



LAURA CURRAN
NASSAU COUNTY EXECUTIVE

2022 PROPOSED BUDGET

PROPOSED MULTI-YEAR FINANCIAL PLAN FISCAL 2022-2025

SUBMITTED SEPTEMBER 2021

INVESTMENTS FOR THE FUTURE



**COMMUNITY
ENGAGEMENT**



**ECONOMIC
RECOVERY**



**FISCAL
STABILITY**



PUBLIC SAFETY

OFFICE OF MANAGEMENT AND BUDGET

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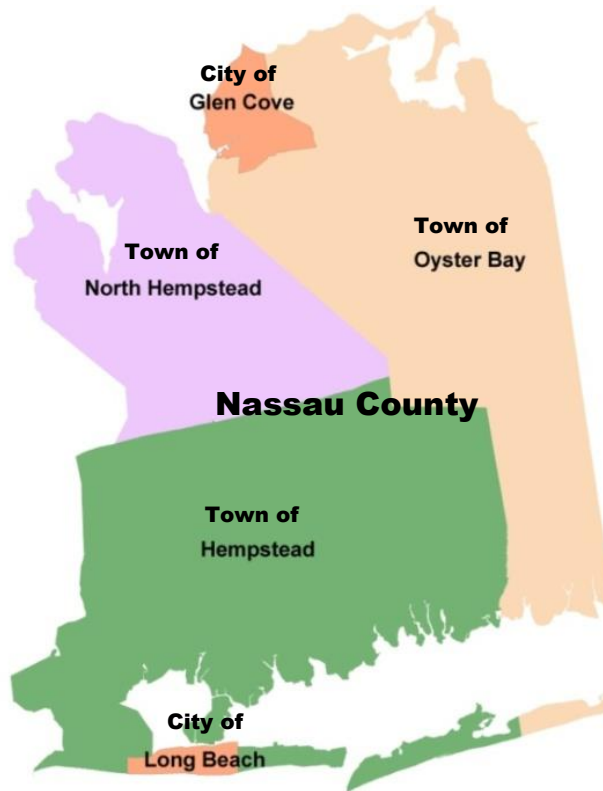
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EXECUTIVE SUMMARY

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EXECUTIVE SUMMARY



Overview

The Fiscal Year 2022 budget for Nassau County is in balance. The COVID-19 pandemic has had a profound effect on the County and continues to impact the County’s residents, businesses and taxpayers. Fortunately, prior to the pandemic, the County’s finances were in their strongest position in over a decade. This strong foundation should help make the case to NIFA to end the control period and to return ultimate financial control to the County’s elected representatives.

The FY 2022 Budget lowers forecast property taxes in the five major funds by \$150 million over the next four years, including \$70 million in FY2022, taking the County’s property taxes to the lowest level in 15 years. Our hard work to balance the County’s budget on a GAAP basis and to restore the County’s fiscal reserves while restraining the growth in the County’s expenses have combined to allow us to grant tax relief to the county’s taxpayers while still providing the County residents, businesses and taxpayers with the quality services they demand and deserve.

The FY2022 Budget also continues our work to address the County’s long-neglected liabilities. During the Great Recession, the County deferred mandatory pension contributions under a special program allowed by the State, costing the County tens of millions of dollars in additional costs. The County currently owes the pension system \$195 million through FY2033 because of this

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deferral. We will pay back this liability in full over the next two years, with a \$155 million payment in FY2022 and the remaining \$40 million payment in FY2023. This action will result in the County being current on its pension obligations for the first time in over a decade.

We will continue to monitor expense growth and react to constant changes in the local economy. We are committed to managing our expenses in order to maintain budget balance as we have throughout the pandemic and we will remain vigilant in continuing the level and quality of services we provide to our residents.

REVENUE

Our total revenue projection for FY2022 is \$3.5 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.1% of all County revenue, with the State providing 6.4% and the Federal Government providing only 4.5%.

Federal Aid

Federal Aid to Nassau County has generally followed a downward trend since 2012.

\$ in Millions

Fiscal Year	Federal Aid	Inc/(Dec)
2012	\$166	
2013	\$125	(\$41)
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$146	\$13
2019	\$160	\$14
2020	\$157	(\$3)
2021	\$141	(\$16)
2022	\$157	\$16

The County received \$193 million of American Rescue Plan funds this year and is expecting to receive an additional \$193 million next year. The County's FY2022 Budget does not rely on American Rescue Plan funds for budget balance.

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

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State Aid

State funding to Nassau County has been essentially flat in recent years. In 2020, State Aid to Nassau County has significantly declined due to the impact of COVID-19. But, in 2021, it rebounded back to recent pre-pandemic levels.

\$ in Millions

Fiscal Year	State Aid	Inc/(Dec)
2012	\$207	
2013	\$202	(\$5)
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$221	\$7
2019	\$233	\$12
2020	\$194	(\$39)
2021	\$221	\$27
2022	\$225	\$4

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

County Revenues

The County's \$3.1 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

\$ in Billions

Sales Tax	\$1.375
Property Tax	\$0.755
Fees	\$0.230
All Other	\$0.772
TOTAL	\$3.132

Sales Tax

Sales Tax is the largest component of County Revenue and is 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 sensitive to the County's overall economy, growing in good economic times and tending to slow down when economic times are tougher.

Sales tax revenues are forecast at \$1.375 billion in FY2022. Our forecast uses the long-term average growth of the sales tax of 3.1% annually as the basis for our estimate for FY2022. Because

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FY2020 and FY2021 sales tax figures were deeply affected by the COVID-19 pandemic, we applied the long-term average to the FY2019 actual to estimate the FY2022 level.

\$ in Billions

FISCAL YEAR	SALES TAX	Inc/ (Dec)
2012	\$1.078	
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	\$1.255	\$0.056
2020	\$1.171	(\$0.084)
2021	\$1.024	(\$0.147)
2022	\$1.375	\$0.351

We will continue to monitor Sales tax collection to ensure we maintain budget balance for the upcoming year.

Property Tax

We are forecasting Property Tax in FY2022 at \$755 million, a reduction of \$70 million from the FY2021 level and the lowest property tax levied in the County in the last 15 years.

\$ in Millions

FISCAL YEAR	PROPERTY TAX	Inc/ (Dec)
2012	\$806	
2013	\$803	(\$3)
2014	\$803	\$ -
2015	\$832	\$29
2016	\$842	\$10
2017	\$814	(\$28)
2018	\$812	(\$2)
2019	\$815	\$3
2020	\$821	\$6
2021	\$825	\$4
2022	\$755	(\$70)
2023	\$785	\$30
2024	\$800	\$15
2025	\$810	\$10



Property taxes in the out-years of the financial plan are a total of \$80 million below the FY2021 level, including \$40 million below in 2023, \$25 million below in 2024 and \$15 million below in FY2025.

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; other fees are dependent on the level of activity among residents, including for example, Park usage fees and other services.

EXPENSES

The County's expenses are projected at \$3.5 billion in FY2022. Salaries and Wages and Fringe Benefits for employees are 55% of all County expenses. Direct expenses are 17% of County expenses, while Debt Service is 6% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 22%.

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. The FY2022 budget is consistent with the bargaining positions the County has taken during negotiations, which support a sustainable budget.

Debt Service

On February 17, 2021, NIFA, working with the County, executed a refunding and restructuring of debt. The \$1.1 billion transaction (Series 2021AB) refunded \$857 million of County bonds and \$331 million of NIFA bonds. The transaction, which had a True Interest Cost of 1.36% and a final maturity in 2035, decreased the County's near-term debt load, positioning it to better handle the economic impacts of the COVID-19 pandemic. The County's debt service costs (including NIFA debt) in FY2021 and FY2022, decreased by \$288 million and \$169 million respectively. The transaction generated over \$117 million in present value savings (9.9% of the refunded par) and decreased total debt service by almost \$65 million over the life of the transaction.

On July 1, 2021, NUMC, working with the County, restructured its outstanding debt. This debt, which the County guarantees, was previously variable rate bonds with associated swaps. The transaction converted the variable rate bonds to fixed rate and eliminated the swaps. This action simplified the debt and eliminated risks. The \$150.08 million transaction generated \$4.7 million in present value savings (3% of refunded par) and decreased total debt service by \$5 million over the life of the transaction.



Public Safety

The dedicated and professional members of Nassau County law enforcement, both sworn and civilian, enable our residents to live in the safest, large community in the country. To sustain this success, the County has implemented a program of steady hiring to ensure the Police Department remains strong, in anticipation of attrition through retirements.

- ***Police Department*** – The proposed budget maintains sworn headcount and includes additional classes to offset anticipated attrition. The FY2022 budget increases Supervisory headcount and Intelligence Unit staff for the Body Worn Camera program.
- ***Sheriff's Department*** – The proposed budget funds two classes of up to 40 correction officers. While the inmate population is decreasing, hiring is needed to keep pace with attrition.
- ***Probation Department*** – The proposed budget anticipates the hiring of a new class of Probation Officers and staff for the Juvenile Detention Center.
- ***Traffic & Parking Violations Agency*** – The proposed budget contemplates new revenue from the transfer of trucking violation cases from District Court to TPVA.
- ***Fire Marshall*** – The proposed budget hires Fire Communication Operators to intake and dispatch calls to the Fire service, hiring Fire Marshal Trainees to review and inspect commercial and multi-dwelling residences for code compliance.

Office for the Aging

The Department will manage NYS Age-Friendly Planning Grant funds to implement Nassau's status as an Age Friendly County. Nassau's aging residents will benefit from public/private partnerships with community Senior Centers by expanding their meal and social participation services. Senior Centers in underserved communities will relocate for better access and accommodation. With an Unmet Needs grant from NYS, a Senior Center for Spanish Speaking residents will launch in early 2022.

Office of Youth Services

The Department will expand and extend its summer youth employment program to a year-round program. Young people will continue to work beyond the summer and participate in development workshops to educate and guide them to career options, job training and college bound preparation. This initiative will better prepare our youth to the opportunities and challenges of employment and higher education.

Office of Mental Health, Chemical Dependency and Developmental Disabilities

The Department continues to implement the Mental Health component of Nassau's Police Reform – hiring administrative staff, expanding its Mobile Crisis Team (MCT), training 911 operators and establishing MCT satellites in police precinct. With funding from the Opioid Settlements, the



Department seeks to establish a Crisis Stabilization Center, an urgent care center for mental health services – providing a less costly alternative to hospitalizations for resident suffering a mental health crisis.

Health

The Department will resume many of its services that were quelled by the pandemic, as restaurants, small businesses and developers resurrect their businesses – all services and code requirements of the DOH resume. The Department hired a Deputy Commissioner of Health, a physician, to assist the Commissioner with all duties of the DOH. As schools get back to in-person learning, Early Intervention (EI) evaluations and treatments will resume. The NYS DOH’s increased fees for EI providers of these services must be met.

Social Services

The Department will continue to serve eligible families in need of food, housing, employment and child-care. The Department will continue its hiring schedule for social welfare examiners and administrative staff to manage the increased applications for benefits as a result of the COVID-19 pandemic. As schools resume in-person learning, the Department anticipates child abuse reporting and investigations will increase. The Department will continue hiring staff to manage these cases.

Minority Communities

The proposed budget continues to promote opportunities for minority communities in the County and ensure our teams at the Office of Minority Affairs (OMA), the Office of Hispanic Affairs (OHA) and the Office of Asian American Affairs (OAAA) can meet each office’s mission. These offices continue to work collaboratively in promoting business opportunities, including increasing the number of minority vendors certified with the County, enhancing cultural awareness and inclusiveness, and undertaking important initiatives such as the bi-county disparity study and health equity efforts. Proposed staffing levels reflect the need to ensure continuity of efforts to reach minority residents and businesses hard-hit by the pandemic through the outreach offices. The FY 2022 budget adds four positions to these Offices.

Public Works

The County has already pledged to be a NYS Climate Smart Community focusing on a suite of concrete actions that mitigate and adapt to climate change. Some of these actions include greater energy independence and energy security, improved air quality from switching to clean energy, healthier, more walkable urban centers through smart growth, conservation of green spaces for recreation and biodiversity and reduction of future flood risk through climate change adaptation strategies. In April 2021, the Department of Public Works initiated a new litter and trash awareness campaign, “Clean Roads Start at Home” which aims to address the many negative consequences that litter and trash have on our roads and parks. In addition to a public education and outreach



campaign on litter prevention, the County also aimed to expand both the Sponsor-A-Highway litter removal program and street sweeping program.

The Bay Park Conveyance Project, a partnership between the New York State Department of Environmental Conservation (NYSDEC) and the Nassau County Department of Public Works (DPW), officially began in March 2021 with a Notice to Proceed issued to the design build contractor, Western Bays Constructors. This innovative Project will improve water quality and storm resiliency in Nassau County’s Western Bays by conveying treated water from the South Shore Water Reclamation Facility (previously known as the Bay Park Sewage Treatment Plant) to the Cedar Creek Water Pollution Control Plant’s (WPCP) ocean outfall. By 2022, the DPW expects to advance the Long Beach Consolidation project which will involve the construction of a new pump station and force main to convey the wastewater to the South Shore Water Reclamation Facility for treatment and disposal.

The County will be providing grants up to \$7500 to those residents looking to connect to a newly installed sewer main in the Village of Sea Cliff.

Information Technology

The County’s Information Technology staff continue to support all the necessary critical infrastructure to maintain County’s technological daily functions. From hardware distribution for remote work scenarios to complex programming to cybersecurity, the Department of IT has continued to shine despite industry recruitment challenges. Departmental modernization and automation continue to be a top priority. The Department endeavors to staff its critical positions in house.

Human Resources

The Office of Human Resources has implemented the new Peoplesoft Human Resource and Payroll system. They continue to support departments through the stabilization and maintenance period of the new system. We continue to capitalize on the efficiencies of the new system by reviewing and streamlining processes. Human Resources continues to be the point department for all employee Countywide information communication distribution related to pandemic.

Shared Services

Although the pandemic hindered our Shared Services plan in 2021, we are optimistic for the future for some of our shared services projects in our plan for 2022. We look forward to rolling out some exciting projects such as LED street lighting.

American Rescue Plan (ARP)

Although the County’s budget is balanced without the use of ARP funds, the County is strategically using these funds to support various COVID-19 related programs.



The County’s \$62.9 million investment of ARP funding for robust economic recovery and community service enhancements including:

- The County’s economic development team and the Office of Community Development will continue to oversee several initiatives funded with ARP as part of the “Economic Recovery & Community Investment” Program, including \$32.5 million total for the Main Street Recovery Grant Program, Boost Nassau Small Business Recovery Loan Program, Technical Assistance for Small Businesses and Workforce Development. This includes the County’s “Boost Nassau Resource Center,” a one-stop-shop in Eisenhower Park and on-line portal where residents and business owners can find information on the range of available support programs. Grants totaling \$17.9 million aimed at enhancing community services. Nonprofits and health and human service providers can now apply for grants through the County’s new online portal.

The Office for the Aging will encourage and guide non-profit agencies that serve our Seniors to apply for American Rescue Plan Act (ARP) funds to assist Seniors to recover from the negative impacts of the COVID-19 pandemic.

The Office of Youth Services will encourage and guide youth agencies to apply for ARP funds to assist our youth and families to recover from the negative impacts of the COVID-19 pandemic.

The Office of Mental Health, Chemical Dependency and Developmental Disabilities will encourage and guide mental health and chemical dependency providers to apply for ARP funds to serve residents who have been negatively impacted by the pressures of COVID-19 pandemic.

The Health Equity Unit within the Department of Health will encourage and guide providers to apply for ARP funds to address health disparities and lack of access to healthcare, within specific communities, that were revealed during the COVID-19 pandemic.

The Veterans Service Agency will pursue, encourage and guide Veteran organizations to apply for and ARP funds to serve veterans that were negatively impacted by the pandemic.

The Department of Social Services will encourage and guide social service providers to apply for ARP funds to assist families to recover from the negative impacts of the COVID-19 pandemic.

The Parks Department is administering an ARP grant program for its museum partners to provide funds to promote/market their museums in response to COVID impacts.

Utilizing \$9 million ARP funds, we will be advancing a program to advance water conservation initiatives in the County through a multi-year, multi-phased approach to reduce our water demand and ensure a viable water resource for future generations.

- ARP fund will also be utilized for grants to public and private water suppliers who are struggling to provide water of sufficient quality to meet current water standards as it relates to emerging contaminants such as 1,4 Dioxane. Grants of up to \$50,000 will be available.
- The County launched a Septic system replacement program with the aid of a grant from the NY State Environmental Facilities Corporation as well as ARP funds to provide grants up to \$20,000 towards the replacement of aging/failing septic systems.



Multi-Year Financial Plan Assumptions

The 2022–2025 Multi-Year Financial Plan update includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above.

Our expense assumptions include the following adjustments to FY2023:

1. Salaries and Fringe Benefits trends follow current labor negotiations
2. Tax certiorari budgeted at \$30 million, same as 2022 Proposed Budget.
3. Reduction in debt service payable due to new assumptions of debt issuance.
4. Suits and Damages budgeted at \$45 million, same as 2022 Proposed Budget.

Our revenue assumptions include the following adjustments to FY2023:

1. Sales Tax in 2023 assumed growth at 1.5% from the revised FY 2022 forecast level, with a 1.5% increase in 2024 and 1.5% increase 2025.
2. State Aid at 2022 Proposed Budget.
3. Federal Aid forecasted at 2022 Proposed Budget amount with an adjustment for the 2022 transportation funding.
4. Departmental Revenue at 2022 Projected Budget unless specified below.
5. All Other Revenues at 2022 Proposed Budget.

The net impact, after gap closing measures, of these changes results in a projected positive balance in out years.

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



**Table 1: 2022–2025
Pre-Gap Closing Plan**

Major Funds					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	934,890,738	951,570,681	990,624,848	1,031,717,913
	AB - FRINGE BENEFITS	775,270,435	682,340,506	652,292,160	667,980,421
	AC - WORKERS COMPENSATION	34,812,100	34,812,100	34,812,100	34,812,100
	BB - EQUIPMENT	5,949,420	5,949,420	5,949,420	5,949,420
	DD - GENERAL EXPENSES	43,698,715	43,806,263	43,813,688	43,877,507
	DE - CONTRACTUAL SERVICES	300,201,106	303,127,316	306,012,130	308,852,641
	DF - UTILITY COSTS	36,040,854	35,815,423	35,972,865	36,235,146
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	91,421,096	104,778,557	108,103,068	111,237,163
	GA - LOCAL GOVT ASST PROGRAM	84,755,653	86,008,239	87,279,612	88,570,056
	GG - PRINCIPAL	32,470,001	132,585,000	146,485,000	117,415,001
	HH - INTERFUND CHARGES	23,031,962	21,712,152	21,375,902	21,033,652
	LA - SALES TAX TRSF TO POLICE HQ FD	111,527,154	-	-	-
	MM - MASS TRANSPORTATION	46,780,511	47,562,724	48,363,711	49,183,921
	NA - NCIFA EXPENDITURES	2,330,000	2,050,000	2,115,000	2,185,000
	OO - OTHER EXPENSES	182,004,858	223,568,163	230,260,146	251,901,361
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	144,756,580	147,256,580	148,756,580	150,256,580
	SS - RECIPIENT GRANTS	50,850,000	50,850,000	50,850,000	50,850,000
	TT - PURCHASED SERVICES	70,485,373	70,485,373	70,485,373	70,485,373
	WW - EMERGENCY VENDOR PAYMENTS	61,145,142	61,395,142	61,645,142	61,895,142
XX - MEDICAID	236,533,590	245,200,531	241,683,528	242,518,652	
Total Expenses Excluding Interdepartmental Transfers		3,274,205,288	3,256,124,169	3,292,130,273	3,352,207,048
Interdepartmental Transfers		242,052,606	390,107,272	408,071,649	401,324,438
Total Expenses Including Interdepartmental Transfers		3,516,257,894	3,646,231,441	3,700,201,922	3,753,531,486
REV	BA - INT PENALTY ON TAX	34,825,000	34,825,000	34,825,000	34,825,000
	BC - PERMITS & LICENSES	18,378,065	17,719,440	18,378,065	17,719,440
	BD - FINES & FORFEITS	106,482,491	106,482,491	106,482,491	106,482,491
	BE - INVEST INCOME	2,315,000	2,315,000	2,315,000	2,315,000
	BF - RENTS & RECOVERIES	41,360,319	23,360,319	23,360,319	23,360,319
	BG - REVENUE OFFSET TO EXPENSE	20,518,091	20,513,341	20,516,466	20,511,544
	BH - DEPT REVENUES	245,309,587	248,436,587	254,076,127	259,728,458
	BO - PAYMENT IN LIEU OF TAXES	55,166,758	56,405,424	57,681,983	58,967,431
	BQ - CAPITAL RESOURCES FOR DEBT	1,500,000	1,200,000	1,200,000	1,200,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	74,899,003	80,200,406	85,422,845	87,196,042
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,785,018	140,285,018	140,164,678	139,996,589
	IF - INTERFUND TRANSFERS	111,527,154	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	225,053,004	227,923,561	230,085,396	232,262,066
	TA - SALES TAX COUNTYWIDE	1,280,179,167	1,299,663,124	1,319,439,340	1,339,512,199
	TB - SALES TAX PART COUNTY	94,820,833	122,475,655	124,312,790	126,177,482
	TL - PROPERTY TAX	755,263,137	785,263,137	800,263,137	810,263,137
	TO - OTB 5% TAX	1,710,000	1,710,000	1,710,000	1,710,000
TX - SPECIAL TAXES	28,112,663	28,112,663	28,112,663	28,112,663	
REV Total	3,274,205,290	3,216,891,165	3,268,346,299	3,310,339,861	
Interdepartmental Transfers		242,052,604	390,107,270	408,071,647	401,324,436
Total Revenues Including Interdepartmental Transfers		3,516,257,894	3,606,998,436	3,676,417,946	3,711,664,297
Projected Surplus/(Deficit)		-	(39,233,006)	(23,783,976)	(41,867,189)



**Table 2: 2022–2025
Gap Closing Plan
(Major Funds)
(In millions)**

MYP 2023 - 2025			
	2023 Plan	2024 Plan	2025 Plan
Current Baseline Surplus / (Gap)	(39.2)	(23.8)	(41.9)
<u>Gap Closing Options</u>			
<u>Expense/Revenue Actions</u>			
eFMAP Reconciliation	11.1	8.5	11.2
State Aid Mandated Cap	10.0	10.0	10.0
Building Consolidation	5.0	5.0	5.0
Sales Tax from Belmont	3.0	3.0	3.0
Sports Betting	1.0	2.0	3.0
Marijuana Sales	1.0	2.0	2.0
Efficiency Program	10.0	10.0	10.0
Energy Reduction Initiative	1.0	1.5	2.0
Gap Closing Options	42.1	42.0	46.2
Surplus/ (Deficit) After Gap Closing Actions	2.9	18.2	4.3

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



Table 3: 2022–2025 After-Gap Closing Plan (Major Funds)

Major Funds					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	934,890,738	941,570,681	980,624,848	1,021,717,913
	AB - FRINGE BENEFITS	775,270,435	682,340,506	652,292,160	667,980,421
	AC - WORKERS COMPENSATION	34,812,100	34,812,100	34,812,100	34,812,100
	BB - EQUIPMENT	5,949,420	5,949,420	5,949,420	5,949,420
	DD - GENERAL EXPENSES	43,698,715	43,806,263	43,813,688	43,877,507
	DE - CONTRACTUAL SERVICES	300,201,106	303,127,316	306,012,130	308,852,641
	DF - UTILITY COSTS	36,040,854	34,815,423	34,472,865	34,235,146
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	91,421,096	104,778,557	108,103,068	111,237,163
	GA - LOCAL GOVT ASST PROGRAM	84,755,653	86,008,239	87,279,612	88,570,056
	GG - PRINCIPAL	32,470,001	132,585,000	146,485,000	117,415,001
	HH - INTERFUND CHARGES	23,031,962	21,712,152	21,375,902	21,033,652
	LA - SALES TAX TRSF TO POLICE HQ FD	111,527,154	-	-	-
	MM - MASS TRANSPORTATION	46,780,511	47,562,724	48,363,711	49,183,921
	NA - NCIFA EXPENDITURES	2,330,000	2,050,000	2,115,000	2,185,000
	OO - OTHER EXPENSES	182,004,858	223,568,163	230,260,146	251,901,361
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	144,756,580	147,256,580	148,756,580	150,256,580
	SS - RECIPIENT GRANTS	50,850,000	50,850,000	50,850,000	50,850,000
	TT - PURCHASED SERVICES	70,485,373	70,485,373	70,485,373	70,485,373
	WW - EMERGENCY VENDOR PAYMENTS	61,145,142	61,395,142	61,645,142	61,895,142
	XX - MEDICAID	236,533,590	245,200,531	241,683,528	242,518,652
Total Expenses Excluding Interdepartmental Transfers		3,274,205,288	3,245,124,169	3,280,630,273	3,340,207,048
	Interdepartmental Transfers	242,052,606	390,107,272	408,071,649	401,324,438
Total Expenses Including Interdepartmental Transfers		3,516,257,894	3,635,231,441	3,688,701,922	3,741,531,486
REV	BA - INT PENALTY ON TAX	34,825,000	34,825,000	34,825,000	34,825,000
	BC - PERMITS & LICENSES	18,378,065	17,719,440	18,378,065	17,719,440
	BD - FINES & FORFEITS	106,482,491	106,482,491	106,482,491	106,482,491
	BE - INVEST INCOME	2,315,000	2,315,000	2,315,000	2,315,000
	BF - RENTS & RECOVERIES	41,360,319	28,360,319	28,360,319	28,360,319
	BG - REVENUE OFFSET TO EXPENSE	20,518,091	20,513,341	20,516,466	20,511,544
	BH - DEPT REVENUES	245,309,587	248,436,587	254,076,127	259,728,458
	BO - PAYMENT IN LIEU OF TAXES	55,166,758	56,405,424	57,681,983	58,967,431
	BQ - CAPITAL RESOURCES FOR DEBT	1,500,000	1,200,000	1,200,000	1,200,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	74,899,003	80,200,406	85,422,845	87,196,042
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,785,018	140,285,018	140,164,678	139,996,589
	IF - INTERFUND TRANSFERS	111,527,154	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	225,053,004	249,023,561	248,585,396	253,462,066
	TA - SALES TAX COUNTYWIDE	1,280,179,167	1,304,663,124	1,326,439,340	1,347,512,199
	TB - SALES TAX PART COUNTY	94,820,833	122,475,655	124,312,790	126,177,482
	TL - PROPERTY TAX	755,263,137	785,263,137	800,263,137	810,263,137
	TO - OTB 5% TAX	1,710,000	1,710,000	1,710,000	1,710,000
	TX - SPECIAL TAXES	28,112,663	28,112,663	28,112,663	28,112,663
REV Total		3,274,205,290	3,247,991,165	3,298,846,299	3,344,539,861
	Interdepartmental Transfers	242,052,604	390,107,270	408,071,647	401,324,436
Total Revenues Including Interdepartmental Transfers		3,516,257,894	3,638,098,436	3,706,917,946	3,745,864,297
Projected Surplus/(Deficit)		-	2,866,994	18,216,024	4,332,811

**Discussion of Gap Closing Options for Out Years**

The following items will assist the County in achieving gap closing measures and greater financial stability for in out years.

eFMAP Reconciliations

Pursuant to the Affordable Care Act, the State reconciles the enhanced Federal Medical Assistance Percentage for the county share for certain single/childless couples on an annual basis. Reconciliations for SFY16-17 and beyond have not yet been released. We estimate for this revenue adjustment to be at least \$31 million.

State Aid Mandated Cap

Nassau County pays vendors to provide preschool education for certain 0-5 year-olds in the County. The County submits a voucher to the State and obtains reimbursement for these services from the State. The current State reimbursement rate on most related expenses is 59.5%. The County portion of this mandated program has been growing with no control available to the County. We anticipate increased reimbursement being provided to account for the cost to the County.

Building Consolidation

The County's past workforce reduction has opened possibilities for centralization and downsizing of office space. The County will also realize utility and maintenance savings from better consolidated space.

Sales Tax from Belmont

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.

Sports Betting and Video Lottery Terminals

The County projects the anticipated legalization of online sports betting in NYS will result in an additional \$1 million of annual sales tax that will continue to increase over time. The County will be seeking authorization for additional Video Lottery Terminals (VLTs) beyond the allotted 1,000 for Nassau County OTB. This will stabilize the revenue collections from VLTs. Since 2016 the County has collected only \$33 million.

Marijuana Sales

The County will realize \$1 million of additional annual sales tax with the legalization of recreational marijuana use under the NYS Cannabis/Marijuana Regulation & Taxation Act that is anticipated to increase over time.



Efficiency Program

The Curran administration will continue to seek opportunities for consolidation and realign workforce levels to ensure that the County provides essential services for all Nassau County residents in an affordable manner.

Energy Reduction Initiative

Nassau County is finalizing a Master Cost Recovery Agreement with NYPA that will allow the County to finance and realize savings from energy efficiency projects. This Shared Services program includes other local municipalities with the first phase focusing on street lighting improvements.

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FUND AND DEPARTMENTAL DETAIL

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FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	435,858,271	438,260,295	451,795,516	467,345,093
	AB - FRINGE BENEFITS	403,821,436	305,223,558	314,215,433	321,897,419
	AC - WORKERS COMPENSATION	19,312,100	19,312,100	19,312,100	19,312,100
	BB - EQUIPMENT	2,519,753	2,519,753	2,519,753	2,519,753
	DD - GENERAL EXPENSES	32,827,946	32,850,594	32,852,158	32,865,597
	DE - CONTRACTUAL SERVICES	277,384,234	280,310,444	283,195,258	286,035,769
	DF - UTILITY COSTS	31,421,003	31,132,447	31,210,768	31,407,783
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	GA - LOCAL GOVT ASST PROGRAM	84,755,653	86,008,239	87,279,612	88,570,056
	HD - DEBT SERVICE CHARGEBACKS	122,105,427	258,068,126	275,292,636	270,316,596
	HF - INTER-DEPARTMENTAL CHARGES	52,583,091	52,583,091	52,583,091	52,583,091
	HH - INTERFUND CHARGES	23,031,962	21,712,152	21,375,902	21,033,652
	LA - SALES TAX TRSF TO POLICE HQ FD	111,527,154	-	-	-
	MM - MASS TRANSPORTATION	46,780,511	47,562,724	48,363,711	49,183,921
	NA - NCIFA EXPENDITURES	2,330,000	2,050,000	2,115,000	2,185,000
	OO - OTHER EXPENSES	124,645,006	125,150,209	125,671,064	126,208,067
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	144,756,580	147,256,580	148,756,580	150,256,580
	SS - RECIPIENT GRANTS	50,850,000	50,850,000	50,850,000	50,850,000
	TT - PURCHASED SERVICES	70,485,373	70,485,373	70,485,373	70,485,373
	WW - EMERGENCY VENDOR PAYMENTS	61,145,142	61,395,142	61,645,142	61,895,142
	XX - MEDICAID	236,533,590	245,200,531	241,683,528	242,518,652
EXP Total		2,339,924,232	2,283,181,358	2,326,452,625	2,352,719,644
REV	BA - INT PENALTY ON TAX	34,825,000	34,825,000	34,825,000	34,825,000
	BC - PERMITS & LICENSES	12,620,301	11,961,676	12,620,301	11,961,676
	BD - FINES & FORFEITS	81,546,500	81,546,500	81,546,500	81,546,500
	BE - INVEST INCOME	2,270,000	2,270,000	2,270,000	2,270,000
	BF - RENTS & RECOVERIES	41,294,179	23,294,179	23,294,179	23,294,179
	BG - REVENUE OFFSET TO EXPENSE	19,404,000	19,404,000	19,404,000	19,404,000
	BH - DEPT REVENUES	210,790,191	213,917,191	219,556,731	225,209,062
	BJ - INTERDEPT REVENUES	93,708,785	93,708,785	93,708,785	93,708,785
	BO - PAYMENT IN LIEU OF TAXES	29,066,122	30,304,788	31,581,347	32,866,795
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	31,539,672	30,219,862	29,883,612	29,541,362
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	155,936,614	139,436,614	139,436,614	139,436,614
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	223,837,868	226,548,992	228,721,039	230,924,626
	TA - SALES TAX COUNTYWIDE	1,280,179,167	1,299,663,124	1,319,439,340	1,339,512,199
	TB - SALES TAX PART COUNTY	94,820,833	122,475,655	124,312,790	126,177,482
	TL - PROPERTY TAX	2,000,000	2,000,000	2,000,000	2,000,000
	TO - OTB 5% TAX	1,710,000	1,710,000	1,710,000	1,710,000
	TX - SPECIAL TAXES	4,375,000	4,375,000	4,375,000	4,375,000
REV Total		2,339,924,232	2,357,661,366	2,388,685,237	2,418,763,280

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



FIRE COMMISSION FUND					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	11,873,985	11,984,632	12,327,495	12,708,917
	AB - FRINGE BENEFITS	9,268,921	6,806,371	6,964,136	7,125,823
	BB - EQUIPMENT	132,107	132,107	132,107	132,107
	DD - GENERAL EXPENSES	253,762	253,762	253,762	253,762
	DE - CONTRACTUAL SERVICES	4,887,378	4,887,378	4,887,378	4,887,378
	HD - DEBT SERVICE CHARGEBACKS	380,265	932,588	844,007	808,302
	HF - INTER-DEPARTMENTAL CHARGES	3,218,045	3,218,045	3,218,045	3,218,045
EXP Total		30,014,463	28,214,883	28,626,930	29,134,334
REV	BH - DEPT REVENUES	7,200,600	7,200,600	7,200,600	7,200,600
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	404,691
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	154,800	154,800	154,800	154,800
	TL - PROPERTY TAX	22,254,372	22,254,372	22,254,372	22,254,372
REV Total		30,014,463	30,014,463	30,014,463	30,014,463

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



POLICE HEADQUARTERS FUND					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	242,126,539	246,320,783	254,769,626	263,251,752
	AB - FRINGE BENEFITS	213,173,194	169,078,258	172,818,626	176,900,077
	AC - WORKERS COMPENSATION	6,300,000	6,300,000	6,300,000	6,300,000
	BB - EQUIPMENT	2,474,122	2,474,122	2,474,122	2,474,122
	DD - GENERAL EXPENSES	6,211,078	6,257,773	6,260,997	6,288,705
	DE - CONTRACTUAL SERVICES	16,597,494	16,597,494	16,597,494	16,597,494
	DF - UTILITY COSTS	2,739,100	2,785,693	2,829,852	2,873,266
	HD - DEBT SERVICE CHARGEBACKS	11,315,772	22,119,631	22,849,417	21,408,947
	HF - INTER-DEPARTMENTAL CHARGES	29,140,739	29,140,739	29,140,739	29,140,739
EXP Total		530,078,038	501,074,494	514,040,872	525,235,103
REV	BC - PERMITS & LICENSES	1,132,764	1,132,764	1,132,764	1,132,764
	BD - FINES & FORFEITS	23,450,991	23,450,991	23,450,991	23,450,991
	BE - INVEST INCOME	15,000	15,000	15,000	15,000
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	25,021,678	25,021,678	25,021,678	25,021,678
	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
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	75,000	75,000	75,000	75,000
	IF - INTERFUND TRANSFERS	111,527,154	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	750,000	750,000	750,000	750,000
	TL - PROPERTY TAX	321,213,733	304,495,947	319,495,947	329,495,947
TX - SPECIAL TAXES	23,737,663	23,737,663	23,737,663	23,737,663	
REV Total		530,078,038	401,833,098	416,833,098	426,833,098

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



POLICE DISTRICT FUND					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	245,031,943	255,004,969	271,732,211	288,412,151
	AB - FRINGE BENEFITS	149,006,884	201,232,319	158,293,966	162,057,101
	AC - WORKERS COMPENSATION	9,200,000	9,200,000	9,200,000	9,200,000
	BB - EQUIPMENT	823,438	823,438	823,438	823,438
	DD - GENERAL EXPENSES	4,405,929	4,444,134	4,446,772	4,469,442
	DE - CONTRACTUAL SERVICES	1,332,000	1,332,000	1,332,000	1,332,000
	DF - UTILITY COSTS	1,880,751	1,897,283	1,932,245	1,954,097
	HD - DEBT SERVICE CHARGEBACKS	392,323	1,128,108	1,226,770	931,774
	HF - INTER-DEPARTMENTAL CHARGES	22,916,944	22,916,944	22,916,944	22,916,944
EXP Total		434,990,212	497,979,196	471,904,345	492,096,948
REV	BC - PERMITS & LICENSES	4,625,000	4,625,000	4,625,000	4,625,000
	BD - FINES & FORFEITS	1,485,000	1,485,000	1,485,000	1,485,000
	BE - INVEST INCOME	30,000	30,000	30,000	30,000
	BH - DEPT REVENUES	2,297,118	2,297,118	2,297,118	2,297,118
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	16,758,062
	TL - PROPERTY TAX	409,795,032	456,512,818	456,512,818	456,512,818
REV Total		434,990,212	481,707,998	481,707,998	481,707,998

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



DEBT SERVICE FUND					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	FF - INTEREST	91,421,096	104,778,557	108,103,068	111,237,163
	GG - PRINCIPAL	32,470,001	132,585,000	146,485,000	117,415,001
	OO - OTHER EXPENSES	57,359,852	98,417,954	104,589,082	125,693,294
EXP Total		181,250,949	335,781,511	359,177,150	354,345,458
REV	BG - REVENUE OFFSET TO EXPENSE	1,114,091	1,109,341	1,112,466	1,107,544
	BQ - CAPITAL RESOURCES FOR DEBT	1,500,000	1,200,000	1,200,000	1,200,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	134,193,787	282,248,453	300,212,830	293,465,619
	BW - INTERFUND REVENUE	43,359,331	49,980,544	55,539,233	57,654,680
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	773,404	773,404	653,064	484,975
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	310,336	469,769	459,558	432,639
REV Total		181,250,949	335,781,511	359,177,150	354,345,458

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



AC- DEPARTMENT OF INVESTIGATIONS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	DD - GENERAL EXPENSES	100	100	100	100
	DE - CONTRACTUAL SERVICES	100	100	100	100
EXP Total		200	200	200	200

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



AN - OFFICE OF ASIAN AMERICAN AFFAIRS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	504,750	504,750	504,750	504,750
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	35,000	35,000	35,000	35,000
EXP Total		544,750	544,750	544,750	544,750

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,895,269	5,925,998	6,082,654	6,267,753
	DD - GENERAL EXPENSES	251,000	251,000	251,000	251,000
EXP Total		6,146,269	6,176,998	6,333,654	6,518,753

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



AS - ASSESSMENT DEPARTMENT

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	12,820,092	12,842,476	13,259,443	13,697,141
	DD - GENERAL EXPENSES	1,154,500	1,154,500	1,154,500	1,154,500
	DE - CONTRACTUAL SERVICES	2,500,000	2,500,000	2,500,000	2,500,000
	OO - OTHER EXPENSES	30,000,000	30,000,000	30,000,000	30,000,000
EXP Total		46,474,592	46,496,976	46,913,943	47,351,641
REV	BH - DEPT REVENUES	55,145,000	60,145,000	65,145,000	70,145,000
REV Total		55,145,000	60,145,000	65,145,000	70,145,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



AT - COUNTY ATTORNEY

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,895,581	8,901,329	9,000,044	9,116,474
	BB - EQUIPMENT	16,000	16,000	16,000	16,000
	DD - GENERAL EXPENSES	805,473	805,473	805,473	805,473
	DE - CONTRACTUAL SERVICES	4,881,868	4,881,868	4,881,868	4,881,868
EXP Total		14,598,922	14,604,670	14,703,385	14,819,815
REV	BD - FINES & FORFEITS	610,000	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	2,935,686	2,935,686	2,935,686	2,935,686
	BH - DEPT REVENUES	205,000	205,000	205,000	205,000
	BJ - INTERDEPT REVENUES	327,546	327,546	327,546	327,546
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	255,000	255,000	255,000
REV Total		4,333,232	4,333,232	4,333,232	4,333,232

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	(2,805,848)	(2,010,848)	(1,010,848)	(10,848)
	AB - FRINGE BENEFITS	24,869,620	25,545,164	26,240,973	26,957,655
	AC - WORKERS COMPENSATION	8,202,100	8,202,100	8,202,100	8,202,100
	BB - EQUIPMENT	2,500	2,500	2,500	2,500
	DD - GENERAL EXPENSES	140,991	140,991	140,991	140,991
	DE - CONTRACTUAL SERVICES	2,110,479	2,110,479	2,110,479	2,110,479
	GA - LOCAL GOVT ASST PROGRAM	84,755,653	86,008,239	87,279,612	88,570,056
	HD - DEBT SERVICE CHARGEBACKS	122,105,427	258,068,126	275,292,636	270,316,596
	HF - INTER-DEPARTMENTAL CHARGES	5,806,343	5,806,343	5,806,343	5,806,343
	HH - INTERFUND CHARGES	22,201,060	20,881,250	20,545,000	20,202,750
	LA - SALES TAX TRSF TO POLICE HQ FD	111,527,154	-	-	-
	NA - NCIFA EXPENDITURES	2,330,000	2,050,000	2,115,000	2,185,000
	OO - OTHER EXPENSES	79,765,180	80,270,383	80,791,238	81,328,241
EXP Total		461,010,659	487,074,726	507,516,024	505,811,864
REV	BD - FINES & FORFEITS	475,000	475,000	475,000	475,000
	BF - RENTS & RECOVERIES	18,550,000	4,550,000	4,550,000	4,550,000
	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	29,066,122	30,304,788	31,581,347	32,866,795
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	28,062,156	26,742,346	26,406,096	26,063,846
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	337,000	337,000	337,000	337,000
	TA - SALES TAX COUNTYWIDE	1,280,179,167	1,299,663,124	1,319,439,340	1,339,512,199
	TB - SALES TAX PART COUNTY	94,820,833	122,475,655	124,312,790	126,177,482
	TL - PROPERTY TAX	2,000,000	2,000,000	2,000,000	2,000,000
	TO - OTB 5% TAX	1,710,000	1,710,000	1,710,000	1,710,000
REV Total		1,552,857,633	1,585,915,268	1,608,468,927	1,631,349,677

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	2,063,915	2,075,015	2,161,904	2,238,651
	BB - EQUIPMENT	4,500	4,500	4,500	4,500
	DD - GENERAL EXPENSES	156,336	156,336	156,336	156,336
	DE - CONTRACTUAL SERVICES	150,000	150,000	150,000	150,000
EXP Total		2,374,751	2,385,851	2,472,740	2,549,487
REV	BC - PERMITS & LICENSES	4,449,500	3,790,875	4,449,500	3,790,875
	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
REV Total		5,944,700	5,286,075	5,944,700	5,286,075

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CC- NC SHERIFF / CORRECTIONAL CENTER

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	119,565,266	120,300,693	124,585,174	129,703,062
	AC - WORKERS COMPENSATION	8,680,000	8,680,000	8,680,000	8,680,000
	BB - EQUIPMENT	190,207	190,207	190,207	190,207
	DD - GENERAL EXPENSES	3,428,403	3,428,403	3,428,403	3,428,403
	DE - CONTRACTUAL SERVICES	25,837,304	26,037,304	26,137,304	26,137,304
	DF - UTILITY COSTS	1,553,241	1,550,675	1,582,926	1,596,127
EXP Total		159,254,421	160,187,281	164,604,014	169,735,103
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BG - REVENUE OFFSET TO EXPENSE	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	2,300,000	2,300,000	2,300,000	2,300,000
	BJ - INTERDEPT REVENUES	150,000	150,000	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,695,400	3,695,400	3,695,400	3,695,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	343,494	343,494	343,494	343,494
REV Total		6,701,894	6,701,894	6,701,894	6,701,894

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CE - COUNTY EXECUTIVE

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,671,018	1,671,018	1,671,018	1,671,018
	BB - EQUIPMENT	1,500	1,500	1,500	1,500
	DD - GENERAL EXPENSES	52,500	52,500	52,500	52,500
	DE - CONTRACTUAL SERVICES	100,000	100,000	100,000	100,000
EXP Total		1,825,018	1,825,018	1,825,018	1,825,018

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,642,734	1,642,734	1,642,734	1,642,734
EXP Total		1,642,734	1,642,734	1,642,734	1,642,734

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CL - COUNTY CLERK

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	6,816,382	6,855,944	7,068,097	7,307,082
	BB - EQUIPMENT	117,500	117,500	117,500	117,500
	DD - GENERAL EXPENSES	245,500	245,500	245,500	245,500
	DE - CONTRACTUAL SERVICES	834,741	834,741	834,741	834,741
EXP Total		8,014,123	8,053,685	8,265,838	8,504,823
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	61,474,820	61,474,820	61,474,820	61,474,820
REV Total		61,533,820	61,533,820	61,533,820	61,533,820

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CO - COUNTY COMPTROLLER

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	7,772,472	7,846,596	8,160,341	8,495,337
	BB - EQUIPMENT	4,500	4,500	4,500	4,500
	DD - GENERAL EXPENSES	98,620	98,620	98,620	98,620
	DE - CONTRACTUAL SERVICES	948,000	948,000	948,000	948,000
EXP Total		8,823,592	8,897,716	9,211,461	9,546,457
REV	BF - RENTS & RECOVERIES	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	11,194	11,194	11,194	11,194
REV Total		311,194	311,194	311,194	311,194

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CS - CIVIL SERVICE

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,234,054	5,252,629	5,421,894	5,614,263
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	360,319	360,319	360,319	360,319
	DE - CONTRACTUAL SERVICES	20,000	20,000	20,000	20,000
EXP Total		5,619,373	5,637,948	5,807,213	5,999,582
REV	BH - DEPT REVENUES	3,220,100	720,100	720,100	720,100
REV Total		3,220,100	720,100	720,100	720,100

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CT - COURTS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AB - FRINGE BENEFITS	850,115	875,318	901,278	928,016
EXP Total		850,115	875,318	901,278	928,016
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	785,000	785,000	785,000	785,000
REV Total		785,000	785,000	785,000	785,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



CV - OFFICE OF CRIME VICTIMS ADVOCATE

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	576,375	576,375	576,375	576,375
	DD - GENERAL EXPENSES	169,870	169,870	169,870	169,870
	DE - CONTRACTUAL SERVICES	100,000	100,000	100,000	100,000
EXP Total		846,245	846,245	846,245	846,245

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



DA - DISTRICT ATTORNEY

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	49,521,061	49,605,211	50,364,128	51,168,009
	BB - EQUIPMENT	755,000	755,000	755,000	755,000
	DD - GENERAL EXPENSES	1,896,500	1,896,500	1,896,500	1,896,500
	DE - CONTRACTUAL SERVICES	3,150,862	3,150,862	3,150,862	3,150,862
EXP Total		55,323,423	55,407,573	56,166,490	56,970,371
REV	BH - DEPT REVENUES	1,000	1,000	1,000	1,000
	BJ - INTERDEPT REVENUES	431,881	431,881	431,881	431,881
	BW - INTERFUND REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	57,540	57,540	57,540	57,540
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	76,793	76,793	76,793
REV Total		817,214	817,214	817,214	817,214

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



EL - BOARD OF ELECTIONS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	22,181,015	22,199,177	22,471,103	22,774,965
	BB - EQUIPMENT	70,000	70,000	70,000	70,000
	DD - GENERAL EXPENSES	3,428,840	3,428,840	3,428,840	3,428,840
	DE - CONTRACTUAL SERVICES	746,520	746,520	746,520	746,520
EXP Total		26,426,375	26,444,537	26,716,463	27,020,325
REV	BF - RENTS & RECOVERIES	150,000	150,000	150,000	150,000
	BH - DEPT REVENUES	40,000	40,000	40,000	40,000
REV Total		190,000	190,000	190,000	190,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



EM - EMERGENCY MANAGEMENT

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,172,790	1,173,649	1,185,743	1,199,258
	DD - GENERAL EXPENSES	32,457	32,457	32,457	32,457
	HH - INTERFUND CHARGES	630,902	630,902	630,902	630,902
EXP Total		1,836,149	1,837,008	1,849,102	1,862,617
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	480,012	480,012	480,012
REV Total		480,012	480,012	480,012	480,012

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



FB - FRINGE BENEFIT

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AB - FRINGE BENEFITS	378,101,701	278,803,076	287,073,182	294,011,748
EXP Total		378,101,701	278,803,076	287,073,182	294,011,748

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



HE - HEALTH DEPARTMENT

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	16,796,107	16,803,184	17,370,661	18,010,938
	BB - EQUIPMENT	59,597	59,597	59,597	59,597
	DD - GENERAL EXPENSES	791,663	791,663	791,663	791,663
	DE - CONTRACTUAL SERVICES	475,259	475,259	475,259	475,259
	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	144,756,580	147,256,580	148,756,580	150,256,580
EXP Total		173,647,028	176,154,105	178,221,582	180,361,859
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	6,661,000	6,661,000	6,661,000	6,661,000
	BW - INTERFUND REVENUE	57,516	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	81,736,500	82,926,500	83,521,500	84,116,500
REV Total		95,250,016	96,440,016	97,035,016	97,630,016

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,110,925	1,110,925	1,110,925	1,110,925
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	4,000	4,000	4,000	4,000
	HH - INTERFUND CHARGES	200,000	200,000	200,000	200,000
EXP Total		1,315,925	1,315,925	1,315,925	1,315,925
REV	BG - REVENUE OFFSET TO EXPENSE	154,000	154,000	154,000	154,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	370,750	370,750	370,750
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	111,225	111,225	111,225
REV Total		635,975	635,975	635,975	635,975

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	504,750	512,483	522,886	530,683
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	35,000	35,000	35,000	35,000
EXP Total		544,750	552,483	562,886	570,683

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,217,469	5,223,359	5,402,245	5,588,367
	BB - EQUIPMENT	34,161	34,161	34,161	34,161
	DD - GENERAL EXPENSES	1,996,021	1,996,021	1,996,021	1,996,021
	DE - CONTRACTUAL SERVICES	29,974,660	29,974,660	29,974,660	29,974,660
	HF - INTER-DEPARTMENTAL CHARGES	3,759,852	3,759,852	3,759,852	3,759,852
EXP Total		40,982,163	40,988,053	41,166,939	41,353,061
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
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,921,437	4,921,437	4,921,437	4,921,437
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,806,552	10,806,552	10,806,552	10,806,552
REV Total		15,864,489	15,864,489	15,864,489	15,864,489

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



IT - INFORMATION TECHNOLOGY

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	10,916,692	11,053,445	11,456,677	12,039,698
	DD - GENERAL EXPENSES	3,576,250	3,576,250	3,576,250	3,576,250
	DE - CONTRACTUAL SERVICES	20,754,212	20,750,212	20,750,212	20,750,212
	DF - UTILITY COSTS	3,573,300	3,610,362	3,648,025	3,686,298
EXP Total		38,820,454	38,990,269	39,431,164	40,052,458
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
REV Total		14,763,230	14,763,230	14,763,230	14,763,230

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



LE - COUNTY LEGISLATURE

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,888,079	8,888,079	8,888,079	8,888,079
	BB - EQUIPMENT	113,358	113,358	113,358	113,358
	DD - GENERAL EXPENSES	1,746,353	1,746,353	1,746,353	1,746,353
	DE - CONTRACTUAL SERVICES	1,707,000	1,707,000	1,707,000	1,707,000
EXP Total		12,454,790	12,454,790	12,454,790	12,454,790

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



LR - LABOR RELATIONS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	566,400	566,400	566,400	566,400
	DD - GENERAL EXPENSES	7,500	7,500	7,500	7,500
	DE - CONTRACTUAL SERVICES	350,000	350,000	350,000	350,000
EXP Total		923,900	923,900	923,900	923,900

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,056,945	1,056,945	1,056,945	1,056,945
	BB - EQUIPMENT	25,000	25,000	25,000	25,000
	DD - GENERAL EXPENSES	60,000	60,000	60,000	60,000
	DE - CONTRACTUAL SERVICES	5,000	5,000	5,000	5,000
EXP Total		1,146,945	1,146,945	1,146,945	1,146,945

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



ME - MEDICAL EXAMINER

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	10,368,472	10,459,923	10,834,531	11,311,396
	BB - EQUIPMENT	155,839	155,839	155,839	155,839
	DD - GENERAL EXPENSES	888,913	888,913	888,913	888,913
	DE - CONTRACTUAL SERVICES	40,068	40,068	40,068	40,068
EXP Total		11,453,292	11,544,743	11,919,351	12,396,216
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
REV Total		25,000	25,000	25,000	25,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



PA - PUBLIC ADMINISTRATION

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	650,323	651,998	660,483	671,215
	DD - GENERAL EXPENSES	3,167	3,167	3,167	3,167
	DE - CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
EXP Total		663,490	665,165	673,650	684,382
REV	BH - DEPT REVENUES	450,000	450,000	450,000	450,000
REV Total		450,000	450,000	450,000	450,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



PB - PROBATION

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	21,710,867	21,777,386	22,541,903	23,327,713
	BB - EQUIPMENT	36,470	36,470	36,470	36,470
	DD - GENERAL EXPENSES	324,531	324,539	324,540	324,544
	DE - CONTRACTUAL SERVICES	1,192,000	1,192,000	1,192,000	1,192,000
	HF - INTER-DEPARTMENTAL CHARGES	1,569,108	1,569,108	1,569,108	1,569,108
EXP Total		24,832,976	24,899,503	25,664,020	26,449,835
REV	BH - DEPT REVENUES	1,066,643	1,066,643	1,066,643	1,066,643
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	39,050	39,050	39,050	39,050
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	9,921,326	9,921,326	9,921,326	9,921,326
REV Total		11,027,019	11,027,019	11,027,019	11,027,019

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	947,537	947,537	947,537	947,537
	DD - GENERAL EXPENSES	31,000	31,000	31,000	31,000
	DE - CONTRACTUAL SERVICES	182,000	182,000	182,000	182,000
EXP Total		1,160,537	1,160,537	1,160,537	1,160,537

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	19,556,364	19,558,782	19,936,076	20,368,739
	BB - EQUIPMENT	463,300	463,300	463,300	463,300
	DD - GENERAL EXPENSES	1,448,554	1,448,554	1,448,554	1,448,554
	DE - CONTRACTUAL SERVICES	8,011,693	8,011,693	8,011,693	8,011,693
EXP Total		29,479,911	29,482,329	29,859,623	30,292,286
REV	BF - RENTS & RECOVERIES	1,989,450	1,989,450	1,989,450	1,989,450
	BH - DEPT REVENUES	23,985,214	23,985,214	23,985,214	23,985,214
	TX - SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
REV Total		28,799,664	28,799,664	28,799,664	28,799,664

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



PR - SHARED SERVICES

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,255,172	1,262,878	1,321,836	1,363,357
	DD - GENERAL EXPENSES	15,678	15,678	15,678	15,678
	DE - CONTRACTUAL SERVICES	192,000	192,000	192,000	192,000
EXP Total		1,462,850	1,470,556	1,529,514	1,571,035
REV	BF - RENTS & RECOVERIES	215,000	215,000	215,000	215,000
	BH - DEPT REVENUES	60,000	60,000	60,000	60,000
REV Total		275,000	275,000	275,000	275,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



PW - PUBLIC WORKS DEPARTMENT

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	35,696,100	35,782,146	36,948,931	38,190,488
	AC - WORKERS COMPENSATION	2,430,000	2,430,000	2,430,000	2,430,000
	BB - EQUIPMENT	152,101	152,101	152,101	152,101
	DD - GENERAL EXPENSES	7,880,740	7,903,380	7,904,943	7,918,378
	DE - CONTRACTUAL SERVICES	152,545,622	155,275,832	158,060,646	160,901,157
	DF - UTILITY COSTS	26,294,462	25,971,410	25,979,817	26,125,358
	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	46,780,511	47,562,724	48,363,711	49,183,921
	OO - OTHER EXPENSES	14,879,826	14,879,826	14,879,826	14,879,826
EXP Total		302,317,307	305,615,364	310,377,920	315,439,172
REV	BC - PERMITS & LICENSES	1,925,801	1,925,801	1,925,801	1,925,801
	BF - RENTS & RECOVERIES	15,947,043	11,947,043	11,947,043	11,947,043
	BG - REVENUE OFFSET TO EXPENSE	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	33,884,200	34,511,200	35,150,740	35,803,071
	BJ - INTERDEPT REVENUES	19,086,773	19,086,773	19,086,773	19,086,773
	BW - INTERFUND REVENUE	3,170,000	3,170,000	3,170,000	3,170,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	24,074,000	7,574,000	7,574,000	7,574,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	78,009,208	79,555,332	81,132,379	82,740,966
	REV Total		176,297,025	157,970,149	160,186,736

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



RM - RECORDS MANAGEMENT

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,040,857	1,043,638	1,072,563	1,101,243
	BB - EQUIPMENT	275,000	275,000	275,000	275,000
	DD - GENERAL EXPENSES	111,000	111,000	111,000	111,000
	DE - CONTRACTUAL SERVICES	135,000	135,000	135,000	135,000
EXP Total		1,561,857	1,564,638	1,593,563	1,622,243

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



SA - OFFICE OF HISPANIC AFFAIRS

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	504,750	504,750	504,750	504,750
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	35,000	35,000	35,000	35,000
EXP Total		544,750	544,750	544,750	544,750

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



SS - SOCIAL SERVICES					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	48,988,622	49,133,287	50,767,236	52,845,117
	BB - EQUIPMENT	11,720	11,720	11,720	11,720
	DD - GENERAL EXPENSES	747,200	747,200	747,200	747,200
	DE - CONTRACTUAL SERVICES	7,146,082	7,146,082	7,146,082	7,146,082
	HF - INTER-DEPARTMENTAL CHARGES	20,272,021	20,272,021	20,272,021	20,272,021
	SS - RECIPIENT GRANTS	50,850,000	50,850,000	50,850,000	50,850,000
	TT - PURCHASED SERVICES	70,485,373	70,485,373	70,485,373	70,485,373
	WW - EMERGENCY VENDOR PAYMENTS	61,145,142	61,395,142	61,645,142	61,895,142
	XX - MEDICAID	236,533,590	245,200,531	241,683,528	242,518,652
EXP Total		496,179,750	505,241,356	503,608,302	506,771,307
REV	BF - RENTS & RECOVERIES	800,000	800,000	800,000	800,000
	BH - DEPT REVENUES	21,751,820	21,751,820	21,751,820	21,751,820
	BJ - INTERDEPT REVENUES	44,000	44,000	44,000	44,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	122,043,425	122,043,425	122,043,425	122,043,425
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	41,595,770	41,570,770	41,570,770	41,570,770
REV Total		186,235,015	186,210,015	186,210,015	186,210,015

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



TR - COUNTY TREASURER

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	2,076,162	2,078,141	2,129,631	2,200,819
	BB - EQUIPMENT	2,000	2,000	2,000	2,000
	DD - GENERAL EXPENSES	715,127	715,127	715,127	715,127
	DE - CONTRACTUAL SERVICES	382,764	382,764	382,764	382,764
EXP Total		3,176,053	3,178,032	3,229,522	3,300,710
REV	BA - INT PENALTY ON TAX	34,825,000	34,825,000	34,825,000	34,825,000
	BE - INVEST INCOME	2,270,000	2,270,000	2,270,000	2,270,000
	BH - DEPT REVENUES	507,000	507,000	507,000	507,000
	TX - SPECIAL TAXES	1,550,000	1,550,000	1,550,000	1,550,000
REV Total		39,152,000	39,152,000	39,152,000	39,152,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	3,821,101	3,822,672	3,937,568	4,064,115
	BB - EQUIPMENT	8,500	8,500	8,500	8,500
	DD - GENERAL EXPENSES	139,990	139,990	139,990	139,990
	DE - CONTRACTUAL SERVICES	12,855,000	12,855,000	12,855,000	12,855,000
EXP Total		16,824,591	16,826,162	16,941,058	17,067,605
REV	BD - FINES & FORFEITS	78,725,000	78,725,000	78,725,000	78,725,000
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
REV Total		78,760,000	78,760,000	78,760,000	78,760,000

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



VS - VETERANS SERVICES AGENCY

EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	657,651	659,593	673,099	690,545
	DD - GENERAL EXPENSES	13,850	13,850	13,850	13,850
	DE - CONTRACTUAL SERVICES	46,000	46,000	46,000	46,000
EXP Total		717,501	719,443	732,949	750,395
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	70,000	70,000	70,000	70,000
REV Total		70,000	70,000	70,000	70,000

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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 2022 – 2025 Multi-Year Financial Plan baseline.

Table A.1: MYP Adopted Baseline Inflat

Expense / Revenue Category	Baseline Inflator	Explanation
Employee Benefits		
Non-Police Pension Contribution	-3%, 2.0%, 2.0%	Assumptions based on available bills and recent historical increases
Police Pension Contribution	2.5%, 1.5%, 2.0%	Assumptions based on available bills and recent historical increases
Health Insurance - Actives	3.0%, 3.0%, 3.0%	Highest average increase over last 3, 5 or 9 years
Health Insurance - Retirees	3.0%, 3.0%, 3.0%	Highest average increase over last 3, 5 or 9 years
Other-Than-Personal-Services	Flat, Flat, Flat	
Utilities		
Light and Power	-0.76%, 2.03%, 0.58%	EIA (US DOE) 2021 Annual Energy Outlook Price Projection for Commercial Customers (Reference Case)
Brokered Gas	-5.61%, -5.84%, -0.01%	
Trigen	-3.15%, -3.30%, 0.54%	Blended (2/3 weighting for Natural Gas and 1/3 weighting for the ten-year avg CPI)
Fuel	4.05%, 0.52%, -1.04%	EIA (US DOE) 2021 Annual Energy Outlook Price Projection for 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	1.62%, 1.62%, 1.62%	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	Based on Weekly Medicaid Cap prior to Relief
Social Services Entitlements	Variable	Reflects most current caseload information
Special Education Program	Variable	Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	1.5%, 1.5%, 1.5%	



APPENDIX B: BORROWING SCHEDULE

2022-2025 Multi-Year Financial Plan

Debt Service Assumptions

September 15, 2021

MYP Assumptions ⁽¹⁾								
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
Remainder 2021								
<u>Capital Borrowings ²</u>								
Capital-General	200,000,000	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%
Capital-SSWRD ³	<u>50,000,000</u>	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%
Total	250,000,000							
2022								
<u>Capital Borrowings ²</u>								
Capital-General	100,000,000	05/01/22	11/01/22	05/01/23	05/01/42	12.10	Fixed	5.00%
Capital-SSWRD ³	25,000,000	05/01/22	11/01/22	05/01/23	05/01/42	12.10	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-	-
Capital-General	100,000,000	12/01/22	06/01/23	12/01/23	12/01/42	12.10	Fixed	5.00%
Capital-SSWRD ³	<u>25,000,000</u>	12/01/22	06/01/23	12/01/23	12/01/42	12.10	Fixed	5.00%
Total	250,000,000							
<u>Cash Flow Borrowings</u>								
RANs	0	NA	NA	NA	NA	NA	NA	NA
TANs	<u>0</u>	NA	NA	NA	NA	NA	NA	NA
Total	0							
2023								
<u>Capital Borrowings ²</u>								
Capital-General	75,000,000	05/01/23	11/01/23	05/01/24	05/01/43	12.10	Fixed	5.00%
Capital-SSWRD ³	25,000,000	05/01/23	11/01/23	05/01/24	05/01/43	12.10	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/23	06/01/24	12/01/24	12/01/43	12.10	Fixed	5.00%
Capital-SSWRD ³	<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>								
RANs	0	NA	NA	NA	NA	NA	NA	NA
TANs	<u>0</u>	NA	NA	NA	NA	NA	NA	NA
Total	0							

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



APPENDIX B: BORROWING SCHEDULE (continued)

2024									
<u>Capital Borrowings</u> ²									
Capital-General	75,000,000	05/01/24	11/01/24	05/01/25	05/01/44	12.10	Fixed	5.00%	
Capital-SSWRD ³	25,000,000	05/01/24	11/01/24	05/01/25	05/01/44	12.10	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/24	06/01/25	12/01/25	12/01/44	12.10	Fixed	5.00%	
Capital-SSWRD ³	<u>25,000,000</u>	12/01/24	06/01/25	12/01/25	12/01/44	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
RANs	0	NA	NA	NA	NA	NA	NA	NA	NA
TANs	0	NA	NA	NA	NA	NA	NA	NA	NA
Total	0								
2025									
<u>Capital Borrowings</u> ²									
Capital-General	75,000,000	05/01/25	11/01/25	05/01/26	05/01/45	12.10	Fixed	5.00%	
Capital-SSWRD ³	25,000,000	05/01/25	11/01/25	05/01/26	05/01/45	12.10	Fixed	5.00%	
Tax Certs	-	-	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/25	06/01/26	12/01/26	12/01/45	12.10	Fixed	5.00%	
Capital-SSWRD ³	<u>25,000,000</u>	12/01/25	06/01/26	12/01/26	12/01/45	12.10	Fixed	5.00%	
Total	200,000,000								
<u>Cash Flow Borrowings</u>									
RANs	0	NA	NA	NA	NA	NA	NA	NA	NA
TANs	0	NA	NA	NA	NA	NA	NA	NA	NA
Total	0								

(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.



**APPENDIX C: DEBT SERVICE BASELINE
2022-2025 MYP**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<i>Existing Debt Service Obligations</i>				
<i>General Fund Obligations</i>				
Long Term Debt				
Principal	\$4,245,808	\$82,246,012	\$86,394,012	\$56,547,595
Interest	47,551,541	46,314,219	42,231,404	38,416,735
NIFA Set Asides				
Principal	19,831,400	56,644,688	62,242,336	79,892,157
Interest	26,241,286	26,008,903	25,265,523	24,389,471
Other	-	-	-	-
Total	97,870,035	211,213,822	216,133,275	199,245,958
<i>Environmental Bond Fund</i>				
Long Term Debt				
Principal	6,179,012	4,821,576	5,262,775	5,238,750
Interest	1,917,615	1,667,083	1,422,893	1,151,493
NIFA Set Asides				
Principal	143,023	288,145	348,265	513,080
Interest	1,436,796	1,434,639	1,433,734	1,431,739
Other	-	-	-	-
Total	9,676,446	8,211,443	8,467,667	8,335,062
<i>Police District</i>				
Long Term Debt				
Principal	106	661,866	773,808	450,631
Interest	276,496	274,479	241,283	204,708
NIFA Set Asides				
Principal	41,937	118,135	138,511	204,060
Interest	73,784	73,628	73,168	72,375
Other	-	-	-	-
Total	392,323	1,128,108	1,226,770	931,774
<i>Police Headquarters</i>				
Long Term Debt				
Principal	995,741	9,908,456	10,544,707	7,851,656
Interest	6,745,927	6,613,725	6,119,483	5,628,324
NIFA Set Asides				
Principal	1,104,224	3,131,054	3,729,798	5,494,907
Interest	2,469,880	2,466,396	2,455,429	2,434,060
Other	-	-	-	-
Total	11,315,772	22,119,631	22,849,417	21,408,947



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Fire Prevention Fund</u>				
Long Term Debt				
Principal	247	411,597	295,122	145,266
Interest	243,733	238,121	221,322	208,390
NIFA Set Asides				
Principal	79,572	226,385	271,827	400,467
Interest	56,713	56,485	55,736	54,179
Other	-	-	-	-
Total	380,265	932,588	844,007	808,302
<u>Community College</u>				
Long Term Debt				
Principal	3,061,721	3,025,586	3,290,444	2,850,987
Interest	2,722,122	2,579,146	2,425,742	2,266,990
NIFA Set Asides				
Principal	242,977	648,594	770,952	1,135,802
Interest	1,071,988	1,070,617	1,068,310	1,063,893
Other	-	-	-	-
Total	7,098,808	7,323,943	7,555,448	7,317,672
<u>Water Related Projects</u>				
Long Term Debt				
Principal	2,291,068	2,577,479	2,914,048	2,039,238
Interest	1,992,887	1,888,032	1,757,666	1,622,648
NIFA Set Asides				
Principal	410,580	1,072,705	1,273,003	1,875,446
Interest	543,190	540,518	536,661	529,367
Other	-	-	-	-
Total	5,237,725	6,078,734	6,481,378	6,066,699
<u>Sewer Related Projects</u>				
Long Term Debt				
Principal	8,136,298	10,457,428	11,605,084	9,595,878
Interest	13,561,360	13,175,002	12,657,525	12,065,875
NIFA Set Asides				
Principal	1,090,954	2,429,629	2,730,308	4,022,413
Interest	1,021,548	1,007,433	995,521	979,878
Other	-	-	-	-
Total	23,810,160	27,069,492	27,988,438	26,664,044
<u>Total General Improvement</u>				
Long Term Debt				
Principal	24,910,001	114,110,000	121,080,000	84,720,001
Interest	75,011,681	72,749,807	67,077,318	61,565,163
Total	99,921,682	186,859,807	188,157,318	146,285,164

FISCAL 2022–2025 MULTI-YEAR FINANCIAL PLAN



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Total NIFA</u>				
Principal	22,944,667	64,559,335	71,505,000	93,538,332
Interest	32,915,185	32,658,619	31,884,082	30,954,962
Other				
Total	55,859,852	97,217,954	103,389,082	124,493,294
Expense of Loans	1,500,000	1,200,000	1,200,000	1,200,000
Short Term Interest				
BAN Interest (General Capital)	-	-	-	-
BAN Interest (Sewer Capital)	-	-	-	-
BAN Principal Amortization	-	-	-	-
RAN Interest	784,415	-	-	-
TAN Interest	-	-	-	-
Total	784,415	-	-	-
Total Existing Obligations	158,065,949	285,277,761	292,746,400	271,978,458
<u>Future Obligations</u>				
General Capital				
Principal	6,050,000	15,385,000	20,660,000	26,205,000
Interest	12,500,000	26,497,875	33,169,000	39,573,125
SSWRD				
Principal	1,510,000	3,090,000	4,745,000	6,490,000
Interest	3,125,000	5,530,875	7,856,750	10,098,875
Tax Certs				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations	7,560,000	18,475,000	25,405,000	32,695,000
Principal	15,625,000	32,028,750	41,025,750	49,672,000
Total	23,185,000	50,503,750	66,430,750	82,367,000
Total Debt Service	\$181,250,949	\$335,781,511	\$359,177,150	\$354,345,458



APPENDIX D
(Provided by the Nassau Community College)

NASSAU COMMUNITY COLLEGE
Fiscal 2022-2025 Multi-Year Financial Plan

	2022	2023	2024	2025
	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
OPERATING REVENUES:				
Student Revenues	66,612,379	66,612,379	70,942,184	75,553,426
Service Fees	6,099,310	6,099,310	7,014,207	7,961,125
Revenue in Lieu of Spons Share	11,504,979	11,504,979	12,080,228	12,684,239
Revenue Offset to Expenses	4,068,732	4,475,605	4,923,166	5,415,483
Rents & Recoveries	852,923	895,569	940,347	987,364
Investment Income	300,000	300,000	300,000	300,000
State Aid (Includes Rental Aid)	38,422,182	37,653,738	36,900,663	36,162,650
Property Taxes	52,206,883	52,206,883	52,206,883	52,206,883
Fund Balance Use (Replenish)	12,086,901	9,010,500	9,450,038	9,676,513
Total Operating Revenue	192,154,289	188,758,963	194,757,716	200,947,683
OPERATING EXPENSES:				
Salaries	111,095,507	108,650,241	111,909,748	115,267,040
Fringe Benefits	56,317,288	55,023,495	57,059,364	59,170,560
Equipment	1,956,889	1,702,604	1,753,682	1,806,292
General Expenses	6,777,107	6,980,420	7,189,833	7,405,528
Contractual	8,309,701	8,558,992	8,815,762	9,080,235
Utility Costs	3,654,000	3,763,620	3,876,529	3,992,825
Interfund Charges	2,423,786	2,496,500	2,571,395	2,648,537
Debt Service	1,085,011	1,083,091	1,081,403	1,076,666
Other	535,000	500,000	500,000	500,000
Total Operating Expenses	192,154,289	188,758,963	194,757,716	200,947,683
Operations (Loss) Gain	-	-	-	-
Unreserved Fund Balance Impact	(12,086,901)	(9,010,500)	(9,450,038)	(9,676,513)
Reimbursements from HEERF Grants	12,000,000	12,000,000	-	-
Total Fund Balance Impact	(86,901)	2,989,500	(9,450,038)	(9,676,513)
Projected Unrestricted Fund Balance	19,645,063	22,634,563	13,184,525	3,508,012

PROJECTION ASSUMPTIONS

- Enrollments: No Tuition Increases FY 22& 23
0% FTE increase FY 23, 3% FTE Increase FY24 & 25
FY 24 & 25 \$200 Tuition Increase
- Continuing Education: 10% Increase FY 23–25
- Commissions: 5% increase FY23-FY25
- State Funding: FY 22-25 98% of PY funding
- Nassau County Funding FY 22-25: No change
- Salaries 2.2% decrease FY 23; FY 24-25: Increasing Avg 3%
- Fringes 2.3% decrease in FY 23 ; Increasing to 3.7% FY24 & 25
- OTPS expenses FY 22-25 increase annually by 3%



APPENDIX E
NASSAU HEALTH CARE CORPORATION (FISCAL 2021 – 2024)
 (Provided by the Nassau Health Care Corporation)

Consolidated Projected Operations
2021 to 2024

(thousands)

	2021	2022	2023	2024
<u>Operating Revenues:</u>				
Net patient service revenue	\$ 393,518	416,068	433,818	433,818
<u>Other Operating Revenues:</u>				
NYS Intergovernmental transfer	\$ 53,900	53,900	53,900	53,900
Nassau County Billings	\$ 19,863	\$ 19,863	\$ 19,863	\$ 19,863
Corrections Contract	\$ 21,364	21,364	21,364	21,364
Federal & State Aid	\$ 8,182	1,382	1,382	1,382
Practice Plan Revenue	\$ -			
Miscellaneous	\$ 12,309	12,309	12,309	12,309
Total Operating Revenues	\$ 509,136	\$ 524,886	\$ 542,636	\$ 542,636
<u>Operating Expenses:</u>				
Salaries	293,344	301,211	309,235	315,420
Fringe Benefits	148,066	152,027	156,068	159,189
Supplies	48,927	51,079	53,296	54,895
Expenses	100,544	104,398	108,367	111,618
Utilities	18,591	18,963	19,342	19,729
Depreciation	15,865	16,341	16,831	17,336
Total Operating Expenses	625,337	644,019	663,140	678,187
<u>Deficit before Non-operating Items</u>	\$ (116,201)	\$ (119,133)	\$ (120,504)	\$ (135,551)
Employee benefits - OPEB	(36,700)	(38,535)	(40,462)	(42,485)
Operating loss	\$ (152,901)	\$ (157,668)	\$ (160,965)	\$ (178,036)
<u>Non-Operating Activities</u>				
Interest Income	400	400	400	400
Interest Expense	(10,517)	(9,465)	(8,519)	(7,667)
Loss	\$ (163,018)	\$ (166,733)	\$ (169,084)	\$ (185,303)



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

SFA - SEWER & STORMWATER FINANCE AUTHORITY					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	DE - CONTRACTUAL SERVICES	300,000	300,000	300,000	300,000
	FF - INTEREST	4,368,250	3,725,000	3,052,750	2,538,500
	GG - PRINCIPAL	12,865,000	13,445,000	10,285,000	8,640,000
	LS - TRANS OUT TO SSW	144,879,774	144,943,024	148,775,274	150,934,524
EXP Total		162,413,024	162,413,024	162,413,024	162,413,024
REV	BE - INVEST INCOME	1,000	1,000	1,000	1,000
	BO - PAYMENT IN LIEU OF TAXES	7,852,738	7,852,738	7,852,738	7,852,738
	TL - PROPERTY TAX	154,559,286	154,559,286	154,559,286	154,559,286
REV Total		162,413,024	162,413,024	162,413,024	162,413,024
SSW - SEWER DISTRICT					
EXP/REV	OBJECT	2022 PROPOSED	2023 PLAN	2024 PLAN	2025 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,259,717	8,290,361	8,560,602	8,848,419
	AB - FRINGE BENEFITS	12,189,615	9,706,559	9,958,132	10,216,620
	BB - EQUIPMENT	10,000	10,000	10,000	10,000
	DD - GENERAL EXPENSES	1,290,910	1,290,910	1,290,910	1,290,910
	DE - CONTRACTUAL SERVICES	73,303,650	73,658,650	74,015,425	74,373,984
	DF - UTILITY COSTS	8,414,725	8,012,902	7,602,268	7,596,007
	FF - INTEREST	3,557,387	1,526,883	1,150,385	802,471
	GG - PRINCIPAL	10,442,613	7,882,481	6,901,604	4,790,288
	HH - INTERFUND CHARGES	40,057,885	48,144,101	53,446,566	55,694,618
	OO - OTHER EXPENSES	5,358,500	-	-	-
EXP Total		162,885,002	158,522,847	162,935,892	163,623,316
REV	AA - OPENING FUND BALANCE	12,922,402	8,496,997	9,077,792	4,230,809
	BC - PERMITS & LICENSES	750,000	750,000	750,000	750,000
	BE - INVEST INCOME	80,000	80,000	80,000	80,000
	BF - RENTS & RECOVERIES	2,999,826	2,999,826	2,999,826	6,374,983
	BH - DEPT REVENUES	1,253,000	1,253,000	1,253,000	1,253,000
	IF - INTERFUND TRANSFERS	144,879,774	144,943,024	148,775,274	150,934,524
REV Total		162,885,002	158,522,847	162,935,892	163,623,316
Surplus / (Deficit)		-	-	-	-