SERVICE CHARGEBACKS	318,953,249	309,481,701	307,663,732	284,852,056
	HF - INTER-DEPARTMENTAL CHARGES	52,734,932	52,734,932	52,734,932	52,734,932
	HH - INTERFD CHGS - INTERFUND CHARGES	23,295,916	23,295,916	23,295,916	23,295,916
	MM - MASS TRANSPORTATION	45,134,383	45,598,574	46,069,729	46,547,950
	NA - NCIFA EXPENDITURES	2,000,000	2,010,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	107,142,956	107,525,405	107,926,977	108,348,628
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,000,000	138,370,000	139,753,700	141,151,237
	SS - RECIPIENT GRANTS	51,130,000	51,130,000	51,130,000	51,130,000
	TT - PURCHASED SERVICES	69,724,579	70,421,825	71,126,043	71,837,303
	WW - EMERGENCY VENDOR PAYMENTS	53,225,000	53,757,250	54,294,823	54,837,771
	XX - MEDICAID	238,209,048	238,209,048	238,209,048	238,209,048
<b>EXP Total</b>		<b>2,242,301,829</b>	<b>2,270,500,633</b>	<b>2,301,039,637</b>	<b>2,312,918,503</b>
REV	BA - INT PENALTY ON TAX	36,912,500	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	12,978,500	12,978,500	12,978,500	12,978,500
	BD - FINES & FORFEITS	77,121,500	77,121,500	77,121,500	77,121,500
	BE - INVEST INCOME	9,500,000	9,500,000	9,500,000	9,500,000
	BF - RENTS & RECOVERIES	33,393,143	33,393,143	33,393,143	33,393,143
	BG - REVENUE OFFSET TO EXPENSE	19,600,883	19,600,883	19,600,883	19,600,883
	BH - DEPT REVENUES	192,906,114	192,906,114	192,906,114	192,906,114
	BJ - INTERDEPT REVENUES	93,860,628	93,860,628	93,860,628	93,860,628
	BO - PAYMENT IN LIEU OF TAXES	21,782,660	21,782,660	21,782,660	21,782,660
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REV	32,784,528	32,784,528	32,784,528	32,784,528
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	136,929,015	136,929,015	136,929,015	136,929,015
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	223,165,784	223,165,784	223,165,784	223,165,784
	TA - SALES TAX COUNTYWIDE	1,161,262,757	1,184,488,012	1,208,177,772	1,232,341,328
	TB - PART COUNTY - SALES TAX PART COUNTY	115,409,606	110,569,016	112,780,396	115,036,004
	TL - PROPERTY TAX	46,981,211	46,981,211	46,981,211	46,981,211
	TO - OTB 5% TAX	1,938,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	5,775,000	5,775,000	5,775,000	5,775,000
<b>REV Total</b>		<b>2,242,301,829</b>	<b>2,260,686,494</b>	<b>2,286,587,635</b>	<b>2,313,006,798</b>



# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## FIRE COMMISSION FUND

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	11,523,139	11,848,956	12,230,894	12,654,084
	AB - FRINGE BENEFITS	6,485,830	6,827,925	7,137,144	7,461,757
	BB - EQUIPMENT	142,107	142,107	142,107	142,107
	DD - GENERAL EXPENSES	213,800	213,800	213,800	213,800
	DE - CONTRACTUAL SERVICES	4,887,378	4,887,378	4,887,378	4,887,378
	HD - DEBT SERVICE CHARGEBACKS	778,948	781,478	776,865	815,318
	HF - INTER-DEPARTMENTAL CHARGES	3,218,045	3,218,045	3,218,045	3,218,045
<b>EXP Total</b>		<b>27,249,247</b>	<b>27,919,688</b>	<b>28,606,233</b>	<b>29,392,489</b>
REV	BH - DEPT REVENUES	8,200,600	8,200,600	8,200,600	8,200,600
	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	18,463,956	18,463,956	18,463,956	18,463,956
<b>REV Total</b>		<b>27,249,247</b>	<b>27,249,247</b>	<b>27,249,247</b>	<b>27,249,247</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## POLICE DISTRICT FUND

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	233,394,298	245,625,365	258,324,078	270,774,527
	AB - FRINGE BENEFITS	143,028,266	151,495,367	157,999,067	164,808,808
	AC - WORKERS COMPENSATION	8,900,000	8,900,000	8,900,000	8,900,000
	BB - EQUIPMENT	251,340	251,340	251,340	251,340
	DD - GENERAL EXPENSES	4,080,826	4,080,826	4,080,826	4,080,826
	DE - CONTRACTUAL SERVICES	1,042,940	1,042,940	1,042,940	1,042,940
	DF - UTILITY COSTS	1,410,921	1,410,803	1,420,265	1,430,912
	HD - DEBT SERVICE CHARGEBACKS	840,989	929,627	976,546	1,144,699
	HF - INTER-DEPARTMENTAL CHARGES	22,916,944	22,916,944	22,916,944	22,916,944
<b>EXP Total</b>		<b>415,866,524</b>	<b>436,653,212</b>	<b>455,912,006</b>	<b>475,350,997</b>
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	150,000	150,000	150,000	150,000
	BH - DEPT REVENUES	2,730,999	2,730,999	2,730,999	2,730,999
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFUND CHARGES REV	150,000	150,000	150,000	150,000
	TL - PROPERTY TAX	390,092,882	390,092,882	390,092,882	390,092,882
<b>REV Total</b>		<b>415,866,524</b>	<b>415,866,524</b>	<b>415,866,524</b>	<b>415,866,524</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## POLICE HEADQUARTERS FUND

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	243,296,258	252,984,362	262,082,839	271,407,504
	AB - FRINGE BENEFITS	160,214,065	169,568,435	176,799,971	184,367,923
	AC - WORKERS COMPENSATION	4,235,000	4,235,000	4,235,000	4,235,000
	BB - EQUIPMENT	508,933	508,933	508,933	508,933
	DD - GENERAL EXPENSES	3,700,149	3,700,149	3,700,149	3,700,149
	DE - CONTRACTUAL SERVICES	12,326,605	12,326,605	12,326,605	12,326,605
	DF - UTILITY COSTS	2,630,631	2,667,491	2,704,624	2,743,371
	HD - DEBT SERVICE CHARGEBACKS	21,786,607	21,334,603	21,289,275	21,593,806
	HF - INTER-DEPARTMENTAL CHARGES	29,140,739	29,140,739	29,140,739	29,140,739
<b>EXP Total</b>		<b>477,838,987</b>	<b>496,466,317</b>	<b>512,788,135</b>	<b>530,024,031</b>
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	75,000	75,000	75,000
	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	14,150,032	14,150,032	14,150,032	14,150,032
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFUND CHARGES REV	235,000	235,000	235,000	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	366,185,547	366,185,547	366,185,547	366,185,547
	TX - SPECIAL TAXES	24,685,282	24,685,282	24,685,282	24,685,282
<b>REV Total</b>		<b>477,838,987</b>	<b>477,838,987</b>	<b>477,838,987</b>	<b>477,838,987</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## DEBT SERVICE FUND

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	FF - INTEREST	143,698,791	148,964,959	151,992,191	154,751,922
	GG - PRINCIPAL	119,869,999	137,300,000	152,975,000	154,150,000
	OO - OTHER EXPENSES	133,667,635	103,765,945	87,090,430	65,639,376
<b>EXP Total</b>		<b>397,236,425</b>	<b>390,030,904</b>	<b>392,057,621</b>	<b>374,541,298</b>
REV	BG - REVENUE OFFSET TO EXPENSE	1,112,216	1,111,716	1,114,091	1,109,341
	BQ - CAPITAL RESOURCES FOR DEBT	2,700,000	2,700,000	2,700,000	2,700,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	342,359,793	332,527,409	330,706,418	308,405,879
	BW - INTERFUND CHARGES REV	46,314,121	50,456,473	54,355,493	59,202,888
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,750,295	3,235,306	3,181,619	3,123,190
<b>REV Total</b>		<b>397,236,425</b>	<b>390,030,904</b>	<b>392,057,621</b>	<b>374,541,298</b>

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# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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## AC - DEPARTMENT OF INVESTIGATIONS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	DD - GENERAL EXPENSES	1,000	1,000	1,000	1,000
	DE - CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000
<b>EXP Total</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## AN - OFFICE OF ASIAN AMERICAN AFFAIRS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	455,000	455,000	455,000	455,000
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	32,000	32,000	32,000	32,000
<b>EXP Total</b>		<b>492,000</b>	<b>492,000</b>	<b>492,000</b>	<b>492,000</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	22,000	22,000	22,000	22,000
<b>REV Total</b>		<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>

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## FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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### AR - ASSESSMENT REVIEW COMMISSION

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,436,804	5,596,664	5,789,669	6,006,826
	DD - GENERAL EXPENSES	241,000	241,000	241,000	241,000
<b>EXP Total</b>		<b>5,677,804</b>	<b>5,837,664</b>	<b>6,030,669</b>	<b>6,247,826</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## AS - ASSESSMENT DEPARTMENT

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	13,369,429	13,758,801	14,228,835	14,757,648
	BB - EQUIPMENT	10,000	10,000	10,000	10,000
	DD - GENERAL EXPENSES	851,500	851,500	851,500	851,500
	DE - CONTRACTUAL SERVICES	3,440,000	3,440,000	3,440,000	3,440,000
	OO - OTHER EXPENSES	30,000,000	30,000,000	30,000,000	30,000,000
<b>EXP Total</b>		<b>47,670,929</b>	<b>48,060,301</b>	<b>48,530,335</b>	<b>49,059,148</b>
REV	BH - DEPT REVENUES	45,179,004	45,179,004	45,179,004	45,179,004
<b>REV Total</b>		<b>45,179,004</b>	<b>45,179,004</b>	<b>45,179,004</b>	<b>45,179,004</b>



# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## AT - COUNTY ATTORNEY

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,948,617	9,043,065	9,157,070	9,285,327
	BB - EQUIPMENT	16,000	16,000	16,000	16,000
	DD - GENERAL EXPENSES	650,473	650,473	650,473	650,473
	DE - CONTRACTUAL SERVICES	4,881,868	4,881,868	4,881,868	4,881,868
<b>EXP Total</b>		<b>14,496,958</b>	<b>14,591,406</b>	<b>14,705,411</b>	<b>14,833,668</b>
REV	BD - FINES & FORFEITS	610,000	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	3,750,000	3,750,000	3,750,000	3,750,000
	BH - DEPT REVENUES	105,000	105,000	105,000	105,000
	BJ - INTERDEPT REVENUES	501,526	501,526	501,526	501,526
	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
<b>REV Total</b>		<b>5,487,221</b>	<b>5,487,221</b>	<b>5,487,221</b>	<b>5,487,221</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## BU - OFFICE OF MANAGEMENT AND BUDGET

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	(2,152,808)	(2,152,808)	(2,152,808)	(2,152,808)
	AB - FRINGE BENEFITS	26,666,209	28,648,779	29,839,540	31,084,857
	AC - WORKERS COMPENSATION	8,202,100	8,202,100	8,202,100	8,202,100
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	117,991	117,991	117,991	117,991
	DE - CONTRACTUAL SERVICES	2,360,479	2,360,479	2,360,479	2,360,479
	GA - LOCAL GOVT ASST PROGRAM	75,065,514	76,541,824	78,047,661	79,583,614
	HD - DEBT SERVICE CHARGEBACKS	318,953,249	309,481,701	307,663,732	284,852,056
	HF - INTER-DEPARTMENTAL CHARGES	5,806,343	5,806,343	5,806,343	5,806,343
	HH - INTERFD CHGS - INTERFUND CHARGES	23,095,916	23,095,916	23,095,916	23,095,916
	NA - NCIFA EXPENDITURES	2,000,000	2,010,000	2,025,000	2,075,000
	OO - OTHER EXPENSES	63,031,471	63,413,920	63,815,492	64,237,143
<b>EXP Total</b>		<b>523,151,464</b>	<b>517,531,246</b>	<b>518,826,446</b>	<b>499,267,690</b>
REV	BD - FINES & FORFEITS	1,050,000	1,050,000	1,050,000	1,050,000
	BF - RENTS & RECOVERIES	8,500,000	8,500,000	8,500,000	8,500,000
	BG - REVENUE OFFSET TO EXPENSE	18,850,000	18,850,000	18,850,000	18,850,000
	BJ - INTERDEPT REVENUES	58,807,355	58,807,355	58,807,355	58,807,355
	BO - PAYMENT IN LIEU OF TAXES	21,782,660	21,782,660	21,782,660	21,782,660
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND CHARGES REV	28,957,012	28,957,012	28,957,012	28,957,012
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	262,000	262,000	262,000	262,000
	TA - SALES TAX COUNTYWIDE	1,161,262,757	1,184,488,012	1,208,177,772	1,232,341,328
	TB - PART COUNTY - SALES TAX PART COUNTY	115,409,606	110,569,016	112,780,396	115,036,004
	TL - PROPERTY TAX	46,981,211	46,981,211	46,981,211	46,981,211
	TO - OTB 5% TAX	1,938,000	1,938,000	1,938,000	1,938,000
<b>REV Total</b>		<b>1,483,800,601</b>	<b>1,502,185,266</b>	<b>1,528,086,407</b>	<b>1,554,505,570</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## CA - OFFICE OF CONSUMER AFFAIRS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	2,199,481	2,262,173	2,337,591	2,422,289
	BB - EQUIPMENT	38,500	38,500	38,500	38,500
	DD - GENERAL EXPENSES	30,668	30,668	30,668	30,668
<b>EXP Total</b>		<b>2,268,649</b>	<b>2,331,341</b>	<b>2,406,759</b>	<b>2,491,457</b>
REV	BC - PERMITS & LICENSES	4,449,500	4,449,500	4,449,500	4,449,500
	BD - FINES & FORFEITS	1,350,000	1,350,000	1,350,000	1,350,000
	BF - RENTS & RECOVERIES	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
<b>REV Total</b>		<b>5,944,700</b>	<b>5,944,700</b>	<b>5,944,700</b>	<b>5,944,700</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## CC - NC SHERIFF/CORRECTIONAL CENTER

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	113,837,102	119,998,615	124,358,106	129,099,924
	AC - WORKERS COMPENSATION	8,080,000	8,080,000	8,080,000	8,080,000
	BB - EQUIPMENT	197,207	197,207	197,207	197,207
	DD - GENERAL EXPENSES	3,326,446	3,326,446	3,326,446	3,326,446
	DE - CONTRACTUAL SERVICES	26,791,859	26,791,859	26,791,859	26,791,859
	DF - UTILITY COSTS	1,553,241	1,540,164	1,544,951	1,550,312
<b>EXP Total</b>		<b>153,785,855</b>	<b>159,934,291</b>	<b>164,298,568</b>	<b>169,045,748</b>
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,300,000	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
<b>REV Total</b>		<b>6,259,869</b>	<b>6,259,869</b>	<b>6,259,869</b>	<b>6,259,869</b>

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# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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## CE - COUNTY EXECUTIVE

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,717,859	1,717,859	1,717,859	1,717,859
	DD - GENERAL EXPENSES	68,000	68,000	68,000	68,000
	DE - CONTRACTUAL SERVICES	215,000	215,000	215,000	215,000
<b>EXP Total</b>		<b>2,000,859</b>	<b>2,000,859</b>	<b>2,000,859</b>	<b>2,000,859</b>

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## FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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### CF - OFFICE OF CONSTITUENT AFFAIRS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,443,125	1,443,125	1,443,125	1,443,125
<b>EXP Total</b>		<b>1,443,125</b>	<b>1,443,125</b>	<b>1,443,125</b>	<b>1,443,125</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## CL - COUNTY CLERK

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	6,455,689	6,605,984	6,787,148	6,990,815
	BB - EQUIPMENT	60,000	60,000	60,000	60,000
	DD - GENERAL EXPENSES	312,986	312,986	312,986	312,986
	DE - CONTRACTUAL SERVICES	542,005	542,005	542,005	542,005
<b>EXP Total</b>		<b>7,370,680</b>	<b>7,520,975</b>	<b>7,702,139</b>	<b>7,905,806</b>
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	51,229,420	51,229,420	51,229,420	51,229,420
<b>REV Total</b>		<b>51,288,420</b>	<b>51,288,420</b>	<b>51,288,420</b>	<b>51,288,420</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## CO - COUNTY COMPTROLLER

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	7,869,461	8,069,756	8,311,363	8,583,077
	BB - EQUIPMENT	4,500	4,500	4,500	4,500
	DD - GENERAL EXPENSES	134,422	134,422	134,422	134,422
	DE - CONTRACTUAL SERVICES	920,000	920,000	920,000	920,000
<b>EXP Total</b>		<b>8,928,383</b>	<b>9,128,678</b>	<b>9,370,285</b>	<b>9,641,999</b>
REV	BF - RENTS & RECOVERIES	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	11,194	11,194	11,194	11,194
<b>REV Total</b>		<b>311,194</b>	<b>311,194</b>	<b>311,194</b>	<b>311,194</b>



# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## CS - CIVIL SERVICE

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,344,224	5,478,139	5,639,729	5,821,487
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	268,569	268,569	268,569	268,569
	DE - CONTRACTUAL SERVICES	20,000	20,000	20,000	20,000
<b>EXP Total</b>		<b>5,637,793</b>	<b>5,771,708</b>	<b>5,933,298</b>	<b>6,115,056</b>
REV	BH - DEPT REVENUES	420,350	420,350	420,350	420,350
<b>REV Total</b>		<b>420,350</b>	<b>420,350</b>	<b>420,350</b>	<b>420,350</b>

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## FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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### CT - COURTS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AB - FRINGE BENEFITS	1,165,108	1,257,883	1,315,891	1,376,646
<b>EXP Total</b>		<b>1,165,108</b>	<b>1,257,883</b>	<b>1,315,891</b>	<b>1,376,646</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,150,000	1,150,000	1,150,000	1,150,000
<b>REV Total</b>		<b>1,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## DA - DISTRICT ATTORNEY

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	43,714,852	44,159,642	44,695,838	45,302,507
	BB - EQUIPMENT	490,000	490,000	490,000	490,000
	DD - GENERAL EXPENSES	1,431,000	1,431,000	1,431,000	1,431,000
	DE - CONTRACTUAL SERVICES	2,037,037	2,037,037	2,037,037	2,037,037
<b>EXP Total</b>		<b>47,672,889</b>	<b>48,117,679</b>	<b>48,653,875</b>	<b>49,260,544</b>
REV	BH - DEPT REVENUES	2,500	2,500	2,500	2,500
	BJ - INTERDEPT REVENUES	413,744	413,744	413,744	413,744
	BW - INTERFUND CHARGES REV	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
<b>REV Total</b>		<b>779,037</b>	<b>779,037</b>	<b>779,037</b>	<b>779,037</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## EL - BOARD OF ELECTIONS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	19,077,418	19,437,108	19,869,842	20,355,847
	BB - EQUIPMENT	70,880	70,880	70,880	70,880
	DD - GENERAL EXPENSES	2,766,835	2,766,835	2,766,835	2,766,835
	DE - CONTRACTUAL SERVICES	579,549	579,549	579,549	579,549
<b>EXP Total</b>		<b>22,494,682</b>	<b>22,854,372</b>	<b>23,287,106</b>	<b>23,773,111</b>
REV	BF - RENTS & RECOVERIES	150,000	150,000	150,000	150,000
	BH - DEPT REVENUES	40,000	40,000	40,000	40,000
<b>REV Total</b>		<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>

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## FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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### EM - EMERGENCY MANAGEMENT

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,077,757	1,098,072	1,122,115	1,148,890
	DD - GENERAL EXPENSES	8,572	8,572	8,572	8,572
<b>EXP Total</b>		<b>1,086,329</b>	<b>1,106,644</b>	<b>1,130,687</b>	<b>1,157,462</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	480,012	480,012	480,012
<b>REV Total</b>		<b>480,012</b>	<b>480,012</b>	<b>480,012</b>	<b>480,012</b>

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# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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## FB - FRINGE BENEFIT

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AB - FRINGE BENEFITS	272,661,178	288,016,685	301,113,278	314,860,385
<b>EXP Total</b>		<b>272,661,178</b>	<b>288,016,685</b>	<b>301,113,278</b>	<b>314,860,385</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,035,000	2,035,000	2,035,000	2,035,000
<b>REV Total</b>		<b>2,035,000</b>	<b>2,035,000</b>	<b>2,035,000</b>	<b>2,035,000</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## HE - HEALTH DEPARTMENT

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	15,631,121	16,116,841	16,702,033	17,359,746
	BB - EQUIPMENT	59,597	59,597	59,597	59,597
	DD - GENERAL EXPENSES	921,663	921,663	921,663	921,663
	DE - CONTRACTUAL SERVICES	375,072	375,072	375,072	375,072
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	5,767,822	5,767,822	5,767,822	5,767,822
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,000,000	138,370,000	139,753,700	141,151,237
<b>EXP Total</b>		<b>164,755,275</b>	<b>166,610,995</b>	<b>168,579,887</b>	<b>170,635,137</b>
REV	BC - PERMITS & LICENSES	6,245,000	6,245,000	6,245,000	6,245,000
	BD - FINES & FORFEITS	300,000	300,000	300,000	300,000
	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	5,401,000	5,401,000	5,401,000	5,401,000
	BW - INTERFUND CHARGES REV	57,516	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,987,500	76,987,500	76,987,500	76,987,500
<b>REV Total</b>		<b>89,241,016</b>	<b>89,241,016</b>	<b>89,241,016</b>	<b>89,241,016</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,227,965	1,227,965	1,227,965	1,227,965
	HH - INTERFD CHGS - INTERFUND CHARGES	200,000	200,000	200,000	200,000
<b>EXP Total</b>		<b>1,427,965</b>	<b>1,427,965</b>	<b>1,427,965</b>	<b>1,427,965</b>
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
<b>REV Total</b>		<b>632,858</b>	<b>632,858</b>	<b>632,858</b>	<b>632,858</b>



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# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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## HR - COMMISSION ON HUMAN RIGHTS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	454,719	466,135	479,922	495,435
	DD - GENERAL EXPENSES	4,201	4,201	4,201	4,201
<b>EXP Total</b>		<b>458,920</b>	<b>470,336</b>	<b>484,123</b>	<b>499,636</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## HS - DEPARTMENT OF HUMAN SERVICES

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,562,854	5,709,380	5,887,496	6,088,593
	BB - EQUIPMENT	14,161	14,161	14,161	14,161
	DD - GENERAL EXPENSES	1,296,041	1,296,041	1,296,041	1,296,041
	DE - CONTRACTUAL SERVICES	28,683,191	28,683,191	28,683,191	28,683,191
	HF - INTER-DEPARTMENTAL CHARGES	3,755,852	3,755,852	3,755,852	3,755,852
<b>EXP Total</b>		<b>39,312,099</b>	<b>39,458,625</b>	<b>39,636,741</b>	<b>39,837,838</b>
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 REV	100,000	100,000	100,000	100,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	11,654,062	11,654,062	11,654,062	11,654,062
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,921,437	4,921,437	4,921,437	4,921,437
<b>REV Total</b>		<b>16,811,999</b>	<b>16,811,999</b>	<b>16,811,999</b>	<b>16,811,999</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## IT - INFORMATION TECHNOLOGY

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	11,179,518	11,537,464	11,967,603	12,450,411
	DD - GENERAL EXPENSES	3,279,450	3,279,450	3,279,450	3,279,450
	DE - CONTRACTUAL SERVICES	18,785,071	18,785,071	18,785,071	18,785,071
	DF - UTILITY COSTS	3,573,300	3,612,196	3,651,676	3,691,750
<b>EXP Total</b>		<b>36,817,339</b>	<b>37,214,181</b>	<b>37,683,800</b>	<b>38,206,682</b>
REV	BH - DEPT REVENUES	2,000	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	14,761,230	14,761,230	14,761,230	14,761,230
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	250,000	250,000	250,000	250,000
<b>REV Total</b>		<b>15,013,230</b>	<b>15,013,230</b>	<b>15,013,230</b>	<b>15,013,230</b>

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# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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## LE - COUNTY LEGISLATURE

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,721,345	8,721,345	8,721,345	8,721,345
	BB - EQUIPMENT	81,358	81,358	81,358	81,358
	DD - GENERAL EXPENSES	1,725,866	1,725,866	1,725,866	1,725,866
	DE - CONTRACTUAL SERVICES	806,888	806,888	806,888	806,888
<b>EXP Total</b>		<b>11,335,457</b>	<b>11,335,457</b>	<b>11,335,457</b>	<b>11,335,457</b>

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# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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## LR - OFFICE OF LABOR RELATIONS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	590,000	590,000	590,000	590,000
	DD - GENERAL EXPENSES	3,741	3,741	3,741	3,741
	DE - CONTRACTUAL SERVICES	250,000	250,000	250,000	250,000
<b>EXP Total</b>		<b>843,741</b>	<b>843,741</b>	<b>843,741</b>	<b>843,741</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## MA - OFFICE OF MINORITY AFFAIRS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	862,950	862,950	862,950	862,950
	DD - GENERAL EXPENSES	49,569	49,569	49,569	49,569
	DE - CONTRACTUAL SERVICES	5,000	5,000	5,000	5,000
<b>EXP Total</b>		<b>917,519</b>	<b>917,519</b>	<b>917,519</b>	<b>917,519</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	22,000	22,000	22,000	22,000
<b>REV Total</b>		<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## ME - MEDICAL EXAMINER

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,650,975	8,896,050	9,191,137	9,522,692
	BB - EQUIPMENT	134,215	134,215	134,215	134,215
	DD - GENERAL EXPENSES	789,699	789,699	789,699	789,699
	DE - CONTRACTUAL SERVICES	38,660	38,660	38,660	38,660
<b>EXP Total</b>		<b>9,613,549</b>	<b>9,858,624</b>	<b>10,153,711</b>	<b>10,485,266</b>
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
<b>REV Total</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## PA - PUBLIC ADMINISTRATOR

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	624,995	633,704	644,206	656,016
	DD - GENERAL EXPENSES	3,167	3,167	3,167	3,167
	DE - CONTRACTUAL SERVICES	34,200	34,200	34,200	34,200
<b>EXP Total</b>		<b>662,362</b>	<b>671,071</b>	<b>681,573</b>	<b>693,383</b>
REV	BH - DEPT REVENUES	250,000	250,000	250,000	250,000
<b>REV Total</b>		<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>



# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## PB - PROBATION

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	20,020,032	20,637,607	21,379,490	22,212,067
	BB - EQUIPMENT	40,023	40,023	40,023	40,023
	DD - GENERAL EXPENSES	325,302	325,302	325,302	325,302
	DE - CONTRACTUAL SERVICES	558,600	558,600	558,600	558,600
	DF - UTILITY COSTS	472	466	466	466
	HF - INTER-DEPARTMENTAL CHARGES	1,569,108	1,569,108	1,569,108	1,569,108
<b>EXP Total</b>		<b>22,513,537</b>	<b>23,131,106</b>	<b>23,872,988</b>	<b>24,705,566</b>
REV	BH - DEPT REVENUES	1,624,000	1,624,000	1,624,000	1,624,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	28,500	28,500	28,500	28,500
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,220,674	7,220,674	7,220,674	7,220,674
<b>REV Total</b>		<b>8,873,174</b>	<b>8,873,174</b>	<b>8,873,174</b>	<b>8,873,174</b>

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# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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## PE - DEPARTMENT OF HUMAN RESOURCES

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	921,200	921,200	921,200	921,200
	DD - GENERAL EXPENSES	16,195	16,195	16,195	16,195
	DE - CONTRACTUAL SERVICES	68,000	68,000	68,000	68,000
<b>EXP Total</b>		<b>1,005,395</b>	<b>1,005,395</b>	<b>1,005,395</b>	<b>1,005,395</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## PK - PARKS, RECREATION AND MUSEUMS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	20,480,059	20,805,853	21,194,947	21,630,298
	BB - EQUIPMENT	640,300	640,300	640,300	640,300
	DD - GENERAL EXPENSES	1,569,554	1,569,554	1,569,554	1,569,554
	DE - CONTRACTUAL SERVICES	7,191,570	7,191,570	7,191,570	7,191,570
<b>EXP Total</b>		<b>29,881,483</b>	<b>30,207,277</b>	<b>30,596,371</b>	<b>31,031,722</b>
REV	BF - RENTS & RECOVERIES	2,541,778	2,541,778	2,541,778	2,541,778
	BH - DEPT REVENUES	23,651,083	23,651,083	23,651,083	23,651,083
	TX - SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
<b>REV Total</b>		<b>29,017,861</b>	<b>29,017,861</b>	<b>29,017,861</b>	<b>29,017,861</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## PR - SHARED SERVICES

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,243,900	1,269,738	1,300,935	1,336,038
	DD - GENERAL EXPENSES	15,178	15,178	15,178	15,178
	DE - CONTRACTUAL SERVICES	78,500	78,500	78,500	78,500
<b>EXP Total</b>		<b>1,337,578</b>	<b>1,363,416</b>	<b>1,394,613</b>	<b>1,429,716</b>
REV	BF - RENTS & RECOVERIES	230,000	230,000	230,000	230,000
	BH - DEPT REVENUES	30,025	30,025	30,025	30,025
<b>REV Total</b>		<b>260,025</b>	<b>260,025</b>	<b>260,025</b>	<b>260,025</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## PW - PUBLIC WORKS DEPARTMENT

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	33,746,660	34,672,064	35,956,865	37,394,669
	AC - WORKERS COMPENSATION	1,740,000	1,740,000	1,740,000	1,740,000
	BB - EQUIPMENT	162,021	162,021	162,021	162,021
	DD - GENERAL EXPENSES	7,974,277	7,974,277	7,974,277	7,974,277
	DE - CONTRACTUAL SERVICES	147,708,898	151,096,463	151,097,870	151,099,306
	DF - UTILITY COSTS	24,822,411	23,915,965	24,062,862	24,294,677
	DG - VAR DIRECT EXPENSES	250,000	250,000	250,000	250,000
	HF - INTER-DEPARTMENTAL CHARGES	15,407,945	15,407,945	15,407,945	15,407,945
	MM - MASS TRANSPORTATION	45,134,383	45,598,574	46,069,729	46,547,950
	OO - OTHER EXPENSES	14,111,485	14,111,485	14,111,485	14,111,485
<b>EXP Total</b>		<b>291,058,080</b>	<b>294,928,794</b>	<b>296,833,054</b>	<b>298,982,330</b>
REV	BC - PERMITS & LICENSES	2,284,000	2,284,000	2,284,000	2,284,000
	BF - RENTS & RECOVERIES	16,714,365	16,714,365	16,714,365	16,714,365
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	43,874,198	43,874,198	43,874,198	43,874,198
	BJ - INTERDEPT REVENUES	19,086,773	19,086,773	19,086,773	19,086,773
	BW - INTERFUND CHARGES REV	3,420,000	3,420,000	3,420,000	3,420,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	7,347,966	7,347,966	7,347,966	7,347,966
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,152,000	75,152,000	75,152,000	75,152,000
<b>REV Total</b>		<b>168,179,302</b>	<b>168,179,302</b>	<b>168,179,302</b>	<b>168,179,302</b>

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## FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN

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### RM - RECORDS MANAGEMENT

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	971,896	996,702	1,026,425	1,059,740
	BB - EQUIPMENT	154,800	154,800	154,800	154,800
	DD - GENERAL EXPENSES	156,000	156,000	156,000	156,000
	DE - CONTRACTUAL SERVICES	125,010	125,010	125,010	125,010
<b>EXP Total</b>		<b>1,407,706</b>	<b>1,432,512</b>	<b>1,462,235</b>	<b>1,495,550</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## SA - OFFICE OF HISPANIC AFFAIRS

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	458,000	458,000	458,000	458,000
	DD - GENERAL EXPENSES	26,805	26,805	26,805	26,805
	DE - CONTRACTUAL SERVICES	3,000	3,000	3,000	3,000
<b>EXP Total</b>		<b>487,805</b>	<b>487,805</b>	<b>487,805</b>	<b>487,805</b>
REV	BH - DEPT REVENUES	10,000	10,000	10,000	10,000
<b>REV Total</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## SS - SOCIAL SERVICES

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	48,707,028	50,228,909	52,058,228	54,111,819
	BB - EQUIPMENT	11,720	11,720	11,720	11,720
	DD - GENERAL EXPENSES	732,200	732,200	732,200	732,200
	DE - CONTRACTUAL SERVICES	7,727,802	7,727,802	7,727,802	7,727,802
	HF - INTER-DEPARTMENTAL CHARGES	20,427,862	20,427,862	20,427,862	20,427,862
	SS - RECIPIENT GRANTS	51,130,000	51,130,000	51,130,000	51,130,000
	TT - PURCHASED SERVICES	69,724,579	70,421,825	71,126,043	71,837,303
	WW - EMERGENCY VENDOR PAYMENTS	53,225,000	53,757,250	54,294,823	54,837,771
	XX - MEDICAID	238,209,048	238,209,048	238,209,048	238,209,048
<b>EXP Total</b>		<b>489,895,239</b>	<b>492,646,615</b>	<b>495,717,725</b>	<b>499,025,525</b>
REV	BF - RENTS & RECOVERIES	800,000	800,000	800,000	800,000
	BH - DEPT REVENUES	17,817,140	17,817,140	17,817,140	17,817,140
	BJ - INTERDEPT REVENUES	40,000	40,000	40,000	40,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	120,335,975	120,335,975	120,335,975	120,335,975
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	47,508,638	47,508,638	47,508,638	47,508,638
<b>REV Total</b>		<b>186,501,753</b>	<b>186,501,753</b>	<b>186,501,753</b>	<b>186,501,753</b>



# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## TR - COUNTY TREASURER

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	2,361,578	2,424,468	2,500,230	2,585,376
	BB - EQUIPMENT	2,000	2,000	2,000	2,000
	DD - GENERAL EXPENSES	408,508	408,508	408,508	408,508
	DE - CONTRACTUAL SERVICES	621,268	621,268	621,268	621,268
<b>EXP Total</b>		<b>3,393,354</b>	<b>3,456,244</b>	<b>3,532,006</b>	<b>3,617,152</b>
REV	BA - INT PENALTY ON TAX	36,912,500	36,912,500	36,912,500	36,912,500
	BE - INVEST INCOME	9,500,000	9,500,000	9,500,000	9,500,000
	BH - DEPT REVENUES	934,000	934,000	934,000	934,000
	TX - SPECIAL TAXES	2,950,000	2,950,000	2,950,000	2,950,000
<b>REV Total</b>		<b>50,296,500</b>	<b>50,296,500</b>	<b>50,296,500</b>	<b>50,296,500</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	4,031,994	4,119,853	4,225,523	4,344,184
	BB - EQUIPMENT	20,200	20,200	20,200	20,200
	DD - GENERAL EXPENSES	273,690	273,690	273,690	273,690
	DE - CONTRACTUAL SERVICES	12,195,000	12,195,000	12,195,000	12,195,000
<b>EXP Total</b>		<b>16,520,884</b>	<b>16,608,743</b>	<b>16,714,413</b>	<b>16,833,074</b>
REV	BD - FINES & FORFEITS	73,725,000	73,725,000	73,725,000	73,725,000
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
<b>REV Total</b>		<b>73,760,000</b>	<b>73,760,000</b>	<b>73,760,000</b>	<b>73,760,000</b>

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## VS - VETERANS SERVICES AGENCY

R/E	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	603,257	378,755	389,182	400,914
	DD - GENERAL EXPENSES	14,600	14,600	14,600	14,600
	DE - CONTRACTUAL SERVICES	7,000	7,000	7,000	7,000
<b>EXP Total</b>		<b>624,857</b>	<b>400,355</b>	<b>410,782</b>	<b>422,514</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
<b>REV Total</b>		<b>59,703</b>	<b>59,703</b>	<b>59,703</b>	<b>59,703</b>

## **APPENDICES**

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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 2020 – 2023 Multi-Year Financial Plan baseline.

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

<b>Expense / Revenue Category</b>	<b>Baseline Inflater</b>	<b>Explanation</b>
<b>Employee Benefits</b>		
Non-Police Pension Contribution	NYSERS	Estimates/Assumptions provided by the NYS Retirement System
Police Pension Contribution	NYS PRFS	Estimates/Assumptions provided by the NYS Retirement System
Health Insurance - Actives	6.0%, 6.0%, 6.0%	Highest average increase over last 3, 5 or 9 years
Health Insurance - Retirees	6.0%, 6.0%, 6.0%	Highest average increase over last 3, 5 or 9 years
Other-Than-Personal-Services	Flat, Flat, Flat	
<b>Utilities</b>		
Light and Power	-1.35%, 0.03%, 0.01%	EIA (US DOE) 2019 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (Reference Case)
Brokered Gas	1.4%, 2.24%, 3.22%	
Trigen	1.43%, 2.00%, 2.65%	Blended (2/3 weighting for Natural Gas and 1/3 weighting for the ten-year avg CPI [2.43%])
Fuel	-3.01%,-3.64%, -1.95%	EIA (US DOE) 2019 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (Reference Case)
Water	2.67%, 2.67%, 2.67%	Derived from the NY Public Service Commission's 2017 Five Year Book, Percent Increase in Average Annual Bill per Customer, and weighted equally with the CPI.
Telephone	1.5%, 1.5%, 1.5%	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)
Medicaid	Flat, Flat , 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

2020-2023 Multi-Year Financial Plan  
 Debt Service Assumptions  
 September 15, 2019

MYP Assumptions <sup>(1)</sup>								
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
Remainder 2019								
<u>Capital Borrowings <sup>2</sup></u>								
Capital-SSWRD <sup>3</sup>	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	298,375,000							
<u>Cash Flow Borrowings</u>								
BANs <sup>4</sup>	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	398,725,000							
2020								
<u>Capital Borrowings <sup>2</sup></u>								
Capital-General <sup>5</sup>	66,710,000	05/01/20	11/01/20	05/01/21	05/01/40	12.10	Fixed	5.00%
Capital-SSWRD <sup>3,5</sup>	10,385,000	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 <sup>3</sup>	25,000,000	12/01/20	06/01/21	12/01/21	12/01/40	12.10	Fixed	5.00%
Total	177,095,000							
<u>Cash Flow Borrowings</u>								
BANs <sup>4</sup>	100,000,000	06/01/20	-	-	06/01/21	1.00	Fixed	5.00%
BANs <sup>4</sup>	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 62

# FISCAL 2020–2023 MULTI-YEAR FINANCIAL PLAN



## APPENDIX B: BORROWING SCHEDULE (continued)

2021									
<u>Capital Borrowings</u> <sup>2</sup>									
Capital-General	75,000,000	05/01/21	11/01/21	05/01/22	05/01/41	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	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 <sup>3</sup>	<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 <sup>4</sup>	100,000,000	06/01/21	-	-	06/01/22	1.00	Fixed	5.00%	
BANs <sup>4</sup>	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> <sup>2</sup>									
Capital-General	75,000,000	05/01/22	11/01/22	05/01/23	05/01/42	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	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 <sup>3</sup>	<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 <sup>4</sup>	100,000,000	06/01/22	-	-	06/01/23	1.00	Fixed	5.00%	
BANs <sup>4</sup>	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								
2023									
<u>Capital Borrowings</u> <sup>2</sup>									
Capital-General	75,000,000	05/01/23	11/01/23	05/01/24	05/01/43	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	25,000,000	05/01/23	11/01/23	05/01/24	05/01/43	12.10	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	
Term Pay	-	-	-	-	-	-	-	-	
Capital-General	75,000,000	12/01/23	06/01/24	12/01/24	12/01/43	12.10	Fixed	5.00%	
Capital-SSWRD <sup>3</sup>	<u>25,000,000</u>	12/01/23	06/01/24	12/01/24	12/01/43	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
BANs <sup>4</sup>	100,000,000	06/01/23	-	-	06/01/24	1.00	Fixed	5.00%	
BANs <sup>4</sup>	100,000,000	12/01/23	-	-	12/10/24	1.00	Fixed	5.00%	
RANs	80,000,000	12/01/22	-	-	12/10/23	0.94	Fixed	4.00%	
TANs	<u>220,000,000</u>	12/01/23	-	03/15/24	09/15/24	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.

(5) Bond principal amount reflects the BANs amount to be financed, but will be downsized for premium when issued.





**APPENDIX C: DEBT SERVICE BASELINE**  
*2020-2023 MYP*

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<i>Existing Debt Service Obligations</i>				
<b><u>General Fund Obligations</u></b>				
Long Term Debt				
Principal	\$83,947,519	\$86,955,815	\$92,825,754	\$83,695,074
Interest	73,847,858	69,693,308	65,364,866	61,078,433
NIFA Set Asides				
Principal	103,985,012	81,400,853	70,257,510	53,200,191
Interest	15,768,247	11,357,518	7,847,552	4,763,166
Fees	858,772	569,926	374,167	264,975
Total	<u>278,407,408</u>	<u>249,977,420</u>	<u>236,669,849</u>	<u>203,001,839</u>
<b><u>Parks And Recreation</u></b>				
Long Term Debt				
Principal	6,260,685	6,707,636	7,171,244	6,923,710
Interest	5,834,533	5,518,153	5,174,229	4,845,680
NIFA Set Asides				
Principal	2,659,715	2,013,498	1,571,633	1,280,000
Interest	377,173	264,222	177,586	109,313
Fees	23,947	15,892	10,434	7,389
Total	<u>15,156,053</u>	<u>14,519,401</u>	<u>14,105,126</u>	<u>13,166,092</u>
<b><u>Environmental Bond Fund</u></b>				
Long Term Debt				
Principal	6,004,532	6,412,907	6,802,702	5,359,323
Interest	4,503,954	4,197,787	3,867,984	3,588,970
NIFA Set Asides				
Principal	461,918	393,297	375,644	209,362
Interest	84,979	63,141	44,549	26,551
Fees	1,522	1,010	663	470
Total	<u>11,056,905</u>	<u>11,068,142</u>	<u>11,091,542</u>	<u>9,184,676</u>
<b><u>Police District</u></b>				
Long Term Debt				
Principal	374,847	491,766	570,160	780,390
Interest	406,922	389,985	365,163	337,627
NIFA Set Asides				
Principal	51,137	42,111	37,361	24,509
Interest	7,794	5,573	3,736	2,084
Fees	289	192	126	89
Total	<u>840,989</u>	<u>929,627</u>	<u>976,546</u>	<u>1,144,699</u>
<b><u>Police Headquarters</u></b>				
Long Term Debt				
Principal	9,889,244	10,404,654	11,235,378	12,201,975
Interest	10,174,585	9,681,239	9,149,584	8,617,843
NIFA Set Asides				
Principal	1,499,085	1,093,669	799,881	706,244
Interest	208,246	144,790	97,702	62,978
Fees	15,447	10,251	6,730	4,766
Total	<u>21,786,607</u>	<u>21,334,603</u>	<u>21,289,275</u>	<u>21,593,806</u>



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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b><u>Fire Prevention Fund</u></b>				
Long Term Debt				
Principal	289,351	335,674	370,023	432,404
Interest	387,621	373,520	356,434	338,206
NIFA Set Asides				
Principal	88,764	63,170	44,253	40,613
Interest	12,231	8,463	5,727	3,792
Fees	981	651	428	303
Total	<u>778,948</u>	<u>781,478</u>	<u>776,865</u>	<u>815,318</u>
<b><u>Community College</u></b>				
Long Term Debt				
Principal	2,760,591	2,976,842	3,180,860	3,181,352
Interest	4,065,105	3,926,455	3,775,106	3,628,568
NIFA Set Asides				
Principal	613,761	443,195	323,830	266,025
Interest	85,231	58,828	39,399	24,989
Fees	6,298	4,179	2,744	1,943
Total	<u>7,530,986</u>	<u>7,409,499</u>	<u>7,321,939</u>	<u>7,102,877</u>
<b><u>Water Related Projects</u></b>				
Long Term Debt				
Principal	2,089,083	2,359,557	2,596,318	3,336,437
Interest	3,206,334	3,102,369	2,980,668	2,851,282
NIFA Set Asides				
Principal	960,084	699,788	518,293	426,333
Interest	134,908	93,631	62,997	39,984
Fees	9,613	6,380	4,188	2,966
Total	<u>6,400,022</u>	<u>6,261,725</u>	<u>6,162,464</u>	<u>6,657,002</u>
<b><u>Sewer Related Projects</u></b>				
Long Term Debt				
Principal	5,549,147	6,790,149	7,657,561	10,619,334
Interest	11,177,749	10,914,601	10,568,490	10,193,146
NIFA Set Asides				
Principal	2,658,024	2,036,086	1,598,928	1,356,722
Interest	370,736	259,888	174,034	106,300
Fees	23,721	15,743	10,335	7,319
Total	<u>19,779,377</u>	<u>20,016,467</u>	<u>20,009,348</u>	<u>22,282,821</u>
<b><u>Total General Improvement</u></b>				
Long Term Debt				
Principal	117,164,999	123,435,000	132,410,000	126,529,999
Interest	113,604,661	107,797,417	101,602,524	95,479,755
Total	<u>230,769,660</u>	<u>231,232,417</u>	<u>234,012,524</u>	<u>222,009,754</u>



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b><u>Total NIFA</u></b>				
Principal	112,977,500	88,185,667	75,527,333	57,509,999
Interest	17,049,545	12,256,054	8,453,282	5,139,157
Fees	940,590	624,224	409,815	290,220
<b>Total</b>	<b>130,967,635</b>	<b>101,065,945</b>	<b>84,390,430</b>	<b>62,939,376</b>
Expense of Loans	2,700,000	2,700,000	2,700,000	2,700,000
Short Term Interest				
BAN Interest (General Capital)	6,370,077	7,635,417	7,635,417	7,635,417
BAN Interest (Sewer Capital)	1,657,067	2,545,139	2,545,139	2,545,139
BAN Principal Amortization	-	-	-	-
RAN Interest	3,013,333	3,013,333	3,013,333	3,013,333
TAN Interest	3,697,778	3,697,778	3,697,778	3,697,778
<b>Total</b>	<b>14,738,255</b>	<b>16,891,667</b>	<b>16,891,667</b>	<b>16,891,667</b>
<b>Total Existing Obligations</b>	<b>379,175,550</b>	<b>351,890,029</b>	<b>337,994,621</b>	<b>304,540,797</b>
<b><u>Future Obligations</u></b>				
General Capital				
Principal	-	4,085,000	8,790,000	13,740,000
Interest	1,518,625	8,616,875	15,854,500	22,853,750
SSWRD				
Principal	2,705,000	3,880,000	5,575,000	7,360,000
Interest	4,715,750	6,685,000	8,972,000	11,173,250
Tax Certs				
Principal	-	5,900,000	6,200,000	6,520,000
Interest	9,121,500	8,974,000	8,671,500	8,353,500
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Future Obligations</b>				
Principal	2,705,000	13,865,000	20,565,000	27,620,000
Interest	15,355,875	24,275,875	33,498,000	42,380,500
<b>Total</b>	<b>18,060,875</b>	<b>38,140,875</b>	<b>54,063,000</b>	<b>70,000,500</b>
<b>Total Debt Service</b>	<b>\$397,236,425</b>	<b>\$390,030,904</b>	<b>\$392,057,621</b>	<b>\$374,541,297</b>

# FISCAL 2020-2023 MULTI-YEAR FINANCIAL PLAN



## APPENDIX D (PENDING UPDATE FROM NCC)

Note: The amounts reflected on this page are hypothetical and in no way represent administrative decisions not yet made for any circumstances event or agreement.

Fiscal 2020-2023 Multi-Year Financial Plan

9/13/2019

### NASSAU COMMUNITY COLLEGE Fiscal 2020-2023 Multi-Year Financial Plan

	2018 Operating Results	Adopted 2019 Budget	2019 Projected**	Proposed 2020 Budget	2021 Projected	2022 Projected	2023 Projected
<b>OPERATING EXPENSES:</b>							
Salaries	122,582,297	122,875,166	118,726,941	119,117,667	119,117,667	119,117,667	119,117,667
Fringe Benefits	57,022,042	60,241,000	57,895,269	58,155,274	58,155,274	58,155,274	58,155,274
Equipment	1,813,500	1,912,774	1,912,774	1,917,470	1,917,470	1,917,470	1,917,470
General Expenses	7,148,315	7,885,650	7,885,650	8,469,226	8,469,226	8,469,226	8,469,226
Contractual	7,981,248	8,828,609	8,828,609	8,692,077	8,692,077	8,692,077	8,692,077
Utility Costs	4,007,039	4,287,000	4,287,000	4,072,300	4,072,300	4,072,300	4,072,300
Interfund Charges	2,840,080	2,648,000	2,648,000	2,551,354	2,551,354	2,551,354	2,551,354
Debt Service on Retirement Incentives	1,024,139	1,088,799	1,088,799	1,085,445	1,085,445	1,085,111	1,087,674
Other	27,400	55,000	55,000	55,000	55,000	55,000	55,000
<b>Total Operating Expenses</b>	<b>204,446,060</b>	<b>209,821,998</b>	<b>203,328,042</b>	<b>204,115,813</b>	<b>204,115,813</b>	<b>204,115,479</b>	<b>204,118,042</b>
	% growth			0.4%	0.0%	0.0%	0.0%
<b>OPERATING REVENUES:</b>							
Investment Income	226,432	205,000	205,000	300,000	300,000	300,000	300,000
Rents & Recoveries	584,597	990,000	990,000	1,524,678	1,524,678	1,524,678	1,524,678
Revenue Offset to Expenses	4,221,304	4,421,004	4,421,004	4,623,559	4,623,559	4,623,559	4,623,559
Service Fees	8,658,437	8,102,311	7,864,417	7,274,586	7,274,586	7,274,586	7,274,586
Student Revenues	80,006,973	79,945,884	76,723,247	74,285,312	74,285,312	74,285,312	74,285,312
Revenue in Lieu of Spons Share	13,256,896	14,700,000	14,268,390	14,472,733	14,472,733	14,472,733	14,472,733
State Aid (Includes Categorical Aid)	45,532,689	43,750,916	43,879,369	42,928,062	42,078,213	41,245,362	40,429,167
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	2,006,320	5,500,000	5,500,000	6,500,000	0	0	0
<b>Total Operating Revenue</b>	<b>206,700,531</b>	<b>209,821,998</b>	<b>206,058,310</b>	<b>204,115,813</b>	<b>196,765,964</b>	<b>195,933,113</b>	<b>195,116,918</b>
Operations Gain (Loss)-(Baseline Operating Results)*	2,254,471	0	2,730,268	0	(7,349,848)	(8,182,366)	(9,001,123)

\* 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 2019 Fiscal Year ended 8/31/2019 has not yet been formally closed.

#### Current Assumptions: (in Body)

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

	2020	2021	2022	2023
Salaries		0.00%	0.00%	0.00%
Fringe Benefits		0.00%	0.00%	0.00%
Equipment/General Expenses/Contractual		0.00%	0.00%	0.00%
Utility Costs including CUP		0.00%	0.00%	0.00%

##### Revenue Assumptions

	2018	2019-Budget	2019-Projected	2020	2021	2022	2023
Enrollment Increase	-6.470%	-6.000%	-8.936%	-7.500%	0.000%	0.000%	0.000%
Aidable # FTE's (50/30/20 rule)	16,350.2	16,336.4	15,259.5	14,068.7	12,983.0	12,426.1	12,227.9
Projected actual FTE's	14,516.5	13,533.0	13,219.3	12,227.9	12,227.9	12,227.9	12,227.9
State Aid per Aidable FTE	2,747	2,847	2,847	2,947	2,947	2,947	2,947
Increase in FT Tuition	234	248	248	250	0	0	0
FT Tuition	5,102	5,350	5,350	5,600	5,600	5,600	5,600
Prop Tax Increase	0	0	0	0	0	0	0

##### State Aid Calculations

	2020	2021	2022	2023
Aidable FTE's (Higher of prior year or 50/30/20 Rule)		12,983.02	12,426.14	12,227.85
State Aid based on Aidable FTE's		38,260,949	36,619,840	36,035,481
State Aid based on 98% prior year Base Aid		41,642,584	40,809,733	39,993,538
Base Aid (Higher of FTE or 98%)		42,492,433	40,809,733	39,993,538
Rental Aid		435,629	435,629	435,629
<b>Total State Aid</b>		<b>42,928,062</b>	<b>42,078,213</b>	<b>41,245,362</b>

# FISCAL 2020-2023 MULTI-YEAR FINANCIAL PLAN



Fiscal 2020-2023 Multi-Year Financial Plan

9/13/2019

## NASSAU COMMUNITY COLLEGE Fiscal 2020-2023 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>2020</u> <u>Budget</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Projected</u>
<b>BASELINE (GAP)</b>	0	(7,349,848)	(8,182,366)	(9,001,123)
<b>GAP CLOSING MEASURES *</b>				
<b>1. Initiatives- Planned Cost Reductions</b>				
A. Instructional Efficiencies (Attrition)		-	-	-
B. Staffing Efficiencies (Attrition)		-	-	-
C. OTPS Contracts		-	-	-
<b>Total Cost Reductions</b>		-	-	-
<b>2. Sponsor Support</b>				
Increase In Sponsor Support	NA	1,000,000	1,000,000	1,000,000
% Increase in Sponsor Support		1.92%	1.88%	1.84%
Recalculated Sponsor Support	52,206,883	53,206,883	54,206,883	55,206,883
<b>Change in Sponsor Support From Gap Closers</b>	NA	1,000,000	2,000,000	3,000,000
<b>Enrollment Changes (effects the impact of all volume based Gap Closing Measures)</b>				
	<b>2018</b>	<b>2019</b>	<b>2020</b> <u>Budget</u>	<b>2021</b> <u>Projected</u>
Percent Change from Prior Year Actual			-7.50%	1.00%
Number Change from Prior Year Actual			(991)	122
Projected Total FTE's	14,517	13,219	12,227.85	12,350.13
			<b>2022</b> <u>Projected</u>	<b>2023</b> <u>Projected</u>
			1.00%	1.00%
			124	125
			12,473.63	12,598.37
<b>3. State Aid- Recalculated for updated Enrollment and Rate Assumptions</b>				
Base Calculation (Prior Year FTE X Rate)			100	100
State Aid Rate Increase			3,047	3,147
A. Base Aid Calculation (Prior Year FTE X Rate)			38,957,277	37,258,267
B. Base Aid Calculation (50/30/20 rule FTE X Rate)			41,460,400	39,559,251
C. Base Aid Calculation (98% of Prior Year Actual)			42,492,433	41,642,584
Recalculated Base Aid Rate (Highest of A, B or C)			42,492,433	41,642,584
Rental Aid			435,629	435,629
Recalculated Total State Aid (Inc Rental)			42,928,062	42,078,213
<b>Change in State Aid from Gap Closers</b>	NA	-	-	508,346
<b>4. Tuition- Recalculated for updated Enrollment and Rate Assumptions</b>				
Tuition Aid Rate Increase			250	250
Tuition % Increase			4.46%	0.85%
Tuition Rate			5,600	5,850
Recalculated Tuition ( Prior Year X Enrollment % Change X Tuition % Change)			74,285,312	78,377,637
<b>Change in Tuition (Student Revenues) From Gap Closers</b>	NA	4,092,325	5,552,694	6,351,074
<b>5. Service Fees- Recalculated for updated Enrollment and Rate Assumptions</b>				
Recalculated Service Fees ( Prior Year X Enrollment % Change)			7,274,586	7,347,332
<b>Change in Service Fees From Gap Closers</b>	NA	72,746	146,219	220,427
<b>6. Revenue in Lieu of Sponsor Support- Under the New Methodology Changes This will change equal to the % change in Sponsor Share and the % change in the ratio of Non Resident FTE's/ Resident FTE's</b>				
For this model we are assuming the ratio of Non- Resident FTE's to Resident FTE's does not change. Only the % change in the Sponsor Contribution will impact the Revenue in Lieu of Sponsor Share				
Sponsor Share % Change			0.00%	1.92%
Recalculated Revenue in Lieu of Sponsor Share			14,472,733	14,749,952
<b>Change in Revenue in Lieu of Sponsor Share From Gap Closers</b>	NA	277,219	554,438	831,657
<b>7. Other Revenue Enhancements/ Savings Measures &amp; Use of Fund Balance- To Be Determined</b>				
A. 2021 Items			1,907,559	
B. 2022 Items			(70,985)	
C. 2023 Items				(1,910,381)
<b>Total Other</b>			-	(1,910,381)
<b>Total GAP Closers</b>			7,349,848.51	8,182,366.33
<b>Preliminary Balance Baseline GAP surplus/(deficit)</b>			-	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)

	<b>Budgeted FYE 12/31/2019</b>	<b>Proposed FYE 12/31/2020</b>	<b>Proposed FYE 12/31/2021</b>	<b>Proposed FYE 12/31/2022</b>
<b>Operating Revenues:</b>				
Net patient service revenue	\$406,286	408,349	412,432	\$416,557
<b>Other Operating Revenues:</b>				
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
<b>Total Operating Revenues</b>	<b>589,386</b>	<b>529,579</b>	<b>525,152</b>	<b>530,404</b>
<b>Operating Expenses:</b>				
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
<b>Total Operating Expenses</b>	<b>649,958</b>	<b>638,278</b>	<b>644,660</b>	<b>651,107</b>
<b>Operating loss</b>	<b>(60,572)</b>	<b>(108,699)</b>	<b>(119,508)</b>	<b>(120,703)</b>
<b>Non-Operating Activities</b>				
Interest Income	10	10	10	10
Interest Expense	(11,608)	(11,724)	(11,841)	(\$11,960)
<b>Total Non-Operating Activities</b>	<b>(11,598)</b>	<b>(11,714)</b>	<b>(11,831)</b>	<b>(11,949)</b>
Capital contributions	0	0	0	0
<b>Change in Net Position</b>	<b>(72,170)</b>	<b>(120,413)</b>	<b>(131,339)</b>	<b>(132,653)</b>
Net Position , beginning of Year	(573,367)	(645,537)	(765,950)	(897,289)
<b>Net Position , End of Year</b>	<b>(\$645,537)</b>	<b>(\$765,950)</b>	<b>(\$897,289)</b>	<b>(\$1,029,942)</b>



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

<b>SFA - SEWER &amp; STORMWATER FINANCE AUTHORITY</b>					
<b>R/E</b>	<b>OBJECT</b>	<b>2020 PROPOSED</b>	<b>2021 PLAN</b>	<b>2022 PLAN</b>	<b>2023 PLAN</b>
EXP	DE - CONTRACTUAL SERVICES	997,507	997,507	997,507	997,507
	FF - INTEREST	5,576,250	4,986,500	4,368,250	3,725,000
	GG - PRINCIPAL	11,795,000	12,365,000	12,865,000	13,445,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	138,841,624	138,861,374	138,979,624	139,042,874
<b>E TOTAL</b>		<b>157,210,381</b>	<b>157,210,381</b>	<b>157,210,381</b>	<b>157,210,381</b>
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	149,332,643	149,332,643	149,332,643	149,332,643
<b>R TOTAL</b>		<b>157,210,381</b>	<b>157,210,381</b>	<b>157,210,381</b>	<b>157,210,381</b>
<b>SSW - SEWER &amp; STORMWATER RESOURCES DISTRICT</b>					
<b>R/E</b>	<b>OBJECT</b>	<b>2020 PROPOSED</b>	<b>2021 PLAN</b>	<b>2022 PLAN</b>	<b>2023 PLAN</b>
EXP	AA - SALARIES, WAGES & FEES	9,505,595	9,795,362	10,136,502	10,515,346
	AB - FRINGE BENEFITS	9,397,114	9,993,868	10,445,499	10,918,879
	BB - EQUIPMENT	10,000	10,000	10,000	10,000
	DD - GENERAL EXPENSES	1,278,370	1,278,370	1,278,370	1,278,370
	DE - CONTRACTUAL SERVICES	65,153,850	66,413,850	67,699,050	69,009,954
	DF - UTILITY COSTS	7,695,000	7,759,628	7,885,748	8,091,565
	FF - INTEREST	2,588,805	2,091,985	1,635,844	1,180,728
	GG - PRINCIPAL	8,895,174	8,895,290	9,162,148	9,437,013
	HH - INTERFD CHGS - INTERFUND CHARGES	41,107,216	45,238,331	49,113,951	55,868,212
	OO - OTHER EXPENSES	358,500	358,500	358,500	358,500
<b>EXP TOTAL</b>		<b>145,989,624</b>	<b>151,835,183</b>	<b>157,725,612</b>	<b>166,668,568</b>
REV	AA - OPENING FUND BALANCE	1,000,000	1,000,000	1,000,000	1,000,000
REV	BC - PERMITS & LICENSES	1,455,000	1,455,000	1,455,000	1,455,000
	BE - INVEST INCOME	200,000	200,000	200,000	200,000
	BF - RENTS & RECOVERIES	4,240,000	4,240,000	4,240,000	4,240,000
	BH - DEPT REVENUES	253,000	253,000	253,000	253,000
	IF - INTERFUND TRANSFERS	138,841,624	138,841,624	138,841,624	138,841,624
<b>REV TOTAL</b>		<b>145,989,624</b>	<b>145,989,624</b>	<b>145,989,624</b>	<b>145,989,624</b>
	SEWER & STORMWATER LEVY INCREASE		5,845,559	11,735,988	20,678,944
<b>SURPLUS / (DEFICIT)</b>		-	-	-	-