



LAURA CURRAN
NASSAU COUNTY EXECUTIVE

2021 PROPOSED BUDGET

PROPOSED MULTI-YEAR FINANCIAL PLAN FISCAL 2021-2024

SUBMITTED SEPTEMBER 2020



*Responsible
fiscal management
during challenging times.*



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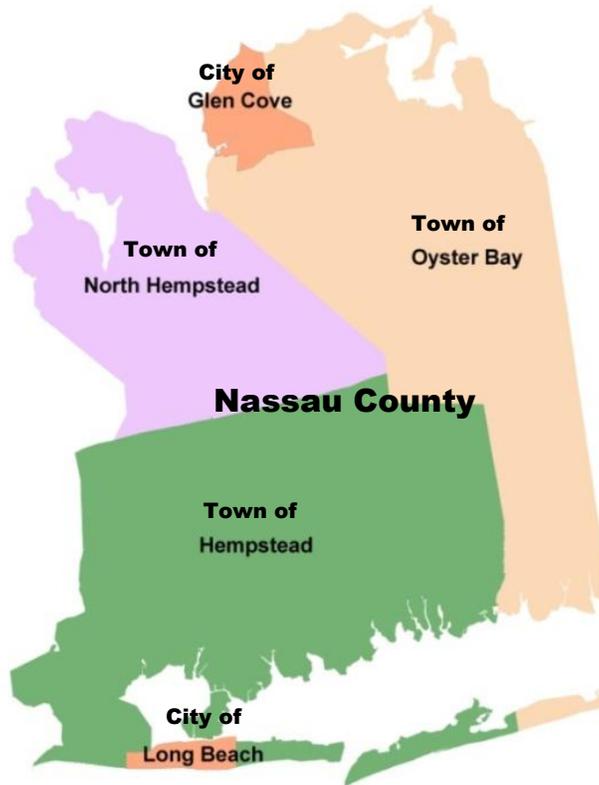
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EXECUTIVE SUMMARY

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EXECUTIVE SUMMARY



Overview

The Fiscal Year 2021 Nassau County Budget is in balance. The County is expecting a significant impact on the County’s financial condition in the current fiscal year and in upcoming future fiscal years resulting from COVID-19. Nassau County has never in its history seen such a sudden and deep drop in economic activity – we are truly in uncharted waters. We anticipate a partial recovery from the NY Pause shutdown starting in the third quarter of 2020. The unprecedented current economic conditions and related uncertainties have made it extremely difficult to forecast FY2021.

The 2021 Budget includes a no-property-tax increase budget for the third year in a row. We are continuing to exercise spending discipline while providing County residents with the quality services they demand and deserve while being conscious of the economic environment.

Our budget includes the restructuring of County and NIFA debt. Without this restructuring, the County would have to implement drastic cuts in services, a reduction in its workforce, and/or a record property tax increase.

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



The FY2021 budget is \$3.3 billion. The budget in FY 2021 decreases by \$216.1 million, or 6.2% below the current FY2020 projection. Excluding Interfund resources for services provided between Departments, the budget in FY2021 decreases by \$110.5 million, or 3.6%.

Sales tax accounts for approximately 35% of County’s total revenues, and NY Pause has significantly reduced our sales tax collections. In addition, Other Revenues including, departmental revenues, fines, GIS mapping fees, OTB, permit renewal fees are being negatively impacted by COVID-19. Furthermore, the enacted 2021 State budget allows for State Aid reimbursement rates to be adjusted by the Governor and the State Division of Budget throughout the State’s Fiscal Year 2020-2021. This reimbursement withholding has been put into effect at a rate of 20% across multiple mandated services.

We will continue to monitor expense growth and react to constant changes in the local economy. We are committed to reducing expenses in order to close the GAP driven by the pandemic and are vigilant in evaluating the impact to the level and quality of services we provide to our residents.

The FY2021 Budget accounts for the services we are delivering now, with money we are collecting now. Pandemic driven unemployment in Nassau County is at a record level of 15.6%. In April, Long Island lost more than 262,000 jobs — nearly 20% of the region's job market, according to Labor Department data released at the time. We are carefully monitoring the impact to unemployment and the broader Nassau County economy as we move through the phased reopening plan.

REVENUE

Our total revenue projection for FY2021 is \$3.3 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.4% of all County revenue, with the State providing 6.2% and the Federal Government providing only 4.4%.

Federal Aid - Federal Aid to Nassau County has dropped significantly since FY 2010, with the 2019 uptick related to additional funding for the State Criminal Alien Assistance Program and Social Services Programs. Increased funding in 2020 is related predominantly to COVID-19 related reimbursements and additional funding from the Federal Transportation Authority.

\$ 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

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2017	\$133	(\$15)
2018	\$146	\$13
2019	\$160	\$14
2020	\$172	\$12
2021	\$144	(\$28)

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

State Aid – State funding to Nassau County has been flat in recent years, with the increase in 2019, related to reimbursement for increased costs in Pre-School Special Education. Nevertheless, State Aid to Nassau County is anticipated to significantly decline in 2020 and 2021 due to the impact of COVID-19.

\$ 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	\$221	\$7
2019	\$233	\$12
2020	\$184	(\$49)
2021	\$208	\$24

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 \$2.9 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

\$ in Billions

Sales Tax	\$1.024
Property Tax	\$0.825
Fees	\$0.217
All Other	\$0.883
TOTAL	\$2.949

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

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



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 decrease of 19.8% in 2021 when compared to FY2020 Budget, reflecting the observed pandemic NY Pause driven decline in sales tax collected YTD and the forecasted phased recovery.

\$ 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	\$1.255	\$0.056
2020	\$1.015	(\$0.240)
2021	\$1.024	\$0.009

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, three 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 FY2011 through FY2021, the actual Property Tax revenues have grown by only 2.9%. That equates to an average increase of 0.3% per year, while inflation growth averages 1.6% for the same time-period.

\$ in Millions

FISCAL YEAR	PROPERTY TAX	Inc/(Dec)
2011	\$802	\$ -
2012	\$806	\$4
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

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



Fees - Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; and other fees are dependent on the level of interest of County residents such as Park usage fees, etc. COVID-19 and N.Y. Pause has significantly impacted County revenue collections. The FY2021 Budget reflects these revenue declines.

EXPENSES

The County's expenses are projected at \$3.3 billion in FY2021. Salaries and Wages and Fringe Benefits for employees are 45% of all County expenses. Direct expenses are 17% of County expenses, while Debt Service is 9% 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. The FY2021 budget is consistent with the bargaining positions the County has taken during negotiations, which support a sustainable budget.

Debt Service

Budget balance for FY2021 is dependent on restructuring of the County's existing debt and further restructuring of existing debt issued by NIFA on behalf of the County in prior years. For FY2020, the County's gap closing plan includes having NIFA redeem and reissue a variable rate bond due in FY2021 with new terms. The new terms will reduce the debt service due in FY2020 by approximately \$75 million while maintaining the final maturity of the bond in FY2021. We are expecting this transaction to occur prior to November 2020.

In FY2021, the County intends to restructure debt (approximately \$165 million of NIFA debt and \$120 million of County debt) to generate \$210 million of net savings (\$210 million of debt service savings plus restructuring the \$75 million in NIFA debt moved from FY2020).

In the absence of this debt restructuring the County would face a shortfall of \$285 million in FY2021. A shortfall of that magnitude would be unprecedented and would require the County to implement budget cuts across all agencies and departments, drastically reducing the quality and quantity of County services that businesses, residents and taxpayers demand and deserve. It is likely that budget cuts of this magnitude would result in significant staffing reductions across all departments.

In addition to the debt restructuring, there are several other gap closing measures anticipated in the FY2021 budget.



FY2021 revenue enhancements helping close the gap include an anticipated 1.5% growth, or \$15 million, in Sales Tax as the County continues to recover from the pandemic. As part of the recovery, an additional \$5 million is expected from the restoration of Video Lottery Terminals at the Aqueduct Racetrack in Queens, where Nassau OTB has dedicated machines.

The Ticket Reconciliation Program and increased volume from other fines are projected to provide a further \$11 million in recovery. Along with it, \$17.7 million in unused capital funds that can be re-directed for payment of debt service, and proceeds from the sale of County property will be used.

County Clerk Revenues are on an upward trajectory from a strong housing market as well as the implementation of the Income and Expense Law requiring commercial property owners to file tax returns in order to avoid a penalty also contributes \$14 million.

On the expense side, 329 vacant positions will not be filled in FY2021 resulting in vacancy savings of \$69.5 million. Furthermore, FY 2021 includes \$11 million in contractual savings from route changes for the NICE bus impacted by COVID 19 related reduction in ridership. There is also additional Medicaid federal funding resulting in \$5.6 million in savings.

The County's expenses are heavily weighted toward expenditures which are fixed in various ways, including:

- **Debt Service** – once debt is issued it must be repaid – in 2021, the County is scheduled to repay approximately \$210 million of the \$2.7 billion of debt that was issued previously either directly or through NIFA; the administration is fully supportive of the debt restructuring under discussion which will save the taxpayers money and provide needed services during this difficult time.
- **Fringe Benefits** – once employees are hired, they are eligible for County-provided health insurance and pensions.
- **Step Increases** – collective bargaining agreements and salary schedules require mandatory increases in pay for certain employees; (In fact, I advocated for the legislation that the Governor signed this year that requires even in the event of a NIFA wage freeze in the future, we will still be responsible for paying step increases to employees.)
- **Health and Human Services** – caseloads must be funded for various benefit programs.

Most of the spending in the County is not discretionary, and the County has been in a NIFA fiscal control period since 2011.

Public Safety

The dedicated and professional members of Nassau County law enforcement, both sworn and civilian, enable our residents to live in one of the safest, largest communities in the Country. The County continues to invest in law enforcement and public safety.

- **Police Department** –We are budgeting for additional classes of up to 200 recruits to support the department to offset the anticipated attrition and facilitate lower costs. The



2021 Budget maintains the sworn headcount of 2,500 consistent with the 2020 Budget and minimum manning. We are additionally planning for five additional police medics in 2021 to increase staffing in the Emergency Ambulance Bureau.

- **Sheriff's Department** – We are planning for a class of 40 Correction Officers, while we are seeing a decreased inmate population, we need to keep pace with attrition. We are also planning to hire additional Deputy Sheriffs to participate in the next Police Department recruit class.
- **Probation Department** – We are providing support with the anticipated hiring of seven new staff for the Juvenile Detention Center (to comply with Raise the Age) and the Electronic Monitoring unit (to comply with Bail Reform).
- **Traffic & Parking Violations Agency** – We anticipate new revenue from the Ticket Reconciliation Program.
- **Office of Crime Victims Advocate (OCVA)** – We are fully supportive of victims advocacy with six planned hires in this new office which was created to ensure that victims of crime and witnesses to crime in Nassau County are afforded all the legal rights, protections and assistance they are entitled to under the law. The Office of Crime Victim Advocate is committed to treating victims and witnesses with dignity, fairness, and respect. Furthermore, the OCVA is prepared to assist victims in connecting to other agencies that can provide additional services and resources such as housing, counseling and treatment.
- **Office of the Medical Examiner** – New York State's criminal justice legislation impacts the Crime and Toxicology Lab of this office and we are adding seven staff to meet these requirements. Additional staffing includes a firearms expert and DNA and chemistry personnel to assist with discovery reform. Separately, the Medical Examiner is fully staffed to support any COVID-19 related needs.

Health and Human Services

The Administration is committed to the mental health wellness of its residents. The 2021 Budget includes additional staffing in the Human Services department of two psychiatric social workers to aid the NCPD as necessary. These new hires will manage the proposed added responsibilities for the Mental Health Mobile Crisis Team's response on 911 emergency calls. Mental Health Mobile Crisis Teams respond to help residents, under mental health duress and who appear to be a danger to themselves or others. The Veteran Services Agency will add one female counselor to its staff to replace the veteran female counselor who resigned in 2019. The new hire must be a veteran in accordance with Civil Service and VSA policy and must be experienced to address the unique mental health needs of female veterans in Nassau County.

As we continue to experience the effects of the COVID-19 pandemic, we anticipate an increased need for public assistance services provided by the Department of Social Services. With an end to the \$600 in weekly additional unemployment checks as of the end of July 2020 and limited savings available, eligible Nassau County residents should know there are options available. As applications for SNAP (food stamps), Temporary Assistance for Needy Families (TANF) and Housing assistance have increased during the severe economic crisis from the COVID-19



pandemic, the Administration intends to add social welfare examiners and caseworkers to process and manage the influx of applications and cases.

Economic Development

The County Executive continues to focus on the development of affordable and fair housing throughout the County, and continues to promote our model housing ordinance, working closely with our municipal partners, and private and non-profit developers. As part of our comprehensive strategy, we must preserve housing options for our seniors, disabled residents and families on limited budgets. As local administrator of the Housing Choice Voucher Program through New York State, the County helps lower-income residents secure decent, safe and sanitary housing in the private rental market. The State recently transferred responsibility for the Town of Hempstead voucher program to Nassau County. The Administration is also ensuring that the Office of Human Rights can support ongoing efforts to address housing discrimination.

Promoting opportunities for minority communities in Nassau County continues to be a priority for the Administration. This budget adjusts planned staffing for the Offices of Minority Affairs, Hispanic Affairs, and Asian American Affairs to ensure staffing to meet each office's mission and provides for the on-boarding of an attorney at OMA. These offices continue to work collaboratively in promoting business opportunities, cultural awareness and inclusiveness, and important County-wide initiatives such as the Bi-County Disparity study.

Parks and Public Works

COVID-19 and NY Pause has significantly impacted County revenue collections. As certain restrictions on parks were eased or lifted, we reopened County recreational facilities for residents to enjoy. Residents took advantage of all the options Nassau County has to offer including golf, beaches, pools and other facilities. The administration is focused on providing funding for programs impacted by the short fall in tax Hotel/Motel Tax.

The County is still committed to infrastructure improvements.

The state-of-the-art multi-purpose Nassau County Training and Intelligence Center is still on track for a 2021 opening. The facility will provide police, correction officer and probation officer training and community engagement, serving as a model for shared services. The County will also make the facility available to other local jurisdictions for training their personnel as part of our ongoing work to share services locally. Appropriately, this facility will be financed with County bonds, to be paid back over time. The required payments on these bonds are provided in this operating budget.

While transit services have been significantly affected by COVID-19, the County is dedicated to providing the needed mobility services to our residents. There will be slight changes in frequency and duration to address the impact of the pandemic, however, full-service restoration will happen if FTA money is released.



Shared Services

The Administration continues to move forward with our goal to modernize processes and improve services for County residents. The IT department is fully funded, and automation of County functions remains a priority. Peoplesoft is scheduled to go live shortly. This initiative will modernize the County’s human resources management replacing multiple outdated software packages with a single, more user-friendly system. The new Peoplesoft system will eventually enable improved tracking and reporting of FLSA time and improve compliance.



Multi-Year Financial Plan Assumptions

The 2021–2024 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 FY2022:

1. Salaries and Fringe Benefits trends follow current labor negotiations
2. Tax certiorari budgeted at \$30 million, same as 2021 Proposed Budget.
3. Reduction in debt service payable due to new assumptions of debt issuance.
4. Suits and Damages budgeted at \$30 million, same as 2021 Proposed Budget.

Our revenue assumptions include the following adjustments to FY2022:

1. Sales Tax in 2022 assumed growth at 5% from the revised FY 2021 forecast level, with a 5% increase in 2023 and 2% increase 2024.
2. State Aid at 2020 Adopted Budget with an adjustment for Committee on Special Education reimbursement shift in Social Services.
3. Federal Aid forecasted at 2021 Proposed Budget amount.
4. Departmental Revenue at 2020 Adopted Budget unless specified below.
 - a. Income and Expense Law revenue of \$10 million
 - b. Committee on Special Education reimbursement for Social Services included
5. All Other Revenues at 2020 Approved Budget unless specified below.
 - a. Treasury Revenues are at 2020 Adopted Budget in 2022 except Investment Income.
 - b. Red Light Camera revenues are at 2020 Adopted Budget in out years.
 - c. Ticket Reconciliation Program included
 - d. Increased PILOTS Revenue

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

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



**Table 1: 2021–2024
Pre-Gap Closing Plan**

Major Funds					
EXP/REV	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	873,786,930	901,343,733	933,605,203	965,821,449
	AB - FRINGE BENEFITS	602,562,194	623,819,692	657,149,467	692,475,793
	AC - WORKERS COMPENSATION	31,157,100	31,157,100	31,157,100	31,157,100
	BB - EQUIPMENT	3,025,813	3,025,813	3,025,813	3,025,813
	DD - GENERAL EXPENSES	37,193,308	37,193,936	37,183,008	37,147,042
	DE - CONTRACTUAL SERVICES	271,705,168	274,131,056	276,605,456	279,129,336
	DF - UTILITY COSTS	33,210,338	33,332,800	33,486,693	33,813,245
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	145,675,618	149,820,482	150,465,226	163,103,010
	GA - LOCAL GOVT ASST PROGRAM	62,468,160	65,529,068	68,743,022	70,092,882
	GG - PRINCIPAL	129,075,000	147,655,000	150,060,000	166,610,001
	HH - INTERFUND CHARGES	22,652,054	22,401,060	22,101,910	21,936,832
	MM - MASS TRANSPORTATION	46,280,511	47,050,724	47,839,423	48,647,050
	NA - NCIFA EXPENDITURES	2,160,000	2,025,000	2,075,000	2,140,000
	OO - OTHER EXPENSES	122,005,662	220,137,913	199,867,091	181,051,115
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,550,000	140,945,500	142,354,955	143,778,505
	SS - RECIPIENT GRANTS	50,800,000	50,800,000	50,800,000	50,800,000
	TT - PURCHASED SERVICES	70,421,798	71,126,016	71,837,276	72,555,649
	WW - EMERGENCY VENDOR PAYMENTS	57,570,142	58,145,843	58,727,302	59,314,575
	XX - MEDICAID	234,916,221	240,868,290	245,974,430	242,495,541
Total Expenses Excluding Interdepartmental Transfers		2,941,466,017	3,125,759,027	3,188,308,373	3,270,344,938
Interdepartmental Transfers		344,562,458	458,346,496	435,159,933	441,585,769
Total Expenses Including Interdepartmental Transfers		3,286,028,475	3,584,105,522	3,623,468,306	3,711,930,706
REV	BA - INT PENALTY ON TAX	32,669,723	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	18,556,082	18,746,082	18,746,082	18,746,082
	BD - FINES & FORFEITS	106,993,634	120,050,165	120,050,165	120,050,165
	BE - INVEST INCOME	3,712,534	4,712,534	5,212,534	5,712,534
	BF - RENTS & RECOVERIES	45,929,357	30,203,503	30,226,399	30,264,040
	BG - REVENUE OFFSET TO EXPENSE	20,692,599	20,694,974	20,690,224	20,693,349
	BH - DEPT REVENUES	215,239,791	238,732,835	245,737,950	251,369,561
	BO - PAYMENT IN LIEU OF TAXES	52,405,124	52,713,330	53,014,050	53,230,250
	BQ - CAPITAL RESOURCES FOR DEBT	135,308,568	16,661,013	17,345,890	16,140,512
	BS - OTB PROFITS	5,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	74,358,278	81,833,582	86,379,535	91,032,258
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	143,904,244	143,853,617	143,798,517	143,618,123
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	207,687,830	219,030,493	221,414,293	223,835,971
	TA - SALES TAX COUNTYWIDE	933,897,683	981,530,131	1,031,544,202	1,052,550,111
	TB - SALES TAX PART COUNTY	89,982,151	70,782,555	97,085,892	99,027,610
	TL - PROPERTY TAX	825,263,137	825,189,230	827,096,096	826,979,381
	TO - OTB 5% TAX	955,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	28,910,282	29,460,282	29,460,282	29,460,282
REV Total		2,941,466,017	2,913,044,825	3,006,652,610	3,041,560,728
Interdepartmental Transfers		344,562,458	458,346,496	435,159,933	441,585,769
Total Revenues Including Interdepartmental Transfers		3,286,028,475	3,371,391,321	3,441,812,543	3,483,146,497
Projected Surplus/(Deficit)		-	(212,714,201)	(181,655,763)	(228,784,210)



**Table 2: 2021–2024
Gap Closing Plan
(Major Funds)
(In millions)**

MYP 2021 - 2024				
	2021 Proposed	2022 Plan	2023 Plan	2024 Plan
Current Baseline Surplus / (Gap)	-	(212.7)	(181.7)	(228.8)
<u>Gap Closing Options</u>				
<u>Expense/Revenue Actions</u>				
eFMAP Reconciliation			15.0	
NIFA Debt Restructuring		150.0		
State Aid Mandated Cap			20.0	20.0
Building Consolidation		5.0	5.0	5.0
Sales Tax from Belmont		5.0	7.0	10.0
Bus Camera		5.0	10.0	15.0
Value of New Construction		3.0	6.0	9.0
Efficiency Program		20.0	20.0	20.0
Contract Management		6.0	6.0	6.0
Economic Recovery Revenue		18.7	92.7	143.8
Gap Closing Options	0.0	212.7	181.7	228.8
Surplus/ (Deficit) After Gap Closing Actions	0.0	(0.0)	0.0	0.0

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Table 3: 2021–2024 After-Gap Closing Plan (Major Funds)

Major Funds					
EXP/REV	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	873,786,930	881,343,733	913,605,203	945,821,449
	AB - FRINGE BENEFITS	602,562,194	623,819,692	657,149,467	692,475,793
	AC - WORKERS COMPENSATION	31,157,100	31,157,100	31,157,100	31,157,100
	BB - EQUIPMENT	3,025,813	3,025,813	3,025,813	3,025,813
	DD - GENERAL EXPENSES	37,193,308	37,193,936	37,183,008	37,147,042
	DE - CONTRACTUAL SERVICES	271,705,168	268,131,056	270,605,456	273,129,336
	DF - UTILITY COSTS	33,210,338	33,332,800	33,486,693	33,813,245
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	145,675,618	149,820,482	150,465,226	163,103,010
	GA - LOCAL GOVT ASST PROGRAM	62,468,160	65,529,068	68,743,022	70,092,882
	GG - PRINCIPAL	129,075,000	147,655,000	150,060,000	166,610,001
	HH - INTERFUND CHARGES	22,652,054	22,401,060	22,101,910	21,936,832
	MM - MASS TRANSPORTATION	46,280,511	47,050,724	47,839,423	48,647,050
	NA - NCIFA EXPENDITURES	2,160,000	2,025,000	2,075,000	2,140,000
	OO - OTHER EXPENSES	122,005,662	220,137,913	199,867,091	181,051,115
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,550,000	140,945,500	142,354,955	143,778,505
	SS - RECIPIENT GRANTS	50,800,000	50,800,000	50,800,000	50,800,000
	TT - PURCHASED SERVICES	70,421,798	71,126,016	71,837,276	72,555,649
	WW - EMERGENCY VENDOR PAYMENTS	57,570,142	58,145,843	58,727,302	59,314,575
	XX - MEDICAID	234,916,221	240,868,290	245,974,430	242,495,541
Total Expenses Excluding Interdepartmental Transfers		2,941,466,017	3,099,759,027	3,162,308,373	3,244,344,938
	Interdepartmental Transfers	344,562,458	458,346,496	435,159,933	441,585,769
Total Expenses Including Interdepartmental Transfers		3,286,028,475	3,558,105,522	3,597,468,306	3,685,930,706
REV	BA - INT PENALTY ON TAX	32,669,723	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	18,556,082	18,746,082	18,746,082	18,746,082
	BD - FINES & FORFEITS	106,993,634	125,050,165	130,050,165	135,050,165
	BE - INVEST INCOME	3,712,534	4,712,534	5,212,534	5,712,534
	BF - RENTS & RECOVERIES	45,929,357	35,203,503	35,226,399	35,264,040
	BG - REVENUE OFFSET TO EXPENSE	20,692,599	20,694,974	20,690,224	20,693,349
	BH - DEPT REVENUES	215,239,791	238,732,835	245,737,950	251,369,561
	BO - PAYMENT IN LIEU OF TAXES	52,405,124	52,713,330	53,014,050	53,230,250
	BQ - CAPITAL RESOURCES FOR DEBT	135,308,568	166,661,013	17,345,890	16,140,512
	BS - OTB PROFITS	5,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	74,358,278	81,833,582	86,379,535	91,032,258
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	143,904,244	143,853,617	143,798,517	143,618,123
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	207,687,830	219,030,493	256,414,293	243,835,971
	TA - SALES TAX COUNTYWIDE	933,897,683	1,005,244,333	1,131,199,964	1,206,334,321
	TB - SALES TAX PART COUNTY	89,982,151	70,782,555	97,085,892	99,027,610
	TL - PROPERTY TAX	825,263,137	828,189,230	833,096,096	835,979,381
	TO - OTB 5% TAX	955,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	28,910,282	29,460,282	29,460,282	29,460,282
REV Total		2,941,466,017	3,099,759,027	3,162,308,373	3,244,344,938
	Interdepartmental Transfers	344,562,458	458,346,496	435,159,933	441,585,769
Total Revenues Including Interdepartmental Transfers		3,286,028,475	3,558,105,522	3,597,468,306	3,685,930,706
Projected Surplus/(Deficit)		-	-	-	-

**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 SFY16-17and beyond have not yet been released. We estimate for this revenue adjustment to be at least \$15 million.

NIFA Debt Restructuring

Budget balance for FY2022 is dependent on restructuring of the County’s existing debt and further restructuring of existing debt issued by NIFA on behalf of the County in prior years.

In FY2022, the County intends to restructure debt to generate \$150 million of net savings. New York State has given NIFA unique financial flexibility, which, when combined with NIFA’s excellent credit rating, will enable the County to decrease debt service costs.

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/Value of New Construction

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.

Bus Camera

School Bus Cameras Program has a similar goal as the County Red Light Camera Program. It will provide for a safer boarding and off boarding process for our children by encouraging residents to follow state laws as related to stopped school buses. The County will administer the program with the support of school districts.



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.

Contract Management

The Curran administration will review contract scopes to reduce redundancy and optimize outside contracts to ensure that the County provides essential services for all Nassau County residents in an affordable manner.

Economic Recovery Revenue

Business sectors that were viewed as higher risk for transmitting the virus have experienced longer periods of closure. Additionally, staying home disrupted spending patterns that contributed to the local economy and generate sales tax. Therefore, major contributors to the County's sales tax revenue such as auto dealers, restaurants, gasoline stations, traveler accommodation, retail shopping - especially malls/clothing and department stores - and auto repair and maintenance all saw significant declines due to these shutdowns. The Multi-Year Plan reflects an economic recovery in out years, including these sectors. We look to our partners in Washington to deliver much needed federal aid to help us recover from this economic downturn.

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FUND AND DEPARTMENTAL DETAIL

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FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND					
E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	397,468,567	408,178,472	419,264,464	431,159,927
	AB - FRINGE BENEFITS	284,551,233	294,650,068	310,353,320	326,997,224
	AC - WORKERS COMPENSATION	18,022,100	18,022,100	18,022,100	18,022,100
	BB - EQUIPMENT	1,631,981	1,631,981	1,631,981	1,631,981
	DD - GENERAL EXPENSES	29,248,177	29,248,322	29,245,798	29,237,493
	DE - CONTRACTUAL SERVICES	255,005,486	257,431,374	259,905,774	262,429,654
	DF - UTILITY COSTS	29,047,536	29,118,667	29,220,599	29,488,074
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	GA - LOCAL GOVT ASST PROGRAM	62,468,160	65,529,068	68,743,022	70,092,882
	HD - DEBT SERVICE CHARGEBACKS	213,031,251	326,426,895	302,728,451	311,116,387
	HF - INTER-DEPARTMENTAL CHARGES	52,573,878	52,573,878	52,573,878	52,573,878
	HH - INTERFUND CHARGES	22,652,054	22,401,060	22,101,910	21,936,832
	MM - MASS TRANSPORTATION	46,280,511	47,050,724	47,839,423	48,647,050
	NA - NCIFA EXPENDITURES	2,160,000	2,025,000	2,075,000	2,140,000
	OO - OTHER EXPENSES	107,173,612	107,649,100	108,139,332	108,644,774
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,550,000	140,945,500	142,354,955	143,778,505
	SS - RECIPIENT GRANTS	50,800,000	50,800,000	50,800,000	50,800,000
	TT - PURCHASED SERVICES	70,421,798	71,126,016	71,837,276	72,555,649
	WW - EMERGENCY VENDOR PAYMENTS	57,570,142	58,145,843	58,727,302	59,314,575
	XX - MEDICAID	234,916,221	240,868,290	245,974,430	242,495,541
EXP Total		2,079,822,707	2,229,072,360	2,246,789,015	2,288,312,524
REV	BA - INT PENALTY ON TAX	32,669,723	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	12,794,500	12,984,500	12,984,500	12,984,500
	BD - FINES & FORFEITS	78,921,500	84,021,500	84,021,500	84,021,500
	BE - INVEST INCOME	3,562,534	4,562,534	5,062,534	5,562,534
	BF - RENTS & RECOVERIES	45,863,217	30,137,363	30,160,259	30,197,900
	BG - REVENUE OFFSET TO EXPENSE	19,580,883	19,580,883	19,580,883	19,580,883
	BH - DEPT REVENUES	182,225,932	201,757,799	208,762,914	214,394,525
	BJ - INTERDEPT REVENUES	93,699,574	93,699,574	93,699,574	93,699,574
	BO - PAYMENT IN LIEU OF TAXES	26,304,488	26,612,694	26,913,414	27,129,614
	BQ - CAPITAL RESOURCES FOR DEBT	132,006,796	13,811,013	13,805,890	13,800,512
	BS - OTB PROFITS	5,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	31,890,666	31,639,672	31,340,522	31,175,444
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	138,549,213	138,549,213	138,549,213	138,549,213
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	205,504,345	217,475,693	219,859,493	222,281,171
	TA - SALES TAX COUNTYWIDE	933,897,683	981,530,131	1,031,544,202	1,052,550,111
	TB - SALES TAX PART COUNTY	89,982,151	70,782,555	97,085,892	99,027,610
	TL - PROPERTY TAX	42,189,502	42,115,595	44,022,461	43,905,746
	TO - OTB 5% TAX	955,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	4,225,000	4,775,000	4,775,000	4,775,000
	REV Total		2,079,822,707	2,032,886,218	2,121,018,751

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



FIRE COMMISSION FUND

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	11,263,213	11,585,133	11,929,152	12,248,092
	AB - FRINGE BENEFITS	6,419,389	6,740,432	7,080,697	7,441,334
	BB - EQUIPMENT	102,107	102,107	102,107	102,107
	DD - GENERAL EXPENSES	208,800	208,800	208,800	208,800
	DE - CONTRACTUAL SERVICES	4,887,378	4,887,378	4,887,378	4,887,378
	HD - DEBT SERVICE CHARGEBACKS	781,478	798,747	837,200	832,188
	HF - INTER-DEPARTMENTAL CHARGES	3,218,045	3,218,045	3,218,045	3,218,045
EXP Total		26,880,410	27,540,642	28,263,378	28,937,945
REV	BH - DEPT REVENUES	7,200,600	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	154,800	154,800	154,800	154,800
	TL - PROPERTY TAX	19,120,319	19,120,319	19,120,319	19,120,319
REV Total		26,880,410	27,880,410	27,880,410	27,880,410

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



POLICE DISTRICT FUND

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	229,657,041	240,751,879	254,779,699	268,368,339
	AB - FRINGE BENEFITS	145,750,544	150,616,577	158,673,831	167,213,766
	AC - WORKERS COMPENSATION	8,900,000	8,900,000	8,900,000	8,900,000
	BB - EQUIPMENT	467,851	467,851	467,851	467,851
	DD - GENERAL EXPENSES	3,749,177	3,749,467	3,744,422	3,727,819
	DE - CONTRACTUAL SERVICES	891,000	891,000	891,000	891,000
	DF - UTILITY COSTS	1,453,252	1,462,896	1,472,971	1,488,682
	HD - DEBT SERVICE CHARGEBACKS	929,627	986,633	1,154,786	1,100,880
	HF - INTER-DEPARTMENTAL CHARGES	22,916,944	22,916,944	22,916,944	22,916,944
EXP Total		414,715,436	430,743,246	453,001,504	475,075,281
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	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	2,576,022	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
	TL - PROPERTY TAX	389,296,771	389,296,771	389,296,771	389,296,771
REV Total		414,715,436	414,870,413	414,870,413	414,870,413

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



POLICE HEADQUARTERS FUND

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	235,398,109	240,828,248	247,631,888	254,045,091
	AB - FRINGE BENEFITS	165,841,028	171,812,615	181,041,619	190,823,469
	AC - WORKERS COMPENSATION	4,235,000	4,235,000	4,235,000	4,235,000
	BB - EQUIPMENT	823,874	823,874	823,874	823,874
	DD - GENERAL EXPENSES	3,987,154	3,987,347	3,983,987	3,972,930
	DE - CONTRACTUAL SERVICES	10,921,304	10,921,304	10,921,304	10,921,304
	DF - UTILITY COSTS	2,709,550	2,751,236	2,793,123	2,836,490
	HD - DEBT SERVICE CHARGEBACKS	21,970,496	22,284,616	22,589,891	20,686,709
	HF - INTER-DEPARTMENTAL CHARGES	29,140,739	29,140,739	29,140,739	29,140,739
EXP Total		475,027,254	486,784,979	503,161,425	517,485,604
REV	BC - PERMITS & LICENSES	1,132,764	1,132,764	1,132,764	1,132,764
	BD - FINES & FORFEITS	26,716,371	34,672,902	34,672,902	34,672,902
	BE - INVEST INCOME	50,000	50,000	50,000	50,000
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	23,237,237	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
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	595,000	595,000	595,000	595,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	800,000	800,000	800,000	800,000
	TL - PROPERTY TAX	374,656,545	374,656,545	374,656,545	374,656,545
TX - SPECIAL TAXES	24,685,282	24,685,282	24,685,282	24,685,282	
REV Total		475,027,254	485,789,985	485,789,985	485,789,985

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



DEBT SERVICE FUND

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	FF - INTEREST	145,675,618	149,820,482	150,465,226	163,103,010
	GG - PRINCIPAL	129,075,000	147,655,000	150,060,000	166,610,001
	OO - OTHER EXPENSES	14,832,050	112,488,812	91,727,758	72,406,341
EXP Total		289,582,668	409,964,294	392,252,984	402,119,352
REV	BG - REVENUE OFFSET TO EXPENSE	1,111,716	1,114,091	1,109,341	1,112,466
	BQ - CAPITAL RESOURCES FOR DEBT	3,301,772	2,850,000	3,540,000	2,340,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	236,712,852	350,496,890	327,310,327	333,736,163
	BW - INTERFUND REVENUE	42,467,612	50,193,910	55,039,013	59,856,814
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,760,031	4,709,404	4,654,304	4,473,910
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,228,685	600,000	600,000	600,000
REV Total		289,582,668	409,964,294	392,252,984	402,119,352

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



AC - DEPARTMENT OF INVESTIGATIONS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	DD - GENERAL EXPENSES	1,000	1,000	1,000	1,000
	DE - CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000
EXP Total		2,000	2,000	2,000	2,000

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



AN - OFFICE OF ASIAN AMERICAN AFFAIRS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	351,241	351,241	351,241	351,241
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	32,000	32,000	32,000	32,000
EXP Total		388,241	388,241	388,241	388,241

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



AR - ASSESSMENT REVIEW COMMISSION

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	4,944,684	5,251,413	5,451,970	5,597,235
	DD - GENERAL EXPENSES	241,000	241,000	241,000	241,000
EXP	Total	5,185,684	5,492,413	5,692,970	5,838,235

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



AS - ASSESSMENT DEPARTMENT

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	12,023,594	12,459,599	12,899,718	13,301,003
	BB - EQUIPMENT	10,000	10,000	10,000	10,000
	DD - GENERAL EXPENSES	1,084,500	1,084,500	1,084,500	1,084,500
	DE - CONTRACTUAL SERVICES	840,000	840,000	840,000	840,000
	OO - OTHER EXPENSES	30,000,000	30,000,000	30,000,000	30,000,000
EXP Total		43,958,094	44,394,099	44,834,218	45,235,503
REV	BH - DEPT REVENUES	43,344,004	48,344,004	53,344,004	58,344,004
REV Total		43,344,004	48,344,004	53,344,004	58,344,004

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



AT - COUNTY ATTORNEY

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,288,045	8,365,980	8,441,410	8,535,977
	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
EXP Total		13,836,386	13,914,321	13,989,751	14,084,318
REV	BD - FINES & FORFEITS	610,000	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	4,015,695	4,015,695	4,015,695	4,015,695
	BH - DEPT REVENUES	105,000	115,000	115,000	115,000
	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		5,313,241	5,323,241	5,323,241	5,323,241

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	(2,887,780)	(2,887,780)	(2,887,780)	(2,887,780)
	AB - FRINGE BENEFITS	24,666,209	26,004,286	27,422,645	28,926,103
	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	115,991	115,991	115,991	115,991
	DE - CONTRACTUAL SERVICES	2,360,479	2,360,479	2,360,479	2,360,479
	GA - LOCAL GOVT ASST PROGRAM	62,468,160	65,529,068	68,743,022	70,092,882
	HD - DEBT SERVICE CHARGEBACKS	213,031,251	326,426,895	302,728,451	311,116,387
	HF - INTER-DEPARTMENTAL CHARGES	5,806,343	5,806,343	5,806,343	5,806,343
	HH - INTERFUND CHARGES	22,452,054	22,201,060	21,901,910	21,736,832
	NA - NCIFA EXPENDITURES	2,160,000	2,025,000	2,075,000	2,140,000
	OO - OTHER EXPENSES	62,784,413	63,259,901	63,750,133	64,255,575
	EXP Total		401,161,720	519,045,843	500,220,794
REV	BD - FINES & FORFEITS	950,000	1,050,000	1,050,000	1,050,000
	BF - RENTS & RECOVERIES	18,500,000	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	26,304,488	26,612,694	26,913,414	27,129,614
	BQ - CAPITAL RESOURCES FOR DEBT	132,006,796	13,811,013	13,805,890	13,800,512
	BS - OTB PROFITS	5,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	28,313,150	28,062,156	27,763,006	27,597,928
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	337,000	337,000	337,000	337,000
	TA - SALES TAX COUNTYWIDE	933,897,683	981,530,131	1,031,544,202	1,052,550,111
	TB - SALES TAX PART COUNTY	89,982,151	70,782,555	97,085,892	99,027,610
	TL - PROPERTY TAX	42,189,502	42,115,595	44,022,461	43,905,746
	TO - OTB 5% TAX	955,000	1,938,000	1,938,000	1,938,000
REV Total		1,356,093,125	1,272,396,499	1,350,617,220	1,373,493,875

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CA - OFFICE OF CONSUMER AFFAIRS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,928,033	1,976,192	2,037,103	2,122,379
	BB - EQUIPMENT	4,500	4,500	4,500	4,500
	DD - GENERAL EXPENSES	28,668	28,668	28,668	28,668
	DE - CONTRACTUAL SERVICES	50,000	50,000	50,000	50,000
EXP Total		2,011,201	2,059,360	2,120,271	2,205,547
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
REV Total		5,944,700	5,944,700	5,944,700	5,944,700

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CC - NC SHERIFF / CORRECTIONAL CENTER

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	105,617,069	109,161,776	112,574,835	116,577,391
	AC - WORKERS COMPENSATION	8,080,000	8,080,000	8,080,000	8,080,000
	BB - EQUIPMENT	170,207	170,207	170,207	170,207
	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	1,555,795	1,559,481	1,571,993
EXP Total		145,538,822	149,086,082	152,502,828	156,517,896
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
REV Total		6,259,869	6,259,869	6,259,869	6,259,869

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CE - COUNTY EXECUTIVE

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,613,468	1,613,468	1,613,468	1,613,468
	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		1,767,468	1,767,468	1,767,468	1,767,468

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,485,130	1,485,130	1,485,130	1,485,130
EXP	Total	1,485,130	1,485,130	1,485,130	1,485,130

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CL - COUNTY CLERK

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	6,614,183	6,780,875	6,983,552	7,206,754
	BB - EQUIPMENT	47,500	47,500	47,500	47,500
	DD - GENERAL EXPENSES	275,986	275,986	275,986	275,986
	DE - CONTRACTUAL SERVICES	542,005	542,005	542,005	542,005
EXP Total		7,479,674	7,646,366	7,849,043	8,072,245
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
REV Total		51,288,420	51,288,420	51,288,420	51,288,420

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CO - COUNTY COMPTROLLER

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	7,814,177	8,062,619	8,348,364	8,661,637
	BB - EQUIPMENT	4,500	4,500	4,500	4,500
	DD - GENERAL EXPENSES	123,620	123,620	123,620	123,620
	DE - CONTRACTUAL SERVICES	948,000	948,000	948,000	948,000
EXP Total		8,890,297	9,138,739	9,424,484	9,737,757
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 2021–2024 MULTI-YEAR FINANCIAL PLAN



CS - CIVIL SERVICE

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,144,935	5,279,752	5,427,161	5,600,671
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	278,569	278,569	278,569	278,569
	DE - CONTRACTUAL SERVICES	20,000	20,000	20,000	20,000
EXP Total		5,448,504	5,583,321	5,730,730	5,904,240
REV	BH - DEPT REVENUES	420,150	420,150	420,150	420,150
REV Total		420,150	420,150	420,150	420,150

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CT - COURTS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AB - FRINGE BENEFITS	832,948	882,925	935,900	992,054
EXP Total		832,948	882,925	935,900	992,054
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	828,000	828,000	828,000	828,000
REV Total		828,000	828,000	828,000	828,000

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



CV - OFFICE OF CRIME VICTIMS ADVOCATE

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	365,420	365,420	365,420	365,420
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	20,000	20,000	20,000	20,000
	DE - CONTRACTUAL SERVICES	105,000	105,000	105,000	105,000
EXP Total		491,420	491,420	491,420	491,420

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



DA - DISTRICT ATTORNEY

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	45,078,345	45,695,007	46,371,765	47,096,036
	BB - EQUIPMENT	100,000	100,000	100,000	100,000
	DD - GENERAL EXPENSES	1,390,500	1,390,500	1,390,500	1,390,500
	DE - CONTRACTUAL SERVICES	2,006,209	2,006,209	2,006,209	2,006,209
EXP Total		48,575,054	49,191,716	49,868,474	50,592,745
REV	BH - DEPT REVENUES	1,000	1,000	1,000	1,000
	BJ - INTERDEPT REVENUES	422,670	422,670	422,670	422,670
	BW - INTERFUND REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	55,947	55,947	55,947	55,947
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	76,793	76,793	76,793
REV Total		806,410	806,410	806,410	806,410

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



EL - BOARD OF ELECTIONS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	17,833,856	18,052,533	18,300,975	18,581,094
	BB - EQUIPMENT	66,500	66,500	66,500	66,500
	DD - GENERAL EXPENSES	3,154,860	3,154,860	3,154,860	3,154,860
	DE - CONTRACTUAL SERVICES	770,000	770,000	770,000	770,000
EXP Total		21,825,216	22,043,893	22,292,335	22,572,454
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 2021–2024 MULTI-YEAR FINANCIAL PLAN



EM - EMERGENCY MANAGEMENT

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	987,768	996,900	1,007,274	1,018,971
	DD - GENERAL EXPENSES	8,572	8,572	8,572	8,572
EXP Total		996,340	1,005,472	1,015,846	1,027,543
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 2021–2024 MULTI-YEAR FINANCIAL PLAN



FB - FRINGE BENEFIT

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AB - FRINGE BENEFITS	259,052,076	267,762,857	281,994,775	297,079,066
EXP	Total	259,052,076	267,762,857	281,994,775	297,079,066

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



HE - HEALTH DEPARTMENT

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	16,213,457	16,661,722	17,166,236	17,699,936
	BB - EQUIPMENT	59,597	59,597	59,597	59,597
	DD - GENERAL EXPENSES	791,663	791,663	791,663	791,663
	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	139,550,000	140,945,500	142,354,955	143,778,505
EXP Total		167,757,611	169,601,376	171,515,345	173,472,594
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	6,201,000	6,201,000	6,201,000	6,201,000
	BW - INTERFUND REVENUE	57,516	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,286,620	80,040,380	80,794,413	81,555,971
REV Total		89,340,136	93,093,896	93,847,929	94,609,487

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,161,161	1,161,161	1,161,161	1,161,161
	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		1,366,161	1,366,161	1,366,161	1,366,161
REV	BG - REVENUE OFFSET TO EXPENSE	150,883	150,883	150,883	150,883
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	370,750	370,750	370,750
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	111,225	111,225	111,225
REV Total		632,858	632,858	632,858	632,858

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



HR - COMMISSION ON HUMAN RIGHTS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	400,360	411,049	427,576	439,326
	DD - GENERAL EXPENSES	3,960	3,960	3,960	3,960
EXP	Total	404,320	415,009	431,536	443,286

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



HS - DEPARTMENT OF HUMAN SERVICES

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	5,276,291	5,414,096	5,564,967	5,742,996
	BB - EQUIPMENT	9,161	9,161	9,161	9,161
	DD - GENERAL EXPENSES	1,196,021	1,196,021	1,196,021	1,196,021
	DE - CONTRACTUAL SERVICES	28,438,191	28,438,191	28,438,191	28,438,191
	HF - INTER-DEPARTMENTAL CHARGES	3,759,852	3,759,852	3,759,852	3,759,852
EXP Total		38,679,516	38,817,321	38,968,192	39,146,221
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 REVENUE	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	10,815,352	11,654,062	11,654,062	11,654,062
REV Total		15,973,289	16,811,999	16,811,999	16,811,999

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



IT - INFORMATION TECHNOLOGY

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	9,966,471	10,309,382	10,715,255	11,060,971
	DD - GENERAL EXPENSES	2,986,450	2,986,450	2,986,450	2,986,450
	DE - CONTRACTUAL SERVICES	19,009,094	19,009,094	19,009,094	19,009,094
	DF - UTILITY COSTS	3,573,300	3,615,222	3,657,824	3,701,116
EXP Total		35,535,315	35,920,148	36,368,623	36,757,631
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 2021–2024 MULTI-YEAR FINANCIAL PLAN



LE - COUNTY LEGISLATURE

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	8,840,678	8,840,678	8,840,678	8,840,678
	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
EXP Total		11,454,790	11,454,790	11,454,790	11,454,790

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



LR - OFFICE OF LABOR RELATIONS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	503,623	503,623	503,623	503,623
	DD - GENERAL EXPENSES	5,000	5,000	5,000	5,000
	DE - CONTRACTUAL SERVICES	250,000	250,000	250,000	250,000
EXP Total		758,623	758,623	758,623	758,623

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



MA - OFFICE OF MINORITY AFFAIRS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	711,778	711,778	711,778	711,778
	DD - GENERAL EXPENSES	49,569	49,569	49,569	49,569
	DE - CONTRACTUAL SERVICES	5,000	5,000	5,000	5,000
EXP Total		766,347	766,347	766,347	766,347

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



ME - MEDICAL EXAMINER

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	9,317,572	9,603,398	9,896,099	10,211,731
	BB - EQUIPMENT	154,594	154,594	154,594	154,594
	DD - GENERAL EXPENSES	670,392	670,392	670,392	670,392
	DE - CONTRACTUAL SERVICES	40,068	40,068	40,068	40,068
EXP Total		10,182,626	10,468,452	10,761,153	11,076,785
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
REV Total		25,000	25,000	25,000	25,000

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



PA - PUBLIC ADMINISTRATOR

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	568,382	575,099	582,589	590,730
	DD - GENERAL EXPENSES	3,167	3,167	3,167	3,167
	DE - CONTRACTUAL SERVICES	20,500	20,500	20,500	20,500
EXP Total		592,049	598,766	606,256	614,397
REV	BH - DEPT REVENUES	450,000	450,000	450,000	450,000
REV Total		450,000	450,000	450,000	450,000

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



PB - PROBATION

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	19,240,775	19,868,526	20,558,449	21,238,565
	BB - EQUIPMENT	35,023	35,023	35,023	35,023
	DD - GENERAL EXPENSES	314,802	314,802	314,801	314,797
	DE - CONTRACTUAL SERVICES	940,442	940,442	940,442	940,442
	DF - UTILITY COSTS	472	471	471	473
	HF - INTER-DEPARTMENTAL CHARGES	1,569,108	1,569,108	1,569,108	1,569,108
EXP Total		22,100,622	22,728,372	23,418,294	24,098,409
REV	BH - DEPT REVENUES	1,196,643	1,604,000	1,604,000	1,604,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	32,500	32,500	32,500	32,500
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,056,541	5,398,876	5,430,660	5,462,762
REV Total		6,285,684	7,035,376	7,067,160	7,099,262

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	841,249	841,249	841,249	841,249
	DD - GENERAL EXPENSES	21,595	21,595	21,595	21,595
	DE - CONTRACTUAL SERVICES	82,000	82,000	82,000	82,000
EXP Total		944,844	944,844	944,844	944,844

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



PK - PARKS, RECREATION AND MUSEUMS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	18,569,753	18,860,691	19,182,597	19,541,198
	BB - EQUIPMENT	567,300	567,300	567,300	567,300
	DD - GENERAL EXPENSES	1,519,554	1,519,554	1,519,554	1,519,554
	DE - CONTRACTUAL SERVICES	7,401,570	7,401,570	7,401,570	7,401,570
EXP Total		28,058,177	28,349,115	28,671,021	29,029,622
REV	BF - RENTS & RECOVERIES	2,545,400	2,545,400	2,545,400	2,545,400
	BH - DEPT REVENUES	20,851,083	25,230,133	25,230,133	25,230,133
	TX - SPECIAL TAXES	2,825,000	2,825,000	2,825,000	2,825,000
REV Total		26,221,483	30,600,533	30,600,533	30,600,533

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



PR - SHARED SERVICES

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	1,184,973	1,210,096	1,242,864	1,287,767
	DD - GENERAL EXPENSES	15,678	15,678	15,678	15,678
	DE - CONTRACTUAL SERVICES	147,000	147,000	147,000	147,000
EXP Total		1,347,651	1,372,774	1,405,542	1,450,445
REV	BF - RENTS & RECOVERIES	220,000	206,600	206,600	206,600
	BH - DEPT REVENUES	61,000	61,000	61,000	61,000
REV Total		281,000	267,600	267,600	267,600

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



PW - PUBLIC WORKS DEPARTMENT

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	31,715,823	32,755,705	33,826,909	34,963,983
	AC - WORKERS COMPENSATION	1,740,000	1,740,000	1,740,000	1,740,000
	BB - EQUIPMENT	142,021	142,021	142,021	142,021
	DD - GENERAL EXPENSES	7,692,002	7,692,147	7,689,625	7,681,323
	DE - CONTRACTUAL SERVICES	137,976,877	140,402,765	142,877,165	145,401,045
	DF - UTILITY COSTS	23,920,523	23,947,179	24,002,824	24,214,492
	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	46,280,511	47,050,724	47,839,423	48,647,050
	OO - OTHER EXPENSES	14,389,199	14,389,199	14,389,199	14,389,199
EXP Total		279,514,901	283,777,686	288,165,110	292,837,057
REV	BC - PERMITS & LICENSES	2,100,000	2,290,000	2,290,000	2,290,000
	BF - RENTS & RECOVERIES	18,925,122	13,212,668	13,235,564	13,273,205
	BG - REVENUE OFFSET TO EXPENSE	280,000	280,000	280,000	280,000
	BH - DEPT REVENUES	34,164,738	43,900,198	45,905,313	46,536,924
	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	7,347,966	7,347,966	7,347,966	7,347,966
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	69,986,200	75,175,000	76,662,040	78,178,821
REV Total		155,060,799	164,462,605	167,977,656	170,163,689

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



RM - RECORDS MANAGEMENT

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	980,293	1,009,959	1,032,052	1,056,238
	BB - EQUIPMENT	114,800	114,800	114,800	114,800
	DD - GENERAL EXPENSES	106,000	106,000	106,000	106,000
	DE - CONTRACTUAL SERVICES	120,010	120,010	120,010	120,010
EXP Total		1,321,103	1,350,769	1,372,862	1,397,048

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



SA - OFFICE OF HISPANIC AFFAIRS

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	441,121	441,121	441,121	441,121
	DD - GENERAL EXPENSES	22,305	22,305	22,305	22,305
EXP Total		463,426	463,426	463,426	463,426
REV	BH - DEPT REVENUES	5,000	5,000	5,000	5,000
REV Total		5,000	5,000	5,000	5,000

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



SS - SOCIAL SERVICES

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	47,861,673	49,372,967	51,012,514	52,610,980
	BB - EQUIPMENT	11,720	11,720	11,720	11,720
	DD - GENERAL EXPENSES	722,200	722,200	722,200	722,200
	DE - CONTRACTUAL SERVICES	7,127,802	7,127,802	7,127,802	7,127,802
	HF - INTER-DEPARTMENTAL CHARGES	20,262,808	20,262,808	20,262,808	20,262,808
	SS - RECIPIENT GRANTS	50,800,000	50,800,000	50,800,000	50,800,000
	TT - PURCHASED SERVICES	70,421,798	71,126,016	71,837,276	72,555,649
	WW - EMERGENCY VENDOR PAYMENTS	57,570,142	58,145,843	58,727,302	59,314,575
	XX - MEDICAID	234,916,221	240,868,290	245,974,430	242,495,541
EXP Total		489,694,364	498,437,647	506,476,052	505,901,275
REV	BF - RENTS & RECOVERIES	800,000	800,000	800,000	800,000
	BH - DEPT REVENUES	20,828,500	20,828,500	20,828,500	20,828,500
	BJ - INTERDEPT REVENUES	44,000	44,000	44,000	44,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	121,932,226	121,932,226	121,932,226	121,932,226
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	41,558,417	43,406,159	43,517,103	43,628,340
REV Total		185,163,143	187,010,885	187,121,829	187,233,066

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



TR - COUNTY TREASURER

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	2,173,920	2,226,882	2,290,052	2,354,973
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	325,728	325,728	325,728	325,728
	DE - CONTRACTUAL SERVICES	498,552	498,552	498,552	498,552
EXP Total		2,999,200	3,052,162	3,115,332	3,180,253
REV	BA - INT PENALTY ON TAX	32,669,723	36,912,500	36,912,500	36,912,500
	BE - INVEST INCOME	3,562,534	4,562,534	5,062,534	5,562,534
	BH - DEPT REVENUES	990,000	990,000	990,000	990,000
	TX - SPECIAL TAXES	1,400,000	1,950,000	1,950,000	1,950,000
REV Total		38,622,257	44,415,034	44,915,034	45,415,034

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	3,704,067	3,782,365	3,873,174	3,990,891
	BB - EQUIPMENT	20,200	20,200	20,200	20,200
	DD - GENERAL EXPENSES	273,690	273,690	273,690	273,690
	DE - CONTRACTUAL SERVICES	12,305,000	12,305,000	12,305,000	12,305,000
EXP Total		16,302,957	16,381,255	16,472,064	16,589,781
REV	BD - FINES & FORFEITS	75,625,000	80,625,000	80,625,000	80,625,000
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
REV Total		75,660,000	80,660,000	80,660,000	80,660,000

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



VS - VETERANS SERVICES AGENCY

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	592,979	606,798	621,912	643,406
	DD - GENERAL EXPENSES	13,850	13,850	13,850	13,850
	DE - CONTRACTUAL SERVICES	45,000	45,000	45,000	45,000
EXP Total		651,829	665,648	680,762	702,256
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
REV Total		59,703	59,703	59,703	59,703

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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 2021 – 2024 Multi-Year Financial Plan baseline.

Table A.1: MYP Adopted Baseline Inflatros

Expense / Revenue Category	Baseline Inflater	Explanation
Employee Benefits		
Non-Police Pension Contribution	6.0%, 6.0%, 6.0%	Assumptions based on recent historical increases
Police Pension Contribution	6.0%, 6.0%, 6.0%	Assumptions based on recent historical increases
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	
Utilities		
Light and Power	-.18%, -0.08%, 0.55%	EIA (US DOE) 2020 Annual Energy Outlook Price Projection for Commercial Customers (Reference Case)
Brokered Gas	0.27%, 0.72%, 1.68%	
Trigen	0.72%, 1.02%, 1.66%	Blended (2/3 weighting for Natural Gas and 1/3 weighting for the ten-year avg CPI)
Fuel	-2.00%,-2.68%, -1.63%	EIA (US DOE) 2020 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	5.0%, 5.0%, 2.0%	

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



APPENDIX B: BORROWING SCHEDULE

*2021-2024 Multi-Year Financial Plan
Debt Service Assumptions
September 15, 2020*

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 of 2020								
<u>Capital Borrowings</u> ²								
BANs	-	-	-	-	-	-	-	-
Capital-General	100,000,000	12/01/20	06/01/21	12/01/21	12/01/40	12.10	Fixed	5.00%
Capital-SSWRD ³	25,000,000	12/01/20	06/01/21	12/01/21	12/01/40	12.10	Fixed	5.00%
Total	125,000,000							
<u>Cash Flow Borrowings</u>								
TANs	220,000,000	12/01/20	-	-	12/12/21	1.02	Fixed	5.00%
Total	220,000,000							
2021								
<u>Capital Borrowings</u> ²								
Capital-General ⁴	164,684,875	05/01/21	11/01/21	05/01/22	05/01/41	12.10	Fixed	5.00%
Capital-SSWRD ^{3,4}	35,740,125	05/01/21	11/01/21	05/01/22	05/01/41	12.10	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-	-
Capital-General	100,000,000	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%
Capital-SSWRD ³	25,000,000	12/01/21	06/01/22	12/01/22	12/01/41	12.10	Fixed	5.00%
Total	325,425,000							
<u>Cash Flow Borrowings</u>								
RANs	150,000,000	01/02/21	-	-	12/12/21	0.95	Fixed	5.00%
TANs	300,000,000	12/01/21	-	03/15/22	12/12/22	0.72	Fixed	5.00%
Total	450,000,000							
2022								
<u>Capital Borrowings</u> ²								
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	25,000,000	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	150,000,000	01/02/22	-	-	12/12/22	0.95	Fixed	5.00%
TANs	300,000,000	12/01/22	-	03/15/23	12/12/23	0.65	Fixed	5.00%
Total	450,000,000							

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



APPENDIX B: BORROWING SCHEDULE (continued)

2023									
<u>Capital Borrowings</u> ²									
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	200,000,000	12/01/23	06/01/24	12/01/24	12/01/43	12.10	Fixed	5.00%	
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	400,000,000								
<u>Cash Flow Borrowings</u>									
RANs	80,000,000	01/02/23	-	-	12/12/23	0.95	Fixed	5.00%	
TANs	<u>300,000,000</u>	12/01/23	-	03/15/24	12/12/24	0.65	Fixed	5.00%	
Total	380,000,000								
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	80,000,000	01/02/24	-	-	12/12/24	0.95	Fixed	5.00%	
TANs	<u>300,000,000</u>	12/01/24	-	03/15/25	12/12/25	0.65	Fixed	5.00%	
Total	380,000,000								

- (1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.
 (2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.
 (3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.
 (4) Includes takeout of the County's 2020 Series A BAN.



**APPENDIX C: DEBT SERVICE BASELINE
2021-2024 MYP**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Existing Debt Service Obligations				
<u>General Fund Obligations</u>				
Long Term Debt				
Principal	\$87,252,586	\$93,137,073	\$84,023,850	\$85,550,478
Interest	70,639,339	66,295,694	61,993,260	57,940,840
NIFA Set Asides				
Impact of Restructuring	(85,800,393)	24,022,085	24,022,085	24,022,085
Principal	81,400,853	70,257,510	53,200,191	39,050,406
Interest	11,357,518	7,847,552	4,763,166	2,495,461
Fees	569,926	374,167	264,975	151,277
Total	<u>165,419,829</u>	<u>261,934,081</u>	<u>228,267,527</u>	<u>209,210,547</u>
<u>Parks And Recreation</u>				
Long Term Debt				
Principal	6,718,796	7,182,952	6,936,075	7,221,787
Interest	5,553,731	5,209,235	4,880,084	4,536,403
NIFA Set Asides				
Impact of Restructuring	-	-	-	-
Principal	2,013,498	1,571,633	1,280,000	836,750
Interest	264,222	177,586	109,313	54,833
Fees	15,892	10,434	7,389	4,218
Total	<u>14,566,139</u>	<u>14,151,840</u>	<u>13,212,861</u>	<u>12,653,991</u>
<u>Environmental Bond Fund</u>				
Long Term Debt				
Principal	6,412,907	6,802,702	5,359,323	5,782,070
Interest	4,197,787	3,867,984	3,588,970	3,319,032
NIFA Set Asides				
Impact of Restructuring	-	-	-	-
Principal	393,297	375,644	209,362	183,252
Interest	63,141	44,549	26,551	16,769
Fees	1,010	663	470	268
Total	<u>11,068,142</u>	<u>11,091,542</u>	<u>9,184,676</u>	<u>9,301,391</u>
<u>Police District</u>				
Long Term Debt				
Principal	491,766	570,160	780,390	773,808
Interest	389,985	365,163	337,627	302,653
NIFA Set Asides				
Impact of Restructuring	(40,957)	10,087	10,087	10,087
Principal	42,111	37,361	24,509	13,238
Interest	5,573	3,736	2,084	1,043
Fees	192	126	89	51
Total	<u>888,670</u>	<u>986,633</u>	<u>1,154,786</u>	<u>1,100,880</u>
<u>Police Headquarters</u>				
Long Term Debt				
Principal	10,556,500	11,394,668	12,370,197	11,234,565
Interest	10,165,286	9,625,853	9,085,924	8,535,088
NIFA Set Asides				
Impact of Restructuring	(1,032,085)	359,782	359,782	359,782
Principal	1,093,669	799,881	706,244	521,874
Interest	144,790	97,702	62,978	32,679
Fees	10,251	6,730	4,766	2,721
Total	<u>20,938,411</u>	<u>22,284,616</u>	<u>22,589,891</u>	<u>20,686,709</u>



APPENDIX C: DEBT SERVICE BASELINE (continued)

	2021	2022	2023	2024
<u>Fire Prevention Fund</u>				
Long Term Debt				
Principal	335,674	370,023	432,404	458,142
Interest	373,520	356,434	338,206	317,020
NIFA Set Asides				
Impact of Restructuring	(59,257)	21,882	21,882	21,882
Principal	63,170	44,253	40,613	32,938
Interest	8,463	5,727	3,792	2,033
Fees	651	428	303	173
Total	722,221	798,747	837,200	832,188
<u>Community College</u>				
Long Term Debt				
Principal	2,984,475	3,188,866	3,189,808	3,241,832
Interest	3,950,785	3,799,045	3,652,095	3,500,370
NIFA Set Asides				
Impact of Restructuring	-	-	-	-
Principal	443,195	323,830	266,025	209,895
Interest	58,828	39,399	24,989	13,421
Fees	4,179	2,744	1,943	1,109
Total	7,441,462	7,353,884	7,134,860	6,966,627
<u>Water Related Projects</u>				
Long Term Debt				
Principal	2,361,509	2,598,364	3,338,587	3,643,793
Interest	3,109,678	2,987,877	2,858,386	2,694,952
NIFA Set Asides				
Impact of Restructuring	(520,595)	166,909	166,909	166,909
Principal	699,788	518,293	426,333	331,493
Interest	93,631	62,997	39,984	21,464
Fees	6,380	4,188	2,966	1,693
Total	5,750,391	6,338,628	6,833,165	6,860,304
<u>Sewer Related Projects</u>				
Long Term Debt				
Principal	7,770,786	8,685,192	11,699,366	13,608,526
Interest	14,562,055	14,165,738	13,737,702	13,147,555
NIFA Set Asides				
Impact of Restructuring	(2,082,380)	667,638	667,638	667,638
Principal	2,036,086	1,598,928	1,356,722	785,154
Interest	259,888	174,034	106,300	49,567
Fees	15,743	10,335	7,319	4,179
Total	22,562,178	25,301,865	27,575,047	28,262,619
<u>Total General Improvement</u>				
Long Term Debt				
Principal	124,884,999	133,930,000	128,130,000	131,515,001
Interest	112,942,166	106,673,023	100,472,254	94,293,913
Total	237,827,165	240,603,023	228,602,254	225,808,914

FISCAL 2021–2024 MULTI-YEAR FINANCIAL PLAN



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Total NIFA</u>				
Impact of Restructuring	(89,535,667)	25,248,382	25,248,382	25,248,382
Principal	88,185,667	75,527,333	57,509,999	41,965,000
Interest	12,256,054	8,453,282	5,139,157	2,687,270
Fees	624,224	409,815	290,220	165,689
Total	11,530,278	109,638,812	88,187,758	70,066,341
Expense of Loans	3,301,772	2,850,000	3,540,000	2,340,000
Short Term Interest				
BAN Interest (General Capital)	779,962	-	-	-
BAN Interest (Sewer Capital)	130,145	-	-	-
BAN Principal Amortization	410,000	-	-	-
RAN Interest	9,260,289	7,104,167	3,788,889	3,788,889
TAN Interest	11,305,556	10,741,667	9,814,583	9,814,583
Total	21,885,952	17,845,834	13,603,472	13,603,472
Total Existing Obligations	274,545,167	370,937,669	333,933,484	311,818,727
<u>Future Obligations</u>				
General Capital				
Principal	3,025,000	11,110,000	17,680,000	23,075,000
Interest	9,114,375	20,454,750	29,193,375	35,743,125
SSWRD				
Principal	755,000	2,615,000	4,250,000	5,970,000
Interest	2,143,125	4,846,875	7,196,125	9,462,500
Tax Certs				
Principal	-	-	-	6,050,000
Interest	-	-	-	10,000,000
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations	3,780,000	13,725,000	21,930,000	35,095,000
Principal	3,780,000	13,725,000	21,930,000	35,095,000
Interest	11,257,500	25,301,625	36,389,500	55,205,625
Total	15,037,500	39,026,625	58,319,500	90,300,625
Total Debt Service	\$289,582,667	\$409,964,294	\$392,252,984	\$402,119,352



APPENDIX D
(Provided by the Nassau Community College)

NASSAU COMMUNITY COLLEGE
Fiscal 2021-2024 Multi-Year Financial Plan

	2019	2020	2020	2021	2022	2023	2024
	Actual	Budget	Projected	Budget	Forecast	Forecast	Forecast
OPERATING REVENUES:							
Student Revenues	77,350,468	74,285,312	74,380,674	70,848,444	75,807,835	80,970,610	85,636,713
Service Fees	8,031,336	7,274,586	7,228,590	6,809,557	8,014,849	8,415,591	8,752,215
Revenue in Lieu of Spons Share	13,396,339	14,472,733	14,381,224	11,504,979	13,541,360	14,218,428	14,787,165
Revenue Offset to Expenses	5,612,727	4,623,559	2,623,559	3,698,847	4,068,732	4,475,605	4,923,166
Rents & Recoveries	811,609	1,524,678	1,024,678	852,923	1,075,912	1,129,708	1,186,193
Investment Income	434,769	300,000	300,000	300,000	300,000	300,000	300,000
State Aid (Includes Rental Aid)	44,036,001	42,928,062	42,928,062	38,568,732	36,533,776	37,270,561	39,533,384
Property Taxes	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883
Total Operating Revenue	201,880,133	197,615,813	195,073,670	184,790,365	191,549,347	198,987,387	207,325,719
OPERATING EXPENSES:							
Salaries	118,611,788	119,117,667	118,006,749	104,704,761	110,416,542	114,776,634	119,331,570
Fringe Benefits	57,572,256	58,155,274	56,974,049	51,747,500	54,708,789	57,066,565	59,789,105
Equipment	1,615,150	1,917,470	1,917,470	2,092,891	2,155,678	2,220,348	2,286,958
General Expenses	7,244,266	8,469,226	8,469,226	7,622,303	7,850,972	8,086,501	8,329,096
Contractual	8,452,649	8,692,077	8,692,077	8,257,473	8,505,197	8,760,353	9,023,164
Utility Costs	5,205,902	4,072,300	3,822,300	3,631,185	3,740,121	3,852,325	3,967,895
Interfund Charges	2,608,796	2,551,354	2,551,354	2,423,786	2,496,500	2,571,395	2,648,537
Debt Service	1,153,638	1,085,445	1,085,445	1,085,011	1,085,445	1,085,445	1,085,445
Other	25,800	55,000	55,000	555,000	555,000	555,000	555,000
Total Operating Expenses	202,490,246	204,115,813	201,573,670	182,119,910	191,514,244	198,974,566	207,016,769
Operations (Loss) Gain	(610,113)	(6,500,000)	(6,500,000)	2,670,455	35,103	12,821	308,950
Fund Balance Impact	(610,113)	(6,500,000)	(6,500,000)	2,670,455	35,103	12,821	308,950
Projected Unreserved Fund Balance			8,549,161	\$11,219,616	\$11,254,719	\$11,267,540	\$11,576,489
Revenue Assumptions				2021	2022	2023	2024
Tuition Increase				\$200	\$0	\$100	\$100
Enrollment FTE				11,109	11,886	12,480	12,980
Enrollment % Increase/(Decrease)				(8%)	7%	5%	4%
Revenue in Lieu of Spons Share (Chargeback to other counties)				(21%)	17%	5%	4%
Revenue to offset expenses (Continuing Ed and Workforce Development)				(20%)	10%	10%	10%
State Aid Annual Increase/(Decrease) per FTE				\$0	\$100	\$100	\$100
County Property Tax Increase				\$0	\$0	\$0	\$0
Expense Assumptions							
COLA Increases				2%	1.5%	1.5%	1.5%
FTE Employees				1089	1119	1128	1155
Fringe Increase				3%	3%	3%	3%
Equipment, General, Contractual and Utilities Increase/(Decrease)				(7%)	3%	3%	3%

Forecast assumptions presented do not represent budgetary decisions for any year's budgets not yet approved.



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

Projections
Projected Revenue & Expenses
Consolidated
 (In Thousands)

	Projected FYE 12/31/2021	Projected FYE 12/31/2022	Projected FYE 12/31/2023	Projected FYE 12/31/2024
Operating Revenues:				
Net patient service revenue	399,910	397,234	397,234	397,234
Other Operating Revenues:				
NYS Intergovernmental transfer	56,611	56,611	56,611	56,611
DSRIP	0	0	0	0
Nassau County Billings	20,063	20,263	20,263	20,263
Corrections Contract	21,000	21,000	21,000	21,000
Federal & State Aid	2,305	2,328	2,351	2,375
Miscellaneous	18,804	18,992	18,992	18,992
Total Operating Revenues	518,692	516,429	516,452	516,475
Operating Expenses:				
Salaries	298,560	303,039	304,465	305,928
Fringe Benefits	191,657	202,007	212,915	224,413
Supplies	50,525	51,750	53,005	54,255
Expenses	113,308	114,441	115,585	116,741
Utilities	20,007	20,207	20,409	20,613
Depreciation Expense	17,744	17,921	18,100	18,281
Total Operating Expenses	691,801	709,365	724,480	740,232
Loss on Abandoned Project				
Operating loss	(173,109)	(192,936)	(208,028)	(223,756)
Operating loss-Before OPEB and NYS Actuarial Adj.	(134,291)	(151,879)	(164,507)	(177,725)
Non-Operating Activities				
Interest Income	0	0	0	0
Interest Expense	(14,175)	(14,317)	(14,460)	(14,605)
Total Non-Operating Activities	(14,175)	(14,317)	(14,460)	(14,605)
Capital contributions	0	0	0	0
Change in Net Position	(187,284)	(207,253)	(222,489)	(238,361)
The following non-cash items are included in Fringe benefit expense above:				
OPEB Health benefits	38,818	41,057	43,521	46,032
GASB 68 NYS Actuarial Adjustment	0	0	0	0
Total	38,818	41,057	43,521	46,032



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

SFA - SEWER & STORMWATER FINANCE AUTHORITY

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	DE - CONTRACTUAL SERVICES	300,000	300,000	300,000	300,000
	FF - INTEREST	4,986,500	4,368,250	3,725,000	3,052,750
	GG - PRINCIPAL	12,365,000	12,865,000	13,445,000	10,285,000
	LS - TRANS OUT TO SSW	144,795,524	144,913,774	144,977,024	148,809,274
EXP Total		162,447,024	162,447,024	162,447,024	162,447,024
REV	BE - INVEST INCOME	35,000	35,000	35,000	35,000
	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		162,447,024	162,447,024	162,447,024	162,447,024

SSW - SEWER DISTRICT

E/R	Object	2021 Proposed	2022 PLAN	2023 PLAN	2024 PLAN
EXP	AA - SALARIES, WAGES & FEES	9,079,692	9,303,389	9,578,619	9,860,348
	AB - FRINGE BENEFITS	11,659,270	12,286,490	12,951,298	13,655,950
	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	73,004,033	73,711,995	74,427,036	75,149,228
	DF - UTILITY COSTS	7,695,000	7,699,426	7,728,451	7,832,162
	FF - INTEREST	2,946,825	1,986,406	1,526,883	1,150,385
	GG - PRINCIPAL	10,197,736	9,026,233	7,882,481	6,901,604
	HH - INTERFUND CHARGES	37,774,460	45,477,368	52,229,337	56,930,423
	OO - OTHER EXPENSES	5,358,500	5,358,500	5,358,500	5,358,500
EXP Total		159,003,886	166,138,177	172,970,976	178,126,970
REV	AA - OPENING FUND BALANCE	554,086	7,178,935	1,364,138	-
	BC - PERMITS & LICENSES	627,500	1,455,000	1,455,000	1,455,000
	BE - INVEST INCOME	100,000	100,000	100,000	100,000
	BF - RENTS & RECOVERIES	-	10,000,000	3,000,000	3,000,000
	BH - DEPT REVENUES	1,271,000	1,271,000	1,271,000	1,271,000
	BQ - CAPITAL RESOURCES FOR DEBT	11,655,776	1,219,468	1,219,016	1,218,541
	IF - INTERFUND TRANSFERS	144,795,524	144,913,774	144,977,024	148,809,274
REV Total		159,003,886	166,138,177	153,386,178	155,853,815

Surplus/ (Deficit)	-	-	(19,584,798)	(22,273,155)
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Gap Closing Options:					
	Tax Increase	-	-	19,584,798	22,273,155
Surplus/ (Deficit) After Gap Closing Options		-	-	-	-